

Appendix

APPENDIX

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SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for specific revenues or other sources that are designated for financing particular functions or activities as required by federal regulations, State statutes, Town charter provisions, local ordinances, or specific grant agreements.

1. Waste Water Treatment Plant Operations

Activity Scope: This fund provides for the operation of the Waste Water Treatment Plant (WWTP) and municipal sewer collection system. The WWTP currently processes sewage from 907 properties. There are approximately 172 dwellings that we need to reserve capacity for. The WWTP is operating at about 69% capacity treating an average of 138,000 gallons per day.

Commentary: The WPCA will keep the annual sewer use rate at \$305 per EDU in fiscal year 2016.

Program Activities:

	FY 11/12	FY 12/13	FY 13/14
Sewer Connection Inspections	9	11	8
Emergency Call Outs	10	13	8
Length of Sewer	85,000 ft	85,000 ft	85,000 ft
Town Owned Grinder Pumps	50	50	50
Routine Maint	20	6	13
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	150,000 gal /day	165,000 gal/day	138,000
Sewer Lift/Pump Stations	2	2	2

Three-Year Fund Balances

	2011-12	2012-13	2013-14
	Actual	Actual	Actual
Reserved Fund Balance	466,617	444,705	444,705
Undesignated Fund Balance	51,846	49,412	141,667
Change in Fund Balance	-16,703	-24,346	92,255

Revenues

User Fees	
1,153.33 * 305	\$351,766
Uncollectible – 8%	28,141
Late Payments	32,300
Interest Revenue	1,600
Inspections	1,000
Transfer to Reserve	19,968
Grand Total/Revenue	\$338,556

Town of Coventry
Managers recommended Budget

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Base Budget	2015 Budget	2015 Actual YTD	2015 Est. Actual	2015 Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223 SEWER OPERATING									
7501 SEWER USER OPERATI									
51010 REGULAR FULL TIME	98,310	102,116	102,116	73,914	102,116	134,220	134,220	32,104	31.4
WPCA Technician									
Asst Collector of Revenue (25%)									
Tax Clerk (50%)									
Public Works Dir (15%)									
Maintainer (50%)									
51020 PART TIME	0	21,000	21,000	0	21,000	0	0	(21,000)	(100)
51030 OVERTIME	3,241	3,000	3,000	3,654	3,000	3,000	3,000	0	.0
51060 FICA	5,268	9,689	9,689	3,729	9,689	9,689	10,590	901	9.3
51100 LONGEVITY	500	600	600	600	600	700	700	100	16.6
51110 DIFFERENTIAL	1,960	2,300	2,300	161	2,300	500	500	(1,800)	(78.
51710 BLUE CROSS/BLUE SHIELD	15,200	19,478	19,478	8,871	19,478	19,478	29,560	10,082	51.7
51720 LIFE INSURANCE	97	100	100	64	100	100	225	125	125.
52030 LEGAL	420	3,000	3,000	2,000	3,000	2,000	2,000	(1,000)	(33.
52070 OTHER PROFESSIONAL SERVICES	17,800	17,650	21,081	13,843	17,650	17,650	17,650	0	.0
Dr Kortmann, Phoenix Labs, Silva, Hytone Farms A/D Calibration, Corpcare									
52080 PROFESSIONAL AFFILIATION	20	220	220	220	220	220	220	0	.0
CAWPCA, SWPAA, LabACT									
52090 TRAVEL MEETINGS MILEAGE	0	100	100	0	100	100	100	0	.0
52100 TRAINING	270	1,000	1,000	1,310	1,000	1,000	1,000	0	.0
NEIWPCC, ASRWMA, CAWPCA,CWPAA									
52130 SERVICE CONTRACTS	45,984	36,660	45,480	33,912	36,660	36,660	36,660	0	.0
Sludge Hauling, Clarigester Cleaning Trach, HVAC, Generators, Fire Alarms									
52140 EQUIPMENT REPAIRS	7,657	7,400	9,400	5,246	7,400	7,400	7,400	0	.0
Blake Equip, Mechanical Pump Services NEPV, United Concrete, Morris Controls									
52150 RADIO AND ALARM REPAIRS	0	500	500	0	500	500	500	0	.0
Alarm dialers, Pump stations and WWTP									
52170 ADVERTISING	942	1,000	1,000	0	1,000	1,000	1,000	0	.0
52180 PRINTING	0	600	600	0	600	600	600	0	.0
52280 AUDIT	1,060	1,100	1,100	1,060	1,100	1,100	1,100	0	.0
53010 OFFICE SUPPLIES	373	500	500	500	500	500	500	0	.0
53090 CLOTHING SAFETY EQUIPMENT	1,001	1,000	1,000	887	1,000	1,000	1,000	0	.0
53220 SUBSCRIPTIONS BOOKS	25	350	350	350	350	350	350	0	.0
54050 OTHER EQUIPMENT	11,410	12,400	12,400	12,433	12,400	12,400	12,400	0	.0
55010 TELEPHONE	2,014	2,250	2,250	2,294	2,250	2,250	2,250	0	.0
55020 ELECTRIC	22,671	28,000	28,000	28,000	28,000	28,000	28,000	0	.0
55030 HEATING FUEL	19,261	18,430	18,430	7,597	18,430	18,430	14,931	(3,499)	(18.

Town of Coventry
Managers recommended Budget

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Base Budget	2015 Budget	2015 Actual YTD	2015 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
57070 EQUIPMENT MAINTENANCE	545	1,500	1,500	0	1,500	1,500	1,500	0	.0
57080 PERMIT FEES	555	600	600	555	600	600	600	0	.0
58420 MAJOR MAINTENANCE & CASUALTY	19,371	30,000	33,822	39,500	30,000	30,000	30,000	0	.0
Total 7501 SEWER USER O	275,955	322,543	340,616	240,700	322,543	330,947	338,556	16,013	4.9
Total 223 SEWER OPERATI	275,955	322,543	340,616	240,700	322,543	330,947	338,556	16,013	4.9
*** Grand Total ***	275,955	322,543	340,616	240,700	322,543	330,947	338,556	16,013	4.9

==== Selection Legend =====

- Account Type: E
- BudYr: 2016 to 2016
- From Fund: 223 to 223
- Entity Type: Town
- Account Sub Type: P
- Column 1: 1 Year Prior Actuals
- Column 2: Current GL Fiscal Year Original Budget
- Column 3: Current GL Fiscal Year Adjusted Budget
- Column 4: Current GL Fiscal Year Actuals
- Column 5: Estimated Actuals
- Column 6: Approved Level 2 Budget
- Column 7: Approved Level 3 Budget

2. Solid Waste Management

Activity Scope: This fund is tasked with the responsibility of curbside collection of residential refuse and recyclables.

Commentary: Due to new federal regulations, called Subtitle D, the Town closed its sanitary landfill on April 8, 1994. The Town selected waste and recyclables pick-up and incineration as the least costly alternative to the landfill. This activity is billed on a volume-based service fee to all households using tipper barrels for collection. The program is broken into three cost centers; fixed costs such as contracted pick up, variable costs such as disposal (tipping) fees and the Residential Bulk Waste Drop-off Center. The goal for undesignated fund balance is \$200,000.

Three-Year Fund Balances

	2011-12	2012-13	2013-14
Fund Balance	437,514	461,074	489,808
Change in Fund Balance	-39,043	23,560	28,734

Revenues

218-7601 COVRA Assessments:

Tipper Barrel Revenue	
96 Gal (#1695 * \$250)	423,750
60 Gal (#1574 * \$200)	314,800
35 Gal (#1425 * \$170)	242,250
Multi-family additional	17,655
Prior Year Collections	36,000
Interest & Penalty	30,000
Uncollectible @ 9%	<u>-88,272</u>
Total 218-7601	976,183

218-7602 Transfer Station:

Proceeds	<u>22,500</u>
Total 218-7602	22,500

218-7603 Other Revenue

Investment Income	5,000
Transfer from reserves	<u>157,459</u>
Total 218-7603	162,459

Total Anticipated Revenue	1,161,142
Total Anticipated Expenditures	1,161,142

7601, 7602, 7603-COVRRRA

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the management of the Town's tipper barrel trash and recycling programs and serves as contact between the contractor providing services and the residents on problems and complaints. This department also staffs and manages the operations of the Residential Transfer Facility including arranging for the recycling/disposal of materials collected. The Department also completes and forwards required reports on solid waste and recycling to CT DEEP. All costs associated with solid waste and recycling are funded through the COVRRRA Special Revenue Account.

PROGRAM COMMENTARY

The long-term monitoring (10 years remaining) of the closed landfill and membership costs associated with the Town's participation in Mid-NEROC is funded by the COVRRRA Special Revenue Account. The per ton charge to dispose of solid waste at WWP in Willimantic is \$61.50/ton, effective November 2012. Tipping fees for oversized waste disposal at the Willimantic Waste landfill is \$69.70/ton (including mattresses). Beginning in 07/08 COVRRRA recycles single stream. Electronics and tire recycling disposal was started in FY 2006/07. No increase in the COVRRRA annual billing is proposed.

PROGRAM ACTIVITY INDICATORS

	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
Tax revenue	\$655,536	\$895,926	\$952,471	\$978,089	\$996,533
Curbside bulk (Tons)	248	164	147	150	184
Transfer Station Tonnage:					
Bulky	263	209	207	242	239
Metal	42	36	45	39	41
Leaves	116	49	29	64	77
Electronics (units to tons)	15 tons	20 tons	27 tons	33 tons	35 tons
Freon (units)	137	160	209	145	213
Tires	105	175	60	70	25
Propane Tanks	128	110	219	124	65
Residential Curbside Collection (T ons)					
Single Stream	1,209	1,380	1,411	1,361	1,345
MSW	2,653	3,098	3,460	3,418	3,432

Town of Coventry
Managers recommended Budget

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Base Budget	2015 Budget	2015 Actual YTD	2015 Est. Actual	2015 Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
218 COVRRRA										
7601 SOLID WASTE FEE CO										
51010 REGULAR FULL TIME	36,556	39,682	39,682	32,039	39,682	69,092	69,092	29,410	74.11	
51030 OVERTIME	179	500	500	254	500	500	500	0	.00	
51060 FICA	3,583	3,080	3,080	1,629	3,080	5,330	5,330	2,250	73.05	
51710 BLUE CROSS/BLUE SHIELD	14,836	11,200	11,200	8,578	11,200	11,200	20,710	9,510	84.91	
51720 LIFE INSURANCE	97	100	100	64	100	100	225	125	125.00	
52010 ARCHITECTS AND ENGINEERING	22,925	19,000	23,000	28,525	19,000	19,000	19,000	0	.00	
52110 POSTAGE	0	1,500	1,500	0	1,500	1,500	1,500	0	.00	
52170 ADVERTISING	0	500	500	0	500	500	500	0	.00	
52180 PRINTING	2,462	5,000	5,906	488	5,000	5,000	5,000	0	.00	
52250 GRANTS AND CONTRIBUTIONS	7,936	8,500	8,995	8,000	8,500	9,950	9,950	1,450	17.06	
52280 AUDIT	2,742	1,390	1,390	1,442	1,390	1,435	1,435	45	3.24	
53010 OFFICE SUPPLIES	450	300	300	450	300	300	300	0	.00	
54050 OTHER EQUIPMENT	0	200	200	75	200	200	200	0	.00	
55110 HAULER FEES	777,635	706,000	767,140	753,500	706,000	733,400	733,400	27,400	3.88	
55130 DISPOSAL FEES	249,229	250,000	288,698	216,481	250,000	250,000	250,000	0	.00	
Total 7601 SOLID WASTE	1,118,630	1,046,952	1,152,191	1,051,525	1,046,952	1,107,507	1,117,142	70,190	6.70	
7602 TRANSFER STATION C										
51020 PART TIME	19,721	20,293	20,293	3,343	20,293	0	0	(20,293)	(100.0)	
51030 OVERTIME	677	600	600	0	600	600	600	0	.00	
51060 FICA	0	1,600	1,600	0	1,600	1,600	1,600	0	.00	
52080 PROFESSIONAL AFFILIATION	0	125	125	0	125	125	125	0	.00	
52130 SERVICE CONTRACTS	840	875	875	840	875	875	875	0	.00	
52140 EQUIPMENT REPAIRS	1,115	700	893	571	700	700	700	0	.00	
52170 ADVERTISING	0	300	300	0	300	300	300	0	.00	
52180 PRINTING	174	350	350	450	350	350	350	0	.00	
52270 OTHER SERVICES	909	750	750	600	750	750	750	0	.00	
53010 OFFICE SUPPLIES	0	50	50	0	50	50	50	0	.00	
53090 CLOTHING SAFETY EQUIPMENT	355	750	854	255	750	750	750	0	.00	
53120 EQUIPMENT PARTS	0	200	200	0	200	200	200	0	.00	
55020 ELECTRIC	1,639	1,650	2,178	1,544	1,650	1,650	1,650	0	.00	
55100 MISCELLANEOUS EXP	1,050	1,050	1,050	1,050	1,050	1,050	1,050	0	.00	
55110 HAULER FEES	7,378	10,000	11,151	10,350	10,000	10,000	10,000	0	.00	
55130 DISPOSAL FEES	20,159	25,000	26,028	24,278	25,000	25,000	25,000	0	.00	
Total 7602 TRANSFER STA	54,017	64,293	67,297	43,281	64,293	44,000	44,000	(20,293)	(31.56)	
Total 218 COVRRRA	1,172,647	1,111,245	1,219,488	1,094,806	1,111,245	1,151,507	1,161,142	49,897	4.49	

3. Fund 224 – Self Supporting Recreation

PROGRAM DESCRIPTION

The program includes all recreation programs, operation of two public beaches, swim lessons, summer camp, after school program, other year-round programs for all ages, special events, the operation and maintenance of facilities at 4 public parks, and a neighborhood playscape.

PROGRAM COMMENTARY

This fund combines all costs for recreation and related facility operations and maintenance except for the salary of the Recreation Director and administrative costs. These costs are supported through program revenues, fees and rental of facilities. In addition, a subsidy for aquatics is received from the general fund.

Three-Year Fund Balances

	2011-12	2012-13	2013-14
Fund Balance 224	57,038	30,951	29,304
Fund Balance 207	0	0	0
Change in Fund Balance	31,019	(26,087)	(1,647)

Town of Coventry
Managers recommended Budget

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Base Budget	2015 Budget	2015 Actual YTD	2015 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
224 RECREATION PROGRAMS									
5202 AQUATICS									
51010 REGULAR FULL TIME Recreation Supervisor (2%)	915	615	615	526	615	945	945	330	53.66
51040 TEMPORARY	16,443	22,000	22,000	12,390	22,000	22,000	22,000	0	.00
51041 WSI INSTRUCTORS	5,431	5,500	5,500	4,764	5,500	5,500	5,500	0	.00
51042 GATEKEEPERS/MAINT Minimum wage increases	4,908	5,750	5,750	4,610	5,750	6,750	6,750	1,000	17.39
51060 FICA	444	3,600	3,600	998	3,600	2,700	2,700	(900)	(25.00)
52100 TRAINING Red Cross fees, training materials; offset by fee increases	1,525	500	500	27	500	1,000	1,000	500	100.00
52130 SERVICE CONTRACTS Septic System cleaning 240 Portable toilets485 Staff Schedule app225	800	500	575	320	500	950	950	450	90.00
52140 EQUIPMENT REPAIRS AED equipment pad & battery replacement	425	250	250	0	250	250	250	0	.00
52350 EQUIPMENT	592	500	565	121	500	500	500	0	.00
53090 CLOTHING SAFETY EQUIPMENT	1,007	800	800	295	800	800	800	0	.00
Total 5202 AQUATICS	32,490	40,015	40,155	24,051	40,015	41,395	41,395	1,380	3.45
5203 PARKS & REC PATRIO									
51020 PART TIME	0	10,000	10,000	0	10,000	0	0	(10,000)	(100.0)
51030 OVERTIME	0	500	500	15	500	500	500	0	.00
51040 TEMPORARY	17,066	22,000	22,000	12,388	22,000	22,000	22,000	0	.00
51042 GATEKEEPERS/MAINT Eliminated Security position; hired extra Gatekeepers	11,577	17,200	17,200	10,014	17,200	17,200	17,200	0	.00
51060 FICA	4,461	803	803	3,680	803	3,203	3,203	2,400	298.88
52130 SERVICE CONTRACTS HVAC; Mats; Trash; Water Testing; Pest Control	12,487	9,445	9,779	12,314	9,445	12,445	12,445	3,000	31.76
52140 EQUIPMENT REPAIRS	985	500	700	1,039	500	500	500	0	.00
52160 BUILDING REPAIRS/MAINTENANCE Plumbing costs winterizing & re-opening restrooms seasonally.	7,689	5,000	5,134	5,991	5,000	10,000	10,000	5,000	100.00
52240 MISCELLANEOUS	525	200	200	58	200	200	200	0	.00

Town of Coventry
Managers recommended Budget

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014		2015		2015		2015		Mgr/Bud	
	Actual	Base Budget	Budget	Actual YTD	Est.	Actual	Dept Head	Town Manager	Inc/Dec	%
53070 CUSTODIAL SUPPLIES	3,761	2,500	2,500	1,350		2,500	2,500	2,500	0	.00
55020 ELECTRIC	7,496	7,500	7,500	5,427		7,500	7,500	7,500	0	.00
55030 HEATING FUEL	11,219	8,000	8,000	6,666		8,000	8,000	8,000	0	.00
55050 SEWER	1,450	1,450	1,450	1,220		1,450	1,450	1,450	0	.00
58420 MAJOR MAINTENANCE & CASUALTY	10,414	2,500	4,700	3,334		2,500	3,000	3,000	500	20.00
Total 5203 PARKS & REC	89,130	87,598	90,466	63,496		87,598	88,498	88,498	900	1.03
5204 CAMP CREASER										
52160 BUILDING REPAIRS/MAINTENANCE	1,107	500	500	850		500	500	500	0	.00
55020 ELECTRIC	1,567	1,500	1,500	1,008		1,500	1,500	1,500	0	.00
55030 HEATING FUEL	0	400	400	0		400	400	400	0	.00
Total 5204 CAMP CREASER	2,674	2,400	2,400	1,858		2,400	2,400	2,400	0	.00
5205 OTHER PARKS										
52140 EQUIPMENT REPAIRS	1,751	750	750	904		750	750	750	0	.00
52160 BUILDING REPAIRS/MAINTENANCE	0	0	0	0		0	500	500	500	.00
53150 BUILDING SUPPLIES	0	400	400	295		400	400	400	0	.00
55020 ELECTRIC	2,344	2,200	2,200	1,640		2,200	2,200	2,200	0	.00
Total 5205 OTHER PARKS	4,095	3,350	3,350	2,839		3,350	3,850	3,850	500	14.93
7715 PROGRAMS										
51010 REGULAR FULL TIME Recreation Supervisor (30%)	12,802	13,820	13,820	8,425		13,820	14,167	14,167	347	2.51
51020 PART TIME	13,239	10,000	10,000	5,537		10,000	10,000	10,000	0	.00
51060 FICA	2,707	1,822	1,822	2,422		1,822	1,822	1,822	0	.00
51100 LONGEVITY	700	800	800	800		800	900	900	100	12.50
52040 LICENSES/SUPPORT-DATA PROCES	3,040	4,000	4,000	645		4,000	4,000	4,000	0	.00
52070 OTHER PROFESSIONAL SERVICES	17,681	20,000	20,416	16,922		20,000	20,000	20,000	0	.00
52130 SERVICE CONTRACTS	6,822	4,500	4,500	3,709		4,500	4,500	4,500	0	.00
52180 PRINTING	2,594	2,700	2,700	1,769		2,700	2,700	2,700	0	.00
52200 EQUIPMENT RENTAL	0	500	500	0		500	500	500	0	.00
52240 MISCELLANEOUS	473	300	300	0		300	300	300	0	.00
52280 AUDIT	2,230	515	515	530		515	560	560	45	8.74
53225 PROGRAM COSTS	4,675	8,000	8,100	4,645		8,000	10,000	10,000	2,000	25.00
58120 RECREATION PROGRAMS	6,016	0	1,033	2,683		0	2,000	2,000	2,000	.00
58130 RECREATION TRIPS	3,395	4,000	4,000	6,515		4,000	6,000	6,000	2,000	50.00
Total 7715 PROGRAMS	76,374	70,957	72,506	54,602		70,957	77,449	77,449	6,492	9.15
7716 SUMMER CAMP										
51010 REGULAR FULL TIME Recreation Supervisor (33%)	15,197	15,202	15,202	10,151		15,202	15,584	15,584	382	2.51
51020 PART TIME	51,530	58,000	58,000	45,410		58,000	58,000	58,000	0	.00
51030 OVERTIME	0	500	500	151		500	500	500	0	.00
51060 FICA	3,626	5,638	5,638	3,413		5,638	5,638	5,638	0	.00

Town of Coventry
Managers recommended Budget

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	2015	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
	Actual	Base Budget	Budget	Actual YTD	Est. Actual				
51710 BLUE CROSS/BLUE SHIELD	9,040	9,000	9,000	5,301	9,000	9,000	9,000	0	.00
51720 LIFE INSURANCE	77	100	100	52	100	100	100	0	.00
52100 TRAINING	1,250	1,500	1,600	639	1,500	1,600	1,600	100	6.67
52200 EQUIPMENT RENTAL	790	1,000	1,000	828	1,000	1,000	1,000	0	.00
52240 MISCELLANEOUS	129	500	500	102	500	500	500	0	.00
53090 CLOTHING SAFETY EQUIPMENT	2,052	4,000	5,600	1,600	4,000	5,600	5,600	1,600	40.00
53225 PROGRAM COSTS	6,243	6,000	8,100	3,443	6,000	7,500	7,500	1,500	25.00
57210 FIELD TRIPS	5,272	7,000	7,310	9,527	7,000	7,500	7,500	500	7.14
57220 BUS TRIPS	6,608	8,000	8,000	5,160	8,000	8,000	8,000	0	.00
58420 MAJOR MAINTENANCE & CASUALTY	0	2,500	2,500	0	2,500	2,500	2,500	0	.00
Total 7716 SUMMER CAMP	101,814	118,940	123,050	85,777	118,940	123,022	123,022	4,082	3.43
7719 FIREWORKS									
58180 FIRST NIGHT	8,000	12,000	12,000	10,000	12,000	12,000	12,000	0	.00
Total 7719 FIREWORKS	8,000	12,000	12,000	10,000	12,000	12,000	12,000	0	.00
7721 ARTS COMMISSION									
58120 RECREATION PROGRAMS	4,575	4,000	4,000	2,775	4,000	4,500	4,500	500	12.50
Total 7721 ARTS COMMISS	4,575	4,000	4,000	2,775	4,000	4,500	4,500	500	12.50
7724 BASKETBALL									
51010 REGULAR FULL TIME Recreation Supervisor (2%)	916	1,228	1,228	555	1,228	945	945	(283)	(23.05)
51860 EXPENDITURES	12,905	16,000	16,000	10,740	16,000	16,000	16,000	0	.00
Total 7724 BASKETBALL	13,821	17,228	17,228	11,295	17,228	16,945	16,945	(283)	(1.64)
7725 HEALTH NUTRITION A									
51860 EXPENDITURES	3,210	5,000	5,000	4,958	5,000	5,000	5,000	0	.00
Total 7725 HEALTH NUTRI	3,210	5,000	5,000	4,958	5,000	5,000	5,000	0	.00
7726 AFTER SCHOOL PROGR									
51010 REGULAR FULL TIME Recreation Supervisor (33%)	15,117	15,202	15,202	9,228	15,202	15,584	15,584	382	2.51
51020 PART TIME	16,849	24,000	24,000	13,252	24,000	24,000	24,000	0	.00
51060 FICA	2,352	3,000	3,000	1,225	3,000	3,000	3,000	0	.00
51860 EXPENDITURES	3,537	5,000	5,150	1,589	5,000	5,000	5,000	0	.00
Total 7726 AFTER SCHOOL	37,855	47,202	47,352	25,294	47,202	47,584	47,584	382	.81
Total 224 RECREATION PR	374,038	408,690	417,507	286,945	408,690	422,643	422,643	13,953	3.41

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ESTIMATED FUND BALANCE ANALYSIS
As of June 30, 2014

GAAP Basis

Unassigned Fund Balance (6/30/2014)		4,199,209
Supplemental Appropriations		(228,300)
Estimated Revenues in Excess of Budget		0
Estimated Unexpended Appropriations		0
Estimated 6/30/15 Fund Balance		3,970,909
Recommended Use of Reserve for FY 14/15		0
Estimated July 1, 2015 Fund Balance		3,970,909

Note: The Town's Fiscal Management Policy established a goal of a minimum of 10% of budget appropriation. This calculates as $.10 \times \$39,088,204 = \$3,908,820$. The projected Undesignated Fund Balance is 10.2%. Current best policy recommendations in the industry recommend a fund balance of 16%. The Town Council adopted Goals for FY 2014/15 set a goal of 10%. No appropriation of fund balance is included in the budget.

UNIFORM CODE OF ACCOUNTS

OBJECT CODE SUMMARY

10 Personal Services

Wages & Salaries: Payroll costs for employees.

- 51000 Salary And Wages
- 51010 Regular Full Time
- 51020 Part Time
- 51030 Overtime
- 51040 Temporary
- 51090 Other

Employee Benefits: Fringe benefit costs for employees.

- 51060 Fica
- 51070 Pension
- 51100 Longevity
- 51110 Differential
- 51711 Health Ins General Admin
- 51712 Health Ins Public Safety
- 51713 Health Ins Public Works
- 51714 Health Ins Human Services
- 51715 Health Ins Civic & Cultural
- 51720 Life Insurance
- 52290 Worker's Compensation

20 Contractual

Professional Services: Cost of outside professional services.

- 52010 Architects And Engineering
- 52030 Legal
- 52040 Licenses/Support-Data Processing
- 52050 Insurance
- 52060 Indexing Recording
- 52070 Other Professional Services
- 52280 Audit

Employee Development: Professional Association dues, local, regional and national meetings including transportation, lodging, meals and other training expenses such as conference registration fees, seminars and in-house courses.

- 52080 Professional Affiliation
- 52090 Travel Meetings Mileage
- 52100 Training
- 52220 Meals

Postage: Cost of all postage fees and permits.

52110 Postage

Equipment Operation and Maintenance: Cost of services required for operating and monitoring town-owned equipment.

52130 Service Contracts
52140 Equipment Repairs
52150 Radio And Alarm Repairs
52160 Building Repairs/maintenance

Advertising: Notices of Public hearings, referendums, invitations to bid, job announcements and other legal notices.

52170 Advertising

Printing & Duplicating

52180 Printing
52190 Copiers

Rental: Fees paid for use of equipment.

52200 Equipment Rental

Sundry: Grants and contributions to affiliated associations, regional agencies and miscellaneous obligations.

52210 General Assistance
52240 Miscellaneous
52250 Grants And Contributions
52260 Negotiated Union Contract
52270 Other Services

30 Commodities (Materials & Supplies)

Office Products: Costs of materials and supplies, other than those used for operation and maintenance. Usually consumable supplies and items such as staples, tape dispensers, and other office items.

53010 Office Supplies
53020 Office Equipment
53030 Microfilm Photo Supplies

Vehicle Fuel, Lubricants

53040 Gasoline
53050 Diesel Fuel
53060 Motor Oil Lubricants

Janitorial, Paper Goods: Cleaning goods, bathroom supplies, lamps, and paper.

53070 Custodial Supplies
53080 Paper Goods

Clothing - Safety Equipment: All safety equipment, clothing, first aid kits and other loss control items.

53090 Clothing Safety Equipment

Repair Parts: Replacement materials and supplies for town office equipment, cars and trucks.

53100 Auto Parts
53110 Truck Parts
53120 Equipment Parts
53240 Tires

Materials and Supplies: Cost of materials and supplies for the repair and maintenance of town-owned facilities and roads.

53130 Welding Supplies
53140 Hand Tools
53150 Building Supplies
53160 Cement Sand Salt Gravel
53170 Ground Supplies
53180 Street Cleaning Supplies
53190 Police Equipment Supplies
53200 Traffic Control Signs
53210 Other Purchased
53280 Asphalt/hot & Cold Patch

Books, Periodicals, Software: Acquisition of technical books, computer software, newspaper subscriptions, special reports and other publications.

53220 Subscriptions Books

Internal Transfers: Allows inter-fund transfers.

53230 Transfers

Public Relations: Special events and informational newsletters.

53300 Public Relations

40 Capital Outlay (Cost of capital purchases such as furniture, equipment, and pre-manufactured facilities.)

- 54010 Improvements Not Building
- 54020 Office Furniture & Equipment
- 54030 Automobile
- 54040 Trucks
- 54050 Other Equipment
- 54070 Telephone Systems
- 54080 Computer And Data Systems
- 54090 Radio/communications Costs
- 54100 Improvement Buildings

50 Utilities

- 55010 Telephone
- 55020 Electric
- 55030 Heating Fuel
- 55040 Water
- 55050 Sewer

Town of Coventry
Town Council Proposed Budget
Summary by Object

Budget Fiscal Year: 2016 to 2016								
Account_and_Description	2014	2015	2015	2015	Town Manager	Council	Cou/Bud Inc/Dec	%
	Actual	Base Budget	Actual YTD	Est. Actual				
51000 SALARY AND WAGES	246,469	264,318	198,655	264,318	273,134	273,134	8,816	3.34%
51010 REGULAR FULL TIME	3,669,627	3,803,835	3,153,943	3,823,964	4,019,896	4,019,898	216,063	5.68%
51020 PART TIME	115,907	123,393	72,292	92,621	95,101	95,101	-28,292	-22.93%
51030 OVERTIME	245,913	219,646	251,241	285,196	229,056	229,056	9,410	4.28%
51040 TEMPORARY	26,178	15,425	16,791	20,199	29,310	30,310	14,885	96.50%
51059 PAYROLL TAXES & INSURANCE	22,060	25,467	17,775	25,467	26,309	26,309	842	3.31%
51063 FICA - GA	70,055	76,180	62,565	76,180	77,237	77,237	1,057	1.39%
51064 FICA - PS	135,545	139,629	110,706	139,629	145,605	147,460	7,831	5.61%
51065 FICA - PW	103,212	105,305	99,259	105,305	116,250	116,250	10,945	10.39%
51066 FICA - HUMAN SVCS	15,012	15,390	13,466	15,390	16,740	16,740	1,350	8.77%
51067 FICA - CIVIC/CULTURAL	4,757	4,870	4,305	4,870	5,016	5,016	146	3.00%
51070 PENSION	31,800	32,800	31,800	31,800	32,800	32,800	0	0.00%
51071 PENSION - GA	199,805	149,910	147,954	149,910	122,210	122,210	-27,700	-18.48%
51072 PENSION - PS	293,892	213,323	210,865	213,323	216,963	216,963	3,640	1.71%
51073 PENSION - PW	191,350	171,800	128,608	161,000	144,000	144,000	-27,800	-16.18%
51074 PENSION - HS	42,093	32,550	34,095	34,411	27,860	27,860	-4,690	-14.41%
51075 PENSION - CC	13,873	19,740	17,081	19,740	14,266	14,266	-5,474	-27.73%
51090 OTHER	69,347	70,220	58,565	73,472	69,785	69,785	-435	-0.62%
51100 LONGEVITY	52,957	52,600	48,800	52,600	48,700	48,700	-3,900	-7.41%
51110 DIFFERENTIAL	3,699	3,494	3,457	3,637	4,199	4,199	705	20.18%
51121 FRINGE BENEFITS	21,747	22,829	16,798	22,829	23,270	23,270	441	1.93%
51711 HEALTH INS GENERAL ADMIN	218,021	235,425	182,180	235,425	239,855	239,855	4,430	1.88%
51712 HEALTH INS PUBLIC SAFETY	408,813	413,142	353,044	413,142	421,835	417,230	4,088	0.99%
51713 HEALTH INS PUBLIC WORKS	339,607	386,515	290,786	386,515	393,015	393,015	6,500	1.68%
51714 HEALTH INS HUMAN SERVICES	16,498	34,195	20,082	34,195	34,880	34,880	685	2.00%
51715 HEALTH INS CIVIC & CULTURAL	9,591	9,085	6,981	9,085	9,225	9,225	140	1.54%
51720 LIFE INSURANCE	6,050	6,500	5,559	6,500	6,500	6,500	0	0.00%
51999 REVENUE OFFSET	-12,445	-13,800	-170	-13,800	-14,800	-14,800	-1,000	7.25%
52010 ARCHITECTS AND ENGINEERING	7,937	14,000	17,699	18,000	8,240	8,240	-5,760	-41.14%
52020 FINANCE AND ACCOUNTING	7,960	9,120	7,172	9,120	8,930	8,930	-190	-2.08%
52030 LEGAL	59,120	88,000	117,376	101,350	98,000	93,000	5,000	5.68%
52040 LICENSES/SUPPORT-DATA PROCESSING	69,543	81,475	92,831	97,239	108,487	113,987	32,512	39.90%
52041 DMV FEES	2,978	0	2,971	2,972	0	0	0	#DIV/0!
52050 INSURANCE	134,631	138,000	119,246	138,000	138,750	138,750	750	0.54%
52060 INDEXING RECORDING	24,103	23,600	15,920	23,664	26,650	26,650	3,050	12.92%
52070 OTHER PROFESSIONAL SERVICES	74,486	105,785	102,173	113,195	104,835	104,835	-950	-0.90%
52080 PROFESSIONAL AFFILIATION	15,133	26,979	24,031	26,979	31,293	31,293	4,314	15.99%
52090 TRAVEL MEETINGS MILEAGE	72,060	73,900	7,345	73,850	75,790	75,790	1,890	2.56%
52100 TRAINING	23,016	36,455	19,726	34,095	35,030	35,030	-1,425	-3.91%
52110 POSTAGE	31,610	37,150	19,242	37,270	37,200	37,200	50	0.13%
52130 SERVICE CONTRACTS	168,297	207,121	171,131	196,732	219,671	217,171	10,050	4.85%
52140 EQUIPMENT REPAIRS	50,382	62,019	78,212	78,019	61,919	61,919	-100	-0.16%
52150 RADIO AND ALARM REPAIRS	10,094	13,950	6,418	12,947	16,150	16,150	2,200	15.77%
52160 BUILDING REPAIRS/MAINTENANCE	59,305	48,070	62,692	73,595	55,070	55,070	7,000	14.56%
52170 ADVERTISING	15,107	17,830	16,102	19,953	18,180	18,180	350	1.96%
52180 PRINTING	20,054	26,750	11,300	26,980	27,415	27,415	665	2.49%
52190 COPIERS	2,883	5,825	2,615	5,825	4,950	4,950	-875	-15.02%
52200 EQUIPMENT RENTAL	646	2,400	428	2,400	2,400	2,400	0	0.00%
52220 MEALS	8,048	7,480	7,056	8,353	7,530	5,030	-2,450	-32.75%
52240 MISCELLANEOUS	3,921	3,525	3,720	3,525	3,800	3,800	275	7.80%
52250 GRANTS AND CONTRIBUTIONS	94,811	97,424	196,327	97,424	99,954	99,954	2,530	2.60%
52260 NEGOTIATED UNION CONTRACT	9,030	12,000	13,952	12,000	6,000	6,000	-6,000	-50.00%
52270 OTHER SERVICES	0	300	0	300	300	300	0	0.00%
52280 AUDIT	27,311	29,950	28,456	29,950	30,845	30,845	895	2.99%
52291 WORKER COMP - GA	19,347	22,110	17,583	22,110	23,340	23,340	1,230	5.56%
52292 WORKER COMP - PS	107,952	121,590	112,480	121,590	128,280	128,280	6,690	5.50%
52293 WORKER COMP - PW	86,333	96,490	95,752	96,490	101,800	101,800	5,310	5.50%
52294 WORKER COMP - HS	2,192	2,660	2,336	2,660	2,810	2,810	150	5.64%
52295 WORKER COMP - CC	8,432	11,890	9,341	11,890	12,545	12,545	655	5.51%
52350 EQUIPMENT	0	0	0	0	0	0	0	#DIV/0!
52840 VETERANS' PROGRAMS	0	1,000	0	1,000	1,000	1,000	0	0.00%
52869 FEES	3,351	3,500	3,470	3,500	3,500	3,500	0	0.00%
53010 OFFICE SUPPLIES	17,799	22,440	15,086	21,555	23,080	23,080	640	2.85%
53020 OFFICE EQUIPMENT	32	650	0	650	650	650	0	0.00%

Town of Coventry
Town Council Proposed Budget
Summary by Object

Budget Fiscal Year: 2016 to 2016								
53030 MICROFILM PHOTO SUPPLIES	1,005	1,470	1,293	1,350	1,300	1,300	-170	-11.56%
53040 GASOLINE	68,760	70,675	52,027	70,675	62,625	62,625	-8,050	-11.39%
53050 DIESEL FUEL	70,007	65,500	58,998	66,500	54,500	54,500	-11,000	-16.79%
53060 MOTOR OIL LUBRICANTS	10,445	7,700	7,289	7,700	7,700	7,700	0	0.00%
53070 CUSTODIAL SUPPLIES	4,505	6,550	4,072	5,350	6,350	6,350	-200	-3.05%
53080 PAPER GOODS	5,653	6,900	5,277	6,900	6,900	6,900	0	0.00%
53090 CLOTHING SAFETY EQUIPMENT	47,252	44,950	31,904	41,150	48,450	44,950	0	0.00%
53091 OSHA REQMTS	1,679	2,550	1,437	2,350	4,350	4,350	1,800	70.59%
53092 NFPA REQMTS	9,238	9,810	9,142	10,010	10,010	10,010	200	2.04%
53100 AUTO PARTS	12,991	22,650	15,090	22,650	22,950	22,950	300	1.32%
53110 TRUCK PARTS	47,931	51,000	72,033	64,500	61,500	61,500	10,500	20.59%
53120 EQUIPMENT PARTS	54,290	59,000	36,439	45,500	64,600	64,600	5,600	9.49%
53130 WELDING SUPPLIES	1,081	2,375	2,073	2,375	2,375	2,375	0	0.00%
53140 HAND TOOLS	3,779	6,200	5,732	6,200	6,200	6,200	0	0.00%
53150 BUILDING SUPPLIES	1,035	1,350	427	1,282	1,350	1,350	0	0.00%
53160 CEMENT SAND SALT GRAVEL	214,529	193,200	222,771	241,200	198,200	198,200	5,000	2.59%
53170 GROUND SUPPLIES	33,890	26,900	25,815	26,900	27,100	27,100	200	0.74%
53180 STREET CLEANING SUPPLIES	2,349	2,500	2,462	2,500	2,500	2,500	0	0.00%
53190 POLICE EQUIPMENT SUPPLIES	4,906	9,250	10,225	13,750	9,250	9,250	0	0.00%
53200 TRAFFIC CONTROL SIGNS	5,012	5,000	5,000	5,000	6,000	6,000	1,000	20.00%
53210 OTHER PURCHASED	9,932	12,800	13,927	16,350	16,800	16,800	4,000	31.25%
53220 SUBSCRIPTIONS BOOKS	40,726	41,935	27,907	41,935	41,680	41,680	-255	-0.61%
53225 PROGRAM COSTS	8,203	8,200	6,051	8,200	12,250	17,050	8,850	107.93%
53230 TRANSFERS	78,001	86,350	79,586	88,350	86,350	86,350	0	0.00%
53240 TIRES	14,929	16,950	11,895	16,950	25,850	25,850	8,900	52.51%
53280 ASPHALT/HOT & COLD PATCH	18,000	23,000	23,000	23,000	25,000	25,000	2,000	8.70%
53290 KENNEL SERVICES	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00%
53300 PUBLIC RELATIONS	2,237	4,385	2,717	4,369	4,385	5,385	1,000	22.81%
53610 VAN EXPENSES	1,350	1,350	927	1,350	1,350	1,350	0	0.00%
53640 LAUNDRY	674	580	0	580	580	580	0	0.00%
54010 IMPROVEMENTS NOT BUILDING	1,225	1,300	1,225	1,300	1,300	1,300	0	0.00%
54020 OFFICE FURNITURE & EQUIPMENT	2,156	3,300	2,863	3,348	3,500	3,500	200	6.06%
54050 OTHER EQUIPMENT	9,534	14,869	5,221	14,869	17,169	17,169	2,300	15.47%
54540 COMPUTER REPLACEMENT AND UPGRADE	3,993	4,000	348	4,000	3,000	3,000	-1,000	-25.00%
54960 EQUIPMENT PURCHASES	2,601	3,100	768	1,100	3,200	3,200	100	3.23%
55010 TELEPHONE	20,880	23,132	18,707	23,132	23,132	23,132	0	0.00%
55020 ELECTRIC	154,399	169,800	142,082	167,300	174,200	174,200	4,400	2.59%
55030 HEATING FUEL	93,112	78,300	93,881	87,204	73,169	73,169	-5,131	-6.55%
55040 WATER	908	965	871	965	1,040	1,040	75	7.77%
55050 SEWER	2,610	3,877	3,965	3,895	3,920	3,920	43	1.11%
55130 DISPOSAL FEES	3,163	3,145	2,163	3,145	3,165	3,165	20	0.64%
57040 DOG TAGS	103	200	103	200	200	200	0	0.00%
57050 VETERINARY FEES	984	1,250	93	1,250	1,250	1,250	0	0.00%
57060 ST CT LICENSE FEES	3,973	4,100	0	4,100	4,100	4,100	0	0.00%
57064 PET ADOPTION FEES DEP	270	250	180	250	250	250	0	0.00%
58190 ANNIVERSARY CELEBRATIONS	0	500	500	500	500	500	0	0.00%
*** Grand Total ***	8,876,637	9,191,392	7,969,158	9,376,589	9,487,161	9,483,213	291,821	3.17%

MIL RATE CALCULATION FOR FY 15/16

The Town's finance policy calls for calculating the annual collection rate by using a weighted average of the past three years:

$$2 \text{ times most recent} + 2 \text{ years prior} + 3 \text{ years prior} / 4 = \text{rate}$$

When the actual numbers are inserted into the formula it is:

(FY 2014)	2*(98.3)	
(FY 2013)	98.2	
(FY 2012)	<u>97.8</u>	
		392.6/4 = +/- 98.15 Collection Rate for FY 2015/16

The value of a mil is calculated by multiplying the current Grand List by the collection rate and dividing by 1000:

October 1, 2014 Grand List	\$ 930,973,231
Collection Rate	<u>.9815</u>
	\$ 913,750,226/1000 = 913,750.23

One mil equals	\$ 913,750 rounded
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The mil rate is established by dividing the current property taxes by the value of one mil:

Current Taxes	\$ 28,505,320
One mil	913,750
Mil Rate	31.2

GRANTS

PROGRAM DESCRIPTION

The Town of Coventry actively pursues grant revenues as they become available. The Town Charter states: "It shall not be necessary for a town meeting to approve additional appropriations which are funded for specific purpose by State and federal grants", so grant revenue and expenditures are not reflected in the main body of the budget. Revenues from grants provide important support and enhancement to the services provided to the citizens of the community. A brief summary of the current grants received by the Town of Coventry is shown here for informational purposes.

PROGRAM COMMENTARY

Grants are received as they become available. The final listing at the end of the fiscal year will be different as new grants are applied for and received. Each grant has a different set of requirements for expenditure accounting and for the term of completion.

The current grant awards provide a wide range of improvements, including bridge repair, road improvements, sidewalks, public safety, playground equipment and transportation.

Current listing of Grants with expenditures to date

Dept	General Government Description	Grant Amount	2/23/15 Spent to date
Education - General			
7111	Competitive School Readiness	3,790	240
7112	Title III	516	0
7114	Title II	31,616	0
7115	Title II - Carryover	16,551	8,470
7120	Title I	118,253	54,532
7121	Title I - Carryover	6,120	6,120
7152	Technology Infrastructure	25,090	25,090
7154	College Career Pathways	5,423	3,094
7180	School Readiness	132,300	118,774
7181	Arts in Education	2,759	0
7274	CCS Professional Learning	5,800	200
Education - Special Ed			
7101	IDEA - Part B-611	336,884	109,324
7102	IDEA - Part B-611 Carryover	69,249	69,249
7103	IDEA Part B-619 Preschool	20,951	854
7104	IDEA Part B-619 Preschool Carryover	11,034	11,034
Energy			
7231	Bright Ideas grant	5,000	0
General Administration			
7243	Nutmeg Fiber connection	15,300	15,300
7265	Historical Preservation	5,000	5,000
Human Services			
7221	Youth Enhancement	4,937	2,786
7241	Elderly Transportation	19,509	15,331
Police			
7209	NECASA - Drug and Alcohol	1,761	0
7251	Speed Detection Grant	4,886	4,000
2102	Click it or Ticket/DUI checkpoints	18,975	3,496
	Bullet Proof Vest	1,892	0
Public Works			
7291	Pucker St Bridge over Hop River	2,000,000	156,995
7212	Main St Streetscape	400,000	0
7255	Safe Routes to Schools	492,000	145,022
Recreation			
7216	Arts Catalyze	6,000	0