

Appendix

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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 (as of 12/27/12) processes sewage from 863 properties. There are approximately 172 unconnected dwellings with sewers available. The WWTP is operating at about 75% capacity treating an average of 150,000 gallons per day.

Commentary: The WPCA is proposing an increase in the annual sewer use rate in fiscal year 2018; the new proposed rate is \$375 per EDU

Program Activities:

	FY 13/14	FY 14/15	FY 15/16
Sewer Connection Inspections	8	13	9
Emergency Call Outs	8	6	10
Length of Sewer	85,000 ft	85,000 ft	85,000 ft
Town Owned Grinder Pumps	50	50	50
Routine Maint	13	29	44
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	138,000 gal/day	140,000 gal/day	142,000 gal/day
Sewer Lift/Pump Stations	2	2	2

Three-Year Fund Balances

	2013-14 Actual	2014-15 Actual	2015-16 Actual
Reserved Fund Balance	\$ 444,705	\$ 444,705	\$ 457,521
Undesignated Fund Balance	141,667	103,410	50,835
Change in Fund Balance	92,255	(38,257)	(39,758)

Revenues

<u>User Fees</u>	
1,175 * \$375	\$440,625
Uncollectible – 9%	(39,656)
Late Payments	20,000
Interest Revenue	20,600
Transfer to Reserve	(87,098)
Grand Total/Revenue	<u>\$354,471</u>

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
51010 REGULAR FULL TIME WPCA Technician Asst Collector of Revenue (25%) Revenue Clerk (25%) Public Works Dir (15%) Maintainer (50%)	130,966	137,570	136,702	136,702	141,024	141,024	3,454	2.51
51030 OVERTIME Increase in emergency call outs for grinder pump and pump stations.	3,486	3,000	3,407	3,407	4,000	4,000	1,000	33.33
51060 FICA	5,506	10,915	5,872	5,872	11,187	11,187	272	2.49
51100 LONGEVITY	700	800	800	800	900	900	100	12.50
51110 DIFFERENTIAL Reduction in required differential.	210	500	232	232	300	300	(200)	(40.00)
51710 BLUE CROSS/BLUE SHIELD	16,669	29,560	18,726	18,726	29,560	29,560	0	.00
51720 LIFE INSURANCE	134	225	130	130	225	225	0	.00
52030 LEGAL	5,651	2,000	175	175	2,000	2,000	0	.00
52070 OTHER PROFESSIONAL SERVICES Lab testing, Engineering, GIS and certifications.	25,124	17,650	12,551	10,552	22,275	22,275	4,625	26.20
52080 PROFESSIONAL AFFILIATION CAWPCA, CWPA, LabACT.	130	220	40	40	250	250	30	13.64
52090 TRAVEL MEETINGS MILEAGE	0	100	0	0	100	100	0	.00
52100 TRAINING	360	1,000	440	440	1,000	1,000	0	.00
52130 SERVICE CONTRACTS Sludge Hauling, Clarigester Cleaning, Trash, HVAC, Generators, Fire Alarms.	29,972	36,660	30,827	30,827	36,000	36,000	(660)	(1.80)
52140 EQUIPMENT REPAIRS Electrical, Pumps, PLC, Manholes, Pump Stations, Treatment Plant.	23,794	7,400	18,011	15,011	12,500	12,500	5,100	68.92
52150 RADIO AND ALARM REPAIRS	0	500	0	0	500	500	0	.00
52170 ADVERTISING	1,173	1,000	275	275	1,000	1,000	0	.00
52180 PRINTING	403	600	370	370	600	600	0	.00
52280 AUDIT Blum, Shapiro & Co.	1,100	1,100	1,100	1,100	1,200	1,200	100	9.09
53010 OFFICE SUPPLIES	182	500	639	640	500	500	0	.00
53090 CLOTHING SAFETY EQUIPMENT	523	1,000	620	620	1,000	1,000	0	.00
53220 SUBSCRIPTIONS BOOKS	115	350	0	0	200	200	(150)	(42.86)
54050 OTHER EQUIPMENT	14,944	12,400	9,732	9,532	11,800	11,800	(600)	(4.84)
55010 TELEPHONE	2,374	2,250	3,388	2,997	2,250	2,250	0	.00
55020 ELECTRIC	38,198	28,000	23,581	23,581	28,000	28,000	0	.00
55030 HEATING FUEL	10,348	13,431	9,963	9,963	13,500	13,500	69	.51

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
57070 EQUIPMENT MAINTENANCE WPCA Vehicles, Tractor and lawn mower.	803	1,500	202	202	2,000	2,000	500	33.33
57080 PERMIT FEES	555	600	633	633	600	600	0	.00
58420 MAJOR MAINTENANCE & CASUALTY REPAIR	152,106	30,000	94,870	28,875	30,000	30,000	0	.00
*** Grand Total ***	465,526	340,831	373,286	301,702	354,471	354,471	13,640	4.00

==== Selection Legend =====

- Account Type: E
- BudYr: 2018 to 2018
- 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 Actuals
- Column 4: Estimated Actuals
- Column 5: Approved Level 3 Budget
- Column 6: Approved Level 4 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

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Fund Balance	\$ 489,808	\$ 534,282	\$ 605,102
Change in Fund Balance	28,734	44,474	70,820

Revenues

218-7601 COVRRRA Assessments:

Tipper Barrel Revenue:

96 Gal (#1801 * \$245)	\$ 441,245
60 Gal (#1663 * \$195)	324,285
35 Gal (#1299 * \$165)	214,335
Prior Year Collections	65,000
Interest & Penalty	50,000
Uncollectible @ 7%	(68,591)
Total 218-7601	<u>1,026,274</u>

218-7602 Transfer Station:

Proceeds	20,000
Total 218-7602	<u>20,000</u>

218-7603 Other Revenue:

Investment Income	4,000
Transfer from reserves	131,641
Total 218-7603	<u>135,641</u>

Total Anticipated Revenue \$ 1,181,915

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 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 (8 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 \$66.20/ton. Tipping fees for oversized waste disposal at the Willimantic Waste landfill is \$75.05/ton (including mattresses). Beginning in 07/08 COVRRRA recycles single stream and receives a \$25/ton credit. 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 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>
Tipper Barrel Revenue	\$992,543	\$1,026,817	\$1,055,195	\$ 1,059,167	\$ 1,092,689
Curbside bulk (Tons)	147	150	184	189	226
Transfer Station Tonnage:					
Bulky	207	242	239	209	278
Metal	45	39	41	15	55
Leaves	29	64	77	65	59
Matresses					681
Textiles					10.2 ton
Electronics (units to tons)	27 tons	33 tons	35 tons	38 tons	34 tons
Freon (units)	209	145	213	241	183
Tires	60	70	25	164	132
Propane Tanks	219	124	65	133	240
Residential Curbside Collection (Tons)					
Single Stream	1,411	1,361	1,345	1,321	1,344

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
7601 SOLID WASTE FEE COLL/EXPENDITU								
218-7601-51010 REGULAR FULL TIME Asst Collector of Revenue (25%) DPW Admin Secretary (25%) Revenue Clerk (75%)	46,137	60,555	54,683	54,683	57,218	56,685	(3,870)	(6.39)
218-7601-51030 OVERTIME Mid Neroc meeting.	252	500	176	176	500	500	0	.00
218-7601-51060 FICA	2,618	4,632	3,038	3,038	4,416	4,416	(216)	(4.66)
218-7601-51710 BLUE CROSS/BLUE SHIELD	12,492	21,200	16,091	16,091	21,200	21,200	0	.00
218-7601-51720 LIFE INSURANCE	71	225	97	97	225	225	0	.00
218-7601-52010 ARCHITECTS AND ENGINEERING Enviromental Montoring and Reporting.	23,192	19,304	18,925	18,925	19,304	19,304	0	.00
218-7601-52110 POSTAGE	2,000	1,500	0	0	1,500	1,500	0	.00
218-7601-52170 ADVERTISING	0	500	0	0	500	500	0	.00
218-7601-52180 PRINTING	5,966	5,000	914	915	5,000	5,000	0	.00
218-7601-52250 GRANTS AND CONTRIBUTIONS	9,047	9,950	9,748	9,747	9,950	9,950	0	.00
218-7601-52280 AUDIT	1,435	1,435	1,435	1,435	1,435	1,435	0	.00
218-7601-53010 OFFICE SUPPLIES	450	300	525	525	300	300	0	.00
218-7601-54050 OTHER EQUIPMENT	52	200	0	0	200	200	0	.00
218-7601-55110 HAULER FEES All American Waste.	760,524	733,400	704,617	704,616	733,400	733,400	0	.00
218-7601-55130 DISPOSAL FEES Dispsal of MSW, Recycling and Bulk from Curbside.	238,528	250,000	225,213	225,214	250,000	250,000	0	.00
Total 7601 SOLID WASTE FEE COLL/EXP	1,102,764	1,108,701	1,035,462	1,035,462	1,105,148	1,104,615	(4,086)	(.37)
7602 TRANSFER STATION COLLECTIONS/E								
218-7602-51010 REGULAR FULL TIME	24,974	26,835	26,405	26,405	28,429	28,429	1,594	5.94
218-7602-51030 OVERTIME O.T. to cover Transfer Station if Schedule cannot be adjusted.	291	600	387	387	600	600	0	.00
218-7602-51060 FICA	0	2,050	0	0	2,221	2,221	171	8.34
218-7602-52010 ARCHITECTS AND ENGINEERING One time study to determine new Transfer Station location.	28,684	0	14,994	14,994	0	0	0	.00
218-7602-52080 PROFESSIONAL AFFILIATION	125	125	63	63	125	125	0	.00
218-7602-52130 SERVICE CONTRACTS Transfer Station Portable	2,161	875	1,961	1,256	875	875	0	.00

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
Restroom service.								
218-7602-52140 EQUIPMENT REPAIRS Repair to Scale.	1,763	700	9,168	9,168	700	700	0	.00
218-7602-52170 ADVERTISING	0	300	0	0	300	300	0	.00
218-7602-52180 PRINTING Scale Tickets.	337	350	230	230	350	350	0	.00
218-7602-52270 OTHER SERVICES Register Scale with State and fees to Able Scale.	518	750	500	250	750	750	0	.00
218-7602-53010 OFFICE SUPPLIES	0	50	0	0	50	50	0	.00
218-7602-53090 CLOTHING SAFETY EQUIPMENT	0	0	51	51	0	0	0	.00
218-7602-53120 EQUIPMENT PARTS	0	200	0	0	200	200	0	.00
218-7602-54050 OTHER EQUIPMENT	0	0	739	739	0	0	0	.00
218-7602-55020 ELECTRIC	1,697	1,650	1,697	1,696	1,650	1,650	0	.00
218-7602-55100 MISCELLANEOUS EXP General Permit to DEEP.	800	1,050	1,975	925	1,050	1,050	0	.00
218-7602-55110 HAULER FEES Hauling from Transfer station to Willimantic Waste. Increase to \$158.36/haul.	12,962	10,000	67,735	67,736	15,000	15,000	5,000	50.00
218-7602-55130 DISPOSAL FEES Bulk tonnage construction debris.	21,125	25,000	28,816	26,737	25,000	25,000	0	.00
Total 7602 TRANSFER STATION COLLECT	95,437	70,535	154,721	150,637	77,300	77,300	6,765	9.59
*** Grand Total ***	1,198,201	1,179,236	1,190,183	1,186,099	1,182,448	1,181,915	2,679	.23

==== Selection Legend =====

Account Type: E
 BudYr: 2018 to 2018
 From Fund: 218 to 218
 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 Actuals
 Column 4: Estimated Actuals
 Column 5: Approved Level 3 Budget
 Column 6: Approved Level 4 Budget

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3. Funds 207 – Patriots Park; 224 – Self Supporting Recreation

PROGRAM DESCRIPTION

The program includes all recreation programs, operation of two public beaches, swim lessons, summer camp, after school program, youth basketball, other year-round recreation 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. The General Fund covers the following administrative costs; the salary of the Recreation Director, a subsidy towards lifeguard payroll and office administration. The recreation costs are supported through program revenues, fees and rental of facilities.

Three-Year Fund Balances

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Fund Balance 224	\$ 29,304	\$ 13,567	\$ 55,395
Fund Balance 207	-	-	17,542
Change in Fund Balance	(1,647)	(15,737)	59,370

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
5203 PARKS & REC PATRIOTS PARK								
207-5203-51030 OVERTIME	0	500	0	0	500	500	0	.00
207-5203-51040 LIFE GUARDS AT PATRIOTS PAR	16,415	22,000	22,388	22,388	22,000	22,000	0	.00
207-5203-51042 GATEKEEPERS/MAINT AT PATRI	12,592	17,200	18,743	18,743	17,200	17,200	0	.00
207-5203-51060 FICA	3,338	3,203	2,890	2,890	3,038	3,038	(165)	(5.15)
207-5203-52130 SERVICE CONTRACTS	16,792	16,200	25,266	25,265	16,200	16,200	0	.00
HVAC - 700								
Plumbing - 3000								
Mat rentals								
Dumpsters \$370/mo x 9 = 3330								
and \$638 x 3 = 1914								
Total - 5244								
Portable toilets \$70 ea x 6 x 3 = 1260								
Water Testing - 210								
Pest Control - 600								
School Custodial - 5754								
207-5203-52140 EQUIPMENT REPAIRS	228	500	1,290	1,290	500	500	0	.00
207-5203-52160 BUILDING REPAIRS/MAINTENAN	5,569	10,000	8,357	8,358	10,000	10,000	0	.00
207-5203-52240 MISCELLANEOUS	286	200	100	100	200	200	0	.00
207-5203-53070 CUSTODIAL SUPPLIES	1,772	2,500	2,599	2,599	3,000	3,000	500	20.00
207-5203-55020 ELECTRIC	5,279	7,500	8,101	8,101	7,500	7,500	0	.00
207-5203-55030 HEATING FUEL	8,032	8,000	2,992	2,992	8,000	8,000	0	.00
207-5203-55050 SEWER	1,525	1,775	1,750	1,750	1,775	1,775	0	.00
207-5203-58420 MAJOR MAINTENANCE & CASUAL	4,271	3,000	9,302	9,302	3,000	3,000	0	.00
Total 5203 PARKS & REC PATRIOTS PAR	76,099	92,578	103,778	103,778	92,913	92,913	335	.36
*** Grand Total ***	76,099	92,578	103,778	103,778	92,913	92,913	335	.36

==== Selection Legend =====

- Account Type: E
- BudYr: 2018 to 2018
- From Fund: 207 to 207
- 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 Actuals
- Column 4: Estimated Actuals
- Column 5: Approved Level 3 Budget
- Column 6: Approved Level 4 Budget

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
5202 AQUATICS								
224-5202-51010 REGULAR FULL TIME Recreation Supervisor (2%)	882	962	886	886	979	972	10	1.04
224-5202-51040 LIFEGUARDS AT LISICKE BEAC	15,565	27,600	19,978	19,978	27,600	27,600	0	.00
224-5202-51041 WSI AT LISICKE BEACH	5,696	5,500	2,515	2,515	5,500	5,500	0	.00
224-5202-51042 GATEKEEPERS/MAINT AT LISIC	6,175	6,750	5,679	5,679	6,750	6,750	0	.00
224-5202-51060 FICA	2,185	2,700	3,488	3,488	3,124	3,124	424	15.70
224-5202-52100 TRAINING Red cross fees, training materials, offset by fee increases	695	500	533	533	500	500	0	.00
224-5202-52130 SERVICE CONTRACTS Septic \$225 3 phone lines @ \$26/mo x 12 = 936 schedule base \$75	597	1,250	951	951	1,250	1,250	0	.00
224-5202-52140 EQUIPMENT REPAIRS AED equipment pad & battery replacement	0	250	205	205	250	250	0	.00
224-5202-52350 EQUIPMENT	720	500	768	768	500	500	0	.00
224-5202-53090 CLOTHING SAFETY EQUIPMENT	2,211	800	1,615	1,615	800	800	0	.00
Total 5202 AQUATICS	34,726	46,812	36,618	36,618	47,253	47,246	434	.93
5203 PARKS & REC PATRIOTS PARK								
224-5203-51060 FICA	147	0	114	114	0	0	0	.00
224-5203-52130 SERVICE CONTRACTS	805	0	(293)	0	0	0	0	.00
224-5203-52240 MISCELLANEOUS	168	0	128	128	0	0	0	.00
224-5203-55020 ELECTRIC	3,994	0	602	602	0	0	0	.00
Total 5203 PARKS & REC PATRIOTS PAR	5,114	0	551	844	0	0	0	.00
5204 CAMP CREASER								
224-5204-52160 BUILDING REPAIRS/MAINTENAN	2,456	500	1,546	1,546	500	500	0	.00
224-5204-55020 ELECTRIC	1,493	1,000	1,169	1,169	1,000	1,000	0	.00
224-5204-55030 HEATING FUEL	0	400	0	0	400	400	0	.00
Total 5204 CAMP CREASER	3,949	1,900	2,715	2,715	1,900	1,900	0	.00
5205 OTHER PARKS								
224-5205-52140 EQUIPMENT REPAIRS	1,200	750	1,539	1,539	750	750	0	.00
224-5205-53150 BUILDING SUPPLIES	0	400	330	822	400	400	0	.00
224-5205-55020 ELECTRIC	3,116	2,200	3,014	3,014	2,200	2,200	0	.00
Total 5205 OTHER PARKS	4,316	3,350	4,883	5,375	3,350	3,350	0	.00
7715 PROGRAMS								
224-7715-51010 REGULAR FULL TIME Recreation Supervisor (30%)	14,003	14,433	14,038	14,038	14,683	14,569	136	.94

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
224-7715-51020 PART TIME PAYROLL - PROGRA	6,860	10,000	11,955	11,955	10,000	10,000	0	.00
224-7715-51060 FICA minimum wage increase	3,612	1,822	4,497	4,497	1,973	1,973	151	8.29
224-7715-51100 LONGEVITY	900	1,000	1,000	1,000	1,100	1,100	100	10.00
224-7715-52040 LICENSES/SUPPORT-DATA PROC software annual license fee is \$4000 regardless of which company we use	4,685	1,200	0	0	4,800	4,800	3,600	300.00
224-7715-52070 OTHER PROFESSIONAL SERVICE	15,419	20,000	19,211	19,211	20,000	20,000	0	.00
224-7715-52130 SERVICE CONTRACTS credit cards fees are paid to bank as an expense by Rec Dept, revenue offsets the expense 1500 level funded is incorrect	7,991	1,500	6,485	6,485	8,000	8,000	6,500	433.33
224-7715-52180 PRINTING	2,613	2,800	2,621	2,621	2,800	2,800	0	.00
224-7715-52200 EQUIPMENT RENTAL	0	500	173	173	500	500	0	.00
224-7715-52240 MISCELLANEOUS This includes some office supplies, prof training, and dues Costs unassociated with sponsors or fee based revenues	27	2,300	644	644	2,300	2,300	0	.00
224-7715-52280 AUDIT	560	560	560	560	560	560	0	.00
224-7715-53225 PROGRAM COSTS Supplies for specific programs, special events	6,174	8,000	9,004	7,404	8,000	8,000	0	.00
224-7715-58130 RECREATION TRIPS	4,001	6,000	2,927	2,684	6,000	6,000	0	.00
Total 7715 PROGRAMS	66,845	70,115	73,115	71,272	80,716	80,602	10,487	14.96
7716 SUMMER CAMP								
224-7716-51010 REGULAR FULL TIME Recreation Supervisor (33%)	15,934	15,876	16,831	16,831	16,152	16,025	149	.94
224-7716-51020 PART TIME PAYROLL - CAMP P minimum wage increase minimum staffing increase	66,678	65,000	71,384	71,384	80,000	80,000	15,000	23.08
224-7716-51030 OVERTIME	0	500	132	132	500	500	0	.00
224-7716-51060 FICA minimum wage impact	5,061	5,638	7,483	7,482	7,394	7,394	1,756	31.15

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
224-7716-51710 BLUE CROSS/BLUE SHIELD	17,510	17,550	16,095	16,095	17,550	17,550	0	.00
224-7716-51720 LIFE INSURANCE	141	100	231	231	100	100	0	.00
224-7716-52100 TRAINING training program quality was improved upon as previous programs were less effective training more staff in medical administration for better coverage	1,878	1,300	815	815	1,500	1,500	200	15.38
224-7716-52200 EQUIPMENT RENTAL	0	1,000	880	880	1,000	1,000	0	.00
224-7716-52240 MISCELLANEOUS	26	500	0	0	500	500	0	.00
224-7716-53090 CLOTHING SAFETY EQUIPMENT	5,508	5,600	3,170	2,995	5,600	5,600	0	.00
224-7716-53225 PROGRAM COSTS increased costs due to inflation	8,427	7,500	11,016	7,846	8,500	8,500	1,000	13.33
224-7716-57210 FIELD TRIPS	11,016	8,500	6,499	6,499	8,500	8,500	0	.00
224-7716-57220 BUS TRIPS	13,588	8,000	9,948	7,648	8,000	8,000	0	.00
224-7716-58420 MAJOR MAINTENANCE & CASUAL	0	2,500	0	0	2,500	2,500	0	.00
Total 7716 SUMMER CAMP	145,767	139,564	144,484	138,838	157,796	157,669	18,105	12.97
7719 FIREWORKS								
224-7719-58180 FIRST NIGHT	10,000	12,000	9,000	9,000	12,000	12,000	0	.00
Total 7719 FIREWORKS	10,000	12,000	9,000	9,000	12,000	12,000	0	.00
7721 ARTS COMMISSION								
224-7721-58120 RECREATION PROGRAMS	3,825	4,500	4,627	4,627	4,500	4,500	0	.00
Total 7721 ARTS COMMISSION	3,825	4,500	4,627	4,627	4,500	4,500	0	.00
7724 BASKETBALL								
224-7724-51010 REGULAR FULL TIME Recreation Supervisor (2%)	937	962	937	937	979	979	17	1.77
224-7724-51060 FICA	161	0	223	223	75	68	68	.00
224-7724-51860 EXPENDITURES bulk of expenses occur in February/March - referees	16,964	15,000	16,743	19,657	17,000	17,000	2,000	13.33
Total 7724 BASKETBALL	18,062	15,962	17,903	20,817	18,054	18,047	2,085	13.06
7725 HEALTH NUTRITION AND ACTIVE LI								
224-7725-51860 HEALTHY NUTRITION EXPENSES	5,018	5,000	0	0	0	0	(5,000)	(100.0)
Total 7725 HEALTH NUTRITION AND ACT	5,018	5,000	0	0	0	0	(5,000)	(100.00)
7726 AFTER SCHOOL PROGRAM								
224-7726-51010 REGULAR FULL TIME Recreation Supervisor (33%)	15,469	15,876	15,415	15,415	16,152	16,026	150	.94

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	2017 Town Manager	Council	Cou/Bud Inc/Dec	%
224-7726-51020 AFTER SCHOOL PART TIME minimum wage impact	23,193	24,000	35,119	35,119	26,000	26,000	2,000	8.33
224-7726-51060 FICA minimum wage impact	1,100	3,000	1,627	1,627	3,225	3,225	225	7.50
224-7726-51860 AFTER SCHOOL PROGRAM EXPEN with increased enrollment, supplies are exponentially increased, as is revenue	2,582	5,000	6,142	5,000	6,000	6,000	1,000	20.00
Total 7726 AFTER SCHOOL PROGRAM	42,344	47,876	58,303	57,161	51,377	51,251	3,375	7.05
*** Grand Total ***	339,966	347,079	352,199	347,267	376,946	376,565	29,486	8.50

==== Selection Legend =====

- Account Type: E
- BudYr: 2018 to 2018
- From Fund: 224 to 224
- 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 Actuals
- Column 4: Estimated Actuals
- Column 5: Approved Level 3 Budget
- Column 6: Approved Level 4 Budget

4. Emergency Services

PROGRAM DESCRIPTION

This program covers all the costs of providing Emergency Medical Services for the town. Income generated through revenue recovery billing from insurance companies and Medicare cover most of the expenses for this program. The town is currently in the process of obtaining the Certificate of Operation and the Primary Service Area (PSA) for the Town from the State Office of Emergency Medical Services.

There are currently three ambulances in use, operating out of the Main station located at 1755 Main St. and each district has a fast response vehicle used for first responders. All of the attendants receive continuous training and are State Certified as either an Emergency Medical Technician (EMT) or as an Emergency Medical Responder (EMR).

PROGRAM COMMENTARY

All expenses for providing EMS were combined into this budget from the other departments' budgets. Consolidating the funds into one budget allowed for better tracking of expenses and assessing the future needs for the service. There are an average 850 calls for EMA services yearly, the billing for services from the insurance companies and Medicare generate most of the revenue to cover the cost of operations. There is a small amount funds requested to cover operational costs if the revenues do not exceed expenditures.

Based on balances available, funds will be used from the EMS Fund to purchase a new ambulance in the amount of \$260,000, as outlined in the Town's Capital Improvement Plan.

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
2204 AMBULANCE-PARAMEDIC								
250-2204-51010 REGULAR FULL TIME Emergency Services Director (50%)	0	0	0	0	0	19,875	19,875	.00
250-2204-51064 FICA - NC FICA and MEDI added to accomodate the town taking over the FD payroll	0	0	0	0	3,060	3,060	3,060	.00
250-2204-52050 INSURANCE	0	3,200	12,380	9,874	3,200	3,200	0	.00
250-2204-52080 PROFESSIONAL AFFILIATION	0	800	155	155	800	800	0	.00
250-2204-52090 TRAVEL MEETINGS MILEAGE	0	40,000	11,670	11,670	40,000	40,000	0	.00
250-2204-52100 TRAINING Increase in Training/ class Fees	0	9,000	14,207	14,207	9,000	9,000	0	.00
250-2204-52110 POSTAGE	0	500	0	0	500	500	0	.00
250-2204-52130 SERVICE CONTRACTS ALS para-mediac 75000 CAG 30000 Para-Medic per cap fees 13000 Vintech subsidy 125000	(482)	243,000	287,404	268,822	243,000	243,000	0	.00
250-2204-52140 EQUIPMENT REPAIRS May be reduced if newer vehicle is purchased.	0	10,000	12,864	12,864	10,000	10,000	0	.00
250-2204-52150 RADIO AND ALARM REPAIRS	0	500	1,750	875	500	500	0	.00
250-2204-52350 EQUIPMENT	0	5,000	3,681	3,681	5,000	5,000	0	.00
250-2204-53010 OFFICE SUPPLIES	0	500	0	0	500	500	0	.00
250-2204-53020 OFFICE EQUIPMENT	0	1,000	983	983	1,000	1,000	0	.00
250-2204-53040 GASOLINE	0	0	0	0	1,000	1,000	1,000	.00
250-2204-53050 DIESEL FUEL	590	7,000	5,034	5,034	7,000	7,000	0	.00
250-2204-53070 CUSTODIAL SUPPLIES	0	300	0	0	300	300	0	.00
250-2204-53075 FIRST AID SUPPLIES	0	15,000	16,006	16,006	15,000	15,000	0	.00
250-2204-53090 CLOTHING SAFETY EQUIPMENT	0	2,000	988	988	2,000	2,000	0	.00
250-2204-53300 PUBLIC RELATIONS	0	250	0	0	250	250	0	.00
250-2204-53620 AMBULANCE SUPPLIES oxygen	0	2,000	0	0	2,000	2,000	0	.00
250-2204-53640 LAUNDRY	0	1,500	0	0	1,500	1,500	0	.00
250-2204-55010 TELEPHONE	0	650	580	580	650	650	0	.00
250-2204-58704 AMBULANCE REPLACEMENT Ambulance Purchase \$260k Funded by FY17 CVFA and Town Contributions	0	0	0	0	21,420	260,000	260,000	.00
Total 2204 AMBULANCE-PARAMEDIC	108	342,200	367,702	345,739	367,680	626,135	283,935	82.97

5507 COVENTRY FARMERS' MARKET AT HALE HOMESTEAD

PROGRAM DESCRIPTION

The Town took over the ownership and management of the Farmers' Market in 2015 and rebranded it as the Coventry Farmers' Market at Hale Homestead. The Ad Hoc Farmers' Market Operating Committee is a subcommittee of the Economic Development Commission and is the entity that oversees the Market operations. The Farmers' Market Manager and Director of Planning and Development are the staff responsible for the day to day operations. The Market functions are supported by sponsorships, donations, grants, and the revenue generated from vendor permits.

PROGRAM COMMENTARY

Continue to responsibly operate and manage the Farmers Market to fulfill the mission – to support agriculture, small business, community groups, culture, arts, food and health education; complete the current State Dept. of Agriculture Farm Viability Grant awarded; execute the new State Dept. of Agriculture Farm Viability Grant to expand programming if awarded; develop new and expanded programming and themes to continue to evolve the Market and maintain its relevance in the regional economy and market; continue to expand and diversify the volunteer support required for operation; continue to find new and expanded avenues for financial support of the Market via grants, donations, and sponsorships; continue to expand the connection with local businesses.

Town of Coventry
Council Recommended By Line Item Object

Budget Fiscal Year: 2018 to 2018

Account# and Description	2016 Actual	2017 Base Budget	2017 Actual YTD	2017 Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
5507 FARMERS MARKET								
234-5507-51020 PART TIME	0	20,000	19,715	19,715	40,000	40,000	20,000	100.00
234-5507-52070 OTHER PROFESSIONAL SERVICE Traffic control - NE Flaggers, Fields maintenance - Bill Hoffman	15,422	3,650	9,389	9,389	16,950	16,950	13,300	364.38
234-5507-52130 SERVICE CONTRACTS Restroom Facilities - CT Portables, Music licencse	3,276	10,990	15,533	5,007	14,190	14,190	3,200	29.12
234-5507-52170 ADVERTISING Market adverstising - funds available from the DoAg grant to cover this expense	0	0	0	0	3,000	3,000	3,000	.00
234-5507-52250 LEASE PAYMENT - HALE Lease payment increases \$100 per year for length of contract - 5 years remaining	0	0	0	0	3,000	3,000	3,000	.00
234-5507-53090 CLOTHING SAFETY EQUIPMENT Traffic control equipment, volunteer t-shirts	4,562	0	405	405	2,000	2,000	2,000	.00
234-5507-53225 PROGRAM COSTS Seasonal and weekly programming expenses - liquor license, musical entertainment, food supplies, staples printing, demonstrations	6,476	8,000	27,936	24,473	25,500	26,900	18,900	236.25
234-5507-53300 PUBLIC RELATIONS Outreach and communications for Market - funds are available from the DoAg grant to cover this	0	1,335	75	75	4,335	4,335	3,000	224.72
234-5507-54050 OTHER EQUIPMENT General supplies and equipment to support seasonal operations - most of which were already purchased - some grant funds may be able to be used for this	13,790	3,300	6,755	6,754	6,300	6,300	3,000	90.91
234-5507-54900 EQUIPMENT - CAPITAL PURCHA This covers the golf carts - repairs, parts, service	3,000	0	35	35	1,000	1,000	1,000	.00
234-5507-55010 TELEPHONE This line item is no longer required, the Verizon phone and contract were terminated - Market Master uses her own phone	133	0	227	227	0	0	0	.00
234-5507-55110 HAULER FEES Waste disposal hauler fees - USA Hauling - under town contract for redcued fees	1,451	1,300	1,300	1,300	2,900	2,900	1,600	123.08
234-5507-56020 RENT EXPENSE No rentals are anticipated	2,900	2,800	0	0	2,800	2,800	0	.00
Total 5507 FARMERS MARKET	51,010	51,375	81,370	67,380	121,975	123,375	72,000	140.15

ESTIMATED FUND BALANCE ANALYSIS
As of June 30, 2016

GAAP Basis

Unassigned Fund Balance (6/30/2016)	\$	4,814,513
Supplemental Appropriations		(110,000)
Estimated Revenues under Budget		(140,000)
Estimated Unexpended Appropriations		140,000
Estimated 6/30/16 Fund Balance		4,704,513
Recommended Use of Reserve for FY 16/17		-
Estimated July 1, 2017 Unassigned Fund Balance	\$	4,704,513

Note: The Town's Fiscal Management Policy established a goal of a minimum of 15% of budget appropriation. Based on the fiscal year 2016-2017 approved budget, this calculates as $0.15 \times \$40,550,802 = \$6,082,620$. Based on the estimated unassigned fund balance as of July 1, 2017 above, the Town expects to be at 11.9%. Current best policy recommendations in the industry recommend a fund balance of 16%. The Town Council adopted Goals for FY 2016/17 set a goal of 15%. 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
Council Recommended Budget
Summary by Object**

Account and Description	2016	2017	2017**	2017**	Town		Cou/Bud	%
	Actual	Base Budget	Actual YTD	Est. Actual	Manager	Council	Inc/Dec	
51000 SALARY AND WAGES	278,312	289,657	158,832	289,657	298,650	298,650	8,993	3.10%
51010 REGULAR FULL TIME	3,949,377	4,167,462	2,966,985	4,167,462	4,242,482	4,188,457	20,995	0.50%
51020 PART TIME	113,268	101,921	70,274	101,921	116,893	116,823	14,902	14.62%
51030 OVERTIME	209,936	232,611	196,003	232,611	234,861	234,861	2,250	0.97%
51040 TEMPORARY	25,908	29,751	9,292	29,751	43,500	26,250	(3,501)	-11.77%
51059 PAYROLL TAXES & INSURANCE	24,514	27,762	13,281	27,762	28,550	28,550	788	2.84%
51063 FICA - GA	72,045	78,000	57,266	78,000	83,000	83,000	5,000	6.41%
51064 FICA - PS	145,680	147,900	116,125	147,900	154,900	154,900	7,000	4.73%
51065 FICA - PW	113,856	116,250	95,934	116,250	122,000	122,000	5,750	4.95%
51066 FICA - HUMAN SVCS	16,940	17,100	12,951	17,100	18,800	18,800	1,700	9.94%
51067 FICA - CIVIC/CULTURAL	4,954	5,050	3,870	5,050	6,000	6,000	950	18.81%
51070 PENSION	31,800	32,800	31,800	32,800	32,300	32,300	(500)	-1.52%
51071 PENSION - GA	120,870	123,770	120,717	123,770	121,000	118,700	(5,070)	-4.10%
51072 PENSION - PS	215,837	237,500	220,065	237,500	220,000	215,825	(21,675)	-9.13%
51073 PENSION - PW	111,986	165,000	120,385	165,000	135,000	131,675	(33,325)	-20.20%
51074 PENSION - HS	28,308	26,500	26,025	26,500	26,000	26,000	(500)	-1.89%
51075 PENSION - CC	14,199	13,480	13,004	13,480	14,650	14,650	1,170	8.68%
51090 OTHER	65,412	69,955	51,311	69,955	71,669	71,669	1,714	2.45%
51100 LONGEVITY	47,700	51,400	51,900	51,400	51,800	50,300	(1,100)	-2.14%
51110 DIFFERENTIAL	6,317	4,999	4,870	4,999	4,888	4,888	(111)	-2.22%
51121 FRINGE BENEFITS	25,528	26,500	12,785	26,500	28,500	28,500	2,000	7.55%
51711 HEALTH INS GENERAL ADMIN	221,455	247,760	164,729	247,760	220,000	220,000	(27,760)	-11.20%
51712 HEALTH INS PUBLIC SAFETY	335,222	359,540	225,390	359,540	321,000	321,000	(38,540)	-10.72%
51713 HEALTH INS PUBLIC WORKS	397,012	410,646	279,700	410,646	328,000	328,000	(82,646)	-20.13%
51714 HEALTH INS HUMAN SERVICES	28,547	27,100	20,597	27,100	33,600	33,600	6,500	23.99%
51715 HEALTH INS CIVIC & CULTURAL	9,243	8,650	6,335	8,650	8,200	8,200	(450)	-5.20%
51720 LIFE INSURANCE	5,831	6,500	5,056	6,500	6,500	6,500	-	0.00%
51999 REVENUE OFFSET	(15,086)	(16,000)	(20,544)	(16,000)	(16,000)	(16,000)	-	0.00%
52010 ARCHITECTS AND ENGINEERING	14,049	14,000	12,080	14,000	15,000	15,000	1,000	7.14%
52020 FINANCE AND ACCOUNTING	6,570	7,600	4,350	7,600	7,780	7,780	180	2.37%
52030 LEGAL	143,576	91,500	32,673	91,500	91,000	91,000	(500)	-0.55%
52040 LICENSES/SUPPORT-DATA PROCESSING	109,330	121,490	111,152	121,490	137,980	129,980	8,490	6.99%
52050 INSURANCE	136,108	142,800	140,235	142,800	145,700	144,700	1,900	1.33%
52060 INDEXING RECORDING	23,748	23,695	12,847	23,695	23,695	23,695	-	0.00%
52070 OTHER PROFESSIONAL SERVICES	97,463	104,836	91,871	104,836	135,796	144,396	39,560	37.74%
52080 PROFESSIONAL AFFILIATION	28,732	31,643	29,041	31,643	31,862	31,862	219	0.69%
52090 TRAVEL MEETINGS MILEAGE	73,670	91,940	52,081	91,940	94,440	94,440	2,500	2.72%
52100 TRAINING	16,399	35,725	20,995	35,725	44,790	43,290	7,565	21.18%
52110 POSTAGE	33,626	30,300	19,397	30,300	27,800	27,800	(2,500)	-8.25%
52130 SERVICE CONTRACTS	173,394	177,631	139,853	177,631	194,905	194,905	17,274	9.72%
52140 EQUIPMENT REPAIRS	41,913	62,600	34,825	62,600	59,150	59,150	(3,450)	-5.51%
52150 RADIO AND ALARM REPAIRS	8,384	16,100	8,955	16,100	16,100	16,100	-	0.00%
52160 BUILDING REPAIRS/MAINTENANCE	67,602	64,060	55,970	64,060	59,950	58,950	(5,110)	-7.98%
52170 ADVERTISING	20,437	18,825	13,348	18,825	20,525	20,525	1,700	9.03%
52180 PRINTING	20,891	26,820	10,180	26,820	26,970	26,970	150	0.56%
52190 COPIERS	3,174	3,350	1,978	3,350	3,350	3,350	-	0.00%
52200 EQUIPMENT RENTAL	900	2,400	575	2,400	2,400	2,400	-	0.00%
52220 MEALS	2,405	5,480	4,032	5,480	4,950	4,950	(530)	-9.67%
52240 MISCELLANEOUS	4,042	3,880	3,537	3,880	4,100	4,100	220	5.67%
52250 GRANTS AND CONTRIBUTIONS	99,569	103,647	329,652	103,647	97,574	97,574	(6,073)	-5.86%
52260 NEGOTIATED UNION CONTRACT	5,025	4,000	3,300	4,000	5,000	5,000	1,000	25.00%
52270 OTHER SERVICES	46	300	-	300	1,300	1,300	1,000	333.33%
52280 AUDIT	28,177	30,845	29,381	30,845	31,415	31,415	570	1.85%
52291 WORKER COMP - GA	20,638	24,100	20,567	24,100	22,000	22,000	(2,100)	-8.71%
52292 WORKER COMP - PS	119,977	133,000	109,693	133,000	133,000	133,000	-	0.00%
52293 WORKER COMP - PW	96,172	105,000	86,840	105,000	105,000	105,000	-	0.00%
52294 WORKER COMP - HS	2,406	2,900	2,285	2,900	2,900	2,900	-	0.00%
52295 WORKER COMP - CC	11,544	13,010	9,142	13,010	12,000	12,000	(1,010)	-7.76%

**Town of Coventry
Council Recommended Budget
Summary by Object**

Account and Description	2016 Actual	2017 Base Budget	2017** Actual YTD	2017** Est. Actual	Town Manager	Council	Cou/Bud Inc/Dec	%
52840 VETERANS' PROGRAMS	543	1,000	-	1,000	1,000	1,000	-	0.00%
52869 FEES	3,500	3,500	4,075	3,500	3,500	3,500	-	0.00%
53010 OFFICE SUPPLIES	20,832	21,630	10,605	21,630	22,130	22,130	500	2.31%
53020 OFFICE EQUIPMENT	291	350	100	350	350	350	-	0.00%
53030 MICROFILM PHOTO SUPPLIES	1,179	1,100	518	1,100	1,100	1,100	-	0.00%
53040 GASOLINE	42,275	51,400	48,845	51,400	49,900	49,900	(1,500)	-2.92%
53050 DIESEL FUEL	49,881	50,500	40,381	50,500	49,500	49,500	(1,000)	-1.98%
53060 MOTOR OIL LUBRICANTS	8,989	7,300	4,638	7,300	7,300	7,300	-	0.00%
53070 CUSTODIAL SUPPLIES	2,983	5,700	3,891	5,700	5,800	5,800	100	1.75%
53080 PAPER GOODS	5,684	6,350	5,036	6,350	6,350	6,350	-	0.00%
53090 CLOTHING SAFETY EQUIPMENT	31,906	45,250	33,940	45,250	46,250	43,750	(1,500)	-3.31%
53091 OSHA REQMTS	-	4,000	1,754	4,000	4,000	4,000	-	0.00%
53092 NFPA REQMTS	-	10,000	9,085	10,000	10,000	10,000	-	0.00%
53100 AUTO PARTS	18,954	21,200	15,430	21,200	21,200	21,200	-	0.00%
53110 TRUCK PARTS	59,510	63,000	51,993	63,000	63,000	63,000	-	0.00%
53120 EQUIPMENT PARTS	60,352	65,000	55,246	65,000	64,850	64,850	(150)	-0.23%
53130 WELDING SUPPLIES	2,269	2,375	2,300	2,375	2,375	2,375	-	0.00%
53140 HAND TOOLS	5,649	6,200	3,669	6,200	6,200	6,200	-	0.00%
53150 BUILDING SUPPLIES	1,155	1,350	605	1,350	1,500	1,500	150	11.11%
53160 CEMENT SAND SALT GRAVEL	197,405	202,450	202,721	202,450	207,450	207,450	5,000	2.47%
53170 GROUND SUPPLIES	23,145	27,850	15,647	27,850	27,850	27,850	-	0.00%
53180 STREET CLEANING SUPPLIES	2,349	2,500	-	2,500	2,500	2,500	-	0.00%
53190 POLICE EQUIPMENT SUPPLIES	7,795	8,750	6,850	8,750	9,250	9,250	500	5.71%
53200 TRAFFIC CONTROL SIGNS	5,936	6,000	(733)	6,000	6,000	6,000	-	0.00%
53210 OTHER PURCHASED	8,989	8,400	5,916	8,400	8,400	8,400	-	0.00%
53220 SUBSCRIPTIONS BOOKS	38,453	41,470	23,304	41,470	43,220	43,220	1,750	4.22%
53225 PROGRAM COSTS	11,917	16,750	6,954	16,750	16,750	11,950	(4,800)	-28.66%
53230 TRANSFERS	169,808	150,701	146,390	150,701	161,701	150,701	-	0.00%
53240 TIRES	24,140	25,350	18,229	25,350	25,350	25,350	-	0.00%
53280 ASPHALT/HOT & COLD PATCH	16,941	25,000	12,386	25,000	25,000	25,000	-	0.00%
53290 KENNEL SERVICES	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%
53300 PUBLIC RELATIONS	2,791	5,385	4,111	5,385	7,685	5,685	300	5.57%
53610 VAN EXPENSES	1,111	1,350	838	1,350	1,350	1,350	-	0.00%
53640 LAUNDRY	-	600	-	600	600	600	-	0.00%
54010 IMPROVEMENTS NOT BUILDING	1,943	1,000	-	1,000	800	800	(200)	-20.00%
54020 OFFICE FURNITURE & EQUIPMENT	1,521	3,000	580	3,000	10,000	7,000	4,000	133.33%
54050 OTHER EQUIPMENT	22,810	10,450	10,299	10,450	10,450	10,450	-	0.00%
54540 COMPUTER REPLACEMENT AND UPGR	1,629	4,000	-	4,000	3,750	3,750	(250)	-6.25%
54960 EQUIPMENT PURCHASES	-	8,500	3,130	8,500	8,500	8,500	-	0.00%
55010 TELEPHONE	21,534	23,632	20,754	23,632	31,257	31,257	7,625	32.27%
55020 ELECTRIC	145,364	159,950	138,492	159,950	162,950	158,450	(1,500)	-0.94%
55030 HEATING FUEL	64,167	59,145	44,460	59,145	56,595	54,895	(4,250)	-7.19%
55040 WATER	1,107	1,005	1,133	1,005	1,165	1,165	160	15.92%
55050 SEWER	3,687	4,535	4,200	4,535	5,035	5,035	500	11.03%
55130 DISPOSAL FEES	2,748	3,000	1,382	3,000	2,850	2,850	(150)	-5.00%
57040 DOG TAGS	277	175	150	175	175	175	-	0.00%
57050 VETERINARY FEES	1,341	1,500	650	1,500	1,500	1,500	-	0.00%
57060 ST CT LICENSE FEES	3,636	4,100	-	4,100	4,100	4,100	-	0.00%
57064 PET ADOPTION FEES DEP	225	250	-	250	250	250	-	0.00%
58190 ANNIVERSARY CELEBRATIONS	500	500	500	500	500	500	-	0.00%
Grand Total	9,117,209	9,680,544	7,389,227	9,680,544	9,726,963	9,612,418	(68,126)	-0.70%

MIL RATE CALCULATION FOR FY 17/18

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

2 times most recent + 2 years prior + 3 years prior/4 = rate

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

<u>FY</u>	
2016	98.97% (*2)
2015	98.30%
2014	<u>98.30%</u>
	98.63% (Collection Rate for FY 17-18)

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

	October 1, 2016	
	<u>Grand List</u>	
Original	951,967,368	
Corrections		
& Adjustments	<u>(1,183,139)</u>	as of 9/30/17
	950,784,229	
Collection Rate	<u>98.63%</u>	
	937,758,485	
One mil equals	937,758	(Total Grand List /1000)

Current Taxes needed	\$ 29,965,263
One mil	937,758
Mil Rate	32.00

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

7170	Smart Start - Operations	225,000	225,000
7180	School Readiness	132,300	132,300
	Education - Special Ed		
7101	IDEA - Part B-611	340,649	190,197
7102	IDEA - Part B-611 Carryover	133,741	133,741
7103	IDEA Part B-619 Preschool	21,382	10,624
7104	IDEA Part B-619 Preschool Carryover	12,588	12,588
	General Administration		
7265	Historical Preservation	4,000	4,000
7215	Last Green Valley	976	684
7230	Ct Clean Energy - Community Innovation	10,334	10,334
	Human Services		
7221	Youth Enhancement	5,991	4,919
7241	Elderly Transportation	26,000	15,049
	Police		
7263	Body Cameras	10,447	3,420
7209	NECASA - Drug and Alcohol	1,761	3,954
2102	Click it or Ticket/DUI checkpoints	7,575	3,870
	Public Works		
7291	Pucker St Bridge over Hop River	2,400,000	2,237,581
7212	Main St Streetscape	212,338	195,937
7287	Main St Investment Fund	85,699	85,699
7294	Lake Gate	405,000	395,835
7297	RT 31 reconstruction	50,910	50,910
	Recreation		
7258	Recreational Trails	4,975	3,000
		<u>\$ 4,345,388</u>	<u>\$ 3,933,036</u>