

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 processes sewage from 916 properties. In fiscal year 2017 the WWTP was operating at 64% capacity treating an average of 128,000 gallons per day. Peak flow was 194,000 gal/day in April 2017. We need to reserve 27,000 gallons per day for properties with sewer assessments and written agreements.

Commentary: The WPCA did not increase the annual sewer use rate in fiscal year 2019; the rate will remain at \$375 per EDU.

Program Activities:

	FY 14/15	FY 15/16	FY 16/17
Sewer Connection Inspections	13	9	13
Emergency Call Outs	6	10	1
Length of Sewer	85000 ft	85,000 ft	85,550 ft
Town Owned Grinder Pumps	50	50	50
Routine Maint	29	44	50
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	140,000 gal /day	142,000 gal/day	128,000 gal/day
Sewer Lift/Pump Stations	2	2	2

Three-Year Fund Balances

	2014-15	2015-16	2016-17
Reserved Fund Balance	\$ 444,705	\$ 457,521	\$ 611,810
Undesignated Fund Balance	103,410	50,835	67,979
Change in Fund Balance	(38,257)	(39,758)	171,432

Revenues

<u>User Fees</u>	
1,175 * \$375	\$440,625
Uncollectible – 9.2%	(40,600)
Late Payments	20,000
Interest Revenue	16,000
Other	4,600
Grand Total/Revenue	<u>\$440,625</u>

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-51010 REGULAR FULL WPCA Tech; Asst Collector of Revenue 25%; Revenue Clerk 25%; DPW Director 15%; WPCA Maintainter 50%.	136,702	141,024	141,024	84,046	141,024	143,414	143,414	2,390	1.69
223-7501-51030 OVERTIME Emergency Callouts for grinder pumps and pump stations.	3,407	4,000	4,000	2,561	4,000	4,000	4,000	0	.00
223-7501-51060 FICA	5,872	11,187	11,187	3,596	11,187	10,972	10,972	(215)	(1.92)
223-7501-51100 LONGEVITY	800	900	900	1,150	900	1,300	1,300	400	44.44
223-7501-51110 DIFFERENTIAL DPW upgrade for Crew Leader to Plant Chief Operator.	232	300	300	132	300	300	300	0	.00
223-7501-51710 BLUE CROSS/BL	18,726	29,560	29,560	5,763	29,560	29,560	29,560	0	.00
223-7501-51720 LIFE INSURANC	130	225	225	130	225	225	225	0	.00
223-7501-52030 LEGAL Assessments, litigation.	175	2,000	2,000	0	2,000	2,000	2,000	0	.00
223-7501-52040 LICENSES/SUPP	0	0	0	0	0	1,400	1,400	1,400	.00
223-7501-52070 OTHER PROFESS Lab Testing, Engineering, GIS, Certification and Consulting.	12,551	22,275	22,275	20,046	22,275	22,325	22,325	50	.22
223-7501-52080 PROFESSIONAL CAWPCA, CWPAA, LabACT.	40	250	250	60	250	250	250	0	.00
223-7501-52090 TRAVEL MEETIN When Staff Car is unavailable.	0	100	100	0	100	100	100	0	.00
223-7501-52100 TRAINING NEIWPC, ASRW, CAWPCA, CWPAA.	440	1,000	1,000	860	1,000	1,000	1,000	0	.00
223-7501-52130 SERVICE CONTR Sludge, Tank Cleaning, Trash, HVAC, Generators, Fire Alarms.	30,827	36,000	36,000	33,500	36,000	48,920	48,920	12,920	35.89
223-7501-52140 EQUIPMENT REP Electrical, Pumps, Manholes, Pump Stations, Treatment Plant.	18,011	12,500	12,500	26,520	12,500	14,500	14,500	2,000	16.00
223-7501-52150 RADIO AND ALA Alarm Dialers, Pump Station and WWTP.	0	500	500	0	500	500	500	0	.00
223-7501-52170 ADVERTISING Legal Notices, Orders to Connect, Bid Advertisement.	275	1,000	1,000	500	1,000	1,000	1,000	0	.00

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-52180 PRINTING Sewer Use/Assesment Bills.	370	600	600	0	600	600	600	0	.00
223-7501-52280 AUDIT	1,100	1,200	1,200	1,200	1,200	1,200	1,200	0	.00
223-7501-53010 OFFICE SUPPLI	639	500	500	500	500	500	500	0	.00
223-7501-53090 CLOTHING SAFE OSHA Safety PPE.	620	1,000	1,000	1,092	1,000	1,000	1,000	0	.00
223-7501-53220 SUBSCRIPTIONS Reference Manuals.	0	200	200	0	200	200	200	0	.00
223-7501-54050 OTHER EQUIPME Tools, Plumbing Supplies, Lab Equipment.	9,732	11,800	11,800	9,348	11,800	12,400	12,400	600	5.08
223-7501-55010 TELEPHONE WWTP and Pump Station Communications.	3,388	2,250	2,250	2,340	2,250	2,330	2,330	80	3.56
223-7501-55020 ELECTRIC WWTP and Pump Stations.	23,581	28,000	28,000	27,625	28,000	28,000	28,000	0	.00
223-7501-55030 HEATING FUEL WWTP and Pump Stations.	9,963	13,500	13,500	13,500	13,500	13,500	13,500	0	.00
223-7501-57070 EQUIPMENT MAI WPCA Vehicle, tractor and lawnmower maintanenance.	202	2,000	2,000	138	2,000	2,000	2,000	0	.00
223-7501-57080 PERMIT FEES CT DEEP Discharge Permit.	633	600	600	1,110	600	600	600	0	.00
223-7501-58420 MAJOR MAINTEN	94,870	30,000	30,000	45,891	30,000	51,529	51,529	21,529	71.76
223-7503-57542 DEBT SERVICE Assistance to repay sewer assessment debt.	0	0	0	60,000	0	45,000	45,000	45,000	.00
*** Grand Total ***	373,286	354,471	354,471	341,608	354,471	440,625	440,625	86,154	24.31

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
7502 SEWER USER REVENUES								
223-7502-40211 CURRENT 1175 EDU @\$375 per Unit = \$440,625 Less allowance for doubtful collections = \$400,025	380,637	363,680	387,994	363,680	400,025	400,025	36,345	9.99
223-7502-40212 DELINQUENT	45,781	20,000	30,119	20,000	20,000	20,000	0	.00
223-7502-40213 INT & PENALTIES	33,880	16,000	18,281	16,000	16,000	16,000	0	.00
223-7502-40601 INVESTMENT INCOME	4,513	2,500	3,035	2,500	2,500	2,500	0	.00
223-7502-40658 INSPECTIONS	1,200	2,100	800	2,100	2,100	2,100	0	.00
223-7502-40874 TRANSFER FROM RESERVES	0	(49,809)	0	(49,809)	0	0	49,809	(100.0)
Total 7502 SEWER USER REVENUES	466,011	354,471	440,229	354,471	440,625	440,625	86,154	24.31
*** Grand Total ***	466,011	354,471	440,229	354,471	440,625	440,625	86,154	24.31

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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>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Reserved Fund Balance	\$ -		\$ 200,000
Undesignated Fund Balance	534,282	605,102	457,995
Change in Fund Balance	44,474	70,820	52,893

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	75,000
Interest & Penalty	55,000
Uncollectible @ 3%	(29,865)
Total 218-7601	<u>1,080,000</u>

218-7602 Transfer Station:

Proceeds	30,000
Recycling	3,000
Total 218-7602	<u>33,000</u>

218-7603 Other Revenue:

Bin sales	200
Investment Income	5,000
Transfer from reserves	58,523
Total 218-7603	<u>63,723</u>

Total Anticipated Revenue \$ 1,176,723

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, with an expected increase to \$67.86/ton for fiscal year 18/19. Tipping fees for oversized waste disposal at the Willimantic Waste landfill are currently \$75.05/ton, with an increase to \$76.93/ton for fiscal year 18/19 (including mattresses). Beginning in 07/08 COVRRRA recycles single stream and receives a \$25/ton credit. This credit was decreased to \$10/ton effective November 2017 through November 2022. 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 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
Tipper Barrel Revenue	\$1,026,817	\$1,055,195	\$ 1,059,167	\$ 1,092,689	\$ 1,148,463
Curbside bulk (Tons)	150	184	189	226	210
Transfer Station Tonnage:					
Bulky	242	239	209	278	241
Metal	39	41	15	55	50
Leaves	64	77	65	59	33
Matresses				681	808
Textiles				10.2 ton	9.6 ton
Electronics (units to tons)	33 tons	35 tons	38 tons	34 tons	31 tons
Freon (units)	145	213	241	183	286
Tires	70	25	164	132	118
Propane Tanks	124	65	133	240	110
Residential Curbside Collection (Tons)					
Single Stream	1,361	1,345	1,321	1,344	1,320
MSW	3,418	3,432	3,505	3,623	3,661

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017		2018		2018		2018		Mgr/Bud	
	Actual	Base Budget	Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Inc/Dec	%	
7601 SOLID WASTE FEE CO										
218-7601-51010 REGULAR FULL Asst Collector of Revenue 25%; DPW Admin 25%; Revenue Clerk 75%; Superintendent of Roads (15%).	54,683	56,685	56,685	34,493	56,685	71,980	71,980	15,295	26.98	
218-7601-51030 OVERTIME Mid-Neroc Meetings.	176	500	500	149	500	500	500	0	.00	
218-7601-51060 FICA Increase for salary shift for Superintendent to COVRRRA	3,038	4,416	4,416	1,874	4,416	5,355	5,355	939	21.26	
218-7601-51090 OTHER	0	0	0	0	0	0	1,500	1,500	.00	
218-7601-51710 BLUE CROSS/BL	16,091	21,200	21,200	4,081	21,200	21,600	21,600	400	1.89	
218-7601-51720 LIFE INSURANC	97	225	225	97	225	225	225	0	.00	
218-7601-52010 ARCHITECTS AN Enviromental monitoring and reporting.	18,925	19,304	19,304	18,925	19,304	19,304	19,300	(4)	(.02)	
218-7601-52100 TRAINING Recycling Coordinator Compost Training.	0	0	0	400	0	200	200	200	.00	
218-7601-52110 POSTAGE	0	1,500	1,500	0	1,500	1,500	1,500	0	.00	
218-7601-52170 ADVERTISING	0	500	500	0	500	500	500	0	.00	
218-7601-52180 PRINTING News Letter and COVRRRA Bills.	914	5,000	5,000	680	5,000	5,000	5,000	0	.00	
218-7601-52250 GRANTS AND CO MID-NEROC Town Contribution. \$7,000 annual + \$565/quarterly = 2260 Total \$9,260 minimum	9,748	9,950	9,950	2,612	9,950	9,950	9,950	0	.00	
218-7601-52280 AUDIT	1,435	1,435	1,435	1,435	1,435	1,435	1,435	0	.00	
218-7601-53010 OFFICE SUPPLI	525	300	300	300	300	300	300	0	.00	
218-7601-54050 OTHER EQUIPME	0	200	200	0	200	200	200	0	.00	
218-7601-55110 HAULER FBES All Americ Waste per contract. Around \$58k per month	704,617	733,400	733,400	712,422	733,400	733,400	715,000	(18,400)	(2.51)	
218-7601-55130 DISPOSAL FEES Disposal of MSW, Recycling and Bulk curside pickup. Around \$24k per month	225,213	250,000	250,000	225,478	250,000	250,000	240,000	(10,000)	(4.00)	
Total 7601 SOLID WASTE	1,035,462	1,104,615	1,104,615	1,002,946	1,104,615	1,121,449	1,094,545	(10,070)	(.91)	

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7602 TRANSFER STATION C									
218-7602-51010 REGULAR FULL Sanitation Maintainer 50%.	26,405	28,429	28,429	17,413	28,429	30,030	30,030	1,601	5.63
218-7602-51030 OVERTIME Sanitation Maintainer O.T. when schedule requires. Increase due to CBA change.	387	600	600	1,306	600	1,500	1,500	900	150.00
218-7602-51060 FICA	0	2,221	2,221	0	2,221	2,298	2,298	77	3.47
218-7602-51100 LONGEVITY 1/2 Smith	0	0	0	250	0	300	300	300	.00
218-7602-52080 PROFESSIONAL	63	125	125	125	125	125	125	0	.00
218-7602-52130 SERVICE CONTR Transfer Station portable restroom service.	1,961	875	875	865	875	875	875	0	.00
218-7602-52140 EQUIPMENT REP Repairs to the scale.	9,168	700	700	125	700	700	700	0	.00
218-7602-52170 ADVERTISING	0	300	300	0	300	300	300	0	.00
218-7602-52180 PRINTING Printing of Scale Tickets.	230	350	350	230	350	350	350	0	.00
218-7602-52200 EQUIPMENT REN Screening equipment for compost	0	0	0	0	0	2,000	2,000	2,000	.00
218-7602-52270 OTHER SERVICE Scale Registration with State and fees to Able Scale.	500	750	750	0	750	750	750	0	.00
218-7602-53010 OFFICE SUPPLI	0	50	50	0	50	50	50	0	.00
218-7602-53120 EQUIPMENT PAR	0	200	200	0	200	200	200	0	.00
218-7602-55020 ELECTRIC	1,697	1,650	1,650	1,580	1,650	1,650	1,650	0	.00
218-7602-55100 MISCELLANEOUS General Permit to DEEP.	1,975	1,050	1,050	800	1,050	1,050	1,050	0	.00
218-7602-55110 HAULER FEES Hauling from Transfer Station to Willimantic Waste.	67,735	15,000	15,000	9,051	15,000	15,000	15,000	0	.00
218-7602-55130 DISPOSAL FEES Bulk Tonnage Construction Debris.	28,816	25,000	25,000	15,853	25,000	25,000	25,000	0	.00
Total 7602 TRANSFER STA	138,937	77,300	77,300	47,598	77,300	82,178	82,178	4,878	6.31
*** Grand Total ***	1,174,399	1,181,915	1,181,915	1,050,544	1,181,915	1,203,627	1,176,723	(5,192)	(.44)

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
7601 SOLID WASTE FEE COLL/EXPENDI								
218-7601-40211 CURRENT Increased based on prior year collections	952,221	921,480	881,510	921,480	921,480	950,000	28,520	3.10
218-7601-40212 DELINQUENT Increase based on prior year collection rates	82,399	50,000	50,080	50,000	50,000	75,000	25,000	50.00
218-7601-40213 INT & PENALTIES Increase based on prior year collections	75,352	40,000	39,615	40,000	40,000	55,000	15,000	37.50
Total 7601 SOLID WASTE FEE COLL/E	1,109,972	1,011,480	971,205	1,011,480	1,011,480	1,080,000	68,520	6.77
7602 TRANSFER STATION COLLECTIONS								
218-7602-40421 USER FEES COLLECTED Increase based on prior year collections	27,812	20,000	17,796	20,000	20,000	30,000	10,000	50.00
218-7602-40431 RECYCLING PROCEEDS-CURB	3,187	2,500	2,266	2,500	2,500	3,000	500	20.00
Total 7602 TRANSFER STATION COLLE	30,999	22,500	20,062	22,500	22,500	33,000	10,500	46.67
7603 OTHER SOLID WASTE RECEIPTS/E								
218-7603-40430 BAG/BIN SALES Based on historical trends	304	0	351	0	200	200	200	.00
218-7603-40432 HAULERS' FEES	800	0	200	0	0	0	0	.00
218-7603-40601 INVESTMENT INCOME	6,388	5,000	4,415	5,000	5,000	5,000	0	.00
218-7603-40874 TRANSFER FROM RESERVES Reduce use of balance (increase revenue projection + decrease exp)	0	142,935	0	142,935	142,935	58,523	(84,412)	(59.06)
Total 7603 OTHER SOLID WASTE RECE	7,492	147,935	4,966	147,935	148,135	63,723	(84,212)	(56.93)
*** Grand Total ***	1,148,463	1,181,915	996,233	1,181,915	1,182,115	1,176,723	(5,192)	(.44)

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>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 224	\$ 13,567	\$ 55,395	\$ 105,872
Fund Balance 207	-	17,542	1,460
Change in Fund Balance	(15,737)	59,370	34,394

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017		2018		2018		2018		Mgr/Bud	
	Actual	Base Budget	Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Inc/Dec	%	
5203 PARKS & REC PATRIO										
207-5203-51030 OVERTIME	0	500	500	0	500	500	500	0	.00	
207-5203-51040 LIFE GUARDS AT	22,388	22,000	22,000	16,434	22,000	26,000	18,000	(4,000)	(18.18)	
207-5203-51042 GATEKEEPERS/M	18,743	17,200	17,200	17,311	17,200	17,200	17,200	0	.00	
207-5203-51060 FICA	2,890	3,038	3,038	1,427	3,038	3,076	3,000	(38)	(1.25)	
207-5203-52130 SERVICE CONTR	25,266	16,200	16,200	14,753	16,200	16,200	16,200	0	.00	
207-5203-52140 EQUIPMENT REP	1,290	500	500	0	500	500	500	0	.00	
207-5203-52160 BUILDING REPA	8,357	10,000	10,000	4,170	10,000	14,000	6,000	(4,000)	(40.00)	
207-5203-52240 MISCELLANEOUS	100	200	200	350	200	300	300	100	50.00	
207-5203-53070 CUSTODIAL SUP	2,599	3,000	3,000	2,030	3,000	3,000	3,000	0	.00	
207-5203-55020 ELECTRIC	8,101	7,500	7,500	4,419	7,500	7,500	7,500	0	.00	
207-5203-55030 HEATING FUEL	2,992	8,000	8,000	4,992	8,000	8,000	8,000	0	.00	
207-5203-55050 SEWER	1,750	1,775	1,775	1,500	1,775	1,775	1,775	0	.00	
207-5203-58420 MAJOR MAINTEN	9,302	3,000	3,000	2,382	3,000	3,000	3,000	0	.00	
Total 5203 PARKS & REC	103,778	92,913	92,913	69,768	92,913	101,051	84,975	(7,938)	(8.54)	

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
7711 BEACH PASSES/GATEKEEPER								
207-7711-40421 USER FEES COLLECTED	14,150	24,000	14,010	24,000	24,000	24,000	0	.00
207-7711-40871 TRANSFER FROM	0	0	0	0	0	15,000	15,000	.00
Total 7711 BEACH PASSES/GATEKEEPE	14,150	24,000	14,010	24,000	24,000	39,000	15,000	62.50
7712 OPERATIONS								
207-7712-40202 TRANSFER FROM RESERVES	0	40,420	0	40,420	40,420	15,975	(24,445)	(60.48)
207-7712-40422 RENTAL INCOME	33,571	30,000	14,098	30,000	30,000	30,000	0	.00
Total 7712 OPERATIONS	33,571	70,420	14,098	70,420	70,420	45,975	(24,445)	(34.71)
*** Grand Total ***	47,721	94,420	28,108	94,420	94,420	84,975	(9,445)	(10.00)

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	2018 Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5202 AQUATICS									
224-5202-51010 REGULAR FULL Asst Rec Director 2%	886	972	972	561	972	972	1,944	972	100.00
224-5202-51040 LIPEGUARDS AT	19,978	27,600	27,600	15,315	27,600	39,600	15,600	(12,000)	(43.48)
224-5202-51041 WSI AT LISICK	2,515	5,500	5,500	851	5,500	8,000	3,000	(2,500)	(45.45)
224-5202-51042 GATEKEEPERS/M	5,679	6,750	6,750	5,475	6,750	6,750	6,750	0	.00
224-5202-51060 FICA	3,488	3,124	3,124	2,812	3,124	3,124	3,124	0	.00
224-5202-52100 TRAINING	533	500	500	325	500	500	500	0	.00
224-5202-52130 SERVICE CONTR	951	1,250	1,250	1,322	1,250	1,400	1,400	150	12.00
224-5202-52140 EQUIPMENT REP	205	250	250	0	250	250	250	0	.00
224-5202-52350 EQUIPMENT	768	500	500	901	500	500	500	0	.00
224-5202-53090 CLOTHING SAFE	1,615	800	800	152	800	1,000	1,000	200	25.00
Total 5202 AQUATICS	36,618	47,246	47,246	27,714	47,246	62,096	34,068	(13,178)	(27.89)
5204 CAMP CREASER									
224-5204-52160 BUILDING REPA	1,546	500	500	737	500	1,000	1,000	500	100.00
224-5204-55020 ELECTRIC	1,169	1,000	1,000	740	1,000	1,000	1,000	0	.00
224-5204-55030 HEATING FUEL	0	400	400	0	400	400	400	0	.00
Total 5204 CAMP CREASER	2,715	1,900	1,900	1,477	1,900	2,400	2,400	500	26.32
5205 OTHER PARKS									
224-5205-52140 EQUIPMENT REP	1,539	750	750	0	750	750	750	0	.00
224-5205-53150 BUILDING SUPP	330	400	400	0	400	400	400	0	.00
224-5205-55020 ELECTRIC	3,014	2,200	2,200	1,498	2,200	2,200	2,200	0	.00
Total 5205 OTHER PARKS	4,883	3,350	3,350	1,498	3,350	3,350	3,350	0	.00
7715 PROGRAMS									
224-7715-51010 REGULAR FULL Asst Rec Director 30%	14,038	14,569	14,569	8,842	14,569	14,569	15,090	521	3.58
224-7715-51020 PART TIME PAY	11,955	10,000	10,000	10,033	10,000	10,000	10,000	0	.00
224-7715-51060 FICA	4,497	1,973	1,973	2,957	1,973	1,973	1,973	0	.00
224-7715-51100 LONGEVITY	1,000	1,100	1,100	0	1,100	1,100	0	(1,100)	(100.00)
224-7715-52040 LICENSES/SUPP	0	4,800	4,800	1,118	4,800	4,800	4,800	0	.00
224-7715-52070 OTHER PROFESS	19,211	20,000	20,000	16,419	20,000	20,000	20,000	0	.00
224-7715-52130 SERVICE CONTR	6,485	8,000	8,000	10,984	8,000	8,000	8,000	0	.00
224-7715-52180 PRINTING	2,621	2,800	2,800	1,762	2,800	2,800	2,800	0	.00
224-7715-52200 EQUIPMENT REN	173	500	500	0	500	500	500	0	.00
224-7715-52240 MISCELLANEOUS	644	2,300	2,300	325	2,300	3,600	1,000	(1,300)	(56.52)
224-7715-53225 PROGRAM COSTS	9,004	8,000	8,000	4,462	8,000	8,000	8,000	0	.00
224-7715-58130 RECREATION TR	2,927	6,000	6,000	3,578	6,000	6,000	6,000	0	.00
Total 7715 PROGRAMS	72,555	80,042	80,042	60,480	80,042	81,342	78,163	(1,879)	(2.35)
7716 SUMMER CAMP									
224-7716-51010 REGULAR FULL Asst Rec Director 33%	16,831	16,025	16,025	9,862	16,025	16,025	16,600	575	3.59

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017		2018		2018		2018		Mgr/Bud	
	Actual	Base Budget	Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Inc/Dec	%	
224-7716-51020 PART TIME PAY	71,384	80,000	80,000	49,712	80,000	80,000	80,000	0	.00	
224-7716-51030 OVERTIME	132	500	500	266	500	500	500	0	.00	
224-7716-51060 FICA	7,483	7,394	7,394	4,425	7,394	7,394	7,394	0	.00	
224-7716-51100 LONGEVITY	0	0	0	1,100	0	0	1,200	1,200	.00	
224-7716-51710 BLUE CROSS/BL	16,095	17,550	17,550	13,376	17,550	17,550	17,550	0	.00	
224-7716-51720 LIFE INSURANC	231	100	100	235	100	100	100	0	.00	
224-7716-52100 TRAINING	815	1,500	1,500	152	1,500	1,500	1,500	0	.00	
224-7716-52200 EQUIPMENT REN	880	1,000	1,000	0	1,000	1,000	1,000	0	.00	
224-7716-52240 MISCELLANEOUS	0	500	500	0	500	500	500	0	.00	
224-7716-53090 CLOTHING SAPE	3,170	5,600	5,600	(120)	5,600	5,600	5,600	0	.00	
224-7716-53225 PROGRAM COSTS	11,016	8,500	8,500	5,659	8,500	8,500	8,500	0	.00	
224-7716-57210 FIELD TRIPS	6,499	8,500	8,500	4,077	8,500	8,500	8,500	0	.00	
224-7716-57220 BUS TRIPS	9,948	8,000	8,000	4,043	8,000	8,000	8,000	0	.00	
224-7716-58420 MAJOR MAINTEN	0	2,500	2,500	926	2,500	2,500	2,500	0	.00	
Total 7716 SUMMER CAMP	144,484	157,669	157,669	93,713	157,669	157,669	159,444	1,775	1.13	
=====										
7719 FIREWORKS										
224-7719-58180 FIRST NIGHT	9,000	12,000	12,000	0	12,000	12,000	12,000	0	.00	
Total 7719 FIREWORKS	9,000	12,000	12,000	0	12,000	12,000	12,000	0	.00	
=====										
7721 ARTS COMMISSION										
224-7721-58120 RECREATION PR	4,627	4,500	4,500	2,775	4,500	4,500	4,500	0	.00	
Total 7721 ARTS COMMISS	4,627	4,500	4,500	2,775	4,500	4,500	4,500	0	.00	
=====										
7724 BASKETBALL										
224-7724-51010 REGULAR FULL Asst Rec Director 2*	937	979	979	593	979	979	1,010	31	3.17	
224-7724-51060 FICA	223	68	68	244	68	68	68	0	.00	
224-7724-51860 EXPENDITURES	16,743	17,000	17,000	13,808	17,000	17,000	17,000	0	.00	
Total 7724 BASKETBALL	17,903	18,047	18,047	14,645	18,047	18,047	18,078	31	.17	
=====										
7726 AFTER SCHOOL PROGR										
224-7726-51010 REGULAR FULL Asst Rec Director 33*	15,415	16,026	16,026	9,804	16,026	16,026	16,600	574	3.58	
224-7726-51020 AFTER SCHOOL + participation = + staffing	35,119	26,000	26,000	21,932	26,000	35,000	35,000	9,000	34.62	
224-7726-51060 FICA	1,627	3,225	3,225	1,643	3,225	3,225	3,225	0	.00	
224-7726-51860 AFTER SCHOOL	6,142	6,000	6,000	4,993	6,000	6,000	6,000	0	.00	
Total 7726 AFTER SCHOOL	58,303	51,251	51,251	38,372	51,251	60,251	60,825	9,574	18.68	
=====										
*** Grand Total ***	351,088	376,005	376,005	240,674	376,005	401,655	372,828	(3,177)	(.84)	
=====										

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
5202 AQUATICS								
224-5202-40871 TRANSFER FROM GENERAL F	16,715	16,850	16,850	16,850	28,526	15,000	(1,850)	(10.98)
Total 5202 AQUATICS	16,715	16,850	16,850	16,850	28,526	15,000	(1,850)	(10.98)
7711 BEACH PASSES/GATEKEEPER								
224-7711-40421 USER FEES COLLECTED	20,985	12,003	5,113	12,003	12,003	12,003	0	.00
Total 7711 BEACH PASSES/GATEKEEPE	20,985	12,003	5,113	12,003	12,003	12,003	0	.00
7712 OPERATIONS								
224-7712-40202 TRANSFER FROM RESERVES	0	62,910	0	62,910	62,910	14,270	(48,640)	(77.32)
Total 7712 OPERATIONS	0	62,910	0	62,910	62,910	14,270	(48,640)	(77.32)
7715 PROGRAMS								
224-7715-40812 RECREATION PROGRAMS	39,111	35,000	27,892	35,000	35,000	35,000	0	.00
224-7715-40813 RECREATION TRIPS	3,086	5,000	3,556	5,000	5,000	5,000	0	.00
Total 7715 PROGRAMS	42,197	40,000	31,448	40,000	40,000	40,000	0	.00
7716 SUMMER CAMP								
224-7716-40810 SUMMER CAMP FEES	172,815	130,000	110,943	130,000	175,000	175,000	45,000	34.62
Total 7716 SUMMER CAMP	172,815	130,000	110,943	130,000	175,000	175,000	45,000	34.62
7717 SWIM LESSONS								
224-7717-40803 SWIM LESSON FEES	5,681	3,000	3,284	3,000	5,000	5,000	2,000	66.67
Total 7717 SWIM LESSONS	5,681	3,000	3,284	3,000	5,000	5,000	2,000	66.67
7719 FIREWORKS								
224-7719-40820 FIRST NIGHT/FIREWORKS	10,000	10,000	0	10,000	10,000	10,000	0	.00
Total 7719 FIREWORKS	10,000	10,000	0	10,000	10,000	10,000	0	.00
7721 ARTS COMMISSION								
224-7721-40802 DONATIONS	2,000	4,000	0	4,000	4,000	4,000	0	.00
Total 7721 ARTS COMMISSION	2,000	4,000	0	4,000	4,000	4,000	0	.00
7724 BASKETBALL								
224-7724-40421 BASKETBALL FEES	23,471	22,000	15,913	22,000	22,000	22,000	0	.00
Total 7724 BASKETBALL	23,471	22,000	15,913	22,000	22,000	22,000	0	.00
7726 AFTER SCHOOL PROGRAM								
224-7726-40421 AFTER SCHOOL FEES projection based on past performance	108,675	75,000	51,872	75,000	100,000	100,000	25,000	33.33

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017		2018		Dept Head	Town Manager	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Est. Actual				
Total 7726 AFTER SCHOOL PROGRAM	108,675	75,000	51,872	75,000	100,000	100,000	25,000	33.33
*** Grand Total ***	402,539	375,763	235,423	375,763	459,439	397,273	21,510	5.72

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 currently maintains the Certificate of Operation and the Primary Service Area (PSA) from the State Office of Emergency Medical Services and manages over 950 calls annually.

There are currently two ambulances in use, operating out of the fire 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

EMS calls account for approximately 70% of the total call volume. Our 3-year average is just over 950 calls per year, which equates to approximately 3 calls a day; or one call every 8 hours. The Town has a contracted to supplement personnel coverage during the weekdays. The volunteers cover the remaining time and we are very fortunate to be able to provide this level of service.

Revenue recovery covers most of the operational costs but not all. The program still needs support to balance the budget. FY18 was the first full year of operations with this EMS fund in place. The town has taken steps to increase the revenue recovery process with the hopes of being 100% self-sufficient.

Based on balances available, funds will be used from the EMS Fund to purchase a new fire vehicle for North Coventry in the amount of \$35,000, as outlined in the Town's Capital Improvement Plan.

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
2204 AMBULANCE-PARAMEDI									
250-2204-51010 REGULAR FULL EMS Admin 25%	0	19,875	19,875	10,407	19,875	20,340	20,340	465	2.34
250-2204-51064 FICA - NC \$42k volunteers + \$20,340 EMS Director = \$62,340 * .0765 = \$4,769	0	3,060	3,060	7,832	3,060	4,770	4,770	1,710	55.88
250-2204-52050 INSURANCE Commercial \$3,000/quarter = \$12,000 Umbrella \$315/quarter = \$3,780	12,380	3,200	3,200	12,969	3,200	15,780	15,780	12,580	393.13
250-2204-52080 PROFESSIONAL	155	800	800	30	800	800	800	0	.00
250-2204-52090 TRAVEL MERTIN Payroll for local EMS Approx \$3,500 per month	11,670	40,000	40,000	22,775	40,000	42,000	42,000	2,000	5.00
250-2204-52100 TRAINING	14,207	9,000	9,000	3,745	9,000	9,000	9,000	0	.00
250-2204-52110 POSTAGE	0	500	500	0	500	500	500	0	.00
250-2204-52130 SERVICE CONTR Vintech \$125k Comstar \$20k Amb of Manchester \$40k Windham Paramedics \$20k Verizon \$3k	287,404	243,000	243,000	226,861	243,000	232,460	227,460	(15,540)	(6.40)
250-2204-52140 EQUIPMENT REP	12,864	10,000	10,000	7,900	10,000	10,000	10,000	0	.00
250-2204-52150 RADIO AND ALA	1,750	500	500	77	500	500	500	0	.00
250-2204-52350 EQUIPMENT General Equipment	3,681	5,000	5,000	0	5,000	5,000	5,000	0	.00
250-2204-53010 OFFICE SUPPLI	0	500	500	21	500	500	500	0	.00
250-2204-53020 OFFICE EQUIPM	983	1,000	1,000	132	1,000	1,000	1,000	0	.00
250-2204-53040 GASOLINE	0	1,000	1,000	0	1,000	0	0	(1,000)	(100.0)
250-2204-53050 DIESEL FUEL	5,034	7,000	7,000	3,178	7,000	7,000	7,000	0	.00
250-2204-53070 CUSTODIAL SUP	0	300	300	0	300	300	300	0	.00
250-2204-53075 FIRST AID SUP	16,006	15,000	15,000	11,400	15,000	15,000	15,000	0	.00
250-2204-53090 CLOTHING SAFE	988	2,000	2,000	0	2,000	2,000	2,000	0	.00
250-2204-53300 PUBLIC RELATI	0	250	250	0	250	250	250	0	.00
250-2204-53620 AMBULANCE SUP	0	2,000	2,000	0	2,000	2,000	2,000	0	.00
250-2204-53640 LAUNDRY	0	1,500	1,500	1,760	1,500	1,800	1,800	300	20.00
250-2204-55010 TELEPHONE	580	650	650	540	650	0	0	(650)	(100.0)
250-2204-58704 AMBULANCE No ambulance purchase in FY19 Add \$25k for ambulance sinking fund	0	260,000	260,000	0	260,000	25,000	20,000	(240,000)	(92.31)
250-2204-58716 REPLACEMENT V NCFD Fire Vehicle	0	0	0	0	0	0	35,000	35,000	.00
Total 2204 AMBULANCE-PA	367,702	626,135	626,135	309,627	626,135	396,000	421,000	(205,135)	(32.76)

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
2204 AMBULANCE-PARAMEDIC								
250-2204-40601 INVESTMENT INCOME	0	0	1,544	0	1,000	1,000	1,000	.00
250-2204-40624 GENERAL FUND TRANSFERS	153,000	55,000	55,000	55,000	55,000	55,000	0	.00
250-2204-40805 AMBULANCE REVENUE RECOV	261,476	302,680	236,486	302,680	305,000	305,000	2,320	.77
250-2204-40874 TRANSFER FROM RESERVES	0	268,455	0	268,455	35,000	60,000	(208,455)	(77.65)
Remove \$260k for ambulance; Add use of reserves for Fire Vehicle \$35k (NCFD)								
Total 2204 AMBULANCE-PARAMEDIC	414,476	626,135	293,030	626,135	396,000	421,000	(205,135)	(32.76)
*** Grand Total ***	414,476	626,135	293,030	626,135	396,000	421,000	(205,135)	(32.76)

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
Town Manager Recommended Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5507 FARMERS MARKET									
234-5507-51020 PART TIME Market Master. Decreased based on historical use	19,715	40,000	40,000	11,185	40,000	40,000	30,000	(10,000)	(25.00)
234-5507-52070 OTHER PROFESS Traffic flaggers and other professional services	9,389	16,950	16,950	0	16,950	16,950	11,950	(5,000)	(29.50)
234-5507-52130 SERVICE CONTR Field maintenance and port o lets. New low bid vendors vis CRCOG will be explored for the port o lets this season.	15,533	14,190	14,190	9,202	14,190	14,190	9,190	(5,000)	(35.24)
234-5507-52170 ADVERTISING Moved to program costs	0	3,000	3,000	0	3,000	3,000	0	(3,000)	(100.0)
234-5507-52250 LEASE PAYMENT This line item is for the lease payment to CT Landmarks and is believed to need to increase by \$500 each successive year.	0	3,000	3,000	0	3,000	3,000	3,000	0	.00
234-5507-53090 CLOTHING SAFE This line item will likely be lower than the previous fiscal year. Safety equipment was purchased prior to the first market season. Some new road signage may be required to be purchased.	405	2,000	2,000	0	2,000	2,000	2,000	0	.00
234-5507-53225 PROGRAM COSTS Increased based on changes in other budget accounts	27,936	26,900	26,900	15,167	26,900	26,900	28,535	1,635	6.08
234-5507-53300 PUBLIC RELATI Moved to program costs	75	4,335	4,335	0	4,335	4,335	0	(4,335)	(100.0)
234-5507-54050 OTHER EQUIPME Decreased based on prior year use.	6,755	6,300	6,300	0	6,300	6,300	3,800	(2,500)	(39.68)
234-5507-54900 EQUIPMENT - C No equipment purchases planned for FY19	35	1,000	1,000	0	1,000	1,000	0	(1,000)	(100.0)
234-5507-55110 HAULER FEES Budget expected to be consistent with previous fiscal year.	1,300	2,900	2,900	0	2,900	2,900	2,900	0	.00
234-5507-58020 RENT EXPENSE This account can be deleted since it is duplicative of the 'lease payment - Hale'.	0	2,800	2,800	0	2,800	2,800	0	(2,800)	(100.0)
Total 5507 FARMERS MARK	81,143	123,375	123,375	35,554	123,375	123,375	91,375	(32,000)	(25.94)

Town of Coventry

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2019 to 2019

Account# and Description	2017 Actual	2018 Base Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
5507 FARMERS MARKET								
234-5507-40429 FRIENDS OF THE MARKET "Friends of the market" program	8,200	6,000	1,255	6,000	6,000	6,000	0	.00
234-5507-40562 RECEIPTS Vendor Fees Slight reduction based on prior collections	45,353	75,375	8,035	75,375	75,375	55,375	(20,000)	(26.53)
234-5507-40802 DONATIONS Donations and sponsorships Decrease in budget based on prior collections	628	20,000	910	20,000	20,000	10,000	(10,000)	(50.00)
234-5507-40881 GRANTS FED/STATE Farm viability grant.	(9,666)	17,000	0	17,000	17,000	15,000	(2,000)	(11.76)
234-5507-40925 SALE OF GOODS TOWN This line item is relative to the sale of tasting glasses for the alcohol related events.	4,325	5,000	4,758	5,000	5,000	5,000	0	.00
Total 5507 FARMERS MARKET	48,840	123,375	14,958	123,375	123,375	91,375	(32,000)	(25.94)
*** Grand Total ***	48,840	123,375	14,958	123,375	123,375	91,375	(32,000)	(25.94)

FUND BALANCE ANALYSIS
As of June 30, 2017

GAAP Basis

Unassigned Fund Balance (6/30/2016)	\$ 4,814,513
Supplemental Appropriations	(311,127)
Revenues over Budget	2,417
Unexpended Appropriations	436,701
Release of restriction/assignment	400,720
6/30/17 Unassigned Fund Balance	5,343,224
Recommended Use of Reserve for FY 17/18	<u>-</u>
July 1, 2017 Unassigned Fund Balance	<u><u>\$ 5,343,224</u></u>

Note: The Town's Fiscal Management Policy established a goal of a minimum of 15% of budget appropriation. Based on the fiscal year 2017-2018 approved budget, this calculates as $0.15 \times \$40,313,975 = \$6,047,096$. Based on the unassigned fund balance as of July 1, 2017 above, the Town expects to be at 13.3%. Current best policy recommendations in the industry recommend a fund balance of 16.7%. The Town Council adopted policy 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

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

20 Contractual (Continued)

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

"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

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

30 Commodities (Materials & Supplies) (Continued)

"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

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

30 Commodities (Materials & Supplies) (Continued)

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

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Town of Coventry
Town Manager Recommended Budget
Summary by Object

	<u>Budget Fiscal Year: 2019 to 2019</u>								
	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	2018 Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
51000 SALARY AND WAGES	304,702	298,650	298,650	140,481	298,650	298,650	298,650	-	0.00
51010 REGULAR FULL TIME	4,063,184	4,188,457	4,178,807	2,520,301	4,188,457	4,284,661	4,297,023	108,566	95.90
51020 PART TIME	101,432	116,823	109,473	63,445	116,823	116,379	117,289	466	-102.70
51030 OVERTIME	244,320	234,861	234,786	151,178	234,786	237,403	239,628	4,767	-166.00
51040 TEMPORARY	16,121	26,250	26,250	9,168	26,250	21,150	18,400	(7,850)	-254.50
51059 PAYROLL TAXES & INSURANCE	26,644	28,550	28,550	11,694	28,550	26,879	26,879	(1,671)	-5.85
51063 FICA - GA	79,408	83,000	83,000	46,077	83,000	83,000	83,000	-	0.00
51064 FICA - PS	155,061	154,900	154,900	97,592	154,900	154,900	156,200	1,300	26.53
51065 FICA - PW	127,139	122,000	122,000	76,207	122,000	122,000	122,000	-	0.00
51066 FICA - HUMAN SVCS	17,542	18,800	18,800	11,272	18,800	18,800	18,800	-	0.00
51067 FICA - CIVIC/CULTURAL	5,207	6,000	6,000	3,142	6,000	6,000	6,000	-	0.00
51070 PENSION	31,800	32,300	32,300	32,300	32,300	32,300	32,300	-	0.00
51071 PENSION - GA	127,804	118,700	118,700	81,663	118,700	123,500	123,500	4,800	4.04
51072 PENSION - PS	235,467	215,825	215,825	193,261	215,825	207,000	207,000	(8,825)	-4.09
51073 PENSION - PW	127,111	131,675	131,675	120,261	131,675	142,000	142,000	10,325	7.84
51074 PENSION - HS	27,021	26,000	26,000	24,538	26,000	27,500	27,500	1,500	5.77
51075 PENSION - CC	13,654	14,650	14,650	14,320	14,650	15,500	15,500	850	5.80
51090 OTHER	67,874	71,669	71,669	46,340	71,669	73,216	73,116	1,447	-3.09
51100 LONGEVITY	49,100	50,300	50,300	50,700	50,300	54,900	53,500	3,200	182.82
51110 DIFFERENTIAL	5,685	4,888	4,963	2,175	4,963	5,074	4,863	(25)	68.33
51121 FRINGE BENEFITS	26,500	28,500	28,500	13,041	28,500	28,500	28,500	-	0.00
51711 HEALTH INS GENERAL ADMIN	222,542	220,000	220,000	150,223	220,000	214,000	214,000	(6,000)	-2.73
51712 HEALTH INS PUBLIC SAFETY	301,857	321,000	321,000	221,114	321,000	300,500	300,500	(20,500)	-6.39
51713 HEALTH INS PUBLIC WORKS	370,241	328,000	328,000	189,725	328,000	349,000	349,000	21,000	6.40
51714 HEALTH INS HUMAN SERVICES	28,920	33,600	33,600	24,104	33,600	33,400	33,400	(200)	-0.60
51715 HEALTH INS CIVIC & CULTURAL	8,388	8,200	8,200	6,110	8,200	8,200	8,200	-	0.00
51720 LIFE INSURANCE	5,040	6,500	6,500	5,142	6,500	5,500	5,500	(1,000)	-15.38
51999 REVENUE OFFSET	(28,025)	(16,000)	(16,000)	23,473	(16,000)	(16,000)	(16,000)	-	0.00
52010 ARCHITECTS AND ENGINEERING	13,992	15,000	15,000	10,813	15,000	15,000	15,000	-	0.00
52020 FINANCE AND ACCOUNTING	6,750	7,780	7,780	3,700	7,780	7,200	7,200	(580)	-96.44
52030 LEGAL	78,018	91,000	91,000	55,534	91,000	86,000	86,000	(5,000)	-5.56
52040 LICENSES/SUPPORT-DATA PROCESS	111,259	129,980	129,980	112,964	129,980	133,710	133,710	3,730	11.26
52050 INSURANCE	140,730	144,700	144,700	163,540	144,700	178,200	178,200	33,500	27.13
52060 INDEXING RECORDING	25,047	23,695	23,695	9,035	23,695	24,695	23,195	(500)	-2.27
52070 OTHER PROFESSIONAL SERVICES	95,080	144,396	144,396	95,490	144,396	139,617	129,765	(14,631)	-314.70
52080 PROFESSIONAL AFFILIATION	30,818	31,862	31,862	28,343	31,862	31,817	32,487	625	-129.90
52090 TRAVEL MEETINGS MILEAGE	54,615	94,440	94,440	89,025	94,440	93,550	93,650	(790)	-381.30
52100 TRAINING	30,563	43,290	43,165	14,142	43,165	44,560	43,760	470	-18.94
52110 POSTAGE	30,147	27,800	27,800	2,731	27,800	26,800	26,800	(1,000)	-3.64
52130 SERVICE CONTRACTS	173,419	194,905	194,905	142,711	194,905	210,074	212,824	17,919	39.58
52140 EQUIPMENT REPAIRS	70,210	59,150	58,926	32,001	58,926	53,526	54,326	(4,824)	-390.00
52150 RADIO AND ALARM REPAIRS	9,279	16,100	16,100	5,767	16,100	12,600	11,650	(4,450)	-197.80
52160 BUILDING REPAIRS/MAINTENANCE	65,686	58,950	58,950	32,220	58,950	56,950	53,950	(5,000)	-22.22
52170 ADVERTISING	25,617	20,525	20,525	6,849	20,525	5,550	12,875	(7,650)	-171.20
52180 PRINTING	35,467	26,970	26,970	9,624	26,970	24,795	24,245	(2,725)	-77.33
52190 COPIERS	2,736	3,350	3,350	2,566	3,350	3,350	3,350	-	0.00
52200 EQUIPMENT RENTAL	1,518	2,400	2,400	250	2,400	2,400	2,150	(250)	-12.50
52220 MEALS	4,608	4,950	4,950	2,158	4,950	4,950	5,050	100	-43.33
52240 MISCELLANEOUS	4,015	4,100	4,100	3,073	4,100	4,100	4,100	-	0.00
52250 GRANTS AND CONTRIBUTIONS	102,773	97,574	97,574	87,023	97,574	89,069	90,859	(6,715)	-240.80
52260 NEGOTIATED UNION CONTRACT	3,480	5,000	5,000	3,300	5,000	5,000	4,000	(1,000)	-20.00
52270 OTHER SERVICES	-	1,300	1,300	-	1,300	1,300	1,300	-	0.00

Town of Coventry
Town Manager Recommended Budget
Summary by Object

	Budget Fiscal Year: 2019 to 2019									
	2017 Actual	2018 Base Budget	2018 Budget	2018 Actual YTD	2018 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%	
52280 AUDIT	29,381	31,415	31,415	27,437	31,415	31,200	31,200	(215)	-0.69	
52291 WORKER COMP - GA	22,067	22,000	22,000	20,368	22,000	25,000	25,000	3,000	13.64	
52292 WORKER COMP - PS	117,968	133,000	133,000	108,340	133,000	108,000	108,000	(25,000)	-18.80	
52293 WORKER COMP - PW	92,598	105,000	105,000	84,688	105,000	90,000	90,000	(15,000)	-14.29	
52294 WORKER COMP - HS	2,465	2,900	2,900	1,992	2,900	2,000	2,000	(900)	-31.03	
52295 WORKER COMP - CC	9,952	12,000	12,000	10,158	12,000	10,000	10,000	(2,000)	-16.67	
52840 VETERANS' PROGRAMS	2,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00	
52869 FEES	4,075	3,500	3,625	3,625	3,625	3,625	3,625	125	3.57	
53010 OFFICE SUPPLIES	16,985	22,130	22,130	5,719	22,130	19,755	18,705	(3,425)	-918.10	
53020 OFFICE EQUIPMENT	508	350	350	-	350	250	250	(100)	-40.00	
53030 MICROFILM PHOTO SUPPLIES	999	1,100	1,100	-	1,100	1,100	1,100	-	0.00	
53040 GASOLINE	62,629	49,900	49,900	31,774	49,900	49,900	52,500	2,600	3.70	
53050 DIESEL FUEL	39,655	49,500	49,500	19,566	49,500	49,500	46,500	(3,000)	-6.67	
53060 MOTOR OIL LUBRICANTS	4,634	7,300	7,300	5,373	7,300	7,300	7,300	-	0.00	
53070 CUSTODIAL SUPPLIES	5,666	5,800	5,800	2,825	5,800	5,800	5,800	-	13.75	
53080 PAPER GOODS	6,655	6,350	6,350	3,777	6,350	5,850	5,850	(500)	-13.16	
53090 CLOTHING SAFETY EQUIPMENT	42,663	43,750	43,750	17,292	43,750	42,250	42,050	(1,700)	-19.71	
53091 OSHA REQMTS	1,964	4,000	4,000	1,415	4,000	4,000	4,000	-	0.00	
53092 NFPA REQMTS	9,212	10,000	10,000	12,480	10,000	10,000	10,000	-	0.00	
53100 AUTO PARTS	18,640	21,200	21,200	5,392	21,200	20,950	20,450	(750)	-19.44	
53110 TRUCK PARTS	61,585	63,000	63,000	45,185	63,000	63,000	63,000	-	0.00	
53120 EQUIPMENT PARTS	57,240	64,850	63,774	32,611	63,774	63,274	63,650	(1,200)	2.15	
53130 WELDING SUPPLIES	2,300	2,375	2,375	1,643	2,375	2,375	2,375	-	0.00	
53140 HAND TOOLS	4,046	6,200	6,200	3,153	6,200	6,200	5,950	(250)	-12.50	
53150 BUILDING SUPPLIES	567	1,500	1,500	130	1,500	1,250	1,250	(250)	-33.33	
53160 CEMENT SAND SALT GRAVEL	246,696	207,450	207,450	229,000	207,450	207,450	222,450	15,000	8.11	
53170 GROUND SUPPLIES	29,120	27,850	27,850	20,479	27,850	27,850	27,150	(700)	-93.65	
53180 STREET CLEANING SUPPLIES	2,492	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00	
53190 POLICE EQUIPMENT SUPPLIES	10,249	9,250	9,250	1,662	9,250	8,750	8,500	(750)	-53.03	
53200 TRAFFIC CONTROL SIGNS	10,360	6,000	6,000	1,500	6,000	6,000	6,000	-	0.00	
53210 OTHER PURCHASED	5,916	8,400	9,700	6,998	9,700	8,650	8,650	250	-183.60	
53220 SUBSCRIPTIONS BOOKS	42,501	43,220	43,220	11,339	43,220	42,100	41,450	(1,770)	-549.30	
53225 PROGRAM COSTS	10,208	11,950	11,950	2,648	11,950	11,950	12,450	500	7.14	
53230 TRANSFERS	224,736	150,701	150,701	96,781	150,701	145,376	137,000	(13,701)	-48.48	
53240 TIRES	24,132	25,350	25,350	13,490	25,350	25,100	25,150	(200)	-40.00	
53280 ASPHALT/HOT & COLD PATCH	17,869	25,000	25,000	22,586	25,000	25,000	26,000	1,000	4.00	
53290 KENNEL SERVICES	3,000	3,000	3,000	-	3,000	3,000	3,000	-	0.00	
53300 PUBLIC RELATIONS	4,267	5,685	5,685	2,253	5,685	3,985	3,985	(1,700)	-113.30	
53610 VAN EXPENSES	1,319	1,350	1,350	500	1,350	1,350	1,350	-	0.00	
53640 LAUNDRY	-	600	600	-	600	600	600	-	0.00	
54010 IMPROVEMENTS NOT BUILDING	2,000	800	800	-	800	800	800	-	0.00	
54020 OFFICE FURNITURE & EQUIPMENT	12,939	7,000	7,000	1,144	7,000	5,600	4,600	(2,400)	-113.30	
54050 OTHER EQUIPMENT	18,965	10,450	10,450	3,900	10,450	8,500	8,500	(1,950)	-100.00	
54540 COMPUTER REPLACEMENT AND UPGR	3,391	3,750	3,750	-	3,750	3,000	3,000	(750)	-20.00	
54960 EQUIPMENT PURCHASES	5,991	8,500	8,500	494	8,500	8,500	8,500	-	0.00	
55010 TELEPHONE	28,695	31,257	31,257	34,674	31,257	33,149	34,059	2,802	35.87	
55020 ELECTRIC	161,905	158,450	158,450	141,675	158,450	166,160	168,610	10,160	73.15	
55030 HEATING FUEL	52,006	54,895	54,895	35,319	54,895	56,267	56,267	1,372	-9.29	
55040 WATER	941	1,165	1,165	588	1,165	1,225	1,325	160	47.98	
55050 SEWER	3,850	5,035	5,035	4,875	5,035	5,190	5,205	170	34.70	
55130 DISPOSAL FEES	2,776	2,850	2,850	1,404	2,850	2,850	2,850	-	0.00	
57040 DOG TAGS	-	175	175	-	175	175	100	(75)	-42.86	
57050 VETERINARY FEES	1,174	1,500	1,500	527	1,500	1,500	1,500	-	0.00	
57060 ST CT LICENSE FEES	3,734	4,100	4,100	-	4,100	4,100	4,100	-	0.00	
57064 PET ADOPTION FEES DEP	45	250	250	-	250	250	250	-	0.00	
58190 ANNIVERSARY CELEBRATIONS	500	500	500	-	500	500	500	-	0.00	
	9,425,797	9,612,418	9,595,418	6,324,185	9,612,418	9,669,731	9,684,650	72,232	0.75	

MIL RATE CALCULATION FOR FY 18/19

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:

<u>FY</u>	
2017	98.82% (*2)
2016	98.88%
2015	<u>98.30%</u>
	98.71% (Collection Rate for FY 18-19)

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

	October 1, 2017	
	<u>Grand List</u>	
Original	965,961,835	
Corrections & Adjustments	<u>-</u>	as of 2/27/18
	965,961,835	
Collection Rate	<u>98.71%</u>	
	953,452,629	
One mil equals	953,453	(Total Grand List /1000)
Current Taxes needed	\$ 31,359,645	
One mil	953,453	
Mil Rate	32.89	

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

<u>Dept</u>	<u>Description</u>	<u>Grant Amount</u>	<u>1/31/17 Spent to date</u>
Education - General			
7111	Competitive School Readiness	\$ 3,881	\$ -
7112	Title III	355	-
7114	Title II	29,362	-
7115	Title II - Carryover	14,314	2,420
7120	Title I	126,554	35,926
7121	Title I - Carryover	23,810	23,810
7151	Excellence in Volunteerism	400	400
7154	College Career Pathways	4,125	2,714
7159	Student Support & Academic Enrichment	10,000	-
7170	Smart Start - Operations	225,000	100,462
7180	School Readiness	132,300	53,081
Education - Special Ed			
7101	IDEA - Part B-611	342,954	31,114
7102	IDEA - Part B-611 Carryover	151,654	151,654
7103	IDEA Part B-619 Preschool	20,545	-
7104	IDEA Part B-619 Preschool Carryover	12,588	9,344
General Administration			
7215	Last Green Valley	270	270
7231	Bright Ideas	5,000	-
7252	America the Beautiful Grant	5,365	5,365
7265	Historical Preservation	4,000	4,000
7843	Nathan Hale Greenway	110,632	15,912
Human Services			
7221	Youth Enhancement	5,991	273
7241	Elderly Transportation	40,916	11,122
Police			
7263	Body Cameras	2,147	-
Public Works			
7212	Main St Streetscape	16,750	16,750
7249	LOTICIP - Lake & Cross St	830,428	783,083
7297	RT 31 reconstruction	17,186	17,186
7844	Municipal Recycling Assistance	20,658	800
Recreation			
7258	Recreational Trails	8,890	-
		<u>\$ 2,166,075</u>	<u>\$ 1,265,686</u>

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