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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 will not be increasing the annual sewer use rate in fiscal year 2014; it will remain at \$290 per EDU

Program Activities:

	FY 09/10	FY 10/11	FY 11/12
Sewer Connection Inspections	89	42	9
Emergency Call Outs	17	11	10
Length of Sewer	85,000 ft	85,000 ft	85000 ft
Town Owned Grinder Pumps	50	50	50
Routine Maint	21	27	20
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	138,000 gal/day	145,750 gal/day	150,000 gal /day
Sewer Lift/Pump Stations	2	2	2

Three-Year Fund Balances

	2009-10	2010-11	2011-12
	Actual	Actual	Actual
Reserved Fund Balance	535,737	481,650	466,617
Undesignated Fund Balance	59,526	53,516	51,846
Change in Fund Balance	50,038	-60,096	-16,703

Revenues

User Fees	
1,130 * 290	\$327,700
Uncollectible – 10%	32,770
Late Payments	20,000
Interest Revenue	7,900
Transfer to Reserve	8,354
Grand Total/Revenue	\$314,476

Budget Fiscal Year: 2014 to 2014

Account# and Description	2012 Actual	2013 Base Budget	2013 Actual YTD	2013 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
223 SEWER OPERATING									
7501 SEWER USER OPERATI									
51010 REGULAR FULL TIME	89,778	97,155	66,082	97,155	97,372	97,372	97,372	217	.22
WPCA Technician									
25% Asst Collector of Revenue									
25% Tax Clerk									
15% Public Works Director									
51030 OVERTIME	6,412	3,000	2,112	3,000	3,000	3,000	3,000	0	.00
51060 FICA	7,179	7,661	4,030	7,661	7,716	7,716	7,716	55	.72
51100 LONGEVITY	0	0	0	0	500	500	500	500	.00
51110 DIFFERENTIAL	2,017	2,500	1,348	2,500	2,500	2,500	2,500	0	.00
51710 BLUE CROSS/BLUE SHIELD	11,900	14,119	12,845	14,119	19,478	19,478	19,478	5,359	37.96
51720 LIFE INSURANCE	97	100	81	100	100	100	100	0	.00
52030 LEGAL	11,089	5,500	5,500	5,500	3,000	3,000	3,000	(2,500)	(45.45)
52070 OTHER PROFESSIONAL SERVICES	14,504	14,023	10,027	14,023	16,250	16,250	16,250	2,227	15.88
Kortmann,Phoenix Labs,Silva									
Water Planet,Corpcare									
52080 PROFESSIONAL AFFILIATION	130	130	0	130	160	160	160	30	23.08
CANPCA,CWPAA									
52090 TRAVEL MEETINGS MILEAGE	0	100	0	100	100	100	100	0	.00
52100 TRAINING	765	1,000	500	1,000	1,000	1,000	1,000	0	.00
NEIWPC,ASRWA,NEWRA Mike&OIT									
52130 SERVICE CONTRACTS	46,073	47,725	47,620	47,725	43,050	43,050	43,050	(4,675)	(9.80)
Sludge Hauling,Clarigester Cleaning									
Trash,HVAC,Generators,Fire Alarms									
52140 EQUIPMENT REPAIRS	11,274	13,000	11,771	13,000	7,400	7,400	7,400	(5,600)	(43.08)
Blake Equip,Mechanical Pump Services									
New England Pump and Valve									
United Concrete									
52150 RADIO AND ALARM REPAIRS	0	500	0	500	500	500	500	0	.00
Alarm Dialers,Pump Stations and WWTF									
52170 ADVERTISING	863	2,000	700	2,000	2,000	2,000	2,000	0	.00
52180 PRINTING	713	300	0	300	600	600	600	300	100.00
Sewer Use,Assessment Bills									
52280 AUDIT	1,030	1,060	1,030	1,060	1,090	1,090	1,090	30	2.83
53010 OFFICE SUPPLIES	224	500	500	500	500	500	500	0	.00
53090 CLOTHING SAFETY EQUIPMENT	402	1,000	662	1,000	1,000	1,000	1,000	0	.00
53220 SUBSCRIPTIONS BOOKS	108	330	0	330	380	380	380	50	15.15
Sacramento Course, WWTF Reference Material									

Budget Fiscal Year: 2014 to 2014

Account# and Description	2012 Actual	2013 Base Budget	2013 Actual YTD	2013 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
54050 OTHER EQUIPMENT Tools,Plumbing Supplies,Parts,Lab Equipment	12,082	13,000	7,598	13,000	11,000	11,000	11,000	(2,000)	(15.38)
55010 TELEPHONE	2,698	2,244	2,273	2,244	2,250	2,250	2,250	6	.27
55020 ELECTRIC	27,921	27,000	27,506	27,000	28,000	28,000	28,000	1,000	3.70
55030 HEATING FUEL WWTP (5500 Galx3.35/gal)	14,319	18,000	18,000	18,000	18,430	18,430	18,430	430	2.39
57070 EQUIPMENT MAINTENANCE	2,350	3,000	0	3,000	1,500	1,500	1,500	(1,500)	(50.00)
57080 PERMIT FEES CT DEEP Discharge Permit	550	600	555	600	600	600	600	0	.00
58420 MAJOR MAINTENANCE & CASUALTY WWTP&SewerInfrastructure	81,070	43,000	109,628	43,000	25,000	25,000	25,000	(18,000)	(41.86)
Total 7501 SEWER USER C	345,548	318,547	330,368	318,547	294,476	294,476	294,476	(24,071)	(7.56)
7741 SINKING FUND									
52240 MISCELLANEOUS	19,976	20,000	0	20,000	20,000	20,000	20,000	0	.00
Total 7741 SINKING FUND	19,976	20,000	0	20,000	20,000	20,000	20,000	0	.00
Total 223 SEWER OPERATI	365,524	338,547	330,368	338,547	314,476	314,476	314,476	(24,071)	(7.11)

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

	2009-10	2010-11	2011-12
Fund Balance	554491	476557	437,514
Change in Fund Balance	-5621	-77934	-39,043

Revenues

Tipper Barrel Revenue	
96 Gal (#1765 * \$250)	441,250
60 Gal (#1523 * \$200)	304,600
35 Gal (#1377 * \$170)	234,090
Prior Year Collections	35,000
Interest & Penalty	15,000
Uncollectible @ 10%	<u>-97,994</u>
Total 218-7601	931,946

218-7602 Transfer Station:

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

218-7603 Other Revenue

Investment Income	5,000
Transfer from reserves	<u>123,989</u>
Total 218-7603	128,989

Total Anticipated Revenue	1,080,935
Total Anticipated Expenditures	1,080,935

7601, 7602, 7603-COVRRRA

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the management of the Town's tipper barrel trash and recycling programs and serves as contact between the contractor providing services and the residents on problems and complaints. This department also staffs and manages the operations of the Residential Transfer Facility including arranging for the recycling/disposal of materials collected. The Department supports the Conservation Commission on recycling efforts, and 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 (12 years remaining) of the closed landfill and membership costs associated with the Town's participation in Mid-NEROC is funded by the COVRRRA Special Revenue Account. The per ton charge to dispose of solid waste at WWP in Willimantic, is \$61.50/ton, effective November 2012. Tipping fees for oversized waste disposal at the Willimantic Waste landfill is \$69.70/ton (including mattresses). Beginning in 07/08 COVRRRA recycles single stream. Electronics and tire recycling disposal was started in FY 2006/07. No increase in the COVRRRA annual billing is proposed.

PROGRAM ACTIVITY INDICATORS

	<u>FY 07/08</u>	<u>FY08/09</u>	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>
Bag & Bin Sales Revenue	\$269,760	\$273,323	\$258,100	\$80,356	N/A
Tax revenue	\$660,664	\$662,569	\$655,536	\$895,926	\$952,471
NIKE Sneakers (pairs)	467	704	850	386	521
Curbside bulk (Tons)	211	209	248	164	147
Transfer Station Tonnage:					
Bulky	195	245	263	209	207
Metal	22	26	42	36	45
Leaves	44	84	116	49	29
Electronics (units to tons)	559	896	15 tons	20 tons	27 tons
Freon (units)	189	62	137	160	209
Tires	251	111	105	175	60
Propane Tanks	124	155	128	110	219
Residential Curbside Collection (Tons)					
Single Stream	1,373	1,267	1,209	1,380	1,411
MSW			2,653	3,098	3,460

Budget Fiscal Year: 2014 to 2014

Account# and Description	2012 Actual	2013 Base Budget	2013 Actual YTD	2013 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
218 COVRRRA									
7601 SOLID WASTE FEE CO									
51010 REGULAR FULL TIME	39,916	42,314	18,491	42,314	34,869	34,869	34,869	(7,445)	(17.59)
25% Asst Collector of Revenue									
75% Revenue Clerk									
51020 PART TIME	0	17,755	0	17,755	0	0	0	(17,755)	(100.0)
51030 OVERTIME	115	0	434	0	500	500	500	500	.00
51060 FICA	2,995	4,595	2,310	4,595	2,667	2,667	2,667	(1,928)	(41.96)
51710 BLUE CROSS/BLUE SHIELD	7,939	12,200	6,091	12,200	11,200	11,200	11,200	(1,000)	(8.20)
51720 LIFE INSURANCE	90	100	81	100	100	100	100	0	.00
52010 ARCHITECTS AND ENGINEERING	22,650	19,000	18,925	19,000	19,000	19,000	19,000	0	.00
52110 POSTAGE	0	1,500	0	1,500	1,500	1,500	1,500	0	.00
52140 EQUIPMENT REPAIRS	0	400	0	400	0	0	0	(400)	(100.0)
52170 ADVERTISING	0	500	0	500	500	500	500	0	.00
52180 PRINTING	428	5,000	327	5,000	5,000	5,000	5,000	0	.00
52250 GRANTS AND CONTRIBUTIONS	10,725	6,000	8,000	6,000	8,500	8,500	8,500	2,500	41.67
52280 AUDIT	1,400	1,350	1,400	1,350	1,390	1,390	1,390	40	2.96
53010 OFFICE SUPPLIES	1,050	300	450	300	300	300	300	0	.00
54050 OTHER EQUIPMENT	0	200	0	200	200	200	200	0	.00
55110 HAULER FRES	747,075	689,000	688,300	689,000	689,000	689,000	689,000	0	.00
4785units*11.87									
55130 DISPOSAL FEES	259,556	250,000	275,190	250,000	250,000	250,000	250,000	0	.00
61.50/ton est 3600 tons									
Total 7601 SOLID WASTE	1,093,939	1,050,214	1,019,999	1,050,214	1,024,726	1,024,726	1,024,726	(25,488)	(2.43)

Budget Fiscal Year: 2014 to 2014

Account# and Description	2012 Actual	2013 Base Budget	2013 Actual YTD	2013 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
7602 TRANSFER STATION C									
51020 PART TIME Transfer Station Attendant	16,220	20,000	12,318	20,000	20,000	20,000	20,000	0	.00
51030 OVERTIME	115	500	292	500	500	500	500	0	.00
51060 FICA	1,131	1,575	0	1,575	1,530	1,530	1,530	(45)	(2.86)
52080 PROFESSIONAL AFFILIATION	0	125	0	125	125	125	125	0	.00
52130 SERVICE CONTRACTS	770	700	840	700	650	850	850	150	21.43
52140 EQUIPMENT REPAIRS	0	300	0	300	300	300	300	0	.00
52170 ADVERTISING	235	300	125	300	300	300	300	0	.00
52180 PRINTING	490	300	175	300	300	300	300	0	.00
52270 OTHER SERVICES	445	150	750	150	150	150	150	0	.00
53010 OFFICE SUPPLIES	0	50	0	50	50	50	50	0	.00
53090 CLOTHING SAFETY EQUIPMENT	496	150	355	150	150	150	150	0	.00
53120 EQUIPMENT PARTS	0	200	0	200	200	200	200	0	.00
54050 OTHER EQUIPMENT	0	2,000	0	2,000	0	0	0	(2,000)	(100.0)
55020 ELECTRIC	1,500	1,250	1,587	1,250	1,250	1,250	1,250	0	.00
55100 MISCELLANEOUS EXP	1,050	1,050	1,940	1,050	1,050	1,050	1,050	0	.00
55110 HAULER FEES	6,103	6,000	7,618	6,000	6,500	6,500	6,500	500	8.33
55130 DISPOSAL FEES dumpster@transfer station	21,032	22,954	22,167	22,954	22,954	22,954	22,954	0	.00
Total 7602 TRANSFER STA	49,587	57,604	48,167	57,604	56,209	56,209	56,209	(1,395)	(2.42)

3. Fund 224 – Self Supporting Recreation

PROGRAM DESCRIPTION

The program includes all recreation programs, operation of two public beaches, swim lessons, summer camp, after school program, year-round recreation programs for all ages, 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 except for some administrative costs, including the salary of the Recreation Director, a subsidy towards lifeguard payroll and office administration. These costs are supported through program revenues, fees and rental of facilities. In addition, a subsidy for aquatics is received from the general fund.

Three-Year Fund Balances

	2008-09	2009-10	2010-11	2011-12
Fund Balance 224	83,601	49,632	26,019	105,407
Change in Fund Balance	(16,823)	(42,889)	(23,613)	79,388

Budget Fiscal Year: 2014 to 2014

Account# and Description	2012 Actual	2013 Base Budget	2013 Actual YTD	2013 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
224 RECREATION PROGRAMS									
5202 AQUATICS									
51040 TEMPORARY	35,199	72,650	13,053	72,650	22,000	22,000	22,000	(50,650)	(69.72)
51041 WSI INSTRUCTORS	316	0	5,397	0	5,500	5,500	5,500	5,500	.00
51042 GATEKEEPERS/MAINT	561	0	3,246	0	5,750	5,750	5,750	5,750	.00
51060 FICA	3,358	5,558	1,860	5,558	3,600	3,600	3,600	(1,958)	(35.23)
52100 TRAINING	427	800	303	800	500	500	500	(300)	(37.50)
52130 SERVICE CONTRACTS	1,500	2,000	865	2,000	1,000	1,000	1,000	(1,000)	(50.00)
52140 EQUIPMENT REPAIRS	0	250	200	250	250	250	250	0	.00
52240 MISCELLANEOUS	1,439	0	378	0	0	0	0	0	.00
52350 EQUIPMENT	780	500	441	500	500	500	500	0	.00
53090 CLOTHING SAFETY EQUIPMENT	1,005	1,000	584	1,000	500	500	500	(500)	(50.00)
Total 5202 AQUATICS	44,585	82,758	26,327	82,758	39,600	39,600	39,600	(43,158)	(52.15)
5203 PARKS & REC PATRIO									
51020 PART TIME	13,953	10,000	0	10,000	10,000	10,000	10,000	0	.00
51030 OVERTIME	462	500	108	500	500	500	500	0	.00
51040 TEMPORARY	2,226	0	14,623	0	22,000	22,000	22,000	22,000	.00
51042 GATEKEEPERS/MAINT	1,730	0	9,542	0	13,000	13,000	13,000	13,000	.00
51060 FICA	1,175	1,150	2,332	1,150	1,150	1,150	1,150	0	.00
52130 SERVICE CONTRACTS	7,068	7,525	5,828	7,525	7,525	7,525	7,525	0	.00
52140 EQUIPMENT REPAIRS	381	700	736	700	500	500	500	(200)	(28.57)
52160 BUILDING REPAIRS/MAINTENANCE	2,951	4,000	3,243	4,000	3,000	3,000	3,000	(1,000)	(25.00)
52240 MISCELLANEOUS	173	300	40	300	200	200	200	(100)	(33.33)
53070 CUSTODIAL SUPPLIES	3,307	3,000	1,689	3,000	3,000	3,000	3,000	0	.00
55020 ELECTRIC	6,870	6,500	6,479	6,500	7,500	7,500	7,500	1,000	15.38
55030 HEATING FUEL	7,801	4,000	11,484	4,000	8,000	8,000	8,000	4,000	100.00
55050 SEWER	1,215	1,360	1,160	1,360	1,450	1,450	1,450	90	6.62
58420 MAJOR MAINTENANCE & CASUALTY	0	4,000	8,432	4,000	2,500	2,500	2,500	(1,500)	(37.50)
Total 5203 PARKS & REC	49,312	43,035	65,696	43,035	80,325	80,325	80,325	37,290	86.65
5204 CAMP CREASER									
52160 BUILDING REPAIRS/MAINTENANCE	202	600	0	600	500	500	500	(100)	(16.67)
55020 ELECTRIC	1,228	1,500	1,482	1,500	1,500	1,500	1,500	0	.00
55030 HEATING FUEL	0	800	0	800	400	400	400	(400)	(50.00)
Total 5204 CAMP CREASER	1,430	2,900	1,482	2,900	2,400	2,400	2,400	(500)	(17.24)
5205 OTHER PARKS									
52140 EQUIPMENT REPAIRS	965	750	657	750	750	750	750	0	.00
53150 BUILDING SUPPLIES	369	400	140	400	400	400	400	0	.00
55020 ELECTRIC	2,130	2,200	1,861	2,200	2,200	2,200	2,200	0	.00
Total 5205 OTHER PARKS	3,464	3,350	2,658	3,350	3,350	3,350	3,350	0	.00
7715 PROGRAMS									
51010 REGULAR FULL TIME	28,767	29,262	20,538	29,262	30,114	30,114	30,114	852	2.91
67% Recreation Supervisor									

Budget Fiscal Year: 2014 to 2014

Account# and Description	2012		2013		Dept Head	Town Manager	Council	Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual				Inc/Dec	%
51020 PART TIME	23,171	18,000	13,693	18,000	18,000	18,000	18,000	0	.00
51060 FICA	3,402	1,377	2,570	1,377	3,500	3,500	3,500	2,123	154.18
51100 LONGEVITY	500	600	600	600	700	700	700	100	16.67
52040 LICENSES/SUPPORT-DATA PROCES	62	3,000	0	3,000	4,000	4,000	4,000	1,000	33.33
52070 OTHER PROFESSIONAL SERVICES	23,925	25,000	15,358	25,000	25,000	25,000	25,000	0	.00
52130 SERVICE CONTRACTS	4,370	4,500	9,290	4,500	4,500	4,500	4,500	0	.00
52180 PRINTING	0	4,000	1,543	4,000	3,000	3,000	3,000	(1,000)	(25.00)
52200 EQUIPMENT RENTAL	0	1,000	0	1,000	1,000	1,000	1,000	0	.00
52240 MISCELLANEOUS	275	300	609	300	300	300	300	0	.00
52280 AUDIT	515	515	515	515	515	515	515	0	.00
53225 PROGRAM COSTS	10,587	0	6,678	0	12,000	12,000	12,000	12,000	.00
58120 RECREATION PROGRAMS	2,381	0	1,126	0	0	0	0	0	.00
58130 RECREATION TRIPS	5,860	6,000	427	6,000	6,000	6,000	6,000	0	.00
Total 7715 PROGRAMS	103,815	93,554	72,947	93,554	108,629	108,629	108,629	15,075	16.11
7716 SUMMER CAMP									
51010 REGULAR FULL TIME 33% Recreation Supervisor	14,172	14,412	10,539	14,412	14,832	14,832	14,832	420	2.91
51020 PART TIME	47,543	50,000	41,794	50,000	50,000	50,000	50,000	0	.00
51030 OVERTIME	834	500	466	500	500	500	500	0	.00
51060 FICA	4,624	5,222	4,349	5,222	5,222	5,222	5,222	0	.00
51710 BLUE CROSS/BLUE SHIELD	6,989	9,000	6,389	9,000	9,000	9,000	9,000	0	.00
51720 LIFE INSURANCE	77	100	65	100	100	100	100	0	.00
52100 TRAINING	1,151	1,000	639	1,000	1,000	1,000	1,000	0	.00
52200 EQUIPMENT RENTAL	740	1,000	920	1,000	1,000	1,000	1,000	0	.00
52240 MISCELLANEOUS	400	500	206	500	500	500	500	0	.00
53090 CLOTHING SAFETY EQUIPMENT	778	1,000	1,679	1,000	2,000	2,000	2,000	1,000	100.00
53225 PROGRAM COSTS	7,876	8,000	4,454	8,000	7,000	7,000	7,000	(1,000)	(12.50)
57210 FIELD TRIPS	5,909	10,000	4,234	10,000	7,000	7,000	7,000	(3,000)	(30.00)
57220 BUS TRIPS	6,154	10,000	5,626	10,000	7,000	7,000	7,000	(3,000)	(30.00)
58420 MAJOR MAINTENANCE & CASUALTY	1,370	5,000	450	5,000	2,500	2,500	2,500	(2,500)	(50.00)
Total 7716 SUMMER CAMP	98,617	115,734	81,810	115,734	107,654	107,654	107,654	(8,080)	(6.98)
7719 FIREWORKS									
58180 FIRST NIGHT	10,000	12,000	0	12,000	12,000	12,000	12,000	0	.00
Total 7719 FIREWORKS	10,000	12,000	0	12,000	12,000	12,000	12,000	0	.00
7721 ARTS COMMISSION									
58120 RECREATION PROGRAMS	12,533	7,500	5,996	7,500	4,500	4,500	4,500	(3,000)	(40.00)
Total 7721 ARTS COMMISS	12,533	7,500	5,996	7,500	4,500	4,500	4,500	(3,000)	(40.00)
Total 224 RECREATION PR	323,756	360,831	256,916	360,831	358,458	358,458	358,458	(2,373)	(.66)

ESTIMATED FUND BALANCE ANALYSIS
As of June 30, 2012

GAAP Basis

Unassigned Fund Balance (6/30/2012)		3,200,062
Supplemental Appropriations		(41,200)
Estimated Revenues in Excess of Budget		0
Estimated Unexpended Appropriations		0
Estimated 6/30/13 Fund Balance		3,158,862
Recommended Use of Reserve for FY 11/12		0
Estimated July 1, 2013 Fund Balance		3,158,862

Note: The Town's Fiscal Management Policy established a goal of a minimum of 10% of budget appropriation. This calculates as $.10 \times \$38,462,213 = \$3,846,221$. The projected Undesignated Fund Balance is 8.2%. Current best policy recommendations in the industry recommend a fund balance of 10%. The Town Council adopted Goals for FY 2013/14 set a goal of 10% so 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 reposts 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 Adopted Budget Summary by Object

Budget Fiscal Year: 2013 to 2014

Object Codes	2012	2013	2013	2013	Town		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Manager	Council	Inc/Dec	%
51000 SALARY AND WAGES	229,652	240,875	120,081	240,875	249,723	253,223	12,348	5.13%
51010 REGULAR FULL TIME	3,421,012	3,634,725	2,540,081	3,626,355	3,716,988	3,716,988	82,263	2.26%
51020 PART TIME	98,850	109,850	73,879	108,752	112,751	112,751	2,901	2.64%
51030 OVERTIME	192,676	205,700	169,509	205,864	207,296	207,296	1,596	0.78%
51040 TEMPORARY	13,296	23,950	12,622	25,750	14,550	14,550	-9,400	-39.25%
51059 PAYROLL TAXES & INSUR	21,391	19,811	10,221	19,811	19,225	19,225	-586	-2.96%
51063 FICA - GA	67,610	74,400	49,850	74,400	74,400	74,400	0	0.00%
51064 FICA - PS	116,881	128,100	92,196	128,100	132,252	132,252	4,152	3.24%
51065 FICA - PW	92,878	100,680	72,952	100,680	102,238	102,238	1,558	1.55%
51066 FICA - HUMAN SVCS	12,774	14,282	9,352	14,282	14,130	14,130	-152	-1.06%
51067 FICA - CIVIC/CULTURAL	4,851	5,133	3,413	5,133	4,785	4,785	-348	-6.78%
51070 PENSION	135,000	40,000	0	40,000	34,800	34,800	-5,200	-13.00%
51071 PENSION - GA	210,883	211,000	206,260	211,000	205,000	205,000	-6,000	-2.84%
51072 PENSION - PS	260,056	271,580	263,825	271,580	288,671	288,671	17,091	6.29%
51073 PENSION - PW	191,179	218,790	188,337	218,790	192,443	192,443	-26,347	-12.04%
51074 PENSION - HS	39,632	36,860	39,476	36,860	43,093	43,093	6,233	16.91%
51075 PENSION - CC	12,196	14,280	12,343	14,280	13,888	13,888	-392	-2.75%
51090 OTHER	71,236	68,250	50,924	68,348	70,120	70,120	1,870	2.74%
51100 LONGEVITY	53,055	55,506	51,506	54,506	54,457	54,457	-1,049	-1.89%
51110 DIFFERENTIAL	4,540	2,994	3,600	4,094	2,994	2,994	0	0.00%
51121 FRINGE BENEFITS	16,767	16,522	7,974	16,522	22,163	22,163	5,641	34.14%
51711 HEALTH INS GENERAL AD	160,859	168,485	139,240	168,485	199,344	199,344	30,859	18.32%
51712 HEALTH INS PUBLIC SAFE	293,715	329,997	268,608	329,997	383,140	383,140	53,143	16.10%
51713 HEALTH INS PUBLIC WOR	294,934	347,862	280,220	347,862	395,717	395,717	47,855	13.76%
51714 HEALTH INS HUMAN SERV	25,988	29,745	25,977	29,745	41,960	41,960	12,215	41.07%
51715 HEALTH INS CIVIC & CULT	6,732	6,909	5,919	6,909	8,703	8,703	1,794	25.97%
51720 LIFE INSURANCE	5,770	6,500	4,885	6,500	6,500	6,500	0	0.00%
51999 REVENUE OFFSET	-12,451	-13,000	0	-13,000	-13,700	-13,700	-700	5.38%
52010 ARCHITECTS AND ENGINE	17,369	15,000	13,645	15,000	15,000	15,000	0	0.00%
52020 FINANCE AND ACCOUNTIN	7,502	7,226	4,763	7,226	8,200	8,200	974	13.48%
52030 LEGAL	183,915	81,000	57,924	81,000	86,000	86,000	5,000	6.17%
52040 LICENSES/SUPPORT-DATA	55,872	63,295	58,314	63,295	64,115	64,115	820	1.30%
52041 DMV FEES	2,860	2,850	2,846	2,850	2,980	2,980	130	4.56%
52050 INSURANCE	115,278	132,018	129,593	132,018	140,000	140,000	7,982	6.05%
52060 INDEXING RECORDING	20,354	19,550	13,635	19,550	21,375	21,375	1,825	9.34%
52070 OTHER PROFESSIONAL SI	69,006	99,780	70,374	86,780	96,180	96,180	-3,600	-3.61%
52080 PROFESSIONAL AFFILIATI	15,550	17,670	13,483	17,670	17,410	17,410	-260	-1.47%
52090 TRAVEL MEETINGS MILEA	71,245	74,965	25,649	74,790	74,165	74,165	-800	-1.07%
52100 TRAINING	19,897	29,055	17,890	28,525	31,255	33,255	4,200	14.46%
52110 POSTAGE	32,305	37,150	14,955	37,150	37,150	37,150	0	0.00%
52130 SERVICE CONTRACTS	178,320	179,643	138,103	179,643	189,829	189,829	10,186	5.67%
52140 EQUIPMENT REPAIRS	49,880	56,920	22,624	56,720	59,600	59,600	2,680	4.71%
52150 RADIO AND ALARM REPAI	11,590	12,150	9,445	12,689	13,450	13,450	1,300	10.70%
52160 BUILDING REPAIRS/MAINT	45,255	43,066	28,255	43,066	42,616	42,616	-450	-1.04%
52170 ADVERTISING	17,805	11,025	9,414	11,015	18,750	18,750	7,725	70.07%
52180 PRINTING	23,561	25,825	9,456	25,835	25,225	25,225	-600	-2.32%
52190 COPIERS	3,221	6,075	3,389	6,080	6,075	6,075	0	0.00%
52200 EQUIPMENT RENTAL	1,743	3,400	965	3,400	2,400	2,400	-1,000	-29.41%
52210 GENERAL ASSISTANCE	539	400	0	400	400	400	0	0.00%
52220 MEALS	5,547	7,330	4,764	7,330	7,330	7,330	0	0.00%
52240 MISCELLANEOUS	3,382	3,545	2,714	3,545	3,525	3,525	-20	-0.56%
52250 GRANTS AND CONTRIBUT	97,585	101,304	263,814	101,304	104,447	104,447	3,143	3.10%
52260 NEGOTIATED UNION CONT	9,087	10,500	5,850	10,500	12,000	12,000	1,500	14.29%
52270 OTHER SERVICES	50	300	0	300	300	300	0	0.00%
52280 AUDIT	29,255	39,040	27,453	39,040	29,040	29,040	-10,000	-25.61%
52291 WORKER COMP - GA	16,316	18,120	16,419	18,120	19,967	19,967	1,847	10.19%

Town of Coventry
Council Adopted Budget Summary by Object

Budget Fiscal Year: 2013 to 2014

Object Codes	2012	2013	2013	2013	Town		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Manager	Council	Inc/Dec	%
52292 WORKER COMP - PS	92,439	101,246	95,964	101,246	109,833	109,833	8,587	8.48%
52293 WORKER COMP - PW	73,454	78,300	76,090	78,300	87,160	87,160	8,860	11.32%
52294 WORKER COMP - HS	1,854	2,155	2,002	2,155	2,400	2,400	245	11.37%
52295 WORKER COMP - CC	8,343	9,537	9,762	9,537	10,557	10,557	1,020	10.70%
52840 VETERANS' PROGRAMS	1,000	1,000	0	1,000	1,000	1,000	0	0.00%
52869 FEES	150	3,500	4,145	3,500	3,500	3,500	0	0.00%
53010 OFFICE SUPPLIES	17,735	19,660	13,381	19,660	21,985	21,985	2,325	11.83%
53020 OFFICE EQUIPMENT	243	650	204	650	650	650	0	0.00%
53030 MICROFILM PHOTO SUPPLI	685	1,270	975	1,270	1,270	1,270	0	0.00%
53040 GASOLINE	63,621	55,125	62,219	70,125	65,375	65,375	10,250	18.59%
53050 DIESEL FUEL	61,707	59,700	57,061	59,700	61,700	61,700	2,000	3.35%
53060 MOTOR OIL LUBRICANTS	6,717	6,050	4,404	6,050	6,000	6,000	-50	-0.83%
53070 CUSTODIAL SUPPLIES	3,907	5,250	5,176	5,250	5,750	5,750	500	9.52%
53080 PAPER GOODS	5,643	7,100	4,486	7,100	7,100	7,100	0	0.00%
53090 CLOTHING SAFETY EQUIP	45,698	38,600	32,774	40,200	41,600	42,850	4,250	11.01%
53091 OSHA REQMTS	2,191	2,490	1,613	2,490	2,490	2,490	0	0.00%
53092 NFPA REQMTS	8,787	9,810	6,867	9,810	9,810	9,810	0	0.00%
53100 AUTO PARTS	16,156	21,650	8,852	21,847	21,650	21,650	0	0.00%
53110 TRUCK PARTS	48,988	47,000	48,965	47,000	47,000	47,000	0	0.00%
53120 EQUIPMENT PARTS	48,691	54,000	47,258	54,000	54,000	54,000	0	0.00%
53130 WELDING SUPPLIES	1,374	2,375	1,344	2,375	2,375	2,375	0	0.00%
53140 HAND TOOLS	3,768	6,200	1,897	6,200	6,200	6,200	0	0.00%
53150 BUILDING SUPPLIES	323	1,100	614	1,100	1,350	1,350	250	22.73%
53160 CEMENT SAND SALT GRA'	131,982	188,100	108,813	188,100	188,200	188,200	100	0.05%
53170 GROUND SUPPLIES	22,356	24,400	21,742	24,400	24,400	24,400	0	0.00%
53180 STREET CLEANING SUPPL	2,476	2,500	2,123	2,500	2,500	2,500	0	0.00%
53190 POLICE EQUIPMENT SUPP	7,049	8,500	7,107	8,200	9,000	9,000	500	5.88%
53200 TRAFFIC CONTROL SIGNS	4,893	5,000	4,100	5,000	5,000	5,000	0	0.00%
53210 OTHER PURCHASED	7,444	11,650	4,406	11,650	11,700	11,700	50	0.43%
53220 SUBSCRIPTIONS BOOKS	38,604	42,546	24,768	42,576	41,910	41,910	-636	-1.49%
53225 PROGRAM COSTS	7,501	7,250	4,290	7,250	7,700	7,700	450	6.21%
53230 TRANSFERS	112,861	80,063	56,067	150,063	86,350	86,350	6,287	7.85%
53240 TIRES	13,457	14,950	9,739	14,950	14,950	14,950	0	0.00%
53280 ASPHALT/HOT & COLD PA	20,972	23,000	16,800	23,000	23,000	23,000	0	0.00%
53290 KENNEL SERVICES	3,000	3,000	0	3,000	3,000	3,000	0	0.00%
53300 PUBLIC RELATIONS	1,648	3,885	2,881	4,050	4,035	4,035	150	3.86%
53610 VAN EXPENSES	1,313	1,350	1,338	1,350	1,350	1,350	0	0.00%
53640 LAUNDRY	456	1,000	600	1,000	580	580	-420	-42.00%
54010 IMPROVEMENTS NOT BUIL	446	1,200	1,225	1,200	1,250	1,250	50	4.17%
54020 OFFICE FURNITURE & EQ	1,384	1,800	1,110	2,245	1,800	1,800	0	0.00%
54050 OTHER EQUIPMENT	5,560	14,250	5,502	14,250	13,300	13,300	-950	-6.67%
54540 COMPUTER REPLACEMEN	2,949	4,000	738	4,000	4,000	4,000	0	0.00%
54960 EQUIPMENT PURCHASES	2,594	2,500	2,129	2,500	2,800	2,800	300	12.00%
55010 TELEPHONE	21,290	23,720	17,949	23,720	24,220	24,220	500	2.11%
55020 ELECTRIC	171,073	160,750	129,872	163,750	169,700	169,700	8,950	5.57%
55030 HEATING FUEL	76,544	64,497	67,049	64,497	70,044	70,044	5,547	8.60%
55040 WATER	688	735	680	835	885	885	150	20.41%
55050 SEWER	3,264	4,040	3,770	4,050	3,790	3,790	-250	-6.19%
55130 DISPOSAL FEES	2,918	3,145	1,599	3,145	3,145	3,145	0	0.00%
57040 DOG TAGS	103	200	0	200	200	200	0	0.00%
57050 VETERINARY FEES	47	1,250	498	1,250	1,250	1,250	0	0.00%
57060 ST CT LICENSE FEES	5,024	4,500	0	4,500	4,500	4,500	0	0.00%
57064 PET ADOPTION FEES DEP	180	250	180	250	250	250	0	0.00%
58190 ANNIVERSARY CELEBRAT	0	500	253	500	500	500	0	0.00%
*** Grand Total ***	8,329,801	8,706,287	6,652,367	8,775,867	9,022,479	9,029,229	322,942	3.71%

MIL RATE CALCULATION FOR FY 13/14

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

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

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

(FY 2012)	2*(97.8)
(FY 2011)	97.9
(FY 2010)	<u>97.9</u>

$391.5 / 4 = +/- 97.85$ Collection Rate for FY13/14

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

October 1, 2012 Grand List	\$ 994,973,795
Assessor Corrections	<u>540,600</u>
	994,433,195
Collection Rate	<u>.9785</u>
	\$ 973,052,881 / 1000 = 973,052.88
One mil equals	\$ 973,053 rounded

The mil rate is established by dividing the current property taxes by the value of one mil:

Current Taxes	\$ 27,213,682
One mil	973,053
Mil Rate	27.97

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 forestry management, road construction, bridge repair, sidewalks, public safety and playground equipment.

Current listing of Grants with expenditures to date

Dept	General Government Description	Grant Amount	2/15/13 Spent to date
Education - General			
7114	Title II	32,649	13,812
7115	Title II - Carryover	10,601	2,919
7120	Title I	67,818	48,928
7121	Title I - Carryover	883	883
7122	Education Jobs Fund	377,334	377,334
7180	School Readiness	107,000	85,697
Education - Special Ed			
7101	IDEA - Part B-611	344,965	165,089
7102	IDEA - Part B-611 Carryover	23,886	23,886
7103	IDEA Part B-619 Preschool	21,568	0
Energy			
7230	Ct Clean Energy	1,889	0
Fire			
	STEAP - Fire Station	400,000	400,000
General Administration			
7265	Historical Preservation	4,000	0
Planning			
	Open Space	105,000	0
Police			
7209	NECASA - Drug and Alcohol	1,761	0
2102	Click it or Ticket/DUI checkpoints	17,175	5,279
102	Bullet Proof Vest	705	0
	Justice Assistance	25,482	0
Public Works			
7291	Pucker St Bridge over Hop River	2,000,000	15,251
7212	Main St Streetscape	400,000	0
7255	Safe Routes to Schools	492,000	0
7506	Wastewater Treatment Study	8,237	2,117
Senior Services			
7241	DOT EDDRT	19,509	10,092
Youth Services			
7221	Youth Enhancement	5,000	225

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