

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.

I. 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 923 properties. In fiscal year 2018 the WWTP was operating at 72% capacity treating an average of 142,273 gallons per day. Peak flow in FY18 was 198,298 gal/day in February 2018. We need to reserve 25,500 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 15/16	FY 16/17	FY 17/18
Sewer Connection Inspections	9	13	5
Emergency Call Outs	10	1	7
Length of Sewer	85,000 ft	85,550 ft	85,550 ft
Town Owned Grinder Pumps	50	50	50
Routine Maint	44	50	25
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	142,000 gal/day	128,000 gal/day	143,273 gal/day
Sewer Lift/Pump Stations	2	2	2

Three-Year Fund Balances

	2015-16	2016-17	2017-18
Fund Balance	\$ 508,356	\$ 679,789	\$ 755,525
Change in Fund Balance	(39,758)	171,432	75,736

Revenues

User Fees	
1,195 * \$375	\$448,125
Uncollectible – 10.4%	(46,605)
Late Payments	18,000
Interest Revenue	14,000
Other	6,000
Grand Total/Revenue	<u>\$439,520</u>

Town of Coventry
Council Recommended Revenue Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Council	Inc/Dec	%
223 SEWER OPERATING								
7502 SEWER USER REVENUES								
223-7502-40202 TRANSFER TO RESERVES	0	0	0	0	0	(3,210)	(3,210)	.00
223-7502-40211 CURRENT	422,934	400,025	403,953	400,025	400,025	401,520	1,495	.37
1195 EDU @\$375 per Unit = \$448,125 Less allowance for doubtful collections = \$400,025								
223-7502-40212 DELINQUENT	39,491	20,000	17,530	20,000	20,000	18,000	(2,000)	(10.00)
223-7502-40213 INT & PENALTIES	27,514	16,000	17,726	16,000	16,000	14,000	(2,000)	(12.50)
223-7502-40601 INVESTMENT INCOME	9,444	2,500	6,871	2,500	2,500	4,500	2,000	80.00
223-7502-40658 INSPECTIONS	1,200	2,100	1,600	2,100	2,100	1,500	(600)	(28.57)
Permit fees for sewer inspections.								
Total 7502 SEWER USER REVENUES	500,583	440,625	447,680	440,625	440,625	436,310	(4,315)	(.98)
Total 223 SEWER OPERATING	500,583	440,625	447,680	440,625	440,625	436,310	(4,315)	(.98)

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
7501 SEWER USER OPERATI									
223-7501-51010 REGULAR FULL WWTP Operator, Asst Collector of Revenue 25%, Revenue Clerk 25%, DPW Director 15%, PW Maintainter 50%.	137,924	143,414	112,513	143,414	147,370	147,370	147,255	3,841	2.68
223-7501-51030 OVERTIME Emergency Callouts for grinder pumps and pump stations.	3,704	4,000	3,100	4,000	4,000	4,000	4,000	0	.00
223-7501-51060 FICA	10,835	10,972	4,325	10,972	11,706	11,706	11,405	433	3.95
223-7501-51100 LONGEVITY 100% WWTP Operator 50% PW Maintainer	1,150	1,300	1,000	1,300	1,350	1,350	1,350	50	3.85
223-7501-51110 DIFFERENTIAL DPW upgrade for PW Maintainer to Plant Chief Operator.	163	300	368	300	300	300	300	0	.00
223-7501-51710 BLUE CROSS/BL	19,946	29,560	15,192	29,560	29,560	29,560	29,560	0	.00
223-7501-51720 LIFE INSURANC	130	225	150	225	225	225	225	0	.00
223-7501-52030 LEGAL Assessments, easements, land records, litigation, general consulting.	2,000	2,000	2,718	2,000	2,500	2,500	2,500	500	25.00
223-7501-52040 LICENSES/SUPP GIS Arcview License and Web hosting share	0	1,400	0	1,400	1,400	1,400	1,400	0	.00
223-7501-52070 OTHER PROFESS Lab Testing, Engineering, GIS edits, Meter Calibration, Willi River, Hoist & Boiler Certification, Engineering Consulting, Disease Immunization.	24,675	22,325	25,865	22,325	23,425	23,425	23,425	1,100	4.93
223-7501-52080 PROFESSIONAL CAWPCA, CWPAA, LabACT.	40	250	40	250	250	250	250	0	.00
223-7501-52090 TRAVEL MEETIN When Staff Car is unavailable.	0	100	0	100	100	0	0	(100)	(100.0)
223-7501-52100 TRAINING NEIWPCC, ASRWAA, CAWPCA, CWPAA. 2019 new DEEP requirement for continuing education to keep license.	120	1,000	1,240	1,000	1,200	1,200	1,200	200	20.00
223-7501-52130 SERVICE CONTR Sludge Hauling, Tank Cleaning, Trash, HVAC, Generators, Fire Alarms, Sewer Jetting, Grinder Pumps	25,317	48,920	34,233	48,920	49,450	49,450	49,450	530	1.08

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018		2019		2019		Dept Head	Town Manager	Council	Cou/Bud	
	Actual	Base Budget	Actual	YTD	Est.	Actual				Inc/Dec	%
223-7501-52140 EQUIPMENT REP Electrical, Pumps, Manholes, Pump Stations, Treatment Plant, Generators, HVAC. Equipment is getting older and repair costs are increasing. Half way through FY 19 expended \$15,000 on repairs. Average since FY 16 = \$21,600/year.	23,012	14,500	26,183		14,500		18,500	18,500	18,500	4,000	27.59
223-7501-52150 RADIO AND ALA Alarm Dialers, Pump Station and WWTP.	0	500	0		500		500	500	500	0	.00
223-7501-52170 ADVERTISING Legal Notices, Orders to Connect, Bid Advertisement.	1,259	1,000	702		1,000		1,000	1,000	1,000	0	.00
223-7501-52180 PRINTING Sewer Use/Assesment Bills from Tax Office	0	600	250		600		600	600	600	0	.00
223-7501-52280 AUDIT	1,200	1,200	1,200		1,200		1,200	1,200	1,200	0	.00
223-7501-53010 OFFICE SUPPLI Toner, sample jar labels, drafting, hanging folders, misc	115	500	550		500		500	500	500	0	.00
223-7501-53090 CLOTHING SAFE OSHA Safety PPE. Safety toe work boots. Disposable gloves & coveralls. Gas meter sensors.	1,035	1,000	995		1,000		1,560	1,560	1,560	560	56.00
223-7501-53220 SUBSCRIPTIONS Reference Manuals. Operator certification courses.	0	200	119		200		200	200	200	0	.00
223-7501-54050 OTHER EQUIPME Tools, Plumbing Supplies, Lab Equipment, Underground utilities, clarifier parts, grinder pump parts, manhole frames & covers. FY 2020 one time purchases: \$5,000 spare transducers, \$1,000 new jetter hose.	15,140	12,400	15,054		12,400		19,500	19,500	19,500	7,100	57.26
223-7501-55010 TELEPHONE WWTP and Pump Station alarm dialers, WWTP landline & internet, WWTP Operator smartphone	1,649	2,330	3,027		2,330		2,330	2,330	2,330	0	.00
223-7501-55020 ELECTRIC WWTP and Pump Stations.	20,950	28,000	28,100		28,000		28,000	28,000	28,000	0	.00
223-7501-55030 HEATING FUEL WWTP	11,642	13,500	13,900		13,500		14,000	14,000	14,000	500	3.70
223-7501-57070 EQUIPMENT MAI WPCA Pickup 25-CV, landscaping equip, PW Maintainer pickup 21-CV. 21-CV is 16 years old with 95,000 miles. Repair costs are increasing significantly. Recommend replace next year.	240	2,000	5,400		2,000		3,500	3,500	3,500	1,500	75.00

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
223-7501-57080 PERMIT FEES CT DEEP Discharge Permit.	1,110	600	550	600	600	600	600	0	.00
223-7501-58420 MAJOR MAINTEN No longer used. Replaced with Capital & Nonrecurring.	37,441	51,529	0	51,529	0	0	0	(51,529)	(100.0)
Total 7501 SEWER USER O	340,797	395,625	296,774	395,625	364,826	364,726	364,310	(31,315)	(7.92)
7503 WPCA NONOPERATING									
223-7503-54300 CAPITAL & NON PW Pickup Truck (\$34k: 50% COVRRRA, 50% Sewer)	50,362	0	72,315	0	0	0	17,000	17,000	.00
223-7503-57542 DEBT SERVICE FY20 Assistance to repay sewer assessment debt.	60,000	45,000	45,000	45,000	55,000	55,000	55,000	10,000	22.22
Total 7503 WPCA NONOPER	110,362	45,000	117,315	45,000	55,000	55,000	72,000	27,000	60.00
*** Grand Total ***	451,159	440,625	414,089	440,625	419,826	419,726	436,310	(4,315)	(.98)

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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>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>
Reserved Fund Balance	\$ -	\$ 200,000	\$ 200,000
Undesignated Fund Balance	605,102	457,995	476,358
Change in Fund Balance	70,820	52,893	18,363

Revenues

218-7601 COVRRRA Assessments:

Tipper Barrel Revenue:

96 Gal (#1,801*240)	\$ 432,240
60 Gal (#1,63*190)	315,970
35 Gal (#1,299*160)	207,840
Prior Year Collections	60,000
Interest & Penalty	45,000
Uncollectible (3.7%)	(16,050)
Total 218-7601	<u>1,045,000</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: \$ 1,141,723

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 (7 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 \$67.86/ton, with an expected increase to \$96.56/ton for FY20. Tipping fees for oversized waste disposal at the Willimantic Waste landfill are currently \$76.93/ton, with an increase to \$78.85/ton for FY20 (including mattresses). Beginning in FY08 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 FY07. No increase in the COVRRRA annual billing is proposed.

PROGRAM ACTIVITY INDICATORS

	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
Tipper Barrel Revenue	\$1,055,195	\$1,059,167	\$1,092,689	\$1,140,971	\$1,114,739
Curbside Bulk (Tons)	150,184	189	226	210	224
Transfer Station Tonnage:					
Bulky & Brush	239	209	278	268	298
Metal	41	15	55	50	48
Leaves	77	65	59	33	42
Mattresses			681	808	942
Textiles (tons)			10.2	9.6	9.5
Electronics (units to tons)	35	38	34	31	32
Freon (units)	213	241	183	286	346
Tires	25	164	132	118	81
Propane Tanks	65	133	240	110	121
Residential Curbside Collection (tons)					
Single Stream	1,345	1,321	1,344	1,320	1,294
MSW	3,432	3,505	3,623	3,661	3,740

Council Recommended Revenue Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Council	Inc/Dec	%
218 COVRRRA								
7601 SOLID WASTE FEE COLL/EXPENDI								
218-7601-40211 CURRENT	930,962	950,000	924,472	950,000	950,000	940,000	(10,000)	(1.05)
Reduction based on projections								
218-7601-40212 DELINQUENT	78,767	75,000	39,395	75,000	75,000	60,000	(15,000)	(20.00)
Reduction based on decreas in AR								
218-7601-40213 INT & PENALTIES	69,001	55,000	33,908	55,000	55,000	45,000	(10,000)	(18.18)
Reduction based on decreased AR								
Total 7601 SOLID WASTE FEE COLL/E	1,078,730	1,080,000	997,775	1,080,000	1,080,000	1,045,000	(35,000)	(3.24)
7602 TRANSFER STATION COLLECTIONS								
218-7602-40421 USER FEES COLLECTED	31,991	30,000	20,472	30,000	30,000	30,000	0	.00
Increase based on prior year collections								
218-7602-40431 RECYCLING PROCEEDS-CURB	2,687	3,000	2,670	3,000	3,000	3,000	0	.00
Total 7602 TRANSFER STATION COLLE	34,678	33,000	23,142	33,000	33,000	33,000	0	.00
7603 OTHER SOLID WASTE RECEIPTS/E								
218-7603-40430 BAG/BIN SALES	598	200	295	200	200	200	0	.00
Based on historical trends								
218-7603-40601 INVESTMENT INCOME	11,551	5,000	8,360	5,000	5,000	6,500	1,500	30.00
218-7603-40874 TRANSFER FROM RESERVES	0	58,523	0	58,523	58,523	162,545	104,022	177.75
Use of fund balance								
Total 7603 OTHER SOLID WASTE RECE	12,149	63,723	8,655	63,723	63,723	169,245	105,522	165.59
7844 MUNICIPAL RECYCLING ASSISTAN								
218-7844-40430 BAG/BIN SALES - COMPOST	0	0	1,820	0	0	0	0	.00
Total 7844 MUNICIPAL RECYCLING AS	0	0	1,820	0	0	0	0	.00
Total 218 COVRRRA	1,125,557	1,176,723	1,031,392	1,176,723	1,176,723	1,247,245	70,522	5.99

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud 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%).	57,128	71,980	52,481	71,980	74,940	74,940	74,940	2,960	4.11
218-7601-51030 OVERTIME Mid-Neroc Meetings.	349	500	878	500	500	500	500	0	.00
218-7601-51060 FICA Regular + OT * .0765%	4,397	5,355	2,464	5,355	5,775	5,775	5,775	420	7.84
218-7601-51090 OTHER	0	1,500	0	1,500	1,500	1,500	1,500	0	.00
218-7601-51710 BLUE CROSS/BL	22,698	21,600	20,141	21,600	26,200	26,200	26,200	4,600	21.30
218-7601-51720 LIFE INSURANC	97	225	100	225	225	225	225	0	.00
218-7601-52010 ARCHITECTS AN Enviromental monitoring and reporting.	18,925	19,300	22,725	19,300	19,300	19,300	19,300	0	.00
218-7601-52070 OTHER PROFESS	1,000	0	850	0	0	0	0	0	.00
218-7601-52100 TRAINING Recycling Coordinator Increased Compost Training.	400	200	0	200	400	400	400	200	100.00
218-7601-52110 POSTAGE	1,793	1,500	0	1,500	1,500	1,500	1,500	0	.00
218-7601-52170 ADVERTISING	0	500	0	500	500	500	500	0	.00
218-7601-52180 PRINTING News Letter and COVRRRA Bills.	5,429	5,000	1,250	5,000	5,000	5,000	5,000	0	.00
218-7601-52250 GRANTS AND CO MID-NEROC Town Contribution. \$7,105 annual + \$565/quarterly = 2500 Total \$9,605 minimum	9,251	9,950	9,600	9,950	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	675	300	300	300	300	300	300	0	.00
218-7601-54050 OTHER EQUIPME Replacement Bins. \$75 each.	0	200	0	200	750	750	750	550	275.00
218-7601-54300 CAPITAL & NON PW Pick up truck (\$34k: 50% COVRRRA, 50% Sewer Fund)	0	0	0	0	0	0	17,000	17,000	.00
218-7601-55110 HAULER FEES All Americ Waste per contract. Around \$60k per month	696,411	715,000	719,875	715,000	727,000	727,000	727,000	12,000	1.68
218-7601-55130 DISPOSAL FEES Disposal of MSW, Recycling and Bulk curside pickup. Around \$26.5k per month	242,495	240,000	277,342	240,000	271,800	271,800	271,800	31,800	13.25

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
Total 7601 SOLID WASTE	1,062,483	1,094,545	1,109,441	1,094,545	1,147,075	1,147,075	1,164,075	69,530	6.35
7602 TRANSFER STATION C									
218-7602-51010 REGULAR FULL Sanitation Maintainer 50%.	28,413	30,030	19,595	30,030	29,960	29,960	29,960	(70)	(.23)
218-7602-51030 OVERTIME Sanitation Maintainer O.T. when schedule requires.	1,306	1,500	4,724	1,500	1,500	1,500	1,500	0	.00
218-7602-51060 FICA Regular + overtime * .0765%	2,274	2,298	0	2,298	2,410	2,410	2,410	112	4.87
218-7602-51100 LONGEVITY	250	300	0	300	250	250	250	(50)	(16.67)
218-7602-52080 PROFESSIONAL	125	125	125	125	125	125	125	0	.00
218-7602-52130 SERVICE CONTR Transfer Station portable restroom service.	840	875	840	875	875	875	875	0	.00
218-7602-52140 EQUIPMENT REP Repairs to the scale.	125	700	1,100	700	700	700	700	0	.00
218-7602-52170 ADVERTISING	0	300	0	300	300	300	300	0	.00
218-7602-52180 PRINTING Printing of Scale Tickets.	230	350	285	350	350	350	350	0	.00
218-7602-52200 EQUIPMENT REN Screening equipment for compost	0	2,000	0	2,000	3,000	3,000	3,000	1,000	50.00
218-7602-52270 OTHER SERVICE Scale Registration with State and fees to Able Scale.	0	750	592	750	750	750	750	0	.00
218-7602-53010 OFFICE SUPPLI	0	50	0	50	50	50	50	0	.00
218-7602-53120 EQUIPMENT PAR	0	200	200	200	200	200	200	0	.00
218-7602-55020 ELECTRIC	1,023	1,650	1,200	1,650	1,650	1,650	1,650	0	.00
218-7602-55100 MISCELLANEOUS General Permit to DEEP.	800	1,050	37,135	1,050	1,050	1,050	1,050	0	.00
218-7602-55110 HAULER FEES Hauling from Transfer Station to Willimantic Waste.	10,751	15,000	15,872	15,000	15,000	15,000	15,000	0	.00
218-7602-55130 DISPOSAL FEES Bulk Tonnage Construction Debris.	15,837	25,000	21,033	25,000	25,000	25,000	25,000	0	.00
Total 7602 TRANSFER STA	61,974	82,178	102,701	82,178	83,170	83,170	83,170	992	1.21
*** Grand Total ***	1,129,619	1,176,723	1,231,469	1,176,723	1,230,245	1,230,245	1,247,245	70,522	5.99

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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>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>
Fund Balance 224	\$ 55,395	\$ 105,872	\$ 82,595
Fund Balance 207	17,542	1,460	(3,078)
Change in Fund Balance	59,370	34,394	(27,814)

Town of Coventry
Council Recommended Revenue Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Council	Inc/Dec	%
207 PATRIOTS PARK								
7711 BEACH PASSES/GATEKEEPER								
207-7711-40421 USER FEES COLLECTED	16,235	24,000	14,830	24,000	24,000	24,000	0	.00
207-7711-40871 TRANSFER FROM	0	15,000	15,000	15,000	15,000	15,000	0	.00
Total 7711 BEACH PASSES/GATEKEEPE	16,235	39,000	29,830	39,000	39,000	39,000	0	.00
7712 OPERATIONS								
207-7712-40202 TRANSFER FROM RESERVES	0	15,975	0	15,975	15,975	26,150	10,175	63.69
207-7712-40422 RENTAL INCOME	32,684	30,000	24,495	30,000	30,000	30,000	0	.00
Total 7712 OPERATIONS	32,684	45,975	24,495	45,975	45,975	56,150	10,175	22.13
Total 207 PATRIOTS PARK	48,919	84,975	54,325	84,975	84,975	95,150	10,175	11.97

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
=====									
5203 PARKS & REC PATRIO									
207-5203-51040 LIFEGUARDS AT	22,815	18,000	12,372	18,000	18,000	18,000	18,000	0	.00
207-5203-51042 GATEKEEPERS/M	21,525	17,200	14,378	17,200	17,200	17,200	17,200	0	.00
207-5203-51060 FICA	1,777	3,000	1,174	3,000	3,000	3,000	3,000	0	.00
207-5203-52130 SERVICE CONTR	17,333	16,200	20,137	16,200	18,200	14,525	14,525	(1,675)	(10.34)
summer portajohns and dumpster rentals moved from 224-5202-52130									
·Dumpster & porta-a-john rentals									
·Plumbing repair & winterizing services									
·Water Testing & well/pump maintenance									
·Alarm System									
·Mud carpet service									
·Cleaning of Grease traps and Ansell systems in kitchens									
·Custodial Supplies/paper goods									
·Seasonal Trash & Restroom cleaning									
·Propane & Oil Heat at Patriots and Creaser									
·Electricity at Patriots, Creaser, Miller Richardson, Laidlaw									
·Septic Tank pumping									
Increase \$2k per Department Less \$1,675 for reclassification of custodial services (\$5,775 removed + 4,100)									
207-5203-52140 EQUIPMENT REP	0	500	0	500	500	500	500	0	.00
207-5203-52160 BUILDING REPA	4,779	6,000	14,508	6,000	15,350	15,350	15,350	9,350	155.83
exterior painting - crew buildings 4200, pavilion 2500, lodge front entrance (rusted railings included) 650, lodge interior 2000									
HVAC Service , plumbing, roofing, electrical repairs									
207-5203-52240 MISCELLANEOUS	1,854	300	0	300	300	300	300	0	.00
207-5203-53070 CUSTODIAL SUP	2,263	3,000	2,844	3,000	4,000	4,000	4,000	1,000	33.33
207-5203-55020 ELECTRIC	7,652	7,500	7,758	7,500	7,500	7,500	7,500	0	.00
207-5203-55030 HEATING FUEL	8,334	8,000	7,097	8,000	8,000	8,000	8,000	0	.00
207-5203-55050 SEWER	1,500	1,775	938	1,775	1,775	1,775	1,775	0	.00
207-5203-58420 MAJOR MAINTEN	2,382	3,000	5,830	3,000	5,000	5,000	5,000	2,000	66.67
CIP expense is \$5000 and has traditionally come from the major maintenance acocunts									

Total 5203 PARKS & REC	92,214	84,475	87,036	84,475	98,825	95,150	95,150	10,675	12.64
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Town of Coventry
Council Recommended Revenue Budget

udget Fiscal Year: 2020 to 2020

Account# and Description	2018	2019	2019	2019	Dept Head	Council	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Est. Actual				
24-5202-40871 TRANSFER FROM GENERAL F	16,850	15,000	15,000	15,000	15,000	15,000	0	.00
24-7711-40421 USER FEES COLLECTED	13,417	12,003	5,039	12,003	12,003	12,003	0	.00
24-7712-40202 TRANSFER FROM RESERVES	0	(10,175)	0	(10,175)	(10,175)	26,325	36,500	(358.7)
24-7715-40623 CREDIT CARD CONVENIENCE previously under service contracts 7715-52130	5,367	0	4,263	0	6,000	6,000	6,000	.00
24-7715-40812 RECREATION PROGRAMS	37,764	35,000	27,516	35,000	35,000	35,000	0	.00
24-7715-40813 RECREATION TRIPS	5,351	5,000	1,371	5,000	5,000	5,000	0	.00
24-7716-40810 SUMMER CAMP FEES	131,490	175,000	139,945	175,000	175,000	175,000	0	.00
24-7717-40803 SWIM LESSON FEES	11,942	5,000	8,081	5,000	5,000	5,000	0	.00
24-7719-40820 FIRST NIGHT/FIREWORKS	9,000	10,000	0	10,000	10,000	10,000	0	.00
24-7721-40802 DONATIONS	0	4,000	0	4,000	4,000	4,000	0	.00
24-7724-40421 BASKETBALL FEES	24,918	22,000	28,193	22,000	22,000	22,000	0	.00
24-7726-40421 AFTER SCHOOL FEES increase rate from \$260 to \$280, and increase in participant numbers (from min of 40 to 50)for estimate	84,696	100,000	86,737	100,000	140,000	140,000	40,000	40.00
224-7729-40825 SENIOR FEES COLLECTED increase in program offerings	3,322	0	2,564	0	5,000	5,000	5,000	.00
*** Grand Total ***	344,117	372,828	318,709	372,828	423,828	460,328	87,500	23.47

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
5202 AQUATICS									
224-5202-51010 REGULAR FULL Asst Rec Director 2%	919	1,944	691	1,944	1,035	1,035	1,035	(909)	(46.76)
224-5202-51040 LIFEGUARDS AT combining WSI line item 224-5202-51041	17,498	15,600	13,704	15,600	18,600	18,600	18,600	3,000	19.23
224-5202-51041 WSI AT LISICK It is unnecessary to break out WSI due to scheduling logistics	1,113	3,000	0	3,000	0	0	0	(3,000)	(100.0)
224-5202-51042 GATEKEEPERS/M	6,466	6,750	5,984	6,750	6,750	6,750	6,750	0	.00
224-5202-51060 FICA	3,570	3,124	3,025	3,124	3,124	3,124	3,124	0	.00
224-5202-52100 TRAINING	690	500	432	500	500	500	500	0	.00
224-5202-52130 SERVICE CONTR moving portajohn and dumpyter rental to 207-52-3-52130 remaining \$300 for septic system tankk @ Lisicke Beach	1,797	1,400	312	1,400	300	300	300	(1,100)	(78.57)
224-5202-52140 EQUIPMENT REP	0	250	0	250	250	250	250	0	.00
224-5202-52350 EQUIPMENT	2,094	500	460	500	500	500	500	0	.00
224-5202-53090 CLOTHING SAFE	851	1,000	855	1,000	1,000	1,000	1,000	0	.00
Total 5202 AQUATICS	34,998	34,068	25,463	34,068	32,059	32,059	32,059	(2,009)	(5.90)
5204 CAMP CREASER									
224-5204-52160 BUILDING REPA power washing 3 cabins and paint exteriors 3750 pavillion - power wash 700, stain 1750 pavillion re-roof 8400	1,817	1,000	1,541	1,000	14,600	14,600	14,600	13,600	1,360.
224-5204-55020 ELECTRIC electric bill has increased significantly first 6 months already overexpended	1,410	1,000	1,800	1,000	3,000	3,000	3,000	2,000	200.00
224-5204-55030 HEATING FUEL we are not heating the buildings anymore	1,025	400	0	400	0	0	0	(400)	(100.0)
Total 5204 CAMP CREASER	4,252	2,400	3,341	2,400	17,600	17,600	17,600	15,200	633.33
5205 OTHER PARKS									
224-5205-52140 EQUIPMENT REP	210	750	0	750	750	750	750	0	.00
224-5205-53150 BUILDING SUPP	0	400	960	400	400	400	400	0	.00
224-5205-55020 ELECTRIC	2,671	2,200	3,000	2,200	2,200	2,200	2,200	0	.00
Total 5205 OTHER PARKS	2,881	3,350	3,960	3,350	3,350	3,350	3,350	0	.00
7715 PROGRAMS									
224-7715-51010 REGULAR FULL Asst Rec Director 30%	14,512	15,090	10,954	15,090	15,480	15,480	15,480	390	2.58

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
224-7715-51020 PART TIME PAY	14,442	10,000	3,786	10,000	22,506	22,506	22,506	12,506	125.06
224-7715-51060 FICA	4,609	1,973	2,766	1,973	1,973	1,973	1,973	0	.00
Additional PT staff. 18.5 hours per week @ #13/hour									
224-7715-52040 LICENSES/SUPP	1,118	4,800	1,467	4,800	1,200	1,200	1,200	(3,600)	(75.00)
Expenses moved to Sevice Contracts; Additional expenditures in 18-19 due to transition of rec software									
224-7715-52070 OTHER PROFESS	19,534	20,000	16,318	20,000	20,000	20,000	20,000	0	.00
224-7715-52130 SERVICE CONTR	13,258	8,000	10,902	8,000	11,150	11,150	11,150	3,150	39.38
Added expenses previously paid under Licenses/Support									
224-7715-52180 PRINTING	2,657	2,800	2,574	2,800	2,800	3,200	3,200	400	14.29
increase in postage cost									
224-7715-52200 EQUIPMENT REN	0	500	0	500	500	500	500	0	.00
224-7715-52240 MISCELLANEOUS	1,405	1,000	230	1,000	1,000	1,000	1,000	0	.00
224-7715-53225 PROGRAM COSTS	22,449	8,000	6,306	8,000	16,320	16,320	16,320	8,320	104.00
Utilities charge to cover overhead expenses for building operations									
224-7715-58130 RECREATION TR	4,712	6,000	1,879	6,000	6,000	6,000	6,000	0	.00
224-7715-58420 MAJOR MAINTEN	0	0	10,799	0	0	0	0	0	.00
Total 7715 PROGRAMS	98,696	78,163	67,981	78,163	98,929	99,329	99,329	21,166	27.08
7716 SUMMER CAMP									
224-7716-51010 REGULAR FULL	16,109	16,600	12,199	16,600	17,025	17,025	17,025	425	2.56
Asst Rec Director 33%									
224-7716-51020 PART TIME PAY	62,313	80,000	63,656	80,000	80,000	80,000	80,000	0	.00
224-7716-51030 OVERTIME	266	500	505	500	500	500	500	0	.00
224-7716-51060 FICA	6,110	7,394	5,658	7,394	7,465	7,465	7,465	71	.96
224-7716-51100 LONGEVITY	1,100	1,200	1,200	1,200	1,300	1,300	1,300	100	8.33
224-7716-51710 BLUE CROSS/BL	21,139	17,550	15,579	17,550	20,310	21,305	21,305	3,755	21.40
224-7716-51720 LIFE INSURANC	236	100	300	100	100	100	100	0	.00
224-7716-52100 TRAINING	611	1,500	0	1,500	1,500	1,500	1,500	0	.00
224-7716-52200 EQUIPMENT REN	0	1,000	896	1,000	1,000	1,000	1,000	0	.00
224-7716-52240 MISCELLANEOUS	138	500	0	500	500	500	500	0	.00
224-7716-53090 CLOTHING SAFE	3,116	5,600	0	5,600	5,600	5,600	5,600	0	.00
224-7716-53225 PROGRAM COSTS	21,876	8,500	6,785	8,500	12,900	12,900	12,900	4,400	51.76
Utilities									
224-7716-57210 FIELD TRIPS	11,014	8,500	6,438	8,500	8,500	8,500	8,500	0	.00
224-7716-57220 BUS TRIPS	12,705	8,000	5,145	8,000	8,000	8,000	8,000	0	.00
224-7716-58420 MAJOR MAINTEN	926	2,500	3,656	2,500	2,500	2,500	2,500	0	.00
Total 7716 SUMMER CAMP	157,659	159,444	122,017	159,444	167,200	168,195	168,195	8,751	5.49
7719 FIREWORKS									
224-7719-58180 FIRST NIGHT	9,500	12,000	0	12,000	12,000	12,000	12,000	0	.00

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
Total 7719 FIREWORKS	9,500	12,000	0	12,000	12,000	12,000	12,000	0	.00
7721 ARTS COMMISSION									
224-7721-58120 RECREATION PR	2,775	4,500	0	4,500	4,500	4,500	4,500	0	.00
Total 7721 ARTS COMMISS	2,775	4,500	0	4,500	4,500	4,500	4,500	0	.00
7724 BASKETBALL									
224-7724-51010 REGULAR FULL Asst Rec Director 2%	971	1,010	730	1,010	1,035	1,035	1,035	25	2.48
224-7724-51060 FICA	273	68	166	68	80	80	80	12	17.65
224-7724-51860 EXPENDITURES	17,845	17,000	22,479	17,000	17,000	17,000	17,000	0	.00
Total 7724 BASKETBALL	19,089	18,078	23,375	18,078	18,115	18,115	18,115	37	.20
7726 AFTER SCHOOL PROGR									
224-7726-51010 REGULAR FULL Asst Rec Director 33%	16,052	16,600	12,068	16,600	17,025	17,025	17,025	425	2.56
224-7726-51020 AFTER SCHOOL + participation = + staffing	39,308	35,000	28,875	35,000	59,000	59,000	59,000	24,000	68.57
224-7726-51060 FICA	2,287	3,225	1,036	3,225	3,355	3,355	3,355	130	4.03
224-7726-51860 AFTER SCHOOL utility cost, and increased supplies for increased participation	22,206	6,000	6,275	6,000	16,300	16,300	16,300	10,300	171.67
224-7726-58420 MAJOR MAINTEN power wash & exterior painting of Community Center building	0	0	4,805	0	4,500	4,500	4,500	4,500	.00
Total 7726 AFTER SCHOOL	79,853	60,825	53,059	60,825	100,180	100,180	100,180	39,355	64.70
7729 SENIOR RECREATION									
224-7729-51860 SENIOR REC PR	0	0	13,000	0	5,000	5,000	5,000	5,000	.00
Total 7729 SENIOR RECRE	0	0	13,000	0	5,000	5,000	5,000	5,000	.00
*** Grand Total ***	409,703	372,828	312,196	372,828	458,933	460,328	460,328	87,500	23.47

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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. 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 75% 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 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. Additional paid services have been added for January 1, 2020 – for coverage 12 hours a day, 7 days a week.

Town of Coventry
Council Recommended Revenue Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Council	Inc/Dec	%
250-2204-40429 DONATIONS	0	0	100	0	0	0	0	.00
250-2204-40601 INVESTMENT INCOME	4,955	1,000	1,858	1,000	1,000	3,000	2,000	200.00
250-2204-40624 GENERAL FUND TRANSFERS	55,000	55,000	55,000	55,000	55,000	55,000	0	.00
250-2204-40805 AMBULANCE REVENUE RECOV Increase based on historical collection Increase to rate effective 1/1/2020	392,850	305,000	279,475	305,000	305,000	390,000	85,000	27.87
250-2204-40874 TRANSFER FROM RESERVES Remove \$260k for ambulance; Add use of reserves for Fire Vehicle \$35k (NCFD)	0	60,000	0	60,000	60,000	36,925	(23,075)	(38.46)
*** Grand Total ***	452,805	421,000	336,433	421,000	421,000	484,925	63,925	15.18

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
2204 AMBULANCE-PARAMEDI									
250-2204-51010 REGULAR FULL EMS Admin 50%; Increase from PY of 25%	18,035	20,340	14,830	20,340	21,050	42,100	42,100	21,760	106.98
250-2204-51064 FICA - NC \$42k volunteers + \$42,100 EMS Director = \$84,100* = \$6,435	2,647	4,770	7,732	4,770	4,825	6,435	6,435	1,665	34.91
250-2204-52050 INSURANCE Commercial \$3,000/quarter = \$12,000 Umbrella \$315/quarter = \$3,780	12,969	15,780	13,296	15,780	15,780	15,780	15,780	0	.00
250-2204-52070 OTHER PROFESS Physicals	0	0	4,000	0	4,000	4,000	4,000	4,000	.00
250-2204-52080 PROFESSIONAL	30	800	30	800	800	800	800	0	.00
250-2204-52090 TRAVEL MEETIN Payroll for local EMS Approx \$3,500 per month	34,590	42,000	21,070	42,000	42,000	42,000	42,000	0	.00
250-2204-52100 TRAINING	7,398	9,000	7,285	9,000	9,000	9,000	9,000	0	.00
250-2204-52110 POSTAGE	0	500	0	500	500	500	500	0	.00
250-2204-52130 SERVICE CONTR Vintech Comstar Amb of Manchester Windham Paramedics Verizon	218,986	227,460	261,248	227,460	327,460	277,460	277,460	50,000	21.98
Increase Vintech to 12 hrs/ 7days a week effective 1/1/2020									
250-2204-52140 EQUIPMENT REP	10,485	10,000	16,904	10,000	12,000	12,000	12,000	2,000	20.00
250-2204-52150 RADIO AND ALA	362	500	0	500	500	500	500	0	.00
250-2204-52350 EQUIPMENT General Equipment	29,825	5,000	10,369	5,000	5,000	5,000	5,000	0	.00
250-2204-53010 OFFICE SUPPLI	11	500	363	500	500	500	500	0	.00
250-2204-53020 OFFICE EQUIPM	2,285	1,000	0	1,000	2,000	2,000	2,000	1,000	100.00
250-2204-53050 DIESEL FUEL	5,056	7,000	4,574	7,000	7,000	5,500	5,500	(1,500)	(21.43)
250-2204-53070 CUSTODIAL SUP	0	300	0	300	300	300	300	0	.00
250-2204-53075 FIRST AID SUP	15,333	15,000	18,187	15,000	15,000	15,000	15,000	0	.00
250-2204-53090 CLOTHING SAFE	1,500	2,000	1,000	2,000	2,000	2,000	2,000	0	.00
250-2204-53300 PUBLIC RELATI	0	250	35	250	250	250	250	0	.00
250-2204-53620 AMBULANCE SUP	0	2,000	0	2,000	2,000	2,000	2,000	0	.00
250-2204-53640 LAUNDRY	1,819	1,800	2,100	1,800	1,800	1,800	1,800	0	.00
250-2204-58704 AMBULANCE No ambulance purchase in FY20 Add \$40k for ambulance sinking fund	267,135	20,000	875	20,000	20,000	40,000	40,000	20,000	100.00
250-2204-58716 REPLACEMENT V No vehicle purchase in FY20	0	35,000	60,000	35,000	60,000	0	0	(35,000)	(100.0)
Total 2204 AMBULANCE-PA	628,466	421,000	443,898	421,000	553,765	484,925	484,925	63,925	15.18

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5. 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 in 2017 to expand programming and create recipes, and a potential future grant if awarded in 2019 to expand the Friends Program; 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 and partnerships with local businesses, particularly in Coventry Village.

Town of Coventry
Council Recommended Revenue Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018		2019		Dept Head	Council	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Est. Actual				
234-5507-40429 FRIENDS OF THE MARKET "Friends of the market" program	9,730	6,000	1,210	6,000	6,000	6,000	0	.00
234-5507-40562 RECEIPTS Vendor Fees Slight reduction based on prior collections	55,525	55,375	10,720	55,375	55,375	55,875	500	.90
234-5507-40802 DONATIONS Donations and sponsorships Decrease in budget based on prior collections	4,610	10,000	1,000	10,000	10,000	10,000	0	.00
234-5507-40881 GRANTS FED/STATE Farm viability grant	21,952	15,000	0	15,000	15,000	15,000	0	.00
234-5507-40925 SALE OF GOODS TOWN This line item is relative to the sale of tasting glasses for the alcohol related events.	4,758	5,000	4,094	5,000	5,000	5,000	0	.00
*** Grand Total ***	96,575	91,375	17,024	91,375	91,375	91,875	500	.55

Town of Coventry
Council Recommended Budget

Budget Fiscal Year: 2020 to 2020

Account# and Description	2018 Actual	2019 Base Budget	2019 Actual YTD	2019 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
5507 FARMERS MARKET									
234-5507-51020 PART TIME Market Master.	20,675	30,000	13,955	30,000	30,000	30,000	30,000	0	.00
234-5507-52070 OTHER PROFESS Traffic flaggers and other professional services	0	11,950	0	11,950	11,950	11,950	11,950	0	.00
234-5507-52130 SERVICE CONTR Field maintenance and port o lets.	9,202	9,190	595	9,190	9,190	9,190	9,190	0	.00
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	3,100	3,000	3,500	3,500	3,500	500	16.67
234-5507-53090 CLOTHING SAFE Safety equipment was purchased prior to the first market season. Some new road signage may be required to be purchased.	0	2,000	0	2,000	2,000	2,000	2,000	0	.00
234-5507-53225 PROGRAM COSTS	43,961	28,535	26,635	28,535	28,535	28,535	28,535	0	.00
234-5507-54050 OTHER EQUIPME	0	3,800	0	3,800	3,800	3,800	3,800	0	.00
234-5507-55110 HAULER FEES Budget expected to be consistent with previous fiscal year.	0	2,900	0	2,900	2,900	2,900	2,900	0	.00
Total 5507 FARMERS MARK	73,838	91,375	44,285	91,375	91,875	91,875	91,875	500	.55
*** Grand Total ***	73,838	91,375	44,285	91,375	91,875	91,875	91,875	500	.55

FUND BALANCE ANALYSIS
As of June 30, 2018

GAAP Basis

Unassigned Fund Balance (6/30/2017)	\$ 5,343,224
Supplemental Appropriations	(194,000)
Revenues under Budget	(19,830)
Unexpended Appropriations	179,801
Release of restriction/assignment	(5,436)
6/30/18 Unassigned Fund Balance	5,303,759
Recommended Use of Reserve for FY 17/18	-
July 1, 2018 Unassigned Fund Balance	\$ 5,303,759

Note: The Town's Fiscal Management Policy established a goal of a minimum of 15% of budget appropriation. Based on the fiscal year 2018-2019 approved budget, this calculates as $0.15 \times \$40,812,486 = \$6,121,873$. Based on the unassigned fund balance as of July 1, 2018 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 reposts 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

Budget Fiscal Year: 2020 to 2020

	2018	2019	2019	2019	Town		Cou/Bud	%
	Actual	Base Budget	Actual YTD	Est. Actual	Manager	Council	Inc/Dec	
51000 SALARY AND WAGES	\$ 283,502	\$ 307,610	\$ 153,519	\$ 307,610	\$ 319,400	\$ 325,150	\$ 17,540	5.7%
51010 REGULAR FULL TIME	4,111,872	4,298,458	3,088,595	4,290,958	4,426,186	4,417,061	118,603	2.8%
51020 PART TIME	103,895	115,590	91,182	122,989	140,212	137,212	21,622	18.7%
51030 OVERTIME	261,114	239,628	253,803	245,621	242,886	237,886	(1,742)	-0.7%
51040 TEMPORARY	23,894	18,400	13,578	24,191	58,950	50,200	31,800	172.8%
51059 PAYROLL TAXES & INSURANCE	24,815	27,564	13,192	27,564	29,600	29,600	2,036	7.4%
51063 FICA - GA	75,509	83,000	58,621	83,000	87,000	86,000	3,000	3.6%
51064 FICA - PS	152,537	156,200	109,652	156,200	143,950	143,950	(12,250)	-7.8%
51065 FICA - PW	114,632	122,000	96,133	122,000	131,000	131,000	9,000	7.4%
51066 FICA - HUMAN SVCS	18,562	18,800	14,345	18,800	17,800	17,800	(1,000)	-5.3%
51067 FICA - CIVIC/CULTURAL	5,088	6,000	3,867	6,000	10,000	10,000	4,000	66.7%
51070 PENSION	32,300	32,300	32,300	32,300	32,300	32,300	-	0.0%
51071 PENSION - GA	93,863	123,500	131,566	123,500	120,500	120,500	(3,000)	-2.4%
51072 PENSION - PS	222,819	207,000	202,872	207,000	257,000	257,000	50,000	24.2%
51073 PENSION - PW	180,082	142,000	106,535	142,000	136,000	136,000	(6,000)	-4.2%
51074 PENSION - HS	26,377	27,500	24,014	27,500	26,000	26,000	(1,500)	-5.5%
51075 PENSION - CC	15,250	15,500	12,822	15,500	13,500	13,500	(2,000)	-12.9%
51090 OTHER	69,057	73,116	50,215	75,088	80,705	80,705	7,589	10.4%
51100 LONGEVITY	50,700	51,300	48,500	51,300	52,400	52,400	1,100	2.1%
51110 DIFFERENTIAL	3,228	4,863	3,448	4,863	4,786	4,786	(77)	-1.6%
51121 FRINGE BENEFITS	25,642	28,500	12,604	28,500	30,000	30,000	1,500	5.3%
51711 HEALTH INS GENERAL ADMIN	237,089	214,000	180,362	214,000	250,000	239,600	25,600	12.0%
51712 HEALTH INS PUBLIC SAFETY	315,594	300,500	214,216	300,500	310,000	305,000	4,500	1.5%
51713 HEALTH INS PUBLIC WORKS	314,769	349,000	241,131	349,000	355,000	350,000	1,000	0.3%
51714 HEALTH INS HUMAN SERVICES	33,842	33,400	9,944	33,400	17,400	16,000	(17,400)	-52.1%
51715 HEALTH INS CIVIC & CULTURAL	9,239	8,200	6,843	8,200	9,500	9,200	1,000	12.2%
51720 LIFE INSURANCE	5,034	5,500	5,197	5,500	5,500	5,500	-	0.0%
51999 REVENUE OFFSET	(2,162)	(16,000)	5,200	(16,000)	(15,200)	(15,200)	800	-5.0%
52010 ARCHITECTS AND ENGINEERING	12,708	15,000	7,071	15,000	15,000	15,000	-	0.0%
52020 FINANCE AND ACCOUNTING	6,175	7,200	3,850	7,200	7,500	7,500	300	4.2%
52030 LEGAL	64,877	86,000	62,253	86,000	86,000	86,000	-	0.0%
52040 LICENSES/SUPPORT-DATA PROCESSING	125,687	133,710	131,712	133,710	142,050	142,050	8,340	6.2%
52050 INSURANCE	167,866	178,200	163,504	176,394	176,394	176,394	(1,806)	-1.0%
52060 INDEXING RECORDING	20,208	23,195	10,493	23,195	23,195	23,195	-	0.0%
52070 OTHER PROFESSIONAL SERVICES	130,442	129,765	102,056	128,041	127,295	127,295	(2,470)	-1.9%
52080 PROFESSIONAL AFFILIATION	29,323	32,487	29,578	32,554	33,580	34,080	1,593	4.9%
52090 TRAVEL MEETINGS MILEAGE	90,555	93,650	86,490	93,650	95,440	95,440	1,790	1.9%
52100 TRAINING	19,643	43,760	23,024	43,825	44,295	41,295	(2,465)	-5.6%
52110 POSTAGE	18,479	26,800	16,205	26,800	26,800	26,800	-	0.0%
52130 SERVICE CONTRACTS	209,865	212,824	186,241	206,718	225,395	225,395	12,571	5.9%
52140 EQUIPMENT REPAIRS	68,145	54,326	51,582	60,205	70,376	70,576	16,250	29.9%
52150 RADIO AND ALARM REPAIRS	11,514	11,650	6,853	10,650	15,150	15,150	3,500	30.0%
52160 BUILDING REPAIRS/MAINTENANCE	100,407	53,950	55,255	69,430	58,650	58,650	4,700	8.7%
52170 ADVERTISING	8,369	12,875	6,623	12,875	12,900	12,900	25	0.2%
52180 PRINTING	19,682	24,245	16,451	28,000	27,195	27,195	2,950	12.2%
52190 COPIERS	3,223	3,350	3,311	3,350	3,550	3,550	200	6.0%
52200 EQUIPMENT RENTAL	375	2,150	250	2,150	1,650	1,650	(500)	-23.3%
52220 MEALS	4,271	5,050	3,111	5,050	6,300	6,300	1,250	24.8%
52240 MISCELLANEOUS	4,153	4,100	1,260	4,100	4,400	4,400	300	7.3%
52250 GRANTS AND CONTRIBUTIONS	92,292	90,684	328,267	91,684	93,193	93,193	2,509	2.8%
52260 NEGOTIATED UNION CONTRACT	3,300	4,000	2,975	4,000	4,000	4,000	-	0.0%
52270 OTHER SERVICES	-	1,300	-	1,300	1,300	1,250	(50)	-3.8%
52280 AUDIT	27,437	31,200	26,924	27,200	30,700	29,200	(2,000)	-6.4%

Budget Fiscal Year: 2020 to 2020

	2018	2019		2019	Town		Cou/Bud		%
	Actual	Base Budget	Actual YTD	Est. Actual	Manager	Council	Inc/Dec		
52291 WORKER COMP - GA	20,363	25,000	27,900	25,000	25,000	25,000	-	0.0%	
52292 WORKER COMP - PS	108,344	108,000	88,600	108,000	108,000	108,000	-	0.0%	
52293 WORKER COMP - PW	84,193	90,000	83,125	90,000	90,000	90,000	-	0.0%	
52294 WORKER COMP - HS	1,992	2,000	850	2,000	2,000	2,000	-	0.0%	
52295 WORKER COMP - CC	10,157	10,000	7,500	10,000	10,000	10,000	-	0.0%	
52840 VETERANS' PROGRAMS	1,000	1,000	75	1,000	1,500	1,500	500	50.0%	
52869 FEES	3,625	3,625	4,075	3,625	4,075	4,075	450	12.4%	
53010 OFFICE SUPPLIES	17,147	18,705	11,322	18,705	17,340	16,567	(2,138)	-11.4%	
53020 OFFICE EQUIPMENT	161	250	60	250	250	250	-	0.0%	
53030 MICROFILM PHOTO SUPPLIES	1,022	1,100	500	1,100	1,100	1,100	-	0.0%	
53040 GASOLINE	53,276	52,500	48,779	52,500	53,200	53,200	700	1.3%	
53050 DIESEL FUEL	32,367	46,500	33,685	46,500	47,000	47,000	500	1.1%	
53060 MOTOR OIL LUBRICANTS	5,306	7,300	5,500	7,300	7,300	7,300	-	0.0%	
53070 CUSTODIAL SUPPLIES	3,633	5,800	6,415	5,800	5,750	5,750	(50)	-0.9%	
53080 PAPER GOODS	5,072	5,850	1,258	5,850	5,850	5,850	-	0.0%	
53090 CLOTHING SAFETY EQUIPMENT	36,311	42,050	35,191	42,307	46,350	46,350	4,300	10.2%	
53091 OSHA REQMTS	2,690	4,000	7,618	8,000	4,000	4,000	-	0.0%	
53092 NFPA REQMTS	12,480	10,000	14,554	15,000	10,000	10,000	-	0.0%	
53100 AUTO PARTS	26,257	20,450	14,315	20,450	20,450	20,450	-	0.0%	
53110 TRUCK PARTS	58,705	63,000	62,718	63,000	63,000	63,000	-	0.0%	
53120 EQUIPMENT PARTS	51,853	63,650	44,693	54,650	63,650	63,650	-	0.0%	
53130 WELDING SUPPLIES	1,945	2,375	-	2,375	2,375	2,375	-	0.0%	
53140 HAND TOOLS	3,140	5,950	3,200	5,950	5,950	5,950	-	0.0%	
53150 BUILDING SUPPLIES	1,238	1,250	-	1,250	1,750	1,750	500	40.0%	
53160 CEMENT SAND SALT GRAVEL	290,808	222,450	196,232	222,450	225,450	225,450	3,000	1.3%	
53170 GROUND SUPPLIES	18,936	27,150	14,374	27,150	27,150	27,150	-	0.0%	
53180 STREET CLEANING SUPPLIES	2,413	2,500	2,460	2,500	3,000	3,000	500	20.0%	
53190 POLICE EQUIPMENT SUPPLIES	32,231	8,500	8,953	8,500	9,500	9,500	1,000	11.8%	
53200 TRAFFIC CONTROL SIGNS	1,496	6,000	3,934	6,000	6,000	6,000	-	0.0%	
53210 OTHER PURCHASED	13,866	8,650	7,532	8,650	9,650	9,650	1,000	11.6%	
53220 SUBSCRIPTIONS BOOKS	40,528	41,450	20,304	41,450	39,900	39,900	(1,550)	-3.7%	
53225 PROGRAM COSTS	8,794	13,950	8,152	13,950	14,700	14,700	750	5.4%	
53230 TRANSFERS	93,352	137,000	126,502	107,000	132,500	132,500	(4,500)	-3.3%	
53240 TIRES	24,807	25,150	8,690	25,150	25,300	25,300	150	0.6%	
53280 ASPHALT/HOT & COLD PATCH	12,841	26,000	25,733	26,000	30,000	30,000	4,000	15.4%	
53290 KENNEL SERVICES	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%	
53300 PUBLIC RELATIONS	2,629	3,985	6,885	8,039	7,491	7,491	3,506	88.0%	
53610 VAN EXPENSES	385	1,350	113	1,350	1,350	1,350	-	0.0%	
53640 LAUNDRY	-	600	-	600	600	600	-	0.0%	
54010 IMPROVEMENTS NOT BUILDING	-	800	400	800	800	800	-	0.0%	
54020 OFFICE FURNITURE & EQUIPMENT	6,104	4,600	2,621	4,600	4,600	4,600	-	0.0%	
54050 OTHER EQUIPMENT	23,321	8,500	3,763	8,500	8,500	8,500	-	0.0%	
54540 COMPUTER REPLACEMENT AND UPGRADES	3,840	3,000	900	3,000	3,000	3,000	-	0.0%	
54960 EQUIPMENT PURCHASES	5,673	8,500	7,964	8,500	8,500	8,500	-	0.0%	
55010 TELEPHONE	32,684	34,059	30,197	30,749	33,694	33,694	(365)	-1.1%	
55020 ELECTRIC	161,764	168,610	160,375	172,110	171,210	171,210	2,600	1.5%	
55030 HEATING FUEL	57,753	56,267	51,882	56,267	57,517	57,517	1,250	2.2%	
55040 WATER	972	1,325	1,298	1,325	1,325	1,325	-	0.0%	
55050 SEWER	4,875	5,205	5,750	5,205	5,250	5,250	45	0.9%	
55130 DISPOSAL FEES	2,842	2,850	1,649	2,850	2,940	2,940	90	3.2%	
57040 DOG TAGS	196	100	85	100	100	100	-	0.0%	
57050 VETERINARY FEES	527	1,500	120	1,500	1,500	1,500	-	0.0%	
57060 ST CT LICENSE FEES	3,624	4,100	-	4,100	4,100	4,100	-	0.0%	
57064 PET ADOPTION FEES DEP	-	250	45	250	250	250	-	0.0%	
58190 ANNIVERSARY CELEBRATIONS	500	500	500	500	500	500	-	0.0%	
\$	9,390,177	\$ 9,693,156	\$ 7,711,941	\$ 9,692,922	\$ 10,059,950	\$ 10,012,102	\$ 318,946	3.29	

MIL RATE CALCULATION FOR FY 19/20

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>	
2018	98.89% (*2)
2017	98.82%
2016	<u>98.88%</u>
	98.87% (Collection Rate for FY 19-20)

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

	October 1, 2018	
	<u>Grand List</u>	
Original	977,892,640	
Corrections & Adjustments	-	as of 2/21/19
	<u>977,892,640</u>	
Collection Rate	98.87%	
	<u>966,842,453</u>	
One mil equals	966,842	(Total Grand List /1000)

Current Taxes needed	\$ 31,516,464
One mil	966,842
Mil Rate	32.60

