

Expenditures

EXPENDITURES

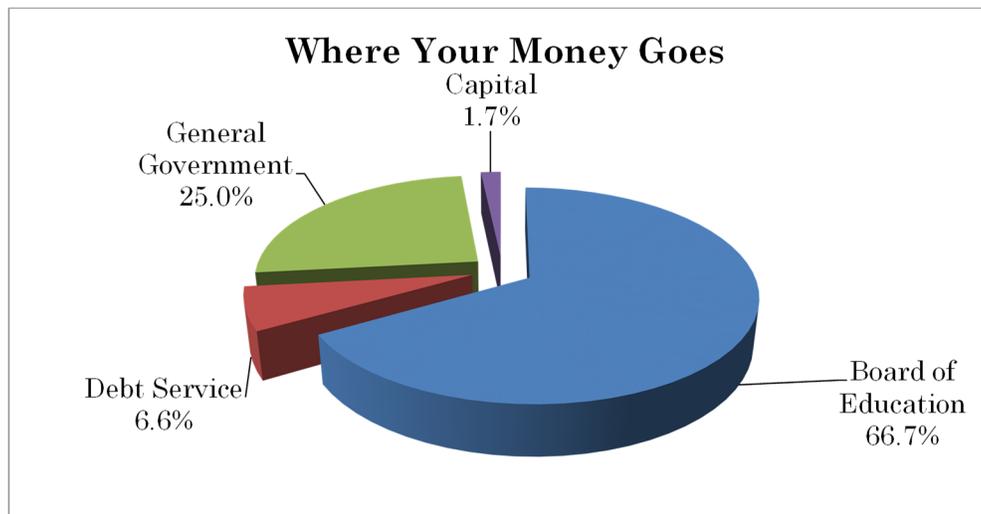
The expenditure part of the budget is broken down into the categories of General Government, Board of Education, Debt Service, and Capital Expenditures which includes the Reserve for Capital & Nonrecurring Expenditures (CNREF). The requested expenditures for the FY year 21/22 total \$42,423,130, an increase of \$815,105, or 1.96% over the adopted FY 20/21 budget.

Budget Area	Adopted Budget FY20/21	Council Proposed Budget FY21/22	\$ Inc/Dec	% Change
General Government	\$ 10,249,009	\$ 10,615,700	\$ 366,691	3.58%
Board of Education	27,866,548	28,305,819	439,271	1.58%
Debt Service	2,828,468	2,781,581	(46,887)	-1.66%
Capital	664,000	720,030	56,030	8.44%
TOTAL EXPENDITURES	\$ 41,608,025	\$ 42,423,130	\$ 815,105	1.96%

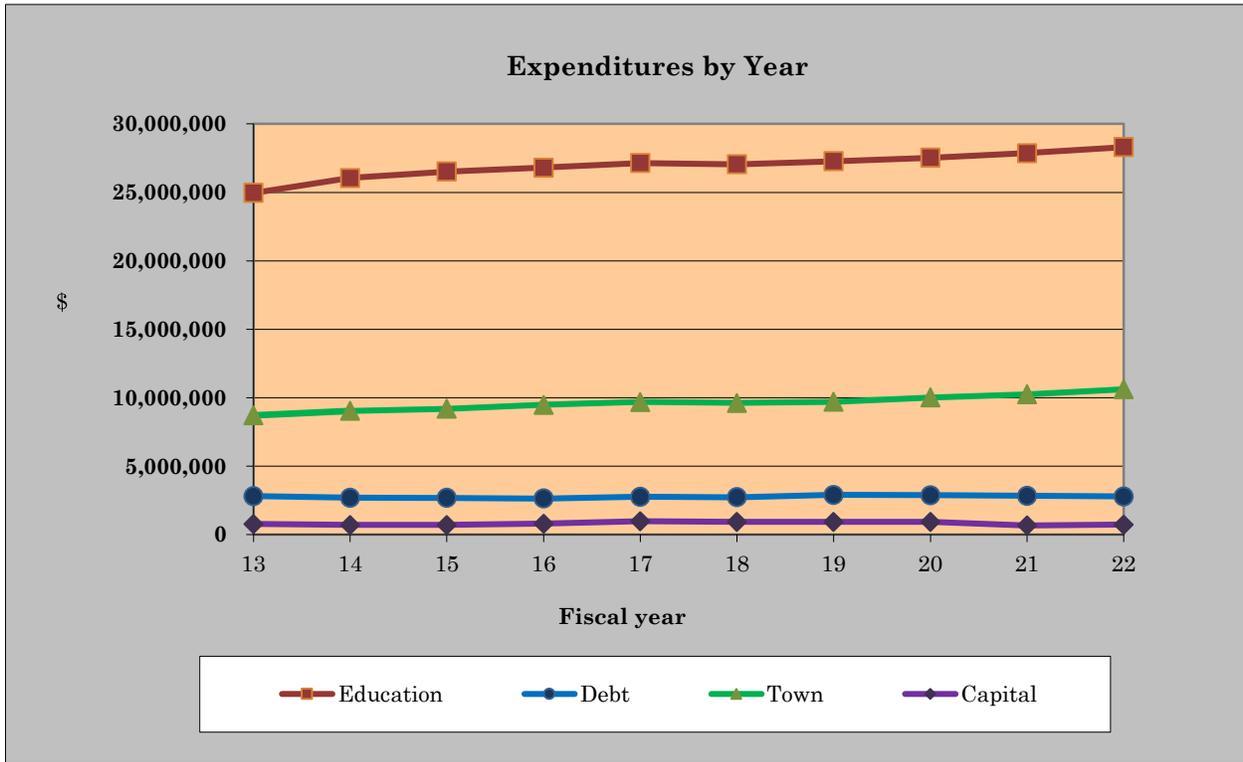
This is a reduction of \$323,814 or 0.76% from the Town Manager Proposed Budget. The changes are as follows:

Budget Area	Manager Requested Budget FY21/22	Council Proposed Budget FY21/22	\$ Inc/Dec	% Change
General Government	\$ 10,721,114	\$ 10,615,700	\$ (105,414)	-0.98%
Board of Education	28,430,819	28,305,819	(125,000)	-0.44%
Debt Service	2,828,381	2,781,581	(46,800)	-1.65%
Capital	766,630	720,030	(46,600)	-6.08%
TOTAL EXPENDITURES	\$ 42,746,944	\$ 42,423,130	\$ (323,814)	-0.76%

The following chart shows a breakout of the various budget areas by percentage which, when combined, create the annual budget.

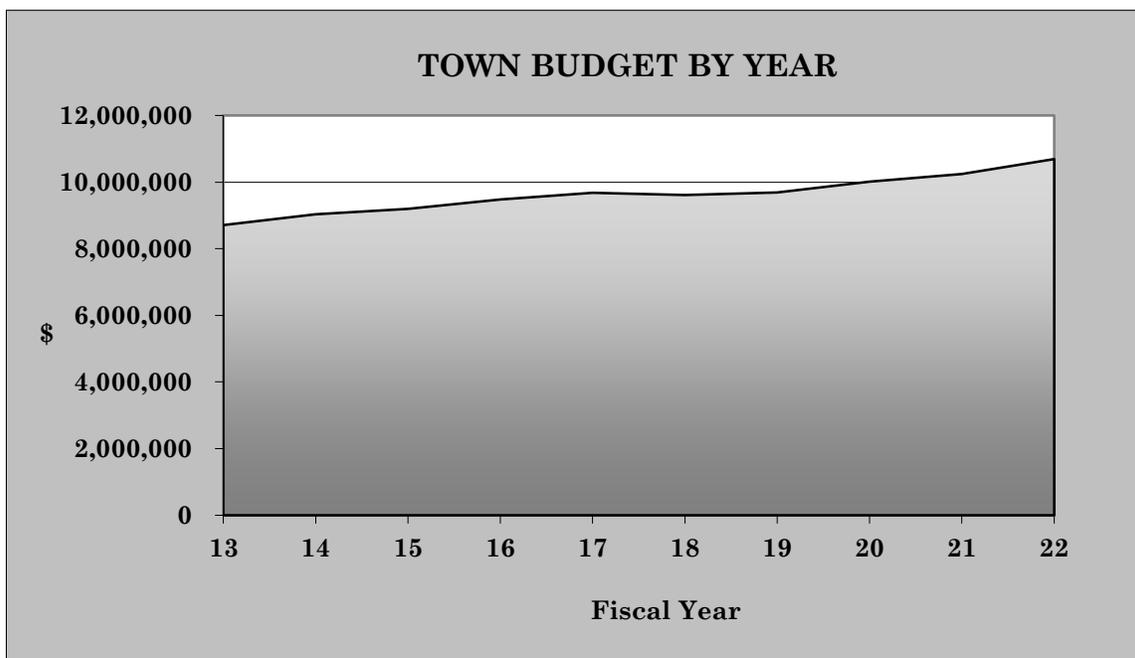


The next illustration shows historical trends for the same categories.



General Government

The Town operating budget recommended for FY 21/22 is \$10,615,700, which represents a \$366,691 or a 3.58% increase compared to the current adopted budget. The Town budget makes up 25.02% of the total operating budget.



The following table presents a summary of the operating budget by function.

	FY20/21	FY21/22	Inc/(Dec)	%
General Administration	\$ 1,763,075	\$ 1,833,840	\$ 70,765	4.01%
Public Safety	2,628,101	2,747,791	119,690	4.55%
Public Works	2,553,607	2,598,123	44,516	1.74%
Human Services	304,101	323,041	18,940	6.23%
Civic and Cultural	606,425	627,375	20,950	3.45%
Sundry	2,393,700	2,485,530	91,830	3.84%
Total	\$ 10,249,009	\$ 10,615,700	\$ 366,691	3.58%

Within each function the Town operating budget is composed of five major expenditure objects: Personnel Services, Contractual Services, Supplies, Capital Expenditures and Utilities. A table comparing FY 20/21 and FY 21/22 is provided below. A detailed analysis of the five expenditure objects follows.

	FY20/21	FY21/22	%	\$ Change	% Change
Personnel	\$ 7,429,903	\$ 7,745,836	73.0%	315,933	4.25%
Contractual	1,631,646	1,598,800	15.1%	(32,846)	-2.01%
Supplies	887,573	968,252	9.1%	80,679	9.09%
Capital	24,900	23,900	0.2%	(1,000)	-4.02%
Utilities	274,987	278,912	2.6%	3,925	1.43%
Total	\$ 10,249,009	\$ 10,615,700	100%	\$ 366,691	3.58%

Personnel Services

The recommended expenditures for personnel services have increased by \$315,933 or 4.25%. Personnel services include wages, overtime, pension, health insurance, and Social Security. All of the four labor unions have approved contracts. Nonunion employees are receiving comparable wage increases (2.25%) and increased medical premium sharing. After contracting Wetland inspection services for over a year, we are proposing to move from contracted services to in-house staff. This budget includes a part-time (30 hour a week) Wetlands agent to assist with those duties (\$45,000). One promotion from Maintainer I to Maintainer II has been included for Public Works. In addition, a new line in personnel was created for the stipends for the Volunteer Fire Department officers.

Due to Medical inflation and claims our health insurance rates are projected to have a 10.0% increase (\$92,800) due to increased claim trends.

Pension expenses have increased by 5.8% to \$445,708 as recommended by the actuary. We continue to contribute the amount based on the annual actuarial review. Our unfunded pension liability is solid and was 76.1% funded as of July 1, 2019.

Contractual Services

Contractual services decreased by \$32,846 or 2.01%. A list of major changes in this category includes:

Software Licenses	\$5,000
Wetlands service contracts	(\$40,000)
Fire Travel Reimbursement	(\$8,432)
Police tuition reimbursement	(\$8,200)
Workers' compensation & LAP insurance	(\$13,000)
Radio repairs	(\$6,650)

Supplies

The supply area of the budget increased by \$80,679 or 9.09%. Most adjustments were minor and reflect current costs. Transfers to other operations are included in this section of the budget. Major changes include:

Truck & Equipment parts	\$4,300
Transfers to other funds	\$70,000

Capital Expenditures

Capital Expenditures within the General Government budget have decreased \$1,000 from the prior year budget due to minor equipment purchases.

Utilities

It is difficult to predict utility expenses due to the change of four buildings to natural gas and the impact of solar on electricity. Utilities have increased \$3,925 or 1.43%. We are re-bidding electric rates and hope to lock in a competitive, multi-year rate. We have changed all street lights to LED with significant savings and hope to change floodlights and decorative street lights which have just been authorized by PURA.

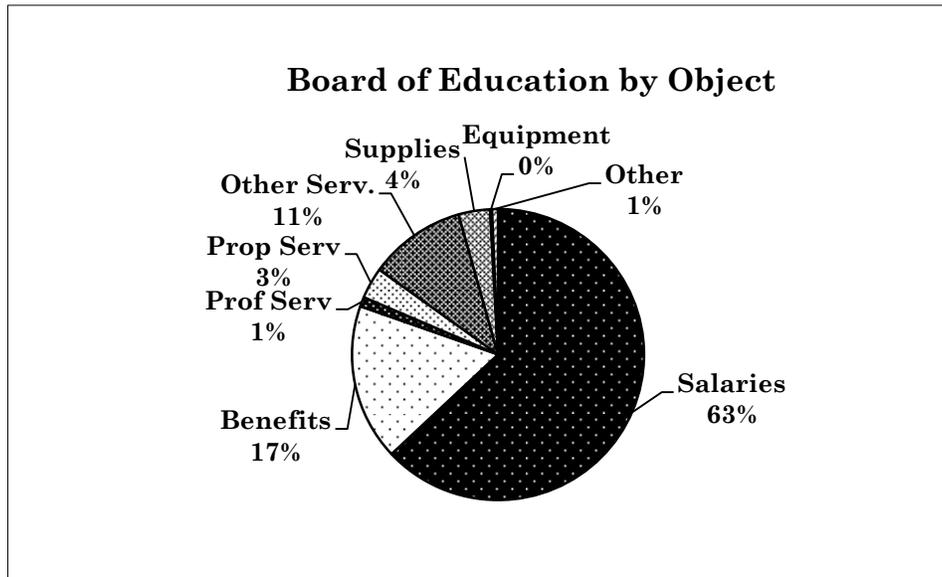
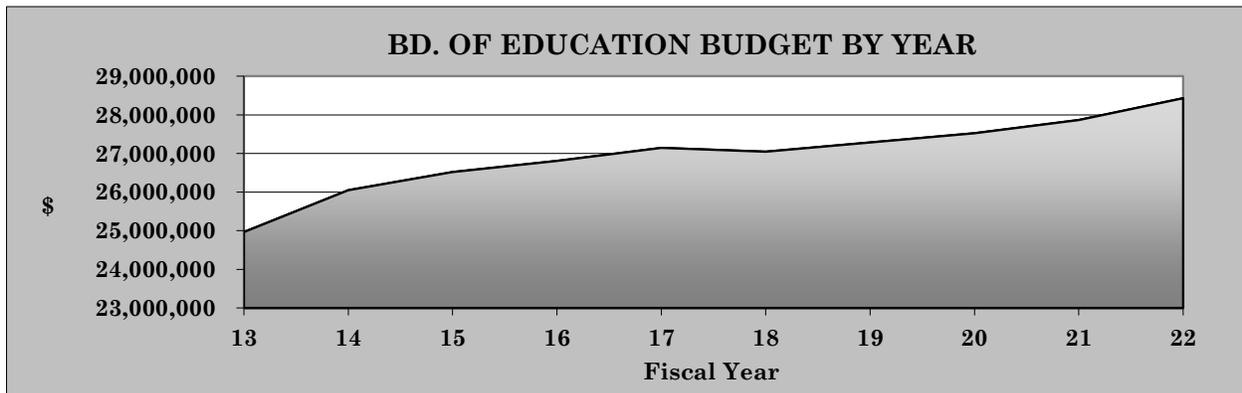
**Town of Coventry
Town Council Proposed Budget
Summary by Department**

	Budget Fiscal Year: 2022 to 2022										
	2020		2021		2021		2021		2021		%
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec			
1101 TOWN COUNCIL	\$ 37,137	\$ 38,670	\$ 31,936	\$ 38,670	\$ 39,270	\$ 38,620	\$ 38,620	\$ -50	-0.13%		
1201 TOWN MANAGER	226,652	230,034	174,513	230,034	236,984	236,784	236,784	6,750	2.93%		
1300 FINANCE ADMINISTRATION	125,880	137,120	106,120	137,120	139,620	139,220	139,220	2,100	1.53%		
1301 ACCOUNTING	129,594	129,800	101,580	129,800	139,650	139,350	139,350	9,550	7.36%		
1302 COLLECTOR OF REVENUE	120,875	119,565	85,542	119,565	123,985	123,985	123,985	4,420	3.70%		
1303 ASSESSOR	149,106	150,951	114,128	150,951	158,051	158,121	158,121	7,170	4.75%		
1304 ASSESSMENT APPEALS	591	850	399	850	850	850	850	0	0.00%		
1305 TREASURER	24,412	26,750	20,053	26,750	27,350	27,350	27,350	600	2.24%		
1306 INFORMATION TECHNOLOGY	236,067	196,800	205,629	196,800	201,500	201,500	201,500	4,700	2.39%		
1401 PLANNING	154,422	157,050	118,673	157,050	159,650	159,650	159,650	2,600	1.66%		
1402 ZONING BOARD/APPEALS	22,086	23,430	15,932	23,430	23,230	23,230	23,230	-200	-0.85%		
1403 CONSERVATION	6,424	2,135	250	2,135	2,135	1,835	1,835	-300	-14.05%		
1404 ECONOMIC DEVELOPMENT	18,716	20,810	10,519	20,810	21,660	18,860	18,860	-1,950	-9.37%		
1406 INLAND WETLANDS	75,504	82,060	67,435	82,060	81,110	96,290	96,290	14,230	17.34%		
1407 P&Z COMMISSION	569	1,375	413	1,375	1,375	1,075	1,075	-300	-21.82%		
1501 LEGAL COUNSEL	96,737	85,000	75,177	85,000	85,000	85,000	85,000	0	0.00%		
1502 PROBATE COURT	8,993	8,615	8,613	8,615	8,615	8,615	9,035	420	4.88%		
1601 RECORDING/LICENSING	154,275	154,610	111,430	154,610	171,855	166,855	166,855	12,245	7.92%		
1701 ELECTIONS	49,507	69,000	48,754	69,000	71,930	72,930	72,930	3,930	5.70%		
1801 TOWN OFFICE BLDG.	104,487	90,400	84,530	90,400	95,550	94,550	94,550	4,150	4.59%		
1802 CENTRAL SERS./SUPPLY	31,232	38,050	37,316	38,050	38,250	38,750	38,750	700	1.84%		
2101 POLICE ADMINISTRATION	285,839	297,008	199,938	297,008	224,263	312,660	307,660	10,652	3.59%		
2102 POLICE OPERATIONS	1,298,987	1,282,678	1,015,023	1,282,678	1,356,027	1,377,530	1,294,228	11,550	0.90%		
2103 POLICE SUPPORTIVE SERVICES	335,616	352,420	289,084	352,420	359,290	358,240	358,240	5,820	1.65%		
2104 POLICE MARINE PATROL	4,243	6,000	3,331	6,000	-1,000	5,500	5,500	-500	-8.33%		
2105 POLICE STATION	64,735	69,230	63,166	69,230	67,230	66,580	66,580	-2,650	-3.83%		
2201 FIRE MARSHAL	10,941	17,650	10,800	17,650	18,250	14,500	14,500	-3,150	-17.85%		
2202 STATION 118	33,313	38,420	26,017	38,420	38,735	37,865	37,865	-555	-1.44%		
2203 STATION 218	34,521	33,860	40,975	33,860	37,550	35,670	35,670	1,810	5.35%		
2206 STATION 418	5,242	7,610	5,240	7,610	6,920	6,350	6,350	-1,260	-16.56%		
2207 JOINT FIRE BUDGET	377,631	402,220	369,036	402,220	499,420	493,820	499,388	97,168	24.16%		
2208 STATION 318	8,218	14,355	13,610	14,355	14,415	14,835	14,835	480	3.34%		
2301 EMERGENCY MANAGEMENT	26,438	30,675	21,807	30,675	31,675	29,975	29,975	-700	-2.28%		
2401 ANIMAL CONTROL	70,222	75,975	53,909	75,975	77,500	77,000	77,000	1,025	1.35%		
3100 ROADS & DRAINAGE	593,582	638,930	509,806	638,930	651,805	652,305	652,305	13,375	2.09%		
3101 PUBLIC WORKS BUILDING	66,146	64,555	55,341	64,555	67,555	66,555	66,555	2,000	3.10%		
3102 SNOW REMOVAL	200,118	306,050	237,800	306,050	306,050	305,350	305,350	-700	-0.23%		
3103 FACILITY MAINTENANCE	324,068	347,970	244,855	347,970	359,105	353,165	353,165	5,195	1.49%		
3104 PUBLIC WORKS ADMINISTRATION	236,499	242,335	191,994	242,335	250,035	249,635	249,635	7,300	3.01%		
3105 FLEET MAINTENANCE	450,455	480,530	361,888	480,530	499,396	489,096	484,096	3,566	0.74%		
3107 MATCHING FUNDS	2,398	2,500	2,500	2,500	2,500	2,500	2,500	0	0.00%		
3108 STREET LIGHTS	46,922	47,000	43,969	47,000	47,000	47,000	47,000	0	0.00%		
3109 CEMETERY COMM.	23,865	27,542	14,057	27,542	35,642	34,542	31,042	3,500	12.71%		
3110 TREE WARDEN	164,130	74,750	73,264	74,750	99,750	82,250	74,750	0	0.00%		
3111 FACILITIES - OTHER	5,909	9,550	2,775	9,550	9,670	9,170	9,170	-380	-3.98%		
3201 ENGINEERING	98,023	87,920	67,019	87,920	94,420	91,265	91,265	3,345	3.80%		
3301 BLDG. INSPECTION	151,523	153,355	119,164	153,355	158,165	158,165	158,165	4,810	3.14%		
3302 BUILDING CODE BD. OF APPEALS	45	45	45	45	45	45	45	0	0.00%		
3501 HEALTH DEPT.	67,419	70,575	70,574	70,575	73,080	73,080	73,080	2,505	3.55%		
4102 VISITING NURSE & COMM. CARE	792	500	500	500	500	500	500	0	0.00%		
4200 HUMAN SERVICES/GA	163,677	177,386	128,964	177,386	192,486	192,236	192,236	14,850	8.37%		
4205 ELDERLY SERVICES	109,799	126,215	89,209	126,215	128,315	130,305	130,305	4,090	3.24%		
5101 BOOTH DIMOCK/PORTER LIBRARIES	500,554	500,550	375,414	500,550	518,500	521,000	518,000	17,450	3.49%		
5201 PARKS & REC SUPV/OPERATIONS	101,940	102,200	85,290	102,200	104,800	104,800	105,700	3,500	3.42%		
5301 MEMORIAL DAY	1,632	3,675	2,759	3,675	3,675	3,675	3,675	0	0.00%		
8101 MUNICIPAL INSURANCE	342,813	368,000	339,897	368,000	359,530	359,530	359,530	-8,470	-2.30%		
8102 PENSION/SOCIAL SECURITY	921,994	988,400	842,437	988,400	1,025,900	1,025,900	1,020,900	32,500	3.29%		
8103 HEALTH INSURANCE	919,262	972,300	737,931	972,300	1,065,100	1,065,100	1,065,100	92,800	9.54%		
8301 CONTINGENCY	6,979	40,000	5,491	40,000	15,000	15,000	15,000	-25,000	-62.50%		
8303 CLAIMS AND LOSSES	28,400	25,000	45,036	25,000	25,000	25,000	25,000	0	0.00%		
	\$ 9,858,156	\$ 10,249,009	\$ 8,178,857	\$ 10,249,009	\$ 10,650,919	\$ 10,721,114	\$ 10,615,700	\$ 366,691	3.58%		

Board of Education

The Coventry Public Schools prepares an independent budget utilizing the same process the Town agencies go through. The Superintendent of Schools gathers and prepares a budget, which is reviewed and modified as necessary by the Board of Education and then forwarded to the Town Council for review and modification. The Town Council, under Connecticut law, has the authority only to reduce the bottom line of the Board's budget, not specific programs. The Board of Education submitted a budget request of \$28,430,819, an increase of \$564,271 or 2.02%, above their adopted FY 20/21 budget. The Town Council has reduced the Board of Education request by \$125,000. This results in a total proposed budget of \$28,305,819 which is a 1.58% increase from the prior year adopted budget. Please see the separate Board of Education budget for details.

Two capital projects totaling \$110,000 for Education are also included in the Capital Budget of which \$75,000 is proposed from General fund taxation. Please see the separate Capital budget for details.



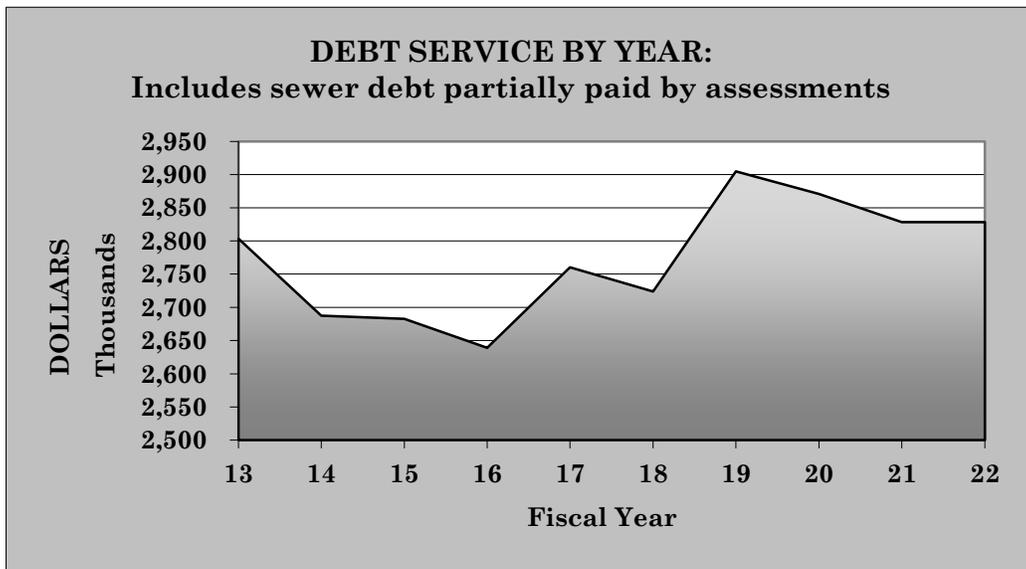
2021 - 2022 OBJECT COMPARISON BUDGET - CHARTER FORMAT

DESCRIPTION	2018-2019	2020-2021	Dec. 31, 2020	2020-2021	2021-2022	From FY20 Budget		
	ACTUAL	BUDGET	ACTUAL	ESTIMATED	PROPOSED	\$ CHANGE	% CHANGE	
SALARIES								
111	CERTIFIED SALARIES	\$ 13,331,109	\$ 13,482,109	\$ 5,439,897	\$ 13,442,713	\$ 13,811,125	\$ 329,016	2.44%
112	NON-CERTIFIED SALARIES	3,240,632	3,407,064	1,546,605	3,387,457	3,448,528	41,464	1.22%
113	EXTRA CURRICULAR SALARIES	41,847	56,029	11,210	56,029	53,101	(2,928)	-5.23%
114	ATHLETIC SALARIES	167,998	232,274	94,581	232,274	235,350	3,076	1.32%
120	CERTIFIED TEMPORARY SALARIES	246,346	301,750	67,522	301,750	301,750	-	0.00%
121	NON-CERTIFIED TEMP. SALARIES	60,157	63,650	4,060	63,650	63,650	-	0.00%
TOTAL FOR SALARIES		\$ 17,088,089	\$ 17,542,876	\$ 7,163,875	\$ 17,483,873	\$ 17,913,504	\$ 370,628	2.11%
BENEFITS								
210	HEALTH INSURANCE	\$ 3,223,538	\$ 3,471,010	\$ 1,541,733	\$ 3,468,907	\$ 3,687,626	\$ 216,616	6.24%
220	SOCIAL SECURITY	237,461	276,215	114,844	259,304	283,120	6,905	2.50%
221	MEDICARE	236,767	250,272	101,986	243,275	256,529	6,257	2.50%
230	PENSION	363,689	388,433	345,023	387,880	538,731	150,298	38.69%
250	UNEMPLOYMENT COMPENSATION	58,001	30,000	1,895	30,000	30,000	-	0.00%
251	TUITION REIMBURSEMENT	15,995	15,000	954	15,655	17,500	2,500	16.67%
260	WORKERS COMPENSATION	119,598	133,404	92,547	123,399	127,101	(6,303)	-4.72%
TOTAL FOR BENEFITS		\$ 4,255,049	\$ 4,564,334	\$ 2,198,982	\$ 4,528,420	\$ 4,940,607	\$ 376,273	8.24%
PROFESSIONAL SERVICES								
330	LEGAL & AUDIT	\$ 103,138	\$ 105,640	\$ 50,943	\$ 105,640	\$ 105,640	\$ -	0.00%
332	PUPIL SERVICES	233,954	168,123	51,093	168,123	158,636	(9,487)	-5.64%
333	INSTRUCTIONAL IMPROVEMENT	30,703	49,200	3,875	49,200	39,200	(10,000)	-20.33%
TOTAL FOR PROFESSIONAL SERVICES		\$ 367,795	\$ 322,963	\$ 105,911	\$ 322,963	\$ 303,476	\$ (19,487)	-6.03%
PROPERTY SERVICES								
410	UTILITIES	\$ 272,963	\$ 301,529	\$ 102,271	\$ 292,619	\$ 296,529	\$ (5,000)	-1.66%
411	SEWER SERVICES	41,250	42,750	41,250	41,250	43,391	641	1.50%
420	DISPOSAL SERVICES	36,237	37,000	11,213	40,000	37,000	-	0.00%
430	CONTRACTED SERVICES	777,339	633,293	359,516	677,664	610,839	(22,454)	-3.55%
TOTAL FOR PROPERTY SERVICES		\$ 1,127,789	\$ 1,014,572	\$ 514,250	\$ 1,051,533	\$ 987,759	\$ (26,813)	-2.64%
OTHER SERVICES								
510	STUDENT TRANSPORTATION	\$ 1,445,722	\$ 1,772,300	\$ 411,467	\$ 1,683,343	\$ 1,775,964	\$ 3,664	0.21%
513	ATHLETIC TRIPS	47,246	64,400	6,414	64,400	64,400	-	0.00%
520	PROPERTY & LIABILITY INSURANCE	208,803	202,874	152,404	197,808	209,012	6,138	3.03%
530	TELEPHONE	73,891	77,212	34,167	75,798	83,154	5,942	7.70%
531	POSTAGE	20,818	21,000	10	21,000	21,000	-	0.00%
540	ADVERTISING	-	5,000	-	6,000	2,500	(2,500)	-50.00%
550	PRINTING	10,320	13,685	2,886	15,090	9,110	(4,575)	-33.43%
560	TUITION	751,582	776,038	846,838	850,262	888,942	112,904	14.55%
560	EXCESS COST REIMBURSEMENT	(186,511)	(198,644)	-	(192,119)	(280,782)	(82,138)	41.35%
561	TUITION, NON-PUBLIC	536,453	569,506	473,874	519,591	455,349	(114,157)	-20.04%
561	EXCESS COST REIMBURSEMENT	(217,570)	(311,992)	-	(307,195)	(213,579)	98,413	-31.54%
580	TRAVEL	21,544	31,009	3,736	28,991	29,734	(1,275)	-4.11%
TOTAL FOR OTHER SERVICES		\$ 2,712,298	\$ 3,022,388	\$ 1,931,796	\$ 2,962,969	\$ 3,044,804	\$ 22,416	0.74%
SUPPLIES								
611	INSTRUCTIONAL SUPPLIES	\$ 533,092	\$ 491,761	\$ 229,388	\$ 500,834	\$ 393,457	\$ (98,304)	-19.99%
612	CUSTODIAL SUPPLIES	68,479	70,533	34,713	73,000	65,000	(5,533)	-7.84%
613	MAINTENANCE SUPPLIES	145,015	92,533	46,720	93,000	82,500	(10,033)	-10.84%
620	HEAT ENERGY	180,317	178,572	50,510	173,183	169,122	(9,450)	-5.29%
626	GASOLINE & DIESEL	63,636	89,100	20,163	89,589	78,700	(10,400)	-11.67%
640	TEXTBOOKS	63,116	54,249	24,084	62,305	60,283	(6,034)	-11.12%
641	WORKBOOKS	48,917	50,611	35,249	53,168	45,747	(4,864)	-9.61%
642	LIBRARY BOOKS & PERIODICALS	23,146	24,083	8,700	23,863	24,031	(52)	-0.22%
690	OTHER SUPPLIES	89,554	75,837	26,636	82,693	77,565	(1,728)	-2.28%
TOTAL FOR SUPPLIES		\$ 1,215,272	\$ 1,127,279	\$ 476,163	\$ 1,151,635	\$ 996,405	\$ (130,874)	-11.61%
EQUIPMENT								
739	OTHER EQUIPMENT	\$ 169,733	\$ 58,607	\$ 7,219	\$ 77,883	\$ 57,849	\$ (758)	-1.29%
TOTAL FOR EQUIPMENT		\$ 169,733	\$ 58,607	\$ 7,219	\$ 77,883	\$ 57,849	\$ (758)	-1.29%
OTHER								
	COUNCIL REDUCTIONS TO BE ALLOCATED		\$ -	\$ -	\$ -	\$ (125,000)	\$ (125,000)	100.00%
810	DUES AND FEES	135,180	144,454	63,681	132,402	115,340	(29,114)	-20.15%
891	ATHLETIC SUBSIDY	49,400	50,400	23,805	47,900	52,400	2,000	3.97%
892	ASSEMBLIES & GRADUATION	31,083	18,675	1,492	18,675	18,675	-	0.00%
TOTAL FOR OTHER		\$ 215,663	\$ 213,529	\$ 88,978	\$ 198,977	\$ 61,415	\$ (152,114)	-71.24%
TOTAL FOR BUDGET		\$ 27,151,688	\$ 27,866,548	\$ 12,487,174	\$ 27,778,253	\$ 28,305,819	\$ 439,271	1.58%

Debt Service

Debt Service as a percentage of the budget is 6.56% of the total budget which is well below the 10% threshold of concern. It is proposed to decrease by \$46,887 or minus 5.75%. The good news is that the Town's long-term bonded debt service peaked a couple of years ago and will now continue to decline or allow other needed projects to proceed without a major tax impact. Sewer debt continues to be mostly paid by sewer assessments, but the assessment fund is running out of money and is no longer able to fully pay annual debt service. This is reflected as a declining revenue to the general fund, not an increase in Debt service. The WPCA is not raising sewer use bills but is partially compensating for this shortfall caused in part by lower investments earnings.

Lease purchases are detailed in the Capital section of the budget document. Even with these proposals the debt budget will decline. The entire debt schedule is included in the Debt portion of the budget.



Capital Expenditures

The Capital Expenditures Budget request for the general operating budget is \$720,030, an increase of \$56,030 or 8.44% from the prior year budget. The largest items are recurring expenses for summer roads, lake management, Town and School computer resources, replacement Police, Fire and Public works equipment, and a contribution into the Open Space and Capital non-recurring expenditure funds. Over the years many projects were deleted or delayed in an effort to hold down the impact of the overall tax increase, creating a backlog of projects. Please refer to the Capital section of the budget for further details and information on other funding sources.

Under the Local Capital Improvement Program (LoCIP), the State of Connecticut will reimburse the Town 100% of approved infrastructure improvements. Details of planned projects are contained in the Capital budget. Based upon auditor's advice, LoCIP has been established as a Special Revenue Fund. We receive approximately \$100,000 per year. These items are not part of the referendum and are voted on at the Town Meeting. \$100,000 is proposed for several projects this year.

