

Appendix

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SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for specific revenues or other sources that are designated for financing particular functions or activities as required by federal regulations, State statutes, Town charter provisions, local ordinances, or specific grant agreements.

1. Waste Water Treatment Plant Operations

PROGRAM DESCRIPTION

This fund provides for the operation of the Waste Water Treatment Plant (WWTP) and municipal sewer collection system. The WWTP currently processes sewage from 951 properties. In fiscal year 2021, the WWTP was operating at 62% capacity treating an average of 138,112 gallons per day. Peak flow in FY21 was 433,000 gal/day in December 2020. We need to reserve 18,450 gallons per day for properties with sewer assessments and written agreements.

PROGRAM COMMENTARY

The WPCA is proposing a \$25/year (6.67%) increase to sewer use fees from \$375/year to \$400/year for a single family house. This will cover necessary increases to operating expenses, ensure that debt service is adequately funded, and build up the WPCA capital improvement account for large upcoming repair projects such as pipe lining and clarifier rehab. This was not an easy decision for the WPCA to make but is necessary to ensure effective long term operation of the sewer facilities. It has been 5 years since sewer rates have increased. Coventry is still well below the State average sewer fee that was \$472/year in 2016 and has undoubtedly risen since then.

PROGRAM ACTIVITY INDICATORS

	FY 18/19	FY 19/20	FY 20/21
Sewer Connection Inspections	19	6	29
Emergency Call Outs	7	10	13
Length of Sewer	85,750 ft	85,750 ft	85,750 ft
Town Owned Grinder Pumps	50	52	52
Routine Maintenance	22	33	17
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	165,749 gal/day	143,322 gal/day	138,112 gal/day
Sewer Lift/Pump Stations	2	2	2

1. Waste Water Treatment Plant Operations (Continued)

PROGRAM ACTIVITY INDICATORS (Continued)

Three-Year Fund Balances

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Fund Balance	\$ 755,525	\$ 812,951	\$ 894,980	\$ 970,094
Change in Fund Balance	75,736	57,426	82,029	75,114

Revenues

User Fees

1,217 * \$400	\$486,800
Uncollectible – 5.0%	(24,340)
Late Payments	15,000
Interest Revenue	12,000
Other	2,000
Use of fund balance	488,651
Grand Total/Revenue	<u><u>\$980,111</u></u>

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7502 SEWER USER REVENUE									
223-7502-40202 TRANSFER TO R Use of Fund Balance for capital projects.	3,534	184,860	184,860	0	30,760	184,860	488,651	303,791	164.34
223-7502-40211 CURRENT Increase of \$25 per unit. \$400 units * 1,217 = \$486,800 Less 5% uncollectible reserve (\$24,340). Uncollectible 5-year average collections.	435,817	429,545	429,545	413,894	429,545	429,545	462,460	32,915	7.66
223-7502-40212 DELINQUENT	15,504	15,000	15,000	13,825	15,000	15,000	15,000	0	.00
223-7502-40213 INT & PENALTI Increase based on historical collections.	12,902	10,000	10,000	13,675	15,000	10,000	12,000	2,000	20.00
223-7502-40601 INVESTMENT IN	3,458	4,500	4,500	1,527	2,000	4,500	500	(4,000)	(88.89)
223-7502-40658 INSPECTIONS Permit fees for sewer inspections.	2,900	1,500	1,500	1,500	1,500	1,500	1,500	0	.00
Total 7502 SEWER USER R	474,115	645,405	645,405	444,421	493,805	645,405	980,111	334,706	51.86
*** Grand Total ***	474,115	645,405	645,405	444,421	493,805	645,405	980,111	334,706	51.86

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7501 SEWER USER OPERATI									
223-7501-51010 REGULAR FULL WWTP Operator, Asst Collector of Revenue 25%, Revenue Clerk 25%, - Increases per CBA DPW Director 15% - Assumed 2.25% increase PW Maintainter 100% - Assumed increase based on contract negotiation	151,066	189,500	189,500	109,405	189,500	194,800	194,800	5,300	2.80
223-7501-51030 OVERTIME Emergency Callouts for alarms at grinder pumps, pump stations, treatment plant, CBYDs. Some OT may be reimbursible if FEMA declares an emergency.	6,809	5,000	5,000	7,054	8,000	6,000	6,000	1,000	20.00
223-7501-51060 FICA 7.65% of total salaries, differential, OT, longevity	12,077	14,500	14,500	4,192	14,500	15,606	15,606	1,106	7.63
223-7501-51100 LONGEVITY WWTP Operator & PW Maintainer	1,500	2,000	2,000	2,000	2,000	2,200	2,200	200	10.00
223-7501-51110 DIFFERENTIAL DPW upgrade for PW Maintainer to Plant Chief Operator.	771	900	900	727	900	1,000	1,000	100	11.11
223-7501-51710 HEALTH INSURA Cigna Health Insurance 100% WPCA Staff + dependents 25% tax office staff FY 2023 increase: 9% increase from Cigna and add dependent	16,848	33,000	33,000	21,443	33,000	50,800	50,800	17,800	53.94
223-7501-51720 LIFE INSURANC	97	225	225	100	225	225	225	0	.00
223-7501-52030 LEGAL Assessments, easements, land records, litigation, general consulting.	227	2,500	2,500	2,000	2,500	2,500	2,500	0	.00
223-7501-52040 LICENSES/SUPP GIS Arcview License and Web hosting share	0	1,400	1,400	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, CBYD Updates. New in FY 2022: Traffic Control, Underground/Concrete Imaging, Freight/Shipping, Confined Space Entry, Locksmith	16,121	28,825	28,825	23,300	28,825	28,825	28,825	0	.00
223-7501-52080 PROFESSIONAL CAWPCA, CWPAA, LabACT, ASRWVA, NEWEA	40	250	250	40	250	250	250	0	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-52100 TRAINING NEIWPCC, ASRWAA, CAWPCA, CWPAA. 2019 new DEEP requirement for continuing education to keep license.	695	1,200	1,200	0	1,200	1,200	1,200	0	.00
223-7501-52130 SERVICE CONTR Sludge Hauling, Tank Cleaning, Trash/Recycling, HVAC, Generators, Fire Alarms, Gas Meter Sensors, Sewer Main Jet/Vac/CCTV FY 2023 Increase: tank cleaning costs increased with new contract and tanks that were not cleaned last year but need to be cleaned this year.	41,434	57,200	57,200	61,420	57,200	73,500	73,500	16,300	28.50
223-7501-52140 EQUIPMENT REP Electrical, Pumps, Manholes, PLCs Pump Stations, Treatment Plant, Generators, HVAC. Equipment is getting older and repair costs are increasing. New in FY 2022: Controls & Automation = \$2,000 New in FY 2023: plumbing repairs, welding = \$2,000	29,568	24,500	24,500	44,341	50,000	27,500	27,500	3,000	12.24
223-7501-52150 RADIO AND ALA Mission Alarm Dialers, Pump Stations and WWTP. FY 2023: moved into repairs since they overlap	0	500	500	0	500	0	0	(500)	(100.0)
223-7501-52170 ADVERTISING Legal Notices for Public Hearings, Sewer Assessments, Bid Advertisement.	0	1,000	1,000	2,000	2,000	1,500	1,500	500	50.00
223-7501-52180 PRINTING Sewer Use/Assesment Bills from Tax Office New in FY 2022: One mass mailing to all sewer users = \$1,000	0	1,600	1,600	180	250	1,600	1,600	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, file management, misc	1,210	700	700	1,000	1,000	700	700	0	.00
223-7501-53090 CLOTHING SAFE OSHA Safety PPE. Safety toe work boots. Disposable gloves & coveralls. Gas meter sensors. Swiss Cleaners uniforms, laundry service	1,839	3,160	3,160	2,792	3,160	3,860	3,860	700	22.15
223-7501-53220 SUBSCRIPTIONS Reference Manuals. Operator certification courses.	0	200	200	0	200	200	200	0	.00
223-7501-54050 OTHER EQUIPME Tools, hardware, plumbing supplies, lab equipment, underground utilities, clarifier parts, lab QA/QC, grinder pump parts, manhole frames & covers, other tangible property purchases. New in FY 2023: concrete products, metal fabrication	46,210	24,050	24,050	42,195	45,000	28,600	28,600	4,550	18.92

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-55010 TELEPHONE WWTP and Pump Station Mission alarm dialers and cloud based SCADA interface. WWTP landline & internet, WPCA staff smartphone plans	2,975	3,440	3,440	3,032	3,440	3,440	3,440	0	.00
223-7501-55020 ELECTRIC WWTP and Pump Stations.	19,632	30,000	30,000	29,536	30,000	30,600	30,600	600	2.00
223-7501-55030 HEATING FUEL WWTP	11,148	14,000	14,000	14,000	14,000	14,550	14,550	550	3.93
223-7501-57070 EQUIPMENT MAI WPCA Pickup 25-CV, landscaping equip, PW Maintainer pickup 31-CV.	302	3,000	3,000	3,000	3,000	3,500	3,500	500	16.67
223-7501-57080 PERMIT FEES CT DEEP Discharge Permit for treatment plant.	1,110	555	555	0	555	555	555	0	.00
Total 7501 SEWER USER O	362,879	444,405	444,405	376,357	493,805	496,111	496,111	51,706	11.63
7503 WPCA NONOPERATING									
223-7503-54300 CAPITAL & NON See separate CIP budget submittal for Capital Projects details. Clarigester II to be funded through grant FY 2022 estimated \$200,000	19,528	11,000	11,000	76,659	100,000	429,000	429,000	418,000	3,800.
FY 2023: \$200,000 estimated for clarigester #1 rehab \$229,000 estimated for pipe lining under lake off Woodland Rd									
Note: These projects were approved in FY21 and FY22 budget processes.									
223-7503-57542 DEBT SERVICE Debt Service: WPCA share of sewer assessment bond repayment. FY 2022: Additional debt payment based on funding of clarigester from grant funds FY 2023: \$55,000 debt service	55,000	190,000	190,000	0	190,000	55,000	55,000	(135,000)	(71.05)
Total 7503 WPCA NONOPER	74,528	201,000	201,000	76,659	290,000	484,000	484,000	283,000	140.80

2. Solid Waste Management/COVRRRA

PROGRAM DESCRIPTION

This fund is tasked with the responsibility of curbside collection of residential refuse and recyclables. 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

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. The long-term monitoring (6 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.

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 per ton charge to dispose of solid waste at WWP in Willimantic, is \$71.30/ton with an expected increase to \$86.00/ton for FY23. Tipping fees for oversized waste disposal at the Willimantic Waste landfill are currently \$80.82/ton with an increase to \$83.00/ton expected for FY22. Beginning in FY08 COVRRRA recycles single stream and received a \$25/ton credit. This credit was eliminated in the fall of 2019. Recycling is now charged at \$31.82/ton and will increase for FY23 based on commodity pricing. Electronics and tire recycling disposal was started in FY07.

PROGRAM ACTIVITY INDICATORS

Historical Fund Balances

	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>
Reserved Fund Balance	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Undesignated Fund Balance	476,358	362,954	193,063	206,711
Change in Fund Balance	18,363	(113,404)	(169,891)	(186,352)

2. Solid Waste Management/COVRRRA (Continued)

PROGRAM ACTIVITY INDICATORS (Continued)

Activity Levels:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Tipper Barrel Revenue	\$1,109,972	\$1,094,793	\$1,038,453	\$1,036,202	\$1,152,994
Curbside Bulk (Tons)	210	224	249	226	207
Transfer Station Tonnage:					
Bulky & Brush	268	298	323	243	362
Metal	50	48	56	61	77
Leaves	33	42	39	33	46
Mattresses	808	942	856	477	936
Textiles (tons)	9.6	9.5	13.0	22.0	18.0
Electronics (units to tons)	31	32	31	25	33
Freon (units)	286	346	306	300	408
Tires	118	81	202	248	358
Propane Tanks	110	121	186	156	166
Residential Curbside Collection (tons)					
Single Stream	1,320	1,294	1,084	1,231	1,221
MSW	3,661	3,740	3,811	3,855	4,048

Revenues:

218-7601 COVRRRA Assessments:

Tipper Barrel Revenue:	
96 Gal (#1,869*275)	\$ 513,975
60 Gal (#1,723*225)	387,675
35 Gal (#1,221*195)	238,095
Prior Year Collections	35,000
Interest & Penalty	30,000
Uncollectible (3.7%)	(34,195)
Total 218-7601	<u>1,170,550</u>

218-7602 Transfer Station:

Proceeds	35,000
Recycling	4,000
Total 218-7602	<u>39,000</u>

218-7603 Other Revenue:

"Nip" revenue	17,000
Bin sales	200
Investment Income	2,000
Transfer from reserves	155,725
Total 218-7603	<u>174,925</u>

Total Anticipated Revenue: \$1,384,475

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7601 SOLID WASTE FEE CO									
218-7601-40211 CURRENT	1,034,019	1,057,775	1,057,775	1,050,377	1,057,775	1,105,550	1,105,550	47,775	4.52
Assumes 3.7% uncollectible. Includes rate increase of \$10 per barrel.									
218-7601-40212 DELINQUENT	36,552	50,000	50,000	26,335	35,000	35,000	35,000	(15,000)	(30.00)
Reduction based on decreases in AR									
218-7601-40213 INT & PENALTI	32,121	40,000	40,000	21,141	30,000	30,000	30,000	(10,000)	(25.00)
Reduction based on decreased AR									

Total 7601 SOLID WASTE	1,102,692	1,147,775	1,147,775	1,097,853	1,122,775	1,170,550	1,170,550	22,775	1.98

7602 TRANSFER STATION C									
218-7602-40421 USER FEES COL	45,793	30,000	30,000	26,026	30,000	35,000	35,000	5,000	16.67
218-7602-40431 RECYCLING PRO	3,426	3,000	3,000	3,712	4,000	4,000	4,000	1,000	33.33

Total 7602 TRANSFER STA	49,219	33,000	33,000	29,738	34,000	39,000	39,000	6,000	18.18

7603 OTHER SOLID WASTE									
218-7603-40430 BAG/BIN SALES	282	200	200	708	710	200	200	0	.00
Based on historical trends									
218-7603-40435 RECYCLING REB	0	0	0	0	0	17,000	17,000	17,000	.00
"Nip" revenue									
218-7603-40601 INVESTMENT IN	3,117	5,000	5,000	1,005	1,500	2,000	2,000	(3,000)	(60.00)
218-7603-40874 TRANSFER FROM	0	113,260	113,260	0	170,360	155,725	155,725	42,465	37.49
Use of fund balance									

Total 7603 OTHER SOLID	3,399	118,460	118,460	1,713	172,570	174,925	174,925	56,465	47.67

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*** Grand Total ***	1,155,310	1,299,235	1,299,235	1,129,304	1,329,345	1,384,475	1,384,475	85,240	6.56
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Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7601 SOLID WASTE FEE CO									
218-7601-51010 REGULAR FULL Asst Collector of Revenue 25%; Increase per CBA. DPW Admin 25%; Revenue Clerk 75%; Increase per CBA. Superintendent of Roads (15%). Assumes 2.25% increase	79,197	83,700	83,700	50,488	73,800	75,500	75,500	(8,200)	(9.80)
218-7601-51030 OVERTIME Mid-Neroc Meetings. Increase for shred it day.	673	1,000	1,000	241	500	1,000	1,000	0	.00
218-7601-51060 FICA Regular + OT * .0765%	6,110	6,200	6,200	2,556	5,685	5,855	5,855	(345)	(5.56)
218-7601-51090 OTHER	1,498	1,500	1,500	944	1,500	1,500	1,500	0	.00
218-7601-51710 HEALTH INSURA Assumes new revenue clerk takes Town insurance rather than payment in lieu.	13,833	12,100	12,100	6,873	12,100	22,800	22,800	10,700	88.43
218-7601-51720 LIFE INSURANC	65	225	225	70	225	225	225	0	.00
218-7601-52010 ARCHITECTS AN Enviromental monitoring and reporting. Transfer Station relocation.	40,413	23,000	23,000	39,553	40,000	30,000	30,000	7,000	30.43
218-7601-52070 OTHER PROFESS Shred It Day	7,135	1,500	1,500	2,114	2,500	1,500	1,500	0	.00
218-7601-52100 TRAINING Recycling Coordinator - Compost Training.	0	400	400	0	400	400	400	0	.00
218-7601-52110 POSTAGE	0	1,600	1,600	0	1,600	1,600	1,600	0	.00
218-7601-52170 ADVERTISING	0	500	500	0	500	500	500	0	.00
218-7601-52180 PRINTING News Letter and COVRRA Bills.	4,415	5,700	5,700	720	5,500	5,500	5,500	(200)	(3.51)
218-7601-52250 GRANTS AND CO MID-NEROC Town Contribution. Increase to \$11,310 annual + \$565/quarterly = \$2,260 Total \$13,570 minimum	11,966	11,260	11,260	12,650	12,650	13,570	13,570	2,310	20.52
218-7601-52280 AUDIT	1,435	1,435	1,435	1,435	1,435	1,435	1,435	0	.00
218-7601-53040 GASOLINE	1,522	1,000	1,000	755	1,300	1,700	1,700	700	70.00
218-7601-53050 DIESEL FUEL	93	1,000	1,000	0	0	0	0	(1,000)	(100.0)
218-7601-54050 OTHER EQUIPME Replacement Bins. \$75 each.	0	750	750	0	750	500	500	(250)	(33.33)
218-7601-55110 HAULER FEES All Americ Waste per contract.	711,370	743,000	743,000	725,625	743,000	743,000	743,000	0	.00
218-7601-55130 DISPOSAL FEES Disposal of MSW, Recycling and Bulk curside pickup. Increase of 17.7% for MSW and 2.7% for Bulky.	351,117	320,000	320,000	349,356	350,000	395,000	395,000	75,000	23.44

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
Anticipated increase for Recycling as well.									
Total 7601 SOLID WASTE	1,230,842	1,215,870	1,215,870	1,193,380	1,253,445	1,301,585	1,301,585	85,715	7.05
7602 TRANSFER STATION C									
218-7602-51020 PART TIME PT Staff - 2.5 days per week (1,040 hours) @ \$20.45/hour	0	22,800	22,800	6,165	13,765	21,300	21,300	(1,500)	(6.58)
218-7602-51030 OVERTIME Sanitation Maintainer O.T. when schedule requires.	10,486	3,000	3,000	2,937	3,000	4,000	4,000	1,000	33.33
218-7602-51060 FICA Regular + overtime * .0765%	3,287	2,540	2,540	0	2,010	1,935	1,935	(605)	(23.82)
218-7602-51100 LONGEVITY	300	300	300	0	0	300	300	0	.00
218-7602-52080 PROFESSIONAL CRC	0	125	125	125	125	125	125	0	.00
218-7602-52130 SERVICE CONTR Transfer Station portable restroom service incl winterization \$1,200 Verizon hotspot for credit cards \$40/month	967	1,200	1,200	1,140	1,200	1,680	1,680	480	40.00
218-7602-52140 EQUIPMENT REP Repairs to the scale.	258	400	400	300	400	400	400	0	.00
218-7602-52180 PRINTING Printing of Scale Tickets.	285	350	350	350	350	350	350	0	.00
218-7602-52200 EQUIPMENT REN Screening equipment for compost	0	2,000	2,000	0	2,000	2,000	2,000	0	.00
218-7602-52270 OTHER SERVICE Scale Registration with State and fees to Able Scale.	1,442	750	750	250	750	750	750	0	.00
218-7602-53010 OFFICE SUPPLI	0	50	50	0	50	50	50	0	.00
218-7602-53120 EQUIPMENT PAR	0	200	200	0	200	0	0	(200)	(100.0)
218-7602-55020 ELECTRIC	1,087	1,650	1,650	1,682	1,700	2,000	2,000	350	21.21
218-7602-55100 MISCELLANEOUS General Permit to DEEP.	1,600	2,000	2,000	3,350	3,350	3,000	3,000	1,000	50.00
218-7602-55110 HAULER FEES Hauling from Transfer Station to Willimantic Waste.	16,849	15,000	15,000	19,000	19,000	17,000	17,000	2,000	13.33
218-7602-55130 DISPOSAL FEES Bulk Tonnage Construction Debris.	22,688	31,000	31,000	24,141	28,000	28,000	28,000	(3,000)	(9.68)
Total 7602 TRANSFER STA	59,249	83,365	83,365	59,440	75,900	82,890	82,890	(475)	(.57)
*** Grand Total ***	1,290,091	1,299,235	1,299,235	1,252,820	1,329,345	1,384,475	1,384,475	85,240	6.56

4. Self Supporting Recreation

PROGRAM DESCRIPTION

This account includes all recreation programs, summer camp, after school program, youth basketball, wellness classes, recreational programs for youth, adults and families, special events, the operation and maintenance of two rental facilities, two public beaches, and four public parks. Annually, the Parks and Recreation Department offers over 200 program sessions, hosts over 250 facility rentals, and welcomes over 1000 people to Town public parks and beaches.

PROGRAM COMMENTARY

This fund represents program and facility revenue and expenses for the Parks and Recreation Department operations including facility/park maintenance, seasonal staff payroll, and program expenses. This fund is supported in part by General Fund contributions. According to the 2020 National Recreation & Parks Association Agency Performance Review, comparably sized Parks & Recreation agencies in the U.S. recovers 22% of operating expense from non-tax revenues, Coventry Parks and Recreation recovers 67%.

Historic Fund Balances

	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>
Fund Balance	\$ 79,517	\$ 92,626	\$ 45,527	\$ 9,021
Change in Fund Balance	(27,814)	13,109	(47,099)	(36,506)

Budget reports have been presented for FY23 by department/function, with expenditures first followed by revenues.

4. Self Supporting Recreation (Continued)

FY23 Budget Summary:

	<u>Lisicke</u>	<u>Patriots</u>	<u>Creasar</u>	<u>Millbrook</u>	<u>Laidlaw</u>	<u>M.R.</u>
GF Transfer	\$ 2,700	\$ 30,000	\$ 2,300	\$ 2,800	\$ 600	\$ 2,700
Other revenue	16,000	50,700	1,800	7,200	1,300	0
Expenses	17,690	105,290	4,100	10,000	1,900	2,700
Profit (Loss)	\$ 1,010	\$ (24,590)	\$ -	\$ -	\$ -	\$ -

	<u>Operations</u>	<u>Swimming</u>	<u>Youth</u>	<u>Trips</u>	<u>Wellness</u>	<u>Events</u>
GF Transfer	\$ 23,300	\$ -	\$ -	\$ -	\$ -	\$ 1,900
Other revenue	7,000	5,760	11,000	2,000	15,000	150
Expenses	47,755	2,860	9,030	1,800	9,000	2,050
Profit (Loss)	\$ (17,455)	\$ 2,900	\$ 1,970	\$ 200	\$ 6,000	\$ -

	<u>Adult</u>	<u>Specialty Camps</u>	<u>Summer Camp</u>	<u>Fireworks</u>	<u>Basketball</u>	<u>AfterSchool</u>
GF Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue	7,500	14,000	116,700	12,000	29,000	82,900
Expenses	3,500	11,500	105,930	12,000	21,860	70,165
Profit (Loss)	\$ 4,000	\$ 2,500	\$ 10,770	\$ -	\$ 7,140	\$ 12,735

	<u>TOTAL</u>
GF Transfer	\$ 66,300
Other revenue	380,010
	-
Expenses	439,130
Profit (Loss)	\$ 7,180

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5202 LISICKE									
Expenditures									
224-5202-51010 REGULAR FULL Reclassified to 5210, 5216, and 5218.	986	1,085	1,085	652	1,085	0	0	(1,085)	(100.0)
224-5202-51040 LIFEGUARDS AT No lifeguards at Lisicke.	10,624	11,000	11,000	525	11,000	0	0	(11,000)	(100.0)
224-5202-51042 GATEKEEPERS/M Gatekeepers: M - F 10am - 6pm, S & S 9am - 7pm = 60hrs/week * 12 weeks = 720 hrs * \$14/hr = \$10,080 Maintenance: 1.5 hours/day * 7days * 12 weeks * \$15/hr = \$1,890	8,632	6,000	6,000	5,700	6,000	11,970	11,970	5,970	99.50
224-5202-51060 FICA	1,548	1,420	1,420	2,263	1,420	920	920	(500)	(35.21)
224-5202-52100 TRAINING Lifeguards only at Patriots Park. No training needed for Lisicke.	612	600	600	427	600	0	0	(600)	(100.0)
224-5202-52130 SERVICE CONTR Winterization and pumping of bathrooms.	880	300	300	295	300	1,200	1,200	900	300.00
224-5202-52140 EQUIPMENT REP	0	250	250	700	250	500	500	250	100.00
224-5202-52350 EQUIPMENT	1,606	0	0	0	0	1,000	1,000	1,000	.00
224-5202-53090 CLOTHING SAFE Gate Keeper Equipment - 50%	1,394	1,000	1,000	400	1,000	1,500	1,500	500	50.00
224-5202-55020 ELECTRIC	0	0	0	0	0	600	600	600	.00
Total Expenditur	26,282	21,655	21,655	10,962	21,655	17,690	17,690	(3,965)	(18.31)
Revenue									
224-5202-40421 USER FEES COL Budget for 640 beach sticker. \$25 for first vehicle and \$12 for second. No increase in price from prior year. Summer 2021 was 624 stickers.	22,576	12,000	12,000	3,535	12,000	16,000	16,000	4,000	33.33
224-5202-40803 SWIM LESSON F Reclassified to 5211.	615	7,000	7,000	1,202	7,000	0	0	(7,000)	(100.0)
224-5202-40871 TRANSFER FROM General Fund transfer to fund maintenance and electrical costs at Lisicke.	15,000	15,000	15,000	15,000	15,000	2,700	2,700	(12,300)	(82.00)
Total Revenue	38,191	34,000	34,000	19,737	34,000	18,700	18,700	(15,300)	(45.00)

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5203 PATRIOTS PARK									
Expenditures									
224-5203-51040 LIFEGUARDS AT	29,231	22,000	22,000	12,103	22,000	29,000	29,000	7,000	31.82
M - F 8.5 hours, S & S 10.5 = 63.5 hrs/week * 2 staff * \$16/hr * 12 weeks = \$24,384									
Aquatics Supervisor stipend = \$5,000									
224-5203-51042 GATEKEEPERS/M	21,725	21,000	21,000	13,768	21,000	12,350	12,350	(8,650)	(41.19)
M - F 8.5 hours, S & S 15.5 hrs (2 people) = 73.5 hrs/week * \$14/hr * 12 weeks = \$12,348.									
224-5203-51043 CLEANING & MA	0	0	0	0	0	14,640	14,640	14,640	.00
Lodge Cleaning: 6 hours/week * 52 weeks * 15/hr = \$4,680									
Park Maintenance Off Season: 4 hours/week * \$15/hr * 40 weeks = \$1200 = \$2,400									
Park Maintenance In Season: 6 hrs/day * 7 days * 12 weeks * \$15/hr = \$7,560									
224-5203-51060 FICA	3,898	3,150	3,150	1,307	3,150	4,000	4,000	850	26.98
224-5203-52100 TRAINING	0	0	0	0	0	4,500	4,500	4,500	.00
224-5203-52130 SERVICE CONTR	17,779	16,000	16,000	12,904	16,000	17,500	17,500	1,500	9.38
Port O Johns \$4,000									
Trash \$9,000									
Water Testing \$1,000									
Plumbing \$2,000									
Mechanical Maintenance \$1,000									
Swiss \$500									
224-5203-52140 EQUIPMENT REP	0	500	500	1,148	500	2,500	2,500	2,000	400.00
224-5203-52160 BUILDING REPA	2,316	15,350	15,350	1,136	15,350	7,500	7,500	(7,850)	(51.14)
224-5203-52240 MISCELLANEOUS	166	300	300	0	300	1,000	1,000	700	233.33
Digiquatics scheduler									
Parkzapp = playground inspection									
224-5203-53070 CUSTODIAL SUP	2,071	2,000	2,000	1,100	2,000	2,500	2,500	500	25.00
224-5203-53090 CLOTHING SAFE	0	0	0	0	0	1,000	1,000	1,000	.00
Gate Keeper Equipment - shirts and supplies 50%									
224-5203-55020 ELECTRIC	5,830	7,500	7,500	6,255	7,500	2,300	2,300	(5,200)	(69.33)
Community Center electric reclassified to 5218 and 5221.									
224-5203-55030 HEATING FUEL	4,710	6,000	6,000	4,000	6,000	0	0	(6,000)	(100.0)
Community Center heat reclassified to 5218 and 5221.									
224-5203-55050 SEWER	1,875	1,775	1,775	1,931	1,775	2,500	2,500	725	40.85
224-5203-58420 MAJOR MAINTEN	1,630	0	0	0	0	4,000	4,000	4,000	.00
Total Expenditur	91,231	95,575	95,575	55,652	95,575	105,290	105,290	9,715	10.16

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
Revenue									
224-5203-40421 USER FEES COL	47,793	30,000	30,000	13,691	30,000	28,500	28,500	(1,500)	(5.00)
Total in 2021:									
Weekend \$19,350									
Weekday: \$8,895									
Weekend: 774 cars									
Weekday: 593									
224-5203-40422 RENTAL INCOME	15,763	20,000	20,000	21,203	20,000	12,000	12,000	(8,000)	(40.00)
Removed EO Smith and UCONN rentals									
\$9,800/12 months = \$1,000/month/\$45hr = 22 rental hours per month									
224-5203-40424 BOATHOUSE CON	0	0	0	0	0	10,200	10,200	10,200	.00
\$2,000 EO Smith									
\$3,200 UCONN Rec									
\$5,000 UCONN Crew									
224-5203-40871 TRANSFER FROM	15,000	15,000	15,000	15,000	15,000	30,000	30,000	15,000	100.00
GF contribution to fund lifeguards and maintenance costs at Patriots Park.									
Total Revenue	78,556	65,000	65,000	49,894	65,000	80,700	80,700	15,700	24.15

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5204 CAMP CREASER									
Expenditures									
224-5204-52130 SERVICE CONTR \$250/month Port o John * 7 months	1,880	650	650	1,168	650	1,800	1,800	1,150	176.92
224-5204-52160 BUILDING REPA	930	2,000	2,000	0	2,000	1,000	1,000	(1,000)	(50.00)
224-5204-55020 ELECTRIC	1,223	1,000	1,000	1,000	1,000	1,300	1,300	300	30.00
Total Expenditur	4,033	3,650	3,650	2,168	3,650	4,100	4,100	450	12.33
Revenue									
224-5204-40421 USER FEES COL Pavilion Rental \$100/rental * 12	0	0	0	0	0	1,200	1,200	1,200	.00
224-5204-40424 COMMUNITY GAR 21 plots * \$25/plot	0	0	0	0	0	600	600	600	.00
224-5204-40871 TRANSFER FROM General fund contribution to fund building maintenance and electrical costs at Creaser Park.	0	0	0	0	0	2,300	2,300	2,300	.00
Total Revenue	0	0	0	0	0	4,100	4,100	4,100	.00

5205 MILLBROOK PLACE

Expenditures									
224-5205-51043 CLEANING & MA \$50/week cleaning	0	0	0	0	0	2,600	2,600	2,600	.00
224-5205-51060 FICA	0	0	0	0	0	200	200	200	.00
224-5205-51860 EXPENDITURES Tables/chair replacement Cleaning supplies	375	6,000	6,000	0	6,000	2,000	2,000	(4,000)	(66.67)
224-5205-52140 EQUIPMENT REP	114	1,750	1,750	0	1,750	0	0	(1,750)	(100.00)
224-5205-52160 BUILDING REPA Elavator, painting, heater, HVAC	935	0	0	299	0	2,400	2,400	2,400	.00
224-5205-53150 BUILDING SUPP Internet	1,279	500	500	1,600	500	1,400	1,400	900	180.00
224-5205-55020 ELECTRIC	3,146	2,200	2,200	3,172	2,200	1,400	1,400	(800)	(36.36)
Total Expenditur	5,849	10,450	10,450	5,071	10,450	10,000	10,000	(450)	(4.31)
Revenue									
224-5205-40422 RENTAL INCOME 155 rental hours * \$45/hour 13 hrs of rental/month = \$583 revenue/month	5,385	6,000	6,000	2,796	6,000	7,200	7,200	1,200	20.00
224-5205-40871 TRANSFER FROM General fund transfer to fund internet and electrical costs at Millbrook.	0	0	0	0	0	2,800	2,800	2,800	.00
Total Revenue	5,385	6,000	6,000	2,796	6,000	10,000	10,000	4,000	66.67

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5206 LAIDLAW PARK									
Expenditures									
224-5206-51860 EXPENDITURES	0	0	0	0	0	750	750	750	.00
Port O John \$150/month * 5 months April, May, June, July, August									
224-5206-52160 BUILDING REPA	0	0	0	0	0	550	550	550	.00
224-5206-55020 ELECTRIC	0	0	0	0	0	600	600	600	.00
Total Expenditur	0	0	0	0	0	1,900	1,900	1,900	.00
Revenue									
224-5206-40422 RENTAL INCOME	0	0	0	0	0	1,300	1,300	1,300	.00
\$500 Field Rental 8 Pavilion rentals @ \$100 each									
224-5206-40871 TRANSFER FROM	0	0	0	0	0	600	600	600	.00
General Fund transfer to fund electrical costs at Laidlaw Park.									
Total Revenue	0	0	0	0	0	1,900	1,900	1,900	.00

5207 MILLER RICHARDSON									
Expenditures									
224-5207-51860 EXPENDITURES	0	0	0	0	0	1,000	1,000	1,000	.00
Winterization									
224-5207-52160 BUILDING REPA	0	0	0	0	0	500	500	500	.00
224-5207-55020 ELECTRIC	0	0	0	0	0	1,200	1,200	1,200	.00
Total Expenditur	0	0	0	0	0	2,700	2,700	2,700	.00
Revenue									
224-5207-40871 TRANSFER FROM	0	0	0	0	0	2,700	2,700	2,700	.00
General fund transfer to fund electrical costs at Miller Richardson.									
Total Revenue	0	0	0	0	0	2,700	2,700	2,700	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

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Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5210 PARKS & REC OPERAT									
Expenditures									
224-5210-51010 REGULAR FULL 1/3 Recreation Supervisor	0	0	0	0	0	18,500	18,500	18,500	.00
224-5210-51020 PART TIME Office Staff - \$15/hour *6hrs/week *36 week \$15/hour *25 hrs *14 weeks (summer)	0	0	0	0	0	8,490	8,490	8,490	.00
224-5210-51060 FICA	0	0	0	0	0	2,065	2,065	2,065	.00
224-5210-52040 LICENSES/SUPP	0	0	0	0	0	1,400	1,400	1,400	.00
224-5210-52100 TRAINING \$600 per staff member NRPA & CRPA memberships & Training	0	0	0	0	0	1,200	1,200	1,200	.00
224-5210-52130 SERVICE CONTR \$5000 CivicRec \$7000 Credit Cards	0	0	0	0	0	12,000	12,000	12,000	.00
224-5210-52180 PRINTING 06238 Newsletter Canva	0	0	0	0	0	3,600	3,600	3,600	.00
224-5210-52240 MISCELLANEOUS	0	0	0	0	0	500	500	500	.00
Total Expenditur	0	0	0	0	0	47,755	47,755	47,755	.00
Revenue									
224-5210-40623 CREDIT CARD F	0	0	0	0	0	7,000	7,000	7,000	.00
224-5210-40862 (CONTRIBUTION Projected increase to Fund Balance of \$7,180 To fund future capital projects	0	0	0	0	0	7,180	7,180	7,180	.00
224-5210-40871 TRANSFER FROM General fund transfer to fund 1/3 Recreation Supervisor (\$18,500), Professional Affiliations (\$1,200) and Printing/Advertisement (\$3,600).	0	0	0	0	0	23,300	23,300	23,300	.00
Total Revenue	0	0	0	0	0	37,480	37,480	37,480	.00

5211 SWIMMING LESSONS

Expenditures

224-5211-51020 PART TIME 2 lesson/day 5 days/week = 10 hrs/week * 8 weeks *\$25/hr = \$2,000 plus training hrs	0	0	0	0	0	2,200	2,200	2,200	.00
224-5211-51060 FICA	0	0	0	0	0	160	160	160	.00
224-5211-51860 EXPENDITURES	0	0	0	0	0	500	500	500	.00
Total Expenditur	0	0	0	0	0	2,860	2,860	2,860	.00
Revenue									
224-5211-40803 SWIM LESSON F 6 classes * 2 sessions - 12 classes * 6 participants = 72 * \$80 class	0	0	0	0	0	5,760	5,760	5,760	.00
Total Revenue	0	0	0	0	0	5,760	5,760	5,760	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

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Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5212 YOUTH PROGRAMS									
Expenditures									
224-5212-51020 PART TIME	0	0	0	0	0	5,600	5,600	5,600	.00
224-5212-51060 FICA	0	0	0	0	0	430	430	430	.00
224-5212-51860 EXPENDITURES	0	0	0	0	0	3,000	3,000	3,000	.00
Total Expenditur	0	0	0	0	0	9,030	9,030	9,030	.00
Revenue									
224-5212-40817 PROGRAM FEE R	0	0	0	0	0	11,000	11,000	11,000	.00
Kids Night Out \$1,400									
Parent/Child Paint Night \$800									
Father/Daughter Dance \$3,900									
School Break Camp \$2,500									
Golf \$800									
Afterschool Enrichment \$1,520									
Total Revenue	0	0	0	0	0	11,000	11,000	11,000	.00
5213 TRIPS									
Expenditures									
224-5213-51860 EXPENDITURES	0	0	0	0	0	1,800	1,800	1,800	.00
Total Expenditur	0	0	0	0	0	1,800	1,800	1,800	.00
Revenue									
224-5213-40817 PROGRAM FEE R	0	0	0	0	0	2,000	2,000	2,000	.00
4 Trips									
\$500/Trip									
\$50/person = 10 people									
Total Revenue	0	0	0	0	0	2,000	2,000	2,000	.00
5214 WELLNESS									
Expenditures									
224-5214-51860 EXPENDITURES	0	0	0	0	0	9,000	9,000	9,000	.00
Total Expenditur	0	0	0	0	0	9,000	9,000	9,000	.00
Revenue									
224-5214-40817 PROGRAM FEE R	0	0	0	0	0	15,000	15,000	15,000	.00
Thi Chi									
Yoga									
Simply Fit									
Total Revenue	0	0	0	0	0	15,000	15,000	15,000	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5215 COMMUNITY EVENTS									
Expenditures									
224-5215-51020 PART TIME \$15/hour *40 hours = 8 hours per event - prep and attendance	0	0	0	0	0	600	600	600	.00
224-5215-51060 FICA	0	0	0	0	0	50	50	50	.00
224-5215-51860 EXPENDITURES Christmas in the Village \$100 Halloween \$300 Summer Concert \$600 Arts on Main \$300 Vet Day Race \$100	0	0	0	0	0	1,400	1,400	1,400	.00
Total Expenditur	0	0	0	0	0	2,050	2,050	2,050	.00
Revenue									
224-5215-40429 DONATIONS	0	0	0	0	0	150	150	150	.00
224-5215-40871 TRANSFER FROM General fund transfer to fund community events: Christmas in the Village, Halloween on Main, Arts on Main, Summer Concert, Vet Day Race, Scarecrow contest, and Holiday Light Tour.	0	0	0	0	0	1,900	1,900	1,900	.00
Total Revenue	0	0	0	0	0	2,050	2,050	2,050	.00
5216 ADULT PROGRAMS									
Expenditures									
224-5216-51860 EXPENDITURES	0	0	0	0	0	3,500	3,500	3,500	.00
Total Expenditur	0	0	0	0	0	3,500	3,500	3,500	.00
Revenue									
224-5216-40817 PROGRAM FEE R Paint Night \$1,000 Basketball \$1,800 Golf \$1,200 Soccer \$1,080 CPR \$1,200 Tag Sale \$1,250	0	0	0	0	0	7,500	7,500	7,500	.00
Total Revenue	0	0	0	0	0	7,500	7,500	7,500	.00
5217 SPECIALTY CAMPTS									
Expenditures									
224-5217-51860 EXPENDITURES	0	0	0	0	0	11,500	11,500	11,500	.00
Total Expenditur	0	0	0	0	0	11,500	11,500	11,500	.00
Revenue									
224-5217-40817 PROGRAM FEE R \$4,000 Art Camp \$2,000 Tech Camp \$8,000 Sports Previously in Programs/Operations	0	0	0	0	0	14,000	14,000	14,000	.00
Total Revenue	0	0	0	0	0	14,000	14,000	14,000	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5218 SUMMER CAMP									
Expenditures									
224-5218-51010 REGULAR FULL 1/3 Recreation Supervisor	0	0	0	0	0	18,500	18,500	18,500	.00
224-5218-51020 PART TIME	0	0	0	0	0	65,000	65,000	65,000	.00
224-5218-51030 OVERTIME	0	0	0	0	0	500	500	500	.00
224-5218-51060 FICA	0	0	0	0	0	6,430	6,430	6,430	.00
224-5218-52100 TRAINING	0	0	0	0	0	1,000	1,000	1,000	.00
224-5218-52200 EQUIPMENT REN	0	0	0	0	0	1,000	1,000	1,000	.00
224-5218-53090 CLOTHING SAFE	0	0	0	0	0	3,200	3,200	3,200	.00
224-5218-53225 PROGRAM COSTS	0	0	0	0	0	2,500	2,500	2,500	.00
224-5218-55020 ELECTRIC	0	0	0	0	0	3,000	3,000	3,000	.00
224-5218-55030 HEATING FUEL	0	0	0	0	0	2,300	2,300	2,300	.00
Reclassified out of 5203 and split with After School.									
224-5218-58420 MAJOR MAINTEN	0	0	0	0	0	2,500	2,500	2,500	.00
Total Expenditur	0	0	0	0	0	105,930	105,930	105,930	.00
Revenue									
224-5218-40808 CITS \$125/week * 6 kids/week *8 weeks	0	0	0	0	0	6,000	6,000	6,000	.00
224-5218-40809 BEFORE/AFTER	0	0	0	0	0	9,900	9,900	9,900	.00
224-5218-40810 SUMMER CAMP F \$210/week * 60 kids /week * 8 weeks = \$100,800	0	0	0	0	0	100,800	100,800	100,800	.00
Total Revenue	0	0	0	0	0	116,700	116,700	116,700	.00
5219 FIRE WORKS									
Expenditures									
224-5219-51860 EXPENDITURES	0	0	0	0	0	12,000	12,000	12,000	.00
Total Expenditur	0	0	0	0	0	12,000	12,000	12,000	.00
Revenue									
224-5219-40820 FIRST NIGHT/F Coventry Cares Donation	0	0	0	0	0	12,000	12,000	12,000	.00
Total Revenue	0	0	0	0	0	12,000	12,000	12,000	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5220 BASKETBALL									
Expenditures									
224-5220-51020 PART TIME Gym Supervisor 50 hours/season * \$16/hr = \$800	0	0	0	0	0	800	800	800	.00
224-5220-51060 FICA	0	0	0	0	0	60	60	60	.00
224-5220-51860 EXPENDITURES	0	0	0	0	0	21,000	21,000	21,000	.00
Total Expenditur	0	0	0	0	0	21,860	21,860	21,860	.00
Revenue									
224-5220-40817 PROGRAM FEE R	0	0	0	0	0	29,000	29,000	29,000	.00
Total Revenue	0	0	0	0	0	29,000	29,000	29,000	.00

5221 AFTER SCHOOL									
Expenditures									
224-5221-51010 REGULAR FULL 1/3 Recreation Supervisor Salary	0	0	0	0	0	18,500	18,500	18,500	.00
224-5221-51020 PART TIME	0	0	0	0	0	33,000	33,000	33,000	.00
224-5221-51060 FICA	0	0	0	0	0	3,865	3,865	3,865	.00
224-5221-51860 EXPENDITURES	0	0	0	0	0	4,500	4,500	4,500	.00
224-5221-52160 BUILDING REPA	0	0	0	0	0	3,000	3,000	3,000	.00
224-5221-55020 ELECTRIC	0	0	0	0	0	2,300	2,300	2,300	.00
224-5221-55030 HEATING FUEL	0	0	0	0	0	5,000	5,000	5,000	.00
Total Expenditur	0	0	0	0	0	70,165	70,165	70,165	.00
Revenue									
224-5221-40421 USER FEES COL \$295/month * 25 kids * 9.5 months	0	0	0	0	0	70,070	70,070	70,070	.00
224-5221-40441 MORNING CARE \$90/month * 15 kids *9.5 months	0	0	0	0	0	12,830	12,830	12,830	.00
Total Revenue	0	0	0	0	0	82,900	82,900	82,900	.00

5. Emergency Services

PROGRAM DESCRIPTION

This program covers 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 an average of 921 calls annually (3-year average).

There are currently two ambulances and four fast response vehicles used by medical responders. The members providing medical care 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 more than 70% of the total call volume. We average 2.7 calls a day; or one call every 10 hours. The Town has contracted personnel for coverage 24 hours a day, 7 days a week. Volunteer members cover second calls, and calls requiring 2 ambulances such as motor vehicle accidents.

Revenue recovery covers most of the operational costs but not all. The program still needs support to balance the budget. The town has taken steps to increase the revenue recovery process with the hopes of being 100% self-sufficient, however at this time the fund needs additional support to remain solvent.

Ambulances are on an 8 year replacement schedule, offset every four years. Funds are reserved annually in the operating budget to cover this cost every four year.

Historic Fund Balances

	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>
Fund Balance	\$ 59,053	\$ 72,444	\$ 52,069	\$ 54,368
Change in Fund Balance	13,730	13,391	(20,375)	2,299

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
2204 AMBULANCE-PARAMEDI									
250-2204-40601 INVESTMENT IN	124	3,000	3,000	0	1,000	1,000	1,000	(2,000)	(66.67)
250-2204-40624 GENERAL FUND	55,000	150,000	150,000	150,000	150,000	150,000	500,000	350,000	233.33
250-2204-40805 AMBULANCE REV	381,507	400,000	400,000	265,368	380,000	400,000	400,000	0	.00
250-2204-40874 TRANSFER FROM	0	261,590	261,590	0	269,290	323,310	(26,690)	(288,280)	(110.2)
Total 2204 AMBULANCE-PA	436,631	814,590	814,590	415,368	800,290	874,310	874,310	59,720	7.33
*** Grand Total ***	436,631	814,590	814,590	415,368	800,290	874,310	874,310	59,720	7.33

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
2204 AMBULANCE-PARAMEDI									
250-2204-51010 REGULAR FULL 50% Fire EMS Director Assumes 2.25% increase.	41,216	44,000	44,000	27,704	44,000	45,000	45,000	1,000	2.27
250-2204-51040 OFFICER STIPE Increase \$26k for Deputy Stipends (50% Chief, 1.5 Deputies, 50% 2 Battilion Chiefs, 1.5 Captains, 3 Lieutants, 1 Training Officer)	0	26,000	26,000	23,500	23,500	26,000	26,000	0	.00
250-2204-51064 FICA - NC	3,646	8,350	8,350	9,897	5,600	5,740	5,740	(2,610)	(31.26)
250-2204-52050 INSURANCE	13,655	15,780	15,780	14,699	15,780	15,780	15,780	0	.00
250-2204-52070 OTHER PROFESS Physicals	3,764	4,000	4,000	4,000	4,000	4,000	4,000	0	.00
250-2204-52080 PROFESSIONAL	0	800	800	0	800	800	800	0	.00
250-2204-52090 TRAVEL MEETIN Ambulance Stipend Decrease \$36k due to 24/7 Vintech Services Officer Stipends in 2204-51040	6,440	42,000	42,000	2,745	4,500	6,000	6,000	(36,000)	(85.71)
250-2204-52100 TRAINING	3,618	9,000	9,000	4,214	7,000	9,000	9,000	0	.00
250-2204-52110 POSTAGE	0	500	500	0	0	500	500	0	.00
250-2204-52130 SERVICE CONTR Vintech \$520,500 Comstar \$18,000 ASM \$57,000 Windham Hospital \$38,400 Verizon Wireless \$240 EMS Charts \$1,000	569,689	603,310	603,310	607,600	618,610	635,140	635,140	31,830	5.28
250-2204-52140 EQUIPMENT REP	24,079	15,000	15,000	17,119	15,000	15,000	15,000	0	.00
250-2204-52150 RADIO AND ALA	1,000	1,000	1,000	0	1,000	1,000	1,000	0	.00
250-2204-52350 EQUIPMENT	1,100	5,000	5,000	7,903	10,000	5,000	5,000	0	.00
250-2204-53010 OFFICE SUPPLI	196	500	500	299	500	500	500	0	.00
250-2204-53020 OFFICE EQUIPM	1,953	2,000	2,000	5,400	5,400	2,000	2,000	0	.00
250-2204-53040 GASOLINE	1,540	1,000	1,000	1,409	2,000	1,500	1,500	500	50.00
250-2204-53050 DIESEL FUEL	8,140	5,500	5,500	4,100	5,500	8,000	8,000	2,500	45.45
250-2204-53070 CUSTODIAL SUP	0	300	300	0	300	300	300	0	.00
250-2204-53075 FIRST AID SUP	18,259	18,000	18,000	19,650	18,000	18,000	18,000	0	.00
250-2204-53090 CLOTHING SAFE	3,065	3,500	3,500	1,000	3,500	3,500	3,500	0	.00
250-2204-53300 PUBLIC RELATI Add \$4k for Gala (50% EMS funded, 50% GF funded) \$250 operational cost	18,254	4,250	4,250	10,173	10,500	4,250	4,250	0	.00
250-2204-53620 AMBULANCE SUP	0	2,500	2,500	728	2,500	2,500	2,500	0	.00
250-2204-53640 LAUNDRY	2,460	2,300	2,300	2,300	2,300	2,300	2,300	0	.00
250-2204-58704 AMBULANCE Ambulance reserve for future ambulance replacement.	0	0	0	0	0	62,500	62,500	62,500	.00
Total 2204 AMBULANCE-PA	722,074	814,590	814,590	764,440	800,290	874,310	874,310	59,720	7.33

6. 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

Goals for the Committee for the upcoming fiscal year include: Explore operational alternatives to host the Market during the time of the pandemic while managing it to fulfill the mission to support agriculture, small business, community groups, culture, arts, food and health education; develop new and expanded programming and themes to continue to evolve the Market and maintain its relevance in the regional economy and market while respecting the requirements of the pandemic; 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; strengthen the relationship with CT Landmarks and its new Executive Director.

Historic Fund Balances

	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>
Fund Balance	\$ 255,584	\$ 281,954	\$ 130,400	\$(185,884)
Change in Fund Balance	(146,276)	26,370	(151,554)	(316,284)

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5507 FARMERS MARKET									
234-5507-40429 FRIENDS OF TH "Friends of the market" program	5,700	8,000	8,000	1,380	7,500	8,000	8,000	0	.00
234-5507-40562 VENDOR FEES Vendor Fees	30,121	56,000	56,000	10,445	40,000	56,000	56,000	0	.00
234-5507-40802 SPONSORSHIPS Donations and sponsorships	4,715	5,000	5,000	55	5,000	5,000	5,000	0	.00
234-5507-40925 SALE OF GOODS This line item is relative to the sale of tasting glasses for the alcohol related events.	0	7,000	7,000	0	0	7,000	7,000	0	.00
Total 5507 FARMERS MARK	40,536	76,000	76,000	11,880	52,500	76,000	76,000	0	.00
*** Grand Total ***	40,536	76,000	76,000	11,880	52,500	76,000	76,000	0	.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Budget	2022 Actual YTD	2022 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5507 FARMERS MARKET									
234-5507-51020 PART TIME Market Master.	11,490	25,000	25,000	8,109	16,000	25,000	25,000	0	.00
234-5507-52250 LEASE PAYMENT This line item is for the lease payment to CT Landmarks.	3,300	3,500	3,500	0	3,500	3,500	3,500	0	.00
234-5507-53225 PROGRAM COSTS	23,210	47,500	47,500	13,621	33,000	47,500	47,500	0	.00
Total 5507 FARMERS MARK	38,000	76,000	76,000	21,730	52,500	76,000	76,000	0	.00
*** Grand Total ***	38,000	76,000	76,000	21,730	52,500	76,000	76,000	0	.00

FUND BALANCE ANALYSIS
As of June 30, 2021

GAAP Basis

Unassigned Fund Balance (6/30/2020)	\$ 5,685,780
Supplemental Appropriations	(349,100)
Revenues over Budget	571,880
Unexpended Appropriations	156,053
Release of restriction/assignment	(149,383)
6/30/21 Unassigned Fund Balance	5,915,230
Recommended Use of Reserve for FY 21/22	<u>200,000</u>
July 1, 2021 Unassigned Fund Balance	<u><u>\$ 5,715,230</u></u>

Note: The Town's Fiscal Management Policy established a goal of a minimum of 15% of budget appropriation. Based on the fiscal year 2020-2021 GAAP based expenditures, this calculates as $0.15 \times \$44,938,327 = \$6,740,736$. Based on the unassigned fund balance as of July 1, 2021 above, the Town expects to be at 12.72%. Current best policy recommendations in the industry recommend a fund balance of 16.7%. The Town Council adopted policy set a goal of 15%. An appropriation of fund balance in the amount of \$100,000 is included in the budget. This is the phase out of the COVID pandemic financial plan.

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY

10 Personal Services

Wages & Salaries: Payroll costs for employees.

51000 Salary And Wages
51010 Regular Full Time
51020 Part Time
51030 Overtime
51040 Temporary
51090 Other

Employee Benefits: Fringe benefit costs for employees.

51060 Fica
51070 Pension
51100 Longevity
51110 Differential
51711 Health Ins General Admin
51712 Health Ins Public Safety
51713 Health Ins Public Works
51714 Health Ins Human Services
51715 Health Ins Civic & Cultural
51720 Life Insurance
52290 Worker's Compensation

20 Contractual

Professional Services: Cost of outside professional services.

52010 Architects And Engineering
52030 Legal
52040 Licenses/Support-Data Processing
52050 Insurance
52060 Indexing Recording
52070 Other Professional Services
52280 Audit

"Employee Development: Professional Association dues, local, regional and national meetings including transportation, lodging, meals and other training expenses such as conference registration fees, seminars and in-house courses."

52080 Professional Affiliation
52090 Travel Meetings Mileage
52100 Training
52220 Meals

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

20 Contractual (Continued)

Postage Cost of all postage fees and permits.

52110 Postage

Equipment Operation and Maintenance: Cost of services required for operating and monitoring town-owned equipment.

52130 Service Contracts
52140 Equipment Repairs
52150 Radio And Alarm Repairs
52160 Building Repairs/maintenance

"Notices of Public hearings, referendums, invitations to bid, job announcements and other legal notices"

52170 Advertising

Printing & Duplicating

52180 Printing
52190 Copiers

Rental: Fees paid for use of equipment.

52200 Equipment Rental

Sundry: Grants and contributions to affiliated associations, regional agencies and miscellaneous obligations.

52210 General Assistance
52240 Miscellaneous
52250 Grants And Contributions
52260 Negotiated Union Contract
52270 Other Services

30 Commodities (Materials & Supplies)

"Office Products: Costs of materials and supplies, other than those used for operation and maintenance. Usually consumable supplies and items such as staples, tape dispensers, and other office items."

53010 Office Supplies
53020 Office Equipment
53030 Microfilm Photo Supplies

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

30 Commodities (Materials & Supplies) (Continued)

"Vehicle Fuel, Lubricants"

53040 Gasoline
53050 Diesel Fuel
53060 Motor Oil Lubricants

"Janitorial, Paper Goods: Cleaning goods, bathroom supplies, lamps, and paper."

53070 Custodial Supplies
53080 Paper Goods

"Clothing - Safety Equipment: All safety equipment, clothing, first aid kits and other loss control items."

53090 Clothing Safety Equipment

"Repair Parts: Replacement materials and supplies for town office equipment, cars and trucks."

53100 Auto Parts
53110 Truck Parts
53120 Equipment Parts
53240 Tires

Materials and Supplies: Cost of materials and supplies for the repair and maintenance of town-owned facilities and roads.

53130 Welding Supplies
53140 Hand Tools
53150 Building Supplies
53160 Cement Sand Salt Gravel
53170 Ground Supplies
53180 Street Cleaning Supplies
53190 Police Equipment Supplies
53200 Traffic Control Signs
53210 Other Purchased
53280 Asphalt/hot & Cold Patch

"Books, Periodicals, Software: Acquisition of technical books, computer software, newspaper subscriptions, special reports and other publications."

53220 Subscriptions Books

Internal Transfers: Allows inter-fund transfers.

53230 Transfers

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

30 Commodities (Materials & Supplies) (Continued)

Public Relations: Special events and informational newsletters.

53300 Public Relations

40 Capital Outlay (Cost of capital purchases such as furniture, equipment, and pre-manufactured facilities.)

54010 Improvements Not Building
54020 Office Furniture & Equipment
54030 Automobile
54040 Trucks
54050 Other Equipment
54070 Telephone Systems
54080 Computer And Data Systems
54090 Radio/communications Costs
54100 Improvement Buildings

50 Utilities

55010 Telephone
55020 Electric
55030 Heating Fuel
55040 Water
55050 Sewer

**Town of Coventry
Town Manager Recommended
Summary by Object**

Budget Fiscal Year: 2023 to 2023

	2021	2022	2022	2022	2022	Town Manager	Mgr/Bud Inc/Dec	%
	Actual	Base Budget	Budget	Actual YTD	Est. Actual			
51000 SALARY AND WAGES	324,651	344,000	344,000	79,997	344,000	369,700	364,825	20,825 6.05%
51010 REGULAR FULL TIME	4,391,752	4,582,348	4,582,348	2,942,180	4,546,475	4,968,045	4,913,665	331,317 7.23%
51020 PART TIME	129,906	184,580	184,580	106,845	176,200	191,580	173,680	-10,900 -5.91%
51030 OVERTIME	286,215	245,381	245,381	229,250	260,616	281,766	251,816	6,435 2.62%
51040 TEMPORARY	27,977	50,680	50,680	41,147	49,924	57,860	57,860	7,180 14.17%
51043 CLEANING & MAINTENANCE	0	0	0	0	0	37,400	37,400	37,400 #DIV/0!
51059 PAYROLL TAXES & INSURANCE	28,210	31,600	31,600	6,672	31,600	32,100	32,100	500 1.58%
51063 FICA - GA	85,735	94,600	94,600	61,474	94,600	100,100	100,100	5,500 5.81%
51064 FICA - PS	162,456	155,620	155,620	101,159	155,620	159,760	159,760	4,140 2.66%
51065 FICA - PW	118,561	138,000	138,000	94,901	138,000	149,000	149,000	11,000 7.97%
51066 FICA - HUMAN SVCS	18,778	20,000	20,000	13,487	20,000	39,700	39,700	19,700 98.50%
51067 FICA - CIVIC/CULTURAL	4,984	12,500	12,500	4,204	12,500	14,900	14,900	2,400 19.20%
51070 PENSION	48,500	45,000	45,000	45,000	45,000	45,000	45,000	0 0.00%
51071 PENSION - GA	118,364	115,500	115,500	121,955	115,500	113,200	136,380	20,880 18.08%
51072 PENSION - PS	290,500	275,000	275,000	230,581	275,000	227,700	267,000	-8,000 -2.91%
51073 PENSION - PW	126,356	185,500	185,500	147,464	185,500	156,600	190,000	4,500 2.43%
51074 PENSION - HS	24,857	14,300	14,300	28,237	14,300	25,300	31,650	17,350 121.33%
51075 PENSION - CC	15,219	16,000	16,000	15,279	16,000	12,900	15,850	-150 -0.94%
51090 OTHER	84,143	89,505	89,505	46,480	79,505	92,490	89,630	125 0.14%
51100 LONGEVITY	50,900	51,800	51,800	50,600	52,300	48,800	48,800	-3,000 -5.79%
51110 DIFFERENTIAL	5,754	5,322	5,322	3,637	5,322	6,322	6,322	1,000 18.79%
51121 FRINGE BENEFITS	30,000	40,000	40,000	6,567	40,000	50,000	45,000	5,000 12.50%
51711 HEALTH INS GENERAL ADMIN	266,942	285,500	285,500	162,284	285,500	245,300	245,300	-40,200 -14.08%
51712 HEALTH INS PUBLIC SAFETY	285,692	320,000	320,000	184,268	320,000	381,700	381,700	61,700 19.28%
51713 HEALTH INS PUBLIC WORKS	371,198	398,000	398,000	233,346	398,000	464,000	464,000	66,000 16.58%
51714 HEALTH INS HUMAN SERVICES	41,556	45,000	45,000	29,908	45,000	49,500	49,500	4,500 10.00%
51715 HEALTH INS CIVIC & CULTURAL	9,601	10,600	10,600	7,773	10,600	34,700	34,700	24,100 227.36%
51720 LIFE INSURANCE	5,227	6,000	6,000	5,300	6,000	6,000	6,000	0 0.00%
51999 REVENUE OFFSET	-1,413	-16,500	-16,500	7,336	-16,500	-13,500	-13,500	3,000 -18.18%
52010 ARCHITECTS AND ENGINEERING	17,687	15,000	15,000	12,210	15,000	15,000	16,000	1,000 6.67%
52020 FINANCE AND ACCOUNTING	6,851	6,750	6,750	1,350	6,750	6,900	6,900	150 2.22%
52030 LEGAL	99,154	85,000	85,000	71,700	90,000	90,000	90,000	5,000 5.88%
52040 LICENSES/SUPPORT-DATA PROCESS	166,400	160,660	160,660	156,605	164,693	178,770	178,770	18,110 11.27%
52050 INSURANCE	168,838	171,530	171,530	171,190	171,530	179,700	179,700	8,170 4.76%
52060 INDEXING RECORDING	29,465	24,010	24,010	14,978	24,010	25,330	25,330	1,320 5.50%
52070 OTHER PROFESSIONAL SERVICES	126,113	120,955	120,955	98,426	129,935	156,855	157,855	36,900 30.51%
52080 PROFESSIONAL AFFILIATION	29,045	34,607	34,607	34,299	37,407	37,314	37,314	2,707 7.82%
52090 TRAVEL MEETINGS MILEAGE	85,086	84,338	84,338	64,990	82,438	78,420	78,420	-5,918 -7.02%
52100 TRAINING	31,301	54,580	54,580	17,946	45,710	60,210	57,460	2,880 5.28%
52110 POSTAGE	31,583	23,885	23,885	24,847	25,885	25,885	25,885	2,000 8.37%
52130 SERVICE CONTRACTS	290,963	271,810	271,810	220,959	272,810	283,606	262,106	-9,704 -3.57%
52140 EQUIPMENT REPAIRS	85,632	72,780	72,780	60,380	70,780	77,980	76,580	3,800 5.22%
52150 RADIO AND ALARM REPAIRS	11,366	8,000	8,000	2,573	8,000	8,000	8,000	0 0.00%
52160 BUILDING REPAIRS/MAINTENANCE	79,082	61,500	61,500	40,743	59,000	62,950	62,950	1,450 2.36%
52170 ADVERTISING	11,181	14,300	14,300	7,065	13,110	13,800	13,750	-550 -3.85%
52180 PRINTING	26,132	26,100	26,100	9,343	26,400	27,200	26,650	550 2.11%
52190 COPIERS	4,543	4,300	4,300	4,131	5,600	8,600	8,600	4,300 100.00%
52200 EQUIPMENT RENTAL	250	1,400	1,400	250	1,400	3,900	3,900	2,500 178.57%
52220 MEALS	3,016	7,575	7,575	3,295	7,325	7,575	7,575	0 0.00%
52240 MISCELLANEOUS	1,401	3,550	3,550	237	3,550	3,550	3,550	0 0.00%
52250 GRANTS AND CONTRIBUTIONS	94,244	99,095	99,095	96,855	99,095	97,880	97,655	-1,440 -1.45%
52260 NEGOTIATED UNION CONTRACT	13,646	7,000	7,000	2,600	2,600	0	0	-7,000 -100.00%
52270 OTHER SERVICES	867	1,300	1,300	0	1,300	1,300	1,300	0 0.00%
52280 AUDIT	26,370	29,200	29,200	29,765	29,765	30,200	30,200	1,000 3.42%
52291 WORKER COMP - GA	20,000	21,000	21,000	18,000	21,000	21,630	21,630	630 3.00%
52292 WORKER COMP - PS	90,000	95,000	95,000	84,000	95,000	97,850	97,850	2,850 3.00%
52293 WORKER COMP - PW	76,000	80,000	80,000	76,000	80,000	82,400	82,400	2,400 3.00%
52294 WORKER COMP - HS	1,600	2,000	2,000	2,000	2,000	2,060	2,060	60 3.00%
52295 WORKER COMP - CC	3,550	6,000	6,000	6,000	6,000	6,180	6,180	180 3.00%
52840 VETERANS' PROGRAMS	1,243	1,500	1,500	500	1,500	1,500	1,500	0 0.00%
52869 FEES	4,075	4,075	4,075	4,075	4,075	4,075	4,075	0 0.00%
53010 OFFICE SUPPLIES	17,948	16,062	16,062	9,120	16,200	16,712	16,712	650 4.05%
53020 OFFICE EQUIPMENT	292	250	250	905	250	250	250	0 0.00%
53030 MICROFILM PHOTO SUPPLIES	1,472	1,100	1,100	550	1,100	1,100	1,100	0 0.00%
53040 GASOLINE	49,049	50,100	50,100	55,069	50,300	50,900	58,900	8,800 17.56%
53050 DIESEL FUEL	47,819	46,500	46,500	35,454	46,500	46,775	46,775	275 0.59%
53060 MOTOR OIL LUBRICANTS	6,028	6,550	6,550	6,250	6,550	6,800	6,800	250 3.82%
53070 CUSTODIAL SUPPLIES	4,288	6,750	6,750	5,900	6,750	6,750	6,750	0 0.00%
53080 PAPER GOODS	5,344	5,850	5,850	1,150	5,850	5,850	5,850	0 0.00%
53090 CLOTHING SAFETY EQUIPMENT	43,982	45,300	45,300	34,396	45,300	45,300	45,300	0 0.00%
53091 OSHA REQMTS	3,700	5,500	5,500	4,137	5,500	5,500	5,500	0 0.00%
53092 NFPA REQMTS	6,177	12,000	12,000	6,222	12,000	12,000	12,000	0 0.00%
53100 AUTO PARTS	16,297	18,550	18,550	13,186	19,500	18,550	18,100	-450 -2.43%

MIL RATE CALCULATION FOR FY 20/21

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

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

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

<u>FY</u>	
2021	98.88% (*2)
2020	98.71%
2019	<u>98.72%</u>
	98.80% (Collection Rate for FY 22-23)

The current Governor's budget calls for a cap on the motor vehicle mil rate of 29.90. With a motor vehicle grand list of 133,118,745 and the above collection rate, this should generate \$3,814,022 in revenue.

The value of a mil is calculated by multiplying the current real estate and personal property grand lists by the collection rate and dividing by 1000:

	October 1, 2020
	<u>Grand List</u>
RE	895,237,200
PP	<u>48,496,700</u>
	943,733,900
Collection Rate	<u>98.80%</u>
	932,385,500
One mil equals	932,385 (Total Grand List /1000)

Current Taxes needed	\$ 34,193,252
Motor vehicle taxes	<u>3,814,022</u>
Additional taxes needed	30,379,234
One mil	932,385
Mil Rate	32.58