

# Appendix

APPENDIX

Table of Contents

Special Revenue Funds..... A.2-A.13

Waste Water Treatment Plant Operations  
Solid Waste Management  
Self Supporting Recreation

Estimated Fund Balance Analysis..... A.14

Uniform Code of Accounts ..... A.15–A.18

Proposed Budget by Object.....A.19-A.20

Mil Rate Calculation for FY 14 ..... A.21

Grants.....A.22-A23

## **SPECIAL REVENUE FUNDS**

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

## 1. Waste Water Treatment Plant Operations

**Activity Scope:** This fund provides for the operation of the Waste Water Treatment Plant (WWTP) and municipal sewer collection system. The WWTP currently processes sewage from 863 properties. There are approximately 172 unconnected dwellings with sewers available. The WWTP is operating at about 75% capacity treating an average of 150,000 gallons per day.

**Commentary:** The WPCA is considering an increase in the annual sewer use rate to \$305 per EDU in fiscal year 2015

### Program Activities:

	FY 10/11	FY 11/12	FY 12/13
Sewer Connection Inspections	42	9	11
Emergency Call Outs	11	10	13
Length of Sewer	85,000 ft	85,000 ft	85,000 ft
Town Owned Grinder Pumps	50	50	50
Routine Maint	27	20	6
WWTP Capacity	200,000 gal/day	200,000 gal/day	200,000 gal/day
Average Daily Flow	145,750 gal/day	150,000 gal/day	165,000 gal/day
Sewer Lift/Pump Stations	2	2	2

### Three-Year Fund Balances

	2010-11	2011-12	2012-13
	Actual	Actual	Actual
Reserved Fund Balance	481,650	466,617	444,705
Undesignated Fund Balance	53,516	51,846	49,412
Change in Fund Balance	-60,096	-16,703	-24,346

### Revenues

User Fees	
1,144 * 305	\$348,920
Uncollectible – 10%	34,892
Late Payments	32,300
Interest Revenue	1,600
Inspections	1,000
Transfer to Reserve	26,385
Grand Total/Revenue	\$322,543

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013		2014		2014		2014		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Council	Inc/Dec	%	
223 SEWER OPERATING										
7501 SEWER USER OPERATI										
223-7501-51010 REGULAR FULL	93,440	97,372	73,269	97,372	102,545	102,116	102,116	4,744	4.87	
WPCA Technician										
Asst Collector of Revenue (25%)										
Tax Clerk (25%)										
Public Works Dir (15%)										
223-7501-51020 PART TIME	0	0	0	0	21,000	21,000	21,000	21,000	.00	
Manhole Inspections, GP Maint, Labor										
223-7501-51030 OVERTIME	2,776	3,000	2,364	3,000	3,000	3,000	3,000	0	.00	
Emergency Callouts; Grinder Pumps, Pump Stations, WWTP										
223-7501-51060 FICA	5,399	7,716	4,041	7,716	7,716	9,689	9,689	1,973	25.57	
223-7501-51100 LONGEVITY	0	500	500	500	600	600	600	100	20.00	
Contract Obligation										
223-7501-51110 DIFFERENTIAL	1,927	2,500	1,448	2,500	2,300	2,300	2,300	(200)	(8.00)	
DPW Union & Chief Operator										
223-7501-51710 BLUE CROSS/BL	15,219	19,478	11,671	19,478	19,478	19,478	19,478	0	.00	
223-7501-51720 LIFE INSURANC	97	100	81	100	100	100	100	0	.00	
223-7501-52030 LEGAL	2,722	3,000	2,000	3,000	3,000	3,000	3,000	0	.00	
223-7501-52070 OTHER PROFESS	12,521	16,250	17,579	16,250	17,650	17,650	17,650	1,400	8.62	
Dr. Kortmann, Phoenix Labs, Silva, Hytone Farm A/D Calibration, CorpCare										
223-7501-52080 PROFESSIONAL	65	160	40	160	220	220	220	60	37.50	
CAWPCA, CWFAA, LabACT										
223-7501-52090 TRAVEL MERTIN	0	100	0	100	100	100	100	0	.00	
If Staff Car Not Available										
223-7501-52100 TRAINING	540	1,000	290	1,000	1,000	1,000	1,000	0	.00	
NEIWPCC, ASRWVA, CAWPCA, CWFAA Mike & OIT										
223-7501-52130 SERVICE CONTR	45,152	43,050	43,509	43,050	34,310	36,660	36,660	(6,390)	(14.84)	
Sludge Hauling, Clarigester Cleaning, Trash, HVAC, Generators, Fire Alarms,										
223-7501-52140 EQUIPMENT REP	12,827	7,400	7,163	7,400	7,400	7,400	7,400	0	.00	
Blake Equip, Mechanical Pump Services, NEPV, United Concrete, Morris Controls										
223-7501-52150 RADIO AND ALA	0	500	0	500	500	500	500	0	.00	
Alarm Dialers; Pump Stations and WWTP										
223-7501-52170 ADVERTISING	181	2,000	1,634	2,000	1,000	1,000	1,000	(1,000)	(50.00)	

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013		2014		2014		2014		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Council	Inc/Dec	%	
223-7501-52180 PRINTING	0	600	0	600	600	600	600	600	0	.00
223-7501-52280 AUDIT Blum, Shapiro & Co.	1,030	1,090	1,060	1,090	1,100	1,100	1,100	1,100	10	.92
223-7501-53010 OFFICE SUPPLI Office/Printer Supplies for WWTP Data Logger print materials	250	500	544	500	500	500	500	500	0	.00
223-7501-53090 CLOTHING SAFE Gloves, Boots, Tyvek Suits, Eye protection, Misc. Safety Equip	650	1,000	729	1,000	1,000	1,000	1,000	1,000	0	.00
223-7501-53220 SUBSCRIPTIONS Sacramento Course, WWTP Reference Manuals	0	380	25	380	350	350	350	350	(30)	(7.89)
223-7501-54050 OTHER EQUIPME Tools, Plumbing Supplies, Parts, Lab Equipment	11,635	11,000	18,261	11,000	9,400	12,400	12,400	12,400	1,400	12.73
223-7501-55010 TELEPHONE	2,441	2,250	2,470	2,250	2,250	2,250	2,250	2,250	0	.00
223-7501-55020 ELECTRIC	24,369	28,000	27,000	28,000	28,000	28,000	28,000	28,000	0	.00
223-7501-55030 HEATING FUEL	18,092	18,430	18,000	18,430	18,430	18,430	18,430	18,430	0	.00
223-7501-57070 EQUIPMENT MAI	1,523	1,500	545	1,500	1,500	1,500	1,500	1,500	0	.00
223-7501-57080 PERMIT FEES	555	600	555	600	600	600	600	600	0	.00
223-7501-58420 MAJOR MAINTEN WWTP & Sewer Infrastructure	110,194	25,000	10,569	25,000	15,349	30,000	30,000	30,000	5,000	20.00
<b>Total 7501 SEWER USER O</b>	<b>363,605</b>	<b>294,476</b>	<b>245,347</b>	<b>294,476</b>	<b>300,998</b>	<b>322,543</b>	<b>322,543</b>	<b>322,543</b>	<b>28,067</b>	<b>9.53</b>
<b>7741 SINKING FUND</b>										
223-7741-52240 MISCELLANEOUS	0	20,000	0	20,000	20,000	0	0	0	(20,000)	(100.00)
<b>Total 7741 SINKING FUND</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(100.00)</b>
<b>Total 223 SEWER OPERATI</b>	<b>363,605</b>	<b>314,476</b>	<b>245,347</b>	<b>314,476</b>	<b>320,998</b>	<b>322,543</b>	<b>322,543</b>	<b>322,543</b>	<b>8,067</b>	<b>2.57</b>

## 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

	2010-11	2011-12	2012-13
Fund Balance	476557	437,514	461074
Change in Fund Balance	-77934	-39,043	23560

### Revenues

#### 218-7601 COVRRRA Assessments:

Tipper Barrel Revenue	
96 Gal (#1695 * \$250)	423,750
60 Gal (#1574 * \$200)	314,800
35 Gal (#1425 * \$170)	242,250
Multi-family additional	17,655
Prior Year Collections	36,000
Interest & Penalty	30,000
Uncollectible @ 9%	-88,272
Total 218-7601	976,183

#### 218-7602 Transfer Station:

Proceeds	22,500
Total 218-7602	22,500

#### 218-7603 Other Revenue

Investment Income	5,000
Transfer from reserves	107,562
Total 218-7603	112,562

Total Anticipated Revenue	1,111,245
Total Anticipated Expenditures	1,111,245

7601, 7602, 7603-COVRRRA

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the management of the Town's tipper barrel trash and recycling programs and serves as contact between the contractor providing services and the residents on problems and complaints. This department also staffs and manages the operations of the Residential Transfer Facility including arranging for the recycling/disposal of materials collected. The Department supports the Conservation Commission on recycling efforts, and completes and forwards required reports on solid waste and recycling to CT DEEP. All costs associated with solid waste and recycling are funded through the COVRRRA Special Revenue Account.

PROGRAM COMMENTARY

The long-term monitoring (11 years remaining) of the closed landfill and membership costs associated with the Town's participation in Mid-NEROC is funded by the COVRRRA Special Revenue Account. The per ton charge to dispose of solid waste at WWP in Willimantic, is \$61.50/ton, effective November 2012. Tipping fees for oversized waste disposal at the Willimantic Waste landfill is \$69.70/ton (including mattresses). Beginning in 07/08 COVRRRA recycles single stream. Electronics and tire recycling disposal was started in FY 2006/07. No increase in the COVRRRA annual billing is proposed.

PROGRAM ACTIVITY INDICATORS

	<u>FY08/09</u>	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>
Tax revenue	\$662,569	\$655,536	\$895,926	\$952,471	\$978,089
Curbside bulk (Tons)	209	248	164	147	150
Transfer Station Tonnage: Bulky	245	263	209	207	242
Metal	26	42	36	45	39
Leaves	84	116	49	29	64
Electronics (units to tons)	896	15 tons	20 tons	27 tons	33 tons
Freon (units)	62	137	160	209	145
Tires	111	105	175	60	70
Propane Tanks	155	128	110	219	124
Residential Curbside Collection (Tons)					
Single Stream	1,267	1,209	1,380	1,411	1,361
MSW		2,653	3,098	3,460	3,418

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013		2014		2014		2014		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Council	Inc/Dec	%	
<b>218 COVRRRA</b>										
7601 SOLID WASTE FEE CO										
218-7601-51010 REGULAR FULL	28,249	34,869	27,036	34,869	39,763	39,682	39,682	4,813	13.80	
218-7601-51030 OVERTIME	434	500	179	500	500	500	500	0	.00	
218-7601-51060 FICA	3,274	2,667	2,918	2,667	2,667	3,080	3,080	413	15.49	
218-7601-51710 BLUE CROSS/BL	6,994	11,200	11,279	11,200	11,200	11,200	11,200	0	.00	
218-7601-51720 LIFE INSURANC	97	100	81	100	100	100	100	0	.00	
218-7601-52010 ARCHITECTS AN	22,925	19,000	18,925	19,000	19,000	19,000	19,000	0	.00	
Current Contract expiring; 2 2 year extesions available w/ CPI Increase										
218-7601-52110 POSTAGE	0	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	3,871	5,000	335	5,000	5,000	5,000	5,000	0	.00	
218-7601-52250 GRANTS AND CO	7,433	8,500	8,000	8,500	8,500	8,500	8,500	0	.00	
218-7601-52280 AUDIT	2,700	1,390	2,742	1,390	1,390	1,390	1,390	0	.00	
218-7601-53010 OFFICE SUPPLI	1,500	300	375	300	300	300	300	0	.00	
218-7601-54050 OTHER EQUIPME	0	200	0	200	200	200	200	0	.00	
218-7601-55110 HAULER FEES	703,669	689,000	677,960	689,000	706,000	706,000	706,000	17,000	2.47	
218-7601-55130 DISPOSAL FEES	205,488	250,000	235,303	250,000	250,000	250,000	250,000	0	.00	
<b>Total 7601 SOLID WASTE</b>	<b>986,634</b>	<b>1,024,726</b>	<b>985,133</b>	<b>1,024,726</b>	<b>1,046,620</b>	<b>1,046,952</b>	<b>1,046,952</b>	<b>22,226</b>	<b>2.17</b>	
<b>7602 TRANSFER STATION C</b>										
218-7602-51020 PART TIME	17,508	20,000	14,325	20,000	20,293	20,293	20,293	293	1.47	
218-7602-51030 OVERTIME	593	500	556	500	500	600	600	100	20.00	
218-7602-51060 FICA	0	1,530	0	1,530	1,530	1,600	1,600	70	4.58	
218-7602-52080 PROFESSIONAL	0	125	0	125	125	125	125	0	.00	
218-7602-52130 SERVICE CONTR	910	850	840	850	875	875	875	25	2.94	
218-7602-52140 EQUIPMENT REP	325	300	865	300	700	700	700	400	133.33	
218-7602-52170 ADVERTISING	125	300	0	300	300	300	300	0	.00	
218-7602-52180 PRINTING	349	300	200	300	350	350	350	50	16.67	
218-7602-52270 OTHER SERVICE	1,115	150	750	150	750	750	750	600	400.00	
218-7602-53010 OFFICE SUPPLI	0	50	0	50	50	50	50	0	.00	
218-7602-53090 CLOTHING SAFE	311	150	378	150	750	750	750	600	400.00	
218-7602-53120 EQUIPMENT PAR	0	200	0	200	200	200	200	0	.00	
218-7602-55020 ELECTRIC	1,587	1,250	1,589	1,250	1,650	1,650	1,650	400	32.00	
218-7602-55100 MISCELLANEOUS	1,940	1,050	1,300	1,050	1,050	1,050	1,050	0	.00	
218-7602-55110 HAULER FEES	6,188	6,500	8,820	6,500	10,000	10,000	10,000	3,500	53.85	
218-7602-55130 DISPOSAL FEES	21,463	22,954	23,131	22,954	25,000	25,000	25,000	2,046	8.91	
<b>Total 7602 TRANSFER STA</b>	<b>52,414</b>	<b>56,209</b>	<b>52,754</b>	<b>56,209</b>	<b>64,123</b>	<b>64,293</b>	<b>64,293</b>	<b>8,084</b>	<b>14.38</b>	
<b>Total 218 COVRRRA</b>	<b>1,039,048</b>	<b>1,080,935</b>	<b>1,037,887</b>	<b>1,080,935</b>	<b>1,110,743</b>	<b>1,111,245</b>	<b>1,111,245</b>	<b>30,310</b>	<b>2.80</b>	

### 3. Fund 224 – Self Supporting Recreation

#### PROGRAM DESCRIPTION

The program includes all recreation programs, operation of two public beaches, swim lessons, summer camp, after school program, year-round recreation programs for all ages, operation and maintenance of facilities at 4 public parks, and a neighborhood playscape.

#### PROGRAM COMMENTARY

This fund combines all costs for recreation and related facility operations except for some administrative costs, including the salary of the Recreation Director, a subsidy towards lifeguard payroll and office administration. These costs are supported through program revenues, fees and rental of facilities. In addition, a subsidy for aquatics is received from the general fund.

#### **Three-Year Fund Balances**

	2010-11	2011-12	2012-13
Fund Balance 224	26,019	57,038	30,951
Change in Fund Balance	(23,613)	31,019	(26,087)

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013 Actual	2014 Base Budget	2014 Actual YTD	2014 Est. Actual	Dept Head	Town Manager	Council	Cou/Bud Inc/Dec	%
<b>224 RECREATION PROGRAMS</b>									
<b>5202 AQUATICS</b>									
224-5202-51010 REGULAR FULL	0	0	0	0	615	615	615	615	.00
224-5202-51040 LIFEGUARDS AT	15,523	22,000	13,590	22,000	22,000	22,000	22,000	0	.00
224-5202-51041 WSI AT LISICK	6,141	5,500	4,636	5,500	5,500	5,500	5,500	0	.00
224-5202-51042 GATEKEEPERS/M	3,800	5,750	4,079	5,750	5,750	5,750	5,750	0	.00
224-5202-51060 FICA	1,861	3,600	333	3,600	3,600	3,600	3,600	0	.00
224-5202-52100 TRAINING	385	500	677	500	500	500	500	0	.00
American Red Cross CPR/1st Aid, WSI & LG updates									
Swim Program certificates									
224-5202-52130 SERVICE CONTR	863	1,000	865	1,000	500	500	500	(500)	(50.00)
Septic Tank service \$250									
224-5202-52140 EQUIPMENT REP	451	250	0	250	250	250	250	0	.00
224-5202-52240 MISCELLANEOUS	378	0	400	0	0	0	0	0	.00
224-5202-52350 EQUIPMENT	614	500	306	500	500	500	500	0	.00
224-5202-53090 CLOTHING SAFE	934	500	185	500	800	800	800	300	60.00
Uniforms purchased every other year- this is the year to purchase									
<b>Total 5202 AQUATICS</b>	<b>30,950</b>	<b>39,600</b>	<b>25,071</b>	<b>39,600</b>	<b>40,015</b>	<b>40,015</b>	<b>40,015</b>	<b>415</b>	<b>1.05</b>
<b>5203 PARKS &amp; REC PATRIO</b>									
224-5203-51020 PART TIME	0	10,000	0	10,000	10,000	10,000	10,000	0	.00
224-5203-51030 OVERTIME	108	500	0	500	500	500	500	0	.00
224-5203-51040 LIFEGUARDS AT	17,280	22,000	12,359	22,000	22,000	22,000	22,000	0	.00
224-5203-51042 GATEKEEPERS/M	12,504	13,000	9,428	13,000	17,200	17,200	17,200	4,200	32.31
Weekend Security Officer @ Patriots Park									
8 hours/day x 32 days @ \$15.00/hr = \$3840									
" " " 2 holidays @ \$22.50/her = \$360									
224-5203-51060 FICA	2,835	1,150	4,125	1,150	803	803	803	(347)	(30.17)
For Security Officer									
224-5203-52130 SERVICE CONTR	7,121	7,525	12,536	7,525	9,445	9,445	9,445	1,920	25.52
NEW SERVICES AS OF LAST JULY 4									
PortaJohns \$220/month x 3 = 660									
Extra dumpster for summer season \$200/month x 3 = 600									
Cleaning Service @ \$200/month x 12 = 2400									
Other services include:									
Trash Removal									
Water testing									
HVAC									
Mats									
Pest Control									

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013		2014		2014		2014		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	Town Manager	Council	Inc/Dec	%	
224-5203-52140 EQUIPMENT REP	784	500	349	500	500	500	500	0	.00	
224-5203-52160 BUILDING REPA Winterize and open building plumbing for spring - Patriots Park, Creaser and Miller Richardson	6,631	3,000	6,777	3,000	5,000	5,000	5,000	2,000	66.67	
224-5203-52240 MISCELLANEOUS	350	200	525	200	200	200	200	0	.00	
224-5203-53070 CUSTODIAL SUP	3,896	3,000	3,683	3,000	2,500	2,500	2,500	(500)	(16.67)	
224-5203-55020 ELECTRIC	8,386	7,500	7,463	7,500	7,500	7,500	7,500	0	.00	
224-5203-55030 HEATING FUEL	9,180	8,000	8,019	8,000	8,000	8,000	8,000	0	.00	
224-5203-55050 SEWER	1,160	1,450	1,450	1,450	1,450	1,450	1,450	0	.00	
224-5203-58420 MAJOR MAINTEN	12,037	2,500	6,540	2,500	2,500	2,500	2,500	0	.00	
<b>Total 5203 PARKS &amp; REC</b>	<b>82,272</b>	<b>80,325</b>	<b>73,254</b>	<b>80,325</b>	<b>87,598</b>	<b>87,598</b>	<b>87,598</b>	<b>7,273</b>	<b>9.05</b>	
=====										
5204 CAMP CREASER										
224-5204-52160 BUILDING REPA	160	500	159	500	500	500	500	0	.00	
224-5204-55020 ELECTRIC	2,244	1,500	1,206	1,500	1,500	1,500	1,500	0	.00	
224-5204-55030 HEATING FUEL	0	400	0	400	400	400	400	0	.00	
<b>Total 5204 CAMP CREASER</b>	<b>2,404</b>	<b>2,400</b>	<b>1,365</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>	<b>.00</b>	
=====										
5205 OTHER PARKS										
224-5205-52140 EQUIPMENT REP	2,122	750	0	750	750	750	750	0	.00	
224-5205-53150 BUILDING SUPP	140	400	0	400	400	400	400	0	.00	
224-5205-55020 ELECTRIC	2,734	2,200	1,708	2,200	2,200	2,200	2,200	0	.00	
<b>Total 5205 OTHER PARKS</b>	<b>4,996</b>	<b>3,350</b>	<b>1,708</b>	<b>3,350</b>	<b>3,350</b>	<b>3,350</b>	<b>3,350</b>	<b>0</b>	<b>.00</b>	
=====										
7715 PROGRAMS										
224-7715-51010 REGULAR FULL Recreation Supervisor (67%)	28,858	30,114	22,218	30,114	13,820	13,820	13,820	(16,294)	(54.11)	
224-7715-51020 PART TIME PAY Afterschool payroll removed from this line item	24,262	18,000	12,248	18,000	10,000	10,000	10,000	(8,000)	(44.44)	
224-7715-51060 FICA	3,866	3,500	3,187	3,500	1,822	1,822	1,822	(1,678)	(47.94)	
224-7715-51100 LONGEVITY	600	700	700	700	800	800	800	100	14.29	
224-7715-52040 LICENSES/SUPP	0	4,000	0	4,000	4,000	4,000	4,000	0	.00	
224-7715-52070 OTHER PROFESS Not offering as many programs as we have higher enrollment in our current programs, therefore we do not anticipate the need for the extra \$5000	19,328	25,000	12,998	25,000	20,000	20,000	20,000	(5,000)	(20.00)	
224-7715-52130 SERVICE CONTR Credit Card Processing Fees	16,176	4,500	4,066	4,500	4,500	4,500	4,500	0	.00	
224-7715-52180 PRINTING	2,443	3,000	2,624	3,000	2,700	2,700	2,700	(300)	(10.00)	
224-7715-52200 EQUIPMENT REN have not been using as many rentals	0	1,000	0	1,000	500	500	500	(500)	(50.00)	
224-7715-52240 MISCELLANEOUS	609	300	473	300	300	300	300	0	.00	

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013		2014		2014		2014		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Dept	Head	Town Manager	Council	Inc/Dec	%
224-7715-52280 AUDIT	2,215	515	2,230	515	515	515	515	515	0	.00
224-7715-53225 PROGRAM COSTS	9,910	12,000	5,136	12,000	8,000	8,000	8,000	8,000	(4,000)	(33.33)
224-7715-58120 RECREATION PR	2,643	0	3,593	0	0	0	0	0	0	.00
224-7715-58130 RECREATION TR	2,104	6,000	1,658	6,000	4,000	4,000	4,000	4,000	(2,000)	(33.33)
<b>Total 7715 PROGRAMS</b>	<b>113,014</b>	<b>108,629</b>	<b>71,131</b>	<b>108,629</b>	<b>70,957</b>	<b>70,957</b>	<b>70,957</b>	<b>70,957</b>	<b>(37,672)</b>	<b>(34.68)</b>
<b>7716 SUMMER CAMP</b>										
224-7716-51010 REGULAR FULL Recreation Supervisor (33%)	14,817	14,832	11,361	14,832	15,202	15,202	15,202	15,202	370	2.49
224-7716-51020 PART TIME PAY Minimum wage increase as of January 1, 2014 is \$8.70 up from \$8.25	50,814	50,000	41,503	50,000	58,000	58,000	58,000	58,000	8,000	16.00
224-7716-51030 OVERTIME	466	500	0	500	500	500	500	500	0	.00
224-7716-51060 FICA	4,732	5,222	3,435	5,222	5,638	5,638	5,638	5,638	416	7.97
224-7716-51710 BLUE CROSS/BL	7,523	9,000	6,899	9,000	9,000	9,000	9,000	9,000	0	.00
224-7716-51720 LIFE INSURANC	77	100	65	100	100	100	100	100	0	.00
224-7716-52100 TRAINING	1,207	1,000	910	1,000	1,500	1,500	1,500	1,500	500	50.00
We are hosting Connecticut Recreation & Parks Association Camp College for the second year in a row. There are additional costs for us to host.										
224-7716-52200 EQUIPMENT REN	920	1,000	790	1,000	1,000	1,000	1,000	1,000	0	.00
224-7716-52240 MISCELLANEOUS	280	500	60	500	500	500	500	500	0	.00
224-7716-53090 CLOTHING SAFE	5,460	2,000	0	2,000	4,000	4,000	4,000	4,000	2,000	100.00
Camper shirts has increased with late registrations throughout the season which requires surplus on hand to accommodate participants.										
We have increased the number of shirts provided to staff so that staff are readily identified at all times for safety & security.										
224-7716-53225 PROGRAM COSTS	5,908	7,000	2,249	7,000	6,000	6,000	6,000	6,000	(1,000)	(14.29)
224-7716-57210 FIELD TRIPS	5,483	7,000	4,713	7,000	7,000	7,000	7,000	7,000	0	.00
224-7716-57220 BUS TRIPS	11,516	7,000	6,218	7,000	8,000	8,000	8,000	8,000	1,000	14.29
The first trip of the summer camp season occurs at the end of the fiscal year, which does not show in the Year To Date. The extra \$1000 is what is anticipated that we will need, as was originally budgeted.										
224-7716-58420 MAJOR MAINTEN	450	2,500	0	2,500	2,500	2,500	2,500	2,500	0	.00
<b>Total 7716 SUMMER CAMP</b>	<b>109,653</b>	<b>107,654</b>	<b>78,203</b>	<b>107,654</b>	<b>118,940</b>	<b>118,940</b>	<b>118,940</b>	<b>118,940</b>	<b>11,286</b>	<b>10.48</b>
<b>7719 FIREWORKS</b>										
224-7719-58180 FIRST NIGHT	9,500	12,000	500	12,000	12,000	12,000	12,000	12,000	0	.00
<b>Total 7719 FIREWORKS</b>	<b>9,500</b>	<b>12,000</b>	<b>500</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>.00</b>

Town of Coventry  
Council Recommended Budget

Budget Fiscal Year: 2015 to 2015

Account# and Description	2013		2014	2014		2014		2014		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est.	Actual	Dept Head	Town Manager	Council	Inc/Dec	%	
7721 ARTS COMMISSION											
224-7721-58120 RECREATION PR	10,296	4,500	3,350		4,500	4,000	4,000	4,000		(500)	(11.11)
this line has been reduced by scaling back on the events and eliminating the sound service for the concerts											
<b>Total 7721 ARTS COMMISS</b>	<b>10,296</b>	<b>4,500</b>	<b>3,350</b>		<b>4,500</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>		<b>(500)</b>	<b>(11.11)</b>
7724 BASKETBALL											
224-7724-51010 REGULAR FULL	0	0	0		0	1,228	1,228	1,228		1,228	.00
224-7724-51860 EXPENDITURES	0	0	13,001		0	16,000	16,000	16,000		16,000	.00
Youth Basketball Equipment and supplies such as uniforms, balls, referees, coaches training and background checks											
<b>Total 7724 BASKETBALL</b>	<b>0</b>	<b>0</b>	<b>13,001</b>		<b>0</b>	<b>17,228</b>	<b>17,228</b>	<b>17,228</b>		<b>17,228</b>	<b>.00</b>
7725 HEALTH NUTRITION A											
224-7725-51860 HEALTHY NUTRI	0	0	3,110		0	5,000	5,000	5,000		5,000	.00
Harevst Run 5K expenses to run race plus investments in healthy living programs and supplies											
<b>Total 7725 HEALTH NUTRI</b>	<b>0</b>	<b>0</b>	<b>3,110</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>5,000</b>	<b>.00</b>
7726 AFTER SCHOOL PROGR											
224-7726-51010 REGULAR FULL	0	0	0		0	15,202	15,202	15,202		15,202	.00
224-7726-51020 AFTER SCHOOL	0	0	10,761		0	24,000	24,000	24,000		24,000	.00
Staff payroll was previously reflected within recreation program part-time payroll budget but is now being broken out											
224-7726-51060 FICA	0	0	800		0	3,000	3,000	3,000		3,000	.00
224-7726-51860 AFTER SCHOOL	0	0	3,921		0	5,000	5,000	5,000		5,000	.00
arts & crafts supplies office supplies cleaning supplies snacks building maint & utilities											
<b>Total 7726 AFTER SCHOOL</b>	<b>0</b>	<b>0</b>	<b>15,482</b>		<b>0</b>	<b>47,202</b>	<b>47,202</b>	<b>47,202</b>		<b>47,202</b>	<b>.00</b>
<b>Total 224 RECREATION PR</b>	<b>363,085</b>	<b>358,458</b>	<b>286,175</b>		<b>358,458</b>	<b>408,690</b>	<b>408,690</b>	<b>408,690</b>		<b>50,232</b>	<b>14.01</b>

**ESTIMATED FUND BALANCE ANALYSIS**  
**As of June 30, 2013**

GAAP Basis

Unassigned Fund Balance (6/30/2013)		3,666,097
Supplemental Appropriations		(185,000)
Estimated Revenues in Excess of Budget		350,000
Estimated Unexpended Appropriations		35,000
Estimated 6/30/13 Fund Balance		3,866,097
Recommended Use of Reserve for FY 13/14		0
Estimated July 1, 2014 Fund Balance		3,866,097

**Note:** The Town's Fiscal Management Policy established a goal of a minimum of 10% of budget appropriation. This calculates as  $.10 \times \$39,586,189 = \$3,958,619$ . The projected Undesignated Fund Balance is 9.8%. Current best policy recommendations in the industry recommend a fund balance of 16%. The Town Council adopted Goals for FY 2014/15 set a goal of 10%. No appropriation of fund balance is included in the budget.

UNIFORM CODE OF ACCOUNTS

OBJECT CODE SUMMARY

**10 Personal Services**

Wages & Salaries: Payroll costs for employees.

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

Employee Benefits: Fringe benefit costs for employees.

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

**20 Contractual**

Professional Services: Cost of outside professional services.

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

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

- 52080 Professional Affiliation
- 52090 Travel Meetings Mileage
- 52100 Training
- 52220 Meals

Postage: Cost of all postage fees and permits.

52110 Postage

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

52130 Service Contracts

52140 Equipment Repairs

52150 Radio And Alarm Repairs

52160 Building Repairs/maintenance

Advertising: Notices of Public hearings, referendums, invitations to bid, job announcements and other legal notices.

52170 Advertising

Printing & Duplicating

52180 Printing

52190 Copiers

Rental: Fees paid for use of equipment.

52200 Equipment Rental

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

52210 General Assistance

52240 Miscellaneous

52250 Grants And Contributions

52260 Negotiated Union Contract

52270 Other Services

### **30 Commodities (Materials & Supplies)**

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

53010 Office Supplies

53020 Office Equipment

53030 Microfilm Photo Supplies

Vehicle Fuel, Lubricants

53040 Gasoline

53050 Diesel Fuel

53060 Motor Oil Lubricants

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

- 53070 Custodial Supplies
- 53080 Paper Goods

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

- 53090 Clothing Safety Equipment

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

- 53100 Auto Parts
- 53110 Truck Parts
- 53120 Equipment Parts
- 53240 Tires

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

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

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

- 53220 Subscriptions Books

Internal Transfers: Allows inter-fund transfers.

- 53230 Transfers

Public Relations: Special events and informational newsletters.

- 53300 Public Relations

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

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

**50 Utilities**

- 55010 Telephone
- 55020 Electric
- 55030 Heating Fuel
- 55040 Water
- 55050 Sewer

Town of Coventry  
Town Council Approved Budget  
Summary by Object

Budget Fiscal Year: 2015 to 2015								
	2013	2014	2014	2014	Town		Cou/Bud	
Account and Description	Actual	Base Budget	Actual YTD	Est. Actual	Manager	Council	Inc/Dec	%
51000 SALARY AND WAGES	235,473	253,223	190,048	253,223	264,318	264,318	11,095	4.38%
51010 REGULAR FULL TIME	3,562,799	3,716,988	3,166,905	3,716,988	3,873,485	3,803,835	86,847	2.34%
51020 PART TIME	107,123	112,751	95,084	112,751	123,393	123,393	10,642	9.44%
51030 OVERTIME	225,986	207,296	228,022	207,296	216,646	219,646	12,350	5.96%
51040 TEMPORARY	22,699	14,550	16,096	14,550	15,425	15,425	875	6.01%
51059 PAYROLL TAXES & INSURANCE	20,889	19,225	16,843	19,225	25,467	25,467	6,242	32.47%
51063 FICA - GA	68,796	74,400	61,803	74,400	76,180	76,180	1,780	2.39%
51064 FICA - PS	124,228	132,252	116,282	132,252	139,383	139,629	7,377	5.58%
51065 FICA - PW	98,308	102,238	91,707	102,238	105,305	105,305	3,067	3.00%
51066 FICA - HUMAN SVCS	13,177	14,130	13,227	14,130	15,390	15,390	1,260	8.92%
51067 FICA - CIVIC/CULTURAL	4,657	4,785	4,212	4,785	4,870	4,870	85	1.78%
51070 PENSION	35,000	34,800	31,800	34,800	32,800	32,800	-2,000	-5.75%
51071 PENSION - GA	212,514	205,000	197,040	205,000	149,910	149,910	-55,090	-26.87%
51072 PENSION - PS	272,620	288,671	289,336	288,671	213,545	213,323	-75,348	-26.10%
51073 PENSION - PW	194,994	192,443	188,469	192,443	171,800	171,800	-20,643	-10.73%
51074 PENSION - HS	40,014	43,093	41,862	43,093	32,550	32,550	-10,543	-24.47%
51075 PENSION - CC	12,924	13,888	13,616	13,888	19,740	19,740	5,852	42.14%
51090 OTHER	67,591	70,120	63,463	70,120	72,720	70,220	100	0.14%
51100 LONGEVITY	51,506	54,457	52,957	54,457	54,100	52,600	-1,857	-3.41%
51110 DIFFERENTIAL	5,226	2,994	3,501	2,994	3,494	3,494	500	16.70%
51121 FRINGE BENEFITS	17,270	22,163	16,622	22,163	22,829	22,829	666	3.01%
51711 HEALTH INS GENERAL ADMIN	195,152	199,344	210,186	199,344	235,425	235,425	36,081	18.10%
51712 HEALTH INS PUBLIC SAFETY	318,118	383,140	377,497	383,140	425,423	413,142	30,002	7.83%
51713 HEALTH INS PUBLIC WORKS	331,629	395,717	314,233	395,717	386,515	386,515	-9,202	-2.33%
51714 HEALTH INS HUMAN SERVICES	31,225	41,960	14,912	41,960	34,195	34,195	-7,765	-18.51%
51715 HEALTH INS CIVIC & CULTURAL	7,101	8,703	8,874	8,703	9,085	9,085	382	4.39%
51720 LIFE INSURANCE	5,904	6,500	5,545	6,500	6,500	6,500	0	0.00%
51999 REVENUE OFFSET	-18,594	-13,700	0	-13,700	-13,800	-13,800	-100	0.73%
52010 ARCHITECTS AND ENGINEERING	18,264	15,000	5,404	15,000	14,000	14,000	-1,000	-6.67%
52020 FINANCE AND ACCOUNTING	6,690	8,200	6,895	8,200	9,120	9,120	920	11.22%
52030 LEGAL	86,911	86,000	41,282	86,000	93,000	88,000	2,000	2.33%
52040 LICENSES/SUPPORT-DATA PROCESSING	57,383	64,115	66,349	64,115	80,275	81,475	17,360	27.08%
52041 DMV FEES	2,846	2,980	2,978	2,980	0	0	-2,980	-100.00%
52050 INSURANCE	129,593	140,000	132,059	140,000	138,000	138,000	-2,000	-1.43%
52060 INDEXING RECORDING	23,111	21,375	17,172	21,375	23,600	23,600	2,225	10.41%
52070 OTHER PROFESSIONAL SERVICES	81,104	96,180	73,750	96,180	105,785	105,785	9,605	9.99%
52080 PROFESSIONAL AFFILIATION	14,801	17,410	14,547	17,410	26,979	26,979	9,569	54.96%
52090 TRAVEL MEETINGS MILEAGE	7,943	74,165	9,659	74,165	73,900	73,900	-265	-0.36%
52100 TRAINING	25,086	33,255	16,376	33,255	36,455	36,455	3,200	9.62%
52110 POSTAGE	33,596	37,150	16,221	37,150	37,150	37,150	0	0.00%
52130 SERVICE CONTRACTS	154,755	189,829	157,762	189,829	209,621	207,121	17,292	9.11%
52140 EQUIPMENT REPAIRS	45,763	59,600	36,518	59,600	63,450	62,019	2,419	4.06%
52150 RADIO AND ALARM REPAIRS	14,436	13,450	5,758	13,450	13,950	13,950	500	3.72%
52160 BUILDING REPAIRS/MAINTENANCE	48,079	42,616	46,981	42,616	48,070	48,070	5,454	12.80%
52170 ADVERTISING	14,786	18,750	11,670	18,750	22,830	17,830	-920	-4.91%
52180 PRINTING	21,591	25,225	10,948	25,225	26,750	26,750	1,525	6.05%
52190 COPIERS	4,996	6,075	2,142	6,075	5,825	5,825	-250	-4.12%
52200 EQUIPMENT RENTAL	2,965	2,400	346	2,400	2,400	2,400	0	0.00%
52210 GENERAL ASSISTANCE	0	400	0	400	0	0	-400	-100.00%
52220 MEALS	7,420	7,330	7,712	7,330	7,480	7,480	150	2.05%
52240 MISCELLANEOUS	3,426	3,525	3,423	3,525	3,525	3,525	0	0.00%
52250 GRANTS AND CONTRIBUTIONS	98,379	104,447	196,616	104,447	97,424	97,424	-7,023	-6.72%
52260 NEGOTIATED UNION CONTRACT	6,359	12,000	7,138	12,000	12,000	12,000	0	0.00%
52270 OTHER SERVICES	0	300	0	300	300	300	0	0.00%
52280 AUDIT	37,953	29,040	27,311	29,040	29,950	29,950	910	3.13%
52291 WORKER COMP - GA	18,119	19,967	19,347	19,967	22,110	22,110	2,143	10.73%
52292 WORKER COMP - PS	100,064	109,833	103,952	109,833	121,590	121,590	11,757	10.70%
52293 WORKER COMP - PW	78,290	87,160	82,333	87,160	96,490	96,490	9,330	10.70%
52294 WORKER COMP - HS	2,002	2,400	2,192	2,400	2,660	2,660	260	10.83%
52295 WORKER COMP - CC	9,762	10,557	8,432	10,557	11,890	11,890	1,333	12.63%
52840 VETERANS' PROGRAMS	0	1,000	0	1,000	1,000	1,000	0	0.00%
52869 FEES	4,301	3,500	3,351	3,500	3,500	3,500	0	0.00%
53010 OFFICE SUPPLIES	19,113	21,985	15,231	21,985	22,440	22,440	455	2.07%
53020 OFFICE EQUIPMENT	448	650	0	650	650	650	0	0.00%

Town of Coventry  
Town Council Approved Budget  
Summary by Object

<b>Budget Fiscal Year: 2015 to 2015</b>								
53030 MICROFILM PHOTO SUPPLIES	1,068	1,270	1,005	1,270	1,470	1,470	200	15.75%
53040 GASOLINE	64,314	65,375	63,630	65,375	70,675	70,675	5,300	8.11%
53050 DIESEL FUEL	80,761	61,700	64,699	61,700	65,500	65,500	3,800	6.16%
53060 MOTOR OIL LUBRICANTS	4,403	6,000	10,329	6,000	7,700	7,700	1,700	28.33%
53070 CUSTODIAL SUPPLIES	5,454	5,750	3,877	5,750	6,550	6,550	800	13.91%
53080 PAPER GOODS	5,195	7,100	4,677	7,100	6,900	6,900	-200	-2.82%
53090 CLOTHING SAFETY EQUIPMENT	47,385	42,850	35,807	42,850	44,950	44,950	2,100	4.90%
53091 OSHA REQMTS	1,764	2,490	679	2,490	2,550	2,550	60	2.41%
53092 NFPA REQMTS	8,276	9,810	9,084	9,810	9,810	9,810	0	0.00%
53100 AUTO PARTS	10,212	21,650	13,760	21,650	22,650	22,650	1,000	4.62%
53110 TRUCK PARTS	59,657	47,000	46,122	47,000	51,000	51,000	4,000	8.51%
53120 EQUIPMENT PARTS	50,106	54,000	50,037	54,000	59,000	59,000	5,000	9.26%
53130 WELDING SUPPLIES	1,344	2,375	1,081	2,375	2,375	2,375	0	0.00%
53140 HAND TOOLS	4,995	6,200	3,616	6,200	6,200	6,200	0	0.00%
53150 BUILDING SUPPLIES	854	1,350	990	1,350	1,350	1,350	0	0.00%
53160 CEMENT SAND SALT GRAVEL	159,474	188,200	214,470	188,200	193,200	193,200	5,000	2.66%
53170 GROUND SUPPLIES	23,359	24,400	22,724	24,400	26,900	26,900	2,500	10.25%
53180 STREET CLEANING SUPPLIES	2,123	2,500	2,349	2,500	2,500	2,500	0	0.00%
53190 POLICE EQUIPMENT SUPPLIES	8,682	9,000	5,098	9,000	9,250	9,250	250	2.78%
53200 TRAFFIC CONTROL SIGNS	4,762	5,000	4,750	5,000	5,000	5,000	0	0.00%
53210 OTHER PURCHASED	6,097	11,700	8,817	11,700	12,800	12,800	1,100	9.40%
53220 SUBSCRIPTIONS BOOKS	40,456	41,910	30,631	41,910	41,935	41,935	25	0.06%
53225 PROGRAM COSTS	7,177	7,700	7,269	7,700	10,100	8,200	500	6.49%
53230 TRANSFERS	76,139	86,350	75,803	86,350	96,350	86,350	0	0.00%
53240 TIRES	12,302	14,950	11,624	14,950	16,950	16,950	2,000	13.38%
53280 ASPHALT/HOT & COLD PATCH	21,051	23,000	18,000	23,000	23,000	23,000	0	0.00%
53290 KENNEL SERVICES	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00%
53300 PUBLIC RELATIONS	4,365	4,035	2,237	4,035	4,385	4,385	350	8.67%
53610 VAN EXPENSES	1,370	1,350	619	1,350	1,350	1,350	0	0.00%
53640 LAUNDRY	175	580	663	580	580	580	0	0.00%
54010 IMPROVEMENTS NOT BUILDING	1,225	1,250	1,225	1,250	1,300	1,300	50	4.00%
54020 OFFICE FURNITURE & EQUIPMENT	6,237	1,800	1,854	1,800	3,300	3,300	1,500	83.33%
54050 OTHER EQUIPMENT	8,246	13,300	9,244	13,300	16,300	14,869	1,569	11.80%
54540 COMPUTER REPLACEMENT AND UPGRADE	2,942	4,000	1,703	4,000	4,000	4,000	0	0.00%
54960 EQUIPMENT PURCHASES	4,202	2,800	0	2,800	3,100	3,100	300	10.71%
55010 TELEPHONE	21,625	24,220	18,367	24,220	23,132	23,132	-1,088	-4.49%
55020 ELECTRIC	163,481	169,700	143,277	169,700	169,800	169,800	100	0.06%
55030 HEATING FUEL	98,276	70,044	89,226	70,044	75,300	78,300	8,256	11.79%
55040 WATER	886	885	847	885	965	965	80	9.04%
55050 SEWER	3,770	3,790	2,610	3,790	3,877	3,877	87	2.30%
55130 DISPOSAL FEES	3,062	3,145	2,294	3,145	3,145	3,145	0	0.00%
57040 DOG TAGS	103	200	0	200	200	200	0	0.00%
57050 VETERINARY FEES	322	1,250	1,206	1,250	1,250	1,250	0	0.00%
57060 ST CT LICENSE FEES	3,736	4,500	0	4,500	4,100	4,100	-400	-8.89%
57064 PET ADOPTION FEES DEP	225	250	225	250	250	250	0	0.00%
57960 EQUIPMENT PURCHASES	0	0	393	0	0	0	0	0.00%
58190 ANNIVERSARY CELEBRATIONS	253	500	0	500	500	500	0	0.00%
*** Grand Total ***	8,479,575	9,029,229	7,971,915	9,029,229	9,297,361	9,191,392	162,163	1.80%

MIL RATE CALCULATION FOR FY 14/15

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:

(FY 2013)	2*(98.2)
(FY 2012)	97.8
(FY 2011)	<u>97.9</u>
	392.1/4= +/- 98.0 Collection Rate for FY 2014/15

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

October 1, 2013 Grand List	\$ 999,714,550
Collection Rate	<u>.98</u>
	\$ 979,720,259/1000 = 979,720.26

One mil equals \$ 979,720 rounded

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

Current Taxes	\$ 27,896,662
One mil	979,720
Mil Rate	28.47

## GRANTS

### PROGRAM DESCRIPTION

The Town of Coventry actively pursues grant revenues as they become available. The Town Charter states: "It shall not be necessary for a town meeting to approve additional appropriations which are funded for specific purpose by State and federal grants", so grant revenue and expenditures are not reflected in the main body of the budget. Revenues from grants provide important support and enhancement to the services provided to the citizens of the community. A brief summary of the current grants received by the Town of Coventry is shown here for informational purposes.

### PROGRAM COMMENTARY

Grants are received as they become available. The final listing at the end of the fiscal year will be different as new grants are applied for and received. Each grant has a different set of requirements for expenditure accounting and for the term of completion.

The current grant awards provide a wide range of improvements, including bridge repair, road improvements, sidewalks, public safety, playground equipment and transportation.

## Current listing of Grants with expenditures to date

Dept	General Government Description	Grant Amount	2/21/14 Spent to date
<b>Education - General</b>			
7111	Competitive School Readiness	4,331	0
7114	Title II	31,509	259
7115	Title II - Carryover	11,263	4,301
7120	Title I	92,474	38,789
7121	Title I - Carryover	227	227
7152	Technology Infrastructure	242,006	0
7154	College Career Pathways	2,640	1,275
7180	School Readiness	107,000	85,362
7189	Carl Perkins Competitive	20,000	7,274
7192	School Security	93,903	0
<b>Education - Special Ed</b>			
7101	IDEA - Part B-611	324,923	122,232
7102	IDEA - Part B-611 Carryover	51,506	51,506
7103	IDEA Part B-619 Preschool	20,958	2,512
7104	IDEA Part B-619 Preschool Carryover	14,625	6,418
<b>Energy</b>			
1201	Ct Clean Energy - Vehicle	15,900	15,900
7230	Ct Clean Energy	1,889	1,889
7259	Energy Efficiency	11,295	11,295
7272	EV Connecticut	5,000	5,000
<b>Emergency Services</b>			
7256	WINCOG Emergency Management	700	700
<b>General Administration</b>			
7213	Sunshot Initiative	2,073	2,073
7214	CPACE Marketing	1,000	0
7265	Historical Preservation	4,000	4,000
<b>Human Services</b>			
7202	NECASA - Drug and Alcohol	3,105	894
7221	Youth Enhancement	4,937	332
7241	Elderly Transportation	19,509	12,848
<b>Planning</b>			
7202	Open Space	105,000	105,000
<b>Police</b>			
7209	NECASA - Drug and Alcohol	1,761	0
2102	Click it or Ticket/DUI checkpoints	15,150	846
	Bullet Proof Vest	1,892	0
7204	Justice Assistance	25,482	25,428
<b>Public Works</b>			
7291	Pucker St Bridge over Hop River	2,000,000	79,825
7212	Main St Streetscape	400,000	0
7255	Safe Routes to Schools	492,000	0
7327	WINCOG Shared Equipment	181,697	173,188
7506	Wastewater Treatment Study	37,763	37,763
<b>Recreation</b>			
7205	Ryans Fund	1,300	193