

Appendix

APPENDIX

Table of Contents

Special Revenue Funds 12-2 through 12-18

 Waste Water Treatment Plant Operations
 Solid Waste Management
 Self Supporting Recreation
 Emergency Services

Estimated Fund Balance Analysis 12-19

Uniform Code of Accounts..... 12-20 through 12-22

Proposed Budget by Object..... 12-23 and 12-24

Mil Rate Calculation for FY 24..... 12-25

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 962 properties. In fiscal year 2022, the WWTP was operating at 73% capacity treating an average of 145,492 gallons per day. Peak flow in FY22 was 519,000 gal/day in September 2021. We need to reserve 19,275 gallons per day for properties with sewer assessments and written agreements. This includes 6,000 gallons per day for potential Senior Housing Development.

PROGRAM COMMENTARY

The WPCA is not proposing an increase to the \$400/year sewer use rate. Coventry is still far below the State average sewer fee which was \$472/year in 2016 and has undoubtedly risen considerably since then.

The WPCA FY 2024 operating budget has a \$6,106 (1.2%) increase from FY 2023 for a total of \$502,217. In addition there is \$55,000 budgeted to assist the Sewer Assessment Fund repay the Clean Water Loans out of the General Fund.

PROGRAM ACTIVITY INDICATORS

Three-Year Fund Balances

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Fund Balance	\$ 812,951	\$ 894,980	\$ 970,094	\$ 803,776
Change in Fund Balance	57,426	82,029	75,114	(166,318)

Revenues

<u>User Fees</u>	
1,230 * \$400	\$492,000
Uncollectible – 5.6%	(27,550)
Late Payments	16,000
Interest Revenue	10,000
Other	750
Use of fund balance	66,017
Grand Total/Revenue	<u><u>\$557,217</u></u>

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
7502 SEWER USER REVENUES								
223-7502-40202 TRANSFER TO RESERVES Use of Fund Balance.	0	468,651	0	317,611	66,017	66,017	(402,634)	(85.91)
223-7502-40211 CURRENT Increase of \$25 per unit. \$400 units * 1,230 = \$492,000 Less 5% uncollectible reserve (\$27,550). Uncollectible 5-year average collections.	430,356	462,460	445,384	462,460	464,450	464,450	1,990	.43
223-7502-40212 DELINQUENT	20,993	15,000	19,347	21,000	16,000	16,000	1,000	6.67
223-7502-40213 INT & PENALTIES Increase based on historical collections.	19,559	12,000	11,947	13,000	10,000	10,000	(2,000)	(16.67)
223-7502-40601 INVESTMENT INCOME	2,286	500	3,686	4,200	500	500	0	.00
223-7502-40658 INSPECTIONS Permit fees for sewer inspections.	1,700	1,500	300	1,500	250	250	(1,250)	(83.33)
Total 7502 SEWER USER REVENUES	474,894	960,111	480,664	819,771	557,217	557,217	(402,894)	(41.96)
*** Grand Total ***	474,894	960,111	480,664	819,771	557,217	557,217	(402,894)	(41.96)

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 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 Maintainer 100% - Assumed increase based on contract negotiation	174,052	194,800	194,800	115,882	194,800	199,600	199,600	4,800	2.46
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.	9,798	6,000	6,000	6,994	8,000	9,000	9,000	3,000	50.00
223-7501-51060 FICA 7.65% of total salaries, differential, OT, longevity	14,218	15,606	15,606	7,554	15,606	16,000	16,000	394	2.52
223-7501-51100 LONGEVITY WWTP Operator & PW Maintainer	2,000	2,200	2,200	2,200	2,200	2,400	2,400	200	9.09
223-7501-51110 DIFFERENTIAL DPW upgrade for PW Maintainer to Plant Chief Operator.	957	1,000	1,000	745	1,000	1,100	1,100	100	10.00
223-7501-51710 HEALTH INSURA Cigna Health Insurance 100% WPCA Staff + dependents 25% tax office staff FY 2024 increase: 9% increase from Cigna	40,081	50,800	50,800	39,368	50,800	55,372	55,372	4,572	9.00
223-7501-51720 LIFE INSURANC	97	225	225	850	1,000	225	225	0	.00
223-7501-52030 LEGAL Assessments, easements, land records, litigation, general consulting.	0	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	1,400	1,400	1,400	0	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, Traffic Control, Underground/Concrete Imaging, Freight/Shipping, Confined Space Entry, Locksmith, Boiler water treatment.	16,029	28,825	28,825	20,619	28,825	26,825	26,825	(2,000)	(6.94)
223-7501-52080 PROFESSIONAL CAWPCA, CWPAA, LabACT, ASRWAA, NEWEA	40	250	250	160	250	240	240	(10)	(4.00)
223-7501-52100 TRAINING NEIWPCC, ASRWAA, CAWPCA, CWPAA. 2019 new DEEP requirement for continuing education to keep license.	75	1,200	1,200	1,220	1,350	1,000	1,000	(200)	(16.67)

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-52130 SERVICE CONTR Sludge Hauling, Tank Cleaning, Trash/Recycling, HVAC, Generators, Fire Alarms, Gas Meter Sensors, Sewer Main Jet/Vac/CCTV FY 2024 Decrease: tank cleaning costs for FY23 not needed in FY24	32,797	73,500	73,500	56,768	73,500	47,700	47,700	(25,800)	(35.10)
223-7501-52140 EQUIPMENT REP Electrical, Controls & Automation, Pumps, Manholes, PLCs, Pump Stations, Treatment Plant, Generators, HVAC, Plumbing, Welding & Fabricating, Buildings, equipment, and infrastructure are aging and repair costs are increasing.	43,411	27,500	27,500	32,529	35,000	33,500	33,500	6,000	21.82
223-7501-52170 ADVERTISING Legal Notices for Public Hearings, Sewer Assessments, Bid Advertisement.	1,156	1,500	1,500	2,000	0	1,500	1,500	0	.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	125	1,600	1,600	70	1,600	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	681	700	700	1,000	700	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	3,414	3,860	3,860	3,582	3,860	4,100	4,100	240	6.22
223-7501-53220 SUBSCRIPTIONS Reference Manuals. Operator certification courses.	131	200	200	200	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.	39,993	28,600	28,600	32,843	35,000	31,600	31,600	3,000	10.49
223-7501-55010 TELEPHONE WWTP and Pump Station Mission alarm dialers and cloud based SCADA interface. WWTP landline & internet, WPCA staff smartphone plans	3,149	3,440	3,440	3,336	3,440	3,700	3,700	260	7.56
223-7501-55020 ELECTRIC WWTP and Pump Stations.	23,446	30,600	30,600	28,000	30,600	32,700	32,700	2,100	6.86

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-55030 HEATING FUEL WWTP	14,157	14,550	14,550	15,000	14,000	24,000	24,000	9,450	64.95
223-7501-57070 EQUIPMENT MAI WPCA Pickup 25-CV, landscaping equip, PW Maintainer pickup 31-CV.	1,206	3,500	3,500	2,500	3,500	3,500	3,500	0	.00
223-7501-57080 PERMIT FEES CT DEEP Discharge Permit for treatment plant.	555	555	555	555	555	555	555	0	.00
Total 7501 SEWER USER O	424,168	496,111	496,111	377,175	510,886	502,217	502,217	6,106	1.23
7503 WPCA NONOPERATING									
223-7503-54300 CAPITAL & NON No capital requests in the FY24 budget.	80,897	429,000	429,000	233,885	233,885	0	0	(429,000)	(100.0)
223-7503-57542 DEBT SERVICE Debt Service: WPCA share of sewer assessment bond repayment.	190,000	75,000	75,000	56,250	75,000	55,000	55,000	(20,000)	(26.67)
Total 7503 WPCA NONOPER	270,897	504,000	504,000	290,135	308,885	55,000	55,000	(449,000)	(89.09)
*** Grand Total ***	695,065	1,000,111	1,000,111	667,310	819,771	557,217	557,217	(442,894)	(44.28)

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 \$86.00/ton with an expected increase to \$88.58/ton for FY24. Tipping fees for oversized waste disposal at the Willimantic Waste landfill are currently \$83.00/ton with an increase to \$85.49/ton expected for FY24. 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 FY24 based on commodity pricing.

PROGRAM ACTIVITY INDICATORS

Historical Fund Balances

	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>
Reserved Fund Balance	\$ 200,000	\$ 200,000	\$ -	\$ -
Undesignated Fund Balance	362,954	193,063	206,711	57,795
Change in Fund Balance	(113,404)	(169,891)	(186,352)	(148,916)

2. Solid Waste Management/COVRRRA (Continued)

PROGRAM ACTIVITY INDICATORS (Continued)

Activity Levels:

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Tipper Barrel Revenue	\$1,094,793	\$1,038,453	\$1,036,202	\$1,152,994	\$1,083,797
Curbside Bulk (Tons)	224	249	226	207	192
Transfer Station Tonnage:					
Bulky & Brush	298	323	243	362	379
Metal	48	56	61	77	53
Leaves	42	39	33	46	23
Mattresses	942	856	477	936	980
Textiles (tons)	9.5	13.0	22.0	18.0	18.8
Electronics (units to tons)	32	31	25	33	23
Freon (units)	346	306	300	408	415
Tires	81	202	248	358	355
Propane Tanks	121	186	156	166	108
Residential Curbside Collection (tons)					
Single Stream	1,294	1,084	1,231	1,221	1,190
MSW	3,740	3,811	3,855	4,048	4,007

Revenues:

218-7601 COVRRRA Assessments:

Tipper Barrel Revenue:

95 Gal (#1,998*347)	\$ 693,306
60 Gal (#1,764*297)	523,908
35 Gal (#1,116*267)	297,972
Prior Year Collections	35,000
Interest & Penalty	30,000
Uncollectible (3.7%)	<u>(56,066)</u>
Total 218-7601	<u>1,524,120</u>

218-7602 Transfer Station:

Proceeds	35,000
Recycling	<u>4,000</u>
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	<u>36,815</u>
Total 218-7603	<u>56,015</u>

Total Anticipated Revenue: \$1,619,135

Town of Coventry

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
7601 SOLID WASTE FEE COLL/EXPENDI								
218-7601-40211 CURRENT	1,083,797	1,105,550	1,094,879	1,150,000	1,105,550	1,459,120	353,570	31.98
Assumes 3.7% uncollectible.								
\$6 per month increase per user.								
218-7601-40212 DELINQUENT	34,737	35,000	25,062	31,000	35,000	35,000	0	.00
218-7601-40213 INT & PENALTIES	33,368	30,000	22,010	28,000	30,000	30,000	0	.00
Total 7601 SOLID WASTE FEE COLL/E	1,151,902	1,170,550	1,141,951	1,209,000	1,170,550	1,524,120	353,570	30.21
7602 TRANSFER STATION COLLECTIONS								
218-7602-40421 USER FEES COLLECTED	46,601	35,000	25,364	35,000	35,000	35,000	0	.00
218-7602-40431 RECYCLING PROCEEDS-CURB	6,041	4,000	8,320	10,000	4,000	4,000	0	.00
Total 7602 TRANSFER STATION COLLE	52,642	39,000	33,684	45,000	39,000	39,000	0	.00
7603 OTHER SOLID WASTE RECEIPTS/E								
218-7603-40430 BAG/BIN SALES	944	200	372	400	200	200	0	.00
Based on historical trends								
218-7603-40435 RECYCLING REBATE	0	17,000	0	1,500	17,000	17,000	0	.00
"Nip" revenue								
218-7603-40601 INVESTMENT INCOME	820	2,000	2,346	2,700	2,000	2,000	0	.00
218-7603-40874 TRANSFER FROM RESERVES	0	155,725	0	224,485	316,755	(36,815)	(192,540)	(123.6)
Increase to fund balance to cover FY23 deficit.								
Total 7603 OTHER SOLID WASTE RECE	1,764	174,925	2,718	229,085	335,955	(17,615)	(192,540)	(110.07)
*** Grand Total ***	1,206,308	1,384,475	1,178,353	1,483,085	1,545,505	1,545,505	161,030	11.63

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 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	71,882	75,500	75,500	40,690	75,500	79,300	79,300	3,800	5.03
218-7601-51030 OVERTIME Mid-Neroc Meetings. Increase for shred it day.	241	1,000	1,000	201	500	500	500	(500)	(50.00)
218-7601-51060 FICA Regular + OT * .0765%	5,633	5,855	5,855	2,222	5,855	6,225	6,225	370	6.32
218-7601-51090 OTHER	1,444	1,500	1,500	981	1,200	1,500	1,500	0	.00
218-7601-51710 HEALTH INSURA Assumes new revenue clerk takes Town insurance rather than payment in lieu.	13,646	22,800	22,800	18,780	22,800	31,900	31,900	9,100	39.91
218-7601-51720 LIFE INSURANC	65	225	225	170	225	225	225	0	.00
218-7601-52010 ARCHITECTS AN Enviromental monitoring and reporting. Transfer Station relocation.	39,553	30,000	30,000	31,374	32,000	30,000	30,000	0	.00
218-7601-52070 OTHER PROFESS Shred It Day	2,114	1,500	1,500	2,171	2,700	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	1,000	1,600	1,600	0	1,600	1,600	1,600	0	.00
218-7601-52170 ADVERTISING	0	500	500	0	0	500	500	0	.00
218-7601-52180 PRINTING News Letter and COVRRRA Bills.	4,578	5,500	5,500	729	5,500	5,500	5,500	0	.00
218-7601-52250 GRANTS AND CO MID-NEROC Town Contribution. Increase to \$11,310 annual + \$565/quarterly = \$2,260 Total \$13,570 minimum	13,613	13,570	13,570	14,310	14,310	13,570	13,570	0	.00
218-7601-52280 AUDIT	1,435	1,435	1,435	1,435	1,435	1,435	1,435	0	.00
218-7601-53040 GASOLINE	3,518	1,700	1,700	0	0	1,700	1,700	0	.00
218-7601-54050 OTHER EQUIPME Replacement Bins. \$75 each.	0	500	500	0	500	4,500	4,500	4,000	800.00
218-7601-55110 HAULER FEES All Americ Waste per contract.	780,387	743,000	743,000	808,570	815,000	823,000	823,000	80,000	10.77
218-7601-55130 DISPOSAL FEES Disposal of MSW, Recycling and Bulk curside pickup. Increase of 17.7% for MSW and 2.7% for Bulky. Anticipated increase for Recycling as well.	346,637	395,000	395,000	400,650	410,000	445,000	445,000	50,000	12.66

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
Total 7601 SOLID WASTE	1,285,746	1,301,585	1,301,585	1,322,283	1,389,525	1,448,355	1,448,355	146,770	11.28
7602 TRANSFER STATION C									
218-7602-51020 PART TIME PT Staff - 2.5 days per week (1,040 hours) @ \$20.45/hour	13,010	21,300	21,300	12,418	21,300	22,000	22,000	700	3.29
218-7602-51030 OVERTIME Sanitation Maintainer O.T. when schedule requires.	2,937	4,000	4,000	957	1,350	1,500	1,500	(2,500)	(62.50)
218-7602-51060 FICA Regular + overtime * .0765%	1,945	1,935	1,935	0	1,935	1,800	1,800	(135)	(6.98)
218-7602-51100 LONGEVITY	0	300	300	0	300	0	0	(300)	(100.0)
218-7602-52080 PROFESSIONAL CRC	0	125	125	125	125	300	300	175	140.00
218-7602-52130 SERVICE CONTR Transfer Satiation portable restroom service Winterization \$1,200 Verizon hotspot for credit cards \$40/month	1,291	1,680	1,680	14,442	14,500	14,500	14,500	12,820	763.10
218-7602-52140 EQUIPMENT REP Repairs to the scale.	0	400	400	0	400	400	400	0	.00
218-7602-52180 PRINTING Printing of Scale Tickets.	350	350	350	400	400	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.	0	750	750	250	750	3,250	3,250	2,500	333.33
218-7602-53010 OFFICE SUPPLI	0	50	50	0	0	50	50	0	.00
218-7602-53200 TRAFFIC CONTR	0	0	0	0	0	1,000	1,000	1,000	.00
218-7602-55020 ELECTRIC	1,030	2,000	2,000	1,650	2,000	2,000	2,000	0	.00
218-7602-55100 MISCELLANEOUS General Permit to DEEP.	3,100	3,000	3,000	3,069	3,500	3,000	3,000	0	.00
218-7602-55110 HAULER FEES Hauling from Transfer Station to Willimantic Waste.	17,757	17,000	17,000	14,000	17,000	17,000	17,000	0	.00
218-7602-55130 DISPOSAL FEES Bulk Tonnage Construction Debris.	20,786	28,000	28,000	27,700	28,000	28,000	28,000	0	.00
Total 7602 TRANSFER STA	62,206	82,890	82,890	75,011	93,560	97,150	97,150	14,260	17.20
*** Grand Total ***	1,347,952	1,384,475	1,384,475	1,397,294	1,483,085	1,545,505	1,545,505	161,030	11.63

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>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>
Fund Balance	\$ 92,626	\$ 45,527	\$ 9,021	\$ 116,625
Change in Fund Balance	13,109	(47,099)	(36,506)	107,604

Budget reports have been presented for FY24 by department/function, with expenditures first followed by revenues.

4. Self Supporting Recreation (*Continued*)

FY24 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	13,400	53,200	700	13,000	500	1,000
Expenses	18,270	103,965	3,350	10,985	1,200	3,900
Profit (Loss)	\$ (2,170)	\$ (20,765)	\$ (350)	\$ 4,815	\$ (100)	\$ (200)

	<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	8,500	8,640	12,000	5,200	13,000	100
Expenses	52,255	2,510	9,535	4,650	9,800	2,150
Profit (Loss)	\$ (20,455)	\$ 6,130	\$ 2,465	\$ 550	\$ 3,200	\$ (150)

	<u>Adult</u>	<u>Specialty Camps</u>	<u>Summer Camp</u>	<u>Fireworks</u>	<u>Basketball</u>	<u>AfterSchool</u>
GF Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue	5,700	17,000	156,275	-	36,100	98,450
Expenses	4,300	15,815	129,620	-	27,685	92,765
Profit (Loss)	\$ 1,400	\$ 1,185	\$ 26,655	\$ -	\$ 8,415	\$ 5,685

	<u>TOTAL</u>
GF Transfer	\$ 66,300
Other revenue	442,765
	-
Expenses	492,755
Profit (Loss)	\$ 16,310

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>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>
Fund Balance	\$ 281,954	\$ 130,400	\$(185,884)	\$(275,134)
Change in Fund Balance	26,370	(151,554)	(316,284)	(89,250)

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
2204 AMBULANCE-PARAMEDIC								
250-2204-40429 DONATIONS	2,594	0	3,215	4,000	0	0	0	.00
250-2204-40601 INVESTMENT INCOME	0	1,000	336	600	1,000	1,000	0	.00
250-2204-40624 GENERAL FUND TRANSFERS	240,000	362,500	362,500	362,500	362,500	362,500	0	.00
250-2204-40805 AMBULANCE REVENUE RECOV Increase based on FY23 actual.	436,176	425,000	312,410	425,000	460,000	460,000	35,000	8.24
250-2204-40874 TRANSFER FROM RESERVES Use of Fund Balance	0	(26,690)	0	51,890	105,269	91,769	118,459	(443.8)
Total 2204 AMBULANCE-PARAMEDIC	678,770	761,810	678,461	843,990	928,769	915,269	153,459	20.14
*** Grand Total ***	678,770	761,810	678,461	843,990	928,769	915,269	153,459	20.14

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
2204 AMBULANCE-PARAMEDI									
250-2204-51010 REGULAR FULL 50% Fire EMS Director TM reduced proposed salary increase.	43,484	45,000	45,000	28,341	45,000	60,000	46,500	1,500	3.33
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)	23,500	26,000	26,000	24,000	24,000	26,000	26,000	0	.00
250-2204-51064 FICA - NC	5,124	5,740	5,740	9,280	5,740	5,740	5,740	0	.00
250-2204-51100 LONGEVITY	0	0	0	500	500	600	600	600	.00
250-2204-52050 INSURANCE	14,699	15,780	15,780	13,298	13,300	15,780	15,780	0	.00
250-2204-52070 OTHER PROFESS Physicals	2,741	4,000	4,000	3,000	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	4,925	6,000	6,000	3,175	4,500	6,000	6,000	0	.00
250-2204-52100 TRAINING	6,747	9,000	9,000	4,247	7,500	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 - FY24 \$585k Comstar \$18,000 ASM \$57,000 Windham Hospital \$38,400 - FY \$40,100 \$1.25per capita Verizon Wireless \$240 EMS Charts \$1,000 WILL ATTEMPT TO REDUCE VINTECH CONTRACT WITH VOLUNTEER HOURS FY24 includes \$32k for Tolland County Dispatch.	588,135	585,140	585,140	665,849	670,000	733,340	733,340	148,200	25.33
250-2204-52140 EQUIPMENT REP FY24 - 3% increase anticipated	23,049	15,000	15,000	11,787	15,000	15,450	15,450	450	3.00
250-2204-52150 RADIO AND ALA	0	1,000	1,000	1,000	1,000	1,000	1,000	0	.00
250-2204-52350 EQUIPMENT FY24 - increase 5% anticipated	11,188	5,000	5,000	6,985	8,500	5,250	5,250	250	5.00
250-2204-53010 OFFICE SUPPLI	299	500	500	905	1,000	500	500	0	.00
250-2204-53020 OFFICE EQUIPM	5,400	2,000	2,000	0	0	2,000	2,000	0	.00
250-2204-53040 GASOLINE FY24 assuming a 15% increase	4,320	1,500	1,500	4,784	5,300	1,725	1,725	225	15.00
250-2204-53050 DIESEL FUEL FY24 assuming a 15% increase	6,507	8,000	8,000	4,199	6,500	9,200	9,200	1,200	15.00

Town of Coventry
TOWN MANAGERS RECOMMENDED BUDGET

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Budget	2023 Actual YTD	2023 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
250-2204-53070 CUSTODIAL SUP FY24 assuming a 15% increase	0	300	300	0	300	309	309	9	3.00
250-2204-53075 FIRST AID SUP Anticipated 5% increase	21,297	18,000	18,000	17,550	18,500	18,900	18,900	900	5.00
250-2204-53090 CLOTHING SAFE	383	3,500	3,500	1,000	3,000	3,500	3,500	0	.00
250-2204-53300 PUBLIC RELATI Add \$4k for Gala (50% EMS funded, 50% GF funded) \$250 operational cost	10,015	4,250	4,250	4,750	4,750	4,250	4,250	0	.00
250-2204-53620 AMBULANCE SUP FY24 5% anticipated increase	728	2,500	2,500	0	2,500	2,625	2,625	125	5.00
250-2204-53640 LAUNDRY	2,466	2,300	2,300	2,300	2,300	2,300	2,300	0	.00
Total 2204 AMBULANCE-PA	775,007	761,810	761,810	806,950	843,990	928,769	915,269	153,459	20.14
*** Grand Total ***	775,007	761,810	761,810	806,950	843,990	928,769	915,269	153,459	20.14

FUND BALANCE ANALYSIS
As of June 30, 2022

GAAP Basis

Unassigned Fund Balance (6/30/2021)	\$ 5,715,230
Supplemental Appropriations	(308,548)
Revenues over Budget	420,650
Unexpended Appropriations	175,152
Release of restriction/assignment	(128,996)
6/30/21 Unassigned Fund Balance	5,873,488
Recommended Use of Reserve for FY 22/23	<u>175,000</u>
July 1, 2021 Unassigned Fund Balance	<u><u>\$ 5,698,488</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 2021-2022 GAAP based expenditures, this calculates as $0.15 \times \$45,868,456 = \$6,880,269$. Based on the unassigned fund balance as of July 1, 2022 above, the Town expects to be at 12.42%. 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 \$175,000 is included in the budget. This is the continued 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 Proposed Budget
Summary by Object**

Budget Fiscal Year: 2024 to 2024

	2022	2023	2023	2023	Dept	Town	Mgr/Bud	
	Actual	Budget	Actual YTD	Est. Actual	Head	Manager	Inc/Dec	
51000 SALARY AND WAGES	\$ 353,236	\$ 362,825	\$ 99,306	\$ 366,750	\$ 385,000	\$ 385,000	\$ 22,175	6.11%
51010 REGULAR FULL TIME	4,495,290	4,754,300	2,961,111	4,747,975	5,047,304	5,016,304	262,004	5.51%
51020 PART TIME	128,061	179,080	96,803	163,490	206,530	200,030	20,950	11.70%
51030 OVERTIME	311,856	251,816	141,330	261,466	275,520	252,470	654	0.26%
51040 TEMPORARY	57,632	52,960	45,353	53,470	56,520	51,440	(1,520)	-2.87%
51043 CLEANING & MAINTENANCE	-	37,400	13,899	32,856	56,900	56,900	19,500	52.14%
51059 PAYROLL TAXES & INSURANCE	30,523	32,100	8,294	31,230	32,120	32,120	20	0.06%
51063 FICA - GA	94,551	100,100	60,463	100,100	106,000	106,000	5,900	5.89%
51064 FICA - PS	156,873	159,760	107,158	159,760	157,430	157,430	(2,330)	-1.46%
51065 FICA - PW	125,874	146,000	82,016	146,000	150,500	150,500	4,500	3.08%
51066 FICA - HUMAN SVCS	20,265	39,700	13,502	39,700	23,000	23,000	(16,700)	-42.07%
51067 FICA - CIVIC/CULTURAL	5,802	14,900	4,078	14,900	11,000	11,000	(3,900)	-26.17%
51070 PENSION	45,000	45,000	45,000	45,000	58,870	58,870	13,870	30.82%
51071 PENSION - GA	132,379	136,380	121,521	136,380	170,600	170,600	34,220	25.09%
51072 PENSION - PS	255,783	267,000	229,857	267,000	285,000	285,000	18,000	6.74%
51073 PENSION - PW	159,244	190,000	175,697	190,000	203,000	203,000	13,000	6.84%
51074 PENSION - HS	29,298	31,650	30,518	31,650	42,700	42,700	11,050	34.91%
51075 PENSION - CC	16,180	15,850	13,831	15,850	10,500	10,500	(5,350)	-33.75%
51090 OTHER	72,413	89,630	51,772	78,320	98,330	90,830	1,200	1.34%
51100 LONGEVITY	50,600	47,000	47,000	46,800	48,100	48,100	1,100	2.34%
51110 DIFFERENTIAL	5,360	6,322	2,921	6,472	6,322	6,322	-	0.00%
51121 FRINGE BENEFITS	40,000	45,000	10,187	40,750	50,000	50,000	5,000	11.11%
51711 HEALTH INS GENERAL ADMIN	282,555	245,300	152,122	245,300	250,100	250,100	4,800	1.96%
51712 HEALTH INS PUBLIC SAFETY	320,000	381,700	273,380	381,700	468,000	468,000	86,300	22.61%
51713 HEALTH INS PUBLIC WORKS	398,000	448,000	291,212	448,000	467,000	467,000	19,000	4.24%
51714 HEALTH INS HUMAN SERVICES	47,050	49,500	39,844	49,500	76,000	76,000	26,500	53.54%
51715 HEALTH INS CIVIC & CULTURAL	11,495	34,700	24,685	34,700	37,500	37,500	2,800	8.07%
51720 LIFE INSURANCE	5,333	6,000	5,300	6,000	6,000	6,000	-	0.00%
51999 REVENUE OFFSET	(30,481)	(21,000)	(15,695)	(11,430)	(11,470)	(21,000)	-	0.00%
52010 ARCHITECTS AND ENGINEERING	26,077	16,000	7,200	16,000	16,000	16,000	-	0.00%
52020 FINANCE AND ACCOUNTING	6,900	6,900	1,389	6,900	6,900	6,900	-	0.00%
52030 LEGAL	89,223	90,000	66,730	80,000	75,000	80,000	(10,000)	-11.11%
52040 LICENSES/SUPPORT-DATA PROCESS	155,770	178,770	160,301	178,820	187,055	185,255	6,485	3.63%
52050 INSURANCE	171,498	173,100	172,590	173,100	173,100	173,100	-	0.00%
52060 INDEXING RECORDING	24,081	25,330	8,727	25,330	27,450	26,450	1,120	4.42%
52070 OTHER PROFESSIONAL SERVICES	122,089	157,855	146,273	157,688	166,580	165,580	7,725	4.89%
52080 PROFESSIONAL AFFILIATION	35,579	37,314	34,466	38,622	38,644	38,644	1,330	3.56%
52090 TRAVEL MEETINGS MILEAGE	67,246	78,420	78,504	85,230	82,130	82,080	3,660	4.67%
52100 TRAINING	21,543	58,660	40,601	66,816	59,440	58,460	(200)	-0.34%
52110 POSTAGE	28,527	25,885	14,847	25,885	27,385	27,385	1,500	5.79%
52130 SERVICE CONTRACTS	271,024	252,106	223,752	239,684	258,005	217,100	(35,006)	-13.89%
52140 EQUIPMENT REPAIRS	87,498	76,580	60,366	80,230	78,940	78,440	1,860	2.43%
52150 RADIO AND ALARM REPAIRS	3,262	8,000	4,003	8,000	8,080	8,080	80	1.00%
52160 BUILDING REPAIRS/MAINTENANCE	55,768	60,950	45,136	61,050	59,700	59,700	(1,250)	-2.05%
52170 ADVERTISING	13,235	13,750	1,785	13,250	15,425	14,025	275	2.00%
52180 PRINTING	22,943	26,650	14,204	27,150	26,625	26,625	(25)	-0.09%
52190 COPIERS	5,461	8,600	6,980	8,600	9,100	9,100	500	5.81%
52200 EQUIPMENT RENTAL	250	3,900	250	1,350	3,900	1,400	(2,500)	-64.10%
52220 MEALS	4,225	7,575	1,366	7,475	7,655	7,655	80	1.06%
52240 MISCELLANEOUS	3,779	3,550	207	3,550	3,550	3,550	-	0.00%
52250 GRANTS AND CONTRIBUTIONS	95,004	97,655	96,958	97,049	96,835	96,835	(820)	-0.84%
52270 OTHER SERVICES	-	1,300	143	1,300	6,650	2,650	1,350	103.85%
52280 AUDIT	29,715	30,200	29,825	3,200	31,700	31,700	1,500	4.97%
52291 WORKER COMP - GA	18,000	20,630	20,000	20,630	20,630	20,630	-	0.00%
52292 WORKER COMP - PS	84,000	93,850	90,000	93,850	93,850	93,850	-	0.00%
52293 WORKER COMP - PW	76,000	79,400	75,000	79,400	79,400	79,400	-	0.00%
52294 WORKER COMP - HS	2,000	2,060	1,600	2,060	2,060	2,060	-	0.00%
52295 WORKER COMP - CC	5,407	6,180	4,600	6,180	6,180	6,180	-	0.00%
52840 VETERANS' PROGRAMS	500	1,500	1,076	1,500	1,500	1,500	-	0.00%
52869 FEES	4,075	4,075	4,075	4,075	4,075	4,075	-	0.00%
53010 OFFICE SUPPLIES	14,887	16,712	12,685	17,462	17,080	17,080	368	2.20%
53020 OFFICE EQUIPMENT	905	250	31	250	250	250	-	0.00%
53030 MICROFILM PHOTO SUPPLIES	565	1,100	-	700	1,100	1,100	-	0.00%

**Town of Coventry
Town Manager Proposed Budget
Summary by Object**

Budget Fiscal Year: 2024 to 2024

	2022	2023	2023	2023	Dept	Town	Mgr/Bud	
	Actual	Budget	Actual YTD	Est. Actual	Head	Manager	Inc/Dec	
53040 GASOLINE	68,348	58,900	38,197	59,700	88,410	83,410	24,510	41.61%
53050 DIESEL FUEL	40,577	46,775	34,481	46,775	83,140	74,400	27,625	59.06%
53060 MOTOR OIL LUBRICANTS	6,341	6,800	6,500	6,750	6,800	6,800	-	0.00%
53070 CUSTODIAL SUPPLIES	6,757	6,750	6,255	7,000	7,610	7,610	860	12.74%
53080 PAPER GOODS	3,958	5,850	708	5,850	5,850	5,850	-	0.00%
53090 CLOTHING SAFETY EQUIPMENT	44,975	45,300	43,331	46,600	48,565	48,565	3,265	7.21%
53091 OSHA REQMTS	4,420	5,500	4,000	5,500	5,500	5,500	-	0.00%
53092 NFPA REQMTS	9,469	12,000	9,020	12,000	12,000	12,000	-	0.00%
53100 AUTO PARTS	15,662	18,100	8,530	17,350	19,340	19,340	1,240	6.85%
53110 TRUCK PARTS	63,332	67,500	44,830	69,000	67,605	67,605	105	0.16%
53120 EQUIPMENT PARTS	62,970	68,450	63,935	68,710	75,575	74,075	5,625	8.22%
53130 WELDING SUPPLIES	3,673	2,375	2,000	2,375	2,375	2,375	-	0.00%
53140 HAND TOOLS	4,646	5,700	4,074	5,700	5,700	5,700	-	0.00%
53150 BUILDING SUPPLIES	5,486	2,850	1,225	3,200	3,350	3,350	500	17.54%
53160 CEMENT SAND SALT GRAVEL	180,854	210,450	218,661	223,910	230,110	227,110	16,660	7.92%
53170 GROUND SUPPLIES	25,276	26,750	30,031	31,150	41,250	34,750	8,000	29.91%
53180 STREET CLEANING SUPPLIES	2,499	3,000	2,500	3,000	3,000	3,000	-	0.00%
53190 POLICE EQUIPMENT SUPPLIES	12,490	10,250	10,001	10,600	10,865	10,865	615	6.00%
53200 TRAFFIC CONTROL SIGNS	2,000	5,500	5,000	5,500	7,000	7,000	1,500	27.27%
53210 OTHER PURCHASED	12,744	9,550	8,007	9,800	13,650	13,650	4,100	42.93%
53220 SUBSCRIPTIONS BOOKS	34,758	40,025	10,077	35,903	38,695	38,695	(1,330)	-3.32%
53225 PROGRAM COSTS	10,288	13,350	6,377	12,100	12,100	12,100	(1,250)	-9.36%
53230 TRANSFERS	56,710	108,800	150,975	113,800	129,930	118,800	10,000	9.19%
53231 SEVERANCE	51,378	-	-	-	100,000	80,000	80,000	#DIV/0!
53240 TIRES	24,443	25,500	15,355	25,600	25,800	25,800	300	1.18%
53280 ASPHALT/HOT & COLD PATCH	27,551	30,000	23,889	27,000	30,000	30,000	-	0.00%
53290 KENNEL SERVICES	3,000	3,000	3,000	3,000	5,000	5,000	2,000	66.67%
53300 PUBLIC RELATIONS	9,049	7,985	7,042	7,585	7,900	7,900	(85)	-1.06%
53610 VAN EXPENSES	-	1,350	-	1,350	1,350	1,350	-	0.00%
54010 IMPROVEMENTS NOT BUILDING	400	800	250	800	800	800	-	0.00%
54020 OFFICE FURNITURE & EQUIPMENT	1,124	3,600	3,337	3,800	3,850	3,850	250	6.94%
54050 OTHER EQUIPMENT	7,329	7,000	7,984	7,500	24,000	8,500	1,500	21.43%
54540 COMPUTER REPLACEMENT AND UPGR	4,259	4,000	-	3,000	3,000	3,000	(1,000)	-25.00%
54960 EQUIPMENT PURCHASES	6,773	8,000	7,765	8,000	8,000	8,000	-	0.00%
55010 TELEPHONE	35,691	37,552	36,630	38,202	39,330	39,330	1,778	4.73%
55020 ELECTRIC	161,776	169,515	152,290	164,235	177,075	175,575	6,060	3.57%
55030 HEATING FUEL	75,704	64,570	57,393	64,905	75,580	73,580	9,010	13.95%
55040 WATER	1,159	1,715	1,053	1,715	1,740	1,740	25	1.46%
55050 SEWER	4,875	5,200	5,200	5,200	5,200	5,200	-	0.00%
55130 DISPOSAL FEES	3,423	3,000	959	3,000	3,500	3,500	500	16.67%
57040 DOG TAGS	203	200	132	350	300	300	100	50.00%
57050 VETERINARY FEES	385	750	-	750	750	750	-	0.00%
57060 ST CT LICENSE FEES	4,143	3,500	-	4,200	4,200	4,200	700	20.00%
57064 PET ADOPTION FEES DEP	-	250	-	250	250	250	-	0.00%
58190 ANNIVERSARY CELEBRATIONS	500	500	-	500	500	500	-	0.00%
58420 MAJOR MAINTENANCE & CASUALTY	8,500	1,000	-	1,000	1,000	1,000	-	0.00%
	\$ 10,277,106	\$ 10,973,292	\$ 7,589,129	\$ 10,936,290	\$ 11,903,895	\$ 11,697,230	\$ 723,938	6.60%

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 times most recent + 2 years prior + 3 years prior/4 = rate

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

<u>FY</u>	
2022	98.71% (*2)
2021	98.88%
2020	<u>98.71%</u>
	98.75% (Collection Rate for FY 23-24)

Under current legislation, the motor vehicle mil rate is capped at 32.46 mil. With a motor vehicle grand list of 138,987,000 and the above collection rate, this should generate \$4,455,237 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:

	<u>October 1, 2020</u>	
	<u>Grand List</u>	
RE	906,317,550	
PP	<u>51,278,060</u>	
	957,595,610	
Collection Rate	<u>98.75%</u>	
	945,649,605	
One mil equals	945,650	(Total Grand List /1000)

Current Taxes needed	\$ 35,251,744
Motor vehicle taxes	<u>4,455,237</u>
Additional taxes needed	30,796,507
One mil	945,650
Mil Rate	32.57