

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 963 properties.

PROGRAM COMMENTARY

In FY 2026 the WPCA is proposing a 5.5% (\$25) increase to the \$450/year sewer use rate bringing it to \$475 for a single-family house. This increase is necessary to maintain the ageing sewer system, make debt payments, and fund capital improvement projects. Coventry is below the State average sewer use fee.

The WPCA FY 2026 operating budget has a \$32,500 (5.7%) increase from FY 2025. This number may change slightly when union contract negotiations are finalized.

PROGRAM ACTIVITY INDICATORS

Revenues

Sewer Use Fees	\$475	1222	\$580,450
Uncollectible		-5%	-\$29,023
Delinquent			\$16,000
Int & Penalties			\$12,000
Investment Income			\$13,000
Inspections			\$1,000
		Total Revenue	\$593,428

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7502 SEWER USER REVENUE									
223-7502-40202 TRANSFER TO R	0	12,470	12,470	0	12,470	(55,837)	135,163	122,693	983.91
223-7502-40211 CURRENT	476,955	525,825	525,825	504,296	525,825	551,427	551,427	25,602	4.87
FY26: Proposing 5.5% increase to sewer use fees. (Increase from \$450/EDU to \$475) 1222 EDUs * \$475 = \$580,450 Less 5% uncollectible(\$29,023).Uncollectible 5-year average collections. = \$551,428									
223-7502-40212 DELINQUENT Report 1621 FY2024	16,516	15,000	15,000	7,074	15,000	16,000	16,000	1,000	6.67
223-7502-40213 INT & PENALTY Report 1621 FY2024	12,301	10,000	10,000	8,714	10,000	12,000	12,000	2,000	20.00
223-7502-40601 INVESTMENT IN Report 1621 FY2024	13,313	2,500	2,500	4,908	2,500	16,000	16,000	13,500	540.00
223-7502-40658 INSPECTIONS Permit fees for sewer inspections.	1,000	350	350	600	350	400	400	50	14.29
Total 7502 SEWER USER R	520,085	566,145	566,145	525,592	566,145	539,990	730,990	164,845	29.12

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
223-7501-52100 TRAINING NEIWPCC, CTRWMA, CAMPCA, CWFAA. 2019 new DEEP requirement for continuing education to keep license.	605	1,000	1,000	500	1,000	1,200	1,200	200	20.00
223-7501-52130 SERVICE CONTR Sludge Hauling, Tank Cleaning, Trash/Recycling, HVAC, Generators, Fire Alarms, Gas Meter Sensors, Sewer Main Jet/Vac/CCTV	33,618	63,500	63,500	52,060	63,500	62,600	62,600	(900)	(1.42)
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.	23,050	30,000	30,000	31,954	30,000	31,500	31,500	1,500	5.00
223-7501-52170 ADVERTISING Legal Notices for Public Hearings, Sewer Assessments, Bid Advertisement.	1,440	1,500	1,500	1,500	1,500	1,500	1,500	0	.00
223-7501-52180 PRINTING Sewer Use/Assesment Bills from Tax Office Educational Mailings to Sewer Users	0	1,000	1,000	0	1,000	1,000	1,000	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 Ink/Toner, sample jar labels, drafting, hanging folders, file management, misc	652	2,700	2,700	500	2,700	1,000	1,000	(1,700)	(62.96)
223-7501-53040 GASOLINE	5,803	7,500	7,500	2,237	7,500	7,500	7,500	0	.00
223-7501-53050 DIESEL FUEL WPCA Generators	13	500	500	0	500	500	500	0	.00
223-7501-53090 CLOTHING SAFE OSHA Safety PPE. Disposable gloves & coveralls. Gas meter sensors. Swiss Cleaners uniforms, laundry service Safety toe work boots, Winter workwear	2,844	4,100	4,100	3,672	4,100	4,650	4,650	550	13.41
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.	28,051	31,600	31,600	16,059	31,600	31,600	31,600	0	.00
223-7501-55010 TELEPHONE WWTP and Pump Station Mission alarm dialers and cloud	3,413	3,900	3,900	3,670	3,900	3,900	3,900	0	.00

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
based SCADA interface. WWTP landline & internet, WPCA staff smartphone plans									
223-7501-55020 ELECTRIC WWTP and Pump Stations.	24,018	25,000	25,000	25,000	25,000	26,500	26,500	1,500	6.00
223-7501-55030 HEATING FUEL WWTP	15,603	15,750	15,750	15,750	15,750	16,225	16,225	475	3.02
223-7501-57070 EQUIPMENT MAI WPCA Pickup 25-CV, landscaping equip, PW Maintainer pickup 31-CV.	3,939	3,500	3,500	3,000	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	463,308	531,095	531,095	366,874	531,095	539,990	539,990	8,895	1.67

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
7503 WPCA NONOPERATING									
223-7503-54300 CAPITAL & NON Capital Improvements and Emergency Expenses FY26: \$36,000 WWTB Pump Replacement \$100,000 Treatment Plant Upgrade CEPA. 55% will be reimbursed by CT DEEP CWF Grant.	160,188	199,606	199,606	27,053	199,606	136,000	136,000	(63,606)	(31.87)
223-7503-57542 DEBT SERVICE Debt Service: WPCA share of sewer assessment bond repayment. FY 2020: WPCA approved \$55,000 per year for debt service. FY 2023: \$75,000 taken from WPCA budget without approval. FY 2024: \$55,000. FY 2025: \$35,000. FY 2026: \$55,000	55,000	35,000	35,000	20,417	35,000	55,000	55,000	20,000	57.14
Total 7503 WPCA NONOPER	215,188	234,606	234,606	47,470	234,606	191,000	191,000	(43,606)	(18.59)

2. Solid Waste Management/COVRRA

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 COVRRA 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 COVRRA 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.

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
218-7601-40211 CURRENT Assumes 3.7% uncollectible. No increase this year.	1,475,485	1,623,285	1,623,285	1,571,621	1,623,285	1,623,285	0	(1,623,285)	(100.0)
218-7601-40212 DELINQUENT.	30,691	35,000	35,000	34,311	35,000	35,000	0	(35,000)	(100.0)
218-7601-40213 INT & PENALTY	35,232	30,000	30,000	27,631	30,000	30,000	0	(30,000)	(100.0)
218-7602-40421 USER FEES COL	74,769	40,000	40,000	27,864	40,000	40,000	0	(40,000)	(100.0)
218-7602-40431 RECYCLING PRO	15,707	6,000	6,000	10,220	6,000	6,000	0	(6,000)	(100.0)
218-7603-40430 BAG/BIN SALES Based on historical trends	490	400	400	0	400	400	0	(400)	(100.0)
218-7603-40435 RECYCLING REB "Nip" revenue	0	17,000	17,000	0	17,000	17,000	0	(17,000)	(100.0)
218-7603-40601 INVESTMENT IN	6,451	2,800	2,800	6,721	2,800	5,800	0	(2,800)	(100.0)
218-7603-40874 TRANSFER FROM	0	(40,330)	(40,330)	0	(40,330)	(55,800)	0	40,330	(100.0)
*** Grand Total ***	1,638,825	1,714,155	1,714,155	1,678,368	1,714,155	1,701,685	0	(1,714,155)	(100.0)

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
218-7601-51010 REGULAR FULL Asst Collector of Revenue 25%; Increase per CBA. DPW Admin 25%; Revenue Clerk 75%; Increase per CBA. 1/2 maintainer 1 position split with cemetary/transfer station	72,370	113,000	113,000	42,486	113,000	76,500	0	{113,000}	{100.0}
218-7601-51030 OVERTIME Mid-Neroc Meetings. Increase for shred it day. Transfer station OT as needed	227	1,500	1,500	0	1,500	1,000	0	{1,500}	{100.0}
218-7601-51060 FICA Regular + OT * .0765%	4,003	8,800	8,800	2,462	8,800	8,080	0	{8,800}	{100.0}
218-7601-51090 OTHER	1,500	1,500	1,500	58	1,500	500	0	{1,500}	{100.0}
218-7601-51710 HEALTH INSURA Assumes new maintainer 1 takes Town insurance rather than payment in lieu.	35,901	34,900	34,900	4,339	34,900	30,000	0	{34,900}	{100.0}
218-7601-51720 LIFE INSURANC	158	250	250	150	250	250	0	{250}	{100.0}
218-7601-52010 ARCHITECTS AN Enviromental monitoring and reporting. Transfer Station relocation.	33,209	35,000	35,000	29,000	35,000	35,000	0	{35,000}	{100.0}
218-7601-52070 OTHER PROFESS Shred It Day	2,348	2,500	2,500	2,452	2,500	2,500	0	{2,500}	{100.0}
218-7601-52110 POSTAGE	1,600	1,000	1,000	0	1,000	1,200	0	{1,000}	{100.0}
218-7601-52180 PRINTING News Letter and COVRRRA Bills.	5,069	3,000	3,000	741	3,000	3,000	0	{3,000}	{100.0}
218-7601-52250 GRANTS AND CO NEROC Town Contribution & Quarterly	16,246	14,570	14,570	17,067	14,570	16,570	0	{14,570}	{100.0}
218-7601-52280 AUDIT	1,435	1,435	1,435	1,435	1,435	1,435	0	{1,435}	{100.0}
218-7601-53040 GASOLINE	0	1,000	1,000	0	1,000	500	0	{1,000}	{100.0}
218-7601-55110 HAULER FEES All Americ Waste per contract.	854,812	900,000	900,000	845,083	900,000	900,000	0	{900,000}	{100.0}
218-7601-55130 DISPOSAL FEES Disposal of MSW, Recycling and Bulk curside pickup.	468,282	500,000	500,000	368,150	500,000	500,000	0	{500,000}	{100.0}
218-7602-51020 PART TIME PT Staff - 2.5 days per week	11,746	0	0	10,136	0	28,000	0	0	.00
218-7602-51030 OVERTIME Sanitation Maintainer O.T. when schedule requires.	12,616	0	0	3,221	0	2,000	0	0	.00

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
218-7602-52130 SERVICE CONTR Transfer Satiation portable restroom service Winterization Verizon hotspot for credit cards	19,201	15,500	15,500	19,300	15,500	15,500		0 (15,500)	(100.0)
218-7602-52140 EQUIPMENT REP Repairs to the scale.	2,247	400	400	0	400	400		0 (400)	(100.0)
218-7602-52180 PRINTING Printing of Scale Tickets.	285	350	350	285	350	300		0 (350)	(100.0)
218-7602-52270 OTHER SERVICE Scale Registration with State and fees to Able Scale.	250	250	250	250	250	250		0 (250)	(100.0)
218-7602-55020 ELECTRIC	0	1,000	1,000	0	1,000	500		0 (1,000)	(100.0)
218-7602-55100 MISCELLANEOUS General Permit to DEEP.	1,050	1,200	1,200	1,050	1,200	1,200		0 (1,200)	(100.0)
218-7602-55110 HAULER FEES Hauling from Transfer Station to Willimantic Waste.	26,020	27,000	27,000	14,000	27,000	27,000		0 (27,000)	(100.0)
218-7602-55130 DISPOSAL FEES Bulk Tonnage Construction Debris.	46,324	50,000	50,000	46,643	50,000	50,000		0 (50,000)	(100.0)
*** Grand Total ***	1,616,899	1,714,155	1,714,155	1,408,308	1,714,155	1,701,685		0 (1,714,155)	(100.0)

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.

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.

Town of Coventry
Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
224-5202-40421 USER FEES COLLECTED 700 resident (734 in 2024) * \$25 = \$17500 100 senior stickers (178 in 2024) * \$10 = \$1000	19,162	14,330	3,074	14,330	18,500	18,500	4,170	29.10
224-5202-40422 RENTAL INCOME \$100/slip * 9 slips 40 hours of rentals * \$12/hr = \$480 (45hrs in 2024)	0	0	0	0	1,380	1,380	1,380	.00
224-5202-40871 TRANSFER FROM GENERAL F	2,700	1,950	1,950	1,950	1,750	1,750	(200)	(10.26)
224-5203-40421 USER FEES COLLECTED average of 3 years: \$21,845	23,151	20,000	14,618	20,000	21,845	21,845	1,845	9.23
224-5203-40422 RENTAL INCOME	26,778	25,000	13,705	25,000	25,000	25,000	0	.00
224-5203-40424 BOATHOUSE CONTRACTS \$5000 - UCONN Women \$3200 - UCONN Rec \$2000 - EO Smith \$400 - CLCR \$1000 - Ice cream Truck	10,200	12,000	400	12,000	11,600	11,600	(400)	(3.33)
224-5203-40871 TRANSFER FROM maintenance repairs \$9000 electricity \$2700 sewer \$2500 equipment repairs \$2500 trash clean up \$7500	29,000	33,000	33,000	33,000	24,200	24,200	(8,800)	(26.67)
224-5204-40421 USER FEES COLLECTED moved to rental account line	259	150	0	150	0	0	(150)	(100.0)
224-5204-40422 RENTAL INCOME \$12/hr * 25 hours of rental	0	0	0	0	300	300	300	.00
224-5204-40424 COMMUNITY GARDEN	590	600	30	600	600	600	0	.00
224-5204-40871 TRANSFER FROM port o johns and winterization of water lines	2,300	2,850	2,850	2,850	3,550	3,550	700	24.56
224-5205-40422 RENTAL INCOME	19,220	20,000	10,427	20,000	19,000	19,000	(1,000)	(5.00)
224-5206-40422 RENTAL INCOME	467	100	3,896	100	150	150	50	50.00
224-5206-40871 TRANSFER FROM	600	950	950	950	800	800	(150)	(15.79)
224-5207-40422 RENTAL INCOME \$15/game * 20 games = \$300	253	0	271	0	300	300	300	.00
224-5207-40871 TRANSFER FROM	2,700	3,200	3,200	3,200	3,450	3,450	250	7.81
224-5210-40601 INVESTMENT INCOME	6,799	2,000	2,924	2,000	4,000	4,000	2,000	100.00
224-5210-40623 CREDIT CARD FEES	10,557	11,000	5,116	11,000	12,000	12,000	1,000	9.09
224-5210-40862 (CONTRIBUTION TO)/USE O	0	(28,752)	0	(28,752)	(17,094)	(17,094)	11,658	(40.55)
224-5210-40871 TRANSFER FROM 50% Asst Director salary - \$29500 06238 Printing - \$\$2600 Professional Development - \$1800	23,300	19,897	19,897	19,897	33,900	33,900	14,003	70.38

Town of Coventry

Town Managers Recommended Revenue Budget

Budget Fiscal Year: 2026 to 2026

Account # and Description	2024 Actual	2025 Base Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
Total : \$33900								
224-5211-40803 SWIM LESSON FEES	4,267	4,800	(184)	4,800	0	0	(4,800)	(100.0)
224-5212-40817 PROGRAM FEE REVENUE	22,728	10,110	5,673	10,110	19,000	19,000	8,890	87.93
Kids Night Out \$2,500.00Someone Special Dance\$4,500.00Youth Golf\$320.00Youth Karate\$800.00Youth Tennis\$800.00After School Cook\$600.00After School Art\$1,200.00After School Science\$1,200.00After School Sport \$4,900.00Pre-School Sports\$2,040.00After School Craft\$700.00								
224-5213-40817 PROGRAM FEE REVENUE	2,809	5,200	1,185	5,200	2,000	2,000	(3,200)	(61.54)
\$1,000 James Taylor \$950 New York 10 People Each Trip								
224-5214-40817 PROGRAM FEE REVENUE	18,571	12,710	6,854	12,710	16,800	16,800	4,090	32.18
Tai Chi- \$10,800 6 sessions 3 classes per session 8 people per session @ \$75 Yoga- \$6,000 80 Punch Cards @ \$75								
224-5215-40429 DONATIONS	2,360	240	25	240	250	250	10	4.17
224-5215-40817 COMMUNITY EVENT FEES	0	0	0	0	1,250	1,250	1,250	.00
Fireworks Parking \$10 * 125 cards = \$1250								
224-5215-40871 TRANSFER FROM	1,900	1,800	1,800	1,800	2,115	2,115	315	17.50
224-5216-40817 PROGRAM FEE REVENUE	11,157	8,245	6,085	8,245	8,540	8,540	295	3.58
Basketball- \$3,750 25 participants \$75 2sessions Golf- \$400 5participants @\$80 Soccer- \$2,880 24 participants, 2 sessions @ \$60 Tag Sale-\$950 38 participants @ \$25 Food Classes - \$560 4 participants 4 classes @ \$35								
17-40817 PROGRAM FEE REVENUE	10,708	12,900	20,710	12,900	16,675	16,675	3,775	29.26
Venture0Skyhawks9250Tech Camp2700Food Explorers1800Clancy Fitness2925								
224-5218-40808 CITS	5,944	9,090	4,830	9,090	6,786	6,786	(2,304)	(25.35)
\$145*7weeks 6 kids per week = \$6090 \$116*1week* 6 kids= \$696								
224-5218-40809 BEFORE/AFTER CARE	7,094	10,000	9,172	10,000	7,455	7,455	(2,545)	(25.45)
\$47-7weeks*15kids \$38*1week*15kids 25*7weeks*10kids 20*1week*10kids								
224-5218-40810 SUMMER CAMP FEES	123,815	133,980	127,268	133,980	144,000	144,000	10,020	7.48
\$225*7weeks*84kids per week = \$132300 \$180*1 week*65kids = \$11700								

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Inc/Dec	%
224-5218-40813 RECREATION TRIPS 4 trips *45 kids per trip *\$48 per person	6,559	5,150	4,410	5,150	8,640	8,640	3,490	67.77
224-5219-40820 FIRST NIGHT/FIREWORKS	34,075	0	20	0	0	0	0	.00
224-5220-40817 PROGRAM FEE REVENUE \$135/player * 175 players = \$23625 \$100/travel fee * 50 players= \$5000 \$65/player * 100 players = \$6500 \$35/player * 70 players = \$2450	40,620	36,125	42,898	36,125	37,575	37,575	1,450	4.01
Total: \$37575								
224-5221-40421 USER FEES COLLECTED 26 Kids (monthly) \$300 per month (9) \$150 June	68,355	65,550	48,751	65,550	74,100	74,100	8,550	13.04
224-5221-40441 MORNING CARE FEES 21 Kids (monthly) \$120 per month (9) \$60 June	18,153	21,850	13,943	21,850	25,830	25,830	3,980	18.22
224-5221-40705 OTHER \$50 * 55 registrations	0	2,500	2,800	2,500	2,750	2,750	250	10.00
224-5221-40817 PROGRAM FEE REVENUE	0	9,900	4,692	9,900	9,450	9,450	(450)	(4.55)
*** Grand Total ***	557,151	488,425	417,240	488,425	548,447	548,447	60,022	12.29

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024		2025		2025		Dept Head	Town Manager	Mgr/Bud Inc/Dec	
	Actual	Base Budget	Budget		Actual YTD	Est. Actual				
224-5203-52130 SERVICE CONTR	12,685	16,500	16,500		13,020	16,500	15,200	15,200	(1,300)	(7.88)
Trash: \$5500										
Port o John: \$7000										
Digiquatics: \$500										
Winterization: \$1500										
Water Testing: \$700										
224-5203-52140 EQUIPMENT REP	5,048	2,500	2,500		250	2,500	2,500	2,500	0	.00
224-5203-52160 BUILDING REPA	952	7,000	7,000		1,078	7,000	5,000	5,000	(2,000)	(28.57)
224-5203-52161 PLAYGROUND SA	1,933	2,200	2,200		0	2,200	2,500	2,500	300	13.64
224-5203-52240 MISCELLANEOUS	1,050	1,000	1,000		600	1,000	1,000	1,000	0	.00
224-5203-53070 CUSTODIAL SUP	2,767	3,300	3,300		3,300	3,300	3,500	3,500	200	6.06
Supplies for Mill Brook Place, Community Building, Lodge, Patriots Park, and Liscike Beach										
224-5203-53090 CLOTHING SAFE	2,148	2,000	2,000		580	2,000	2,000	2,000	0	.00
224-5203-55020 ELECTRIC	2,377	3,000	3,000		3,000	3,000	2,700	2,700	(300)	(10.00)
224-5203-55050 SEWER	2,000	2,500	2,500		2,250	2,500	2,500	2,500	0	.00
224-5203-58420 MAJOR MAINTEN	0	4,000	4,000		1,325	4,000	4,000	4,000	0	.00
Total 5203 PATRIOTS PAR	87,133	112,855	112,855		58,613	112,855	113,116	113,116	261	.23
5204 CAMP CREASER										
224-5204-52130 SERVICE CONTR	1,733	2,850	2,850		1,500	2,850	3,250	3,250	400	14.04
winterization \$1500										
port o john										
\$250/month * 7 months = \$1750										
224-5204-52160 BUILDING REPA	119	500	500		451	500	500	500	0	.00
224-5204-55020 ELECTRIC	635	850	850		850	850	700	700	(150)	(17.65)
Total 5204 CAMP CREASER	2,487	4,200	4,200		2,801	4,200	4,450	4,450	250	5.95
5205 MILLBROOK PLACE										
224-5205-51043 CLEANING & MA	3,230	3,500	3,500		1,728	3,500	3,800	3,800	300	8.57
224-5205-51060 FICA	0	275	275		0	275	275	275	0	.00
224-5205-51860 EXPENDITURES	601	500	500		365	500	750	750	250	50.00
224-5205-52160 BUILDING REPA	867	2,500	2,500		200	2,500	2,500	2,500	0	.00
224-5205-53150 BUILDING SUPP	1,343	1,500	1,500		1,400	1,500	1,700	1,700	200	13.33
Internet										
224-5205-55020 ELECTRIC	2,604	3,100	3,100		3,100	3,100	2,800	2,800	(300)	(9.68)
224-5205-55050 SEWER	0	500	500		450	500	500	500	0	.00
Total 5205 MILLBROOK PL	8,645	11,875	11,875		7,243	11,875	12,325	12,325	450	3.79
5206 LAIDLAW PARK										
224-5206-52160 BUILDING REPA	0	150	150		50	150	150	150	0	.00
224-5206-55020 ELECTRIC	631	900	900		900	900	800	800	(100)	(11.11)
Total 5206 LAIDLAW PARK	631	1,050	1,050		950	1,050	950	950	(100)	(9.52)

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2026 to 2026

Int# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	2025 Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
5207 MILLER RICHARDSON									
224-5207-51860 EXPENDITURES	4,605	1,000	1,000	1,709	1,000	1,000	1,000	0	.00
224-5207-52160 BUILDING REPA	0	0	0	48	0	250	250	250	.00
224-5207-55020 ELECTRIC	2,058	2,200	2,200	2,200	2,200	2,500	2,500	300	13.64
Total 5207 MILLER RICHA	6,663	3,200	3,200	3,957	3,200	3,750	3,750	550	17.19
5210 PARKS & REC OPERAT									
224-5210-51010 REGULAR FULL	17,952	31,840	31,840	32,885	31,840	57,680	57,680	25,840	81.16
224-5210-51020 PART TIME	3,776	4,375	4,375	2,799	4,375	5,000	5,000	625	14.29
25 hours/week * 10 weeks * \$20/hr = \$5000									
224-5210-51060 FICA	2,593	4,590	4,590	1,624	4,590	4,795	4,795	205	4.47
224-5210-52040 LICENSES/SUPP	1,446	1,450	1,450	1,508	1,450	1,720	1,720	270	18.62
224-5210-52100 TRAINING	1,720	1,500	1,500	1,199	1,500	1,800	1,800	300	20.00
224-5210-52130 SERVICE CONTR	22,512	16,000	16,000	15,756	16,000	20,250	20,250	4,250	26.56
224-5210-52180 PRINTING	3,841	3,800	3,800	3,000	3,800	3,000	3,000	(800)	(21.05)
224-5210-52240 MISCELLANEOUS	97	250	250	761	250	500	500	250	100.00
Total 5210 PARKS & REC	53,937	63,805	63,805	59,532	63,805	94,745	94,745	30,940	48.49
5211 SWIMMING LESSONS									
224-5211-51020 PART TIME	2,053	2,240	2,240	0	2,240	0	0	(2,240)	(100.0)
224-5211-51060 FICA	0	170	170	0	170	0	0	(170)	(100.0)
224-5211-51860 EXPENDITURES	193	150	150	0	150	0	0	(150)	(100.0)
Total 5211 SWIMMING LES	2,246	2,560	2,560	0	2,560	0	0	(2,560)	(100.00)
5212 YOUTH PROGRAMS									
224-5212-51020 PART TIME	2,377	920	920	1,219	920	1,500	1,500	580	63.04
224-5212-51060 FICA	0	60	60	0	60	100	100	40	66.67
224-5212-51860 EXPENDITURES	7,120	300	300	3,067	300	12,200	12,200	11,900	3,966.67
Night Out \$800.00Someone Special \$1,200.00Youth Golf\$280.00Youth Karate\$720.00Youth \$640.00After School Cook\$520.00After School Art\$1,120.00After School Science\$1,120.00After School Sport \$3,650.00Pre-School Sports\$1,800.00After School Craft\$350.00									
Total 5212 YOUTH PROGRA	9,497	1,280	1,280	4,286	1,280	13,800	13,800	12,520	978.13
5213 TRIPS									
224-5213-51860 EXPENDITURES	2,615	4,800	4,800	756	4,800	1,750	1,750	(3,050)	(63.54)
Total 5213 TRIPS	2,615	4,800	4,800	756	4,800	1,750	1,750	(3,050)	(63.54)
5214 WELLNESS									
224-5214-51860 EXPENDITURES	11,696	7,000	7,000	7,000	7,000	11,800	11,800	4,800	68.57
Total 5214 WELLNESS	11,696	7,000	7,000	7,000	7,000	11,800	11,800	4,800	68.57

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	
5215 COMMUNITY EVENTS									
224-5215-51020 PART TIME	758	500	500	287	500	1,100	1,100	600	120.00
224-5215-51060 FICA	0	40	40	0	40	65	65	25	62.50
224-5215-51860 EXPENDITURES	1,161	1,500	1,500	1,657	1,500	2,450	2,450	950	63.33
Total 5215 COMMUNITY EV	1,919	2,040	2,040	1,944	2,040	3,615	3,615	1,575	77.21
5216 ADULT PROGRAMS									
224-5216-51860 EXPENDITURES	2,824	1,440	1,440	781	1,440	975	975	(465)	(32.29)
Total 5216 ADULT PROGRA	2,824	1,440	1,440	781	1,440	975	975	(465)	(32.29)
5217 SPECIALTY CAMPTS									
224-5217-51860 EXPENDITURES	12,383	10,370	10,370	18,870	10,370	13,227	13,227	2,857	27.55
Total 5217 SPECIALTY CA	12,383	10,370	10,370	18,870	10,370	13,227	13,227	2,857	27.55
5218 SUMMER CAMP									
224-5218-51010 REGULAR FULL \$3792 * 3 months	17,915	28,550	28,550	6,863	28,550	7,765	7,765	(20,785)	(72.80)
224-5218-51020 PART TIME 6 staff @ \$16.35 *8hours *41days=\$32176 4 staff @ \$16.67 * 8 hours*41 days= \$21871 3 staff @ 17.35* 8 hours* 42 days = \$17,488.80 Ast Director \$19.96 * 8 hours*42 days= \$6387.20 Behavior \$18*8hours*42days = \$6,048 Program Spacialist \$17.51* 8hours*42 days =\$5,883.36 39 Days of Camp plus 2 days of training leadership staff have 3 days of training	85,222	77,500	77,500	60,104	77,500	89,853	89,853	12,353	15.94
224-5218-51030 OVERTIME	118	0	0	0	0	200	200	200	.00
224-5218-51060 FICA	8,739	7,115	7,115	6,140	7,115	7,485	7,485	370	5.21
224-5218-52100 TRAINING	582	1,500	1,500	100	1,500	1,500	1,500	0	
224-5218-52200 EQUIPMENT REN Supplies for 2 carnivals and if lake shutdown \$2000 per carnival = \$4000 \$2000 lake shut down	2,349	4,000	4,000	3,535	4,000	6,000	6,000	2,000	50.00
224-5218-53090 CLOTHING SAPE	2,530	3,000	3,000	0	3,000	2,500	2,500	(500)	(16.67)
224-5218-53225 PROGRAM COSTS	4,718	5,000	5,000	2,618	5,000	7,000	7,000	2,000	40.00
224-5218-55020 ELECTRIC	2,213	3,000	3,000	3,000	3,000	2,400	2,400	(600)	(20.00)
224-5218-57210 FIELD TRIPS Bus \$4,500 \$100 Per Hour 3 Trips at 7 hours 1 Trip at 5 hours added 5 hours Mystic - \$1,215 45 kids *\$27 Nomads- \$1,125 45 kids *\$25 Science Center- \$1,125 45 Kids * \$25	6,427	2,500	2,500	3,319	2,500	9,315	9,315	6,815	272.60

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
TBD- \$1,350 45 kids * \$30									
224-5218-58420 MAJOR MAINTEN	0	2,500	2,500	570	2,500	3,000	3,000	500	20.00
Total 5218 SUMMER CAMP	130,813	134,665	134,665	86,249	134,665	137,018	137,018	2,353	1.75
5220 BASKETBALL									
224-5220-51020 PART TIME	1,726	2,600	2,600	2,890	2,600	4,300	4,300	1,700	65.38
224-5220-51060 FICA	319	240	240	252	240	330	330	90	37.50
224-5220-51860 EXPENDITURES	24,390	24,000	24,000	20,924	24,000	26,500	26,500	2,500	10.42
Travel refs 70 games * \$120/game = \$8400									
Rec refs = 17 teams * 6 games = 102 games * \$100 = \$10200									
Jerseys 180 * \$14 = \$2520									
Shirts 125 * \$9 = \$1125									
coaches gifts 60 * \$10 = \$600									
first aid \$250									
basketballs instructional 125 * \$10 = \$1250									
other supplies \$2155									
Total 5220 BASKETBALL	26,435	26,840	26,840	24,066	26,840	31,130	31,130	4,290	15.98
5221 AFTER SCHOOL									
224-5221-51010 REGULAR FULL	15,054	33,770	33,770	16,440	33,770	34,125	34,125	355	1.05
\$23.47 * 37 hours * 2 weeks * 26.2 pay periods =									
\$45,500- 12 months = \$3792 * 9 months = \$34128									
224-5221-51020 PART TIME	25,140	26,570	26,570	17,225	26,570	24,224	24,224	(2,346)	(8.83)
AM									
182 Days*1.5hours *2employees=546 hours									
\$9,2415									
2 @ \$16.35, 1@ \$17.50									
182 Days*3hours*2employees=1092 hours									
182days*2hours*1employee=364 hours									
1092*16.35=17,854.20									
364*17.50=6,370									
2@ \$16.35, 1@17.50									
224-5221-51060 FICA	1,190	4,050	4,050	1,721	4,050	4,470	4,470	420	10.37
224-5221-51860 EXPENDITURES	4,233	5,000	5,000	5,143	5,000	7,600	7,600	2,600	52.00
224-5221-52160 BUILDING REPA	1,265	3,000	3,000	3,548	3,000	4,000	4,000	1,000	33.33
\$400 - pest control									
\$100 filters									
\$2500 door replacement									
\$1000 something breaks									
224-5221-55020 ELECTRIC	3,380	4,300	4,300	4,300	4,300	4,000	4,000	(300)	(6.98)
224-5221-55030 HEATING FUEL	7,698	7,000	7,000	7,000	7,000	8,000	8,000	1,000	14.29

Town of Coventry
Town Manager Recommended Budget

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
Total 5221 AFTER SCHOOL	57,960	83,690	83,690	55,377	83,690	86,419	86,419	2,729	3.26
*** Grand Total ***	432,911	488,425	488,425	342,072	488,425	548,447	548,447	60,022	12.29

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).

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	\$
250-2204-40429 DONATIONS	1,610	0	0	605	0	300	0	0	.00
250-2204-40601 INVESTMENT IN	2,979	1,000	1,000	1,089	1,000	1,000	0	(1,000)	(100.0)
250-2204-40624 GENERAL FUND	362,500	298,920	298,920	298,920	298,920	298,920	0	(298,920)	(100.0)
250-2204-40805 AMBULANCE REV	453,919	450,000	450,000	297,921	450,000	450,000	0	(450,000)	(100.0)
250-2204-40874 TRANSFER FROM	0	30,000	30,000	0	30,000	25,350	0	(30,000)	(100.0)
*** Grand Total ***	821,008	779,920	779,920	598,535	779,920	775,570	0	(779,920)	(100.0)

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	%
250-2204-51010 REGULAR FULL EMD/Fire Officer position of \$64,632.80. Added \$44,700 in EMS full time and use the \$20,000 of the EMD position. See part-time notes for 41,000 in savings Added \$20,000 for the Fire Chief that was being paid out of the full time EMD line. This increases fire chief's 50% to 75% of full time which better reflects total call volume with EMS being 75% of calls. Projected year end surplus is \$14,000 in this line, therefore I did not increase the base line to offset a 3.5% raise of \$9,000.	37,700	257,500	257,500	158,177	257,500	322,200	0	(257,500)	(100.0)
250-2204-51020 PART TIME Current hourly rate is \$21.00 proposing a \$0.50 pay which equals a 2.38% increase. The 2.38% increase equates to \$121,380 Reduction in 37 part-time hourly coverage by EMD/Fire Officer which equates to +/- \$41,000. I did not reduce the line by \$7,000 of which I project to be a surplus by yearend.	0	118,530	118,530	72,323	118,530	77,530	0	(118,530)	(100.0)
250-2204-51040 OFFICER STIPE Additional officer stipends for recruitment & retention team	27,000	27,000	27,000	55,818	27,000	33,000	0	(27,000)	(100.0)
250-2204-51060 FICA	0	35,000	35,000	0	35,000	0	0	(35,000)	(100.0)
250-2204-51064 FICA - NC	10,446	0	0	25,307	0	35,000	0	0	.00
250-2204-51070 PENSION	0	23,000	23,000	0	23,000	23,000	0	(23,000)	(100.0)
250-2204-51712 HEALTH INS PU Reduced with full time staff not taking advantage of the benefits	0	60,500	60,500	10,616	60,500	35,500	0	(60,500)	(100.0)
250-52050 INSURANCE our insurance agent	14,773	17,600	17,600	16,850	17,600	18,600	0	(17,600)	(100.0)
250-2204-52070 OTHER PROFESS	6,142	4,000	4,000	4,700	4,000	5,000	0	(4,000)	(100.0)
250-2204-52080 PROFESSIONAL	709	400	400	0	400	400	0	(400)	(100.0)
250-2204-52090 TRAVEL MEETIN	9,540	12,000	12,000	4,085	12,000	10,000	0	(12,000)	(100.0)
250-2204-52100 TRAINING	7,510	9,000	9,000	3,984	9,000	8,000	0	(9,000)	(100.0)
250-2204-52110 POSTAGE	0	500	500	0	500	300	0	(500)	(100.0)
250-2204-52130 SERVICE CONTR	636,956	148,340	148,340	154,278	148,340	148,340	0	(148,340)	(100.0)
250-2204-52140 EQUIPMENT REP	9,713	14,000	14,000	13,436	14,000	14,000	0	(14,000)	(100.0)
250-2204-52150 RADIO AND ALA	363	1,000	1,000	800	1,000	1,000	0	(1,000)	(100.0)
250-2204-52350 EQUIPMENT	2,203	5,000	5,000	500	5,000	4,000	0	(5,000)	(100.0)
250-2204-53010 OFFICE SUPPLI	110	500	500	250	500	350	0	(500)	(100.0)
250-2204-53020 OFFICE EQUIPM	0	1,500	1,500	525	1,500	1,000	0	(1,500)	(100.0)
250-2204-53040 GASOLINE Projected usage this year +/- \$4,000 \$6,300 should be a good buffer	7,985	8,500	8,500	2,952	8,500	6,300	0	(8,500)	(100.0)
250-2204-53050 DIESEL FUEL Projected usage +/- \$2,000 and \$6,500. should be enough	3,686	7,000	7,000	1,369	7,000	4,500	0	(7,000)	(100.0)

Town of Coventry
TOWN MANAGER RECOMMENDED BUDGET

Budget Fiscal Year: 2026 to 2026

Account# and Description	2024 Actual	2025 Base Budget	2025 Budget	2025 Actual YTD	2025 Est. Actual	Dept Head	Town Manager	Mgr/Bud Inc/Dec	
buffer									
250-2204-53075 FIRST AID SUP	17,050	18,000	18,000	15,500	18,000	18,000	0	(18,000)	(100.0)
250-2204-53090 CLOTHING SAFE	0	3,000	3,000	2,250	3,000	3,000	0	(3,000)	(100.0)
250-2204-53300 PUBLIC RELATI	1,629	3,250	3,250	1,600	3,250	3,250	0	(3,250)	(100.0)
250-2204-53620 AMBULANCE SUP	0	2,500	2,500	0	2,500	1,500	0	(2,500)	(100.0)
250-2204-53640 LAUNDRY	0	2,300	2,300	0	2,300	1,800	0	(2,300)	(100.0)
*** Grand Total ***	793,515	779,920	779,920	545,320	779,920	775,570	0	(779,920)	(100.0)

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY

10 Personal Services

Wages & Salaries: Payroll costs for employees.

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

Employee Benefits: Fringe benefit costs for employees.

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

20 Contractual

Professional Services: Cost of outside professional services.

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

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

52080 Professional Affiliation
52090 Travel Meetings Mileage
52100 Training
52220 Meals

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

20 Contractual (Continued)

Postage Cost of all postage fees and permits.

52110 Postage

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

52130 Service Contracts

52140 Equipment Repairs

52150 Radio And Alarm Repairs

52160 Building Repairs/maintenance

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

52170 Advertising

Printing & Duplicating

52180 Printing

52190 Copiers

Rental: Fees paid for use of equipment.

52200 Equipment Rental

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

52210 General Assistance

52240 Miscellaneous

52250 Grants And Contributions

52260 Negotiated Union Contract

52270 Other Services

30 Commodities (Materials & Supplies)

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

53010 Office Supplies

53020 Office Equipment

53030 Microfilm Photo Supplies

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

30 Commodities (Materials & Supplies) (Continued)

"Vehicle Fuel, Lubricants"

53040 Gasoline
53050 Diesel Fuel
53060 Motor Oil Lubricants

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

53070 Custodial Supplies
53080 Paper Goods

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

53090 Clothing Safety Equipment

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

53100 Auto Parts
53110 Truck Parts
53120 Equipment Parts
53240 Tires

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

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

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

53220 Subscriptions Books

Internal Transfers: Allows inter-fund transfers.

53230 Transfers

UNIFORM CODE OF ACCOUNTS
OBJECT CODE SUMMARY (Continued)

30 Commodities (Materials & Supplies) (Continued)

Public Relations: Special events and informational newsletters.

53300 Public Relations

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

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

50 Utilities

55010 Telephone
55020 Electric
55030 Heating Fuel
55040 Water
55050 Sewer

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

Budget Fiscal Year: 2026

	2024	2025	2025			Mgr/Bud	
	Actual	Base Budget	Actual YTD	Dept Head	Town Manager	Inc/Dec	%
1101 TOWN COUNCIL	46,214	42,014	33,965	42,950	42,950	936	2.23%
1201 TOWN MANAGER	257,601	269,075	167,522	275,775	275,775	6,700	2.49%
1300 FINANCE ADMINISTRATION	140,381	149,930	101,940	224,740	158,730	8,800	5.87%
1301 ACCOUNTING	153,021	160,200	93,427	142,930	142,930	-17,270	-10.78%
1302 COLLECTOR OF REVENUE	121,423	129,790	75,487	130,990	143,610	13,820	10.65%
1303 ASSESSOR	169,163	177,046	110,374	345,581	178,351	1,305	0.74%
1304 ASSESSMENT APPEALS	398	800	272	800	500	-300	-37.50%
1305 TREASURER	27,211	28,850	17,866	29,750	29,750	900	3.12%
1306 INFORMATION TECHNOLOGY	261,970	315,725	323,433	325,845	325,845	10,120	3.21%
1401 PLANNING	141,792	182,105	90,973	182,055	181,055	-1,050	-0.58%
1402 ZONING BOARD/APPEALS	17,023	25,240	8,277	24,650	24,650	-590	-2.34%
1403 CONSERVATION	3,475	3,260	840	3,260	3,260	0	0.00%
1404 ECONOMIC DEVELOPMENT	16,442	21,040	8,195	24,021	19,221	-1,819	-8.65%
1406 INLAND WETLANDS	105,161	120,880	71,640	126,190	111,090	-9,790	-8.10%
1407 P&Z COMMISSION	165	700	175	700	700	0	0.00%
1501 LEGAL COUNSEL	89,485	80,000	75,200	84,000	84,000	4,000	5.00%
1502 PROBATE COURT	9,013	9,050	9,978	10,000	10,000	950	10.50%
1601 RECORDING/LICENSING	183,029	196,190	123,719	215,425	212,425	16,235	8.28%
1701 ELECTIONS	78,328	119,215	48,950	147,550	147,550	28,335	23.77%
1801 TOWN OFFICE BLDG.	76,584	100,450	95,558	108,340	105,140	4,690	4.67%
1802 CENTRAL SERS./SUPPLY	41,399	47,800	40,047	56,300	56,300	8,500	17.78%
2101 POLICE ADMINISTRATION	347,648	363,465	232,342	375,205	375,205	11,740	3.23%
2102 POLICE OPERATIONS	1,430,144	1,510,550	999,624	1,647,000	1,583,980	73,430	4.86%
2103 POLICE SUPPORTIVE SERVICES	378,879	385,215	264,494	419,564	419,564	34,349	8.92%
2104 POLICE MARINE PATROL	4,410	6,800	476	13,300	9,800	3,000	44.12%
2105 POLICE STATION	75,610	81,115	66,205	82,977	82,977	1,862	2.30%
2201 FIRE MARSHAL	15,408	21,050	14,421	28,590	28,590	7,540	35.82%
2202 STATION 118	31,528	36,985	48,282	42,035	40,535	3,550	9.60%
2203 STATION 218	42,079	39,910	38,924	43,410	43,410	3,500	8.77%
2204 STATION 418	4,657	6,080	5,278	8,580	6,130	50	0.82%
2205 INT FIRE BUDGET	305,320	654,160	552,327	689,460	691,985	37,825	5.78%
2208 STATION 318	9,729	15,715	11,137	15,740	16,740	1,025	6.52%
2301 EMERGENCY MANAGEMENT	30,615	37,590	23,157	37,590	38,125	535	1.42%
2401 ANIMAL CONTROL	86,081	85,345	59,478	90,395	90,395	5,050	5.92%
3100 ROADS & DRAINAGE	607,261	653,106	442,216	758,285	723,785	70,679	10.82%
3101 PUBLIC WORKS BUILDING	102,013	88,290	76,065	95,241	93,241	4,951	5.61%
3102 SNOW REMOVAL	190,766	267,850	275,819	268,050	247,550	-20,300	-7.58%
3103 FACILITY MAINTENANCE	449,484	479,000	287,496	546,297	498,897	19,897	4.15%
3104 PUBLIC WORKS ADMINISTRATION	217,830	195,200	128,600	191,530	191,080	-4,120	-2.11%
3105 FLEET MAINTENANCE	505,586	576,530	439,865	645,325	594,825	18,295	3.17%
3107 MATCHING FUNDS	2,071	2,500	2,500	2,500	2,500	0	0.00%
3108 STREET LIGHTS	47,851	49,950	40,000	49,950	49,950	0	0.00%
3109 CEMETERY COMM.	29,130	28,355	24,058	39,557	31,057	2,702	9.53%
3110 TREE WARDEN	91,990	74,250	65,942	74,750	44,750	-29,500	-39.73%
3111 FACILITIES - OTHER	3,365	4,155	2,750	4,310	4,310	155	3.73%
3201 ENGINEERING	129,031	133,990	86,901	152,140	200,315	66,325	49.50%
3301 BLDG. INSPECTION	150,074	158,043	90,801	153,366	153,366	-4,677	-2.96%
3501 HEALTH DEPT.	70,935	72,693	72,693	75,690	75,690	2,997	4.12%
4200 HUMAN SERVICES/GA	220,053	224,361	122,934	213,761	213,761	-10,600	-4.72%
4205 ELDERLY SERVICES	127,441	140,410	99,096	146,167	146,530	6,120	4.36%
5101 BOOTH DIMOCK/PORTER LIBRARIES	569,291	599,300	149,824	646,000	646,000	46,700	7.79%
5201 PARKS & REC SUPV/OPERATIONS	84,200	87,870	56,340	92,830	92,830	4,960	5.64%
5202 LISICKE	2,700	1,950	1,950	1,750	1,750	-200	-10.26%
5203 PATRIOTS PARK	29,000	33,000	33,000	24,200	24,200	-8,800	-26.67%
5204 CAMP CREASER	2,300	2,850	2,850	3,550	3,550	700	24.56%
5206 LAIDLAW PARK	600	950	950	800	800	-150	-15.79%
5207 MILLER RICHARDSON	2,700	3,200	3,200	3,450	3,450	250	7.81%
5210 PARKS & REC OPERATIONS	23,300	19,897	19,897	33,900	33,900	14,003	70.38%
5215 COMMUNITY EVENTS	1,900	1,800	1,800	2,115	2,115	315	17.50%
5301 MEMORIAL DAY	2,918	3,400	3,227	3,400	3,400	0	0.00%
101 MUNICIPAL INSURANCE	344,433	404,220	373,471	441,925	411,270	7,050	1.74%
102 PENSION/SOCIAL SECURITY	1,163,586	1,204,300	976,679	1,253,220	1,253,220	48,920	4.06%
103 HEALTH INSURANCE	1,237,406	1,364,320	649,085	1,317,200	1,317,200	-47,120	-3.45%
300 CONTINGENCY	3,295	25,000	2,500	25,000	25,000	0	0.00%
300 CLAIMS AND LOSSES	6,684	25,000	47,425	25,000	25,000	0	0.00%
Grand Total	#####	12,050,160	8,393,917	12,988,037	12,497,640	447,480	3.71%

MIL RATE CALCULATION FOR FY 24/25

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:

FY	
2024	99.39% (*2)
2023	99.83%
2022	98.74%
	99.34% (Collection rate for FY25-26)

Under current legislation, the motor vehicle mil rate is capped at 32.46 mil. The proposed mil rate is less than 32.46 so Motor Vehicle will be collected at the proposed mil rate.

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, 2024	
Grand List	
RE	\$ 1,413,276,950
PP	\$ 54,939,470
MV	\$ 110,925,740
	\$ 1,579,142,160
Collection Rate	99.34%
	\$ 1,568,719,822
One mil equals	\$ 1,568,720
Current Taxes	\$ 39,212,624
One Mil	\$ 1,568,720
Mil Rate	25.00