



ANNUAL BUDGET

Budgetary Charts

FISCAL YEAR 2010

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OBJECT CODE INDEX

Personal Services – Include all expenses for salaries and wages for all Town employees

- 51110 – Full Time Salaries
- 51120 – Part Time Salaries
- 51130 – Police Private Duty
- 51140 – Overtime Pay

Fringe Benefits – All related employee benefits

- 51205 – Municipal Retirement
- 51206 – Police Retirement
- 51209 – Medicare
- 51210 – Social Security
- 51211 – Hospitalization
- 51212 – Dental
- 51218 – Medical and Surgical Including Prescription
- 51225 – Major Medical, Accidental Death & Dismemberment and Life Insurance
- 51230 – Worker's Compensation Payments
- 51240 – Deferred Compensation
- 51250 – Unemployment Compensation
- 51260 – Physicals and Vaccines

Supplies – The following are the principal types of supplies:

- 52310 – **Office:** Office Stationary, folders, note pads, clerical supplies, and items not obtained from the Central Supply Room; staplers, telephone index, and similar items.
- 52330 – **Operating:** Uniforms and uniform allowance; postage; forms for specific purposes unique to an individual office; feed for animals; chemicals, fire hose, bark nuggets, clay, sand, stone, small tools, minor office and Public Works equipment, file cabinets, calculators under \$500 cost; hand towels; toilet paper, and similar paper goods, cleaning supplies. Also include books or manuals which are necessary in the operation of the department.
- 52335 – **Records Management:** Supplies and contractual services for records management program.
- 52340 – **Repair and Maintenance:** Building materials, paints, painting supplies, plumbing supplies, electrical supplies, steel, iron, and related metals. Parts and supplies for all equipment including vehicles over one (1) ton in weight; parts for lawn mowers, snowplows, tractors, sanders and vactors; picnic tables.
- 52350 – **Automotive Supplies and Parts:** Parts and supplies for all vehicles weighing one (1) ton or less. This includes tires, batteries, spark plugs, hoses, points, etc.
- 52360 – **Books:** Library book purchases. For use by Library ONLY.
- 52361 – **Periodicals and Subscriptions:** Library magazines, newspapers, etc. For use by Library ONLY.
- 52362 – **Non-Print Media:** Records, Films, etc. For use by Library ONLY.
- 52363 – **Gifts to Library:** Self explanatory.

Other Services and Charges – Include expenses for purchases services.

- 52401 – **Professional Development Expenses:** Expenses such as membership in professional association (dues), professional subscriptions, cost of seminars and conferences, including transportation, lodging and meals; and Town Council gifts, awards and plaques.
- 52402 – **Court Costs/Filing Fees:** Fees for sheriff's, courts and other related items.
- 52405 – **Mileage Reimbursement:** For routine use of employee's car in the performance of his/her duties. This may be a flat monthly fee or reimbursement on a per mile basis.
- 52410 – **Advertising:** Notices of public hearings, invitations to bid, recruitment ads, publishing ordinances, etc.
- 52430 – **Recruitment and Training:** Costs of special training, recruitment examinations, interviews, tuition or cost associated for in-service training courses. This also covers costs associated with required certifications.
- 52435 – **Other Contractual Services:** Auditing services, management consulting services, meals per union contract, engineering and architectural services, special legal services, copying costs.
- 52436 – **Contractual Labor/Special Matters:** Fees for special legal services approved by Town Council.
- 52437 – **Special Counsel:** Fees paid to outside attorneys.
- 52438 – **Youth Services Grant**
- 52439 – **Homeland Security:** Costs for training, equipment, and specialized resources in preparation and incidence of a natural or manmade disaster.
- 52445 – **Transfer Station:** Facility located at Granger Lane to process various solid waste not directly accepted at the Bristol Resource Recovery Facility.
- 52446 – **Recycling:** Costs of collection and tipping fees for recyclables per State mandate
- 52450 – **Maintenance Contracts:** Costs associated with maintenance agreements for typewriters, radios, calculators, validators, etc. (Excludes agreements for automotive repairs.)
- 52455 – **Relocation Payments:** All fees related to the relocation of community residents.
- 52460 – **Rentals:** Costs associated with renting miscellaneous machinery and equipment, including copy machines. (Does not include hydrant rentals.) Does include rental for snow removal equipment and manpower.
- 52461 – **Evictions:** All fees related to the eviction of community residents.
- 52465 – **Agency Subsidy:** Town or group memberships and fees, costs associated with patriotic celebrations, VNA/Health Care Services and Plainville Day Care, transfer to other funds including Library, Canine Control and Recreation Revolving Fund.
- 52470 – **Automotive Repair and Maintenance:** Costs of having all vehicles one (1) ton or less maintained, repaired or washed when done out of house.
- 52475 – **Buildings and Grounds Maintenance and Repair:** Contractual costs of maintenance and repair to Town buildings and grounds.
- 52480 – **Equipment Maintenance and Repairs:** Contractual costs of maintenance and repair of miscellaneous equipment not covered under maintenance agreements, also includes vehicles weighting more than one (1) ton, lawn mowers, tractors, etc.

Insurance – All related charges and fees associated with insurance, e.g. property, liability, etc.

- 52481 – **Bond:** Public Employee
- 52482 – **Bond:** Public Officials
- 52483 – **Bond:** Revenue Collector
- 52484 – **Bond:** Town Clerk
- 52485 – **Bond:** Town Treasurer
- 52486 – **Insurance Deductibles**
- 52487 – **Liability:** Police Professional
- 52488 – **Liability:** Public Officials
- 52489 – **Liability:** Audit Adjustments

- 52490 – **Package:** Property
- 52491 – **Package:** General Liability
- 52492 – **Package:** Automobile
- 52493 – **Package:** Other
- 52494 – **Package:** Uninsurable Claims
- 52495 – **Umbrella**
- 52496 – **Volunteer Firemen:** Accident
- 52497 – **Workers' Compensation:** Retro Rating
- 52498 – **Workers' Compensation:** Premium
- 52499 – **Workers' Compensation:** Audit Premiums

Energy and Utility – All related charges and fees associated with energy and utility costs.

- 53510 – **Electricity**
- 53520 – **Natural Gas**
- 53530 – **Fuel Oil (heating)**
- 53540 – **Gasoline and Diesel Fuel**
- 53550 – **Water and Hydrant Costs**
- 53560 – **Telephone:** Monthly charges for telephone, including installation costs.

Capital Outlay – Should be classified under one of the following six (6) categories:

- 54610 – **Land:** The purchase of land.
- 54620 – **Buildings:** New construction costs, acquisition costs, or major renovation costs.
- 54630 – **Improvements (other than buildings):** Storm drainage, sanitary sewers, and other major Town Improvements.
- 54640 – **Machinery and Equipment:** Purchase of all equipment over \$500 including vehicles over one (1) ton; also include file cabinets, typewriters, computers, etc.
- 54650 – **Vehicles:** Purchase of vehicles weighing one (1) ton or less.
- 54660 – **Furniture:** Desks, chairs, etc. over \$500.
- 54670 – **Capital and Non-Recurring Contribution**

Debt Service

- 54711 – **Bond Principal**
- 54712 – **BAN Reductions**
- 54721 – **Bond Interest**
- 54722 – **BAN Interest**
- 54723 – **Bonding Costs**
- 54724 – **Capital Lease Management Fees**

Claims and Collections

- 54811 – **Heart and Hypertension**
- 54812 – **Tax Refunds**
- 54813 – **Other**
- 54814 – **Prior Year Tax Refunds**
- 54820 – **Collection Fees**

Interfund Transfers

- 55511 – **Transfer to Capital Budget**
- 55512 – **Transfer to Other Funds**
- 55514 – **Transfer to Middle School**