



Town Manager's Proposed ANNUAL BUDGET

Budgetary Charts

FISCAL YEAR
July 1, 2016- June 30, 2017

FUND INDEX

All funds as of last completed audit and could vary by fiscal year.

Fund Number	Fund Name	Fund Type
0100	General Fund	General, Major Fund
0400	Debt Management Fund	General (GASB 54)
0500	Special Education Placement (APII) Fund	Special Revenue
0900	Social Services Emergency Fund	Special Revenue
1000	Police Forfeiture Fund	Special Revenue
1300	Police DUI Grants Fund	Special Revenue
1500	Town Aid Road Fund	Special Revenue
1600	Recreation Revolving Fund	Special Revenue
1700	Housing Rehabilitation Fund	Special Revenue, Major
1800	Library Literacy Volunteer Grant Fund	Special Revenue
1900	Police Video Equip Tech Grant Fund	Special Revenue
2000	Library Arts Education Grant Fund	Special Revenue
2900	Tomlinson Ave. Bridge Grant Fund	Special Revenue
3000	Stillwell Drive Bridge Grant Fund	Special Revenue
3200	Kids in the Middle Grant Fund	Special Revenue
3300	Berner Pool Fund	Special Revenue
3400	Click it or Ticket Fund	Special Revenue
3500	Land Acquisition Fund	Special Revenue
4300	Norton Park Field Grant Fund	Special Revenue
4800	Drug Abuse Grant Fund	Special Revenue
5100	DARE Fund	Special Revenue
5300	Break Barriers of Isolation Fund	Special Revenue
5500	Recreation Concert Fund	Special Revenue
5600	Health Services Grant Fund	Special Revenue
6200	Robertson Airport Operations Fund	Special Revenue, Major
6400	Water Operating Fund	Special Revenue
6800	Town Clerk Historical Grant Fund	Special Revenue
7100	Sewer Operating Fund	Special Revenue, Major
8000	Economic Development Fund	Special Revenue
8100	Library Fund	Special Revenue
8200	Senior Citizens Special Fund	Special Revenue
8300	Senior Citizens Transportation Fund	Special Revenue

8500	Police Welfare Fund	Special Revenue
0800	Downtown Improvement Fund	Capital Projects
1100	Town Capital Non-Recurring Fund	Capital Projects
1200	BOE Capital Non-Recurring Fund	Capital Projects
2400	Landfill Expansion Fund	Capital Projects
3100	Linden Street School Project Fund	Capital Projects
3700	Sewer Plant Project Fund	Capital Projects
3900	High School Project Fund	Capital Projects
4000	Toffolon School Project Fund	Capital Projects
6900	Camp Street Reconstruction Fund	Capital Projects
7200	Sewer Capital Non-Recurring Fund	Capital Projects
7300	FEMA Acquisition Grant Fund	Capital Projects
7500	Health Insurance Fund	Internal Service
8600	Self-Insurance Fund	Internal Service
4100	Town/Police Defined Benefit Pension Fund	Fiduciary
6500	Solid Waste Fund	Fiduciary
6600	Deposit Account Fund	Fiduciary

DEPARTMENT INDEX

101	Town Council	301	Physical Services Administration
111	Planning and Zoning Comm.	305	Roadways
112	Zoning Board of Appeals	310	Buildings and Grounds
113	Inland Wetlands Commission	315	Municipal Building Maintenance
114	Board of Assessment Appeals	320	Motor Vehicle and Equipment
115	Town Historian	323	Transfer Station
116	Conservation Commission	325	Technical Services Administration
119	Veteran's Council	330	Engineering
121	Recycling Commission	340	Water Pollution Control Fund
130	Probate Court	360	Building Inspector
131	Town Manager's Office	370	Fire Marshal
132	Human Resources	380	Planning
133	Elections	410	Health and Sanitation
134	Town Attorney and Legal Fees	412	Health and Welfare Services
135	Town Treasurer	415	Solid Waste Management
136	Finance	420	Senior Citizens Services
137	Assessments	425	Senior Citizens Transportation
138	Revenue Collection	430	Social Services
150	Town Clerk	440	Youth Services
155	Data Processing	510	Recreation
160	Insurance	512	Berner Pool
165	General Administrative Services	515	Recreation Fund
170	Economic Development	520	Library Fund
201	Police	710	Debt Service
205	Canine Control	820	Employee Benefits
206	Emergency Medical Services	830	Unclassified
210	Fire	840	Interfund Transfers Out
215	Civil Preparedness	910	Board of Education

OBJECT CODE INDEX

Personnel Services – Include all expenditures for salaries and wages for all Town employees

- 51110 – Full-time salary
- 51120 – Part-time salary
- 51140 – Overtime – all types

Employee Benefits – All related employee benefits

- 51205 – Municipal retirement
- 51206 – Police retirement
- 51209 – Medicare
- 51210 – FICA
- 51211 – Medical premiums
- 51212 – Dental premiums
- 51225 – AD&D/Life/LTD/EAP
- 51240 – Deferred compensation
- 51250 – Unemployment compensation
- 51260 – Physicals/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 includes books or manuals which are necessary in the operation of the department.
- 52340 – **Repair & 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 – **Auto supplies & 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 & 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 & Charges – Include expenditures for purchased services.

- 52401 – **Professional development:** Expenditures 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 sheriffs, courts and other related items.
- 52405 – **Mileage:** 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 & 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:** Auditing services, management consulting services, meals per union contract, engineering and architectural services, special legal services, copying costs.
- 52436 – **Contractual labor:** Fees for special legal services approved by Town Council.
- 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.)
- 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.
- 52470 – **Automotive repair & maintenance:** Costs of having all vehicles one (1) ton or less maintained, repaired or washed when done out of house.
- 52475 – **Buildings & grounds maintenance/repair:** Contractual costs of maintenance and repair to Town buildings and grounds.
- 52480 – **Equipment maintenance/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.

- 52496 – **Volunteer firemen:** Accident insurance
- 52497 – **Risk insurance:** Liability, Auto, and Property insurances
- 52498 – **Workers' compensation:** Premium

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

- 53510 – **Electricity – traffic signals:** Traffic control signals throughout Town.
- 53511 – **Electricity – street lights:** Street lighting contract.
- 53512 – **Electricity – buildings & grounds:** Costs for all Town buildings.
- 53520 – **Natural gas:** Costs for all Town buildings.
- 53530 – **Heating oil: #2 heating fuel** for all Town buildings
- 53540 – **Gasoline & diesel fuel:** Costs for all Town vehicles and generators.
- 53550 – **Water & hydrant – Fire:** Fire hydrant costs.
- 53551 – **Water & hydrant – Buildings:** Water costs for Town buildings and Norton Park irrigation.
- 53552 – **Water & hydrant – Senior Center:** Includes water and sewer costs.
- 53561 – **Telephone – Elections:** Telephones used during elections.
- 53562 – **Telephone – Buildings & Grounds:** Monthly charges for telephone, including installation costs.
- 53563 – **Telephone – Senior Center:** Service for entire Senior Center.

Capital Outlay – Should be classified under one of the following seven (7) 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 & 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.

Debt Service

- 54711 – **Principal**
- 54721 – **Bond Interest**
- 54723 – **Miscellaneous:** Costs associated with debt offerings, refinancing, etc.

Interfund Transfers Out

- 55504 – **Interfund Transfer Out – Debt Management Fund**
- 55509 – **Interfund Transfer Out – SS Emergency Fund**
- 55511 – **Interfund Transfer Out – Town Capital Fund**
- 55512 – **Interfund Transfer Out – BOE Capital Fund**
- 55513 – **Interfund Transfer Out – DUI Fund**
- 55516 – **Interfund Transfer Out – Recreation Fund**
- 55581 – **Interfund Transfer Out – Library Fund**
- 55583 – **Interfund Transfer Out – Senior Center Transportation Fund**