



**Town Manager's Proposed
ANNUAL BUDGET**

Debt Service and Sundry

**FISCAL YEAR
July 1, 2016- June 30, 2017**

DEBT SERVICE, SUNDRY & CAPITAL PROJECTS

Description

This portion of the budget reflects expenditures on debt service, a number of other areas labeled sundry, and capital projects. The accounts included in this section are:

Debt Service

710 Debt Service

Sundry Accounts

820 Employee Benefits

830 Unclassified

840 Interfund Transfers Out – Other Funds

Capital Projects

840 Interfund Transfers Out – Capital Funds

710 - DEBT SERVICE

PROGRAM DESCRIPTION

This appropriation includes amounts for bonded debt principal and interest payments on School and Town Bonds issued by the Town. A summary of scheduled debt payments is shown below.

PROGRAM COMMENTARY

This appropriation reflects a flat budget or 0.00% change. This is the result of a structured plan to cover swings of future bonding cost increases by maintaining a steady line item by transferring any fiscal year reductions into the Debt Management Fund for future use. The Debt Management Fund will be used to offset increased budgetary line items when new bond offerings are issued.

DEBT SERVICE TABLE

	Date of Issue	Maturity	Rate	Original Issue Amount	FY 2015 Actual	FY 2016 Estimated	FY 2017 Adopted
PRINCIPAL							
Refunded TIF	05/25/07	04/01/21	3.65-5.00%	6,855,000	570,000	620,000	665,000
High School Renov	06/01/07	04/15/27	3.75-4.25%	9,250,000	485,000	490,000	500,000
Refunded 2002	10/28/10	07/15/17	3.00-4.00%	3,515,000	520,000	515,000	510,000
High School Improvements	10/28/10	07/15/30	3.00-4.00%	4,000,000	200,000	200,000	200,000
Toffolon School Improvements	10/28/10	07/15/30	3.00-4.00%	6,700,000	335,000	335,000	335,000
Refunded 2005/2006	01/04/12	08/15/23	2.50-3.81%	12,535,000	1,330,000	1,325,000	1,370,000
Total Principal					3,440,000	3,485,000	3,580,000

	Date of Issue	Maturity	Rate	Original Issue Amount	FY 2015 Actual	FY 2016 Estimated	FY 2017 Adopted
INTEREST							
Refunded TIF	05/25/07	04/01/21	3.65-5.00%	6,855,000	209,700	186,900	162,100
High School Renov	06/01/07	04/15/27	3.75-4.25%	9,250,000	264,000	39,600	20,000
Refunded 2002	10/28/10	07/15/17	3.00-4.00%	3,515,000	66,400	45,700	25,200
High School Improvements	10/28/10	07/15/30	3.00-4.00%	4,000,000	126,725	118,725	110,725
Toffolon School Improvements	10/28/10	07/15/30	3.00-4.00%	6,700,000	212,269	198,869	185,469
Refunded 2005/2006	01/04/12	08/15/23	2.50-3.81%	12,535,000	358,200	316,250	273,700
Refunded 2007 Series A	09/15/15	04/15/27	3.00-4.00%	5,025,000	-	96,717	165,800
BAN	09/15/15	05/18/16	2.00%	1,000,000	-	13,000	15,000
Total Interest					1,237,294	1,015,761	957,994
Miscellaneous Costs					3,690	1,588	174,300
Tot Debt Service					4,680,984	4,502,349	4,712,294

Town of Plainville, Connecticut
Proposed Town Government Expenditure Budget Detail - Fiscal Year 2016 - 2017
As of January 25, 2016

	2014 - 2015		2015 - 2016		2016 - 2017			
	Actual Expended	Budgeted	Spent To Date	Estimated	Dept Request	Manager Request	Council Approved	Council App Inc/(Dec) \$ %
0100-710 Debt Service								
Debt Service								
54711 Principal	\$ 3,440,000	\$ 3,485,000	\$ 2,375,000	\$ 3,485,000	\$ 3,580,000	\$ 3,580,000	\$ 95,000	2.73%
54721 Interest	1,237,294	1,111,044	488,339	1,015,761	957,994	957,994	(153,050)	-13.78%
54723 Miscellaneous costs	3,690	116,250	1,588	1,588	174,300	174,300	58,050	49.94%
Total Debt Service	4,680,984	4,712,294	2,864,927	4,502,349	4,712,294	4,712,294	-	0.00%
0100-710 Total Debt Service	\$ 4,680,984	\$ 4,712,294	\$ 2,864,927	\$ 4,502,349	\$ 4,712,294	\$ 4,712,294	\$ -	0.00%

820 - EMPLOYEE BENEFITS

PROGRAM DESCRIPTION

This program provides funding for the various employee benefits. These include health, dental, prescription, life, accident, long-term disability, pension, and unemployment compensation. All employees contribute to health benefit premiums and pension plans. The Town offers a defined contribution (DC) pension plan and a defined benefit (DB) plan. All new employees, except for Police, are automatically enrolled into the defined contribution plan.

PROGRAM ACCOMPLISHMENTS FY 2016

- Reviewed employee health insurance lowering costs to Town.
- Implemented increased employee health insurance co-pays and deductibles.
- Continued to work with the Wellness Committee to look at ways the Town can offer incentives to employees to live a healthier lifestyle with the hopes of creating a healthier workforce and reduced health care claims.

PROGRAM OBJECTIVES FY 2017

- To keep health insurance claims at a controlled level.
- Evaluate pension investment returns getting all employees involved through informational meetings.
- To maximize pension investments in order to minimize contributions to the defined benefit plan.
- Adjust employee co-pays to minimize claims and premium increases.
- Continue with the successful reconvened Wellness Committee.
- Put health insurance Broker of Record out to bid.

PERFORMANCE MEASURES

QUANTITATIVE	2015 Actual	2016 Estimated	2017 Projected
Defined Benefit Plans	2	2	2
Defined Contribution Plans	6	6	6
Unemployment Claims	1	1	1
Physicals	12	10	10
HDHP Plan Contracts	99	99	99
PPO Plan Contracts	9	9	9

BUDGET COMMENTARY

All full-time town employees are now part of a high deductible health care plan (HDHP) with a Health Savings Account (HSA) funding mechanism, a reduced cost to the Town and a better health plan for the employees. Salary changes are reflected in social security (FICA) and Medicare contributions.

51205 Municipal Retirement: Town contributions toward Town employees in the defined benefit and defined contribution plans.

51206 Police Retirement: Town contribution toward Police officers in the defined benefit plan.

51209 Medicare: Town contribution equal to 1.45% of all earned income.

51210 FICA: Town contribution equal to 6.20% of all earned income.

51211 Medical Premiums: Town cost of self-insured medical insurance plans and employer funding towards employee HSA deductibles.

51212 Dental Premiums: Town cost of self-insured dental insurance plans.

51225 AD&D/Life/LTD/EAP: Town cost for various employee insurances.

51240 Deferred Compensation: Town contribution toward management level employees' deferred compensation plan.

51250 Unemployment Compensation: Town cost of former employees' filing unemployment claims.

51260 Physicals/Vaccines: Town cost for employee physicals and/or vaccines as required by personnel rules.

Town of Plainville, Connecticut
Proposed Town Government Expenditure Budget Detail - Fiscal Year 2016 - 2017
As of January 25, 2016

0100-820	Employee Benefits	2014 - 2015		2015 - 2016		2016 - 2017				
		Actual Expended	Budgeted	Spent To Date	Estimated	Dept Request	Manager Request	Council Approved	Council App Inc/(Dec) \$	%
Fringe Benefits										
51205	Municipal retirement	\$ 446,301	\$ 425,500	\$ 342,871	\$ 653,968	\$ 482,340	\$ 482,340		\$ 56,840	13.36%
51206	Police retirement	511,310	491,310	486,658	486,658	497,420	497,420		6,110	1.24%
51209	Medicare	119,420	124,000	71,459	124,000	127,720	127,720		3,720	3.00%
51210	FICA	476,314	486,675	277,625	486,675	501,275	501,275		14,600	3.00%
51211	Medical premiums	1,459,996	1,460,000	728,168	1,460,000	1,460,000	1,460,000		-	0.00%
51212	Dental premiums	35,916	36,300	24,492	36,300	36,300	36,300		-	0.00%
51225	AD&D/Life/LTD/EAP	37,835	45,000	19,043	45,000	45,000	45,000		-	0.00%
51240	Deferred compensation	67,833	71,000	40,216	71,000	71,000	71,000		-	0.00%
51250	Unemployment comp	1,175	1,500	524	1,500	1,500	1,500		-	0.00%
51260	Physicals/vaccines	7,712	7,500	6,968	7,500	7,500	7,500		-	0.00%
	Total Fringe Benefits	3,163,812	3,148,785	1,998,024	3,372,601	3,230,055	3,230,055	-	81,270	2.58%
0100-820	Total Employee Benefits	\$ 3,163,812	\$ 3,148,785	\$ 1,998,024	\$ 3,372,601	\$ 3,230,055	\$ 3,230,055	\$ -	\$ 81,270	2.58%

830 - UNCLASSIFIED

PROGRAM DESCRIPTION

The purpose of this account is for unforeseen expenditures that will occur during the year.

PROGRAM ACCOMPLISHMENTS FY 2016

- Kept unforeseen expenditures to a minimum.

PROGRAM OBJECTIVES FY 2017

- To continue to provide contingency funding in future years.

PERFORMANCE MEASURES

QUANTITATIVE	2015 Actual	2016 Estimated	2017 Projected
None to Report			

BUDGET COMMENTARY

52435 Other Contractual Services: Unclassified funds for unforeseen expenditures.

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	2014 - 2015		2015 - 2016		2016 - 2017				
	Actual Expended	Budgeted	Spent To Date	Estimated	Dept Request	Manager Request	Council Approved	Council App Inc/(Dec)	
								\$	%
0100-830 Unclassified									
Other Services & Charges									
52435 Other contractual	\$ 57,878	\$ 30,000	\$ 5,489	\$ 30,000	\$ 50,000	\$ 50,000		\$ 20,000	66.67%
Total Other Serv & Charges	57,878	30,000	5,489	30,000	50,000	50,000	-	20,000	66.67%
0100-830 Total Unclassified	\$ 57,878	\$ 30,000	\$ 5,489	\$ 30,000	\$ 50,000	\$ 50,000	\$ -	\$ 20,000	66.67%

Historical Analysis							(Over)/Under	
		Original Budget	Transfers	Additional Appropriation	Final Budget	Actual Expended	Budget for FY	
52435	Other contractual - 2011	30,000	-	-	30,000	20,498	9,502	
52435	Other contractual - 2012	30,000	-	-	30,000	33,699	(3,699)	
52435	Other contractual - 2013	30,000	9,355	-	39,355	31,467	7,888	
52435	Other contractual - 2014	30,000	15,000	-	45,000	44,794	206	
52435	Other contractual - 2015	30,000	35,000	-	65,000	57,878	7,122	
		150,000	59,355	-	209,355	188,336	21,019	
	Five (5) year average	30,000	11,871	-	41,871	37,667	4,204	
	Three (3) year average	30,000	19,785	-	49,785	44,713	5,072	

840 - INTERFUND TRANSFERS OUT – CAPITAL FUNDS

PROGRAM DESCRIPTION

The following chart details the expenditures that are budgeted for the Capital and Non-Recurring Fund for Town Government and Board of Education.

<u>Projects & Major Equipment</u>	<u>Department Request</u>	<u>Town Manager Approved</u>
Town Government Requests		
1. Finance Departments		
Assessor Revaluation – aggregate	\$ 135,000	\$ 150,000
2. Town Clerk Department		
Lower Vault Renovations & Improvements	50,000	-
3. Data Processing Department		
Upgrades & Equipment - aggregate	25,000	25,000
Municipal Fiber Network	124,500	124,500
4. Economic & Community Development Department		
10 Year Plan of Conservation & Development	19,000	-
5. Police Department		
Computer Aided Dispatch & Records – aggregate	15,000	-
Computer Replacement – aggregate	18,000	-
Patrol Cruisers Ford Interceptors – 2/3 – aggregate	84,000	61,000
Patrol Cruiser Outfitting – 2/3 – aggregate	30,750	20,500
Police Equipment - aggregate	7,500	-
Dispatch Communication Equipment (3 rd of 5 annual lease payments) – aggregate	155,328	155,328
Animal Control Pickup/CAP	33,000	-
Defibrillator in Patrol Cruisers – 2 – aggregate	6,400	6,400
Video Cameras in Patrol Cruisers – 2 – aggregate	14,000	14,000
6. Fire Department		
Personal Protective Equipment – aggregate	20,000	10,000
Portable Programmable Radios – aggregate	5,000	-
Rescue Apparatus (4 th of 5 annual lease payments) - aggregate	103,418	103,418
SCBA Bottle Replacements – aggregate	10,000	10,000
Thermal Imaging Camera Replacements – aggregate	13,000	-
Diesel Powered Portable Lighting/Generator	8,500	8,500
Dispatch Communication Equipment (2 nd of 3 annual lease payments) – aggregate	27,924	27,924
Hurst Tool Power Unit (Jaws of Life) - aggregate	10,500	-
7. Roadways Department		
5 Ton Dump Truck with Plow - aggregate	62,500	62,500
Mack Computer Diagnostic Analyzer	5,000	5,000
JCB Loader/Backhoe	115,000	-

Projects & Major Equipment		Department Request	Town Manager Approved
Town Government Requests (Continued)			
8. Buildings & Grounds Department			
4WD Pickup Truck #45	\$	25,000	\$ -
4WD 1 Ton Pickup Truck with Plow #48		33,000	33,000
Boiler Replacements		15,000	-
Library Roof Repairs		90,000	-
Library Window Trim Repair and Paint		10,000	10,000
Middle School of Plainville (MSP) Diamond Upgrades		19,000	-
Norton Park Canal Dredging		10,000	-
Paderewski Park Activity Building Roof		10,000	-
Police Department AC Design		5,000	5,000
Video Recording in Council Chambers		13,973	-
Wall Monitor in Council Chambers		8,515	-
Audio Recording in Council Chambers		8,489	-
9. Technical Services Department			
Tomlinson Avenue Bridge		200,000	-
Study of Paderewski Park Pond		25,000	10,000
Roadway Sign Replacement Program		15,000	10,000
Sidewalk Construction – aggregate		200,000	-
Replacement of Survey Station Equipment		30,000	-
10. Human Services – Senior Center Department			
Dial-A-Ride Vehicle Match – aggregate		5,000	-
11. Civic & Cultural Services – Recreation Department			
Playground Improvements at Norton/Paderewski Parks		-	790,000
Playground Improvements at Paderewski Park		40,875	-
Total Gross Town Government Requests		1,862,172	1,642,070
Board of Education Requests			
1. District Wide			
Phone System Upgrades		70,000	70,000
Landscaping Improvements - aggregate		15,000	-
Cleaning Equipment		15,000	-
2. Plainville High School (PHS)			
Repair & Replace Kitchen Floor		75,000	85,000
Parking Lot Replacement		345,000	170,180
Upgrade ADA Accessibility to Tennis Courts		25,000	25,000
Parking Lot Storm Drain Replacement		35,000	-
Total Gross Board of Education Requests		580,000	350,180
Total Gross Town of Plainville Capital Requests		2,442,172	1,992,250
Less: Use of Grant Funds		-	(592,500)
Less: Use of Capital Fund/Supplemental Appropriation		-	(299,750)
Total Net Town of Plainville Capital Requests	\$	2,442,172	\$ 1,100,000

PROGRAM COMMENTARY

The department requests for the Capital budget totaled \$2,442,172; the Town Manager reduced that request by \$449,922 to \$1,992,250 and further reduced that by using \$592,500 of anticipated grant funds and \$299,750 of capital fund balance/additional General Fund appropriation(s) to arrive at the General Fund budget contribution towards Capital improvements of **\$1,100,000**. The Capital budget contribution from the General Fund will be funded as follows: \$749,820 – Town Government and \$350,180 - Board of Education.

Due to the fiscal limitations, capital purchases focused only on matters of critical need and life safety concerns. Funded are the following capital items:

- **Finance Departments – Assessor Revaluation (\$150,000):** Funding is for the town-wide revaluation due for October 1, 2016. Vendor contract approved by Town Council in February 2015.
- **Data Processing Upgrades & Equipment (\$25,000):** Recurring computer replacement cycle, network infrastructure, software upgrades, and contractual requirements.
- **Data Processing Municipal Fiber Network (\$124,500):** Fiber connections will be installed at the Fire Station, Recreation, Senior Center, WPCF, Roadways, Buildings & Grounds, and Connecticut Commons on New Britain Avenue. This will allow the CEN connection throughout all municipal entities.
- **Police Department Patrol Cruisers – 2 (\$61,000):** The Police Department depends on its vehicles for safe, timely, and reliable operation. Vehicles average over 15,000 miles a year, with the fleet mileage of approximately 225,000 miles. Due to the severe duty and operating conditions of these vehicles, anticipated lifespan should be no more than 5 years. By the end of the next fiscal year, over half the fleet will have reached its anticipated five-year lifespan.
- **Police Department Patrol Cruiser Outfitting (\$20,500):** Funding outfits two (2) patrol cruisers.
- **Police Department Dispatch Communication Equipment (\$155,328):** Funding provides for the third payment on a five-year lease to replace outdated dispatch communication equipment.
- **Police Department Defibrillator in Patrol Cruisers 2 – (\$6,400):** Replaces older models out of warranty after eight (8) years.
- **Police Department Video Cameras in Patrol Cruisers – 2 (\$14,000):** Replaces older models out of warranty after five (5) years.
- **Fire Department Personal Protective Equipment (\$10,000):** This capital item accounts for personal protective equipment, and other needed equipment for safe Fire operations on an annual basis.
- **Fire Department Replace Rescue Apparatus (\$103,418):** Funding is budgeted for the fourth year of a five-year lease purchase commitment for the rescue apparatus.
- **Fire Department SCBA Bottle Replacements (\$10,000):** The self-contained breathing apparatus (SCBA) have a fifteen (15) year life providing they pass hydro-tests done every three (3) years. The funding replaces ten (10) bottles.
- **Fire Department Diesel Powered Portable Lighting/Generator (\$8,500):** Equipment used for all calls and can be used for Town-wide events if necessary.
- **Fire Department Dispatch Communication Equipment (\$27,924):** Funding provides for the first payment on a three-year lease to replace outdated dispatch communication equipment.
- **Roadways Department 5 Ton Dump Truck with Plow (\$62,500):** Replaces truck #14, a 2000 25,000 GVW. Funding provides year 2 of a two-year funding cycle.
- **Roadways Department Mack Computer Diagnostic Analyzer (\$5,000):** Computer would help diagnose problems with all Roadways Trucks and equipment.
- **Buildings & Grounds Department 4 WD 1 Ton Pickup with Plow (\$33,000):** Funding replaces truck #48, a 1999 pickup used for grounds maintenance and plowing.
- **Buildings & Grounds Department Library Window Trim Repair and Paint (\$10,000):** Funding repairs deteriorating wood trim around all building windows.
- **Buildings & Grounds Department Police Department AC Design (\$5,000):** Engineering work required to upgrade existing AC in computer room due to sensitive equipment in the room.
- **Technical Services Department Study of Paderewski Park Pond (\$10,000):** Funding retains a consultant to assess the existing condition of the pond and provide recommendations.
- **Technical Services Department Roadway Sign Replacement Program (\$10,000):** Funding starts to provide for the replacement of existing roadway signs to address the Federal 2014 Reflectivity Requirements.
- **Civic & Cultural Services – Recreation Department Park Improvements (\$790,000):** Funding would make improvements to Norton and Paderewski Parks including playground replacements, ADA improvements, replace outdated

fencing for safety, new bathroom facilities, and refurbish basketball courts. Gross project cost is offset by a State of CT grant for \$592,500.

- **Board of Education District Wide Phone System Upgrade (\$70,000):** Replaces and upgrades the phone system for Town and BOE communication and interbuilding connectivity.
- **Board of Education PHS Parking Lot Replacement (\$170,180):** Resurface parking lots and roadway areas.
- **Board of Education PHS Upgrade ADA Accessibility to Tennis Courts (\$25,000):** Reconfigure and rebuild accessible route to tennis courts; sighted by State of CT Civil Rights Compliance Review in the past year.
- **Board of Education PHS Repair & Replace Kitchen Floor (\$85,000):** Funding repairs and replaces deteriorating and crumbling substrate, causing floor to raise and crack; major safety issue.

BUDGET COMMENTARY

Interfund Transfers Out – Operational Costs

55509 Xfer Out – SS Emergency Fund: Appropriation to fund Social Services Emergency Fund #0900.

55516 Xfer Out – Recreation Fund: Appropriation to fund Recreation Fund #1600 in Special Funds Section K.

55581 Xfer Out – Library Fund: - Appropriation to fund Library Fund #8100 in Special Funds Section K.

55583 Xfer Out – Senior Center Transportation: Appropriation to fund Senior Center Transportation Fund #8300 in Special Funds Section K.

Interfund Transfers Out – Non-Operational Costs

55511 Xfer Out – Town Capital Fund: Appropriation to fund Town capital projects as detailed above in Fund #1100 in Special Funds Section K.

55512 Xfer Out – BOE Capital Fund: Appropriation to fund BOE capital projects as detailed above in Fund #1200 in Special Funds Section K.

Town of Plainville, Connecticut
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As of January 25, 2016

0100-840	Interfund Xfers Out	2014 - 2015		2015 - 2016		2016 - 2017					
		Actual Expended	Budgeted	Spent To Date	Estimated	Dept Request	Manager Request	Council Approved	Council App Inc/(Dec)		
									\$	%	
Operational Costs											
Interfund Transfers - Other Funds											
55504	Xfer out - Debt Man fund	\$ -	\$ -	\$ -	\$ 209,945	\$ -	\$ -	\$ -	\$ -	-	0.00%
55509	Xfer out - SS Emer fund	500	500	375	500	500	500	500	-	-	0.00%
55516	Xfer out - Recreation fund	88,156	88,156	66,117	88,156	88,156	90,000	90,000	1,844	2.09%	
55524	Xfer out - Landfill fund	-	-	-	-	-	-	-	-	-	0.00%
55535	Xfer out - Land Acq fund	495,000	-	-	-	-	-	-	-	-	0.00%
55575	Xfer out - Health Ins fund	500,000	-	-	-	-	-	-	-	-	0.00%
55580	Xfer out - EDA fund	80,000	-	-	-	-	-	-	-	-	0.00%
55581	Xfer out - Library fund	643,803	659,050	494,288	659,050	659,050	659,050	659,050	-	-	0.00%
55583	Xfer out - Senior Center	28,701	27,662	20,747	27,662	27,662	27,662	27,662	-	-	0.00%
Subtotal Operational Costs		1,836,160	775,368	581,527	985,313	775,368	777,212	777,212	1,844	0.24%	
Non-Operational Costs											
Interfund Transfers - Capital Funds											
55511	Xfer out - Town cap fund	1,050,500	578,000	1,754,859	1,899,359	578,000	749,820	749,820	171,820	29.73%	
55512	Xfer out - BOE cap fund	123,000	322,000	241,500	322,000	322,000	350,180	350,180	28,180	8.75%	
Subtotal Non-Operational		1,173,500	900,000	1,996,359	2,221,359	900,000	1,100,000	1,100,000	200,000	22.22%	
0100-840	Total Interfund Xfers Out	\$ 3,009,660	\$ 1,675,368	\$ 2,577,886	\$ 3,206,672	\$ 1,675,368	\$ 1,877,212	\$ 1,877,212	\$ 201,844	12.05%	