



# **ANNUAL BUDGET**

## **Budgetary Charts**

**FISCAL YEAR**

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

# FUND INDEX

All funds as of last completed audit or June 30, 2015; could vary by fiscal year.

Fund Number	Fund Name	Fund Type
0100	General Fund	General, Major Fund
0400	Debt Management Fund	General (GASB 54)
0600	Paderewski Park Splash Pad	Special Revenue
0900	Social Services Emergency Fund	Special Revenue
1000	Police Forfeiture Fund	Special Revenue
1400	Senior Center NB Comm Foundation Fund	Special Revenue
1500	Town Aid Road Fund	Special Revenue
1600	Recreation Revolving Fund	Special Revenue
1700	Housing Rehabilitation Fund	Special Revenue, Major
2200	CT Health Exchange 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
3500	Land Acquisition 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
6100	Library NB Comm Foundation Fund	Special Revenue
6200	Robertson Airport Operations Fund	Special Revenue, Major
6400	Water Operating Fund	Special Revenue
6700	Safe Routes to Schools Grant Fund	Special Revenue
6800	Town Clerk Historical Grant Fund	Special Revenue
7100	Sewer Operating Fund	Special Revenue, Major
7600	Distracted Driving Grant Fund	Special Revenue
7800	Plainville Affordable Housing Fund	Special Revenue
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
8400	Library NB Comm Foundation Ebooks Fund	Special Revenue
8500	Police Welfare Fund	Special Revenue

-	BOE Education Grants Fund	Special Revenue
-	BOE Cafeteria Fund	Special Revenue
-	BOE School Rental Fund	Special Revenue
-	BOE Miscellaneous Grants Fund	Special Revenue
0800	Downtown Improvement Fund	Capital Projects, Major
1100	Town Capital Reserve Fund	Capital Projects, Major
1200	BOE Capital Reserve Fund	Capital Projects, Major
2400	Landfill Expansion Fund	Capital Projects, Major
2600	PHS Turf Field Project Fund	Capital Projects, Major
7200	Sewer Capital Non-Recurring Fund	Capital Projects, Major
7300	FEMA Acquisition Grant Fund	Capital Projects, Major
7400	Cooke Street Reconstruction Fund	Capital Projects, Major
7500	Health Insurance Fund	Internal Service
8600	Self-Insurance Fund	Internal Service
4100	Town/Police Defined Benefit Pension Fund	Fiduciary – Pension Trust
6500	Solid Waste Fund	Fiduciary - Agency
6600	Deposit Account Fund	Fiduciary - Agency
7700	CCRPA Fund	Fiduciary - Agency
-	Senior Citizen Activity Fund	Fiduciary - Agency

# DEPARTMENT INDEX

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