

FUND INDEX

All funds as of last completed audit or June 30, 2019; could vary by fiscal year.

Fund Number	Fund Name	Fund Type
0100	General Fund	General, Major Fund
0400	Debt Management Fund	General (GASB 54)
0700	Park Improvements Grant 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
2100	PHS Turf Field Maintenance Fund	Special Revenue
2300	SC Office Assistant Grant Fund	Special Revenue
2900	Tomlinson Ave. 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 Grant Fund	Special Revenue
3500	Land Acquisition Fund	Special Revenue
4600	Police Car Seat Donation 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
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
8500	Police Welfare Fund	Special Revenue

B various	BOE Education Grants Fund	Special Revenue
B1600	BOE Cafeteria Fund	Special Revenue
B7000	BOE Private Grants & School Rental Fund	Special Revenue
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
3100	Old Linden Street School Demo Fund	Capital Projects, Major
4400	Road Bond Fund	Capital Projects, Major
6900	FEMA Acquisition Phase II Grant Fund	Capital Projects, Major
7200	Sewer Capital Non-Recurring Fund	Capital Projects, Major
7400	Cooke Street Reconstruction Fund	Capital Projects, Major
8700	School Capital Maintenance Project Fund	Capital Projects, Major
8800	Senior Center Parking Lot Grant Fund	Capital Projects, Major
8900	Phosphorus Removal 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
6600	Deposit Account Fund	Fiduciary - Agency
-	Senior Citizen Activity Fund	Fiduciary - Agency
-	BOE Student Activity Fund	Fiduciary - Agency

DEPARTMENT INDEX

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

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 – streetlights:** 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**