

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2015/2016**

DESCRIPTION

Special Revenue Funds are used to account for all revenue and expenditure sources authorized by a legislative body to be used for a specific purpose. The annual operating budgets for the Special Revenue Fund types, for which a budget is adopted, are prepared on a basis consistent with generally accepted accounting principles. A consolidated statement of revenues for Special Revenue Funds is provided below; a consolidated statement of expenditures is on Page N. 3. Detailed estimated revenues and appropriation (expenditures) by fund are presented following this page.

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2015/2016**

FUND NAME	FUND #	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16	2015/16	2015/16	2015/16
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	DOLLAR INCREASE/ (DECREASE)
TOWN:								
Forest Prk.& Open Space Mgt.	04	\$0	\$10,000	\$10,000	\$10,000		\$0	0%
Police Special Services	07	\$257,058	\$10,000	\$10,000	\$17,175		\$7,175	71.75%
Town Aid Road	08	\$310,739	\$310,739	\$310,739	\$113,809		(\$196,930)	-63.37%
Recreational Activities	09	\$319,215	\$323,710	\$323,710	\$340,393		\$16,683	5.15%
Loc. Capital/Improv. Program	11	\$109,484	\$108,969	\$108,969	\$108,969		\$0	0%
TOTAL TOWN		\$996,496	\$763,418	\$763,418	\$590,346		(\$173,072)	-22.67%
SEWERS:								
Sewer Fund	05	\$1,962,029	\$1,923,732	\$1,923,732	\$2,782,071		\$858,339	44.62%
BOARD OF EDUCATION:								
St. & Fed. Pre-Paid Grants	13	\$946,951	\$975,994	\$975,994	\$1,146,944		\$170,950	17.52%
School Cafeteria	14	\$992,957	\$1,297,474	\$1,297,474	\$1,119,209		(\$178,265)	-13.74%
Use of School Facilities	15	\$113,811	\$54,000	\$54,000	\$56,500		\$2,500	4.63%
TOTAL BOARD OF EDUCATION		\$2,053,719	\$2,327,468	\$2,327,468	\$2,322,653		(\$4,815)	-0.21%
TOTAL REVENUES		\$5,012,243	\$5,014,618	\$5,014,618	\$5,695,070		\$680,452	13.57%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2015/2016**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16	2015/16	2015/16 ADOPTED	2015/16	2015/16
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$52,065	\$75,000	\$75,000	\$60,665			(\$14,335)	-19.11%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$11,670	\$6,000	\$6,000	\$6,000			\$0	0%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$22,681	\$36,289	\$36,289	\$33,466			(\$2,823)	-7.78%
Avon Education Fundation - Fund #13	\$108	\$0	\$0	\$0			\$0	0%
Adult Education Cooperative - Fund #13	\$2,033	\$1,987	\$1,987	\$1,987			\$0	0%
IDEA 611 Part B - Fund #13	\$471,844	\$523,000	\$523,000	\$523,000			\$0	0%
Inmigrant Grant - Fund #13	\$21,515	\$0	\$0	\$21,515			\$21,515	0%
Title I Improving Basic Programs - Fund #13	\$196,213	\$133,773	\$133,773	\$218,000			\$84,227	62.96%
PreSchool-IDEA 619 - Fund#13	\$5,000	\$15,537	\$15,537	\$75,537			\$60,000	386.17%
Carl Perkins - Fund#13	\$24,114	\$24,114	\$24,114	\$24,114			\$0	0%
SHEF Settlement - Fund#13	\$191,325	\$182,375	\$182,375	\$191,325			\$8,950	4.91%
BOE Education Program Grants- Fund#13	\$12,118	\$58,919	\$58,919	\$58,000			(\$919)	-1.56%
Town Aid Road Fund - Fund#8	\$310,739	\$310,739	\$310,739	\$113,809			(\$196,930)	-63.37%
Cafeteria-BOE - Fund#14	\$125,512	\$171,833	\$171,833	\$166,647			(\$5,186)	-3.02%
LOCIP - Fund #11	\$109,484	\$108,969	\$108,969	\$108,969			\$0	0%
TOTAL INTERGOVERNMENTAL	\$1,492,686	\$1,567,535	\$1,567,535	\$1,536,369			(\$31,166)	-1.99%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$113,979	\$10,000	\$10,000	\$17,175			\$7,175	71.75%
PUBLIC WORKS:								
Sewer Use Charges - Fund#5	\$1,638,451	\$1,475,000	\$1,475,000	\$1,777,306			\$302,306	20.50%
Sewer Connection Charges - Fund#5	\$240,450	\$62,500	\$62,500	\$100,000			\$37,500	60.00%
RECREATION & PARKS:								
Fees: Reimbursable - Fund #9	\$257,398	\$255,170	\$255,170	\$271,138			\$15,968	6.26%
Senior Rec. Activities - Fund #9	\$13,613	\$10,640	\$10,640	\$10,640			\$0	0%
Maintenance Fees- Fund #9	\$46,245	\$57,900	\$57,900	\$58,615			\$715	1.23%
EDUCATION:								
BOE Cafeteria Sales - Fund#14	\$867,444	\$1,125,641	\$1,125,641	\$952,562			(\$173,079)	-15.38%
BOE Use of School Facilities - Fund#15	\$62,863	\$54,000	\$54,000	\$56,500			\$2,500	4.63%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,240,443	\$3,050,851	\$3,050,851	\$3,243,936			\$193,085	6.33%
OTHER LOCAL REVENUE:								
Sewer Use - Interest & Liens - Fund#5	\$10,125	\$15,000	\$15,000	\$18,000			\$3,000	20.00%
Sewer Assessments - Interest & Liens - Fund#5	\$9,268	\$100	\$100	\$100			\$0	0%
Donations & Grants, Private Source - Fund#9	\$1,959	\$0	\$0	\$0			\$0	0%
Forest, Park Mgt. Sales - Fund#4	\$0	\$0	\$0	\$0			\$0	0%
TOTAL OTHER LOCAL REVENUE:	\$21,352	\$15,100	\$15,100	\$18,100			\$3,000	19.87%
OTHER FINANCING SOURCES:								
Use of Unassigned Fund Balance - Fund #4	\$0	\$10,000	\$10,000	\$10,000			\$0	0%
Use of Unassigned Fund Balance - Fund #5	\$0	\$290,132	\$290,132	\$820,000			\$529,868	182.63%
Use of Unassigned Fund Balance - Fund #7	\$143,079	\$0	\$0	\$0			\$0	0%
Use of Unassigned Fund Balance - Fund #15	\$50,948	\$0	\$0	\$0			\$0	0%
TOTAL OTHER FINANCING SOURCES:	\$194,027	\$300,132	\$300,132	\$830,000			\$529,868	176.54%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$5,012,243	\$5,014,618	\$5,014,618	\$5,695,070			\$680,452	13.57%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2015/2016**

**EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16	2015/16	2015/16	2015/16	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE/ - DECREASE
TOWN:									
Forest Prk. & Open Space Mgt.	04	\$0	\$10,000	\$10,000	\$10,000			\$0	0%
Police Special Services	07	\$198,661	\$10,000	\$10,000	\$17,175			\$7,175	71.75%
Town Aid Road	08	\$159,290	\$310,739	\$310,739	\$113,809			(\$196,930)	-63.37%
Recreational Activities	09	\$336,315	\$323,710	\$323,710	\$340,393			\$16,683	5.15%
Loc. Capital/Improv. Program	11	\$104,042	\$108,969	\$108,969	\$108,969			\$0	0.00%
TOTAL TOWN		\$798,308	\$763,418	\$763,418	\$590,346			(\$173,072)	-22.67%
SEWERS:									
Sewer Fund	05	\$2,392,703	\$1,923,732	\$1,923,732	\$2,782,071			\$858,339	44.62%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$942,356	\$975,994	\$975,994	\$1,146,944			\$170,950	17.52%
School Cafeteria	14	\$1,059,084	\$1,297,474	\$1,297,474	\$1,119,209			(\$178,265)	-13.74%
Use of School Facilities	15	\$113,811	\$54,000	\$54,000	\$56,500			\$2,500	4.63%
TOTAL BOARD OF EDUCATION		\$2,115,251	\$2,327,468	\$2,327,468	\$2,322,653			(\$4,815)	-0.21%
TOTAL EXPENDITURES		\$5,306,262	\$5,014,618	\$5,014,618	\$5,695,070			\$680,452	13.57%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Forest, Park, and Open Space Management Fund (04)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To provide a dedicated source of revenue from and for improvements and maintenance to, town owned or managed forests, parks and open space areas. In 1986, the Avon Natural Resources commission requested a review of several of Avon's Open Space properties by the Eastern Connecticut Environmental Review Team. During this same period, the Town staff began a study and review of the feasibility of managing the Town's open space to determine proper management and maintenance techniques. Both studies were positive and a ten (10) year natural resource management plan was produced by the firm of East-West Forestry Associates (now Ferruci & Walicki). This plan was updated in 1998. The goal of the plan is to carefully manage the land for the current and future residents of Avon. To have a minimum impact on the natural character of the property while providing increased access and use through an expanded hiking and cross country ski trail system, interpretive nature trails and wildlife management demonstration areas. Town Council approved the creation of the fund on August 4, 1988, and the Board of Finance approved it on September 14, 1988.

Expenditures shall be limited to direct or indirect improvements to and/or maintenance of town owned or managed forest, park and open space properties. The time, method, terms, and amount of any appropriation or expenditure shall be determined by the Town Council in accordance with the Town Charter and appropriate town policies.

PROGRAM COMMENTARY

A new, ten-year Forestry Management was implemented in 2009. In fiscal years 2009/2010 through 2013/2014, the timber sale was deferred, due to low market value of timber, so the revenue source for those fiscal years was from Unassigned Fund Balance. Revenue for fiscal year 2014/2015 and 2015/2016 is also anticipated to come from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

		2011/2012	2012/2013	2013/2014	Est. 2014/2015	Proj. 2015/2016			
Timber Sale		\$0	\$2,010	\$0	\$10,000	\$10,000			
ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16 REQUESTED TOWN MANAGER	2015/16 RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	2015/16 DOLLAR INCREASE/ (DECREASE)	2015/16 PERCENT INCREASE/ -DECREASE
Other Local Revenues:									
43653	Timber Sale	\$0	\$10,000	\$10,000	\$0			\$0	0%
43913	Use of Unassigned Fund Bal	0	0	0	10,000			0	0%
TOTAL REVENUES		\$0	\$10,000	\$10,000	\$10,000			\$0	0%
Various	EXPENDITURES								
	Recreation and Parks	\$0	\$10,000	\$10,000	\$10,000			\$0	0%
TOTAL EXPENDITURES		\$0	\$10,000	\$10,000	\$10,000			\$0	0%

Town of Avon
Town Managers Budget Summary

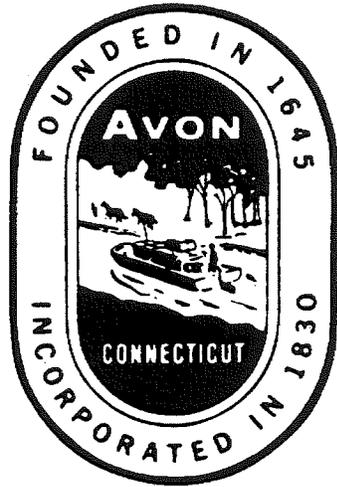
Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04 FOREST PARK MANAGEM										
5201 PARKS										
CONTRACTUAL SERV & PRINTING	0	10,000	3,536	10,000	10,000	10,000	0	0	0	0
Total 5201 PARKS	0	10,000	3,536	10,000	10,000	10,000	0	0	0	0

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04 FOREST PARK MANAGEME										
5201 PARKS										
PARKS										
04-5201-52185 GENERAL SERVICE	0	10,000	3,536	10,000	10,000	10,000	0	0	0	0
Forestry Consuling Services Including: Trail Work, Boundaries TSI, Timber Sale (layout, markings, bidding)										
Total PARKS	0	10,000	3,536	10,000	10,000	10,000	0	0	0	0
Total 5201 PARKS	0	10,000	3,536	10,000	10,000	10,000	0	0	0	0



**TOWN OF AVON - SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Sewer Fund (05)
FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Avon Water Pollution Control Authority, established pursuant to provisions of the Connecticut General Statutes, is responsible for planning and directing the installation, operation and maintenance of the public sanitary system in Avon. This activity also provides for inspection of the construction of private, multi-building sanitary systems, which may become a part of the town system.

The Town of Avon does not own its own sanitary sewer treatment plant and, accordingly, contracts for treatment with the Town of Farmington, Simsbury, and Canton. Essentially, the Town pays for treatment on the basis of volume of effluent and in accordance with inter-town agreements; the Engineering Department wishes to study, and then remedy, leaks or illicit discharges into the collection system.

The Sewer Fund is used to account for all sewer related revenues and expenditures. Revenues are produced by sewer use fees, connection charges, sewer permits, and inspection fees. Beginning in fiscal year 2013/2014, revenues are being collected for the new, State mandated Fats, Oils and Grease (FOG) program.

Special assessment improvements are paid (completely or in part) by property owners in a limited geographical area deemed to be specifically benefited. This distinguishes them from improvements that benefit the entire community and are paid for with general government resources or through issuance of general obligation bonds retired from general governmental resources. Residential zoned properties are assessed at unit rates based on the existing zone designation of the assessed property or real construction costs. Non-residential properties are assessed based upon lot frontage plus a charge per square foot of building area.

Property owners have the option of paying their special assessments in a lump sum or in interest-bearing annual installments over the life of the bonds or assessments at comparable rates. Special assessment bonds were last issued in 1976 and 1983. These bonds have since been retired. Interest revenue on installment special-assessments receivables are used to pay interest costs on special-assessment bonds or to reimburse the Sewer Fund for prior years' payments.

PROGRAM COMMENTARY

Estimated sewer use revenues for this year reflect an increase from the amount budgeted for fiscal year 2014/2015 sewer use. The per equivalent dwelling unit (EDU) charge is \$325. Total sewer use charges are estimated as follows: 5,846.2 EDU x \$325/EDU charge = \$1,900,000. Connection and assessment revenue estimates are based on payments for either previously defined connections or connections expected to take place after June 30, 2015.

Avon has made the initial payments to Simsbury for the upgrade of their treatment plant and we are on a monthly payment program with them. Avon's share of this upgrade is approximately 23.2% of the cost. Avon was also responsible to Simsbury for the upgrade of their South Lift Station and the payment to them for our share has been made. All costs are paid by sewer fees.

PROGRAM COMMENTARY (cont'd)

The Town of Farmington upgraded their sewage treatment plant in the mid-1990s and we have been paying for Avon's portion of that since 1996. This payment structure will conclude with our last payment in July 2015. Farmington has notified us that they are about to go out to bid on another treatment plant expansion/upgrade which will cost the Town of Avon an estimated \$3,994,000. The terms of payment have not been derived as yet, but we anticipate an annual installment payback program.

The following sewer-related capital projects were requested to be paid by the Sewer Fund:

1. Lateral Extension Program: \$500,000 has been requested to fund extension of public sewers as recommended in the updated Town-wide Sewage Facility Plan and in conjunction with the DPW's pavement requests.
2. Farmington Interceptor Replacement: \$220,000 has been requested for the replacement of the sewer interceptor that takes the majority of Avon's flow into Farmington. It is undersized and frequently surcharges in wet weather.
3. Sewer Capacity Infiltration and Inflow Rehabilitation: \$100,000 was requested to begin rehabilitation of those priority parts of the Farmington Sewer Shed that are experiencing significant storm and ground water intrusion. This may be partially funded via a Clean Water Fund grant.

PROGRAM PERFORMANCE MEASURES

	2011/ 2012	2012/ 2013	2013/ 2014	Est. 2014/ 2015	Proj. 2015/ 2016
Total Resident Dwelling Units					
Farmington Shed	2,343	2,375	2,404	2,419	2,434
Simsbury Shed	1,072	1,085	1,116	1,126	1,136
Canton	114	114	120	124	129
Total Commercial Equivalent Units					
Farmington Shed	42.85	41.32	37.28	39.40	40.00
Simsbury Shed	1,208	1,164.92	1,812.39	2,000.00	2,010.00
Canton	0	0	0	0	0
Total	4,779.85	4,780.24	5,489.67	5,708.00	5,749.00
New Connections:					
Farmington	12	22	12	15	15
Simsbury	5	25	12	10	10
Canton	2	0	3	4	4

**SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2015/2016**

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2013/14 BUDGETED	2014/15 BUDGETED	2014/15 ESTIMATED	2015/2016	2015/2016	2015/2016	2015/2016	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2015/2016 ADOPTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE -DECREASE
43441	Sewer Assessments	\$52,065	\$75,000	\$75,000	\$60,665			(\$14,335)	-19.11%
43442	Sewer Connections	240,450	62,500	62,500	100,000			37,500	60.00%
43443	Sewer Use Charges	1,638,451	1,475,000	1,475,000	1,777,306			302,306	20.50%
43444	Inspections & Permits	11,670	6,000	6,000	6,000			0	0.00%
43615	Sewer Use: Int & Liens	10,125	15,000	15,000	18,000			3,000	20.00%
43616	Sewer Asses.: Int & Liens	9,268	100	100	100			0	0%
43913	Use of Unassigned Fund Balance	0	290,132	290,132	820,000			529,868	100.00%
TOTAL REVENUES		\$1,962,029	\$1,923,732	\$1,923,732	\$2,782,071			\$858,339	44.62%

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES	2013/14 BUDGETED	2014/15 BUDGETED	2014/15 ESTIMATED	2015/2016 REQUESTED TOWN MANAGER	2015/2016 RECOMMENDED TOWN COUNCIL	2015/2016 ADOPTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE -DECREASE
Various	Public Works	\$1,662,703	\$1,923,732	\$1,923,732	\$1,962,071			\$38,339	1.99%
Various	CIP Facilities	200,000	0	0	820,000			820,000	100.00%
58000	Other Financing Uses	530,000	0	0	0			0	0.00%
TOTAL EXPENDITURES		\$2,392,703	\$1,923,732	\$1,923,732	\$2,782,071			\$858,339	44.62%

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
05 SEWER FUND										
3205 SEWAGE COLL & DIS										
WAGES & SALARIES	262,475	268,292	157,979	0	276,331	276,331	0	0	8,039	3
EMPLOYEE BENEFITS	220,466	237,827	26,647	118,318	249,789	235,827	0	0	(2,000)	(1)
AUTO ALLOWANCE	0	325	0	325	325	325	0	0	0	0
ADVERTISING	879	2,000	0	2,000	2,000	2,000	0	0	0	0
MEMBERSHIP FEES	79	400	86	400	400	400	0	0	0	0
BOOKS & PERIODICALS	100	200	0	200	200	200	0	0	0	0
RECRUITMENT & TRAINING	2,264	5,000	150	5,000	5,000	5,000	0	0	0	0
UTILITIES	19,210	17,500	8,110	17,500	22,360	22,360	0	0	4,860	28
CONTRACTUAL SERV & PRINTING	712,794	845,500	322,209	845,500	875,500	875,500	0	0	30,000	4
RENTALS	3,128	28,500	1,625	28,500	28,500	28,500	0	0	0	0
EQUIPMENT OPER & MAINT	79,447	123,180	60,402	123,180	121,219	120,619	0	0	(2,561)	(2)
REPAIRS & MAINTENANCE	0	2,000	0	2,000	2,000	2,000	0	0	0	0
POSTAGE	1,646	2,750	325	2,750	2,750	2,750	0	0	0	0
MATERIALS AND SUPPLIES	656	1,200	485	1,200	1,200	1,200	0	0	0	0
CAPITAL EQUIP EXP	0	29,500	0	29,500	29,500	29,500	0	0	0	0
Capital Proj Funds 2&3	359,558	359,558	237,255	359,558	359,559	359,559	0	0	1	0
Total 3205 SEWAGE COLL & DIS	1,662,702	1,923,732	815,273	1,535,931	1,976,633	1,962,071	0	0	38,339	2

Town of Avon

Cost Breakdown Budget - Town Manager

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
05 SEWER FUND											
3205 SEWAGE COLL & DISP											
SANITATION											
05-3205-51011 REG FULL TIME	231,277	236,028	145,775	0	242,912	242,912	0	0	6,884	3	
05-3205-51012 REG PART TIME	31,198	32,264	12,204	0	33,419	33,419	0	0	1,155	4	
05-3205-51031 FICA	19,495	20,523	12,052	0	20,885	20,885	0	0	362	2	
05-3205-51032 RETIREMENT	54,202	58,592	667	58,592	63,485	59,806	0	0	1,214	2	
05-3205-51033 HOSPITALIZATION	74,823	80,194	0	0	63,029	63,029	0	0	(17,165)	(21)	
05-3205-51034 DENTAL INS	4,092	5,871	3,059	0	3,601	3,601	0	0	(2,270)	(39)	
05-3205-51036 WORK COMP	411	482	367	0	4,021	4,021	0	0	3,539	734	
05-3205-51038 DEFINED CONTRIB	12,204	12,439	7,708	0	13,357	13,357	0	0	918	7	
05-3205-51039 RETIREE HEALTH	50,568	55,115	0	55,115	76,774	66,491	0	0	11,376	21	
Retiree Health:											
\$750,000 BUDGETED FOR A											
PORTION OF GASB RECOMMEND											
FUNDING LEVEL. CURRENT											
ACTIVE RETIREE BENEFITS											
\$1,384,878 FOLLOWS:											
GEN GOVERNMENT \$211,719											
PUBLIC SAFETY \$624,432											
PUBLIC WORKS \$378,830											
HLTH&SOC SERV \$15,070											
REC&PARKS \$99,032											
CULTURAL&ED \$25,655											
CONS&DEVL P \$30,140											
05-3205-51040 LIFE/LTD INSURA	1,251	1,191	689	1,191	1,217	1,217	0	0	26	2	
05-3205-52101 ANNUAL ALLOTMEN	3,420	3,420	2,105	3,420	3,420	3,420	0	0	0	0	
05-3205-52102 MILEAGE	0	275	0	275	275	275	0	0	0	0	
05-3205-52111 MILEAGE & TOLLS	0	50	0	50	50	50	0	0	0	0	
CEU courses											
05-3205-52122 ADVERTISING-LEG	879	2,000	0	2,000	2,000	2,000	0	0	0	0	
advertising for public hearings and public information meetings by AWPCA											
05-3205-52131 FEES-PROFESSION	79	400	66	400	400	400	0	0	0	0	
NEWEA and CAWPCA memberships for 2											
05-3205-52141 BOOKS & PERIODI	100	200	0	200	200	200	0	0	0	0	

Town of Avon

Cost Breakdown Budget - Town Manager

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015		Department			Board		
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
05-3205-52155 PROFESSIONAL DE Health and safety and CADD & map training	2,264	5,000	150	5,000	5,000	5,000	0	0	0	0
05-3205-52175 ELECTRIC Electricity charges for the 4 sewage pump stations - note that change is reflective of experience	16,087	13,500	7,140	13,500	18,000	18,000	0	0	4,500	33
05-3205-52176 TELEPHONE Phone and data for pump stations, SCADA, Sewer superintendent (paid for in total) Engineering staff (split with Engineering)	3,123	4,000	970	4,000	4,360	4,360	0	0	360	9
05-3205-52181 PRINTING This is used by the collector of revenue to print sewer use bills and delinquent notices	366	3,500	0	3,500	3,500	3,500	0	0	0	0
05-3205-52183 LEGAL FEES & EX Also used to cover legal review of specific forms and matters	649	6,000	849	6,000	6,000	6,000	0	0	0	0
05-3205-52184 SERVICE & CONSU	33,000	3,000	3,000	3,000	3,000	3,000	0	0	0	0
05-3205-52189 SERVICES - OTHE Costs for treating effluent: Farmington Canton = \$40,000 Simsbury = \$350,000 Farmington = \$300,000 Scada Maintenance = \$13,000 Inspection and maintenance of pumps = \$15,000 Manhole Repairs from I&I = \$50,000 Easement Clearing = \$50,000 Mainline Flushing = \$15,000 Wetwell cleaning = \$10,000 Preliminary Engineering for sewer projects = \$20,000	678,779	833,000	318,360	833,000	863,000	863,000	0	0	30,000	4

Town of Avon

Cost Breakdown Budget - Town Manager

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-52190 EMERGENCY REPAI	0	25,000	0	25,000	25,000	25,000	0	0	0	0
05-3205-52193 COPIER	3,128	3,500	1,625	3,500	3,500	3,500	0	0	0	0
Lease for regular copier and large format printer/copier/scanner - cost is shared with Engineering										
05-3205-52201 MOTOR FUELS	3,010	4,800	1,497	4,800	4,800	4,200	0	0	(600)	(13)
1,200 gallons diesel fuel @ \$4.00 per gallon (TOWN MANAGER REDUCED)										
05-3205-52203 TIRES	400	0	0	0	0	0	0	0	0	0
05-3205-52204 PARTS AND REPAI	1,342	6,500	1,480	6,500	1,500	1,500	0	0	(5,000)	(77)
05-3205-52205 OFFICE MACHINER	1,365	1,700	974	1,700	1,700	1,700	0	0	0	0
AutoCAD and Plotter maintenance - cost is shared with Engineering										
05-3205-52206 COMPUTER OPERAT	69,915	77,930	55,195	77,930	80,219	80,219	0	0	2,289	3
Pro rate share of annual: ADMINS ALPHA: \$20,948 SMS/ALPHA: \$ 1,420 Tech. Supp. ALPHA: \$51,465 Ntwrk contrt. Web filter, Mngd Srver Backup: \$93,113 Ntwk Reflection: \$ 1,940 Assessor CAMA maint. and Web hosting: \$ 6,600 AUC Support: \$22,740 Tech. Plan: \$10,000 APD Managed 180: \$ 5,040										
05-3205-52207 GIS - GEOGRAPHI	2,500	8,000	1,100	8,000	8,750	8,750	0	0	750	9
Update existing and develop further report appl. to generate other reports from the Sanitary Sewer Reports. Also to develop field records application.										

Town of Avon

Cost Breakdown Budget - Town Manager

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
05-3205-52209 EQUIP MAINT-OTH Equipment upgrades and maintenance remote station communications = \$5,000 Metering = \$15,000 Safety equipment = \$1,000 General Maintenance = \$2,500	915	24,250	156	24,250	24,250	24,250	0	0	0	0	
05-3205-52219 OTHER Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment	0	2,000	0	2,000	2,000	2,000	0	0	0	0	
05-3205-52221 POSTAGE This is used by the collector of revenue to mail sewer use bills and delinquent notices	1,646	2,750	325	2,750	2,750	2,750	0	0	0	0	
05-3205-52234 ENG & PLANNING Used primarily for paper for sewer-related map printing	0	200	0	200	200	200	0	0	0	0	
05-3205-52239 MATERIALS-OTHER This is used primarily by the Collector of Revenie for supplies related to sewer billing	656	1,000	485	1,000	1,000	1,000	0	0	0	0	
05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint	0	1,000	0	1,000	1,000	1,000	0	0	0	0	
05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace	0	15,000	0	15,000	15,000	15,000	0	0	0	0	
05-3205-53314 EQUIP-TECH provide equipment to sub-meter collection system branches individually to determine potential I&I	0	10,000	0	10,000	10,000	10,000	0	0	0	0	

Cost Breakdown Budget - Town Manager

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance	Inc/Dec	
05-3205-53319 OTHER EQUIP Record keeping software tools	0	3,500	0	3,500	3,500	3,500	0	0	0	0
05-3205-53387 FARMINGTON SEWE Farmington treatment plant upgrade share of annual cost	66,030	66,030	66,030	66,030	66,031	66,031	0	0	1	0
05-3205-53388 SIMSBURY SEWER Simsbury treatment plan upgrade share of cost	293,528	293,528	171,225	293,528	293,528	293,528	0	0	0	0
Total SANITATION	1,662,702	1,923,732	815,273	1,535,931	1,976,633	1,962,071	0	0	38,339	2
Total 3205 SEWAGE COLL	1,662,702	1,923,732	815,273	1,535,931	1,976,633	1,962,071	0	0	38,339	2

**TOWN OF AVON
PERSONNEL WAGE ANALYSIS**

<u>Account</u>	<u>Position Description</u>	<u>Employee</u>	<u>%</u>	<u>Hours</u>	<u>Step</u>	<u>HR Rate</u>	<u>Total</u>
<u>3205</u>							
05-3205-51011	SUPT SANITARY SEWER COLL	TIMOTY FOSTER	100%	1,950	UP	37.5197	73,163
05-3205-51011	ASST TOWN ENGINEER	MATTHEW BROWN	50%	975	UP	37.8761	36,929
05-3205-51011	CAD/GIS MANAGER	SANDRA-JEAN WALLACE	25%	488	11E	43.0546	20,989
05-3205-51011	PUBLIC WORKS INSPECTOR	DOUGLAS STAHL	65%	1,268	10E	40.2376	51,001
05-3205-51011	ASST COLLECTOR OF REVENUE	LINDA LANDI	30%	585	8B	28.7733	16,832
05-3205-51011	COLLECTOR OF REVENUE	DEBORAH FIORETTI	15%	293	UP	34.4931	10,089
05-3205-51011	TOWN ENGINEER	LAWRENCE BARIL	34%	663	UP	51.1449	33,909
05-3205-51011							242,912
05-3205-51012	ADMIN SECRETARY I	SUZANNE ESSEX	45%	585	6E	25.6421	15,075
05-3205-51012	REVENUE CLERK	DIANE KUPCHIK	50%	520	4E	21.6000	11,371
05-3205-51012	CLERK SEWER C & D		100%				1,573
05-3205-51012	ENGINEERING INTERN		100%				5,400
05-3205-51012							33,419
05-3205-52101	PW INSP CAR ALLOTMENT	DOUGLAS STAHL					3,420
05-3205-52101							3,420
<u>TOTAL 3205</u>							<u>279,751</u>

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Police Special Services (07)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

Police Special Services Special Revenue Fund was established in 2008 for the purposes of: providing Police services on a reimbursement basis to individuals, businesses and groups for which the Town is, in turn, compensated.

Expenditures are incurred from submission of an Avon Police Department Extra Duty Slip from the Police Department. Additions to this Fund are from a specific revenue source, Charges for Services, Police Services, which would occur as a result of Accounts Receivable billing to individuals, businesses and various groups reimbursing the Town for direct payroll cost, plus overhead, per the Town of Avon Administrative Policy #2.7. Additions to this fund can also be from transfers in. Transferred resources normally occur at the end of a fiscal year in order to bring an account, or in this case a fund, into budgetary and charter compliance.

PROGRAM COMMENTARY

The Police Special Services Special Revenue Fund was created in fiscal year 2007/2008, and approved by the Town Council in March 2008 and by the Board of Finance in April 2008. The fund became active at the beginning of fiscal year 2009/2010. In fiscal year 2015/2016, a budget of \$17,175 is proposed.

PROGRAM PERFORMANCE MEASURES

Program Performance Measures will be developed and collected in fiscal year 2014/2015 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16	2015/16	2015/16	2015/16
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	DOLLAR INCREASE/ (DECREASE)
43421	Police Services	\$113,979	\$10,000	\$10,000	\$17,175			\$7,175 71.75%
43913	Use of Unassigned Fund Balance	143,079	0	0	0			0 0%
TOTAL REVENUES		\$257,058	\$10,000	\$10,000	\$17,175			\$7,175 71.75%
ACCT # EXPENDITURES								
Various	Special Services	\$68,661	\$10,000	\$10,000	\$17,175			\$7,175 71.75%
58000	Other Financing Uses	130,000	0	0	0			0 0%
TOTAL EXPENDITURES		\$198,661	\$10,000	\$10,000	\$17,175			\$7,175 71.75%

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
07 POLICE SPECIAL SERV											
2109 SPECIAL SERVICES											
WAGES & SALARIES	55,165	4,182	49,023	0	10,000	10,000	0	0	5,818	139	
EMPLOYEE BENEFITS	0	2,008	0	0	1,665	1,665	0	0	(343)	(17)	
EQUIPMENT OPER & MAINT	416	3,810	37	3,810	6,810	5,510	0	0	1,700	45	
CAPITAL EQUIP EXP	13,080	0	0	0	0	0	0	0	0	0	
Total 2109 SPECIAL SERVICES	68,661	10,000	49,060	3,810	18,475	17,175	0	0	7,175	72	

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07 POLICE SPECIAL SERVI										
2109 SPECIAL SERVICES										
POLICE PROTECTION										
07-2109-51019 OTHER	55,165	4,182	49,023	0	10,000	10,000	0	0	5,818	139
07-2109-51031 FICA	0	720	0	0	765	765	0	0	45	6
07-2109-51038 DEFINED CONTRIB	0	1,288	0	0	900	900	0	0	(388)	(30)
07-2109-52201 MOTOR FUELS 1,300 gallons unleaded fuel @ \$3.70 per gallon (TOWN MANAGER REDUCED)	304	1,810	37	1,810	4,810	3,510	0	0	1,700	94
07-2109-52204 PARTS AND REPAI	112	2,000	0	2,000	2,000	2,000	0	0	0	0
07-2109-53319 OTHER EQUIP	13,080	0	0	0	0	0	0	0	0	0
Total POLICE PROTECT	68,661	10,000	49,060	3,810	18,475	17,175	0	0	7,175	72
Total 2109 SPECIAL SERV	68,661	10,000	49,060	3,810	18,475	17,175	0	0	7,175	72

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Town Aid Road (08)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Town Aid Road Fund is used to account for the annual grant received from the State of Connecticut for the improvement and maintenance of local roadways. The money is received in two payments, July and January.

PROGRAM COMMENTARY

In the fiscal year 2015/2016 budget, in the absence of State forecasts, a sum of \$113,809 is budgeted for Snow and Ice removal. A detailed outline of expenditures can be found on S. 1 and S. 2.

PROGRAM PERFORMANCE MEASURES

		Actual 2011/2012	Actual 2012/2013	Est. 2013/2014	Proj. 2014/2015	Proj. 2015/2016			
Town Road Miles		107.27	107.27	107.27	107.27	107.27			
ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16 REQUESTED TOWN MANAGER	2015/16 RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	2015/16 DOLLAR INCREASE/ (DECREASE)	2015/16 PERCENT INCREASE/ - DECREASE
43363	Intergovernmental	\$310,739	\$310,739	\$310,739	\$113,809		(\$196,930)	-63.37%	
	TOTAL REVENUES	\$310,739	\$310,739	\$310,739	\$113,809		(\$196,930)	-63.37%	
ACCT #	EXPENDITURES								
Various	Public works	\$159,290	\$113,809	\$113,809	\$113,809		\$0	-0%	
	CIP-Road Overlay	0	196,930	196,930	0		(196,930)	-63.37%	
	TOTAL EXPENDITURES	\$159,290	\$310,739	\$310,739	\$113,809		(\$196,930)	-63.37%	

Town of Avon
Town Managers Budget Summary

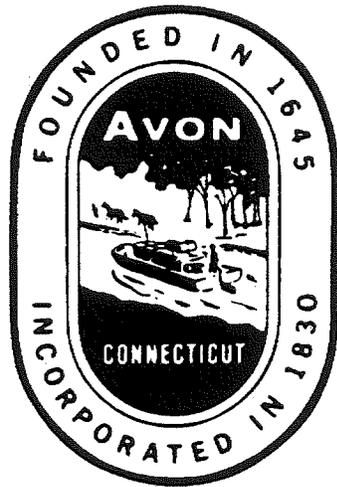
Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08 TOWN ROAD AID FUND										
3103 SNOW & ICE REMOVA										
MATERIALS AND SUPPLIES	159,290	113,809	159,155	113,809	113,809	113,809	0	0	0	0
Total 3103 SNOW & ICE REMOVA	159,290	113,809	159,155	113,809	113,809	113,809	0	0	0	0

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08 TOWN ROAD AID FUND											
3103 SNOW & ICE REMOVAL											
HIGHWAYS											
08-3103-52239 MATERIALS-OTHER	159,290	113,809	159,155	113,809	113,809	113,809		0	0	0	0
2,000 Tons of Treated Road Salt at \$85/ton = \$170,000; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,575											
Total HIGHWAYS	159,290	113,809	159,155	113,809	113,809	113,809		0	0	0	0
Total 3103 SNOW & ICE R	159,290	113,809	159,155	113,809	113,809	113,809		0	0	0	0



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Recreational Activities Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the running of approximately 100 recreation programs offered by the town for all ages throughout the year. Fees are charged for all programs that cover administrative costs for part-time program coordinators, clerical assistance and program supervision, along with covering all direct costs.

PROGRAM COMMENTARY

Fees collected in this account more than compensate for expenditures. Changes have again been made within accounts to more accurately reflect actual line item expenditures, including Capital Expenditures. Much of the burden of increases in the General Fund Operating Budget has been shifted to this and the Facility Maintenance account, including payroll accounts for programs.

	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015	Proj. 2015/ 2016
Deposits	\$300,210	\$305,158	\$258,282	\$255,170	\$271,138
Expenditures	275,621	272,429	258,282	255,170	271,138
Difference To General Fund	24,589	32,729	0	0	0
Clearing Exchange Activity	4,325	3,300	3,700	3,700	3,700
Avon Day Activity	27,935	30,000	30,000	30,000	30,000

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2011/ 2012	2012/ 2013	2013/ 2014	Proj. 2014/ 2015	Proj. 2015/ 2016
Basketball:					
Summer Camp	(4) 130	(4) 102	(4) 140	(4) 115	(4) 115
Youth League	471	459	453	437	467
Travel Teams	11	11	11	11	11
Biddy Basketball	100	117	120	30	Incl. in Youth League
Ski Sundown	170	166	180	160	160
Snowflake Festival	184	98	125	---	---
Swim Team:					
Winter	34	52	50	50	
Summer	120	106	115	105	105
Field Hockey Camp	70	63	19	22	22
Girls' Volleyball League	54	36	37	73	73
Field Hockey League	76	53	45	45	45

ACCT #	REVENUES	2013/14	2014/15	2014/15	2015/16	2015/16	2015/16	2015/16
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Charges for Services:							
43472	Recreation Fees	\$257,398	\$255,170	\$255,170	\$271,138		\$15,968	6.25%
43651	Donations&Grants Priv.Sourc	1,959	0	0	0		0	0%
	TOTAL REVENUES	\$259,357	\$255,170	\$255,170	\$271,138		\$15,968	6.25%
	EXPENDITURES							
Various	Expenditures	\$279,040	\$255,170	\$255,170	\$271,138		\$15,968	6.25%
	TOTAL EXPENDITURES	\$279,040	\$255,170	\$255,170	\$271,138		\$15,968	6.25%

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance	Inc/Dec	
09 RECREATION ACTIVITI										
5107 RECREATION ACTIV										
WAGES & SALARIES	29,663	40,901	22,115	0	51,380	51,380	0	0	10,479	26
EMPLOYEE BENEFITS	2,756	3,239	1,634	0	4,823	4,823	0	0	1,584	49
AUTO ALLOWANCE	529	650	0	650	500	500	0	0	(150)	(23)
TRAVEL & MEETING EXP	1,129	1,100	600	1,100	900	900	0	0	(200)	(18)
ADVERTISING	422	700	350	700	620	620	0	0	(80)	(11)
MEMBERSHIP FEES	1,664	1,100	1,351	1,100	1,575	1,575	0	0	475	43
RECRUITMENT & TRAINING	70	100	0	100	475	475	0	0	375	375
UTILITIES	1,316	660	0	660	660	660	0	0	0	0
CONTRACTUAL SERV & PRINTING	200,750	166,870	146,381	166,870	169,345	169,345	0	0	2,475	1
RENTALS	15,289	16,750	5,171	16,750	15,810	15,810	0	0	(940)	(6)
REPAIRS & MAINTENANCE	1,105	2,000	0	2,000	1,500	1,500	0	0	(500)	(25)
POSTAGE	22	250	0	250	3,500	3,500	0	0	3,250	1,300
MATERIALS AND SUPPLIES	22,826	19,350	6,410	19,350	19,050	19,050	0	0	(300)	(2)
CAPITAL EQUIP EXP	1,500	1,500	0	1,500	1,000	1,000	0	0	(500)	(33)
Total 5107 RECREATION ACTIV	279,041	255,170	184,012	211,030	271,138	271,138	0	0	15,968	6

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-52193 COPIER Moving \$ to Printing Account.	1,581	1,950	946	1,950	1,810	1,810	0	0	(140)	(7)
09-5107-52199 OTHER Moving \$ to Printing Account.	13,708	14,800	4,225	14,800	14,000	14,000	0	0	(800)	(5)
09-5107-52212 BUILDINGS Moving \$ to Printing Account.	1,105	2,000	0	2,000	1,500	1,500	0	0	(500)	(25)
09-5107-52221 POSTAGE Transferring \$ from other 5107 accounts to use for mailing the program brochures to all Avon residents.	22	250	0	250	3,500	3,500	0	0	3,250	1,300
09-5107-52231 OFFICE SUPPLIES Moving \$ to Printing Account.	239	350	326	350	250	250	0	0	(100)	(29)
09-5107-52235 RECREATIONAL MA Moving \$ to Postage Account.	18,492	18,500	6,084	18,500	18,300	18,300	0	0	(200)	(1)
09-5107-52239 MATERIALS-OTHER	4,095	500	0	500	500	500	0	0	0	0
09-5107-53315 RECREATIONAL EQ Moving \$ to Printing Account.	1,500	1,500	0	1,500	1,000	1,000	0	0	(500)	(33)
Total RECREATION	279,041	255,170	184,012	211,030	271,138	271,138	0	0	15,968	6
Total 5107 RECREATION A	279,041	255,170	184,012	211,030	271,138	271,138	0	0	15,968	6

**TOWN OF AVON
PERSONNEL WAGE ANALYSIS**

<u>Account</u>	<u>Position Description</u>	<u>Employee</u>	<u>%</u>	<u>Hours</u>	<u>Step</u>	<u>HR Rate</u>	<u>Total</u>
5107							
09-5107-51012	ADMIN SECRETARY I	RAMIE GLOVER	85%	607.75	6D	25.0166	27,480
		RAMIE GLOVER		497.25	6C	24.4064	
09-5107-51012							27,480
09-5107-51013	HEAD COACH SWIM TEAM	HEAD COACH SWIM TEAM	100%	200			3,600
09-5107-51013	ASST COACH SWIM TEAM	ASSISTANT COACH SWIM TEAM	100%	300			3,600
09-5107-51013	LIFEGUARD	LIFEGUARD	100%	400			3,800
09-5107-51013	REC LEADER TEMP PT	RECREATION LEADER TEMP PT	100%	340			3,145
09-5107-51013	SPECIAL NEEDS PARA	SPECIAL NEEDS PARAPROFESSION	100%	160			2,410
09-5107-51013	SPECIAL NEEDS COUNSELOR	SPECIAL NEEDS COUNSELOR	100%	160			1,800
09-5107-51013							18,355
09-5107-51014	PROGRAM SUPERVISORS	PROGRAM SUPERVISORS	100%	228			3,281
09-5107-51014	SEASONAL OFFICE ASST	SEASONAL OFFICE ASSISTANT	100%	100			1,100
09-5107-51014	WSI SWIM INSTR FUND 09	WSI SWIM INSTRUCTOR	100%	58			1,044
09-5107-51014	WSI SWIM INSTR AIDE 09	WSI SWIM INSTRUCTOR AIDE	100%	10			120
09-5107-51014							5,545
<u>TOTAL 5107</u>							<u>51,380</u>



**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Facility Maintenance Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the maintenance, operation, and small capital improvements to facilities. The purpose of this fund is similar to the Special Revenues – Recreation Fund in that users will assume a greater responsibility in the ongoing operation and care of the facilities, and thus reducing dependence on the General Fund budget – yet not reducing services.

PROGRAM COMMENTARY

Fees collected in this account should more than compensate for expenditures. This is the eighth budget of this expenditure line, so revenue and line item expenditure adjustments have been made based upon expenditures. 15% of the Department’s Regular Full-Time Secretary I position is funded in this account. A \$5.00 Facility Maintenance fee was added to every Recreation Department registration in 2003, all field and facility rental fees are deposited to this account, and beginning on July 1, 2009, all sport leagues were assessed \$5.00 per registration to fund expenditures brought to this account from the General Fund.

	2011/ 2012	2012/ 2013	2013/ 2014	Proj. 2014/ 2015	Proj. 2015/ 2016
Deposits	\$60,482	\$49,993	\$46,245	\$57,900	\$58,615
Encumbrances Prior Year	0	0	0	0	0
Expenditures	46,772	54,582	47,790	57,900	58,615
Difference	13,710	(4,589)	(1,545)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015	Proj. 2015/ 2016
Facility Maintenance Fees	\$60,482	\$49,993	\$46,245	\$57,900	\$58,615

ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16 REQUESTED TOWN MANAGER	2015/16 RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	2015/16 DOLLAR INCREASE/ (DECREASE)	2015/16 PERCENT INCREASE/ -DECREASE
Charges for Services:									
43475	Maintenance Fees	\$46,245	\$57,900	\$57,900	\$58,615			\$715	1.23%
TOTAL REVENUES		\$46,245	\$57,900	\$57,900	\$58,615			\$715	1.23%
ACCT # EXPENDITURES									
Various	Expenditures	\$47,790	\$57,900	\$57,900	\$58,615			\$715	1.23%
TOTAL EXPENDITURES		\$47,790	\$57,900	\$57,900	\$58,615			\$715	1.23%

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
5201 PARKS											
WAGES & SALARIES	5,086	10,080	4,341	0	10,484	10,484	0	0	404	4	
EMPLOYEE BENEFITS	320	770	210	0	1,081	1,081	0	0	311	40	
UTILITIES	1,785	12,550	1,076	12,550	12,550	12,550	0	0	0	0	
CONTRACTACTUAL SERV & PRINTING	48,645	8,600	9,703	8,600	8,600	8,600	0	0	0	0	
REPAIRS & MAINTENANCE	8,620	12,900	2,500	12,900	12,900	12,900	0	0	0	0	
MATERIALS AND SUPPLIES	12,865	7,000	102	7,000	7,000	7,000	0	0	0	0	
CAPITAL EQUIP EXP	1,240	6,000	0	6,000	6,000	6,000	0	0	0	0	
Total 5201 PARKS	78,561	57,900	17,932	47,050	58,615	58,615	0	0	715	1	

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
5201 PARKS											
PARKS											
09-5201-51012 REG PART TIME	4,257	4,580	3,319	0	4,849	4,849	0	0	269	6	
09-5201-51014 TEMPORARY PART	829	3,300	1,022	0	3,380	3,380	0	0	80	2	
09-5201-51015 OVERTIME	0	2,200	0	0	2,255	2,255	0	0	55	3	
09-5201-51031 FICA	320	770	210	0	803	803	0	0	33	4	
09-5201-51036 WORK COMP	0	0	0	0	278	278	0	0	278	0	
09-5201-52171 WATER	1,785	5,000	1,076	5,000	5,000	5,000	0	0	0	0	
09-5201-52172 NATURAL GAS	0	750	0	750	750	750	0	0	0	0	
09-5201-52174 HEATING OIL	0	300	0	300	300	300	0	0	0	0	
09-5201-52175 ELECTRIC	0	6,500	0	6,500	6,500	6,500	0	0	0	0	
09-5201-52184 SERVICE & CONSU	40,000	0	550	0	0	0	0	0	0	0	
09-5201-52189 SERVICES - OTHE	8,645	8,600	9,153	8,600	8,600	8,600	0	0	0	0	
09-5201-52212 BUILDINGS	4,007	6,400	2,500	6,400	6,400	6,400	0	0	0	0	
09-5201-52219 OTHER	4,613	6,500	0	6,500	6,500	6,500	0	0	0	0	
09-5201-52239 MATERIALS-OTHER	12,865	7,000	102	7,000	7,000	7,000	0	0	0	0	
09-5201-53312 MAINT EQUIP	0	4,000	0	4,000	4,000	4,000	0	0	0	0	
09-5201-53315 RECREATIONAL EQ	1,240	2,000	0	2,000	2,000	2,000	0	0	0	0	
Total PARKS	78,561	57,900	17,932	47,050	58,615	58,615	0	0	715	1	
Total 5201 PARKS	78,561	57,900	17,932	47,050	58,615	58,615	0	0	715	1	

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016

NAME OF FUND: Senior Citizen Recreation Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the all-senior activities designed and maintained by the staff at the Senior Center/Community Room. The purpose of this fund is similar to the Special Revenues - Recreation Activities fund, so that the Senior Citizens who use the programs will assume a greater responsibility for the activities in which they participate, without dependence upon the Recreation Activities fund. In time, other line item accounts may be added as experience with the operation of the fund evolves – and the economy improves.

PROGRAM COMMENTARY

Historically, fees collected in this account have exceeded contract and material expenditures. This is the sixth year of the Fund; the three line items requested reflect estimated expenditures.

	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015	Proj. 2015/ 2016
Deposits	\$22,500	\$11,933	\$13,613	\$10,640	\$10,640
Expenditures	12,906	9,341	9,485	10,640	10,640
Difference To General Fund	9,594	2,592	4,128	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015	Proj. 2015/ 2016
# Day/Bus Trips	5	5	5	5	6
Beginner/Intermediate Bridge Class	30	30	30	30	15
Computer Class Participants	25	25	25	25	20
Computer Lab Use	850	855	855	855	1,470
Water Color Class	40	40	40	40	15

ACCT #	REVENUES	2013/14	2014/15	2014/15	2015/16	2015/16	2015/16	2015/16
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
43484	Charges for Services: Senior Citizen Fund	\$13,613	\$10,640	\$10,640	\$10,640			\$0 0%
	TOTAL REVENUES	\$13,613	\$10,640	\$10,640	\$10,640			\$0 0%
ACCT #	EXPENDITURES							
Various	Expenditures	\$9,485	\$10,640	\$10,640	\$10,640			\$0 0%
	TOTAL EXPENDITURES	\$9,485	\$10,640	\$10,640	\$10,640			\$0 0%

Town of Avon
Town Managers Budget Summary

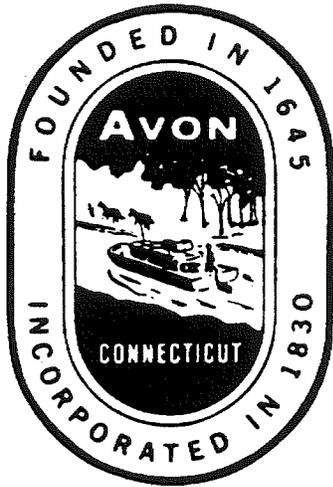
Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
5301 SENIOR CITIZENS										
CONTRACTUAL SERV & PRINTING	7,271	9,000	3,181	9,000	9,000	9,000	0	0	0	0
RENTALS	1,959	0	0	0	0	0	0	0	0	0
MATERIALS AND SUPPLIES	256	400	0	400	400	400	0	0	0	0
CAPITAL EQUIP EXP	0	1,240	0	1,240	1,240	1,240	0	0	0	0
Total 5301 SENIOR CITIZENS	9,486	10,640	3,181	10,640	10,640	10,640	0	0	0	0

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
5301 SENIOR CITIZENS											
SENIOR CITIZENS											
09-5301-52189 SERVICES - OTHE	7,271	9,000	3,181	9,000	9,000	9,000	0	0	0	0	0
09-5301-52194 EQUIPMENT	1,959	0	0	0	0	0	0	0	0	0	0
09-5301-52231 OFFICE SUPPLIES	7	150	0	150	150	150	0	0	0	0	0
09-5301-52235 RECREATIONAL MA	249	250	0	250	250	250	0	0	0	0	0
09-5301-53319 OTHER EQUIP	0	1,240	0	1,240	1,240	1,240	0	0	0	0	0
Total SENIOR CITIZEN	9,486	10,640	3,181	10,640	10,640	10,640	0	0	0	0	0
Total 5301 SENIOR CITIZ	9,486	10,640	3,181	10,640	10,640	10,640	0	0	0	0	0



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Local Capital Improvement Program (11)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Local Capital Improvement Program was authorized by Public Act 87-584, Section 11-14, in 1987. For fiscal year 2015/2016, \$108,969 has been budgeted. The Local Capital Improvement Program reimburses municipalities for funds spent on infrastructure and other approved capital projects. Reimbursement is processed upon receipt that an approved project has been completed.

PROGRAM COMMENTARY

The \$108,969 budgeted is included in the Road Improvement Program budget (See S. 1 & S. 2).

ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16	2015/16	2015/16 ADOPTED	2015/16	2015/16
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
43363	Intergovernmental	\$109,484	\$108,969	\$108,969	\$108,969			\$0	0%
	TOTAL REVENUES	\$109,484	\$108,969	\$108,969	\$108,969			\$0	0%
ACCT #	EXPENDITURES								
	Capital Improvements:								
Various	Public works	\$104,042	\$108,969	\$108,969	\$108,969			\$0	0%
	TOTAL EXPENDITURES	\$104,042	\$108,969	\$108,969	\$108,969			\$0	0%

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11 LOCAL CAPITAL IMPRO											
8501 CAPITAL IMPROV PR											
CONTRACTUAL SERV & PRINTING	109,484	108,969	108,969	108,969	108,969	108,969		0	0	0	0
Total 8501 CAPITAL IMPROV PR	109,484	108,969	108,969	108,969	108,969	108,969		0	0	0	0

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11 LOCAL CAPITAL IMPROV											
8501 CAPITAL IMPROV PRO											
OPERATING TRANSFER-C											
11-8501-52189 SERVICES - OTHE For Road Maintenance \$108,969 is budgeted in this account; and \$930,187 is budgeted in 02-4831-53003	109,484	108,969	108,969	108,969	108,969	108,969		0	0	0	0
Total OPERATING TRAN	109,484	108,969	108,969	108,969	108,969	108,969		0	0	0	0
Total 8501 CAPITAL IMPR	109,484	108,969	108,969	108,969	108,969	108,969		0	0	0	0



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2015/2016**

NAME OF FUND: Fisher Meadows/Fisher Old Farms
FUND TYPE: Special Revenue Fund (12)
PURPOSE: For Conservation, Farming, Recreation, Open Space and Uses Incidental to Fisher Meadows and the Fisher Old Farms Properties

The Fisher Meadows/Fisher Old Farms Special Revenue Fund is established for the purposes of and dedicated to the uses of conservation, farming, recreation, and open space in accordance with the deeds, agreements, and grant requirements of the Fisher Family and the State of Connecticut. Funds may be used for the acquisition of open space abutting or adjacent to the existing properties, improvements, operations or maintenance of Fisher Meadows and the Fisher Old Farms Property. Additions to this fund may be made through interest earned through principal, net proceeds from the sale of any gravel, mineral matter, timber or crops from these premises, land lease funds or fees adopted by the Town for the use of these premises and donations. Such proceeds shall be invested separately where the income and principal shall be restricted for the above-mentioned purposes.

In fiscal year 2002/2003, a Fisher Meadows Agreement payment was made in the amount of \$32,500, of which \$22,500 was for land replacement fee balance and two (2) \$5,000 payments for demand charges. These payments were made in compliance with the "Fisher Meadows Agreement between the Town and Avon Water Company." Additional revenues of \$86 reflect interest earnings on the \$32,500. The fiscal year 2003/2004 revenues in the amount of \$5,239 reflect interest earnings of \$239 and \$5,000 demand charge. The fiscal year 2004/2005 revenues in the amount of \$5,739 reflect interest earnings of \$739 and \$5,000 demand charge.

In fiscal year 2005/2006, revenue activity reflects \$2,101 interest earnings and payments made by the Avon Water Company in the amount of \$20,979. Supplemental Appropriations were approved for the Recreation Facility Master Plan in the amount of \$15,000 and Use of Undesignated Fund Balance and Supplemental Appropriations for a total of \$7,105 for a backup pump for the Fisher Meadows irrigation system. Payments in fiscal year 2006/2007 reflect \$6,366 from Avon Water Company and \$2,795 in interest income. Fiscal year 2007/2008 reflects interest earnings of \$2,559, Avon Water Company payments of \$56,246, and Use of Undesignated Fund Balance for a pump at Fisher Meadows in the amount of \$6,561. Fiscal year 2008/2009 reflects interest earnings of \$1,091, Avon Water Company payments of \$45,953, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$28,000. Fiscal year 2009/2010 reflects interest earnings of \$313 and Avon Water Company payments of \$35,545. Fiscal year 2010/2011 reflects interest earnings of \$230, Avon Water Company payments of \$26,236, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$85,925. Fiscal year 2011/2012 reflects interest earnings of \$26 and Avon Water Company payments of \$39,973.

References:

- Deed dated December 23, 1976 to the Town from Fisher Family
- Affidavit dated December 12, 1980 affirming farming acreage (41.3 acres)
- Affidavit dated March 17, 1997 regarding Use of Property by Avon Water Company for wells
- Affidavit dated March 26, 1999 affirming relocation of 19.8 acres of farming rights
- Agreement dated April 11, 2002 concerning the Purchase and Sale of Fisher Old Farms property to the Town of Avon
- Deed dated August 20, 2002 to the Town from Fisher Farms Properties (Fisher Old Farms Property)
- Agreement dated November 13, 2002 between the State of Connecticut and the Town of Avon and Old Farms Property
- Lease Agreement date January 8, 2003 with Simmons Family Farms for use of property from January 1, 2004 – December 31, 2008, extended to 12/31/13
- Fund Approved by the Town Council on April 3, 2003.
- Fund Approved by the Board of Finance on April 15, 2003
- Lease Agreement with Dan Logue signed January 2, 2014 for property located on east side of Tillotson Road and to the north of Fisher Meadows, effective until December 31, 2018.
- Lease agreement with Rodger and Isabelle Phillips signed December 13, 2013 for property located on west side of Tillotson Road, effective until September 30, 2018.

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2014**

REVENUES:

Investment income.....	\$15
Other local revenues.....	<u>73,197</u>
TOTAL REVENUES.....	<u>73,212</u>

EXPENDITURES:

Recreation & Parks	0
TOTAL EXPENDITURES.....	0

EXCESS OF REVENUES OVER EXPENDITURES.....	73,212
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OTHER FINANCING SOURCES (USES):

Operating transfers in.....	<u>-</u>
Operating transfers out.....	<u>-</u>

NET OTHER FINANCING SOURCES (USES).....	-
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EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	73,212
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FUND BALANCE JULY 1, 2013.....	202,058
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FUND BALANCE JUNE 30, 2014.....	<u><u>\$275,270</u></u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: State and Federal Education Grants Fund (13)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To account for State and Federal education prepayment grants. These funds and their amounts are determined by the Board of Education. The Board of Education adopted its budget on December 16, 2014.

ACCT #	REVENUES	2013/14	2014/15	2014/15	2015/16	2015/16	2015/16	2015/16
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	INCREASE/ (DECREASE)
	Intergovernmental:							
	Special Education -							
43343	Prepaid State & Federal Grants	\$946,951	\$975,994	\$975,994	\$1,146,944		\$170,950	17.52%
	TOTAL REVENUES	\$946,951	\$975,994	\$975,994	\$1,146,944		\$170,950	17.52%
	Board of Education:							
	Instruction and Special:							
59200	Program Expenditures	\$942,356	\$975,994	\$975,994	\$1,146,944		\$170,950	17.52%
	TOTAL EXPENDITURES	\$942,356	\$975,994	\$975,994	\$1,146,944		\$170,950	17.52%

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
13 STATE & FEDERAL ED.											
9401 BOARD OF EDUCATIO	942,357	1,050,994	419,800	975,994	1,146,944	1,146,944	0	0	95,950	9	
Total 9401 BOARD OF EDUCATIO	942,357	1,050,994	419,800	975,994	1,146,944	1,146,944	0	0	95,950	9	

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13 STATE & FEDERAL ED.											
9401 BOARD OF EDUCATION											
BOARD OF EDUCATION											
13-9401-59200 EDUCATION GRANT	942,357	1,050,994	419,800	975,994	1,146,944	1,146,944	0	0	95,950	9	
Total BOARD OF EDUCA	942,357	1,050,994	419,800	975,994	1,146,944	1,146,944	0	0	95,950	9	
Total 9401 BOARD OF EDU	942,357	1,050,994	419,800	975,994	1,146,944	1,146,944	0	0	95,950	9	

**AVON BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2013/2014 – 2014/2015 – 2015/2016**

FEDERAL & STATE GRANTS (Fund 13)	2013/2014 ACTUAL	2014/2015 ESTIMATED	2015/2016 RECOMMENDED
Title II Part A Teachers	22,681	36,289	33,466
IDEA 611 Part B	471,844	523,000	523,000
Adult Education Cooperative	2,033	1,987	1,987
Title I Improving Basic Programs	196,213	133,773	218,000
Preschool-IDEA 619	5,000	15,537	75,537
Carl Perkins	24,114	24,114	24,114
SHEF Settlement	191,325	182,375	191,325
ARRA IDEA Part B	-	-	-
Title III	-	8,919	8,000
Ed. Programs Grants	33,633	-	21,515
Open Choice Support	-	50,000	50,000
Avon Education Foundation	108	-	-
Subtotal Federal and State Grants	<u>\$946,951</u>	<u>\$975,994</u>	<u>\$1,146,944</u>
 TUITION REVENUES (General Fund 01)			
Valley Alternative Academy	-	-	-
Pre-K Program	24,620	30,000	38,620
Special Education Tuition	497,831	476,300	497,831
Subtotal Tuition Revenues	<u>\$522,451</u>	<u>\$506,300</u>	<u>\$536,451</u>
 OTHER REVENUES			
Intergovernmental Cafeteria BOE (Fund 14)	125,512	171,833	166,647
Food Services (Fund 14)	867,444	1,125,641	952,562
Bldg. Rentals/Community Use of School(Fund 15)	62,863	54,000	56,500
Athletic Game Receipts/Pay to Play (Fund 01)	199,816	205,995	199,816
CREC Kindergarten (Fund 01)	-	-	-
Open Choice Attendance (Fund 01)	599,846	660,000	795,000
Special Education Excess Costs (Fund 01)	876,712	1,054,197	1,181,621
Food Services Rent (Fund 01)	99,573	99,573	69,573
Employee Benefit Contributions (Fund 01)	122,960	117,946	130,092
Unified Program/Team Program (Fund 01)	4,250	6,250	4,250
AHS Parking Fees(Fund 01)	35,250	38,000	35,250
Miscellaneous (Fund 01)	64,625	20,388	14,000
Subtotal Other Revenues	<u>\$3,058,851</u>	<u>\$3,553,823</u>	<u>\$3,605,311</u>
 TOTAL REVENUES	 <u>\$4,528,253</u>	 <u>\$5,036,117</u>	 <u>\$5,288,706</u>

Sources: Board of Education Budgets FY 2013/2014, FY 2014/2015, and FY 2015/2016.

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: School Cafeteria Fund (14)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To separately account for the operations of the school cafeteria. The Town's participation in the State-Administered Federal Child Nutrition Program is reported in this fund.

This fund includes all revenues and expenditures of the School Cafeteria system determined by the Board of Education. The Board of Education adopted its budget on December 16, 2014.

ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16 REQUESTED TOWN MANAGER	2015/16 RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	2015/16 DOLLAR INCREASE/ (DECREASE)	2015/16 PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43481	Cafeteria Sales	\$867,444	\$1,125,641	\$1,125,641	\$952,562		(\$173,079)	-15.37%	
	Intergovernmental:								
43356	Cafeteria Grants	125,512	171,833	171,833	166,647		(5,186)	-3.01%	
	TOTAL REVENUES	\$992,956	\$1,297,474	\$1,297,474	\$1,119,209		(\$178,265)	-13.74%	
ACCT #	EXPENDITURES								
	Cafeteria Operation:								
59600	Cafeteria Sales	\$1,059,084	\$1,297,474	\$1,297,474	\$1,119,209		(\$178,265)	-13.74%	
	TOTAL EXPENDITURES	\$1,059,084	\$1,297,474	\$1,297,474	\$1,119,209		(\$178,265)	-13.74%	

Town of Avon
Town Managers Budget Summary

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14 SCHOOL CAFETERIA										
9401 BOARD OF EDUCATIO	1,059,084	1,297,474	386,836	1,297,474	1,119,209	1,119,209	0	0	(178,265)	(14)
Total 9401 BOARD OF EDUCATIO	1,059,084	1,297,474	386,836	1,297,474	1,119,209	1,119,209	0	0	(178,265)	(14)

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14 SCHOOL CAFETERIA										
9401 BOARD OF EDUCATION										
BOARD OF EDUCATION										
14-9401-59600 CAFETERIA	1,059,084	1,297,474	386,836	1,297,474	1,119,209	1,119,209	0	0	(178,265)	(14)
Total BOARD OF EDUCA	1,059,084	1,297,474	386,836	1,297,474	1,119,209	1,119,209	0	0	(178,265)	(14)

Total 9401 BOARD OF EDU	1,059,084	1,297,474	386,836	1,297,474	1,119,209	1,119,209	0	0	(178,265)	(14)



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2015/2016**

NAME OF FUND: Use of School Facilities (15)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund is used to offset the expenditures incurred for maintenance, personnel, and utilities when school facilities are open after school hours for use by outside organizations.

PROGRAM COMMENTARY

The establishment of this fund was approved by the Town Council on December 1, 1997 and the Board of Finance on December 22, 1997. The Board of Education adopted its budget on December 16, 2014.

	2011/2012	2012/2013	Estimated 2013/2014	Projected 2014/2015	Projected 2015/2016
Number of Rentals Per School Facility:					
Avon High School	6	6	6	6	6
Avon Middle School	9	5	4	4	4
Thompson Brook School	20	2	4	4	4
Roaring Brook School	1	2	4	5	5
Pine Grove School	2	4	3	3	3
Totals	38	19	21	22	22
Hours of Usage Per School Facility:					
Avon High School	82	109	176	175	175
Avon Middle School	203	163	216	200	200
Thompson Brook School	148	241.5	253	225	225
Roaring Brook School	54	93.5	56	95	95
Pine Grove School	828	836	76	75	75
Totals	1,315	1,443	777	770	770

ACCT #	REVENUES	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ESTIMATED	2015/16 REQUESTED TOWN MANAGER	2015/16 RECOMMENDED TOWN COUNCIL	2015/16 ADOPTED	2015/16 DOLLAR INCREASE/ (DECREASE)	2015/16 PERCENT INCREASE/ - DECREASE
43619	Other Local Revenues: Rents & Reimbursements	\$62,863	\$54,000	\$54,000	\$56,500			\$ 2,500	4.63%
	Use of Unassigned Fund Balance	50,948	0	0	0			0	0%
	TOTAL REVENUES	\$113,811	\$54,000	\$54,000	\$56,500			\$ 2,500	4.63%
52185	EXPENDITURES Education: Personnel	\$113,811	\$54,000	\$54,000	\$56,500			\$ 2,500	4.63%
	TOTAL EXPENDITURES	\$113,811	\$54,000	\$54,000	\$56,500			\$ 2,500	4.63%

Town of Avon
Town Managers Budget Summary

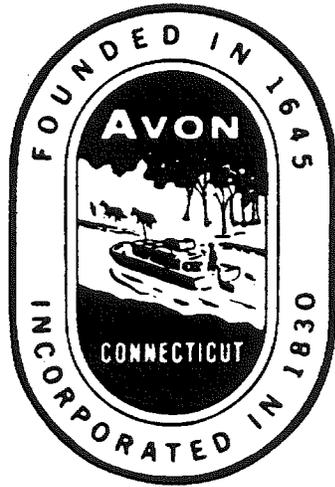
Budget Fiscal Year: 2016 to 2016

Account# and Description	2014	2015	2015	2015	Department			Board		Inc/Dec	%
	Actual	Budget	Actual YTD	Est. Actual	Head	Town Manager	Town Council	of Finance			
9401 BOARD OF EDUCATIO											
CONTRACTUCTUAL SERV & PRINTING	113,811	54,000	26,776	54,000	56,500	56,500	0	0	2,500	5	
Total 9401 BOARD OF EDUCATIO	113,811	54,000	26,776	54,000	56,500	56,500	0	0	2,500	5	

Town of Avon
Town Managers Budget Detail

Budget Fiscal Year: 2016 to 2016

Account# and Description	2014 Actual	2015 Budget	2015 Actual YTD	2015 Est. Actual	Department	Head Town Manager	Town Council	Board of Finance	Inc/Dec	%
5401 BOARD OF EDUCATION										
BOARD OF EDUCATION										
15-9401-52185 GENERAL SERVICE	113,811	54,000	26,776	54,000	56,500	56,500	0	0	2,500	5
Total BOARD OF EDUCA	113,811	54,000	26,776	54,000	56,500	56,500	0	0	2,500	5
Total 9401 BOARD OF EDU	113,811	54,000	26,776	54,000	56,500	56,500	0	0	2,500	5



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2015/2016**

NAME OF FUND: Post-Retirement Employee Medical Benefit Reserve Fund (16)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION:

This fund was originally created pursuant to the authority granted under Section 7-403a of the Connecticut General Statutes. The purpose of this special revenue fund was to provide funding for the actuarially determined share of the Town of Avon's liability for post-retirement employee medical costs and to fund all or part of such liability on an annual basis using revenues generated by the Trust Fund. The Town shall budget and deposit sufficient funds to the Trust Fund in accordance with the recommendations of the actuary as contained in the actuarial report. Revenues earned from the Trust Fund are to be used to offset annual budgetary obligations of the Town of Avon, which have been incurred in funding the employer's share of employee post-retirement medical costs. Funds shall be invested in accordance with the Town's investment policy and managed by an independent investment manager selected by the Town Council. Costs for management of the fund shall include, but not be limited to, direct administrative, actuarial, and investment management costs, which are to be charged to the Fund. Fund principal shall not be used to fund the liability or the costs of the fund; interest earnings greater than costs incurred by the Town shall accrue to the fund but shall not be used to pay for expanded medical benefits, or reductions in the employee's share of medical expenses, unless authorized by the Town Council.

At the Town Council meeting of June 4, 2009, approval was sought and received to set up a trust fund for other post employment benefits which would allow the Town to invest more aggressively for this liability. The pension investment advisor will make recommendations as to how the money is invested and build strategic targets and allocations based upon the actuarial demographics. The Ad Hoc Pension Investment Advisory Committee reviews the recommendations before approval and implementation. The reserve fund will continue to exist until exhausted with a portion transferred to the trust fund on an annual basis to supplement the budgeted amount. The plan is to phase-in over a period of seven years increasing the contribution so that in the final year of phase-in the annual required contribution would be met.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Postemployment Healthcare Fund</u>
Revenues:	
Refunds & Reimbursements	\$39,450
Investment Income (loss)	<u>88,578</u>
Total Revenues	128,028
Expenditures:	
General Government	<u>300,318</u>
Total Expenditures	300,318
Excess (Deficiency) of Revenues Over Expenditures	(172,290)
Net Changes in Fund Balance	
Fund Balance at Beginning of Year	<u>1,013,626</u>
Fund Balance at End of Year	<u>\$841,336</u>