

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2016/2017**

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: 2016/2017**

FUND NAME	FUND #	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/2017	2016/2017	2016/2017	2016/2017	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
TOWN:									
Forest Prk. & Open Space Mgt.	04	\$7,802	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
Police Special Services	07	\$113,414	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(\$22)	-0.13%
Town Aid Road	08	\$311,737	\$113,809	\$113,809	\$312,344	\$312,344	\$312,344	\$198,535	174.45%
Recreational Activities	09	\$328,383	\$340,393	\$340,393	\$361,236	\$361,236	\$361,236	\$20,843	6.12%
Loc. Capital/Improv. Program	11	\$108,884	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(\$85)	0%
TOTAL TOWN		\$870,220	\$590,645	\$590,645	\$809,916	\$809,916	\$809,916	\$219,271	37.12%
SEWERS:									
Sewer Fund	05	\$2,076,394	\$2,782,071	\$2,782,071	\$3,044,682	\$3,044,682	\$3,044,682	\$262,611	9.44%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$1,169,470	\$1,146,944	\$1,146,944	\$925,386	\$925,386	\$925,386	(\$221,558)	-19.32%
School Cafeteria	14	\$992,430	\$1,119,209	\$1,119,209	\$1,050,316	\$1,050,316	\$1,050,316	(\$68,893)	-6.16%
Use of School Facilities	15	\$54,398	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(\$2,500)	-4.42%
TOTAL BOARD OF EDUCATION		\$2,216,298	\$2,322,653	\$2,322,653	\$2,029,702	\$2,029,702	\$2,029,702	(\$292,951)	-12.61%
TOTAL REVENUES		\$5,162,912	\$5,695,369	\$5,695,369	\$5,884,300	\$5,884,300	\$5,884,300	\$188,931	3.32%

Note: Special Revenues and Other Funds, per Matrix, is \$6,163,690, which includes \$279,390 from Fund #02. Use of accumulated bond and note sale premiums to fund CIP in Fund #02 (\$6,163,690 - \$279,390= \$5,884,300).

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2016/2017**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/2017	2016/2017	2016/2017 ADOPTED	2016/2017	2016/2017
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$54,055	\$60,665	\$60,665	\$50,000	\$50,000	\$50,000	(\$10,665)	-17.58%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$9,795	\$6,000	\$6,000	\$4,500	\$4,500	\$4,500	(\$1,500)	-25.00%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$33,466	\$33,466	\$33,466	\$32,000	\$32,000	\$32,000	(\$1,466)	-4.38%
BOE Open Choice - Fund #13	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Avon Education Foundation - Fund #13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Adult Education Cooperative - Fund #13	\$2,028	\$1,987	\$1,987	\$2,010	\$2,010	\$2,010	\$23	1.16%
IDEA 611 Part B - Fund #13	\$474,420	\$523,000	\$523,000	\$523,000	\$523,000	\$523,000	\$0	0.00%
Immigrant Grant - Fund #13	\$0	\$21,515	\$21,515	\$0	\$0	\$0	(\$21,515)	0.00%
Title I Improving Basic Programs - Fund #13	\$207,952	\$218,000	\$218,000	\$120,000	\$120,000	\$120,000	(\$98,000)	-44.95%
PreSchool-IDEA 619 - Fund#13	\$25,708	\$75,537	\$75,537	\$15,537	\$15,537	\$15,537	(\$60,000)	-79.43%
Carl Perkins - Fund#13	\$0	\$24,114	\$24,114	\$24,114	\$24,114	\$24,114	\$0	0.00%
SHEF Settlement - Fund#13	\$301,550	\$191,325	\$191,325	\$201,550	\$201,550	\$201,550	\$10,225	5.34%
BOE Education Program Grants- Fund#13	\$74,346	\$58,000	\$58,000	\$7,175	\$7,175	\$7,175	(\$50,825)	-87.63%
Sewers - Fund #5	\$18,358	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Town Aid Road Fund - Fund#8	\$311,737	\$113,809	\$113,809	\$312,344	\$312,344	\$312,344	\$198,535	174.45%
Cafeteria-BOE - Fund#14	\$152,579	\$166,647	\$166,647	\$166,977	\$166,977	\$166,977	\$330	0.20%
LOCIP - Fund #11	\$108,884	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(\$85)	-0.08%
TOTAL INTERGOVERNMENTAL	\$1,761,028	\$1,536,369	\$1,536,369	\$1,513,591	\$1,513,591	\$1,513,591	(\$22,778)	-1.48%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$113,414	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(\$22)	-0.13%
PUBLIC WORKS:								
Sewer Use Charges - Fund#5	\$1,782,846	\$1,777,306	\$1,777,306	\$1,800,000	\$1,800,000	\$1,800,000	\$22,694	1.28%
Sewer Connection Charges - Fund#5	\$192,172	\$100,000	\$100,000	\$150,000	\$150,000	\$150,000	\$50,000	50.00%
RECREATION & PARKS:								
Fees: Reimbursable - Fund #9	\$260,071	\$271,138	\$271,138	\$293,503	\$293,503	\$293,503	\$22,365	8.25%
Senior Rec. Activities - Fund #9	\$22,946	\$10,640	\$10,640	\$19,190	\$19,190	\$19,190	\$8,550	80.36%
Maintenance Fees- Fund #9	\$44,566	\$58,615	\$58,615	\$48,543	\$48,543	\$48,543	(\$10,072)	-17.18%
EDUCATION:								
BOE Cafeteria Sales - Fund#14	\$839,851	\$952,562	\$952,562	\$883,339	\$883,339	\$883,339	(\$69,223)	-7.27%
BOE Use of School Facilities - Fund#15	\$54,398	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(\$2,500)	-4.42%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,310,264	\$3,244,235	\$3,244,235	\$3,266,027	\$3,266,027	\$3,266,027	\$21,792	0.67%
OTHER LOCAL REVENUE:								
Sewer Use - Interest & Liens - Fund#5	\$19,168	\$18,000	\$18,000	\$15,000	\$15,000	\$15,000	(\$3,000)	-16.67%
Sewer Assessments - Interest & Liens - Fund#5	\$0	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
Donations & Grants, Private Source - Fund#9	\$800	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Sale - Fund #4	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	100.00%
TOTAL OTHER LOCAL REVENUE:	\$19,968	\$18,100	\$18,100	\$25,100	\$25,100	\$25,100	\$7,000	38.67%
OTHER FINANCING SOURCES:								
Use of Unassigned Fund Balance - Fund #4	\$7,802	\$10,000	\$10,000	\$0	\$0	\$0	(\$10,000)	-100.00%
Use of Unassigned Fund Balance - Fund #5	\$0	\$820,000	\$820,000	\$1,025,082	\$1,025,082	\$1,025,082	\$205,082	25.01%
TOTAL OTHER FINANCING SOURCES:	\$7,802	\$830,000	\$830,000	\$1,025,082	\$1,025,082	\$1,025,082	\$195,082	23.50%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$5,162,912	\$5,695,369	\$5,695,369	\$5,884,300	\$5,884,300	\$5,884,300	\$188,931	3.32%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2016/2017**

**EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/2017	2016/2017	2016/2017	2016/2017	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2016/2017 ADOPTED	DOLLAR INCREASE (DECREASE)	PERCENT INCREASE/ - DECREASE
TOWN:									
Forest Prk. & Open Space Mgt.	04	\$7,802	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Police Special Services	07	\$65,501	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(22)	-0.13%
Town Aid Road	08	\$247,374	\$113,809	\$113,809	\$312,344	\$312,344	\$312,344	198,535	174.45%
Recreational Activities	09	\$337,552	\$340,393	\$340,393	\$361,236	\$361,236	\$361,236	20,843	6.12%
Loc. Capital/Improv. Program	11	\$114,326	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(85)	-0.08%
TOTAL TOWN		\$772,555	\$590,645	\$590,645	\$809,916	\$809,916	\$809,916	219,271	37.12%
SEWERS:									
Sewer Fund	05	\$1,667,623	\$2,782,071	\$2,782,071	\$3,044,682	\$3,044,682	\$3,044,682	262,611	9.44%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$1,174,065	\$1,146,944	\$1,146,944	\$925,386	\$925,386	\$925,386	(221,558)	-19.32%
School Cafeteria	14	\$1,047,552	\$1,119,209	\$1,119,209	\$1,050,316	\$1,050,316	\$1,050,316	(68,893)	-6.16%
Use of School Facilities	15	\$23,000	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(2,500)	-4.42%
TOTAL BOARD OF EDUCATION		\$2,244,617	\$2,322,653	\$2,322,653	\$2,029,702	\$2,029,702	\$2,029,702	(292,951)	-12.61%
TOTAL EXPENDITURES		\$4,684,795	\$5,695,369	\$5,695,369	\$5,884,300	\$5,884,300	\$5,884,300	\$188,931	3.32%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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. Revenue for fiscal year 2016/2017 is anticipated to come from Timber Sale.

PROGRAM PERFORMANCE MEASURES

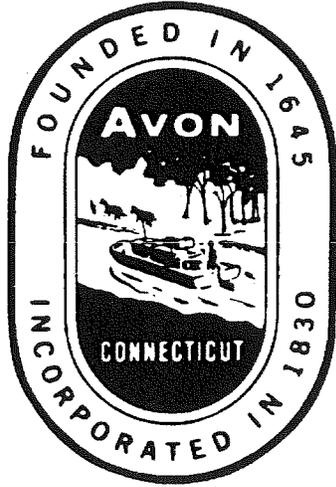
		<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>Est.</u>	<u>Proj.</u>			
					<u>2015/2016</u>	<u>2016/2017</u>			
Timber Sale		\$0	\$2,010	\$0	\$10,000	\$10,000			
ACCT #	REVENUES	<u>2014/15</u>	<u>2015/16</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2016/17</u>	<u>2016/17</u>	<u>2016/17</u>	
		<u>ACTUAL</u>	<u>BUDGETED</u>	<u>ESTIMATED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>ADOPTED</u>	<u>DOLLAR</u>	<u>PERCENT</u>
					<u>TOWN</u>	<u>TOWN</u>		<u>INCREASE/</u>	<u>INCREASE/</u>
					<u>MANAGER</u>	<u>COUNCIL</u>		<u>(DECREASE)</u>	<u>-DECREASE</u>
Other Local Revenues:									
43653	Timber Sale	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	10,000	100%
43913	Use of Unassigned Fund Bal	7,802	10,000	10,000	0	0	0	(10,000)	-100%
TOTAL REVENUES		<u>\$7,802</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0%</u>
Various									
EXPENDITURES									
Recreation and Parks		\$7,802	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
TOTAL EXPENDITURES		<u>\$7,802</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0%</u>

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04 FOREST PARK MANAGEM										
5201 PARKS										
SERVICES & SUPPLIES										
CONTRACTUAL SERV & PRINTING	7,802	10,000	5,573	10,000	10,000	10,000	10,000	10,000	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>7,802</u>	<u>10,000</u>	<u>5,573</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<u>_Total_5201 PARKS</u>	<u>7,802</u>	<u>10,000</u>	<u>5,573</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<u>_Total_04 FOREST PARK MANAGEMENT FUND</u>	<u>7,802</u>	<u>10,000</u>	<u>5,573</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Incl/Dec</u>	<u>%</u>
04-5201-52185	GENERAL SERVICE	7,802	10,000	5,573	10,000	10,000	10,000	10,000	10,000	0	0.00
Forestry Consulting Services Including: Trail Work, Boundaries TSI, Timber Sale (layout, markings, bidding)											
<u>_Total_ PARKS</u>		<u>7,802</u>	<u>10,000</u>	<u>5,573</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<u>_Total_ 5201 PARKS</u>		<u>7,802</u>	<u>10,000</u>	<u>5,573</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<u>_Total_ 04 FOREST PARK MANAGEMENT FUND</u>		<u>7,802</u>	<u>10,000</u>	<u>5,573</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>



**TOWN OF AVON - SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 2015/2016 sewer use. The per equivalent dwelling unit (EDU) charge is \$335. Total sewer use charges are estimated as follows: 5,300 EDU x \$335/EDU charge = \$1,775,000. Connection and assessment revenue estimates are based on payments for either previously defined connections or connections expected to take place after June 30, 2016.

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. 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: \$657,000 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 – \$275,000 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.
4. Rte 44 Pump Station Rehabilitation: \$65,000 was requested to begin the process of evaluating alternatives and designing rehabilitations to that oldest and most dangerous sewage pump station,

PROGRAM PERFORMANCE MEASURES

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Total Resident Dwelling Units					
Farmington Shed	2,393	2,409	2,414	2,421	2,428
Simsbury Shed	1,111	1,126	1,135	1,150	1,165
Canton	119	119	120	121	122
Total Commercial Equivalent Units					
Farmington Shed	34.97	37.28	38	38	38
Simsbury Shed	1,817.39	1,929.39	2,000.6	2,150	2,200
Canton	0	0	0	0	0
Total	5,475.36	5,619.67	5,707.6	5,880	5,953
New Connections:					
Farmington	22	12	5	7	7
Simsbury	25	12	9	15	10
Canton	0	3	1	1	1

**SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2016/2017**

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

REVENUES	2014/15 ACTUAL	2015/2016 BUDGETED	2015/2016 ESTIMATED	2016/2017	2016/2017	2016/2017 ADOPTED	2016/2017	2016/2017
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE (DECREASE)	PERCENT INCREASE -DECREASE
Sewer Assessments	\$54,055	\$60,665	\$60,665	\$50,000	\$50,000	\$50,000	(\$10,665)	-17.58%
Sewer Connections	\$192,172	\$100,000	\$100,000	\$150,000	\$150,000	\$150,000	\$50,000	50.00%
Sewer Use Charges	\$1,782,846	\$1,777,306	\$1,777,306	\$1,800,000	\$1,800,000	\$1,800,000	\$22,694	1.28%
Sewer Intergovernmental	\$18,358	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Inspections & Permits	\$9,795	\$6,000	\$6,000	\$4,500	\$4,500	\$4,500	(\$1,500)	-25.00%
Sewer Use: Int & Liens	\$19,168	\$18,000	\$18,000	\$15,000	\$15,000	\$15,000	(\$3,000)	-16.67%
Sewer Asses.: Int & Liens	\$0	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
Use of Unassigned Fund Balance	\$0	\$820,000	\$820,000	\$1,025,082	\$1,025,082	\$1,025,082	\$205,082	25.01%
TOTAL REVENUES	\$2,076,394	\$2,782,071	\$2,782,071	\$3,044,682	\$3,044,682	\$3,044,682	\$262,611	9.44%

APPROPRIATION EXPENDITURES BUDGET:

EXPENDITURES	2014/15 ACTUAL	2015/2016 BUDGETED	2015/2016 ESTIMATED	2016/2017 REQUESTED TOWN MANAGER	2016/2017 RECOMMENDED TOWN COUNCIL	2016/2017 ADOPTED	2016/2017 DOLLAR INCREASE (DECREASE)	2016/2017 PERCENT INCREASE -DECREASE
Public Works	\$1,667,623	\$1,962,071	\$1,962,071	\$1,947,682	\$1,947,682	\$1,947,682	(\$14,389)	-0.73%
CIP Facilities	\$0	\$820,000	\$820,000	\$1,097,000	\$1,097,000	\$1,097,000	\$277,000	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES	\$1,667,623	\$2,782,071	\$2,782,071	\$3,044,682	\$3,044,682	\$3,044,682	\$262,611	9.44%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05 SEWER FUND										
3205 SEWAGE COLL & DIS										
RENTALS	24,835	25,000	9,467	25,000	25,000	25,000	25,000	25,000	0	0.00
<u>_Total_</u>	<u>24,835</u>	<u>25,000</u>	<u>9,467</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
PERSONAL SERVICES										
WAGES & SALARIES	259,297	276,331	248,056	0	291,161	288,918	288,918	288,918	12,587	4.56
EMPLOYEE BENEFITS	91,445	104,153	99,851	69,911	130,582	113,497	113,497	113,497	9,344	8.97
<u>_Total_PERSONAL SERVICES</u>	<u>350,742</u>	<u>380,484</u>	<u>347,907</u>	<u>69,911</u>	<u>421,743</u>	<u>402,415</u>	<u>402,415</u>	<u>402,415</u>	<u>21,931</u>	<u>6</u>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	144,397	136,018	136,310	61,023	135,084	137,301	137,301	137,301	1,283	0.94
AUTO ALLOWANCE	0	325	0	325	325	325	325	325	0	0.00
ADVERTISING	248	2,000	406	2,000	2,500	2,500	2,500	2,500	500	25.00
MEMBERSHIP FEES	86	400	50	400	400	400	400	400	0	0.00
BOOKS & PERIODICALS	0	200	185	200	200	200	200	200	0	0.00
RECRUITMENT & TRAINING	1,703	5,000	476	5,000	5,000	5,000	5,000	5,000	0	0.00
UTILITIES	17,526	22,360	16,037	22,360	22,360	22,360	22,360	22,360	0	0.00
CONTRACTUAL SERV & PRINTING	706,187	875,500	781,260	875,500	900,500	900,500	900,500	900,500	25,000	2.86
RENTALS	3,206	3,500	2,896	3,500	3,500	3,500	3,500	3,500	0	0.00
EQUIPMENT OPER & MAINT	93,068	120,619	101,942	120,619	118,203	118,203	118,203	118,203	-2,416	-2.00
REPAIRS & MAINTENANCE	0	2,000	2,065	2,000	3,000	3,000	3,000	3,000	1,000	50.00
POSTAGE	1,948	2,750	356	2,750	2,750	2,750	2,750	2,750	0	0.00
MATERIALS AND SUPPLIES	543	1,200	678	1,200	1,200	1,200	1,200	1,200	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>968,912</u>	<u>1,171,872</u>	<u>1,042,661</u>	<u>1,096,877</u>	<u>1,195,022</u>	<u>1,197,239</u>	<u>1,197,239</u>	<u>1,197,239</u>	<u>25,367</u>	<u>2</u>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	29,328	29,500	737	29,500	29,500	29,500	29,500	29,500	0	0.00
CAPITAL EQUIP EXP	359,558	359,559	335,097	359,559	293,528	293,528	293,528	293,528	-66,031	-18.36
<u>_Total_CAPITAL OUTLAY</u>	<u>388,886</u>	<u>389,059</u>	<u>335,834</u>	<u>389,059</u>	<u>323,028</u>	<u>323,028</u>	<u>323,028</u>	<u>323,028</u>	<u>-66,031</u>	<u>-17</u>
<u>_Total_3205 SEWAGE COLL & DISP</u>	<u>1,733,375</u>	<u>1,966,415</u>	<u>1,735,869</u>	<u>1,580,847</u>	<u>1,964,793</u>	<u>1,947,682</u>	<u>1,947,682</u>	<u>1,947,682</u>	<u>-18,733</u>	<u>-1</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

Account#	Description	2015	2016	2016	2016	Department	Town	Town	Board	Inc/Dec	%
		Actual	Budget	Actual YTD	Est. Actual	Head	Manager	Council	of Finance		
05-3205-51011	REG FULL TIME	236,904	242,912	234,055	0	272,705	249,226	249,226	249,226	6,314	2.60
05-3205-51012	REG PART TIME	22,393	33,419	24,218	0	18,456	39,692	39,692	39,692	6,273	18.77
05-3205-51031	FICA	19,933	20,885	19,539	0	22,483	21,831	21,831	21,831	946	4.53
05-3205-51032	RETIREMENT	59,602	64,150	63,991	59,806	65,666	61,322	61,322	61,322	-2,828	-4.41
05-3205-51033	HOSPITALIZATION	80,194	63,029	63,029	0	58,927	65,563	65,563	65,563	2,534	4.02
05-3205-51034	DENTAL INS	2,866	3,601	3,362	0	3,990	3,686	3,686	3,686	85	2.36
05-3205-51036	WORK COMP	488	4,021	4,878	0	5,223	5,452	5,452	5,452	1,431	35.59
05-3205-51038	DEFINED CONTRIBUTION	12,977	13,357	12,871	0	16,497	14,228	14,228	14,228	871	6.52
05-3205-51039	RETIREE HEALTH	55,115	66,491	66,491	66,491	88,182	74,018	74,018	74,018	7,527	11.32
05-3205-51040	LIFE/LTD INSURANCE	1,247	1,217	1,184	1,217	1,278	1,278	1,278	1,278	61	5.01
05-3205-52101	ANNUAL ALLOTMENT	3,420	3,420	3,289	3,420	3,420	3,420	3,420	3,420	0	0.00
05-3205-52102	MILEAGE	0	275	0	275	275	275	275	275	0	0.00
05-3205-52111	MILEAGE & TOLLS	0	50	0	50	50	50	50	50	0	0.00
CEU courses											
05-3205-52122	ADVERTISING-LEGAL	248	2,000	406	2,000	2,500	2,500	2,500	2,500	500	25.00
advertising for public hearings and public information meetings by AWPCA and TOA Note: Increase due to anticipated projects at Paperchase, Winding Lane, School Street, Old Wheeler Lane, Old Farms Bridge											
05-3205-52131	FEES-PROFESSIONAL	86	400	50	400	400	400	400	400	0	0.00
NEWEA and CAWPCA memberships for 2											
05-3205-52141	BOOKS & PERIODICALS	0	200	185	200	200	200	200	200	0	0.00
05-3205-52155	PROFESSIONAL DEVELOPMENT	1,703	5,000	476	5,000	5,000	5,000	5,000	5,000	0	0.00
Health and safety and CADD & map training											
05-3205-52175	ELECTRIC	15,270	18,000	13,897	18,000	18,000	18,000	18,000	18,000	0	0.00
Electricity charges for the 4 sewage pump stations - note that change is reflective of experience											
05-3205-52176	TELEPHONE	2,256	4,360	2,140	4,360	4,360	4,360	4,360	4,360	0	0.00
Phone and data for pump stations, SCADA, Sewer superintendent (paid for in total) Engineering staff (split with Engineering)											
05-3205-52181	PRINTING	162	3,500	421	3,500	3,500	3,500	3,500	3,500	0	0.00
This is used by the Collector of Revenue to print sewer use bills and delinquent notices											
05-3205-52183	LEGAL FEES & EXP	6,280	6,000	4,406	6,000	6,000	6,000	6,000	6,000	0	0.00
Also used to cover legal review of specific forms and matters											
05-3205-52184	SERVICE & CONSULTANT	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00
05-3205-52189	SERVICES - OTHER	696,745	863,000	773,433	863,000	888,000	888,000	888,000	888,000	25,000	2.90
Costs for treating effluent: Canton = \$50,000 Note: Increase in 2016 by \$10,000 Simsbury = \$365,000 Note: Increase in 2016 by \$15,000 Farmington = \$300,000 Scada Maintenance = \$13,000 Inspection and maintenance											
05-3205-52190	EMERGENCY REPAIRS	24,835	25,000	9,467	25,000	25,000	25,000	25,000	25,000	0	0.00

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Incl/Dec</u>	<u>%</u>
05-3205-52193	COPIER	3,206	3,500	2,896	3,500	3,500	3,500	3,500	3,500	0	0.00
	Lease for regular copier and large format printer/copier/ scanner - cost is shared with Engineering										
05-3205-52201	MOTOR FUELS	2,482	4,200	1,272	4,200	3,600	3,600	3,600	3,600	-600	-14.29
	1,200 gallons diesel fuel @ \$3.00 per gallon=\$3,600										
05-3205-52204	PARTS AND REPAIRS	1,977	1,500	543	1,500	2,000	2,000	2,000	2,000	500	33.33
05-3205-52205	OFFICE MACHINERY MAI	1,393	1,700	975	1,700	1,700	1,700	1,700	1,700	0	0.00
	AutoCAD and Plotter maintenance - cost is shared with Engineering										
05-3205-52206	COMPUTER OPERATION	77,930	80,219	68,955	80,219	67,903	67,903	67,903	67,903	-12,316	-15.35
05-3205-52207	GIS - GEOGRAPHIC INFORMATION SYSTEM	3,100	8,750	8,400	8,750	8,750	8,750	8,750	8,750	0	0.00
	Update existing and develop further report appl. to generate other reports from the Sanitary Sewer Reports. Also to develop field records application.										
05-3205-52209	EQUIP MAINT-OTHER	6,186	24,250	21,797	24,250	34,250	34,250	34,250	34,250	10,000	41.24
	Equipment upgrades and maintenance remote station communications = \$5,000 Metering = \$25,000 - Note: addition of \$10,000 to meter at Canton Line; Safety equipment = \$1,000										
05-3205-52219	OTHER	0	2,000	2,065	2,000	3,000	3,000	3,000	3,000	1,000	50.00
	Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment NOTE: Increase in 2017 due to road paving projects										
05-3205-52221	POSTAGE	1,948	2,750	356	2,750	2,750	2,750	2,750	2,750	0	0.00
	This is used by the Collector of Revenue to mail sewer use bills and delinquent notices										
05-3205-52234	ENG & PLANNING	0	200	177	200	200	200	200	200	0	0.00
	Used primarily for paper for sewer-related map printing										
05-3205-52239	MATERIALS-OTHER	543	1,000	501	1,000	1,000	1,000	1,000	1,000	0	0.00
	This is used primarily by the Collector of Revenue for supplies related to sewer billing										
05-3205-53309	OFFICE EQUIP-OTHER	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	0	0.00
	Safety equipment, survey supplies, mark out paint										
05-3205-53312	MAINT EQUIP	14,828	15,000	0	15,000	15,000	15,000	15,000	15,000	0	0.00
	Pump station controls equipment repair/replace										
05-3205-53314	EQUIP-TECH	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	0	0.00
	provide equipment to sub-meter collection system branches individually to determine potential I&I										
05-3205-53319	OTHER EQUIP	3,500	3,500	737	3,500	3,500	3,500	3,500	3,500	0	0.00
	Record keeping software tools										

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-3205-53387	FARMINGTON SEWER TREATMENT PLANT PYMNTS	66,030	66,031	66,030	66,031	0	0	0	0	-66,031	-100.00
Farmington treatment plant upgrade share of annual cost											
05-3205-53388	SIMSBURY SEWER TREATMENT PLANT PAYMENTS	293,528	293,528	269,067	293,528	293,528	293,528	293,528	293,528	0	0.00
Simsbury treatment plan upgrade share of cost											
<u>_Total_ SANITATION</u>		<u>1,733,375</u>	<u>1,966,415</u>	<u>1,748,559</u>	<u>1,580,847</u>	<u>1,964,793</u>	<u>1,947,682</u>	<u>1,947,682</u>	<u>1,947,682</u>	<u>-18,733</u>	<u>-1</u>
<u>_Total_ 3205 SEWAGE COLL & DISP</u>		<u>1,733,375</u>	<u>1,966,415</u>	<u>1,748,559</u>	<u>1,580,847</u>	<u>1,964,793</u>	<u>1,947,682</u>	<u>1,947,682</u>	<u>1,947,682</u>	<u>-18,733</u>	<u>-1</u>

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Actual YTD</u>	2016 <u>Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
8700 OTHER FINANCING U										
MISCELLANEOUS										
INTERFUND XFR ACCT	0	820,000	820,000	820,000	1,097,000	1,097,000	1,097,000	1,097,000	277,000	33.78
<u>Total MISCELLANEOUS</u>	<u>0</u>	<u>820,000</u>	<u>820,000</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>277,000</u>	<u>34</u>
<u>Total 8700 OTHER FINANCING USES</u>	<u>0</u>	<u>820,000</u>	<u>820,000</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>277,000</u>	<u>34</u>
<u>Total 05 SEWER FUND</u>	<u>1,733,375</u>	<u>2,786,415</u>	<u>2,555,869</u>	<u>2,400,847</u>	<u>3,061,793</u>	<u>3,044,682</u>	<u>3,044,682</u>	<u>3,044,682</u>	<u>258,267</u>	<u>9</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-8700-58000	INTERFUND TRANSFER-OUT	0	820,000	820,000	820,000	1,097,000	1,097,000	1,097,000	1,097,000	277,000	33.78
	TO FUND THE FOLLOWING PROJECTS: LATERAL EXTENSION PROGRAM \$657,000; FARMINGTON INTERCEPTOR REPLACEMENT \$275,000; INFILTRATION & INFLOW STUDY \$100,000; RT. 44 PUMP STATION REHAB \$65,000										
	<u>Total_OTHER FINANCING SOURCES</u>	<u>0</u>	<u>820,000</u>	<u>820,000</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>277,000</u>	<u>34</u>
	<u>Total_8700 OTHER FINANCING USES</u>	<u>0</u>	<u>820,000</u>	<u>820,000</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>277,000</u>	<u>34</u>
	<u>Total_05 SEWER FUND</u>	<u>1,733,375</u>	<u>2,786,415</u>	<u>2,568,559</u>	<u>2,400,847</u>	<u>3,061,793</u>	<u>3,044,682</u>	<u>3,044,682</u>	<u>3,044,682</u>	<u>258,267</u>	<u>9</u>

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 2016/2017, a budget of \$17,452 is proposed.

PROGRAM PERFORMANCE MEASURES

Program Performance Measures will be developed and collected in fiscal year 2015/2016 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17	2016/17	2016/17	2016/17
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	DOLLAR INCREASE/ (DECREASE)
43421	Police Services	\$113,414	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(\$22) -0.13%
	TOTAL REVENUES	\$113,414	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(\$22) -0.13%
	ACCT # EXPENDITURES							
Various	Special Services	\$65,501	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(\$22) -0.13%
	TOTAL EXPENDITURES	\$65,501	\$17,474	\$17,474	\$17,452	\$17,452	\$17,452	(\$22) -0.13%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015	2016	2016	2016	Department	Town	Town	Board		
	<u>Actual</u>	<u>Budget</u>	<u>Actual YTD</u>	<u>Est. Actual</u>	<u>Head</u>	<u>Manager</u>	<u>Council</u>	<u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07 POLICE SPECIAL SERV										
2109 SPECIAL SERVICES										
PERSONAL SERVICES										
WAGES & SALARIES	65,464	10,000	89,971	0	10,000	10,000	10,000	10,000	0	0.00
EMPLOYEE BENEFITS	0	1,665	0	0	1,690	1,690	1,690	1,690	25	1.50
<u>_Total_PERSONAL SERVICES</u>	<u>65,464</u>	<u>11,665</u>	<u>89,971</u>	<u>0</u>	<u>11,690</u>	<u>11,690</u>	<u>11,690</u>	<u>11,690</u>	<u>25</u>	<u>0</u>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	0	299	0	0	241	252	252	252	-47	-15.72
EQUIPMENT OPER & MAINT	37	5,510	0	5,510	5,510	5,510	5,510	5,510	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>37</u>	<u>5,809</u>	<u>0</u>	<u>5,510</u>	<u>5,751</u>	<u>5,762</u>	<u>5,762</u>	<u>5,762</u>	<u>-47</u>	<u>-1</u>
<u>_Total_2109 SPECIAL SERVICES</u>	<u>65,501</u>	<u>17,474</u>	<u>89,971</u>	<u>5,510</u>	<u>17,441</u>	<u>17,452</u>	<u>17,452</u>	<u>17,452</u>	<u>-22</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Actual YTD</u>	<u>2016</u> <u>Est. Actual</u>	<u>Department</u> <u>Head</u>	<u>Town</u> <u>Manager</u>	<u>Town</u> <u>Council</u>	<u>Board</u> <u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07-2109-51019	OTHER	65,464	10,000	92,885	0	10,000	10,000	10,000	10,000	0	0.00
07-2109-51031	FICA	0	765	0	0	765	765	765	765	0	0.00
07-2109-51036	WORK COMP	0	299	0	0	241	252	252	252	-47	-15.72
07-2109-51038	DEFINED CONTRIBUTION	0	900	0	0	925	925	925	925	25	2.78
07-2109-52201	MOTOR FUELS	37	3,510	0	3,510	3,510	3,510	3,510	3,510	0	0.00
1,300 gallons unleaded fuel @ \$2.70 per gallon											
07-2109-52204	PARTS AND REPAIRS	0	2,000	0	2,000	2,000	2,000	2,000	2,000	0	0.00
	<u>_Total_POLICE PROTECTION</u>	<u>65,501</u>	<u>17,474</u>	<u>92,885</u>	<u>5,510</u>	<u>17,441</u>	<u>17,452</u>	<u>17,452</u>	<u>17,452</u>	<u>-22</u>	<u>0</u>
	<u>_Total_2109 SPECIAL SERVICES</u>	<u>65,501</u>	<u>17,474</u>	<u>92,885</u>	<u>5,510</u>	<u>17,441</u>	<u>17,452</u>	<u>17,452</u>	<u>17,452</u>	<u>-22</u>	<u>0</u>

**Town of Avon
Personnel Wage Analysis**

<u>Account</u>	<u>Position Description</u>	<u>Employee</u>	<u>%</u>	<u>Step</u>	<u>Hours</u>	<u>HR Rate</u>	<u>Annual</u>	<u>Total</u>
2109								
07-2109-51019	Police Special Services	Special Services	100%					10,000
07-2109-51019								10,000
Total 2109								<u>10,000</u>

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 2016/2017 budget, \$113,809 is budgeted for Snow and Ice removal and \$198,535 for CIP-Road Overlay. A detailed outline of expenditures can be found on S. 1 and S. 2.

PROGRAM PERFORMANCE MEASURES

		Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Estimated 2015/2016	Projected 2016/2017			
Town Road Miles		108.17	109.70	109.79	110.79	110.79			
ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
43353	Intergovernmental	\$311,737	\$113,809	\$113,809	\$312,344	\$312,344	\$312,344	\$198,535	174.45%
TOTAL REVENUES		\$311,737	\$113,809	\$113,809	\$312,344	\$312,344	\$312,344	\$198,535	174.45%
ACCT #	EXPENDITURES								
Various	Public Works	\$202,155	\$113,809	\$113,809	\$113,809	\$113,809	\$113,809	\$0	0%
	CIP-Road Overlay	45,219	0	0	198,535	198,535	198,535	198,535	174.45%
TOTAL EXPENDITURES		\$247,374	\$113,809	\$113,809	\$312,344	\$312,344	\$312,344	\$198,535	174.45%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Actual YTD</u>	2016 <u>Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08 TOWN ROAD AID FUND										
3103 SNOW & ICE REMOVA										
SERVICES & SUPPLIES										
MATERIALS AND SUPPLIES	202,155	113,809	282,280	113,809	113,809	113,809	113,809	113,809	0	0.00
<u>Total SERVICES & SUPPLIES</u>	<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>
<u>Total 3103 SNOW & ICE REMOVAL</u>	<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

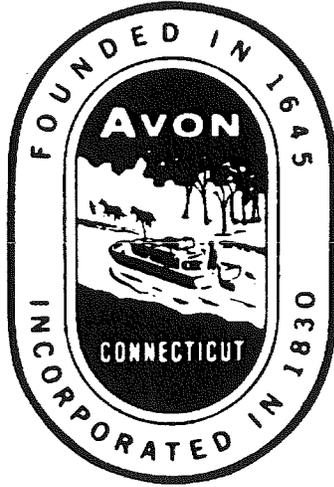
<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Incl/Dec</u>	<u>%</u>
08-3103-52239	MATERIALS-OTHER	202,155	113,809	282,280	113,809	113,809	113,809	113,809	113,809	0	0.00
2,000 Tons of Treated Road Salt at \$95/ton = \$190,000; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,575											
<u>Total_HIGHWAYS</u>		<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>
<u>Total_3103 SNOW & ICE REMOVAL</u>		<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
4831 TOWN CIP-FACIL/RO										
CAPITAL OUTLAY										
Capital Proj Funds 2&3	53,189	0	0	0	198,535	198,535	198,535	198,535	198,535	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>53,189</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>0</u>
<u>_Total_4831 TOWN CIP-FACIL/ROAD OVERLAY</u>	<u>53,189</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-4831-53003	ROAD OVERLAY	53,189	0	0	0	198,535	198,535	198,535	198,535	198,535	0.00
For Road Maintenance \$198,535 is budgeted in this account; \$466,728 is budgeted in 02-4831-53003; \$279,390 is budgeted in 02-4831-53083; and \$108,884 is budgeted in 11-8501-52189											
<u>Total CAPITAL PROJECTS</u>		<u>53,189</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>0</u>
<u>Total_4831 TOWN CIP-FACIL/ROAD OVERLAY</u>		<u>53,189</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>198,535</u>	<u>0</u>
<u>Total_08 TOWN ROAD AID FUND</u>		<u>255,344</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>312,344</u>	<u>312,344</u>	<u>312,344</u>	<u>312,344</u>	<u>198,535</u>	<u>174</u>



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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.

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Deposits	\$305,158	\$259,357	\$260,071	\$271,138	\$293,503
Encumbrances	0	17,517	0	0	0
Expenditures	272,429	279,040	269,700	250,000	293,503
Difference To General Fund	32,729	(2,166)	(9,629)	8,000	0
Clearing Exchange Activity	3,300	5,330	6,635	5,000	5000
Avon Day Activity	30,000	30,000	20,938	17,816	18,000

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Summer Camp	(4) 102	(5) 139	(4) 115	(4) 139	140
Youth Basketball League	459	440	475	417	447
Ski Sundown	166	160	153	130	135
Special Events*	98	125	191	415	400
Swim Team:					
Winter	52	50	50	50	50
Summer	106	106	104	87	100
Sports Camps (3)*	63	81	68	58	67
Sports League (3)*	89	82	148	233	240

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17	
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43472	Recreation Fees	\$260,071	\$271,138	\$271,138	\$293,503	\$293,503	\$293,503	\$22,365	8.25%
43651	Donations&Grants Priv.Sourc	800	0	0	0	0	0	0	0%
	TOTAL REVENUES	\$260,871	\$271,138	\$271,138	\$293,503	\$293,503	\$293,503	\$22,365	8.25%
	ACCT # EXPENDITURES								
Various	Expenditures	\$269,700	\$271,138	\$271,138	\$293,503	\$293,503	\$293,503	\$22,365	8.25%
	TOTAL EXPENDITURES	\$269,700	\$271,138	\$271,138	\$293,503	\$293,503	\$293,503	\$22,365	8.25%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015	2016	2016	2016	Department	Town	Town	Board		
	<u>Actual</u>	<u>Budget</u>	<u>Actual YTD</u>	<u>Est. Actual</u>	<u>Head</u>	<u>Manager</u>	<u>Council</u>	<u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09 RECREATION ACTIVITI										
5107 RECREATION ACTIV										
PERSONAL SERVICES										
WAGES & SALARIES	31,938	51,380	32,634	0	44,911	44,911	44,911	44,911	-6,469	-12.59
EMPLOYEE BENEFITS	2,463	3,196	2,252	0	3,433	3,433	3,433	3,433	237	7.42
<u>_Total_PERSONAL SERVICES</u>	<u>34,401</u>	<u>54,576</u>	<u>34,886</u>	<u>0</u>	<u>48,344</u>	<u>48,344</u>	<u>48,344</u>	<u>48,344</u>	<u>-6,232</u>	<u>-11</u>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	0	1,627	0	0	762	799	799	799	-828	-50.89
AUTO ALLOWANCE	143	500	-43	500	300	300	300	300	-200	-40.00
TRAVEL & MEETING EXP	1,100	900	511	900	400	400	400	400	-500	-55.56
ADVERTISING	682	620	146	620	870	870	870	870	250	40.32
MEMBERSHIP FEES	1,651	1,575	1,575	1,575	675	675	675	675	-900	-57.14
RECRUITMENT & TRAINING	100	475	42	475	475	475	475	475	0	0.00
UTILITIES	0	660	0	660	660	660	660	660	0	0.00
CONTRACTUAL SERV & PRINTING	210,880	169,345	162,645	169,345	203,370	203,370	203,370	203,370	34,025	20.09
RENTALS	12,428	15,810	11,801	15,810	15,810	15,810	15,810	15,810	0	0.00
REPAIRS & MAINTENANCE	0	1,500	0	1,500	1,500	1,500	1,500	1,500	0	0.00
POSTAGE	0	3,500	0	3,500	250	250	250	250	-3,250	-92.86
MATERIALS AND SUPPLIES	8,316	19,050	15,399	19,050	19,050	19,050	19,050	19,050	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>235,300</u>	<u>215,562</u>	<u>192,076</u>	<u>213,935</u>	<u>244,122</u>	<u>244,159</u>	<u>244,159</u>	<u>244,159</u>	<u>28,597</u>	<u>13</u>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	0	1,000	0	1,000	1,000	1,000	1,000	1,000	0	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
<u>_Total_5107 RECREATION ACTIV</u>	<u>269,701</u>	<u>271,138</u>	<u>226,962</u>	<u>214,935</u>	<u>293,466</u>	<u>293,503</u>	<u>293,503</u>	<u>293,503</u>	<u>22,365</u>	<u>8</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

Account#	Description	2015	2016	2016	2016	Department	Town	Town	Board	Inc/Dec	%
		Actual	Budget	Actual YTD	Est. Actual	Head	Manager	Council	of Finance		
09-5107-51012	REG PART TIME	24,183	27,480	24,435	0	26,869	26,869	26,869	26,869	-611	-2.22
09-5107-51013	TEMPORARY FULL TIME	5,491	18,355	7,718	0	12,939	12,939	12,939	12,939	-5,416	-29.51
09-5107-51014	TEMPORARY PART TIME	2,264	5,545	1,416	0	5,103	5,103	5,103	5,103	-442	-7.97
09-5107-51031	FICA	2,463	3,196	2,319	0	3,433	3,433	3,433	3,433	237	7.42
09-5107-51036	WORK COMP	0	1,627	0	0	762	799	799	799	-828	-50.89
09-5107-52102	MILEAGE	143	400	-43	400	300	300	300	300	-100	-25.00
09-5107-52111	MILEAGE & TOLLS	0	100	0	100	0	0	0	0	-100	-100.00
09-5107-52113	MEALS	1,100	900	511	900	400	400	400	400	-500	-55.56
09-5107-52121	RECRUITING	250	250	146	250	300	300	300	300	50	20.00
09-5107-52129	ADVERTISING-OTHER	432	370	0	370	570	570	570	570	200	54.05
09-5107-52131	FEES-PROFESSIONAL	1,651	1,575	1,575	1,575	675	675	675	675	-900	-57.14
Moved to Senior Center											
09-5107-52155	PROFESSIONAL DEVELOPMENT	100	475	42	475	475	475	475	475	0	0.00
09-5107-52176	TELEPHONE	0	660	0	660	660	660	660	660	0	0.00
09-5107-52181	PRINTING	4,313	3,225	3,225	3,225	750	750	750	750	-2,475	-76.74
Moved to 09 5107 52189											
09-5107-52184	SERVICE & CONSULTANT	25,741	24,120	18,815	24,120	25,620	25,620	25,620	25,620	1,500	6.22
Contractual increase											
09-5107-52185	GENERAL SERVICE	1,640	1,000	930	1,000	1,000	1,000	1,000	1,000	0	0.00
09-5107-52189	SERVICES - OTHER	179,186	141,000	139,675	141,000	176,000	176,000	176,000	176,000	35,000	24.82
This line has been under budgeted for at least the past 2 fiscal years. \$15,000 of this increase has come from reductions in other line items in 09 5107, as well as reductions in 09 5201. Program fees have been increased by \$5 per person											
09-5107-52193	COPIER	1,576	1,810	1,269	1,810	1,810	1,810	1,810	1,810	0	0.00
09-5107-52199	OTHER	10,852	14,000	10,532	14,000	14,000	14,000	14,000	14,000	0	0.00
Avon Public School invoices i.e Custodians											
09-5107-52212	BUILDINGS	0	1,500	0	1,500	1,500	1,500	1,500	1,500	0	0.00
09-5107-52221	POSTAGE	0	3,500	0	3,500	250	250	250	250	-3,250	-92.86
(Moved to 52189)											
09-5107-52231	OFFICE SUPPLIES	330	250	86	250	250	250	250	250	0	0.00
09-5107-52235	RECREATIONAL MATERIALS	7,782	18,300	14,981	18,300	18,300	18,300	18,300	18,300	0	0.00
09-5107-52239	MATERIALS-OTHER	204	500	332	500	500	500	500	500	0	0.00
09-5107-53315	RECREATIONAL EQUIP.	0	1,000	0	1,000	1,000	1,000	1,000	1,000	0	0.00
_Total_RECREATION		269,701	271,138	227,964	214,935	293,466	293,503	293,503	293,503	22,365	8
_Total_5107 RECREATION ACTIV		269,701	271,138	227,964	214,935	293,466	293,503	293,503	293,503	22,365	8

**Town of Avon
Personnel Wage Analysis**

<u>Account</u>	<u>Position Description</u>	<u>Employee</u>	<u>%</u>	<u>Step</u>	<u>Hours</u>	<u>HR Rate</u>	<u>Annual</u>	<u>Total</u>
5107								
09-5107-51012	Administrative Secretary I	Usha Srivel	85%	6B	1,050	24.3467	31,652	26,869
				6A	55	23.7529	30,880	
09-5107-51012								26,869
09-5107-51013	Head Coach Swim Team	Head Coach Swim Team	100%			18.0000	4,500	4,500
09-5107-51013	Asst Swim Team Coach	Asst Coach Swim Team	100%			12.0000	4,500	4,500
09-5107-51013	Lifeguard	Lifeguard	100%			9.8500	3,939	3,939
09-5107-51013								12,939
09-5107-51014	Program Supervisor	Basketball Program	100%			15.0000	2,100	2,100
09-5107-51014	Program Sup Ski	Ski Sundown	100%			13.5000	1,182	1,182
09-5107-51014	Seasonal Office Asst	Seasonal Office Asst	100%			11.0000	1,100	1,100
09-5107-51014	Wsi Swim Inst Aide	Swim Instructor Aide	100%			12.0000	721	721
09-5107-51014								5,103
Total 09-5107								<u>44,911</u>

**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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

This is the ninth 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.

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Deposits	\$49,993	\$46,245	\$44,566	\$58,615	\$48,543
Encumbrances Prior Year	17,330	0	0	0	0
Expenditures	54,582	47,790	57,688	58,615	48,543
Difference	12,741	(1,545)	(13,122)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Facility Maintenance Fees	\$49,993	\$46,245	\$44,566	\$58,615	\$48,543

ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43475	Maintenance Fees	\$44,566	\$58,615	\$58,615	\$48,543	\$48,543	\$48,543	(\$10,072)	-17.18%
	TOTAL REVENUES	\$44,566	\$58,615	\$58,615	\$48,543	\$48,543	\$48,543	(\$10,072)	-17.18%
ACCT #	EXPENDITURES								
Various	Expenditures	\$57,688	\$58,615	\$58,615	\$48,543	\$48,543	\$48,543	(\$10,072)	-17.18%
	TOTAL EXPENDITURES	\$57,688	\$58,615	\$58,615	\$48,543	\$48,543	\$48,543	(\$10,072)	-17.18%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015	2016	2016	2016	Department	Town	Town	Board		
	<u>Actual</u>	<u>Budget</u>	<u>Actual YTD</u>	<u>Est. Actual</u>	<u>Head</u>	<u>Manager</u>	<u>Council</u>	<u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5201 PARKS										
PERSONAL SERVICES										
WAGES & SALARIES	7,059	10,484	5,108	0	8,122	8,122	8,122	8,122	-2,362	-22.53
EMPLOYEE BENEFITS	343	803	319	0	622	622	622	622	-181	-22.54
<u>Total PERSONAL SERVICES</u>	<u>7,402</u>	<u>11,287</u>	<u>5,427</u>	<u>0</u>	<u>8,744</u>	<u>8,744</u>	<u>8,744</u>	<u>8,744</u>	<u>-2,543</u>	<u>-23</u>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	0	278	0	0	143	149	149	149	-129	-46.40
UTILITIES	1,076	12,550	0	12,550	4,550	4,550	4,550	4,550	-8,000	-63.75
CONTRACTUAL SERV & PRINTING	9,135	8,600	8,204	8,600	9,200	9,200	9,200	9,200	600	6.98
REPAIRS & MAINTENANCE	6,183	12,900	0	12,900	12,900	12,900	12,900	12,900	0	0.00
MATERIALS AND SUPPLIES	1,803	7,000	5,310	7,000	7,000	7,000	7,000	7,000	0	0.00
<u>Total SERVICES & SUPPLIES</u>	<u>18,197</u>	<u>41,328</u>	<u>13,514</u>	<u>41,050</u>	<u>33,793</u>	<u>33,799</u>	<u>33,799</u>	<u>33,799</u>	<u>-7,529</u>	<u>-18</u>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	2,604	6,000	2,410	6,000	6,000	6,000	6,000	6,000	0	0.00
<u>Total CAPITAL OUTLAY</u>	<u>2,604</u>	<u>6,000</u>	<u>2,410</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0</u>
<u>Total 5201 PARKS</u>	<u>28,203</u>	<u>58,615</u>	<u>21,351</u>	<u>47,050</u>	<u>48,537</u>	<u>48,543</u>	<u>48,543</u>	<u>48,543</u>	<u>-10,072</u>	<u>-17</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

Account#	Description	2015	2016	2016	2016	Department	Town	Town	Board	Inc/Dec	%
		Actual	Budget	Actual YTD	Est. Actual	Head	Manager	Council	of Finance		
09-5201-51012	REG PART TIME	5,856	4,849	4,199	0	4,742	4,742	4,742	4,742	-107	-2.21
09-5201-51014	TEMPORARY PART TIME	1,203	3,380	1,063	0	3,380	3,380	3,380	3,380	0	0.00
09-5201-51015	OVERTIME	0	2,255	0	0	0	0	0	0	-2,255	-100.00
09-5201-51031	FICA	343	803	331	0	622	622	622	622	-181	-22.54
09-5201-51036	WORK COMP	0	278	0	0	143	149	149	149	-129	-46.40
09-5201-52171	WATER	1,076	5,000	0	5,000	2,000	2,000	2,000	2,000	-3,000	-60.00
09-5201-52172	NATURAL GAS	0	750	0	750	750	750	750	750	0	0.00
09-5201-52174	HEATING OIL	0	300	0	300	300	300	300	300	0	0.00
09-5201-52175	ELECTRIC	0	6,500	0	6,500	1,500	1,500	1,500	1,500	-5,000	-76.92
09-5201-52189	SERVICES - OTHER	9,135	8,600	8,204	8,600	9,200	9,200	9,200	9,200	600	6.98
09-5201-52212	BUILDINGS	2,200	6,400	0	6,400	6,400	6,400	6,400	6,400	0	0.00
09-5201-52219	OTHER	3,983	6,500	0	6,500	6,500	6,500	6,500	6,500	0	0.00
09-5201-52239	MATERIALS-OTHER	1,803	7,000	5,310	7,000	7,000	7,000	7,000	7,000	0	0.00
09-5201-53312	MAINT EQUIP	2,604	4,000	410	4,000	4,000	4,000	4,000	4,000	0	0.00
09-5201-53315	RECREATIONAL EQUIP.	0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00
	..Total_PARKS	28,203	58,615	21,517	47,050	48,537	48,543	48,543	48,543	-10,072	-17
	..Total_5201 PARKS	28,203	58,615	21,517	47,050	48,537	48,543	48,543	48,543	-10,072	-17

**Town of Avon
Personnel Wage Analysis**

<u>Account</u>	<u>Position Description</u>	<u>Employee</u>	<u>%</u>	<u>Step</u>	<u>Hours</u>	<u>HR Rate</u>	<u>Annual</u>	<u>Total</u>
5201								
09-5201-51012	Administrative Secretary I	Usha Srivel	15%	6B	185	24.3467	31,652	4,742
				6A	10	23.7529	30,880	
09-5201-51012								4,742
09-5201-51014	Facility Attendant	Facility Attendant	100%					3,380
09-5201-51014								3,380
Total 09-5201								<u>8,122</u>

**TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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.

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Deposits	\$11,933	\$13,613	\$22,946	\$10,640	\$19,190
Expenditures	9,341	9,485	10,164	10,640	19,190
Difference To General Fund	2,592	4,128	12,782	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
# Day/Bus Trips	5	5	5	6	6
Beginner/Intermediate Bridge Class	30	30	30	15	15
Computer Class Participants	25	25	25	20	25
Computer Lab Use	855	855	855	1,470	1,470
Water Color Class	40	40	40	15	6

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17	
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
43484	Charges for Services: Senior Citizen Fund	\$22,946	\$10,640	\$10,640	\$19,190	\$19,190	\$19,190	\$8,550	80.36%
	TOTAL REVENUES	\$22,946	\$10,640	\$10,640	\$19,190	\$19,190	\$19,190	\$8,550	80.36%
	EXPENDITURES								
Various	Expenditures	\$10,164	\$10,640	\$10,640	\$19,190	\$19,190	\$19,190	\$8,550	80.36%
	TOTAL EXPENDITURES	\$10,164	\$10,640	\$10,640	\$19,190	\$19,190	\$19,190	\$8,550	80.36%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5301 SENIOR CITIZENS										
SERVICES & SUPPLIES										
MEMBERSHIP FEES	0	0	0	0	2,500	2,500	2,500	2,500	2,500	0.00
CONTRACTUAL SERV & PRINTING	9,111	9,500	6,299	9,000	15,000	15,000	15,000	15,000	5,500	57.89
RENTALS	500	0	0	0	0	0	0	0	0	0.00
MATERIALS AND SUPPLIES	152	400	189	400	450	450	450	450	50	12.50
<u>_Total_SERVICES & SUPPLIES</u>	<u>9,763</u>	<u>9,900</u>	<u>6,488</u>	<u>9,400</u>	<u>17,950</u>	<u>17,950</u>	<u>17,950</u>	<u>17,950</u>	<u>8,050</u>	<u>81</u>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	400	1,240	0	1,240	1,240	1,240	1,240	1,240	0	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>400</u>	<u>1,240</u>	<u>0</u>	<u>1,240</u>	<u>1,240</u>	<u>1,240</u>	<u>1,240</u>	<u>1,240</u>	<u>0</u>	<u>0</u>
<u>_Total_5301 SENIOR CITIZENS</u>	<u>10,163</u>	<u>11,140</u>	<u>6,488</u>	<u>10,640</u>	<u>19,190</u>	<u>19,190</u>	<u>19,190</u>	<u>19,190</u>	<u>8,050</u>	<u>72</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

Account#	Description	2015 Actual	2016 Budget	2016 Actual YTD	2016 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5301-52131	FEES-PROFESSIONAL Motion Picture License, ASCAP, SESAC, (Moved from 09 5107)	0	0	0	0	2,500	2,500	2,500	2,500	2,500	0.00
09-5301-52181	PRINTING (Moved from 09 5107)to cover Senior Centers portion of program brochure.	0	0	0	0	2,000	2,000	2,000	2,000	2,000	0.00
09-5301-52189	SERVICES - OTHER	9,111	9,500	6,299	9,000	13,000	13,000	13,000	13,000	3,500	36.84
<p>\$1000 increase for a portion of MYREC.COM Annual Fee for Senior Center use. \$3000 increase for credit card fees incurred with Senior Center program registrations.</p>											
09-5301-52194	EQUIPMENT	500	0	0	0	0	0	0	0	0	0.00
09-5301-52231	OFFICE SUPPLIES	152	150	189	150	200	200	200	200	50	33.33
09-5301-52235	RECREATIONAL MATERIALS	0	250	0	250	250	250	250	250	0	0.00
09-5301-53319	OTHER EQUIP	400	1,240	0	1,240	1,240	1,240	1,240	1,240	0	0.00
<u>Total SENIOR CITIZENS</u>		<u>10,163</u>	<u>11,140</u>	<u>6,488</u>	<u>10,640</u>	<u>19,190</u>	<u>19,190</u>	<u>19,190</u>	<u>19,190</u>	<u>8,050</u>	<u>72</u>
<u>Total_5301 SENIOR CITIZENS</u>		<u>10,163</u>	<u>11,140</u>	<u>6,488</u>	<u>10,640</u>	<u>19,190</u>	<u>19,190</u>	<u>19,190</u>	<u>19,190</u>	<u>8,050</u>	<u>72</u>



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 2016/2017, \$108,884 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 \$108,884 budgeted is included in the Road Improvement Program budget (See S. 1 & S. 2).

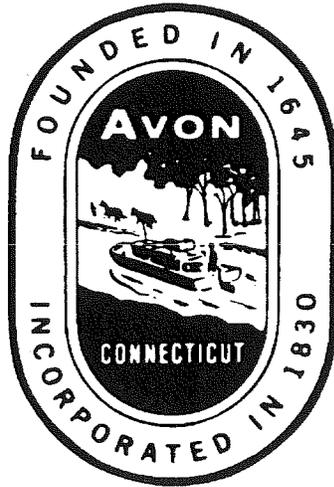
ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
43363	Intergovernmental	\$108,884	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(\$85) -0.08%
TOTAL REVENUES		\$108,884	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(\$85) -0.08%
ACCT #	EXPENDITURES							
	Capital Improvements:							
Various	Public works	\$114,326	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(\$85) -0.08%
TOTAL EXPENDITURES		\$114,326	\$108,969	\$108,969	\$108,884	\$108,884	\$108,884	(\$85) -0.08%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Actual YTD</u>	2016 <u>Est. Actual</u>	<u>Department</u> <u>Head</u>	<u>Town</u> <u>Manager</u>	<u>Town</u> <u>Council</u>	<u>Board</u> <u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11 LOCAL CAPITAL IMPRO										
8501 CAPITAL IMPROV PR										
SERVICES & SUPPLIES										
CONTRACTUAL SERV & PRINTING	108,884	108,969	108,947	108,969	108,969	108,884	108,884	108,884	-85	-0.08
<u>_Total_SERVICES & SUPPLIES</u>	<u>108,884</u>	<u>108,969</u>	<u>108,947</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>108,884</u>	<u>108,884</u>	<u>-85</u>	<u>0</u>
<u>_Total_8501 CAPITAL IMPROV PROJ, FACILIT</u>	<u>108,884</u>	<u>108,969</u>	<u>108,947</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>108,884</u>	<u>108,884</u>	<u>-85</u>	<u>0</u>
<u>_Total_11 LOCAL CAPITAL IMPROVEMENT PROG</u>	<u>108,884</u>	<u>108,969</u>	<u>108,947</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>108,884</u>	<u>108,884</u>	<u>-85</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11-8501-52189	SERVICES - OTHER	108,884	108,969	108,947	108,969	108,969	108,884	108,884	108,884	-85	-0.08
For Road Maintenance \$108,884 is budgeted in this account; \$466,728 is budgeted in 02-4831-53003; \$279,390 is budgeted in 02-4831-53083; and \$198,535 is budgeted in 08-4831-53003											
<u>_Total_OPERATING TRANSFER-CIFA</u>		<u>108,884</u>	<u>108,969</u>	<u>108,947</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>108,884</u>	<u>108,884</u>	<u>-85</u>	<u>0</u>
<u>_Total_8501 CAPITAL IMPROV PROJ, FACILIT</u>		<u>108,884</u>	<u>108,969</u>	<u>108,947</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>108,884</u>	<u>108,884</u>	<u>-85</u>	<u>0</u>
<u>_Total_11 LOCAL CAPITAL IMPROVEMENT PROG</u>		<u>108,884</u>	<u>108,969</u>	<u>108,947</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>108,884</u>	<u>108,884</u>	<u>-85</u>	<u>0</u>



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2016/2017**

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.

**FISHER MEADOWS SPECIAL REVENUE FUND
(FUND 12)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2015**

REVENUES:

Investment income.....	\$30
Other local revenues.....	<u>69,355</u>
TOTAL REVENUES.....	<u>69,385</u>

EXPENDITURES:

Recreation & Parks	-
TOTAL EXPENDITURES.....	-

EXCESS OF REVENUES OVER EXPENDITURES.....	69,385
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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.....	69,385
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FUND BALANCE JULY 1, 2014.....	275,270
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FUND BALANCE JUNE 30, 2015.....	<u>\$344,655</u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 January 19, 2016.

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	INCREASE/ DOLLAR (DECREASE)
	Intergovernmental:							
	Special Education -							
43343	Prepaid State & Federal Grants	\$1,169,470	\$1,146,944	\$1,146,944	\$925,386	\$925,386	\$925,386	(\$221,558) -19.32%
	TOTAL REVENUES	<u>\$1,169,470</u>	<u>\$1,146,944</u>	<u>\$1,146,944</u>	<u>\$925,386</u>	<u>\$925,386</u>	<u>\$925,386</u>	<u>(\$221,558) -19.32%</u>
	Board of Education:							
	Instruction and Special:							
59200	Program Expenditures	\$1,174,065	\$1,146,944	\$1,146,944	\$925,386	\$925,386	\$925,386	(\$221,558) -19.32%
	TOTAL EXPENDITURES	<u>\$1,174,065</u>	<u>\$1,146,944</u>	<u>\$1,146,944</u>	<u>\$925,386</u>	<u>\$925,386</u>	<u>\$925,386</u>	<u>(\$221,558) -19.32%</u>

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Actual YTD</u>	2016 <u>Est. Actual</u>	<u>Department</u> <u>Head</u>	<u>Town</u> <u>Manager</u>	<u>Town</u> <u>Council</u>	<u>Board</u> <u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13 STATE & FEDERAL ED.										
9401 BOARD OF EDUCATIO										
MISCELLANEOUS										
<u>_Total_MISCELLANEOUS</u>	1,174,065	1,146,944	786,160	1,146,944	925,386	925,386	925,386	925,386	-221,558	-19.32
<u>_Total_9401 BOARD OF EDUCATION</u>	1,174,065	1,146,944	786,160	1,146,944	925,386	925,386	925,386	925,386	-221,558	-19
<u>_Total_13 STATE & FEDERAL ED. GRANTS</u>	1,174,065	1,146,944	786,160	1,146,944	925,386	925,386	925,386	925,386	-221,558	-19

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13-9401-59200	EDUCATION GRANT PROGRAMS	1,174,065	1,146,944	786,160	1,146,944	925,386	925,386	925,386	925,386	-221,558	-19.32
	<u>_Total_BOARD OF EDUCATION</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>786,160</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>925,386</u>	<u>925,386</u>	<u>-221,558</u>	<u>-19</u>
	<u>_Total_9401 BOARD OF EDUCATION</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>786,160</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>925,386</u>	<u>925,386</u>	<u>-221,558</u>	<u>-19</u>
	<u>_Total_13 STATE & FEDERAL ED. GRANTS</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>786,160</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>925,386</u>	<u>925,386</u>	<u>-221,558</u>	<u>-19</u>

**AVON BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2014/2015 – 2015/2016 – 2016/2017**

FEDERAL & STATE GRANTS (Fund 13)	ACTUAL	BUDGETED	RECOMMENDED
Title II Part A Teachers	\$ 33,466	\$ 33,466	\$ 32,000
IDEA 611 Part B	474,420	523,000	523,000
Adult Education Cooperative	2,028	1,987	2,010
Title I Improving Basic Programs	207,952	218,000	120,000
Preschool-IDEA 619	25,708	75,537	15,537
Carl Perkins	-	24,114	24,114
SHEF Settlement	301,550	191,325	201,550
ARRA IDEA Part B	-	-	-
Title III	-	8,000	7,175
Ed. Programs Grants	74,346	21,515	-
Open Choice Support	50,000	50,000	-
Avon Education Foundation	-	-	-
Subtotal Federal and State Grants	\$ 1,169,470	\$ 1,146,944	\$ 925,386
 TUITION REVENUES (General Fund 01)			
Pre-K Program	\$ 29,115	\$ 38,620	\$ 38,620
Special Education Tuition	635,070	497,831	475,000
Subtotal Tuition Revenues	\$ 664,185	\$ 536,451	\$ 513,620
 OTHER REVENUES			
Intergovernmental Cafeteria BOE (Fund 14)	\$ 152,579	\$ 166,647	\$ 166,977
Food Services (Fund 14)	839,851	952,562	883,339
Bldg. Rentals/Community Use of School (Fund 15)	54,398	56,500	54,000
Athletic Game Receipts/Pay to Play (Fund 01)	213,404	199,816	203,840
CREC Kindergarten (Fund 01)	-	-	-
Open Choice Attendance (Fund 01)	660,000	795,000	795,000
Special Education Excess Costs (Fund 01)	1,761,375	1,181,621	1,190,000
Food Services Rent (Fund 01)	60,848	69,573	30,000
Employee Benefit Contributions (Fund 01)	113,508	130,092	123,376
Unified Program/Team Program (Fund 01)	5,000	4,250	4,250
AHS Parking Fees (Fund 01)	38,000	35,250	35,250
Miscellaneous Receipts (Fund 01)	6,158	14,000	-
Miscellaneous Revenues (Fund 01)	140,143	-	-
BOE Funding School Resource Officer (Fund 01)	-	76,000	66,625
Subtotal Other Revenues	\$4,045,264	\$3,681,311	\$3,552,657
TOTAL REVENUES	\$5,878,919	\$5,364,706	\$4,991,663

Sources: Board of Education Budgets FY 2014/2015, FY 2015/2016 and FY 2016/2017.

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 January 19, 2016.

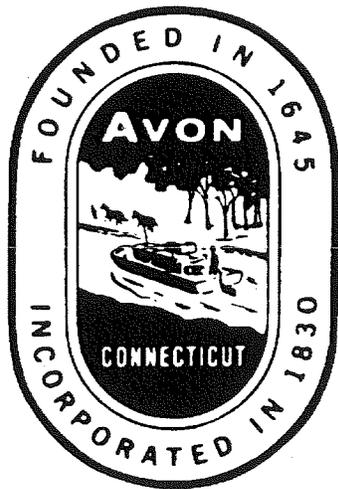
ACCT. #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43481	Cafeteria Sales	\$796,708	\$952,562	\$952,562	\$883,339	\$883,339	\$883,339	(\$69,223)	-7.27%
	Intergovernmental:								
43356	Cafeteria Grants	195,722	166,647	166,647	166,977	166,977	166,977	330	0.20%
	TOTAL REVENUES	\$992,430	\$1,119,209	\$1,119,209	\$1,050,316	\$1,050,316	\$1,050,316	(\$68,893)	-6.16%
ACCT. #	EXPENDITURES								
	Cafeteria Operation:								
59600	Cafeteria Sales	\$1,047,552	\$1,119,209	\$1,119,209	\$1,050,316	\$1,050,316	\$1,050,316	(\$68,893)	-6.16%
	TOTAL EXPENDITURES	\$1,047,552	\$1,119,209	\$1,119,209	\$1,050,316	\$1,050,316	\$1,050,316	(\$68,893)	-6.16%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14 SCHOOL CAFETERIA										
9401 BOARD OF EDUCATIO										
MISCELLANEOUS										
<u>_Total_MISCELLANEOUS</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>828,349</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>-68,893</u>	<u>-6.16</u>
<u>_Total_9401 BOARD OF EDUCATION</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>828,349</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>-68,893</u>	<u>-6.16</u>
<u>_Total_14 SCHOOL CAFETERIA</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>828,349</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>-68,893</u>	<u>-6.16</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14-9401-59600	CAFETERIA	1,047,552	1,119,209	828,349	1,119,209	1,050,316	1,050,316	1,050,316	1,050,316	-68,893	-6.16
	Total BOARD OF EDUCATION	1,047,552	1,119,209	828,349	1,119,209	1,050,316	1,050,316	1,050,316	1,050,316	-68,893	-6
	_Total_9401 BOARD OF EDUCATION	1,047,552	1,119,209	828,349	1,119,209	1,050,316	1,050,316	1,050,316	1,050,316	-68,893	-6
	_Total_14 SCHOOL CAFETERIA	1,047,552	1,119,209	828,349	1,119,209	1,050,316	1,050,316	1,050,316	1,050,316	-68,893	-6



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2016/2017**

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 January 19, 2016.

	2012/2013	2013/2014	2014/2015	Estimated 2015/2016	Projected 2016/2017
Number of Rentals Per School Facility:					
Avon High School	6	6	6	6	6
Avon Middle School	5	4	4	6	6
Thompson Brook School	2	4	4	2	2
Roaring Brook School	2	4	5	2	2
Pine Grove School	4	3	3	2	2
Totals	19	21	22	18	18
Hours of Usage Per School Facility:					
Avon High School	109	176	175	175	175
Avon Middle School	163	216	200	200	200
Thompson Brook School	241.5	253	225	225	225
Roaring Brook School	93.5	56	95	95	95
Pine Grove School	836	76	75	75	75
Totals	1,443	777	770	770	770

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
43619	Other Local Revenues: Rents & Reimbursements	\$54,398	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(\$2,500) -4.42%
	TOTAL REVENUES	\$54,398	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(\$2,500) -4.42%
ACCT #	EXPENDITURES							
	Education:							
52185	Personnel	\$23,000	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(\$2,500) -4.42%
	TOTAL EXPENDITURES	\$23,000	\$56,500	\$56,500	\$54,000	\$54,000	\$54,000	(\$2,500) -4.42%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15 USE OF SCHOOL FACIL										
8700 OTHER FINANCING U										
MISCELLANEOUS										
INTERFUND XFR ACCT	9,900	0	0	0	0	0	0	0	0	0.00
<u>_Total_MISCELLANEOUS</u>	<u>9,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_8700 OTHER FINANCING USES</u>	<u>9,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9401 BOARD OF EDUCATIO										
SERVICES & SUPPLIES										
CONTRACTUAL SERV & PRINTING	23,000	56,500	64,075	56,500	54,000	54,000	54,000	54,000	-2,500	-4.42
<u>_Total_SERVICES & SUPPLIES</u>	<u>23,000</u>	<u>56,500</u>	<u>64,075</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>-2,500</u>	<u>-4</u>
<u>_Total_9401 BOARD OF EDUCATION</u>	<u>23,000</u>	<u>56,500</u>	<u>64,075</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>-2,500</u>	<u>-4</u>
<u>_Total_15 USE OF SCHOOL FACILITIES</u>	<u>32,900</u>	<u>56,500</u>	<u>64,075</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>-2,500</u>	<u>-4</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2016/2017

Account#	Description	2015	2016	2016	2016	Department	Town	Town	Board	Incl/Dec	%
		Actual	Budget	Actual YTD	Est. Actual	Head	Manager	Council	of Finance		
15-9401-52185	GENERAL SERVICE	23,000	56,500	64,075	56,500	54,000	54,000	54,000	54,000	-2,500	-4.42
	_Total_BOARD OF EDUCATION	23,000	56,500	64,075	56,500	54,000	54,000	54,000	54,000	-2,500	-4
	_Total_9401 BOARD OF EDUCATION	23,000	56,500	64,075	56,500	54,000	54,000	54,000	54,000	-2,500	-4
	_Total_15 USE OF SCHOOL FACILITIES	32,900	56,500	64,075	56,500	54,000	54,000	54,000	54,000	-2,500	-4



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2016/2017**

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, 2015**

	Postemployment Healthcare Fund
Revenues:	
Refunds & Reimbursements	\$30,842
Investment Income (loss)	<u>34,734</u>
Total Revenues	65,576
Expenditures:	
General Government	<u>107,126</u>
Total Expenditures	107,126
Excess (Deficiency) of Revenues Over Expenditures	(41,550)
Net Changes in Fund Balance	
Fund Balance at Beginning of Year	<u>841,336</u>
Fund Balance at End of Year	<u>\$799,786</u>