

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2014/2015**

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.

**BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2014/2015**

FUND NAME	FUND #	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15	2014/15	2014/15 ADOPTED	2014/15	2014/15
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE (DECREASE)	INCREASE/ - DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$2,010	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Police Special Services	07	215,824	56,807	56,807	10,000	10,000	10,000	(46,807)	-82.40%
Town Aid Road	08	155,560	113,809	113,809	310,739	310,739	310,739	196,930	173.04%
Recreational Activities	09	368,599	323,807	323,807	323,710	323,710	323,710	(97)	-0.03%
Loc. Capital/Improv. Program	11	108,969	93,797	93,797	108,969	108,969	108,969	15,172	16.18%
TOTAL TOWN		\$850,962	\$598,220	\$598,220	\$763,418	\$763,418	\$763,418	\$165,198	27.61%
SEWERS:									
Sewer Fund	05	\$2,249,067	\$2,007,419	\$2,007,419	\$1,923,732	\$1,923,732	\$1,923,732	(\$83,687)	-4.17%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$982,667	\$1,038,185	\$1,038,185	\$975,994	\$975,994	\$975,994	(\$62,191)	-5.99%
School Cafeteria	14	1,334,352	1,370,715	1,370,715	1,297,474	1,297,474	1,297,474	(73,241)	-5.34%
Use of School Facilities	15	69,375	54,000	54,000	54,000	54,000	54,000	0	0.00%
TOTAL BOARD OF EDUCATION		\$2,386,394	\$2,462,900	\$2,462,900	\$2,327,468	\$2,327,468	\$2,327,468	(\$135,432)	-5.50%
TOTAL REVENUES		\$5,486,423	\$5,068,539	\$5,068,539	\$5,014,618	\$5,014,618	\$5,014,618	(\$53,921)	-1.06%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2014/2015**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED TOWN MANAGER	2014/15 RECOMMENDED TOWN COUNCIL	2014/15 ADOPTED	2014/15 DOLLAR INCREASE/ (DECREASE)	2014/15 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
43441 Sewer Assessments - Fund#5	\$23,832	\$60,000	\$60,000	\$75,000	\$75,000	\$75,000	\$15,000	25.00%
LICENSES, FEES, PERMITS:								
43444 Sewer Permits & Inspection Fees - Fund#5	13,525	12,150	12,150	6,000	6,000	6,000	(6,150)	-50.62%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
43343 Title II Part A Teachers - Fund #13	13,951	36,289	36,289	36,289	36,289	36,289	0	0%
43343 Adult Education Cooperative - Fund #13	2,018	1,987	1,987	1,987	1,987	1,987	0	0%
43343 IDEA 611 Part B - Fund #13	456,417	581,122	581,122	523,000	523,000	523,000	(58,122)	-10.00%
43343 Ed JobsTitle III - Fund #13	7,971	0	0	0	0	0	0	0%
43343 Title I Improving Basic Programs - Fund #13	108,086	133,773	133,773	133,773	133,773	133,773	0	0%
43343 PreSchool-IDEA 619 - Fund#13	18,332	18,537	18,537	15,537	15,537	15,537	(3,000)	-16.18%
43343 Carl Perkins - Fund#13	25,183	25,183	25,183	24,114	24,114	24,114	(1,069)	-4.24%
43343 SHEF Settlement - Fund#13	182,375	182,375	182,375	182,375	182,375	182,375	0	0%
43343 BOE Education Program Grants- Fund#13	149,537	58,919	58,919	58,919	58,919	58,919	0	0%
43353 Town Aid Road Fund - Fund#8	155,560	113,809	113,809	310,739	310,739	310,739	196,930	173.04%
43356 Cafeteria-BOE - Fund#14	248,829	147,500	147,500	171,833	171,833	171,833	24,333	16.50%
43343 ARRA IDEA Part B - Fund #13	18,537	0	0	0	0	0	0	0%
43340 Avon Education Fundation - Fund #13	260	0	0	0	0	0	0	0%
43365 LOCIP - Fund #11	108,969	93,797	93,797	108,969	108,969	108,969	15,172	16.18%
TOTAL INTERGOVERNMENTAL	\$1,496,025	\$1,393,291	\$1,393,291	\$1,567,535	\$1,567,535	\$1,567,535	\$174,244	12.51%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
43421 Police Services - Fund#7	\$85,824	\$56,807	\$56,807	\$10,000	\$10,000	\$10,000	(\$46,807)	-82.40%
PUBLIC WORKS:								
43443 Sewer Use Charges - Fund#5	1,534,392	1,680,484	1,680,484	1,475,000	1,475,000	1,475,000	(205,484)	-12.23%
43442 Sewer Connection Charges - Fund#5	655,699	239,685	239,685	62,500	62,500	62,500	(177,185)	-73.92%
RECREATION & PARKS:								
43473 Fees: Reimbursable - Fund #9	305,158	258,282	258,282	255,170	255,170	255,170	(3,112)	-1.20%
43484 Senior Rec. Activities - Fund #9	11,933	9,350	9,350	10,640	10,640	10,640	1,290	13.80%
43475 Maintenance Fees- Fund #9	49,993	56,175	56,175	57,900	57,900	57,900	1,725	3.07%
EDUCATION:								
43481 BOE Cafeteria Sales - Fund#14	1,085,523	1,223,215	1,223,215	1,125,641	1,125,641	1,125,641	(97,574)	-7.98%
43619 BOE Use of School Facilities - Fund#15	65,568	54,000	54,000	54,000	54,000	54,000	0	0%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,794,090	\$3,577,998	\$3,577,998	\$3,050,851	\$3,050,851	\$3,050,851	(\$527,147)	-14.73%
OTHER LOCAL REVENUE:								
43615 Sewer Use - Interest & Liens - Fund#5	\$9,787	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0%
43616 Sewer Assessments - Interest & Liens - Fund#5	11,832	100	100	100	100	100	0	0%
43653 Forest, Park Mgt. Sales - Fund#4	0	10,000	10,000	0	0	0	(10,000)	-100.00%
43651 Donations & Grants, Private Source - Fund#9	1,515	0	0	0	0	0	0	0%
TOTAL OTHER LOCAL REVENUE:	\$23,134	\$25,100	\$25,100	\$15,100	\$15,100	\$15,100	(\$10,000)	-39.84%
OTHER FINANCING SOURCES:								
43913 Use of Unassigned Fund Balance - Fund #4	\$2,010	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	100.00%
43913 Use of Unassigned Fund Balance - Fund #5	0	0	0	290,132	290,132	290,132	290,132	100.00%
43913 Use of Unassigned Fund Balance - Fund #7	130,000	0	0	0	0	0	0	100.00%
43913 Use of Unassigned Fund Balance - Fund #15	3,807	0	0	0	0	0	0	100.00%
TOTAL OTHER FINANCING SOURCES:	\$135,817	\$0	\$0	\$300,132	\$300,132	\$300,132	\$300,132	100.00%
TOTAL SPECIAL REVENUE FUNDS REVENUES	\$5,486,423	\$5,068,539	\$5,068,539	\$5,014,618	\$5,014,618	\$5,014,618	(\$53,921)	-1.06%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2014/2015**

**EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15	2014/15	2014/15 ADOPTED	2014/15	2014/15
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE (DECREASE)	INCREASE/ - DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$2,009	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$ -	0%
Police Special Services	07	56,603	56,807	56,807	10,000	10,000	10,000	(46,807)	-82.40%
Town Aid Road	08	115,694	113,809	113,809	310,739	310,739	310,739	196,930	173.04%
Recreational Activities	09	353,682	323,807	323,807	323,710	323,710	323,710	(97)	-0.03%
Loc. Capital/Improv. Program	11	99,219	93,797	93,797	108,969	108,969	108,969	15,172	16.18%
TOTAL TOWN		\$627,207	\$598,220	\$598,220	\$763,418	\$763,418	\$763,418	\$165,198	27.61%
SEWERS:									
Sewer Fund	05	\$1,997,399	\$2,007,419	\$2,007,419	\$1,923,732	\$1,923,732	\$1,923,732	(\$83,687)	-4.17%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$982,667	\$1,038,185	\$1,038,185	\$975,994	\$975,994	\$975,994	(\$62,191)	-5.99%
School Cafeteria	14	1,309,960	1,370,715	1,370,715	1,297,474	1,297,474	1,297,474	(73,241)	-5.34%
Use of School Facilities	15	69,375	54,000	54,000	54,000	54,000	54,000	0	0%
TOTAL BOARD OF EDUCATION		\$2,362,002	\$2,462,900	\$2,462,900	\$2,327,468	\$2,327,468	\$2,327,468	(\$135,432)	-5.50%
TOTAL EXPENDITURES		\$4,986,608	\$5,068,539	\$5,068,539	\$5,014,618	\$5,014,618	\$5,014,618	(\$53,921)	-1.06%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 is also anticipated from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

		2010/2011	2011/2012	2012/2013	Est. 2013/2014	Proj. 2014/2015			
Timber Sale		\$0	\$0	\$2,010	\$10,000	\$10,000			
ACCT #	REVENUES	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED TOWN MANAGER	2014/15 RECOMMENDED TOWN COUNCIL	2014/15 ADOPTED	2014/15 DOLLAR INCREASE/ (DECREASE)	2014/15 PERCENT INCREASE/ -DECREASE
Other Local Revenues:									
43653	Timber Sale	\$2,010	\$10,000	\$10,000	\$0	\$0	\$0	(\$10,000)	-100%
43913	Use of Unassigned Fund Bal	0	0	0	10,000	10,000	10,000	10,000	100%
TOTAL REVENUES		\$2,010	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
Various	EXPENDITURES								
	Recreation and Parks	\$2,010	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
TOTAL EXPENDITURES		\$2,010	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%

[illegible]

[illegible]



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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. In 2009, Verville Road property owners were levied assessments that can be paid back to the Town as a lump sum or on an interest-bearing payment schedule basis. In 2011, Deepwood Drive property owners were levied assessments that can be paid back similarly to Verville Road. Expenditures relating to the aforementioned sewer connections and special assessments are made through the Debt Service Account (Account 9101 Bonds and Bond Anticipation Notes).

PROGRAM COMMENTARY

Estimated sewer use revenues for this year reflect an increase from the amount budgeted for fiscal year 2013/2014 sewer use. A per equivalent dwelling unit (EDU) charge is \$306. Total sewer use charges are estimated as follows: 5,842 EDU x \$306/EDU charge = \$1,787,652. Connection and assessment revenue estimates are based on payments for either previously defined connections or connections expected to take place after June 30, 2014.

PROGRAM COMMENTARY (cont'd)

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.

The following capital projects were requested, but not approved, to be paid by the Sewer Fund in the fiscal year 2014/2015 budget process:

1. Lateral Extension Program: \$657,000 was requested to fund extension of public sewers, in the Kingsbridge and Copplestone areas, as recommended in the updated Town-wide Sewage Facility Plan and in conjunction with the DPW's pavement requests.
2. Sewer Capacity model and Infiltration and Inflow Study: \$180,000 was requested to evaluate our existing collection system for storm and ground water intrusion as well as to develop a model of our systems to evaluate current and future capacity issues. This was approved outside of the budget process and will be 55% funded via a Clean Water Fund grant.
3. Rte 44 Pump Station Rehabilitation: \$65,000 was requested to begin a project to rehabilitate this sewer pump station. This was also approved outside of the budget process via a supplemental appropriation.

PROGRAM PERFORMANCE MEASURES

	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
Total Resident Dwelling Units					
Farmington Shed	2,332	2,343	2,375	2,390	2,400
Simsbury Shed	1,240	1,072	1,085	1,091	1,164
Canton	112	114	114	119	121
Total Commercial Equivalent Units					
Farmington Shed	42.85	42.85	41.32	42.00	39.00
Simsbury Shed	1,340.00	1,208.00	1,164.92	1,200.00	1,285.00
Canton	0	0	0	0	0
Total	5,066.85	4,779.85	4,780.24	4,842.00	5,008.00
New Connections:					
Farmington	7	12	22	12	15
Simsbury	11	5	25	12	10
Canton	2	2	0	3	2

**SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2014/2015**

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2012/13 BUDGETED	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED	2014/15 RECOMMENDED	2014/15 ADOPTED	2014/15 DOLLAR	2014/15 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE (DECREASE)	INCREASE -DECREASE
43441	Sewer Assessments	\$23,832	\$60,000	\$60,000	\$75,000	\$75,000	\$75,000	\$15,000	25.00%
43442	Sewer Connections	655,699	239,685	239,685	62,500	62,500	62,500	(177,185)	-73.92%
43443	Sewer Use Charges	1,534,392	1,680,484	1,680,484	1,475,000	1,475,000	1,475,000	(205,484)	-12.23%
43444	Inspections & Permits	13,524	12,150	12,150	6,000	6,000	6,000	(6,150)	-50.62%
43615	Sewer Use: Int & Liens	9,787	15,000	15,000	15,000	15,000	15,000	0	0%
43616	Sewer Asses.: Int & Liens	11,832	100	100	100	100	100	0	0%
43913	Use of Unassigned Fund Balance	0	0	0	290,132	290,132	290,132	290,132	100.00%
TOTAL REVENUES		\$2,249,067	\$2,007,419	\$2,007,419	\$1,923,732	\$1,923,732	\$1,923,732	(\$83,687)	-4.17%

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$1,687,114	\$1,807,419	\$1,807,419	\$1,923,732	\$1,923,732	\$1,923,732	\$116,313	6.44%
52189	Debt Service	35,286	0	0	0	0	0	0	0%
Various	CIP Facilities								
	Lateral Extension Program	275,000	200,000	200,000	0	0	0	(200,000)	-100.00%
TOTAL EXPENDITURES		\$1,997,399	\$2,007,419	\$2,007,419	\$1,923,732	\$1,923,732	\$1,923,732	(\$83,687)	-4.17%

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	253952	261906	.00	261906	275843	268292	268292	268292	6386	2
EMPLOYEE BENEFITS	194007	217111	.00	217111	242328	233216	233216	233216	16105	7
	1221	1169	.00	1169	1191	1191	1191	1191	22	2
TOTAL PERSONAL SERVICES	449180	480186	.00	480186	519362	502699	502699	502699	22513	5
SERVICES & SUPPLIES										
AUTO ALLOWANCE	3420	3695	.00	3695	3695	3695	3695	3695	0	0
TRAVEL & MEETING EXPENSE	9	50	.00	50	50	50	50	50	0	0
ADVERTISING	453	2000	.00	2000	2000	2000	2000	2000	0	0
MEMBERSHIP FEES	77	400	.00	400	400	400	400	400	0	0
BOOKS & PERIODICALS	200	200	.00	200	200	200	200	200	0	0
RECRUITMENT & TRAINING	560	7000	.00	7000	5000	5000	5000	5000	-2000	-29
UTILITIES	14476	18050	.00	17500	17500	17500	17500	17500	-550	-3
CONTRACTUAL SERVICES & PRINT	751434	775500	.00	775500	845500	845500	845500	845500	70000	9
RENTALS	7603	28450	.00	28450	28500	28500	28500	28500	50	0
EQUIPMENT OPERATION & MAIN	67752	104630	.00	104630	123180	123180	123180	123180	18550	18
REPAIRS & MAINTENANCE	571	2000	.00	2000	2000	2000	2000	2000	0	0
POSTAGE	2414	2000	.00	2000	2750	2750	2750	2750	750	38
MATERIALS & SUPPLIES	1111	1200	.00	1200	1200	1200	1200	1200	0	0
TOTAL SERVICES & SUPPLIES	850080	945175	.00	944625	1031975	1031975	1031975	1031975	86800	9
CAPITAL OUTLAY										
OFFICE EQUIPMENT	130	1000	.00	1000	1000	1000	1000	1000	0	0
DEPARTMENT EQUIPMENT	8500	21500	.00	21500	28500	28500	28500	28500	7000	33
	359558	359558	.00	359558	359558	359558	359558	359558	0	0
TOTAL CAPITAL OUTLAY	368188	382058	.00	382058	389058	389058	389058	389058	7000	2
TOTALS FOR SEWAGE COLL & DI	1667448	1807419	.00	1806869	1940395	1923732	1923732	1923732	116313	6

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										

WAGES & SALARIES										
05 3205 51011 REG FULL TIME	226428	230708		230708	243579	236028	236028	236028	5320	2
05 3205 51012 REG PART TIME	27524	31198		31198	32264	32264	32264	32264	1066	3
(TOWN MANAGER REDUCED)										
	253952	261906	.00	261906	275843	268292	268292	268292	6386	2

EMPLOYEE BENEFITS										
05 3205 51031 FICA	18998	20037		20037	20523	20523	20523	20523	486	2
05 3205 51032 RETIREMENT	49761	53231		53231	61660	58592	58592	58592	5361	10
05 3205 51033 HOSPITALIZATION	68482	74823		74823	81494	80194	80194	80194	5371	7
05 3205 51034 DENTAL INS	4005	5871		5871	5871	5871	5871	5871		
05 3205 51036 WORK COMP	388	427		427	482	482	482	482	55	13
05 3205 51038 DEFINED CONTRIBU	12195	12154		12154	12439	12439	12439	12439	285	2
05 3205 51039 RETIREE HEALTH	40178	50568		50568	59859	55115	55115	55115	4547	9
\$525,000 BUDGETED FOR A PORTION OF GASB RECOMMEND FUNDING LEVEL. CURRENT ACTIVE RETIREE BENEFITS \$1,412,832 FOLLOWS: GEN GOVERNMENT \$218,036 PUBLIC SAFETY \$643,060 PUBLIC WORKS \$376,772 HLTH & SOC SERV \$ 15,520 REC & PARKS \$101,984 CULTURAL & ED \$ 26,421 CONS & DEV \$ 31,039										
	194007	217111	.00	217111	242328	233216	233216	233216	16105	7

05 3205 51040 LIFE/LTD INSURAN	1221	1169		1169	1191	1191	1191	1191	22	2

TOTAL PERSONAL SERVICES	449180	480186	.00	480186	519362	502699	502699	502699	22513	5

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										

AUTO ALLOWANCE										
05 3205 52101 ANNUAL ALLOTMENT	3420	3420		3420	3420	3420	3420	3420		
ANNUAL ALLOTMENT FOR										
SEWER INSPECTOR										
05 3205 52102 MILEAGE		275		275	275	275	275	275		
APPROX. 475 MILES										
AT \$.565/MILE										
OF PERSONAL VEHICLE BY										
DEPARTMENT PERSONNEL										
	3420	3695	.00	3695	3695	3695	3695	3695	0	0
TRAVEL & MEETING EXPENSE										
05 3205 52111 MILEAGE & TOLLS	9	50		50	50	50	50	50		
CEU COURSES										
ADVERTISING										
05 3205 52122 ADVERTISING-LEGA	453	2000		2000	2000	2000	2000	2000		
ADVERTISING FOR PUBLIC										
HEARINGS SCHEDULED BY										
AWPCA FOR SANITARY SEWER										
ACCEPTANCE										
MEMBERSHIP FEES										
05 3205 52131 FEES-PROFESSIONA	77	400		400	400	400	400	400		
NEWEA / CAWPCA MEMBERSHIP										
2 AT \$200										
BOOKS & PERIODICALS										
05 3205 52141 BOOKS & PERIODIC	200	200		200	200	200	200	200		
SANITARY SEWER BOOKS										
RECRUITMENT & TRAINING										
05 3205 52155 PROFESSIONAL DEV	560	7000		7000	5000	5000	5000	5000	-2000	-29
HEALTH AND SAFETY										
TRAINING										
3500										
MAP AND CADD TRAINING										
\$1500										

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
UTILITIES										
05 3205 52175 ELECTRIC ENERGY AND DISTRUBUTION CHARGES FOR NOD ROAD, MEADOW BROOD, NEW ROAD & RIVERDALE FARMS PUMP STATIONS. CHARGES FROM CL&P & TRANSCANADA	11161	14500		13500	13500	13500	13500	13500	-1000	-7
05 3205 52176 TELEPHONE DEVICES FOR SUPER.SEWER SCADA LANDLINE BLDG7 DEVICES FOR ENGINEERING SPLIT WITH ENGR'G	3315	3550		4000	4000	4000	4000	4000	450	13
	14476	18050	.00	17500	17500	17500	17500	17500	-550	-3
CONTRACTUAL SERVICES & PRINTIN										
05 3205 52181 PRINTING THIS IS USED BY THE TAX COLLECTOR TO PRINT THE 3700 SEWER USE BILLS & 1800 DELINQUENT NOTICES	1004	3500		3500	3500	3500	3500	3500		
05 3205 52183 LEGAL FEES & EXP ALSO TO INCLUDE ASSIST. WITH DEFINING FORMS AND POLICIES FOR AWPCA	1740	6000		6000	6000	6000	6000	6000		
05 3205 52184 SERVICE & CONSUL INDEPENDANT AUDIT SEWER PORTION \$3,000	3855	3000		3000	3000	3000	3000	3000		
05 3205 52189 SERVICES - OTHER COST OF TREATING EFFLUENT CANTON 40000 SIMSBURY \$350,000 FARMINGTON \$300,000 SCADA MAINT. \$13,000 INSP/MAINT/PUMPS \$30,000 MANHOLES/REPAIRS \$10,000 EASEMENT/CLEAR. \$50,000 FLUSHING/EMRG/ \$10,000 WET WELL/CLEANING \$10,000 PRELIM ENGINEERING \$20,000	744835	763000		763000	833000	833000	833000	833000	70000	9
	751434	775500	.00	775500	845500	845500	845500	845500	70000	9

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
RENTALS										
05 3205 52190 EMERGENCY REPAIR	4472	25000		25000	25000	25000	25000	25000		
05 3205 52193 COPIER	3131	3450		3450	3500	3500	3500	3500	50	1
RENTAL FOR DEPARTMENT COPIER AND LARGE FORMAT COPIER (HALF THE COST IS SHARED WITH THE ENGINEER- ING DEPARTMENT (01-3501- 52193))										
	7603	28450	.00	28450	28500	28500	28500	28500	50	0
EQUIPMENT OPERATION & MAIN										
05 3205 52201 MOTOR FUELS	3340	4800		4800	4800	4800	4800	4800		
1,200 Gallons Diesel Fuel @ \$4.00 per gallon										
05 3205 52202 MOTOR OIL		300		300					-300	-100
05 3205 52203 TIRES		400		400					-400	-100
05 3205 52204 PARTS AND REPAIR	215	1500		1500	6500	6500	6500	6500	5000	333
INCREASE THIS YEAR IS FOR INSTALL OF A SNOW PLOW TO CLEAR PUMP STATION SITES										
05 3205 52205 OFFICE MACHINERY	945	1700		1700	1700	1700	1700	1700		
AUTOCAD MAINT \$1900 PLOTTER MAINT \$1500 SPLIT WITH ENGINEERING										
05 3205 52206 COMPUTER OPERATI	59997	74930		74930	77930	77930	77930	77930	3000	4
PRO RATE SHARE OF ANNUAL: ADMINS ALPHA \$19,942; SMS/ALPHA \$ 1,420; TECH.SUPP. ALPHA \$48,990; NTRK CONTRCT,WEB FILTER, MNGD SRVR BACKUP\$86,453; NTRK REFLECTION \$ 1,940; ASSESS CAMA MAINTENANCE & WEB HOSTING \$ 6,600; AUC SUPPORT \$18,960										
05 3205 52207 GIS - GEOGRAPHIC	3255	6500		6500	8000	8000	8000	8000	1500	23
UPDATE EXISTING AND DEV- ELOC FURTHER REPORT APPL. TO GENERATE OTHER REPORTS FROM THE SANITARY SEWER REPORTS. ALSO TO DEVELOP FIELD REC ORDS APPLICATION										

[illegible]

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
TOTAL SERVICES & SUPPLIES	850080	945175	.00	944625	1031975	1031975	1031975	1031975	86800	9
CAPITAL OUTLAY										
OFFICE EQUIPMENT										
05 3205 53309 OFFICE EQUIP-OTH	130	1000		1000	1000	1000	1000	1000		
SAFETY EQUIPMENT										
SURVEY SUPPLIES										
MARK OUT PAINT										
DEPARTMENT EQUIPMENT										
05 3205 53312 MAINT EQUIP	8500	11000		11000	15000	15000	15000	15000	4000	36
PUMP STATION										
CONTROLS REPAIR/REPLACE										
05 3205 53314 EQUIP-TECH		7000		7000	10000	10000	10000	10000	3000	43
PROVIDE EQUIPMENT TO SUB										
METER COLLECTION BRANCHES										
MANUALLY.										
05 3205 53319 OTHER EQUIP		3500		3500	3500	3500	3500	3500		
TO IMPROVE RECORDS CAPTUR										
USING UPDATED SOFTWARE										
TOOLS AND EXTENSIONS										
	8500	21500	.00	21500	28500	28500	28500	28500	7000	33
05 3205 53387 FARMINGTON SEWER	66030	66030		66030	66030	66030	66030	66030		
NEW FOR 08/09 TO										
SEGREGATE PLANT UPGRADE										
COSTS FROM 05-3205-52189										
05 3205 53388 SIMSBURY SEWER T	293528	293528		293528	293528	293528	293528	293528		
NEW FOR 08/09 TO										
SEGREGATE PLANT UPGRADE										
PAYMENTS FROM 05-3205										
52189 EST BASED UPON										
DRAFT AMORTIZATION SCHED.										
	359558	359558	.00	359558	359558	359558	359558	359558	0	0
TOTAL CAPITAL OUTLAY	368188	382058	.00	382058	389058	389058	389058	389058	7000	2
TOTALS FOR SEWAGE COLL & DI	1667448	1807419	.00	1806869	1940395	1923732	1923732	1923732	116313	6

TOWN OF AVON
PERSONNEL WAGE ANALYSIS

ADOPTED:
JULY 1, 2013 TO JUNE 30, 2014

ADOPTED:
JULY 1, 2014 TO JUNE 30, 2015

NAME	POSITION	DATE OF	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL
ACCOUNT	NUMBER	EMPLOY.	&STEP	RATE		SALARY	SALARY	&STEP	RATE		SALARY	SALARY
=====+												
FUND: SEWER FUND		DEPARTMENT: PUBLIC WORKS				DIVISION: SANITATION			ACTIVITY: SEWAGE COLL & DISP			
SEWAGE COLL & DISP												
DEBORAH J FIORETTI	23-Jun-1997	UP		32.1871	11.25	2414	362.10	UP	32.9113	12.50	2468	411.39
COLLECTOR OF REVENUE	# 0163			32.9113	281.25	2468	9256.30	UP	33.6518	280.00	2524	9422.50
320551011	15 %				-----		-----			-----		-----
					292.50		9618.40			292.50		9833.89
DOUGLAS M STAHL	23-Apr-1990	10E		37.5476	49.00	3004	1839.83	10E	38.3924	54.00	3071	2073.19
PUB. WKS. INSPECT.	# 0367			38.3924	1219.00	3071	46800.34	10E	39.2562	1214.00	3140	47657.03
320551011	65 %				-----		-----			-----		-----
					1268.00		48640.17			1268.00		49730.22
LINDA J. LANDI	01-Dec-2003	7E		25.3637	22.50	0	570.68	7E	25.9344	24.75	0	641.88
ASST. COLL OF REV	# 0456			25.9344	562.50	0	14588.10	8A	26.7841	560.25	0	15005.79
320551011	30 %				-----		-----			-----		-----
					585.00		15158.78			585.00		15647.67
TIMOTHY FOSTER	12-Dec-2005	UP		35.0114	75.00	0	2625.86	UP	35.7991	82.50	0	2953.43
SUPT SANITARY COLL.	# 0547			35.7991	1875.00	0	67123.31	UP	36.6046	1867.50	0	68359.09
320551011	100 %				-----		-----			-----		-----
					1950.00		69749.17			1950.00		71312.52
SANDRA-JEAN R WALL	05-Jan-1987	11E		40.1762	18.75	3013	753.30	11E	41.0802	20.50	3081	842.14
CAD/GIS MANAGER	# 0705			41.0802	468.75	3081	19256.34	11E	42.0045	467.00	3150	19616.10
320551011	25 %				-----		-----			-----		-----
					487.50		20009.64			487.50		20458.24
LAWRENCE BARIL	21-May-2007	UP		47.7256	25.50	0	1217.00	UP	48.7994	28.00	0	1366.38
TOWN ENGINEER	# 1009			48.7994	637.50	0	31109.62	UP	49.8975	635.00	0	31684.91
320551011	34 %				-----		-----			-----		-----
					663.00		32326.62			663.00		33051.29
MATTHEW BROWN	17-May-2010	UP		35.3441	37.50	0	1325.40	UP	36.1393	41.25	0	1490.75
ASST. TOWN ENGINEER	# 1124			36.1393	937.50	0	33880.59	UP	36.9525	933.75	0	34504.40
320551011	50 %				-----		-----			-----		-----
					975.00		35205.99			975.00		35995.15
		4A		18.8074	.00	0	1538.45	4A	19.2306	.00	0	.00
CLERK	# 0811			19.2306	80.00		-----	4A	19.6633	80.00	0	1573.06
320551012	100 %				-----		1538.45			-----		-----
					80.00					80.00		1573.06

TOWN OF AVON
PERSONNEL WAGE ANALYSIS

ADOPTED:
JULY 1, 2013 TO JUNE 30, 2014

ADOPTED:
JULY 1, 2014 TO JUNE 30, 2015

NAME ACCOUNT NUMBER	POSITION	DATE OF EMPLOY.	RANGE &STEP	HOURLY RATE	HOURS	BIWEEKLY SALARY	ANNUAL SALARY	RANGE &STEP	HOURLY RATE	HOURS	BIWEEKLY SALARY	ANNUAL SALARY
DIANE KUPCHIK REVENUE CLERK 320551012		30-Jun-2011 # 1095 50 %	4B 4C	18.7157 19.1368 19.6150	20.00 .00 500.00	0 0 ----- 10181.81	374.31 9807.50 ----- 520.00	4C 4C 4D	19.6150 20.0563 20.5580	22.00 .00 498.00	0 0 ----- 520.00	431.53 .00 10237.88 ----- 10669.41
SUZANNE ESSEX ADMIN. SECRETARY I 320551012		18-Mar-2010 # 1125 45 %	6D 6E	23.3441 23.8693 24.4662	22.50 350.50 212.00	0 0 0	525.24 8366.19 5186.83	6E 6E	24.4662 25.0167	25.00 560.00	0 0	611.66 14009.35 ----- 14621.01
ENGINEERING INTERN 320551012		# 1126 100 %		12.0000	450.00	0	5400.00		12.0000	450.00	0	5400.00
						ADOPTED	261907.29					
								ADOPTED				268292.46

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 2013/2014, the budget was \$56,807, based upon anticipated Special Services activity in that year. In fiscal year 2014/2015, a budget of \$10,000 was approved.

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	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED	2014/15 RECOMMENDED	2014/15 ADOPTED	2014/15 DOLLAR	2014/15 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$85,824	\$56,807	\$56,807	\$10,000	\$10,000	\$10,000	(\$46,807)	-82.40%
43913	Use of Unassigned Fund Balance	130,000	0	0	0	0	0	0	0%
TOTAL REVENUES		\$215,824	\$56,807	\$56,807	\$10,000	\$10,000	\$10,000	(\$46,807)	-82.40%
ACCT #	EXPENDITURES								
Various	Special Services	\$56,603	\$56,807	\$56,807	\$10,000	\$10,000	\$10,000	(\$46,807)	-82.40%
TOTAL EXPENDITURES		\$56,603	\$56,807	\$56,807	\$10,000	\$10,000	\$10,000	(\$46,807)	-82.40%

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SPECIAL SERVICES

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	54685	42090	.00	42090	42090	4182	4182	4182	-37908	-90
EMPLOYEE BENEFITS	0	3807	.00	3807	7008	2008	2008	2008	-1799	-47
TOTAL PERSONAL SERVICES	54685	45897	.00	45897	49098	6190	6190	6190	-39707	-87
SERVICES & SUPPLIES										
EQUIPMENT OPERATION & MAIN	1918	10910	.00	10910	9810	3810	3810	3810	-7100	-65
TOTAL SERVICES & SUPPLIES	1918	10910	.00	10910	9810	3810	3810	3810	-7100	-65
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT	0	0	.00	0	0	0	0	0	0	100
TOTAL CAPITAL OUTLAY	0	0	.00	0	0	0	0	0	0	100
TOTALS FOR SPECIAL SERVICES	56603	56807	.00	56807	58908	10000	10000	10000	-46807	-82

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SPECIAL SERVICES

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										

WAGES & SALARIES										
07 2109 51011 REG FULL TIME	8116									
07 2109 51012 REG PART TIME										
07 2109 51015 OVERTIME										
07 2109 51019 OTHER	46569	42090		42090	42090	4182	4182	4182	-37908	-90
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	54685	42090	.00	42090	42090	4182	4182	4182	-37908	-90
EMPLOYEE BENEFITS										
07 2109 51031 FICA		3602		3602	3220	720	720	720	-2882	-80
07 2109 51032 RETIREMENT										
07 2109 51036 WORK COMP										
07 2109 51037 LONG TERM DIS										
07 2109 51038 DEFINED CONTRIBU		205		205	3788	1288	1288	1288	1083	528
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	0	3807	.00	3807	7008	2008	2008	2008	-1799	-47

TOTAL PERSONAL SERVICES	54685	45897	.00	45897	49098	6190	6190	6190	-39707	-87
SERVICES & SUPPLIES										

EQUIPMENT OPERATION & MAIN										
07 2109 52201 MOTOR FUELS	1435	4810		4810	4810	1810	1810	1810	-3000	-62
1,300 Gallons Unleaded										
@ \$3.70 per gallon										
07 2109 52202 MOTOR OIL		600		600					-600	-100
07 2109 52203 TIRES		500		500					-500	-100
07 2109 52204 PARTS AND REPAIR	483	5000		5000	5000	2000	2000	2000	-3000	-60
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	1918	10910	.00	10910	9810	3810	3810	3810	-7100	-65

TOTAL SERVICES & SUPPLIES	1918	10910	.00	10910	9810	3810	3810	3810	-7100	-65

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SPECIAL SERVICES

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
CAPITAL OUTLAY										

DEPARTMENT EQUIPMENT										
07 2109 53311 VEHICLES										
07 2109 53319 OTHER EQUIP										
	0	0	.00	0	0	0	0	0	0	100

TOTAL CAPITAL OUTLAY	0	0	.00	0	0	0	0	0	0	100

TOTALS FOR SPECIAL SERVICES	56603	56807	.00	56807	58908	10000	10000	10000	-46807	-82

TOWN OF AVON
PERSONNEL WAGE ANALYSIS

ADOPTED:
JULY 1, 2013 TO JUNE 30, 2014

ADOPTED:
JULY 1, 2014 TO JUNE 30, 2015

NAME	POSITION	DATE OF	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL
ACCOUNT NUMBER		EMPLOY.	&STEP	RATE		SALARY	SALARY	&STEP	RATE		SALARY	SALARY

FUND: POLICE SPECIAL SERVIC DEPARTMENT: PUBLIC SAFETY

DIVISION: POLICE PROTECTION

ACTIVITY: SPECIAL SERVICES

SPECIAL SERVICES

						42090.00						4182.00
		# 1109				-----					.00	4182.00
210951019		100 %				42090.00						
						-----					-----	
						ADOPTED	42090.00				ADOPTED	4182.00



**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

NAME OF FUND: Town Aid Road (08)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

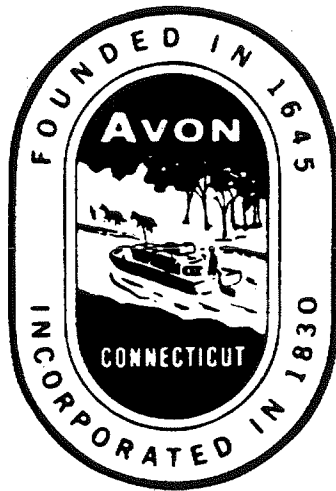
The Town Aid Road Fund is used to account for the annual grant received from the State of Connecticut for the improvement and maintenance of local roadways. The money is received in two payments, July and January.

PROGRAM COMMENTARY

In the fiscal year 2014/2015 budget, based on State forecasts, a sum of \$310,739 is included for the improvement and maintenance of local roads; \$113,809 is budgeted for Snow and Ice removal, and \$196,930 is budgeted for paving maintenance operations. A detailed outline of expenditures can be found on S. 1 and S. 2.

PROGRAM PERFORMANCE MEASURES

		Actual 2010/2011		Actual 2011/2012		Actual 2012/2013		Est. 2013/2014		Proj. 2014/2015	
Town Road Miles		107.27		107.27		107.27		107.27		107.27	
ACCT #	REVENUES			2014/15 REQUESTED TOWN MANAGER		2014/15 RECOMMENDED TOWN COUNCIL		2014/15 ADOPTED		2014/15 DOLLAR INCREASE/ -DECREASE	
		2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED						2014/15 PERCENT INCREASE/ -DECREASE	
43363	Intergovernmental	\$155,560	\$113,809	\$113,809	\$310,739	\$310,739	\$310,739	\$310,739	\$196,930	173.04%	
	TOTAL REVENUES	\$155,560	\$113,809	\$113,809	\$310,739	\$310,739	\$310,739	\$310,739	\$196,930	173.04%	
ACCT #	EXPENDITURES										
Various	Public works	\$115,694	\$113,809	\$113,809	\$113,809	\$113,809	\$113,809	\$113,809	\$ 0	0 %	
	CIP-Road Overlay	0	0	0	196,930	196,930	196,930	196,930	196,930	100%	
	TOTAL EXPENDITURES	\$115,694	\$113,809	\$113,809	\$310,739	\$310,739	\$310,739	\$310,739	\$196,930	173.04%	



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 a 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.

	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
Deposits	\$270,355	\$300,210	\$305,158	\$258,282	\$255,170
Expenditures	244,937	275,621	272,429	258,282	255,170
Difference To General Fund	25,418	24,589	32,729	0	0
Clearing Exchange Activity	3,493	4,325	3,300	3,700	3,700
Avon Day Activity	32,204	27,935	30,000	30,000	30,000

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
Basketball:					
Summer Camp	(2) 81	(4) 130	(4) 140	(4) 140	(4) 140
Youth League	493	471	470	453	460
Travel Teams	10	11	11	11	11
Biddy Basketball	110	100	125	120	120
Ski Sundown	169	170	180	180	180
Snowflake Festival	142	184	150	125	125
Swim Team:					
Winter	42	34	52	50	50
Summer	111	120	120	115	115
Field Hockey Camp	69	70	75	19	50
Girls' Volleyball League	51	54	38	37	45
Field Hockey League	0	76	52*	45	55

					2014/15	2014/15		2014/15	2014/15
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
ACCT #	REVENUES	2012/13	2013/14	2013/14	TOWN	TOWN	2014/15	INCREASE/	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
	Charges for Services:								
43472	Recreation Fees	\$305,158	\$258,282	\$258,282	\$255,170	\$255,170	\$255,170	(\$ 3,112)	-1.20%
43651	Donations&Grants Priv.Sourc	1,515	0	0	0	0	0	0	0%
	TOTAL REVENUES	\$306,673	\$258,282	\$258,282	\$255,170	\$255,170	\$255,170	(\$ 3,112)	-1.20%
ACCT #	EXPENDITURES								
Various	Expenditures	\$272,429	\$258,282	\$258,282	\$255,170	\$255,170	\$255,170	(\$ 3,112)	-1.20%
	TOTAL EXPENDITURES	\$272,429	\$258,282	\$258,282	\$255,170	\$255,170	\$255,170	(\$ 3,112)	-1.20%

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	24601	41149	.00	41149	40901	40901	40901	40901	-248	-1
EMPLOYEE BENEFITS	3241	2838	.00	2838	3239	3239	3239	3239	401	14
TOTAL PERSONAL SERVICES	27842	43987	.00	43987	44140	44140	44140	44140	153	0
SERVICES & SUPPLIES										
AUTO ALLOWANCE	410	550	.00	550	550	550	550	550	0	0
TRAVEL & MEETING EXPENSE	1180	1200	.00	1200	1200	1200	1200	1200	0	0
ADVERTISING	640	600	.00	600	700	700	700	700	100	17
MEMBERSHIP FEES	600	1100	.00	1100	1100	1100	1100	1100	0	0
RECRUITMENT & TRAINING	70	100	.00	100	100	100	100	100	0	0
UTILITIES	536	660	.00	660	660	660	660	660	0	0
CONTRACTUAL SERVICES & PRINT	189590	168430	.00	168430	168870	166870	166870	166870	-1560	-1
RENTALS	16893	15785	.00	15785	17250	16750	16750	16750	965	6
REPAIRS & MAINTENANCE	1000	1500	.00	1500	2000	2000	2000	2000	500	33
POSTAGE	92	3500	.00	3500	250	250	250	250	-3250	-93
MATERIALS & SUPPLIES	20868	19370	.00	19370	19850	19350	19350	19350	-20	0
TOTAL SERVICES & SUPPLIES	231879	212795	.00	212795	212530	209530	209530	209530	-3265	-2
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT	2793	1500	.00	1500	4480	1500	1500	1500	0	0
TOTAL CAPITAL OUTLAY	2793	1500	.00	1500	4480	1500	1500	1500	0	0
TOTALS FOR RECREATION ACTIV	262514	258282	.00	258282	261150	255170	255170	255170	-3112	-1

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES -----										
WAGES & SALARIES										
09 5107 51012 REG PART TIME 1,105 HRS (85%) OF SECRETARY I SALARY.	19573	24766		24766	25955	25955	25955	25955	1189	5
09 5107 51013 TEMPORARY FULL T	3616	10440		10440	10625	10625	10625	10625	185	2
09 5107 51014 TEMPORARY PART T	1412	5943		5943	4321	4321	4321	4321	-1622	-27
	24601	41149	.00	41149	40901	40901	40901	40901	-248	-1
EMPLOYEE BENEFITS										
09 5107 51031 FICA	3241	2838		2838	3239	3239	3239	3239	401	14
TOTAL PERSONAL SERVICES	27842	43987	.00	43987	44140	44140	44140	44140	153	0
SERVICES & SUPPLIES -----										
AUTO ALLOWANCE										
09 5107 52102 MILEAGE	410	550		550	550	550	550	550		
TRAVEL & MEETING EXPENSE										
09 5107 52111 MILEAGE & TOLLS	100	100		100	100	100	100	100		
09 5107 52112 LODGING										
09 5107 52113 MEALS	1080	1100		1100	1100	1100	1100	1100		
SWIM TEAM-\$600; SUMMER STAFF-\$300; BB COACHES MEETING- \$150; MISC.-\$50										
	1180	1200	.00	1200	1200	1200	1200	1200	0	0
ADVERTISING										
09 5107 52121 RECRUITING ADS FOR INTRUCTORS, OFFICIALS, ETC.	246	250		250	250	250	250	250		
09 5107 52129 ADVERTISING-OTHE ADS FOR PROGRAM PARTICIPANTS, ETC.	394	350		350	450	450	450	450	100	29
	640	600	.00	600	700	700	700	700	100	17

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MEMBERSHIP FEES										
09 5107 52131 FEES-PROFESSIONA SUMMER SWIM TEAM - \$500; ASCAP - \$305; MPLC - \$295; ARC SWIM LESSONS - \$300.	600	1100		1100	1100	1100	1100	1100		
RECRUITMENT & TRAINING										
09 5107 52155 PROFESSIONAL DEV COMPUTER TRAINING-\$100.	70	100		100	100	100	100	100		
UTILITIES										
09 5107 52176 TELEPHONE FAX LINE CHARGES AT SENIOR CENTER - \$55/MO. X 12 MOS. = \$660.	536	660		660	660	660	660	660		
CONTRACTUAL SERVICES & PRINTIN										
09 5107 52181 PRINTING 3 BROCHURES @ \$250 EA. - \$750.	847	2700		2700	750	750	750	750	-1950	-72
09 5107 52184 SERVICE & CONSUL PROGRAM CONSULTANT - 16 HRS/WK X 45 WKS @ \$33.50/HR. - \$24,120.	25524	23530		23530	24120	24120	24120	24120	590	3
09 5107 52185 GENERAL SERVICE CHAPERONES, SPECIAL EVENTS, REGISTRATION, ETC.	1432	2200		2200	2000	2000	2000	2000	-200	-9
09 5107 52189 SERVICES - OTHER CONTRACTED SERVICES- INSTRUCTORS, OFFICIALS, COORDINATORS, ETC.; COMPUTER SOFTWARE CONTRACT-\$3,200. (TOWN MANAGER REDUCED)	161787	140000		140000	142000	140000	140000	140000		
	189590	168430	.00	168430	168870	166870	166870	166870	-1560	-1
RENTALS										
09 5107 52193 COPIER DUPLICATING MACHINE.	1935	1810		1810	1950	1950	1950	1950	140	8

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
09 5107 52199 OTHER SCHOOL CUSTODIANS 340 HRS @ \$45/HR. - \$15,300. (TOWN MANAGER REDUCED)	14958	13975		13975	15300	14800	14800	14800	825	6
	16893	15785	.00	15785	17250	16750	16750	16750	965	6
REPAIRS & MAINTENANCE										
09 5107 52212 BUILDINGS IMPROVEMENTS OR EQUIPMENT TO BUILDINGS - \$2,000.	1000	1500		1500	2000	2000	2000	2000	500	33
POSTAGE										
09 5107 52221 POSTAGE METERED MAIL - \$250.	92	3500		3500	250	250	250	250	-3250	-93
MATERIALS & SUPPLIES										
09 5107 52231 OFFICE SUPPLIES	306	225		225	350	350	350	350	125	56
09 5107 52235 RECREATIONAL MAT MATERIALS & SUPPLIES NEEDED FOR PROGRAMS, SUCH AS: BASKETBALLS, SOFTBALLS, UNIFORMS, FIRST AID SUPPLIES, EVENT SUPPLIES, CAMP T-SHIRTS & SUPPLIES, SWIM LESSON MATERIALS, ETC. (TOWN MANAGER REDUCED)	20562	18645		18645	19000	18500	18500	18500	-145	-1
09 5107 52239 MATERIALS-OTHER MEMORY UPGRADES, ENHANCEMENTS, LEAGUE SCHE SOFTWARE UPGRADES, PROCESSOR UPGRADES, ETC.		500		500	500	500	500	500		
	20868	19370	.00	19370	19850	19350	19350	19350	-20	0
TOTAL SERVICES & SUPPLIES	231879	212795	.00	212795	212530	209530	209530	209530	-3265	-2

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
CAPITAL OUTLAY										

DEPARTMENT EQUIPMENT										
09 5107 53315 RECREATIONAL EQU PICNIC TABLES, GRILLS, ETC.-\$2,000. (TOWN MANAGER REDUCED)	2793	1500		1500	2000	1500	1500	1500		
09 5107 53319 OTHER EQUIP 2 REPLACEMENT PC'S FOR RECREATION OFFICE @ \$1,240 EA.-\$2,480. (TOWN MANAGER REDUCED)					2480					
	2793	1500	.00	1500	4480	1500	1500	1500	0	0

TOTAL CAPITAL OUTLAY	2793	1500	.00	1500	4480	1500	1500	1500	0	0

TOTALS FOR RECREATION ACTIV	262514	258282	.00	258282	261150	255170	255170	255170	-3112	-1

TOWN OF AVON
PERSONNEL WAGE ANALYSIS

ADOPTED:
JULY 1, 2013 TO JUNE 30, 2014

ADOPTED:
JULY 1, 2014 TO JUNE 30, 2015

NAME	POSITION	DATE OF	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL
ACCOUNT NUMBER		EMPLOY.	&STEP	RATE		SALARY	SALARY	&STEP	RATE		SALARY	SALARY

FUND: RECREATION ACTIVITIES DEPARTMENT: RECREATION AND PARKS DIVISION: RECREATION ACTIVITY: RECREATION ACTIV

RECREATION ACTIV

RAMIE GLOVER	11-Dec-2012	6A	21.6772	42.50	0	921.28	6B 22.7190	45.00	0	1022.36
ADMIN SECRETARY I	# 1642		22.1649	531.00	0	11769.56	6B 23.2302	528.50	0	12277.16
510751012	85 %	6B	22.7190	531.50	0	12075.15	6C 23.8111	531.50	0	12655.60
				-----		-----		-----		-----
				1105.00		24765.99		1105.00		25955.12
			8.5000	340.00	0	2890.00	8.7500	340.00	0	2975.00
REC. LEADERS	# 0822			-----		-----		-----		-----
510751013	100 %			340.00		2890.00		340.00		2975.00
			8.7500	400.00	0	3500.00	9.0000	400.00	0	3600.00
LIFEGUARD	# 0956			-----		-----		-----		-----
510751013	100 %			400.00		3500.00		400.00		3600.00
			15.0600	160.00	0	2409.60	15.0600	160.00	0	2409.60
SPEC NEEDS PARA-PROF	# 1295			-----		-----		-----		-----
510751013	100 %			160.00		2409.60		160.00		2409.60
			10.2500	160.00	0	1640.00	10.2500	160.00	0	1640.00
SPEC NEEDS COUNSELOR	# 1296			-----		-----		-----		-----
510751013	100 %			160.00		1640.00		160.00		1640.00
			13.7574	235.00	0	3232.99	13.8135	235.00	0	3246.17
PROG. SUPERVISORS	# 0833			-----		-----		-----		-----
510751014	100 %			235.00		3232.99		235.00		3246.17
			9.6786	280.00	0	2710.01	10.7500	100.00	0	1075.00
SEASONAL OFF. ASST.	# 0888			-----		-----		-----		-----
510751014	100 %			280.00		2710.01		100.00		1075.00
						-----				-----
					ADOPTED	41148.59			ADOPTED	40900.89



**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/15**

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, and although the first and second year showed a deficit, the third, fourth, fifth, and sixth showed a surplus. This is the seventh 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.

	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
Deposits	\$54,162	\$60,482	\$49,993	\$56,175	\$57,900
Encumbrances Prior Year	0	0	17,330	0	0
Expenditures	43,465	46,772	54,582	56,175	57,900
Difference	10,697	13,710	(4,484)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
Facility Maintenance Fees	\$54,162	\$60,482	\$49,993	\$56,175	\$57,900

ACCT #	REVENUES	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED TOWN MANAGER	2014/15 RECOMMENDED TOWN COUNCIL	2014/15 ADOPTED	2014/15 DOLLAR INCREASE/ (DECREASE)	2014/15 PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43475	Maintenance Fees	\$49,993	\$56,175	\$56,175	\$57,900	\$57,900	\$57,900	\$1,725	3.07%
	TOTAL REVENUES	\$49,993	\$56,175	\$56,175	\$57,900	\$57,900	\$57,900	\$1,725	3.07%
ACCT #	EXPENDITURES								
Various	Expenditures	\$71,912	\$56,175	\$56,175	\$57,900	\$57,900	\$57,900	\$1,725	3.07%
	TOTAL EXPENDITURES	\$71,912	\$56,175	\$56,175	\$57,900	\$57,900	\$57,900	\$1,725	3.07%

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
PARKS

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	3465	9871	.00	9871	10080	10080	10080	10080	209	2
EMPLOYEE BENEFITS	138	754	.00	754	770	770	770	770	16	2
TOTAL PERSONAL SERVICES	3603	10625	.00	10625	10850	10850	10850	10850	225	2
SERVICES & SUPPLIES										
UTILITIES	10604	11550	.00	11550	12550	12550	12550	12550	1000	9
CONTRACTUAL SERVICES & PRINT	16937	8600	.00	8600	8600	8600	8600	8600	0	0
REPAIRS & MAINTENANCE	25183	12400	.00	12400	12900	12900	12900	12900	500	4
MATERIALS & SUPPLIES	7948	6500	.00	6500	7000	7000	7000	7000	500	8
TOTAL SERVICES & SUPPLIES	60672	39050	.00	39050	41050	41050	41050	41050	2000	5
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT	7637	6500	.00	6500	6000	6000	6000	6000	-500	-8
TOTAL CAPITAL OUTLAY	7637	6500	.00	6500	6000	6000	6000	6000	-500	-8
TOTALS FOR PARKS	71912	56175	.00	56175	57900	57900	57900	57900	1725	3

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
PARKS

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										

WAGES & SALARIES										
09 5201 51012 REG PART TIME 15% OF SECRETARY I SALARY - 195 HRS. @ \$23.23/HR.	1778	4371		4371	4580	4580	4580	4580	209	5
09 5201 51014 TEMPORARY PART T FACILITY ATTENDANT - (REIMBURSED BY USERS).	1687	3300		3300	3300	3300	3300	3300		
09 5201 51015 OVERTIME TO BE REIMBURSED BY USER REQUESTING SERVICES.		2200		2200	2200	2200	2200	2200		
	3465	9871	.00	9871	10080	10080	10080	10080	209	2

EMPLOYEE BENEFITS										
09 5201 51031 FICA	138	754		754	770	770	770	770	16	2
09 5201 51038 DEFINED CONTRIBU										
	138	754	.00	754	770	770	770	770	16	2

TOTAL PERSONAL SERVICES	3603	10625	.00	10625	10850	10850	10850	10850	225	2

SERVICES & SUPPLIES										

UTILITIES										
09 5201 52171 WATER	4841	4000		4000	5000	5000	5000	5000	1000	25
09 5201 52172 NATURAL GAS SENIOR CENTER-\$750.	274	750		750	750	750	750	750		
09 5201 52174 HEATING OIL COUNTRYSIDE PARK.	300	300		300	300	300	300	300		
09 5201 52175 ELECTRIC SPERRY PARK-\$3,500; COUNTRYSIDE PARK-\$500; SENIOR CENTER-\$2,500.	5189	6500		6500	6500	6500	6500	6500		
	10604	11550	.00	11550	12550	12550	12550	12550	1000	9

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
PARKS

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
CONTRACTUAL SERVICES & PRINTIN										
09 5201 52189 SERVICES - OTHER OIL BURNER SERVICE-\$600; FENCE LINE DEFOLIATION- \$500; SPRINKLER SYSTEM MAINTENANCE CONTRACT- \$5,000; CABLE FENCE MAINTENANCE-\$500; EXTRA PORTABLE TOILETS,CLEANING DUMPSTERS(REIMBURSED BY USER OF SPECIAL EVENTS) - \$2,000. THESE SERVICES ARE USED THROUGHOUT THE PARK SYSTEM.	16937	8600		8600	8600	8600	8600	8600		
REPAIRS & MAINTENANCE										
09 5201 52212 BUILDINGS COUNTRYSIDE PARK: BUILDING CLEANING CONTRACT-\$200/MO. X 12 MOS.-\$2,400; CSP REPAIRS-\$3,000; SENIOR CENTER CARPET CLEANING- \$1,000.	18977	6400		6400	6400	6400	6400	6400		
09 5201 52219 OTHER SEED & FERT.-\$5,000; CHAIN LINK FENCE REPAIRS & MAINTENANCE - \$1,500.	6206	6000		6000	6500	6500	6500	6500	500	8
	25183	12400	.00	12400	12900	12900	12900	12900	500	4
MATERIALS & SUPPLIES										
09 5201 52239 MATERIALS-OTHER CHIPS,TRESS,LOAM,CLAY, ETC.-\$7,000.	7948	6500		6500	7000	7000	7000	7000	500	8
TOTAL SERVICES & SUPPLIES	60672	39050	.00	39050	41050	41050	41050	41050	2000	5
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT										
09 5201 53312 MAINT EQUIP 80% OF POOL VACUUM.		4500		4500	4000	4000	4000	4000	-500	-11

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
PARKS

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
09 5201 53315 RECREATIONAL EQU MISC. PARK REPLACEMENTS AND NEW ITEMS.	2105	2000		2000	2000	2000	2000	2000		
09 5201 53319 OTHER EQUIP	5532									
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	7637	6500	.00	6500	6000	6000	6000	6000	-500	-8
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL CAPITAL OUTLAY	7637	6500	.00	6500	6000	6000	6000	6000	-500	-8
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTALS FOR PARKS	71912	56175	.00	56175	57900	57900	57900	57900	1725	3

TOWN OF AVON
PERSONNEL WAGE ANALYSIS

ADOPTED:
JULY 1, 2013 TO JUNE 30, 2014

ADOPTED:
JULY 1, 2014 TO JUNE 30, 2015

NAME	POSITION	DATE OF	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL	RANGE	HOURLY	HOURS	BIWEEKLY	ANNUAL
ACCOUNT NUMBER		EMPLOY.	&STEP	RATE		SALARY	SALARY	&STEP	RATE		SALARY	SALARY

FUND: RECREATION ACTIVITIES DEPARTMENT: RECREATION AND PARKS DIVISION: PARKS

ACTIVITY: PARKS

PARKS

RAMIE GLOVER	11-Dec-2012	6A	21.6772	7.50	0	162.58		6B 22.7190	9.00	0	204.47	
ADMIN SECRETARY I	# 1642		22.1649	93.00	0	2061.34		6B 23.2302	91.50	0	2125.56	
520151012	15 %	6B	22.7190	94.50	0	2146.95		6C 23.8111	94.50	0	2250.15	
				-----		-----			-----		-----	
				195.00		4370.87			195.00		4580.18	
						3300.00					3300.00	
FACILITY ATTENDANT	# 0806					-----			.00		3300.00	
520151014	100 %					3300.00						
						2200.00					2200.00	
OVERTIME	# 0902					-----			.00		2200.00	
520151015	100 %					2200.00						
						-----					-----	
						ADOPTED	9870.87				ADOPTED	10080.18

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015

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 fifth year of the Fund; the three line items requested reflect estimated expenditures.

	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
Deposits	\$35,933	\$22,500	\$11,933	\$9,350	\$10,640
Expenditures	36,880	12,906	9,341	9,350	10,640
Difference To General Fund	(947)	9,594	2,592	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2010/ 2011	2011/ 2012	2012/ 2013	Est. 2013/ 2014	Proj. 2014/ 2015
# Day/Bus Trips	3	5	5	5	5
Beginner/Intermediate Bridge Class	0	30	30	30	30
Computer Class Participants	0	25	25	25	25
Computer Lab Use	843	850	855	855	855
Water Color Class	0	40	40	40	40

ACCT #	REVENUES	2012/13	2013/14	2013/14	2014/15	2014/15	2014/15	2014/15	
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
43484	Charges for Services:								
	Senior Citizen Fund	\$11,933	\$9,350	\$9,350	\$10,640	\$10,640	\$10,640	\$1,290	13.80%
	TOTAL REVENUES	\$11,933	\$9,350	\$9,350	\$10,640	\$10,640	\$10,640	\$1,290	13.80%
ACCT #	EXPENDITURES								
Various	Expenditures	\$9,341	\$9,350	\$9,350	\$10,640	\$10,640	\$10,640	\$1,290	13.80%
	TOTAL EXPENDITURES	\$9,341	\$9,350	\$9,350	\$10,640	\$10,640	\$10,640	\$1,290	13.80%

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SENIOR CITIZENS

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
CONTRACTUAL SERVICES & PRINT	8977	9000	.00	9000	9000	9000	9000	9000	0	0
MATERIALS & SUPPLIES	364	350	.00	350	400	400	400	400	50	14

TOTAL SERVICES & SUPPLIES	9341	9350	.00	9350	9400	9400	9400	9400	50	1
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT	0	0	.00	0	1240	1240	1240	1240	1240	100

TOTAL CAPITAL OUTLAY	0	0	.00	0	1240	1240	1240	1240	1240	100

TOTALS FOR SENIOR CITIZENS	9341	9350	.00	9350	10640	10640	10640	10640	1290	14

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
SENIOR CITIZENS

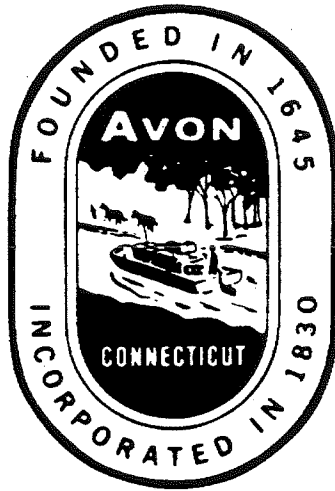
ACCOUNT NUMBER	SPENT. FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										

CONTRACTUAL SERVICES & PRINTIN										
09 5301 52189 SERVICES - OTHER SENIOR CLASS CONTRACTS, TRIPS,ETC.(ALL REIMBURSED BY USER FEES).	8977	9000		9000	9000	9000	9000	9000		
MATERIALS & SUPPLIES										
09 5301 52231 OFFICE SUPPLIES	141	150		150	150	150	150	150		
09 5301 52235 RECREATIONAL MAT MATERIALS AND SUPPLIES FOR CLASSES RUN BY THE SENIOR CENTER STAFF. (ALL REIMBURSABLE BY USER FEES).	223	200		200	250	250	250	250	50	25
	364	350	.00	350	400	400	400	400	50	14

TOTAL SERVICES & SUPPLIES	9341	9350	.00	9350	9400	9400	9400	9400	50	1
CAPITAL OUTLAY										

DEPARTMENT EQUIPMENT										
09 5301 53319 OTHER EQUIP 1 REPLACEMENT PC AT SENIOR CENTER.					1240	1240	1240	1240	1240	
TOTAL CAPITAL OUTLAY	0	0	.00	0	1240	1240	1240	1240	1240	100

TOTALS FOR SENIOR CITIZENS	9341	9350	.00	9350	10640	10640	10640	10640	1290	14



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 2014/2015, \$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	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED	2014/15 RECOMMENDED	2014/15 ADOPTED	2014/15 DOLLAR	2014/15 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43363	Intergovernmental	\$108,969	\$93,797	\$93,797	\$108,969	\$108,969	\$108,969	\$15,172	16.18%
	TOTAL REVENUES	<u>\$108,969</u>	<u>\$93,797</u>	<u>\$93,797</u>	<u>\$108,969</u>	<u>\$108,969</u>	<u>\$108,969</u>	<u>\$15,172</u>	<u>15.20%</u>
ACCT #	EXPENDITURES								
	Capital Improvements:								
Various	Public works	\$108,969	\$93,797	\$93,797	\$108,969	\$108,969	\$108,969	\$15,172	15.20%
	TOTAL EXPENDITURES	<u>\$108,969</u>	<u>\$93,797</u>	<u>\$93,797</u>	<u>\$108,969</u>	<u>\$108,969</u>	<u>\$108,969</u>	<u>\$15,172</u>	<u>15.20%</u>

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
CAPITAL IMPROV PROJ, F

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
CONTRACTUAL SERVICES & PRINT	108969	93797	.00	93797	93797	108969	108969	108969	15172	16
TOTAL SERVICES & SUPPLIES	108969	93797	.00	93797	93797	108969	108969	108969	15172	16
TOTALS FOR CAPITAL IMPROV P	108969	93797	.00	93797	93797	108969	108969	108969	15172	16

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
CAPITAL IMPROV PROJ, F

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES -----										
CONTRACTUAL SERVICES & PRINTIN										
11 8501 52189 SERVICES - OTHER FOR ROAD MAINTENANCE \$108,969 IS BUDGETED IN THIS ACCOUNT; AND \$230,031 IS BUDGETED IN 02-4831-53003	108969	93797		93797	93797	108969	108969	108969	15172	16

TOTAL SERVICES & SUPPLIES	108969	93797	.00	93797	93797	108969	108969	108969	15172	16

TOTALS FOR CAPITAL IMPROV P	108969	93797	.00	93797	93797	108969	108969	108969	15172	16



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2014/2015**

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, 2013**

REVENUES:

Investment income.....	\$30
Other local revenues.....	<u>54,092</u>
TOTAL REVENUES.....	<u>54,122</u>

EXPENDITURES:

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

EXCESS OF REVENUES OVER EXPENDITURES.....	54,122
--	--------

OTHER FINANCING SOURCES (USES):

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

NET OTHER FINANCING SOURCES (USES).....	-
---	---

EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	54,122
--	--------

FUND BALANCE JULY 1, 2012.....	147,936
--------------------------------	---------

FUND BALANCE JUNE 30, 2013.....	<u><u>\$202,058</u></u>
---------------------------------	-------------------------

**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 17, 2013.

ACCT #	REVENUES	2012/13	2013/14	2013/14	2014/15 REQUESTED TOWN MANAGER	2014/15 RECOMMENDED TOWN COUNCIL	2014/15 ADOPTED	2014/15 DOLLAR INCREASE/ (DECREASE)	2014/15 PERCENT INCREASE/ -DECREASE
		ACTUAL	BUDGETED	ESTIMATED					
	Intergovernmental:								
	Special Education -								
43343	Prepaid State & Federal Grants	\$982,667	\$1,038,185	\$1,038,185	\$975,994	\$975,994	\$975,994	(\$62,191)	(5.99%)
	TOTAL REVENUES	<u>\$982,667</u>	<u>\$1,038,185</u>	<u>\$1,038,185</u>	<u>\$975,994</u>	<u>\$975,994</u>	<u>\$975,994</u>	<u>(\$62,191)</u>	<u>(5.99%)</u>
ACCT #	EXPENDITURES								
	Board of Education:								
	Instruction and Special:								
59200	Program Expenditures	\$982,667	\$1,038,185	\$1,038,185	\$975,994	\$975,994	\$975,994	(\$62,191)	(5.99%)
	TOTAL EXPENDITURES	<u>\$982,667</u>	<u>\$1,038,185</u>	<u>\$1,038,185</u>	<u>\$975,994</u>	<u>\$975,994</u>	<u>\$975,994</u>	<u>(\$62,191)</u>	<u>(5.99%)</u>

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										
STATE & FEDERAL ED. GRANTS	1136113	1038185	.00	1038185	0	975994	975994	975994	-62191	-6
TOTAL MISCELLANEOUS	1136113	1038185	.00	1038185	0	975994	975994	975994	-62191	-6
TOTALS FOR BOARD OF EDUCATI	1136113	1038185	.00	1038185	0	975994	975994	975994	-62191	-6

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										

STATE & FEDERAL ED. GRANTS										
13 9401 59200 EDUCATION GRANT	1136113	1038185		1038185		975994	975994	975994	-62191	-6

TOTAL MISCELLANEOUS	1136113	1038185	.00	1038185	0	975994	975994	975994	-62191	-6

TOTALS FOR BOARD OF EDUCATI	1136113	1038185	.00	1038185	0	975994	975994	975994	-62191	-6

**AVON BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2012/2013 – 2013/2014 – 2014/2015**

	2012/2013 ACTUAL	2013/2014 ESTIMATED	2014/2015 ADOPTED
FEDERAL & STATE GRANTS (Fund 13)			
Title II Part A Teachers	\$13,951	\$36,289	\$36,289
IDEA 611 Part B	456,417	581,122	523,000
Adult Education Cooperative	2,018	1,987	1,987
Title I Improving Basic Programs	108,086	133,773	133,773
Preschool-IDEA 619	18,332	18,537	15,537
Carl Perkins	25,183	25,183	24,114
SHEF Settlement	182,375	182,375	182,375
ARRA IDEA Part B	18,537	-	-
Title III	7,971	8,919	8,919
Ed. Programs Grants	149,537	-	-
Open Choice Support	982,668	50,000	50,000
Avon Education Foundation	260	-	-
Subtotal Federal and State Grants	\$982,667	\$1,038,185	\$975,994
TUITION REVENUES (General Fund 01)			
Valley Alternative Academy	\$7,500	\$0	\$0
Pre-K Program	25,100	32,000	30,000
Special Education Tuition	593,835	475,000	476,300
Subtotal Tuition Revenues	\$ 626,435	\$507,000	\$506,300
OTHER REVENUES			
Intergovernmental Cafeteria BOE (Fund 14)	\$155,290	\$147,500	\$171,833
Food Services (Fund 14)	1,115,906	1,223,215	1,125,641
Bldg. Rentals/Community Use of School(Fund 15)	65,665	54,000	54,000
Athletic Game Receipts/Pay to Play (Fund 01)	218,115	184,995	205,995
CREC Kindergarten (Fund 01)	-	32,000	-
Open Choice Attendance (Fund 01)	392,000	612,000	660,000
Special Education Excess Costs (Fund 01)	950,758	876,712	1,054,197
Food Services Rent (Fund 01)	99,573	99,573	99,573
Employee Benefit Contributions (Fund 01)	118,148	118,917	117,946
Unified Program/Team Program	9,250	-	6,250
AHS Parking Fees	35,250	-	38,000
Miscellaneous (Fund 01)	45,836	64,625	20,388
Subtotal Other Revenues	\$3,205,791	\$3,413,537	\$3,553,823
TOTAL REVENUES	<u>\$4,665,357</u>	<u>\$4,958,722</u>	<u>\$5,035,117</u>

Sources: Board of Education Budgets FY 2012/2013, FY 2013/2014, and FY 2014/2015.

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 17, 2013.

ACCT #	REVENUES	2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED TOWN MANAGER	2014/15 RECOMMENDED TOWN COUNCIL	2014/15 ADOPTED	2014/15 DOLLAR INCREASE/ (DECREASE)	2014/15 PERCENT INCREASE/ - DECREASE
	Charges for Services:								
43481	Cafeteria Sales	\$1,085,523	\$1,223,215	\$1,223,215	\$1,125,641	\$1,125,641	\$1,125,641	(\$97,574)	(7.98%)
	Intergovernmental:								
43356	Cafeteria Grants	248,829	147,500	147,500	171,833	171,833	171,833	24,333	16.5%
	TOTAL REVENUES	\$1,334,352	\$1,370,715	\$1,370,715	\$1,297,474	\$1,297,474	\$1,297,474	(\$73,241)	(5.34%)
ACCT #	EXPENDITURES								
	Cafeteria Operation:								
59600	Cafeteria Sales	\$1,309,960	\$1,370,715	\$1,370,715	\$1,297,474	\$1,297,474	\$1,297,474	(\$73,241)	(5.34%)
	TOTAL EXPENDITURES	\$1,309,960	\$1,370,715	\$1,370,715	\$1,297,474	\$1,297,474	\$1,297,474	(\$73,241)	(5.34%)

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										
SCHOOL CAFETERIA	1301284	1370715	.00	1370715	0	1297474	1297474	1297474	-73241	-5

TOTAL MISCELLANEOUS	1301284	1370715	.00	1370715	0	1297474	1297474	1297474	-73241	-5

TOTALS FOR BOARD OF EDUCATI	1301284	1370715	.00	1370715	0	1297474	1297474	1297474	-73241	-5

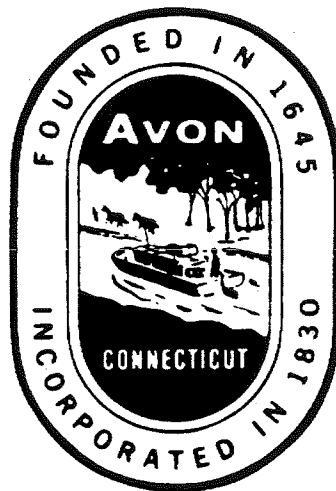
BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										

SCHOOL CAFETERIA										
14 9401 59600 CAFETERIA	1301284	1370715		1370715		1297474	1297474	1297474	-73241	-5

TOTAL MISCELLANEOUS	1301284	1370715	.00	1370715	0	1297474	1297474	1297474	-73241	-5

TOTALS FOR BOARD OF EDUCATI	1301284	1370715	.00	1370715	0	1297474	1297474	1297474	-73241	-5



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2014/2015**

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 17, 2013.

	2010/2011	2011/2012	2012/2013	Estimated 2013/2014	Projected 2014/2015
Number of Rentals Per School Facility:					
Avon High School	8	6	6	6	6
Avon Middle School	8	9	5	4	4
Thompson Brook School	24	20	2	4	4
Roaring Brook School	1	1	2	4	5
Pine Grove School	2	2	4	3	3
Totals	43	38	19	21	22
Hours of Usage Per School Facility:					
Avon High School	80	82	109	176	175
Avon Middle School	300	203	163	216	200
Thompson Brook School	154	148	241.5	253	225
Roaring Brook School	54	54	93.5	56	95
Pine Grove School	828	828	836	76	75
Totals	1,416	1,315	1,443	777	770

		2012/13 ACTUAL	2013/14 BUDGETED	2013/14 ESTIMATED	2014/15 REQUESTED TOWN MANAGER	2014/15 RECOMMENDED TOWN COUNCIL	2014/15 ADOPTED	2014/15 DOLLAR INCREASE/ (DECREASE)	2014/15 PERCENT INCREASE/ DECREASE
ACCT # REVENUES									
43619	Other Local Revenues:								
	Rents &	\$65,568	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	\$0	0%
	Reimbursements								
	Appropriation of FB	\$ 3,807	0	0	0	0	0	0	0%
	TOTAL REVENUES	\$69,375	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	\$0	0%
ACCT # EXPENDITURES									
Education:									
52185	Personnel	\$69,375	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	\$0	0%
	TOTAL EXPENDITURES	\$69,375	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	\$0	0%

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
USE OF SCHOOL FACILITIES	63748	54000	.00	54000	0	54000	54000	54000	0	0

TOTAL SERVICES & SUPPLIES	63748	54000	.00	54000	0	54000	54000	54000	0	0

TOTALS FOR BOARD OF EDUCATI	63748	54000	.00	54000	0	54000	54000	54000	0	0

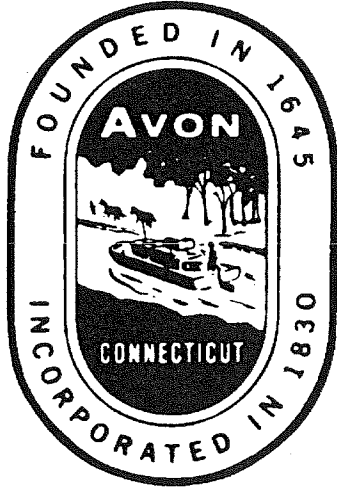
BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2015 AS OF 1 JULY 2014
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2013	APPROP FY 2014	SPENT YEAR TO DATE	ESTIMATED FY 2014	DEPT REQ FY 2015	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										

USE OF SCHOOL FACILITIES										
15 9401 52185 GENERAL SERVICE	63748	54000		54000		54000	54000	54000		

TOTAL SERVICES & SUPPLIES	63748	54000	.00	54000	0	54000	54000	54000	0	0

TOTALS FOR BOARD OF EDUCATI	63748	54000	.00	54000	0	54000	54000	54000	0	0



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2014/2015**

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, 2013**

	<u>Postemployment Healthcare Fund</u>
Revenues:	
Intergovernmental – ERRP	\$ 200,000
Refunds & Reimbursements	32,962
Investment Income (loss)	<u>57,920</u>
Total Revenues	290,882
Expenditures:	
General Government	<u>200,740</u>
Total Expenditures	200,740
Excess (Deficiency) of Revenues Over Expenditures	<u>90,142</u>
Net Changes in Fund Balance	
Fund Balance at Beginning of Year	1,123,483
Fund Balance at End of Year	\$1,213,625