

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2013/2014**

**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. 217. Detailed estimated revenues and appropriation (expenditures) by fund are presented following this page.

FUND NAME	FUND #	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED TOWN MANAGER	2013/14 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2012/13 DOLLAR INC/(DEC)	2012/13 PERCENT INC/(DEC)
<b>TOWN:</b>									
Forest, Park & Open Space Mgt.	04	\$ 30,000	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	(\$2,000)	-16.67%
Police Special Services	07	97,858	66,708	66,708	56,807	56,807	56,807	(9,901)	-14.84%
Town Aid Road	08	153,609	126,454	126,454	113,809	113,809	113,809	(12,645)	-10.00%
Recreational Activities	09	383,097	333,530	333,530	323,807	323,807	323,807	(9,723)	-2.92%
Local Capital Improv. Program	11	\$106,650	93,797	93,797	93,797	93,797	93,797	0	0.00%
<b>TOTAL TOWN</b>		<b>\$ 771,214</b>	<b>\$ 632,489</b>	<b>\$ 632,489</b>	<b>\$ 598,220</b>	<b>\$ 598,220</b>	<b>\$ 598,220</b>	<b>(\$34,269)</b>	<b>-5.42%</b>
<b>SEWERS:</b>									
Sewer Fund	05	\$1,893,344	\$2,062,812	\$2,062,812	\$2,007,419	\$2,007,419	\$2,007,419	(\$55,393)	-2.69%
<b>BOARD OF EDUCATION:</b>									
St. & Fed. Pre-paid Grants	13	\$ 929,629	\$ 753,734	\$ 753,734	\$1,038,185	\$1,038,185	\$1,038,185	\$284,451	37.74%
School Cafeteria	14	1,240,839	1,323,683	1,323,683	1,370,715	1,370,715	1,370,715	47,032	3.55%
Use of School Facilities	15	87,151	54,000	54,000	54,000	54,000	54,000	0	0.00%
BOE Athletic Game Receipts/Pay to Play	20	244,624	0	0	0	0	0	0	0.00%
<b>TOTAL BOARD OF EDUCATION</b>		<b>\$2,502,243</b>	<b>\$2,131,417</b>	<b>\$2,131,417</b>	<b>\$2,462,900</b>	<b>\$2,462,900</b>	<b>\$2,462,900</b>	<b>\$331,483</b>	<b>15.55%</b>
<b>TOTAL REVENUES</b>		<b>\$5,166,801</b>	<b>\$4,826,718</b>	<b>\$4,826,718</b>	<b>\$5,068,539</b>	<b>\$5,068,539</b>	<b>\$5,068,539</b>	<b>\$241,821</b>	<b>5.01%</b>

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR: 2013/2014**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION		2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED TOWN MANAGER	2013/14 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2013/14 DOLLAR INCREASE/ (DECREASE)	2013/14 PERCENT INCREASE/ -DECREASE
<b>TAXES AND ASSESSMENTS:</b>									
43441	Sewer Assessments - Fund#5	\$214,344	\$54,400	\$54,400	\$60,000	\$60,000	\$60,000	\$5,600	10.29%
<b>LICENSES, FEES, PERMITS:</b>									
43444	Sewer Permits & Inspection Fees- Fund#5	2,000	4,300	4,300	12,150	12,150	12,150	\$7,850	182.56%
<b>INTERGOVERNMENTAL</b>									
<b>STATE GRANTS-IN-AID:</b>									
43310	Relamp Grant 09 OPM 1099AD Fund#15	23,854	0	0	0	0	0	\$0	0.00%
43313	FEMA Reimbursement FOR Alfred Fund#5	7,321	0	0	0	0	0	\$0	0.00%
43313	FEMA Reimbursement FOR Alfred Fund#14	24,386	0	0	0	0	0	\$0	0.00%
43343	Title II Part A Teachers - Fund #13	38,895	32,681	36,289	36,289	36,289	36,289	\$3,608	11.04%
43343	Adult Education Cooperative - Fund #13	1,482	1,482	1,987	1,987	1,987	1,987	\$505	34.08%
43343	IDEA 611 Part B - Fund #13	606,687	568,555	581,122	581,122	581,122	581,122	\$12,567	2.21%
43343	Ed JobsTitle III - Fund #13	72,076	7,670	0	0	0	0	(\$7,670)	-100.00%
43343	Title I Improving Basic Programs - Fund #13	26,913	55,288	133,773	133,773	133,773	133,773	\$78,485	141.96%
43343	PreSchool-IDEA 619 - Fund#13	19,617	18,332	18,537	18,537	18,537	18,537	\$205	1.12%
43343	Carl Perkins - Fund#13	16,425	17,426	25,183	25,183	25,183	25,183	\$7,757	44.51%
43343	SHEF Settlement - Fund#13	102,300	52,300	182,375	182,375	182,375	182,375	\$130,075	248.71%
43343	BOE Education Program Grants- Fund#13	7,443	0	58,919	58,919	58,919	58,919	\$58,919	0.00%
43353	Town Aid Road Fund - Fund#8	153,609	126,454	126,454	113,809	113,809	113,809	(\$12,645)	-10.00%
43356	Cafeteria-BOE - Fund#14	115,715	131,045	131,045	147,500	147,500	147,500	\$16,455	12.56%
43360	FEMA Grant for Irene fund#5	58,040	0	0	0	0	0	\$0	0.00%
43360	FEMA Grant for Irene fund#9	1,949	0	0	0	0	0	\$0	0.00%
43365	LOCIP Fund #11	106,650	93,797	93,797	93,797	93,797	93,797	\$0	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$1,383,362</b>	<b>\$1,105,030</b>	<b>\$1,295,684</b>	<b>\$1,393,291</b>	<b>\$1,393,291</b>	<b>\$1,393,291</b>	<b>\$288,261</b>	<b>26.09%</b>
<b>CHARGES FOR CURRENT SERVICES:</b>									
<b>PUBLIC SAFETY:</b>									
43421	Police Services- Fund#7	97,858	66,708	66,708	56,807	56,807	56,807	(\$9,901)	-14.84%
<b>PUBLIC WORKS:</b>									
43443	Sewer Use Charges- Fund#5	1,514,141	1,500,000	1,500,000	1,680,484	1,680,484	1,680,484	\$180,484	12.03%
43442	Sewer Connection Charges- Fund#5	83,524	37,500	37,500	239,685	239,685	239,685	\$202,185	539.16%
<b>RECREATION &amp; PARKS:</b>									
43473	Fees: Reimbursable	300,115	268,242	268,242	258,282	258,282	258,282	(\$9,960)	-3.71%
43484	Senior Rec. Activities	22,500	9,550	9,550	9,350	9,350	9,350	(\$200)	-2.09%
43475	Maintenance Fees	58,533	55,738	55,738	56,175	56,175	56,175	\$437	0.78%
<b>EDUCATION:</b>									
43485	BOE Athletic Game Receipts/Pay to Play- Fund#20	244,624	0	0	0	0	0	\$0	0.00%
43481	BOE Cafeteria Sales - Fund#14	1,100,738	1,192,638	1,192,638	1,223,215	1,223,215	1,223,215	\$30,577	2.56%
43619	BOE Use of School Facilities - Fund#15	63,297	54,000	54,000	54,000	54,000	54,000	\$0	0.00%
<b>TOTAL CHARGES FOR CURRENT SERVICES:</b>		<b>\$3,485,330</b>	<b>\$3,184,376</b>	<b>\$3,184,376</b>	<b>\$3,577,998</b>	<b>\$3,577,998</b>	<b>\$3,577,998</b>	<b>\$393,622</b>	<b>12.36%</b>
<b>OTHER LOCAL REVENUE:</b>									
43615	Sewer Use - Interest & Liens - Fund#5	9,934	10,000	10,000	15,000	15,000	15,000	\$5,000	50.00%
43616	Sewer Assessments - Interest & Liens - Fund#5	4,040	100	100	100	100	100	\$0	0.00%
43653	Forest, Park Mgt. Sales - Fund# 4	0	12,000	12,000	10,000	10,000	10,000	(\$2,000)	-16.67%
43612	Refunds & Reimbursements fund# 4	30,000	0	0	0	0	0	\$0	0.00%
43651	Donations & Grants, Private Source - Fund#13	37,791	0	0	0	0	0	\$0	0.00%
<b>TOTAL OTHER LOCAL REVENUE:</b>		<b>\$81,765</b>	<b>\$22,100</b>	<b>\$22,100</b>	<b>\$25,100</b>	<b>\$25,100</b>	<b>\$25,100</b>	<b>\$3,000</b>	<b>0.00%</b>
<b>OTHER FINANCING SOURCES:</b>									
43913	Use of Unassigned Fund Balance - Fund #5	420,000	456,512	456,512	0	0	0	(\$456,512)	-100.00%
43913	Use of Unassigned Fund Balance - Fund #15	20,000	0	0	0	0	0	\$0	0.00%
<b>TOTAL OTHER FINANCING SOURCES:</b>		<b>\$440,000</b>	<b>\$456,512</b>	<b>\$456,512</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$456,512)</b>	<b>-100.00%</b>
<b>TOTAL SPECIAL REVENUE FUNDS REVENUES</b>		<b>\$5,606,801</b>	<b>\$4,826,718</b>	<b>\$5,017,372</b>	<b>\$5,068,539</b>	<b>\$5,068,539</b>	<b>\$5,068,539</b>	<b>\$241,821</b>	<b>5.01%</b>

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR: 2013/2014**

**EXPENDITURE BUDGETS  
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2013/14				2013/14		2013/14	2013/14
		2011/12	2012/13	2012/13	REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
		ACTUAL	BUDGETED	ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2013/14 ADOPTED	INCREASE (DECREASE)	INCREASE/ - DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$ 2,870	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	(\$2,000)	-16.67%
Police Special Services	07	98,152	66,708	66,708	56,807	56,807	56,807	(9901)	-14.84%
Town Aid Road	08	112,910	126,454	126,454	113,809	113,809	113,809	(12645)	-10.00%
Recreational Activities	09	335,299	333,530	333,530	323,807	323,807	323,807	(9723)	-2.92%
Loc. Capital/Improv. Program	11	106,650	93,797	93,797	93,797	93,797	93,797	0	0.00%
TOTAL TOWN		\$ 655,881	\$ 632,489	\$ 632,489	\$ 598,220	\$ 598,220	\$ 598,220	(\$34,269)	-5.42%
SEWERS:									
Sewer Fund	05	\$ 2,000,697	\$ 2,062,812	\$ 2,062,812	\$ 2,007,419	\$ 2,007,419	\$ 2,007,419	(\$55,393)	-2.69%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$888,582	\$753,734	\$753,734	\$1,038,185	\$1,038,185	\$1,038,185	\$284,451	37.74%
School Cafeteria	14	1,334,647	1,323,683	1,323,683	1,370,715	1,370,715	1,370,715	47032	3.55%
Use of School Facilities	15	46,754	54,000	54,000	54,000	54,000	54,000	0	0.00%
Athletic Game Recpt/Pay to Play	20	299,350	0	0	0	0	0	0	-100.00%
TOTAL BOARD OF EDUCATION		\$2,569,333	\$2,131,417	\$2,131,417	\$2,462,900	\$2,462,900	\$2,462,900	\$331,483	15.55%
TOTAL EXPENDITURES		\$5,225,911	\$4,826,718	\$4,826,718	\$5,068,539	\$5,068,539	\$5,068,539	\$241,821	5.01%

**TOWN OF AVON - FOREST, PARK AND OPEN SPACE MANAGEMENT  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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. After several deferments due to poor market conditions, a previously approved timber sale was conducted in fiscal year 2011/2012. One timber sale is anticipated in fiscal year 2013/2014.

**PROGRAM PERFORMANCE MEASURES**

		2009/2010	2010/2011	2011/2012	Est. 2012/2013	Proj. 2013/2014			
Timber Sale		\$0	\$0	\$0	\$12,000	\$10,000			
		2011/12 ACTUAL	2012/2013 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED TOWN MANAGER	2013/14 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2013/14 DOLLAR INCREASE/ (DECREASE)	2013/14 PERCENT INCREASE/ -DECREASE
Other Local Revenues:									
43653	Timber Sale	\$ 0	\$12,000	\$12,000	\$10,000	\$10,000	\$10,000	(\$2,000)	-16.7%
43612	Refunds and Reimbursements	30,000	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>		<b>\$30,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>(2,000)</b>	<b>-16.7%</b>
Various <b>EXPENDITURES</b>									
	Recreation and Parks	2,870	12,000	12,000	10,000	10,000	10,000	(2,000)	-16.7%
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,870</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>(2,000)</b>	<b>-16.7%</b>

BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
PARKS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
RECRUITMENT & TRAINING	0	0	.00	0	0	0	0	0	0	100
CONTRACTUAL SERVICES & PRINT	2870	12000	1080.49	12000	25000	10000	10000	10000	-2000	-17
REPAIRS & MAINTENANCE	0	0	.00	0	0	0	0	0	0	100
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TOTAL SERVICES & SUPPLIES	2870	12000	1080.49	12000	25000	10000	10000	10000	-2000	-17
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TOTALS FOR PARKS	2870	12000	1080.49	12000	25000	10000	10000	10000	-2000	-17

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
PARKS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES -----										
RECRUITMENT & TRAINING										
04 5201 52155 PROFESSIONAL DEV										
CONTRACTUAL SERVICES & PRINTIN										
04 5201 52184 SERVICE & CONSUL FORESTRY CONSULTING SERVICES (FERRUCI & WILICKI)		500		500					-500	-100
04 5201 52185 GENERAL SERVICE Forestry Consulting Services including: Trail Work, Boundaries TSI, Timber Sale (layout, markings, bidding) (TOWN MANAGER REDUCED)		5000	945.43	5000	25000	10000	10000	10000	5000	100
04 5201 52189 SERVICES - OTHER TIMBER SALE INCLUDING MARKING, LAYOUT, BIDDING	2870	6500	135.06	6500					-6500	-100
REPAIRS & MAINTENANCE										
04 5201 52219 OTHER TREE SEEDLINGS, BIRD BOXES, WILDLIFE										
TOTAL SERVICES & SUPPLIES	2870	12000	1080.49	12000	25000	10000	10000	10000	-2000	-17
TOTALS FOR PARKS	2870	12000	1080.49	12000	25000	10000	10000	10000	-2000	-17



**TOWN OF AVON - SEWER FUND  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 will be 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 2012/2013 sewer use. A per equivalent dwelling unit (EDU) charge is \$300. Total sewer use charges are estimated as follows: 5,842 EDU x \$300/EDU charge = \$1,752,600. Connection and assessment revenue estimates are based on payments for either previously defined connections or connections expected to take place after June 30, 2013.



## 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 to be paid by the Sewer Fund:

1. Lateral Extension Program: \$627,000 has been recommended 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. Fiscal year 2013/2014 includes sewers in the Kingsbridge and Copplestone areas.
2. Sewer Capacity model and Infiltration and Inflow Study: \$120,000 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.
3. Sewer ROW clearing: \$65,000 was requested to contract clearing of the sewer right-of-way areas.
4. Rte 44 Pump Station Rehabilitation: \$65,000 was requested to begin a project to rehabilitate this sewer pump station.

## PROGRAM PERFORMANCE MEASURES

	2009/ 2010	2010/ 2011	2011/ 2012	Est. 2012/ 2013	Proj. 2013/ 2014
<b>Total Resident Dwelling Units</b>					
Farmington Shed	2,325	2,332	2,343	2,375	2,390
Simsbury Shed	1,063	1,240	1,072	1,085	1,091
Canton	109	112	114	114	119
<b>Total Commercial Equivalent Units</b>					
Farmington Shed	42.85	42.85	42.85	41.32	42.00
Simsbury Shed	1,327.41	1,340	1,208	1,164.92	1,200.00
Canton	0	0	0	0	0
<b>Total</b>	<b>4,867.26</b>	<b>5,066.85</b>	<b>4,779.85</b>	<b>4,780.24</b>	<b>4,842.00</b>
<b>New Connections:</b>					
Farmington	7	7	12	8	15
Simsbury	6	11	5	4	6
Canton	3	2	2	3	5

**SEWER FUND  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGETS  
FISCAL YEAR 2013/2014**

**Sewer Fund (05)**

**ESTIMATED REVENUE BUDGET:**

ACCT #	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED RECOMMENDED		2013/14 ADOPTED	2013/14 DOLLAR INCREASE (DECREASE)	2013/14 PERCENT INCREASE -DECREASE
					TOWN MANAGER	TOWN COUNCIL			
43441	Sewer Assessments	\$214,344	\$54,400	\$54,400	\$60,000	\$60,000	\$60,000	\$5,600	10.29%
43442	Sewer Connections	83,524	37,500	37,500	239,685	239,685	239,685	202,185	539.16%
43443	Sewer Use Charges	1,514,141	1,500,000	1,500,000	1,680,484	1,680,484	1,680,484	180,484	12.03%
43444	Inspections & Permits	2,000	4,300	4,300	12,150	12,150	12,150	7,850	182.56%
43615	Sewer Use: Int & Liens	9,934	10,000	10,000	15,000	15,000	15,000	5,000	50.00%
43616	Sewer Asses.: Int & Liens	4,040	100	100	100	100	100	0	0.00%
43313/43360	FEMA Grant Alfred/4046 Irene 4023	65,361	0	0	0	0	0	0	0.00%
43913	Use of Unassigned Fund Balance	0	456,512	456,512	0	0	0	(456,512)	-100.00%
<b>TOTAL REVENUES</b>		<b>\$1,893,344</b>	<b>\$2,062,812</b>	<b>\$2,062,812</b>	<b>\$2,007,419</b>	<b>\$2,007,419</b>	<b>\$2,007,419</b>	<b>(\$55,393)</b>	<b>-2.69%</b>

**APPROPRIATION EXPENDITURES BUDGET:**

ACCT #	EXPENDITURES								
Various	Public Works	\$1,952,921	\$1,752,526	\$1,752,526	\$1,807,419	\$1,807,419	\$1,807,419	\$54,893	3.13%
52189	Debt Service	47,776	35,286	35,286	0	0	0	(35,286)	-100.00%
Various	CIP Facilities								
	Deepwood Dr. Sewer Installation (Year 2 of 2)	0	0	0	0	0	0	0	0.00%
	Lateral Extension Program	0	275,000	275,000	200,000	200,000	200,000	(75,000)	-27.27%
	Haynes Road Sewer Installation	0	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>		<b>\$2,000,697</b>	<b>\$2,062,812</b>	<b>\$2,062,812</b>	<b>\$2,007,419</b>	<b>\$2,007,419</b>	<b>\$2,007,419</b>	<b>(\$55,393)</b>	<b>-2.69%</b>

BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	259857	271303	149014.48	271303	261906	261906	261906	261906	-9397	-3
EMPLOYEE BENEFITS	175695	196149	68586.37	196149	217111	217111	217111	217111	20962	11
	1147	1129	614.34	1129	1169	1169	1169	1169	40	4
TOTAL PERSONAL SERVICES	436699	468581	218215.19	468581	480186	480186	480186	480186	11605	2
SERVICES & SUPPLIES										
AUTO ALLOWANCE	3525	3695	1973.10	3620	3695	3695	3695	3695	0	0
TRAVEL & MEETING EXPENSE	0	50	9.00	50	50	50	50	50	0	0
ADVERTISING	47	2000	.00	2000	2000	2000	2000	2000	0	0
MEMBERSHIP FEES	77	400	.00	400	400	400	400	400	0	0
BOOKS & PERIODICALS	143	200	.00	150	200	200	200	200	0	0
RECRUITMENT & TRAINING	1915	7000	110.00	6000	7000	7000	7000	7000	0	0
UTILITIES	17978	17050	5812.25	18050	18050	18050	18050	18050	1000	6
CONTRACTUAL SERVICES & PRINT	530859	765090	420001.37	775500	775500	775500	775500	775500	10410	1
RENTALS	78941	3450	1513.69	28450	28450	28450	28450	28450	25000	725
EQUIPMENT OPERATION & MAIN	71594	100852	44370.49	101852	104630	104630	104630	104630	3778	4
REPAIRS & MAINTENANCE	0	2000	.00	2000	2000	2000	2000	2000	0	0
POSTAGE	2317	2400	292.02	2000	2000	2000	2000	2000	-400	-17
MATERIALS & SUPPLIES	464	1200	845.70	1200	1200	1200	1200	1200	0	0
TOTAL SERVICES & SUPPLIES	707860	905387	474927.62	941272	945175	945175	945175	945175	39788	4
CAPITAL OUTLAY										
OFFICE EQUIPMENT	0	1000	.00	1000	1000	1000	1000	1000	0	0
DEPARTMENT EQUIPMENT	9348	18000	.00	17000	21500	21500	21500	21500	3500	19
	359558	359558	212794.07	359558	359558	359558	359558	359558	0	0
TOTAL CAPITAL OUTLAY	368906	378558	212794.07	377558	382058	382058	382058	382058	3500	1
TOTALS FOR SEWAGE COLL & DI	1513465	1752526	905936.88	1787411	1807419	1807419	1807419	1807419	54893	3

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES -----										
WAGES & SALARIES										
05 3205 51011 REG FULL TIME	220836	225612	130601.07	225612	230708	230708	230708	230708	5096	2
05 3205 51012 REG PART TIME	39021	45691	18413.41	45691	31198	31198	31198	31198	-14493	-32
	259857	271303	149014.48	271303	261906	261906	261906	261906	-9397	-3
EMPLOYEE BENEFITS										
05 3205 51031 FICA	16460	20755	10692.29	20755	20037	20037	20037	20037	-718	-3
05 3205 51032 RETIREMENT	46454	48875	48987.15	48875	53231	53231	53231	53231	4356	9
05 3205 51033 HOSPITALIZATION	63004	68482		68482	74823	74823	74823	74823	6341	9
05 3205 51034 DENTAL INS	5066	5591	1874.51	5591	5871	5871	5871	5871	280	5
05 3205 51035 LIFE INSURANCE										
05 3205 51036 WORK COMP	347	382	291.19	382	427	427	427	427	45	12
05 3205 51037 LONG TERM DIS										
05 3205 51038 DEFINED CONTRIBU	9091	11886	6741.23	11886	12154	12154	12154	12154	268	2
05 3205 51039 RETIREE HEALTH	35273	40178		40178	50568	50568	50568	50568	10390	26
\$400,000 BUDGETED FOR A PORTION OF GASB RECOMMEND FUNDING LEVEL. CURRENT ACTIVE RETIREE BENEFITS \$1,161,485 FOLLOWS: GEN GOVERNMENT \$178,405 PUBLIC SAFETY \$526,163 PUBLIC WORKS \$313,756 HLTH & SOC SERV \$ 12,699 REC & PARKS \$ 83,446 CULTURAL & ED \$ 21,618 CONS & DEV \$ 25,398										
	175695	196149	68586.37	196149	217111	217111	217111	217111	20962	11
05 3205 51040 LIFE/LTD INSURAN	1147	1129	614.34	1129	1169	1169	1169	1169	40	4
TOTAL PERSONAL SERVICES	436699	468581	218215.19	468581	480186	480186	480186	480186	11605	2

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES -----										
AUTO ALLOWANCE										
05 3205 52101 ANNUAL ALLOTMENT ANNUAL ALLOTMENT FOR SEWER INSPECTOR	3516	3420	1973.10	3420	3420	3420	3420	3420		
05 3205 52102 MILEAGE APPROX. 475 MILES AT \$0.565/MILE OF PERSONAL VEHICLE BY DEPARTMENT PERSONNEL	9	275		200	275	275	275	275		
	3525	3695	1973.10	3620	3695	3695	3695	3695	0	0
TRAVEL & MEETING EXPENSE										
05 3205 52111 MILEAGE & TOLLS CEU COURSES		50	9.00	50	50	50	50	50		
ADVERTISING										
05 3205 52122 ADVERTISING-LEGA ADVERTISING FOR PUBLIC HEARINGS SCHEDULED BY AWPCA FOR SANITARY SEWER ACCEPTANCE	47	2000		2000	2000	2000	2000	2000		
MEMBERSHIP FEES										
05 3205 52131 FEES-PROFESSIONA NEWEA / CAWPCA MEMBERSHIP 2 AT \$200	77	400		400	400	400	400	400		
BOOKS & PERIODICALS										
05 3205 52141 BOOKS & PERIODIC SANITARY SEWER BOOKS	143	200		150	200	200	200	200		
RECRUITMENT & TRAINING										
05 3205 52155 PROFESSIONAL DEV CONFINED SPACE AND HEALTH AND SAFETY TRAINING \$5500 MAP AND CADD TRAINING \$1500	1915	7000	110.00	6000	7000	7000	7000	7000		

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	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	14010	13500	4418.47	14500	14500	14500	14500	14500	1000	7
05 3205 52176 TELEPHONE DEVICES FOR SUPER.SEWER SCADA LANDLINE BLDG7 DEVICES FOR ENGINEERING SPLIT WITH ENGR'G	3968	3550	1393.78	3550	3550	3550	3550	3550		
	17978	17050	5812.25	18050	18050	18050	18050	18050	1000	6
CONTRACTUAL SERVICES & PRINTIN										
05 3205 52181 PRINTING THIS IS USED BY THE TAX COLLECTOR TO PRINT THE 3700 SEWER USE BILLS & 1800 DELINQUENT NOTICES	510	3200	357.79	3500	3500	3500	3500	3500	300	9
05 3205 52183 LEGAL FEES & EXP ALSO TO INCLUDE ASSIST. WITH DEFINING FORMS AND POLICIES FOR AWPCA	250	6000	420.00	6000	6000	6000	6000	6000		
05 3205 52184 SERVICE & CONSUL INDEPENDANT AUDIT SEWER PORTION \$3,000	3000	3000	855.00	3000	3000	3000	3000	3000		
05 3205 52189 SERVICES - OTHER COST OF TREATING EFFLUENT CANTON \$36,000 simsbury \$360,000 FARMINGTON \$285,000 SCADA MAINT \$12,000 INSP/MAINT PUMPS \$25,000 MANHOLES/DATA COLLECTION \$10,000 FLUSHING/SEALING \$5,000 WET WELL CLEANING \$10,000 PRELIM ENGINEERING \$20,000	527099	752890	418368.58	763000	763000	763000	763000	763000	10110	1
	530859	765090	420001.37	775500	775500	775500	775500	775500	10410	1

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
RENTALS										
05 3205 52190 EMERGENCY REPAIR	75684			25000	25000	25000	25000	25000	25000	
05 3205 52193 COPIER	3257	3450	1513.69	3450	3450	3450	3450	3450		
RENTAL FOR DEPARTMENT COPIER AND LARGE FORMAT COPIER (HALF THE COST IS SHARED WITH THE ENGINEER- ING DEPARTMENT (01-3501- 52193)										
	78941	3450	1513.69	28450	28450	28450	28450	28450	25000	725
EQUIPMENT OPERATION & MAIN										
05 3205 52201 MOTOR FUELS	3288	4560	1488.34	4560	4800	4800	4800	4800	240	5
1,200 Gallons Diesel Fuel @ \$4.00 per gallon										
05 3205 52202 MOTOR OIL	250	300		300	300	300	300	300		
05 3205 52203 TIRES		600		600	400	400	400	400	-200	-33
05 3205 52204 PARTS AND REPAIR	884	1500	153.22	1500	1500	1500	1500	1500		
05 3205 52205 OFFICE MACHINERY	945	1150	945.29	1150	1700	1700	1700	1700	550	48
AUTOCAD MAINT \$1900 PLOTTER MAINT \$1500 SPLIT WITH ENGINEERING										
05 3205 52206 COMPUTER OPERATI	61574	72742	41333.64	72742	74930	74930	74930	74930	2188	3
PRO RATE SHARE OF ANNUAL: ADMINS ALPHA \$18,950; SMS/ALPHA \$ 1,420; TECH.SUPP. ALPHA \$47,655; NTWRK CONTRCT,WEB FILTER, MNGD SRVER BACKUP\$86,453; NTWRK REFLECTION \$ 1,940; WEB MAINT.UPGRD \$ 4,000; ASSESS CAMA MAINTENANCE & WEB HOSTING \$ 6,600; AUC SUPPORT \$17,820; TIME&ATTEND UPGRD\$12,000										
05 3205 52207 GIS - GEOGRAPHIC	4573	6500	450.00	6500	6500	6500	6500	6500		
UPDATE EXISTING AND DEV- ELOP FURTHER REPORT APPL. TO GENERATE OTHER REPORTS FROM THE SANITARY SEWER REPORTS. ALSO TO DEVELOP FIELD REC ORDS APPLICATION										

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
05 3205 52209 EQUIP MAINT-OTHE EQUIPMENT UPGRADE @ 4 REMOTE STATIONS, P.S. METERING \$11,000 SAFETY EQUIPMENT \$1,500 GENERATOR MAINT - \$2,000	80	13500		14500	14500	14500	14500	14500	1000	7
	71594	100852	44370.49	101852	104630	104630	104630	104630	3778	4
REPAIRS & MAINTENANCE										
05 3205 52219 OTHER PROVIDE A STOCKPILE OF MANHOLE RINGS AND COVERS TO ACCOMMODATE ROAD OVER- LAY PROJECTS AND TO PRO- VIDE FRAMES & COVERS TO ACCOMMODATE OUR ONGOING PROJECT TO REPLACE ALL NONSTANDARD FRAMES & COVERS.		2000		2000	2000	2000	2000	2000		
POSTAGE										
05 3205 52221 POSTAGE POSTAGE IS FOR TAX OFFICE BILLS. THE TAX OFFICE MAILED OUT APPROX- IMATELY 5400 SEWER USE BILLS & DELINQUENT NOTICES. THERE IS \$150FOR MISC TAX OFFICE MAIL & THE BALANCE IS USED BY SEWER DEPARTMENT FOR ITS MAIL.	2317	2400	292.02	2000	2000	2000	2000	2000	-400	-17
MATERIALS & SUPPLIES										
05 3205 52234 ENG & PLANNING USED PRIMARILY FOR PAPER FOR PLOTTERS - SEWER RELATED		200	88.29	200	200	200	200	200		
05 3205 52239 MATERIALS-OTHER THIS IS MONEY USE BY THE COLLECTOR OF REVENUE FOR THE TAX OFFICE TO PURCHASE SUPPLIES USED FOR THE COLLECTION OF SEWER REVENUE.	464	1000	757.41	1000	1000	1000	1000	1000		
	464	1200	845.70	1200	1200	1200	1200	1200	0	0



BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SEWAGE COLL & DISP

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
TOTAL SERVICES & SUPPLIES	707860	905387	474927.62	941272	945175	945175	945175	945175	39788	4
CAPITAL OUTLAY										
OFFICE EQUIPMENT										
05 3205 53309 OFFICE EQUIP-OTH SAFETY EQUIPMENT SURVEY SUPPLIES MARK OUT PAINT		1000		1000	1000	1000	1000	1000		
DEPARTMENT EQUIPMENT										
05 3205 53312 MAINT EQUIP PUMP STATION CONTROLS REPAIR/REPLACE	6837	8500		8500	11000	11000	11000	11000	2500	29
05 3205 53314 EQUIP-TECH PROVIDE EQUIPMENT TO SUB METER COLLECTION BRANCHES MANUALLY.		6000		6000	7000	7000	7000	7000	1000	17
05 3205 53319 OTHER EQUIP TO IMPROVE RECORDS CAPTUR USING UPDATED SOFTWARE TOOLS AND EXTENSIONS	2511	3500		2500	3500	3500	3500	3500		
	9348	18000	.00	17000	21500	21500	21500	21500	3500	19
05 3205 53387 FARMINGTON SEWER NEW FOR 08/09 TO SEGREGATE PLANT UPGRADE COSTS FROM 05-3205-52189	66030	66030	66030.05	66030	66030	66030	66030	66030		
05 3205 53388 SIMSBURY SEWER T NEW FOR 08/09 TO SEGREGATE PLANT UPGRADE PAYMENTS FROM 05-3205 52189 EST BASED UPON DRAFT AMORTIZATION SCHED.	293528	293528	146764.02	293528	293528	293528	293528	293528		
	359558	359558	212794.07	359558	359558	359558	359558	359558	0	0
TOTAL CAPITAL OUTLAY	368906	378558	212794.07	377558	382058	382058	382058	382058	3500	1
TOTALS FOR SEWAGE COLL & DI	1513465	1752526	905936.88	1787411	1807419	1807419	1807419	1807419	54893	3

TOWN OF AVON  
PERSONNEL WAGE ANALYSIS

ADOPTED:  
JULY 1, 2012 TO JUNE 30, 2013

ADOPTED:  
JULY 1, 2013 TO JUNE 30, 2014

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		31.4018	11.25	2355	353.27	UP	32.1871	11.25	2414	362.10
COLLECTOR OF REVENUE # 0163				32.1871	281.25	2414	9052.62	UP	32.9113	281.25	2468	9256.30
320551011	15 %				-----		-----			-----		-----
					292.50		9405.89			292.50		9618.40
DOUGLAS M STAHL	23-Apr-1990	10E		36.6318	49.00	2931	1794.96	10E	37.5476	49.00	3004	1839.83
PUB. WKS. INSPECT. # 0367				37.5476	1219.00	3004	45770.52	10E	38.3924	1219.00	3071	46800.34
320551011	65 %				-----		-----			-----		-----
					1268.00		47565.48			1268.00		48640.17
LINDA J. LANDI	01-Dec-2003	7E		24.7451	22.50	0	556.76	7E	25.3637	22.50	0	570.68
ASST TO COLL OF REV # 0456				25.3637	562.50	0	14267.08	7E	25.9344	562.50	0	14588.10
320551011	30 %				-----		-----			-----		-----
					585.00		14823.84			585.00		15158.78
TIMOTHY FOSTER	12-Dec-2005	UP		34.1573	75.00	0	2561.80	UP	35.0114	75.00	0	2625.86
SUPT SANITARY COLL. # 0547				35.0114	1875.00	0	65646.38	UP	35.7991	1875.00	0	67123.31
320551011	100 %				-----		-----			-----		-----
					1950.00		68208.18			1950.00		69749.17
SANDRA-JEAN R WALL	05-Jan-1987	11E		39.1963	18.75	2940	734.93	11E	40.1762	18.75	3013	753.30
CAD/GIS MANAGER # 0705				40.1762	468.75	3013	18832.59	11E	41.0802	468.75	3081	19256.34
320551011	25 %				-----		-----			-----		-----
					487.50		19567.52			487.50		20009.64
LAWRENCE BARIL	21-May-2007	UP		46.5613	25.50	0	1187.31	UP	47.7256	25.50	0	1217.00
TOWN ENGINEER # 1009				47.7256	637.50	0	30425.07	UP	48.7994	637.50	0	31109.62
320551011	34 %				-----		-----			-----		-----
					663.00		31612.38			663.00		32326.62
MATTHEW BROWN	17-May-2010	UP		34.4820	37.50	0	1293.08	UP	35.3441	37.50	0	1325.40
ASST. TOWN ENGINEER # 1124				35.3441	937.50	0	33135.09	UP	36.1393	937.50	0	33880.59
320551011	50 %				-----		-----			-----		-----
					975.00		34428.17			975.00		35205.99
THOMAS A DAUKAS	26-Oct-1970	UP		75.1923	.00	5639	.00					
SPECIAL PROJ. ENG. # 0360				75.1923	208.00	5639	15640.00					
320551012	20 %				-----		-----					
					208.00		15640.00					

ADOPTED:  
JULY 1, 2013 TO JUNE 30, 2014

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BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BONDS & NOTES

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
CONTRACTUAL SERVICES & PRINT	47776	35286	.00	35286	0	0	0	0	-35286	-100
TOTAL SERVICES & SUPPLIES	47776	35286	.00	35286	0	0	0	0	-35286	-100
TOTALS FOR BONDS & NOTES	47776	35286	.00	35286	0	0	0	0	-35286	-100

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BONDS & NOTES

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES -----										
CONTRACTUAL SERVICES & PRINTIN										
05 9101 52189 SERVICES - OTHER \$0 DEBT SERVICE 13/14 RETIRED IN 12/13 THE REMAINING DEBT SVC IS PAID IN THE GENERAL FUND AS FOLLOWS: \$3,858,790	47776	35286		35286					-35286	-100
-----										
TOTAL SERVICES & SUPPLIES	47776	35286	.00	35286	0	0	0	0	-35286	-100
-----										
TOTALS FOR BONDS & NOTES	47776	35286	.00	35286	0	0	0	0	-35286	-100

**TOWN OF AVON  
POLICE SPECIAL SERVICES  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 2012/2013, the Town Manager requested \$66,708, based upon anticipated Special Services activity in the upcoming year. In fiscal year 2013/2014, the Town Manager is requesting \$56,807.

**PROGRAM PERFORMANCE MEASURES**

Program Performance Measures will be developed and collected in fiscal year 2013/2014 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT. #	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED	2013/14 RECOMMENDED	2013/14 ADOPTED	2013/14 DOLLAR	2013/14 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$97,858	\$66,708	\$66,708	\$56,807	\$56,807	\$56,807	(\$9,901)	-14.8%
	<b>TOTAL REVENUES</b>	<b>\$97,858</b>	<b>\$66,708</b>	<b>\$66,708</b>	<b>\$56,807</b>	<b>\$56,807</b>	<b>\$56,807</b>	<b>(\$9,901)</b>	<b>-14.8%</b>
<b>ACCT. # EXPENDITURES</b>									
Various	Special Services	98,152	66,708	66,708	56,807	56,807	56,807	(9,901)	-14.8%
	<b>TOTAL EXPENDITURES</b>	<b>\$98,152</b>	<b>\$66,708</b>	<b>\$66,708</b>	<b>\$56,807</b>	<b>\$56,807</b>	<b>\$56,807</b>	<b>(\$9,901)</b>	<b>-14.8%</b>

BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SPECIAL SERVICES

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
-----										
WAGES & SALARIES	82167	55354	39048.94	55354	60437	42090	42090	42090	-13264	-24
EMPLOYEE BENEFITS	10345	414	.00	414	4828	3807	3807	3807	3393	820
-----										
TOTAL PERSONAL SERVICES	92512	55768	39048.94	55768	65265	45897	45897	45897	-9871	-18
SERVICES & SUPPLIES										
-----										
EQUIPMENT OPERATION & MAIN	5640	10940	1779.46	10000	10910	10910	10910	10910	-30	0
-----										
TOTAL SERVICES & SUPPLIES	5640	10940	1779.46	10000	10910	10910	10910	10910	-30	0
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	98152	66708	40828.40	65768	76175	56807	56807	56807	-9901	-15

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SPECIAL SERVICES

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES -----										
WAGES & SALARIES										
07 2109 51011 REG FULL TIME	28194		8116.05							
07 2109 51012 REG PART TIME										
07 2109 51015 OVERTIME										
07 2109 51019 OTHER	53973	55354	30932.89	55354	60437	42090	42090	42090	-13264	-24
	82167	55354	39048.94	55354	60437	42090	42090	42090	-13264	-24
EMPLOYEE BENEFITS										
07 2109 51031 FICA	5741	209		209	4623	3602	3602	3602	3393	1623
07 2109 51032 RETIREMENT										
07 2109 51036 WORK COMP										
07 2109 51037 LONG TERM DIS										
07 2109 51038 DEFINED CONTRIBU	4604	205		205	205	205	205	205		
	10345	414	.00	414	4828	3807	3807	3807	3393	820
TOTAL PERSONAL SERVICES	92512	55768	39048.94	55768	65265	45897	45897	45897	-9871	-18
SERVICES & SUPPLIES -----										
EQUIPMENT OPERATION & MAIN										
07 2109 52201 MOTOR FUELS	3046	5940	1296.28	5000	4810	4810	4810	4810	-1130	-19
1,300 Gallons Unleaded										
@ \$3.70 per gallon										
07 2109 52202 MOTOR OIL					600	600	600	600	600	
07 2109 52203 TIRES					500	500	500	500	500	
07 2109 52204 PARTS AND REPAIR	2594	5000	483.18	5000	5000	5000	5000	5000		
	5640	10940	1779.46	10000	10910	10910	10910	10910	-30	0
TOTAL SERVICES & SUPPLIES	5640	10940	1779.46	10000	10910	10910	10910	10910	-30	0



BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SPECIAL SERVICES

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	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	98152	66708	40828.40	65768	76175	56807	56807	56807	-9901	-15

TOWN OF AVON  
PERSONNEL WAGE ANALYSIS

ADOPTED:  
JULY 1, 2012 TO JUNE 30, 2013

ADOPTED:  
JULY 1, 2013 TO JUNE 30, 2014

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

						60437.00						42090.00
		# 1109				-----					.00	42090.00
210951019		100 %				60437.00						
						-----					-----	
						ADOPTED	60437.00				ADOPTED	42090.00



**TOWN OF AVON  
TOWN AID ROAD  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 2013/2014 annual budget, due to uncertainty surround the State budget, a sum of \$113,809 is included for the improvement and maintenance of local roads. The money is used for Snow and Ice removal only, and \$0 is budgeted for paving maintenance operations. A detailed outline of expenditures can be found on S. 323 and S. 324.

**PROGRAM PERFORMANCE MEASURES**

		Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Est. 2012/2013	Proj. 2013/2014
Town Road Miles		107.27	107.27	107.27	107.27	107.27

ACCT #	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/2014 REQUESTED TOWN MANAGER	2013/2014 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2013/2014 DOLLAR INCREASE (DECREASE)	2013/2014 PERCENT INCREASE -DECREASE
43363	Intergovernmental	\$153,609	\$126,454	\$126,454	\$113,809	\$113,809	\$113,809	(\$12,645)	-10.00%
	TOTAL REVENUES	\$153,609	\$126,454	\$126,454	\$113,809	\$113,809	\$113,809	(\$12,645)	-10.00%

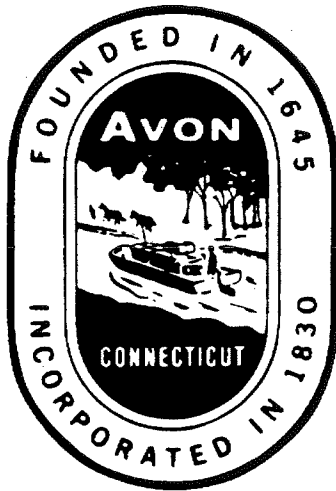
ACCT #	EXPENDITURES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/2014 REQUESTED TOWN MANAGER	2013/2014 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2013/2014 DOLLAR INCREASE (DECREASE)	2013/2014 PERCENT INCREASE -DECREASE
Various	Public works	112,910	126,454	126,454	113,809	113,809	113,809	(12,645)	-10.00%
	TOTAL EXPENDITURES	\$112,910	\$126,454	\$126,454	\$113,809	\$113,809	\$113,809	(\$12,645)	-10.00%

BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SNOW & ICE REMOVAL

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
MATERIALS & SUPPLIES	112910	126454	.00	126454	126454	113809	113809	113809	-12645	-10
TOTAL SERVICES & SUPPLIES	112910	126454	.00	126454	126454	113809	113809	113809	-12645	-10
TOTALS FOR SNOW & ICE REMOV	112910	126454	.00	126454	126454	113809	113809	113809	-12645	-10

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SNOW & ICE REMOVAL

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES -----										
MATERIALS & SUPPLIES										
08 3103 52239 MATERIALS-OTHER 2,000 TONS OF TREATED ROAD SALT @ \$80/TON= \$160,000; 10 YDS SAND (PUBLIC USE) @ \$18/TON = \$180; WEATHER SERVICE = \$1,575 (TOWN MANAGER REDUCED)	112910	126454		126454	126454	113809	113809	113809	-12645	-10
-----										
TOTAL SERVICES & SUPPLIES	112910	126454	.00	126454	126454	113809	113809	113809	-12645	-10
-----										
TOTALS FOR SNOW & ICE REMOV	112910	126454	.00	126454	126454	113809	113809	113809	-12645	-10



**TOWN OF AVON  
RECREATIONAL ACTIVITIES FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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.

	2009/ 2010	2010/ 2011	2011/ 2012	Est. 2012/ 2013	Proj. 2013/ 2014
Deposits	\$254,682	\$270,355	\$300,210	\$268,242	\$258,282
Expenditures	249,483	244,937	275,621	268,242	258,282
Difference To General Fund	5,199	25,418	24,589	0	0
Clearing Exchange Activity	7,397	3,493	4,325	4,500	4,500
Avon Day Activity	33,437	32,204	27,935	30,000	30,000

**PROGRAM PERFORMANCE MEASURES**

ACTIVITY	2009/ 2010	2010/ 2011	2011/ 2012	Est. 2012/ 2013	Proj. 2013/ 2014
Basketball:					
Summer Camp	102	(2) 81	(4) 130	(4) 140	(4) 140
Youth League	526	493	471	470	475
Travel Teams	11	10	11	11	11
Biddy Basketball	120	110	100	125	125
Ski Sundown	187	169	170	180	180
Snowflake Festival	76	142	184	150	150
Swim Team:					
Winter	59	42	34	50	50
Summer	101	111	120	120	120
Field Hockey Camp	63	69	70	75	75
Girls' Volleyball League	50	51	54	38	54
Field Hockey League	0	0	76	52*	80

ACCT#	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED	2013/14 RECOMMENDED	2013/14 ADOPTED	2013/14 DOLLAR	2013/14 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
Charges for Services:									
43472	Recreation Fees	\$300,115	\$268,242	\$268,242	\$258,282	\$258,282	\$258,282	(\$9,960)	-3.71%
	TOTAL REVENUES	\$300,115	\$268,242	\$268,242	\$258,282	\$258,282	\$258,282	(\$9,960)	-3.71%
Various	EXPENDITURES	\$275,621	\$268,242	\$268,242	\$258,282	\$258,282	\$258,282	(\$9,960)	-3.71%
	TOTAL EXPENDITURES	\$275,621	\$268,242	\$268,242	\$258,282	\$258,282	\$258,282	(\$9,960)	-3.71%



BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	29783	42827	14682.03	42827	39012	41149	41149	41149	-1678	-4
EMPLOYEE BENEFITS	2386	3276	1912.16	3276	2984	2838	2838	2838	-438	-13
TOTAL PERSONAL SERVICES	32169	46103	16594.19	46103	41996	43987	43987	43987	-2116	-5
SERVICES & SUPPLIES										
AUTO ALLOWANCE	532	350	336.54	350	550	550	550	550	200	57
TRAVEL & MEETING EXPENSE	1063	1200	1012.28	1200	1200	1200	1200	1200	0	0
ADVERTISING	592	400	262.56	400	600	600	600	600	200	50
MEMBERSHIP FEES	430	1100	600.00	1100	1100	1100	1100	1100	0	0
RECRUITMENT & TRAINING	0	100	.00	100	100	100	100	100	0	0
UTILITIES	547	780	.00	780	660	660	660	660	-120	-15
CONTRACTUAL SERVICES & PRINT	200533	177854	118435.66	177854	188430	168430	168430	168430	-9424	-5
RENTALS	14078	16705	5845.66	16705	15785	15785	15785	15785	-920	-6
REPAIRS & MAINTENANCE	0	1500	1000.00	1500	1500	1500	1500	1500	0	0
POSTAGE	3791	3500	21.75	3500	3500	3500	3500	3500	0	0
MATERIALS & SUPPLIES	19787	15650	18394.20	15650	19725	19370	19370	19370	3720	24
TOTAL SERVICES & SUPPLIES	241353	219139	145908.65	219139	233150	212795	212795	212795	-6344	-3
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT	2097	3000	2014.97	3000	2000	1500	1500	1500	-1500	-50
TOTAL CAPITAL OUTLAY	2097	3000	2014.97	3000	2000	1500	1500	1500	-1500	-50
TOTALS FOR RECREATION ACTIV	275619	268242	164517.81	268242	277146	258282	258282	258282	-9960	-4

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	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.	22208	26415	10745.64	26415	25166	24766	24766	24766	-1649	-6
09 5107 51013 TEMPORARY FULL T	4602	9775	3545.76	9775	8800	10440	10440	10440	665	7
09 5107 51014 TEMPORARY PART T	2973	6637	390.63	6637	5046	5943	5943	5943	-694	-10
	29783	42827	14682.03	42827	39012	41149	41149	41149	-1678	-4
EMPLOYEE BENEFITS										
09 5107 51031 FICA	2386	3276	1912.16	3276	2984	2838	2838	2838	-438	-13
TOTAL PERSONAL SERVICES	32169	46103	16594.19	46103	41996	43987	43987	43987	-2116	-5
SERVICES & SUPPLIES -----										
AUTO ALLOWANCE										
09 5107 52102 MILEAGE	532	350	336.54	350	550	550	550	550	200	57
TRAVEL & MEETING EXPENSE										
09 5107 52111 MILEAGE & TOLLS		100		100	100	100	100	100		
09 5107 52112 LODGING										
09 5107 52113 MEALS	1063	1100	1012.28	1100	1100	1100	1100	1100		
SWIM TEAM-\$600; SUMMER STAFF-\$300; BB COACHES MEETING- \$150;MISC.-\$50.										
	1063	1200	1012.28	1200	1200	1200	1200	1200	0	0
ADVERTISING										
09 5107 52121 RECRUITING ADS FOR INSTRUCTORS, OFFICIALS, ETC.	247	200	182.49	200	250	250	250	250	50	25
09 5107 52129 ADVERTISING-OTHE ADS FOR PROGRAM PARTICIPANTS, ETC.	345	200	80.07	200	350	350	350	350	150	75
	592	400	262.56	400	600	600	600	600	200	50

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MEMBERSHIP FEES										
09 5107 52131 FEES-PROFESSIONA SUMMER SWIM TEAM - \$500; ASCAP - \$305; MPLC - \$295.	430	1100	600.00	1100	1100	1100	1100	1100		
RECRUITMENT & TRAINING										
09 5107 52155 PROFESSIONAL DEV COMPUTER TRAINING-\$100.		100		100	100	100	100	100		
UTILITIES										
09 5107 52176 TELEPHONE FAX LINE CHARGES AT SENIOR CENTER - \$55/MO. X 12 MOS. = \$660.	547	780		780	660	660	660	660	-120	-15
CONTRACTUAL SERVICES & PRINTIN										
09 5107 52181 PRINTING 3 BROCHURES @ \$900 EA.- \$2,700.	2732	2700	247.50	2700	2700	2700	2700	2700		
09 5107 52184 SERVICE & CONSUL PROGRAM CONSULTANT - 16 HRS/WK X 45 WKS @ \$32.68/HR. - \$23,530.	26119	22954	11942.66	22954	23530	23530	23530	23530	576	3
09 5107 52185 GENERAL SERVICE CHAPERONES, SPECIAL EVENTS, REGISTRATION, ETC.	2050	2200	272.38	2200	2200	2200	2200	2200		
09 5107 52189 SERVICES - OTHER CONTRACTED SERVICES- INSTRUCTORS, OFFICIALS, COORDINATORS, ETC.; COMPUTER SOFTWARE CONTRACT-\$3,200. (TOWN MANAGER REDUCED)	169632	150000	105973.12	150000	160000	140000	140000	140000	-10000	-7
	200533	177854	118435.66	177854	188430	168430	168430	168430	-9424	-5
RENTALS										
09 5107 52193 COPIER DUPLICATING MACHINE.	1810	2280	986.66	2280	1810	1810	1810	1810	-470	-21
09 5107 52199 OTHER SCHOOL CUSTODIANS-325 HRS @ \$43/HR. - \$13,975.	12268	14425	4859.00	14425	13975	13975	13975	13975	-450	-3
	14078	16705	5845.66	16705	15785	15785	15785	15785	-920	-6

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
REPAIRS & MAINTENANCE										
09 5107 52212 BUILDINGS IMPROVEMENTS OR EQUIPMENT TO BUILDINGS - \$1,500.		1500	1000.00	1500	1500	1500	1500	1500		
POSTAGE										
09 5107 52221 POSTAGE 3 BROCHURES @ \$1,000 EA.- \$3,000; MISC. PROGRAM NOTICES, ETC. BY METERED MAIL-\$500.	3791	3500	21.75	3500	3500	3500	3500	3500		
MATERIALS & SUPPLIES										
09 5107 52231 OFFICE SUPPLIES	222	150	123.91	150	225	225	225	225	75	50
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)	19044	15000	18270.29	15000	19000	18645	18645	18645	3645	24
09 5107 52239 MATERIALS-OTHER MEMORY UPGRADES, ENHANCEMENTS, LEAGUE SCHE SOFTWARE UPGRADES, PROCESSOR UPGRADES, ETC.	521	500		500	500	500	500	500		
	19787	15650	18394.20	15650	19725	19370	19370	19370	3720	24
TOTAL SERVICES & SUPPLIES	241353	219139	145908.65	219139	233150	212795	212795	212795	-6344	-3
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT										
09 5107 53315 RECREATIONAL EQU PICNIC TABLES, GRILLS, ETC.-\$2,000. (TOWN MANAGER REDUCED)	2097	3000	2014.97	3000	2000	1500	1500	1500	-1500	-50
09 5107 53319 OTHER EQUIP										
	2097	3000	2014.97	3000	2000	1500	1500	1500	-1500	-50

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
RECREATION ACTIV

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
TOTAL CAPITAL OUTLAY	2097	3000	2014.97	3000	2000	1500	1500	1500	-1500	-50
TOTALS FOR RECREATION ACTIV	275619	268242	164517.81	268242	277146	258282	258282	258282	-9960	-4

TOWN OF AVON  
PERSONNEL WAGE ANALYSIS

ADOPTED:  
JULY 1, 2012 TO JUNE 30, 2013

ADOPTED:  
JULY 1, 2013 TO JUNE 30, 2014

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
FUND: RECREATION ACTIVITIES DEPARTMENT: RECREATION AND PARKS DIVISION: RECREATION ACTIVITY: RECREATION ACTIV												
RECREATION ACTIV												
KATHERINE CORMIER ADMIN SECRETARY I 510751012		21-Mar-2006 # 0515 85 %	6E	23.3442 23.9278 ----- 1105.00	42.50 1062.50 ----- 1105.00	0 0 ----- 26415.42	992.13 25423.29 ----- 26415.42					
RAMIE GLOVER ADMIN SECRETARY I 510751012		11-Dec-2012 # 1642 85 %						6A 21.6772 6A 22.1649 6B 22.7190 ----- 1105.00	42.50 531.00 531.50 ----- 1105.00			0 0 0 ----- 24765.99
REC. LEADERS 510751013		# 0822 100 %		8.2500 ----- 340.00	340.00 ----- 340.00	0 ----- 2805.00	2805.00 ----- 2805.00		8.5000 ----- 340.00	340.00 ----- 340.00		0 ----- 2890.00
LIFEGUARD 510751013		# 0956 100 %		8.5000 ----- 400.00	400.00 ----- 400.00	0 ----- 3400.00	3400.00 ----- 3400.00		8.7500 ----- 400.00	400.00 ----- 400.00		0 ----- 3500.00
SPEC NEEDS REC LDR 510751013		# 0958 100 %		10.5000 ----- 340.00	340.00 ----- 340.00	0 ----- 3570.00	3570.00 ----- 3570.00					
SPEC NEEDS PARA-PROF 510751013		# 1295 %							15.0600 ----- 160.00	160.00 ----- 160.00		0 ----- 2409.60
SPEC NEEDS COUNSELOR 510751013		# 1296 %							10.2500 ----- 160.00	160.00 ----- 160.00		0 ----- 1640.00
PROG. SUPERVISORS 510751014		# 0833 100 %		14.0000 ----- 160.00	160.00 ----- 160.00	0 ----- 2240.00	2240.00 ----- 2240.00		13.7574 ----- 235.00	235.00 ----- 235.00		0 ----- 3232.99
SEASONAL OFF. ASST. 510751014		# 0888 100 %		9.4772 ----- 280.00	280.00 ----- 280.00	0 ----- 2653.62	2653.62 ----- 2653.62		9.6786 ----- 280.00	280.00 ----- 280.00		0 ----- 2710.01

TOWN OF AVON  
PERSONNEL WAGE ANALYSIS

ADOPTED:  
JULY 1, 2012 TO JUNE 30, 2013

ADOPTED:  
JULY 1, 2013 TO JUNE 30, 2014

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
				10.2500	170.00	0	1742.50					
				-----								
SPECIAL NEEDS LEADER # 1101					170.00		1742.50					
510751014				100 %								
				ADOPTED				42826.54				

**TOWN OF AVON  
FACILITY MAINTENANCE SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 now 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.

	<b>2009/ 2010</b>	<b>2010/ 2011</b>	<b>2011/ 2012</b>	<b>Est. 2012/ 2013</b>	<b>Proj. 2013/ 2014</b>
Deposits	\$54,962	\$54,162	\$60,482	\$55,738	\$56,175
Expenditures	50,152	43,465	46,772	55,738	56,175
Difference	4,810	10,697	13,710	0	0

**PROGRAM PERFORMANCE MEASURES**

<b>ACTIVITY</b>	<b>2009/ 2010</b>	<b>2010/ 2011</b>	<b>2011/ 2012</b>	<b>Est. 2012/ 2013</b>	<b>Proj. 2013/ 2014</b>
Facility Maintenance Fees	\$54,962	\$54,162	\$60,482	\$55,738	\$56,175

ACCT#	REVENUES	2011/12	2012/13	2012/13	2013/14	2013/14	2013/14	2013/14	2013/14
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43360	FEMA Grant	\$ 1,949	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
43475	Maintenance Fees	59,533	55,738	55,738	56,175	56,175	56,175	437	0.78%
	TOTAL REVENUES	\$60,482	\$55,738	\$55,738	\$56,175	\$56,175	\$56,175	\$437	0.78%
Various	EXPENDITURES	46,772	55,738	55,738	56,175	56,175	56,175	\$437	0.78%
	TOTAL EXPENDITURES	\$46,772	\$55,738	\$55,738	\$56,175	\$56,175	\$56,175	\$437	0.78%



BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
PARKS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
PERSONAL SERVICES										
WAGES & SALARIES	4616	10161	823.28	10161	7903	9871	9871	9871	-290	-3
EMPLOYEE BENEFITS	364	777	18.67	777	573	754	754	754	-23	-3
TOTAL PERSONAL SERVICES	4980	10938	841.95	10938	8476	10625	10625	10625	-313	-3
SERVICES & SUPPLIES										
UTILITIES	6336	12300	5039.82	12300	11550	11550	11550	11550	-750	-6
CONTRACTUAL SERVICES & PRINT	9634	8600	4067.70	8600	8600	8600	8600	8600	0	0
REPAIRS & MAINTENANCE	11908	11400	7726.59	11400	13400	12400	12400	12400	1000	9
MATERIALS & SUPPLIES	6366	6500	6500.00	6500	6500	6500	6500	6500	0	0
TOTAL SERVICES & SUPPLIES	34244	38800	23334.11	38800	40050	39050	39050	39050	250	1
CAPITAL OUTLAY										
DEPARTMENT EQUIPMENT	3572	6000	1000.00	6000	7500	6500	6500	6500	500	8
TOTAL CAPITAL OUTLAY	3572	6000	1000.00	6000	7500	6500	6500	6500	500	8
TOTALS FOR PARKS	42796	55738	25176.06	55738	56026	56175	56175	56175	437	1

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
PARKS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	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.	2533	4661	243.65	4661	4403	4371	4371	4371	-290	-6
09 5201 51014 TEMPORARY PART T FACILITY ATTENDANT - (REIMBURSED BY USERS).	1508	3300	579.63	3300	2000	3300	3300	3300		
09 5201 51015 OVERTIME TO BE REIMBURSED BY USER REQUESTING SERVICES.	575	2200		2200	1500	2200	2200	2200		
	4616	10161	823.28	10161	7903	9871	9871	9871	-290	-3
EMPLOYEE BENEFITS										
09 5201 51031 FICA	341	777	18.67	777	573	754	754	754	-23	-3
09 5201 51038 DEFINED CONTRIBU	23									
	364	777	18.67	777	573	754	754	754	-23	-3
TOTAL PERSONAL SERVICES	4980	10938	841.95	10938	8476	10625	10625	10625	-313	-3
SERVICES & SUPPLIES -----										
UTILITIES										
09 5201 52171 WATER	632	5000	2538.82	5000	4000	4000	4000	4000	-1000	-20
09 5201 52172 NATURAL GAS SENIOR CENTER-\$750.		1000	274.42	1000	750	750	750	750	-250	-25
09 5201 52174 HEATING OIL COUNTRYSIDE PARK.		300		300	300	300	300	300		
09 5201 52175 ELECTRIC SPERRY PARK-\$3,500; COUNTRYSIDE PARK-\$500; SENIOR CENTER-\$2,500.	5704	6000	2226.58	6000	6500	6500	6500	6500	500	8
	6336	12300	5039.82	12300	11550	11550	11550	11550	-750	-6

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
PARKS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	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.	9634	8600	4067.70	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.	4908	6400	4168.89	6400	6400	6400	6400	6400		
09 5201 52219 OTHER SEED & FERT.-\$5,000; CHAIN LINK FENCE REPAIRS & MAINTENANCE - \$2,000. (TOWN MANAGER REDUCED)	7000	5000	3557.70	5000	7000	6000	6000	6000	1000	20
	11908	11400	7726.59	11400	13400	12400	12400	12400	1000	9
MATERIALS & SUPPLIES										
09 5201 52239 MATERIALS-OTHER CHIPS,TRESS,LOAM,CLAY, ETC.-\$6,500.	6366	6500	6500.00	6500	6500	6500	6500	6500		
TOTAL SERVICES & SUPPLIES	34244	38800	23334.11	38800	40050	39050	39050	39050	250	1

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
PARKS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
CAPITAL OUTLAY										
-----										
DEPARTMENT EQUIPMENT										
09 5201 53312 MAINT EQUIP 18" SOD CUTTER.					4500	4500	4500	4500	4500	
09 5201 53315 RECREATIONAL EQU MISC. PARK REPLACEMENTS AND NEW ITEMS. (TOWN MANAGER REDUCED)	3572	4000		4000	3000	2000	2000	2000	-2000	-50
09 5201 53319 OTHER EQUIP		2000	1000.00	2000					-2000	-100
	3572	6000	1000.00	6000	7500	6500	6500	6500	500	8
-----										
TOTAL CAPITAL OUTLAY	3572	6000	1000.00	6000	7500	6500	6500	6500	500	8
-----										
TOTALS FOR PARKS	42796	55738	25176.06	55738	56026	56175	56175	56175	437	1

TOWN OF AVON  
PERSONNEL WAGE ANALYSIS

ADOPTED:  
JULY 1, 2012 TO JUNE 30, 2013

ADOPTED:  
JULY 1, 2013 TO JUNE 30, 2014

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						
<b>PARKS</b>												
KATHERINE CORMIER		21-Mar-2006	6E	23.3442	7.50	0	175.08					
ADMIN SECRETARY I	# 0515			23.9278	187.50	0	4486.46					
520151012	15 %											
						-----	-----					
					195.00		4661.54					
RAMIE GLOVER		11-Dec-2012							6A 21.6772	7.50	0	162.58
ADMIN SECRETARY I	# 1642								6A 22.1649	93.00	0	2061.34
520151012	15 %								6B 22.7190	94.50	0	2146.95
											-----	-----
											195.00	4370.87
							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	10161.54				ADOPTED	9870.87

**TOWN OF AVON**  
**SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND**  
**REVENUE AND EXPENDITURE BUDGET**  
**FISCAL YEAR 2013/2014**

**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**

Fees collected in this account should more than compensate for contract and material expenditures. This is the fifth year of the Fund, so the three line items requested are best estimates only.

	2009/ 2010	2010/ 2011	2011/ 2012	Est. 2012/ 2013	Proj. 2013/ 2014
Deposits	\$9,765	\$35,933	\$22,500	\$9,550	\$9,350
Expenditures	6,684	36,880	12,906	9,550	9,350
Difference To General Fund	3,081	(947)	9,594	0	0

**PROGRAM PERFORMANCE MEASURES**

ACTIVITY	2009/ 2010	2010/ 2011	2011/ 2012	Est. 2012/ 2013	Proj. 2013/ 2014
# Day/Bus Trips	3	3	5	5	5
Beginner/Intermediate Bridge Class	15	0	30	30	30
Computer Class Participants	0	0	25	25	25
Computer Lab Use	155	843	850	855	855
Water Color Class	30	0	40	40	40

ACCT#	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED	2013/14 RECOMMENDED	2013/14 ADOPTED	2013/14 DOLLAR	2013/14 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43484	Charges for Services:								
	Senior Citizen Fund	\$22,500	\$9,550	\$9,550	\$9,350	\$9,350	\$9,350	(\$200)	-2.09%
	<b>TOTAL REVENUES</b>	<b>\$22,500</b>	<b>\$9,550</b>	<b>\$9,550</b>	<b>\$9,350</b>	<b>\$9,350</b>	<b>\$9,350</b>	<b>(\$200)</b>	<b>-2.09%</b>
Various	EXPENDITURES	\$12,906	\$9,550	\$9,550	\$9,350	\$9,350	\$9,350	(\$200)	-2.09%
	<b>TOTAL EXPENDITURES</b>	<b>\$12,906</b>	<b>\$9,550</b>	<b>\$9,550</b>	<b>\$9,350</b>	<b>\$9,350</b>	<b>\$9,350</b>	<b>(\$200)</b>	<b>-2.09%</b>

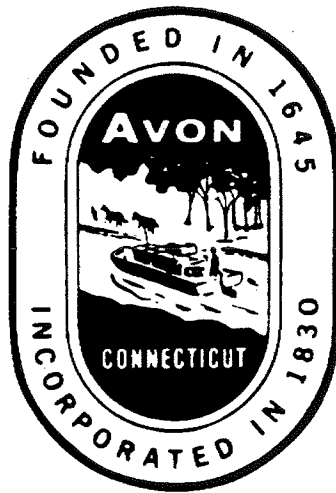
BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SENIOR CITIZENS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
CONTRACTUAL SERVICES & PRINT	12722	9000	3392.69	9000	10000	9000	9000	9000	0	0
MATERIALS & SUPPLIES	184	550	.00	550	350	350	350	350	-200	-36
-----										
TOTAL SERVICES & SUPPLIES	12906	9550	3392.69	9550	10350	9350	9350	9350	-200	-2
-----										
TOTALS FOR SENIOR CITIZENS	12906	9550	3392.69	9550	10350	9350	9350	9350	-200	-2

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
SENIOR CITIZENS

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
-----										
CONTRACTUAL SERVICES & PRINTIN										
09 5301 52189 SERVICES - OTHER	12722	9000	3392.69	9000	10000	9000	9000	9000		
SENIOR CLASS CONTRACTS,										
TRIPS,ETC.(ALL										
REIMBURSED BY USER FEES).										
(TOWN MANAGER REDUCED)										
MATERIALS & SUPPLIES										
09 5301 52231 OFFICE SUPPLIES	40	250		250	150	150	150	150	-100	-40
09 5301 52235 RECREATIONAL MAT	144	300		300	200	200	200	200	-100	-33
MATERIALS AND SUPPLIES										
FOR CLASSES RUN BY THE										
SENIOR CENTER STAFF.										
(ALL REIMBURSABLE BY										
USER FEES).										
-----										
	184	550	.00	550	350	350	350	350	-200	-36
-----										
TOTAL SERVICES & SUPPLIES	12906	9550	3392.69	9550	10350	9350	9350	9350	-200	-2
-----										
TOTALS FOR SENIOR CITIZENS	12906	9550	3392.69	9550	10350	9350	9350	9350	-200	-2





**TOWN OF AVON  
LOCAL CAPITAL IMPROVEMENT PROGRAM  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 2013/2014, \$93,797 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 \$93,797 budgeted is included in the Road Improvement Program budget (See S. 323 & S. 324).

ACCT #	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED	2013/14 RECOMMENDED	2013/14 ADOPTED	2013/14 DOLLAR	2013/14 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43363	Intergovernmental	\$106,650	\$93,797	\$93,797	\$93,797	\$93,797	\$93,797	\$0	0.00%
	TOTAL REVENUES	\$106,650	\$93,797	\$93,797	\$93,797	\$93,797	\$93,797	\$0	0.00%
ACCT #	EXPENDITURES								
	Capital Improvements:								
Various	Public works	\$106,650	\$93,797	\$93,797	\$93,797	\$93,797	\$93,797	\$0	0.00%
	TOTAL EXPENDITURES	\$106,650	\$93,797	\$93,797	\$93,797	\$93,797	\$93,797	\$0	0.00%

BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
CAPITAL IMPROV PROJ, F

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
CONTRACTUAL SERVICES & PRINT	106650	93797	84446.13	93797	93797	93797	93797	93797	0	0
TOTAL SERVICES & SUPPLIES	106650	93797	84446.13	93797	93797	93797	93797	93797	0	0
TOTALS FOR CAPITAL IMPROV P	106650	93797	84446.13	93797	93797	93797	93797	93797	0	0

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
CAPITAL IMPROV PROJ, F

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES -----										
CONTRACTUAL SERVICES & PRINTIN										
11 8501 52189 SERVICES - OTHER	106650	93797	84446.13	93797	93797	93797	93797	93797		
-----										
TOTAL SERVICES & SUPPLIES	106650	93797	84446.13	93797	93797	93797	93797	93797	0	0
-----										
TOTALS FOR CAPITAL IMPROV P	106650	93797	84446.13	93797	93797	93797	93797	93797	0	0



**TOWN OF AVON  
SPECIAL REVENUE FUND  
FISCAL YEAR 2013/2014**

**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.

**FISHER MEADOWS SPECIAL REVENUE FUND**  
**(FUND 12)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended**  
**June 30, 2012**

REVENUES:

Investment income.....	\$26
Other local revenues.....	<u>39,973</u>
TOTAL REVENUES.....	<u>39,999</u>

EXPENDITURES:

Recreation & Parks	20,325
TOTAL EXPENDITURES.....	20,325

EXCESS OF REVENUES OVER EXPENDITURES.....	19,674
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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.....	19,674
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FUND BALANCE JULY 1, 2011.....	128,262
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FUND BALANCE JUNE 30, 2012.....	<u><u>\$147,936</u></u>
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**TOWN OF AVON  
STATE AND FEDERAL EDUCATION GRANTS  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 18, 2012.

ACCT. #	REVENUES	2011/12	2012/13	2012/13	2013/14	2013/14	2013/14	2013/14
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	INCREASE/ DOLLAR (DECREASE)
	Intergovernmental:							
	Special Education -							
43343	Prepaid State & Federal Grants	\$891,838	\$753,734	\$1,038,185	\$1,038,185	\$1,038,185	\$1,038,185	\$284,451 37.74%
	TOTAL REVENUES	\$891,838	\$753,734	\$1,038,185	\$1,038,185	\$1,038,185	\$1,038,185	\$284,451 37.74%
ACCT. #	EXPENDITURES							
	Board of Education:							
	Instruction and Special:							
59200	Program Expenditures	\$888,582	\$753,734	\$1,038,185	\$1,038,185	\$1,038,185	\$1,038,185	\$284,451 37.74%
	TOTAL EXPENDITURES	\$888,582	\$753,734	\$1,038,185	\$1,038,185	\$1,038,185	\$1,038,185	\$284,451 37.74%



BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										
STATE & FEDERAL ED. GRANTS	891414	753734	.00	753734	1038185	1038185	1038185	1038185	284451	38
TOTAL MISCELLANEOUS	891414	753734	.00	753734	1038185	1038185	1038185	1038185	284451	38
TOTALS FOR BOARD OF EDUCATI	891414	753734	.00	753734	1038185	1038185	1038185	1038185	284451	38

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										
-----										
STATE & FEDERAL ED. GRANTS										
13 9401 59200 EDUCATION GRANT	891414	753734		753734	1038185	1038185	1038185	1038185	284451	38
-----										
TOTAL MISCELLANEOUS	891414	753734	.00	753734	1038185	1038185	1038185	1038185	284451	38
-----										
TOTALS FOR BOARD OF EDUCATI	891414	753734	.00	753734	1038185	1038185	1038185	1038185	284451	38

**AVON BOARD OF EDUCATION  
FEDERAL/STATE GRANTS/OTHER REVENUES  
2011/2012 – 2012/2013 – 2013/2014**

	2011/2012 ACTUAL	2012/2013 ESTIMATED	2013/2014 ADOPTED
<b>FEDERAL &amp; STATE GRANTS (Fund 13)</b>			
Title II Part A Teachers	\$38,895	\$36,289	\$36,289
IDEA 611 Part B	606,687	581,122	581,122
Adult Education Cooperative	1,482	1,987	1,987
Title I Improving Basic Programs	26,913	133,773	133,773
Preschool-IDEA 619	19,617	18,537	18,537
Carl Perkins	16,425	25,183	25,183
SHEF Settlement	102,300	182,375	182,375
ARRA IDEA Part B	0	0	0
ARRA Stabilization Education Grant	0	0	0
Education Jobs Fund	72,076	0	0
Title III	7,787	8,919	8,919
Open Choice Support	0	50,000	50,000
Avon Education Foundation	28,020	0	0
<b>Subtotal Federal and State Grants</b>	<b>\$920,202</b>	<b>\$1,038,185</b>	<b>\$1,038,185</b>
<b>TUITION REVENUES (General Fund 01)</b>			
Valley Alternative Academy	\$15,000	\$0	\$0
Pre-K Program	18,150	18,150	32,000
Special Education Tuition	474,474	474,474	475,000
<b>Subtotal Tuition Revenues</b>	<b>\$507,624</b>	<b>\$ 492,624</b>	<b>\$507,000</b>
<b>OTHER REVENUES</b>			
Intergovernmental Cafeteria BOE (Fund 14)	\$0	\$131,045	\$147,500
Food Services (Fund 14)	1,283,135	1,192,638	1,223,215
Bldg. Rentals/Community Use of School (Fund 15)	54,000	54,000	54,000
Athletic Game Receipts/Pay to Play (Fund 01)	193,899	184,995	184,995
CREC Kindergarten (Fund 01)	31,500	31,500	32,000
Open Choice Attendance (Fund 01)	210,812	328,000	612,000
Special Education Excess Costs (Fund 01)	707,487	816,000	876,712
Food Services Rent (Fund 01)	99,573	99,573	99,573
Employee Benefit Contributions (Fund 01)	119,577	118,380	118,917
E-Rate	17,449	0	0
Miscellaneous (Fund 01)	54,652	42,250	64,625
<b>Subtotal Other Revenues</b>	<b>\$2,799,841</b>	<b>\$2,998,381</b>	<b>\$3,413,537</b>
<b>TOTAL REVENUES</b>	<b><u>\$4,227,667</u></b>	<b><u>\$4,529,190</u></b>	<b><u>\$4,958,722</u></b>

Sources: Board of Education Budgets FY 2011/2012, FY 2012/2013, and proposed FY 2013/2014.

**TOWN OF AVON  
SCHOOL CAFETERIA FUND  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 18, 2012.

ACCT. #	REVENUES	2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED TOWN MANAGER	2013/14 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2013/14 DOLLAR INCREASE/ (DECREASE)	2013/14 PERCENT INCREASE/ - DECREASE
43481	Charges for Services: Cafeteria Sales	\$1,100,738	\$1,192,638	\$1,192,638	\$1,223,215	\$1,223,215	\$1,223,215	\$30,577	2.56%
43313	Intergovernmental: FEMA GRANT	\$ 24,386	0	0	0	0	0	0	0.00%
43356	Cafeteria Grants	\$115,715	131,045	131,045	147,500	147,500	147,500	16,455	12.56%
	<b>TOTAL REVENUES</b>	<b>\$1,240,839</b>	<b>\$1,323,683</b>	<b>\$1,323,683</b>	<b>\$1,370,715</b>	<b>\$1,370,715</b>	<b>\$1,370,715</b>	<b>\$47,032</b>	<b>3.55%</b>
ACCT. #	EXPENDITURES								
59600	Cafeteria Operation: Cafeteria Sales	\$1,334,647	\$1,323,683	\$1,323,683	\$1,370,715	\$1,370,715	\$1,370,715	\$47,032	3.55%
	<b>TOTAL EXPENDITURES</b>	<b>\$1,334,647</b>	<b>\$1,323,683</b>	<b>\$1,323,683</b>	<b>\$1,370,715</b>	<b>\$1,370,715</b>	<b>\$1,370,715</b>	<b>\$47,032</b>	<b>3.55%</b>

BOARD OF FINANCE BUDGET-SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										
SCHOOL CAFETERIA	1335740	1323683	.00	1323683	1370715	1370715	1370715	1370715	47032	4
TOTAL MISCELLANEOUS	1335740	1323683	.00	1323683	1370715	1370715	1370715	1370715	47032	4
TOTALS FOR BOARD OF EDUCATI	1335740	1323683	.00	1323683	1370715	1370715	1370715	1370715	47032	4

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
MISCELLANEOUS										
-----										
SCHOOL CAFETERIA										
14 9401 59600 CAFETERIA	1335740	1323683		1323683	1370715	1370715	1370715	1370715	47032	4
-----										
TOTAL MISCELLANEOUS	1335740	1323683	.00	1323683	1370715	1370715	1370715	1370715	47032	4
-----										
TOTALS FOR BOARD OF EDUCATI	1335740	1323683	.00	1323683	1370715	1370715	1370715	1370715	47032	4



**TOWN OF AVON  
USE OF SCHOOL FACILITIES  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2013/2014**

**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 18, 2012.

	2009/2010	2010/2011	2011/2012	Estimated 2012/2013	Projected 2013/2014
<b>Number of Rentals Per School Facility:</b>					
Avon High School	16	8	6	6	6
Avon Middle School	46	8	9	5	4
Thompson Brook School	32	24	20	2	4
Roaring Brook School	13	1	1	2	4
Pine Grove School	23	2	2	4	3
<b>Totals</b>	<b>130</b>	<b>43</b>	<b>38</b>	<b>19</b>	<b>21</b>

<b>Hours of Usage Per School Facility:</b>					
Avon High School	80	80	82	109	176
Avon Middle School	299	300	203	163	216
Thompson Brook School	237	154	148	241.5	253
Roaring Brook School	116	54	54	93.5	56
Pine Grove School	230	828	828	836	76
<b>Totals</b>	<b>962</b>	<b>1,416</b>	<b>1,315</b>	<b>1,443</b>	<b>777</b>

		2011/12 ACTUAL	2012/13 BUDGETED	2012/13 ESTIMATED	2013/14 REQUESTED TOWN MANAGER	2013/14 RECOMMENDED TOWN COUNCIL	2013/14 ADOPTED	2013/14 DOLLAR INCREASE/ (DECREASE)	2013/14 PERCENT INCREASE/ DECREASE
ACCT.#	REVENUES								
	Other Local Revenues:								
43310	Relamp GRANT	\$23,854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	0.00%
43619	Rents & Reimbursements	63,297	54,000	47,000	54,000	54,000	54,000	0	0.00%
	<b>TOTAL REVENUES</b>	<b>87,151</b>	<b>\$54,000</b>	<b>\$47,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$0</b>	<b>0.00%</b>
ACCT.#	EXPENDITURES								
	Education:								
52185	Personnel	26,754	54,000	47,000	54,000	\$54,000	\$54,000	\$0	0.00%
58000	Interfund Transfer – Out	20,000	0	0	0	0	0	0	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$46,754</b>	<b>\$54,000</b>	<b>\$47,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$0</b>	<b>0.00%</b>

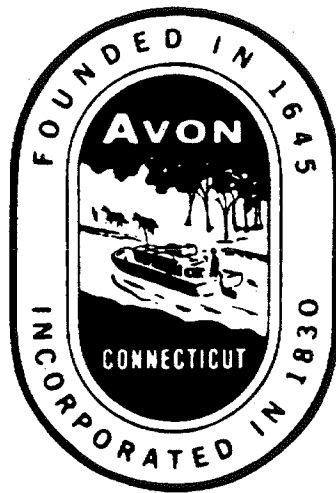


BOARD OF FINANCE BUDGET SUMMARY  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
USE OF SCHOOL FACILITIES	26754	54000	.00	54000	54000	54000	54000	54000	0	0
TOTAL SERVICES & SUPPLIES	26754	54000	.00	54000	54000	54000	54000	54000	0	0
TOTALS FOR BOARD OF EDUCATI	26754	54000	.00	54000	54000	54000	54000	54000	0	0

BOARD OF FINANCE BUDGET-DETAIL  
TOWN OF AVON  
BUDGET FOR 2014 AS OF 1 JULY 2013  
BOARD OF EDUCATION

ACCOUNT NUMBER	SPENT FY 2012	APPROP FY 2013	SPENT YEAR TO DATE	ESTIMATED FY 2013	DEPT REQ FY 2014	MANAGER APPROV	COUNCIL APPROV	FINANCE APPROV	INC/ DEC	%
SERVICES & SUPPLIES										
-----										
USE OF SCHOOL FACILITIES										
15 9401 52185 GENERAL SERVICE	26754	54000		54000	54000	54000	54000	54000		
-----										
TOTAL SERVICES & SUPPLIES	26754	54000	.00	54000	54000	54000	54000	54000	0	0
-----										
TOTALS FOR BOARD OF EDUCATI	26754	54000	.00	54000	54000	54000	54000	54000	0	0



**TOWN OF AVON  
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND  
FISCAL YEAR 2013/2014**

**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, 2012**

	<u>Postemployment Healthcare Fund</u>
Revenues:	
Intergovernmental – ERRP	\$ 206,875
Refunds & Reimbursements	29,319
Investment Income (loss)	<u>60,405</u>
Total Revenues	296,599
Expenditures:	
General Government	<u>256,500</u>
Total Expenditures	256,500
Excess (Deficiency) of Revenues Over Expenditures	<u>40,099</u>
Net Changes in Fund Balance	
Fund Balance at Beginning of Year	1,083,384
Fund Balance at End of Year	\$1,123,483