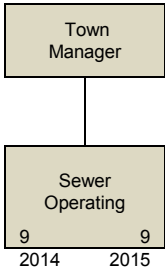
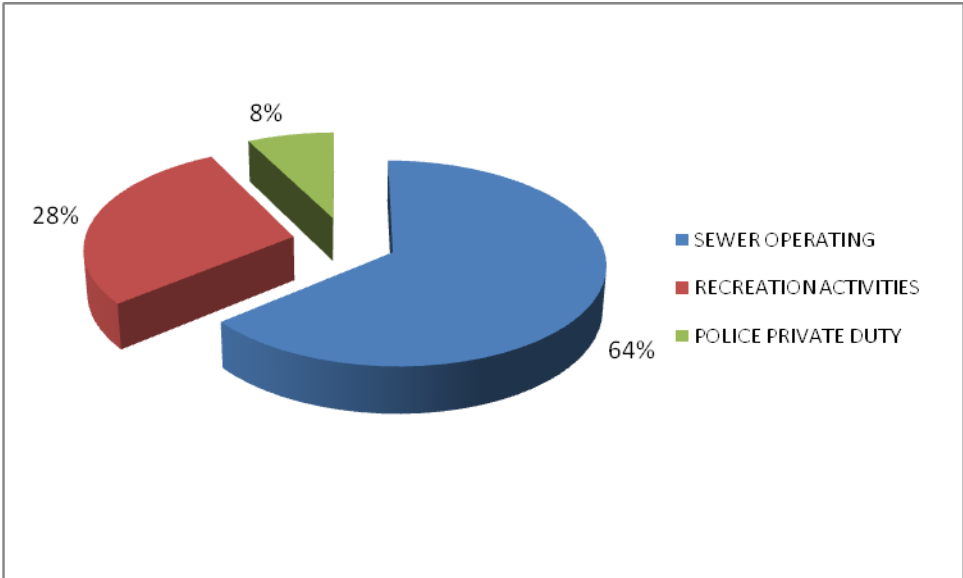


SPECIAL REVENUE



NOTE: Number in box represents full-time staffing

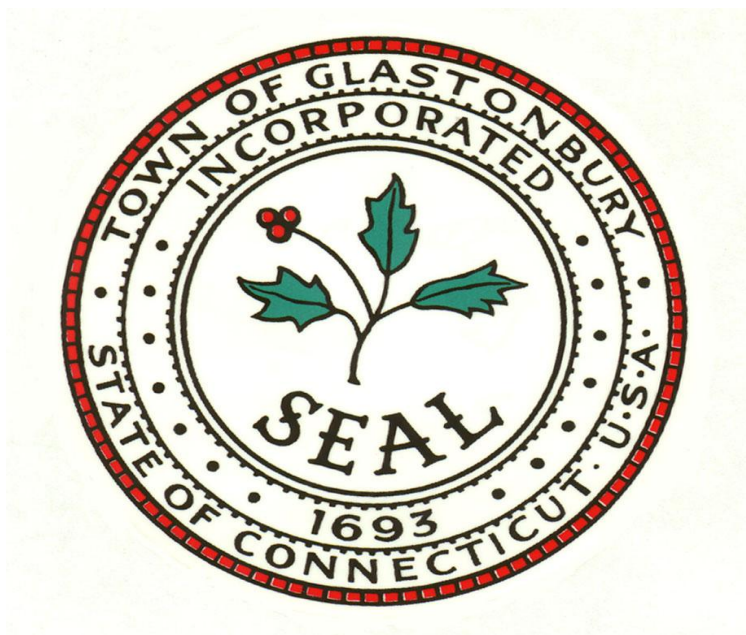


	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ADOPTED	FY2015 ADOPTED	PERCENT CHANGE
EXPENDITURES					
Personal Services	1,291,999	1,329,755	1,357,960	1,373,765	1.16%
Supplies	82,947	57,453	59,300	69,410	17.05%
Services & Charges	1,575,227	1,495,418	1,859,688	1,916,997	3.08%
Debt Service	1,148,679	1,148,679	1,150,000	1,150,000	0.00%
Transfer to General Fund	100,000	175,000	0	0	0.00%
Capital Outlay	0	32,345	20,155	67,200	233.42%
TOTAL EXPENDITURES	4,198,852	4,238,650	4,447,103	4,577,372	2.93%

SPECIAL REVENUE FUNDS

REVENUES/APPROPRIATIONS/EXPENDITURES

	NON-MAJOR FUNDS									TOTAL NON MAJOR		
	SEWER OPERATING FUND			RECREATION ACTIVITIES FUND			POLICE PRIVATE DUTY			BUDGETED GOVERNMENTAL FUNDS		
	FY2013 ACTUAL	FY2014 ESTIMATED	FY2015 ADOPTED	FY2013 ACTUAL	FY2014 ESTIMATED	FY2015 ADOPTED	FY2013 ACTUAL	FY2014 ESTIMATED	FY2015 ADOPTED	FY2013 ACTUAL	FY2014 ESTIMATED	FY2015 ADOPTED
REVENUES/FINANCIAL SOURCES												
Intergovernmental	58,033									58,033	-	-
Charges for Services	2,439,432	2,564,900	2644701	1,123,560	1,100,000	1,261,974	290,135	455,000	300,000	3,853,127	4,119,900	4,206,675
Other	10,177	36,000	25,000							10,177	36,000	25,000
Transfers In	253,639	280,000	260,000							253,639	280,000	260,000
Use of Fund Balance										-	-	-
TOTAL REVENUES/TRANSFERS	2,761,281	2,880,900	2,929,701	1,123,560	1,100,000	1,261,974	290,135	455,000	300,000	4,174,976	4,435,900	4,491,675
APPROPRIATIONS/EXPENDITURES/FI NANCIAL USES												
General Government										-	-	-
Community Development										-	-	-
Administrative Services										-	-	-
Public Safety							295,698	425,000	345,300	295,698	425,000	345,300
Physical Services										-	-	-
Sanitation	1,597,033	1,650,000	1,774,701							1,597,033	1,650,000	1,774,701
Human Services										-	-	-
Leisure & Culture				1,022,242	1,000,000	1,302,371				1,022,242	1,000,000	1,302,371
Contingency										-	-	-
Total Town	1,597,033	1,650,000	1,774,701	1,022,242	1,000,000	1,302,371	295,698	425,000	345,300	2,914,973	3,075,000	3,422,372
Debt Service & Transfers	1,148,679	1,152,200	1155000	175,000						1,323,679	1,152,200	1,155,000
Education										-	-	-
TOTAL EXPENDITURES	2,745,712	2,802,200	2,929,701	1,197,242	1,000,000	1,302,371	295,698	425,000	345,300	4,238,652	4,227,200	4,577,372
Net Increase/decrease in Fund Balance or use of Fund Balance	15,569	78,700	-	(73,682)	100,000	(40,397)	(5,563)	30,000	(45,300)	(63,676)	208,700	(85,697)
Budgetary Fund Balance at Beginning of Fiscal Year	1,259,398	1,274,967	1,353,667	650,565	576,883	676,883	270,935	265,372	295,372	2,180,898	2,117,222	2,325,922
Budgetary Fund Balance at the End of Fiscal Year	1,274,967	1,353,667	1,353,667	576,883	676,883	636,486	265,372	295,372	250,072	2,117,222	2,325,922	2,240,225
Non Spendable				13,978						13,978	-	-
Committed	1,274,967	1,353,667	1,353,667		636,486	596,089		250,072	250,072	1,274,967	2,240,225	2,199,828
Assigned				562,905	40,397	40,397	265,372	45,300		828,277	85,697	40,397
Unassigned										-	-	-
	1,274,967	1,353,667	1,353,667	576,883	676,883	636,486	265,372	295,372	250,072	2,117,222	2,325,922	2,240,225



Sewer Operating Fund

Activities, Functions and Responsibilities

The Water Pollution Control Division is responsible for all aspects of the Town’s municipal sanitary sewage system to insure the protection of public health and compliance with Federal and State discharge permit requirements.

The principal programs, services, and activities within this division are:

- Provide effective treatment of wastewater flows at the Water Pollution Control Facility (WPCF)
- Operation and maintenance of the WPCF and eight (8) remote pumping stations to insure 24/7 operation.
- Provide processing and treatment of septage waste generated by septic tank pumping within Town.
- Administer wastewater user fees and billing system including setting of rates.
- Coordination and processing of sewer user bills with the Revenue Collection office.
- Provide monitoring and enforcement of regulated discharges for industrial/commercial users.
- Provide staff support to the Water Pollution Control Authority (WPCA).

Successes & Accomplishments 2013	Goals & Priorities 2014/2015
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| <ul style="list-style-type: none"> • Received State Power of Change award for energy optimization at Treatment Plant. • Completed construction of Nutmeg Pump Station replacement. • Commenced master sewer plan update with consultant. • Maintained no increase in sewer use rate. • Continued evaluation of computerized maintenance system to be purchased by June 30, 2014. • Continued evaluation of operational functions as reflected in overall increased nitrogen removal and sludge disposal. --Nitrogen removal, 2012 average monthly permit limit is 103 pounds, achieved 77 pounds. --Sludge disposed, reduced by 665,000 gallons saving \$54,000 over the last two fiscal years. • Responded to increased customer service calls related to extraordinary non-member Town surcharges on MDC water bills. | <ul style="list-style-type: none"> • Complete update of master sewer plan. • Evaluate and implement protocols to reduce overall overtime costs and enhance improved utilization of staff. |
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SPECIAL REVENUE FUND

Sewer Operating Fund

**Personnel and
Expenditure Summary**

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ADOPTED	FY2015 ADOPTED	PERCENT CHANGE
PERSONNEL					
Full Time	9	9	9	9	
Part Time	0	0	0	0	
FTE	9	9	9	9	
EXPENDITURES					
Personal Services	618,393	644,065	653,120	644,434	-1.33%
Supplies	82,947	57,453	59,300	69,410	17.05%
Services & Charges	926,705	863,169	998,323	998,657	0.03%
Debt Service	1,148,679	1,148,679	1,150,000	1,150,000	0.00%
Capital Outlay	-	32,345	20,155	67,200	233.42%
TOTAL EXPENDITURES	2,776,724	2,745,711	2,880,898	2,929,701	1.69%
REVENUES-Non Tax	2,929,335	2,761,281	2,880,898	2,929,701	1.69%
Required from Taxes	(152,611)	(15,570)	0	0	100.00%

Non tax revenue is generated from user fees and transfers from other funds. User fees are set by the Water Pollution Control Authority following an annual review of operating and capital costs. This process assures that all costs are funded by the users of the system.

Assessment/Sinking Fund reserves provide resources for some capital outlay items and interest revenue generated in the Sewer Sinking Fund is used to offset Debt Service costs related to the plant upgrade. Additionally, a \$175,000 transfer from the General Fund offsets Debt Service costs.

PERFORMANCE MEASURES	GOAL	FY2013 (ACTUAL)	FY2014 (EST)	FY2015 (EST)
Total Sewer Use Rate per ccf*	\$2.85	\$2.85	\$2.85	\$2.95
• Operations		\$1.64	\$1.64	\$1.74
• Debt Service - Clean Water Fund Repayment		\$1.21	\$1.21	\$1.21
Treatment Plant Sludge Solids Concentration	6.00%	6.49%	6.00%	6.00%
Achieve/maintain "0" cost for Nitrogen Credits	\$0	\$0	\$0	\$0
Number of Workplace Incidents	0	1	0	0
Number of Lost Days	0	0	0	0
ACTIVITY INDICATORS				
Treatment Plant Gallons of Sludge Disposed		2,312,000	2,300,000	2,300,000
Cost Paid to State for Purchase of Nitrogen Credits		\$0	\$0	\$0
State payment to Town for Nitrogen Credits		\$9,528	\$10,000	\$10,000
Treatment Plant Average Daily Flow in Million Gals		2.20	2.20	2.25
Estimated ccf usage		950,000	950,000	950,000

*Goal is to continue to maintain rate within lowest 1/4 percentile among Towns with comparable sewer systems.

Recreation Activities Fund

Activities, Functions and Responsibilities

The Parks & Recreation Division is responsible for the organization and administration of all Town-sponsored recreation activities and facilities. Many of its programs are supported by registration and user fees that completely offset program expenses. The Recreation Activities Fund is the mechanism used to fund these activities.

The principal programs, services and activities offered by this division include:

- Fitness Classes
- Youth Basketball
- Golf Camps & Clinics
- Gymnastics Lessons & Team
- Music & Arts Camp
- Playgrounds
- Adult Sports Leagues
- Swim Lessons
- Swim Team
- Tennis Lessons & Team

Successes & Accomplishments 2013	Goals & Priorities 2014/2015
<ul style="list-style-type: none"> • Added a jump roping program for elementary school aged children as an alternate fitness program. • Expanded capacity from 30 to 40 for the extended day program for teens at the Music & Arts Camp. • Expanded Scienstational Workshops to include Play-Well After School Programs. • Added additional youth basketball practice time by using the gym at the new Magnet School. • Consolidated summer camp programs, playgrounds and mini-camp, to reflect declining school-aged population and to increase operational efficiency. • Updated the fee schedule to maintain self-supporting status of programs included in the Recreation Activities Fund. 	<ul style="list-style-type: none"> • Expand the capacity of Camp Discovery from 40 to 50 to accommodate demand. • Add an additional morning Pilates class and a summer Scienstational Workshop to accommodate interest. • Offer gardening and dog obedience classes as new programs. • Continue to adjust anticipated program enrollment in several youth programs to reflect the decline in the school aged population. • Update the fee schedule to maintain the self-supporting status of the Recreation Activities Fund.

SPECIAL REVENUE FUND

Recreation Activities Fund

Expenditure Summary

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ADOPTED	FY2015 ADOPTED	PERCENT CHANGE
EXPENDITURES					
Personal Services	475,294	521,002	504,840	529,331	4.85%
Supplies	0	0	0	0	0.00%
Services & Charges	523,690	501,240	726,065	773,040	6.47%
Tansfers to General Fund	100,000	175,000	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,098,984	1,197,242	1,230,905	1,302,371	5.81%
REVENUES-Non Tax **	1,097,727	1,123,560	1,230,905	1,302,371	5.81%

*This fund was initiated July 1, 2008 to account for revenues and expenditures for self-supporting recreation program and activities.

**Program registration and user fees are designed to offset expenditures.

SPECIAL REVENUE FUND

Police Private Duty

Activities, Functions and Responsibilities

The Police Department provides services on a reimbursable contractual basis to road repair contractors, utilities and groups and individuals sponsoring events in the community.

Police officers are deployed to specific locations for pre-established time frames to provide traffic control and security while repair work or special events are taking place on public roads or other venues. Where department vehicles are needed to support the work being performed by the officers, the contracting party is billed on a per hour basis for the use of those vehicles. Apart from the safety provided for the specific event or repair activities, the program provides added police visibility in the community and additional officers working who could be quickly redeployed should emergency conditions arise.

Successes & Accomplishments 2013	Goals & Priorities 2014/2015
<ul style="list-style-type: none"> Continued self sustaining revolving account for contracted police private duty activities 	<ul style="list-style-type: none"> Maintain smooth operation and high collection rate for contracted police services.

Expenditure Summary

	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ADOPTED	FY2015 ADOPTED	PERCENT CHANGE
EXPENDITURES					
Personal Services	198,312	164,688	200,000	200,000	0.00%
Supplies	0	0	0	0	0.00%
Services & Charges	124,832	131,009	135,300	145,300	7.39%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	323,144	295,697	335,300	345,300	2.98%
REVENUES-Non Tax *	311,940	290,135	300,000	300,000	0.00%

*User fees are designed to offset expenditures. Balance of funding anticipated through use of accumulated Fund Balance Reserves.