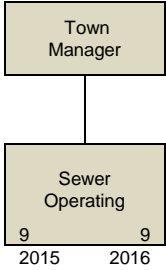
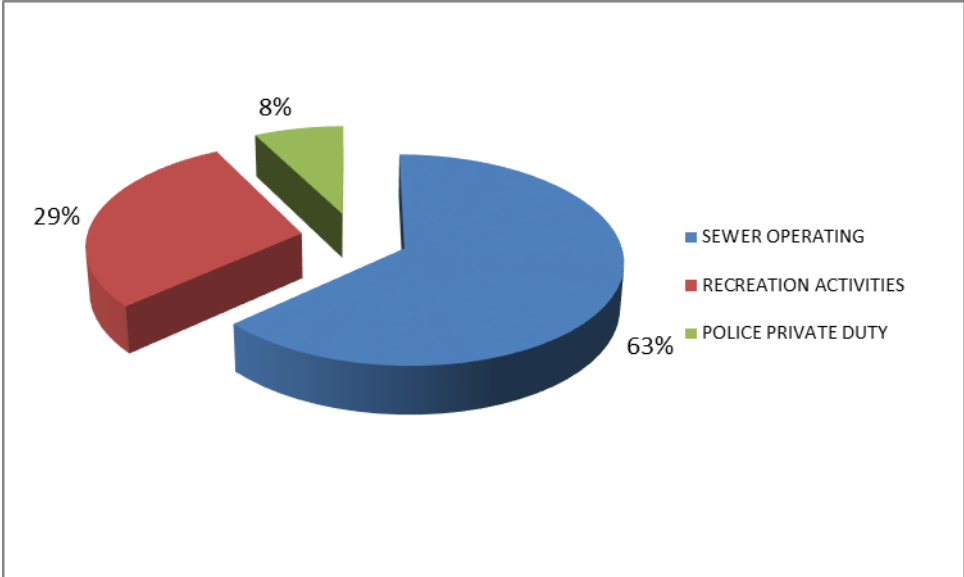


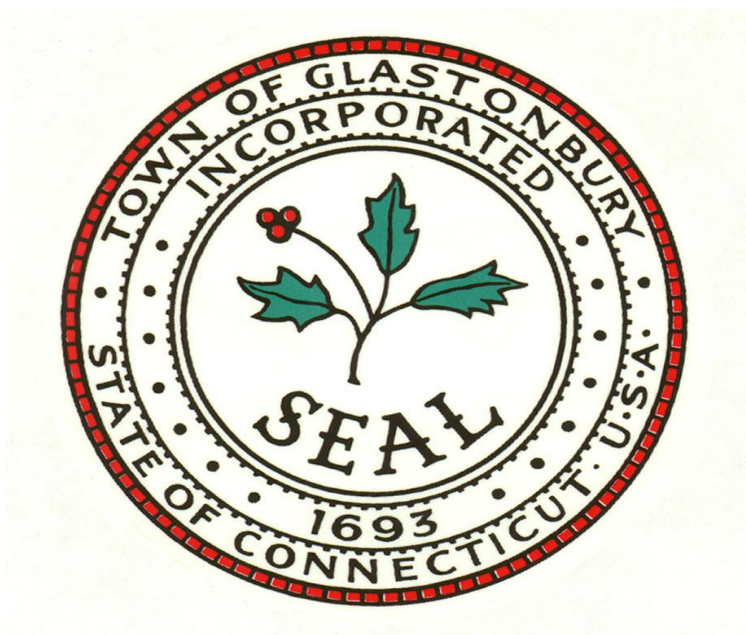
SPECIAL REVENUE



NOTE: Number in box represents full-time staffing



	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ADOPTED	FY2016 ADOPTED	PERCENT CHANGE
EXPENDITURES					
Personal Services	1,329,755	1,495,094	1,373,765	1,440,711	4.87%
Supplies	57,453	75,905	69,410	71,160	2.52%
Services & Charges	1,495,418	1,583,373	1,916,997	1,930,644	0.71%
Debt Service	1,148,679	1,148,679	1,150,000	1,150,000	0.00%
Transfer to General Fund	175,000	0	0	0	0.00%
Capital Outlay	32,345	4,732	67,200	82,100	22.17%
TOTAL EXPENDITURES	4,238,650	4,307,783	4,577,372	4,674,615	2.12%



SPECIAL REVENUE FUNDS

REVENUES/APPROPRIATIONS/EXPENDITURES

	NON-MAJOR FUNDS									TOTAL NON MAJOR		
	SEWER OPERATING FUND			RECREATION ACTIVITIES FUND			POLICE PRIVATE DUTY			BUDGETED GOVERNMENTAL FUNDS		
	FY2014 ACTUAL	FY2015 ESTIMATED	FY2016 ADOPTED	FY2014 ACTUAL	FY2015 ESTIMATED	FY2016 ADOPTED	FY2014 ACTUAL	FY2015 ESTIMATED	FY2016 ADOPTED	FY2014 ACTUAL	FY2015 ESTIMATED	FY2016 ADOPTED
REVENUES/FINANCIAL SOURCES												
Intergovernmental	9,509	20,067								9,509	20,067	-
Charges for Services	2,691,367	2,800,000	2,590,170	1,114,805	1,228,121	1,326,975	603,665	350,000	300,000	4,409,837	4,378,121	4,217,145
Other	14,549	15,000	25,000							14,549	15,000	25,000
Transfers In	492,238	300,000	345,000							492,238	300,000	345,000
Use of Fund Balance						32,170			55,300	-	-	87,470
TOTAL REVENUES/TRANSFERS	3,207,663	3,135,067	2,960,170	1,114,805	1,228,121	1,359,145	603,665	350,000	355,300	4,926,133	4,713,188	4,674,615
APPROPRIATIONS												
EXPENDITURES/FINANCIAL USES												
General Government										-	-	-
Community Development										-	-	-
Administrative Services										-	-	-
Public Safety							484,310	385,000	355,300	484,310	385,000	355,300
Physical Services										-	-	-
Sanitation	1,652,701	1,680,000	1,810,170							1,652,701	1,680,000	1,810,170
Human Services										-	-	-
Leisure & Culture				1,022,088	1,060,000	1,359,145				1,022,088	1,060,000	1,359,145
Contingency										-	-	-
Total Town	1,652,701	1,680,000	1,810,170	1,022,088	1,060,000	1,359,145	484,310	385,000	355,300	3,159,099	3,125,000	3,524,615
Debt Service & Transfers	1,148,679	1,148,680	1,150,000							1,148,679	1,148,680	1,150,000
Education										-	-	-
TOTAL EXPENDITURES	2,801,380	2,828,680	2,960,170	1,022,088	1,060,000	1,359,145	484,310	385,000	355,300	4,307,778	4,273,680	4,674,615
Net Increase/decrease in Fund Balance or use of Fund Balance	406,283	306,387	-	92,717	168,121	-	119,355	(35,000)	-	618,355	439,508	-
Budgetary Fund Balance at Beginning of Fiscal Year	1,274,967	1,681,250	1,987,637	576,883	669,600	837,721	265,372	384,727	349,727	2,117,222	2,735,577	3,175,085
Budgetary Fund Balance at the End of Fiscal Year	1,681,250	1,987,637	1,987,637	669,600	837,721	837,721	384,727	349,727	349,727	2,735,577	3,175,085	3,175,085
Non Spendable	-	-	-	18,204	-	-	-	-	-	18,204	-	-
Committed	1,681,250	1,987,637	1,987,637	651,396	837,721	805,551	384,727	349,727	294,427	2,717,373	3,175,085	3,087,615
Assigned	-	-	-	-	-	32,170	-	-	55,300	-	-	87,470
Unassigned	1,681,250	1,987,637	1,987,637	669,600	837,721	837,721	384,727	349,727	349,727	2,735,577	3,175,085	3,175,085

EXPLANATIONS OF CHANGES IN FUND BALANCE GREATER THAN TEN PERCENT (10%)

SEWER OPERATING FUND

Estimated increase of 18% in fund balance due to better than anticipated investment income earned in the Sewer Assessment Fund. These funds are transferred to the Sewer Operating Fund to offset annual debt service payments

RECREATION ACTIVITIES FUND

Estimated increase of 25% in this fund's balance is due to increased enrollment in Recreation Activity programs.

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 2014	Goals & Priorities 2015/2016
<ul style="list-style-type: none"> • Achieved second consecutive year with no increase in sewer use rate. • Continued effective operational functions as reflected in overall increased nitrogen removal and sludge disposal operation. <ul style="list-style-type: none"> --Nitrogen removal, 2013 average monthly permit limit is 101 pounds, achieved 55 pounds. --Sludge disposed, reduced by 793,500 gallons saving approximately \$67,000 over the last three fiscal years. • Commenced work with consultant on update of Master Sewer Plan with expected completion in 2015. This plan will consolidate several other plans into a single “document” to assess the sanitary sewer system infrastructure needs over the next 20 year planning period. 	<ul style="list-style-type: none"> • Continue to monitor and implement protocols as applicable to reduce overtime costs and improve use of staffing. • Implementation of Computerized Maintenance Management System for efficient preventative and repair maintenance scheduling and tracking. • Review and implementation of Energy Conservation Measures as a result of energy audit at the treatment plant. Audit program and potential retrofitting sponsored by power company energy conservation program. • Utilization of master service plan for future needs and budget planning

SPECIAL REVENUE FUND

Sewer Operating Fund

**Personnel and
Expenditure Summary**

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ADOPTED	FY2016 ADOPTED	PERCENT CHANGE
PERSONNEL					
Full Time	9	9	9	9	
Part Time	0	0	0	0	
FTE	9	9	9	9	
EXPENDITURES					
Personal Services	644,065	640,204	644,434	660,595	2.51%
Supplies	57,453	75,905	69,410	71,160	2.52%
Services & Charges	863,169	931,860	998,657	1,004,815	0.62%
Debt Service	1,148,679	1,148,679	1,150,000	1,150,000	0.00%
Capital Outlay	32,345	4,732	67,200	73,600	9.52%
TOTAL EXPENDITURES	2,745,711	2,801,380	2,929,701	2,960,170	1.04%
REVENUES-Non Tax	2,761,281	3,084,451	2,929,701	2,960,170	1.04%
Required from Taxes	(15,570)	(283,071)	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	FY2014 (ACTUAL)	FY2015 (EST)	FY2016 (EST)
Total Sewer Use Rate per ccf*	\$2.85	\$2.85	\$2.85	\$2.85
• Operations		\$1.88	\$1.91	\$1.91
• Debt Service - Clean Water Fund Repayment		\$0.97	\$0.94	\$0.94
Treatment Plant Sludge Solids Concentration	6.00%	6.47%	6.00%	6.00%
Achieve/maintain "0" cost for Nitrogen Credits	\$0	\$0	\$0	\$0
Number of Workplace Incidents	0	3	0	0
Number of Lost Days	0	0	0	0
ACTIVITY INDICATORS				
Treatment Plant Gallons of Sludge Disposed		2,184,000	2,300,000	2,500,000
State payment to Town for Nitrogen Credits		\$20,067	\$10,000	\$10,000
Treatment Plant Average Daily Flow in Million Gals		2.15	2.25	2.20
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 2014	Goals & Priorities 2015/2016
<ul style="list-style-type: none">• Expanded the capacity of Camp Discovery from 40 to 50 to accommodate demand.• Added an additional morning Pilates class and a summer Sciensational Workshop to accommodate interest.• Offered gardening and dog obedience classes as new programs.• Continued to adjust anticipated program enrollment in several youth programs to reflect the decline in the school aged population.• Updated the fee schedule to maintain the self-supporting status of the Recreation Activities Fund.	<ul style="list-style-type: none">• Expand Camp Discovery from 50 to 80 to accommodate anticipated demand.• Change Summer Playground Program start time from 9:00 a.m. to 8:30 a.m. in response to customer feedback.• Add a 4th session of evening children’s swim lessons at the high school during the summer.• Update the fee schedule to maintain the self-supporting status of the Recreation Activities Fund.

SPECIAL REVENUE FUND

Recreation Activities Fund

Expenditure Summary

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ADOPTED	FY2016 ADOPTED	PERCENT CHANGE
EXPENDITURES					
Personal Services	521,002	515,906	529,331	580,116	9.59%
Supplies	0	0	0	0	0.00%
Services & Charges	501,240	506,184	773,040	770,529	-0.32%
Transfers to General Fund	175,000	0	0	0	0.00%
Capital Outlay	0	0	0	8,500	100.00%
TOTAL EXPENDITURES	1,197,242	1,022,090	1,302,371	1,359,145	4.36%
REVENUES-Non Tax *	1,123,560	1,114,805	1,302,371	1,359,145	4.36%

*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 2014	Goals & Priorities 2015/2016
<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

	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ADOPTED	FY2016 ADOPTED	PERCENT CHANGE
EXPENDITURES					
Personal Services	164,688	338,984	200,000	200,000	-41.00%
Supplies	0	0	0	0	0.00%
Services & Charges	131,010	145,328	145,300	155,300	-0.02%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	295,698	484,312	345,300	355,300	2.90%
REVENUES-Non Tax *	290,135	603,666	300,000	300,000	-50.30%

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