

**TOWN OF AVON
CAPITAL PROJECTS FUNDS
FISCAL YEAR 2013/2014**

PROGRAM DESCRIPTION

Capital Projects Funds are used to account for the purchase or construction of major capital assets over \$20,000 in cost with an expected life of at least five (5) years. In general, appropriations made for Capital Projects do not lapse until the purpose for which the appropriation was made has been either accomplished or abandoned.

PROGRAM COMMENTARY

Capital Projects Funds approved for fiscal year 2013/2014 total \$2,413,297 as compared to \$1,772,783 in fiscal year 2012/2013. Funded Facilities projects this year include: road surface improvements; extension of sewer laterals; drainage improvements; underground tank removal; tennis court repairs; pool repainting; box culvert replacement; upgrades to district-wide school security; ADA compliance at AHS; seed money to replace the Roaring Brook School fire alarm system; and BOE district-wide energy efficiency improvements. Equipment to be replaced includes: additional seed money to replace a Fire Engine in the Avon Volunteer Fire Department; a 1993 Michigan Loader; the Dial-a-Ride van; a BOE plow truck; two athletic/co-curricular buses; and a BOE van. The remaining projects will be budgeted over a period of years, as outlined in Fund 03 CNREF, and may become significant non-routine capital expenditures. As these projects become fine-tuned in their later planning stages, any anticipated operating costs, anticipated savings, or revenues expended will be discussed in the budget document. The Town of Avon funds capital expenses from three different accounts, as follows:

- a. **Fund 02, Department 485.01 Capital Improvement Projects, Facilities** is used to account for facility related capital expenditures over \$20,000 in cost, with an expected life of at least five years, and capable of being completed within one budget year from final appropriation. This account includes major additions or improvements to Town facilities, such as roadways, sewers, buildings and parks; \$1,607,297 has been approved for fiscal year 2013/2014, as follows:

Account 485.01 Capital Improvement Projects, Facilities

TOWN:

Road Improvements	\$600,797	*	See Pg. R.284
Lateral Extension Program	200,000	**	See Pg. R.294
Drainage Improvements – Deepwood Drive/New Rd.	100,000		See Pg. R.297
Underground Fuel Storage Tank Replacement	90,000		See Pg. R.285
Drainage Improvements – Cider Brook Road	75,000		See Pg. R.296
Court Repair/Re-Surfacing – Sycamore Hills	40,000		See Pg. R.301
Install Box Culvert – Tillotson Road	25,000		See Pg. R.296
Pool Painting – Sycamore Hills	<u>20,000</u>		See Pg. R.301
TOTAL TOWN:	\$1,150,797		

BOARD OF EDUCATION:

BOE District-wide Security Upgrades	\$ 240,000	See Pg. R.309
Avon High School ADA Compliance	140,000	See Pg. R.309
Roaring Brook School Fire Alarm System	62,500	See Pg. R.310
BOE District-wide Energy Efficiency Improvements	<u>14,000</u>	See Pg. R.311
TOTAL BOE:	\$ 456,500	

TOTAL CIP FACILITIES:

\$1,607,297

- * The total of \$600,797 for Road Surface Improvements includes \$507,000 in the Capital Projects Fund, and an additional \$93,797 budgeted in Special Revenue Fund #11 (LOCIP).
- ** Paid from Fund 05 – Sewer Operation and Maintenance Fund, does not affect tax rate.

CAPITAL PROJECTS FUNDS continued

- b. **Fund 02, Department Account 485.03 Capital Improvement Projects, Equipment** is used to account for equipment related capital expenditures over \$20,000 in cost, with an expected life of at least five (5) years, and capable of being purchased within one budget year from appropriation. This account includes major additions to, or replacement of, Town equipment, such as large technology purchases, vehicles of all kinds, and construction equipment; \$506,000 has been approved for fiscal year 2013/2014, as follows:

Account 485.03, CIP, Equipment

TOWN:

Fire Engine (Replacement)	\$200,000	See Pg. R.281
Highway Division Equipment (Replacement)	\$185,000	See Pg. R.288
6-12 Passenger Van (Dial-A-Ride)	<u>\$ 15,000</u>	See Pg. R.300
TOTAL TOWN:	\$400,000	

BOARD OF EDUCATION:

2000 Truck (Replacement)	\$ 45,000	See Pg. R.306
Two Athletic/Co-Curricular Buses	\$ 36,000	See Pg. R.306
1993 Van (Replacement)	<u>\$ 25,000</u>	See Pg. R.305
TOTAL BOE:	\$106,000	

TOTAL CIP EQUIPMENT: \$506,000

- c. **Fund 03, Department Account 493, Capital and Nonrecurring Expenditures Fund (CNREF):** In accordance with Chapter 108 of the General Statutes, the Board of Finance may levy annually a tax not to exceed two (2) mills for the purpose of paying the cost of capital improvements. The capital improvements authorized by Town policy are limited to those in excess of \$20,000 with an expected useful life of five (5) years or more; \$300,000 has been approved for fiscal year 2013/2014, as follows:

Account 493, Capital and Nonrecurring Expenditures

TOWN:

Old Farms Bridge (Replacement)	\$100,000	See Pg. R.298
2013 Revaluation	\$100,000	See Pg. R.280
Reconstruction of Old Farms/Thompson Road	\$ 50,000	See Pg. R.299
Old Wheeler Lane Bridge (Replacement)	<u>\$ 50,000</u>	See Pg. R.297
TOTAL TOWN:	\$300,000	

BOARD OF EDUCATION:

TOTAL BOE: \$ 0

TOTAL CAPITAL & NONRECURRING EXPENDITURES: \$300,000

Note: Detailed information on the proposed projects is included in the Capital Improvement Program (Tab R).



485.01 CAPITAL PROJECTS FUND, FACILITIES

PROGRAM DESCRIPTION

This activity shows the General Fund and Special Revenue costs for those Capital Improvement Projects that are included in the first year of the five-year Capital Improvement Program for improvements to town facilities.

PROGRAM COMMENTARY

This account includes major additions or improvements to Town facilities, such as roadways, sewers, buildings, and parks. A total of \$1,607,297 has been recommended for fiscal year 2013/2014, including: \$775,797 for road resurfacing and drainage improvements; \$90,000 toward the replacement of underground fuel storage tanks (year 3 of 5) at the Public Works garage; \$60,000 for court repair/resurfacing and pool painting at Sycamore Hills; \$25,000 toward replacement of a box culvert on Tillotson Road (year 2 funding); \$240,000 for BOE district-wide security upgrades; \$140,000 for Avon High School ADA compliance; \$62,500 toward Roaring Brook School fire alarm system replacement (year 1 of 2); and \$14,000 for BOE district-wide energy efficiency improvements. Also included, but to be paid out of the Fund 05 Sewer Operation and Maintenance Fund, is \$200,000 (cost is recovered through assessments) to extend sewer laterals in conjunction with road improvements, anticipated to be Kingsbridge and Copplestone. Of note, the budgeted amount for Road Surface Improvements is less than what is recommended in the Town's Pavement Management Program, and delay of the road improvement projects may accelerate surface deterioration that may make future repairs more costly, but due to budget constraints, the annual appropriation in recent years has not been able to keep up with the Plan.

TOWN:

Road Improvements	\$ 600,797	
Lateral Extension Program	200,000	*
Drainage Improvements – Deepwood Drive/New Road	100,000	
Underground Fuel Storage Tank Replacement	90,000	
Drainage Improvements – Cider Brook Road	75,000	
Court Repair/Re-Surfacing – Sycamore Hills	40,000	
Install Box Culvert – Tillotson Road	25,000	
Pool Painting – Sycamore Hills	<u>20,000</u>	
TOTAL TOWN:	\$1,150,797	

BOARD OF EDUCATION:

BOE District-wide Security Upgrades	\$ 240,000
Avon High School ADA Compliance	140,000
Roaring Brook School Fire Alarm System	62,500
BOE District-wide Energy Efficiency Improvements	<u>14,000</u>
TOTAL BOE:	\$ 456,500

TOTAL CIP FACILITIES: **\$1,607,297**

* Paid from Fund 05 – Sewer Operation and Maintenance Fund, does not affect tax rate.

Note: Detailed information on these projects is included in the Capital Improvement Program (Tab R).

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
TOWN CIP-FACIL/ROAD OV

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										
-----	3580672	209000	446010.19	209000	1010000	507000	507000	507000	298000	143
TOTAL CAPITAL OUTLAY	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTALS FOR TOWN CIP-FACIL/R	3580672	209000	446010.19	209000	1010000	507000	507000	507000	298000	143

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
TOWN CIP-FACIL/ROAD OV

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 -----										
02 4831 53003 ROAD OVERLAY FOR ROAD MAINTENANCE, \$507,000 BUDGETED IN THIS ACCOUNT; \$93,797 IS BUDGETED IN ACCOUNT 11-8501-52189 (TOWN MANAGER REDUCED)	3580672	209000	446010.19	209000	1010000	507000	507000	507000	298000	143

TOTAL CAPITAL OUTLAY	3580672	209000	446010.19	209000	1010000	507000	507000	507000	298000	143

TOTALS FOR TOWN CIP-FACIL/R	3580672	209000	446010.19	209000	1010000	507000	507000	507000	298000	143

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

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										
112816	0	0	.00	0	100000	100000	90000	90000	90000	100
529618	0	0	.00	0	0	0	0	0	0	100
0	0	0	.00	0	0	0	0	0	0	100
193937	0	0	.00	0	0	0	0	0	0	100
0	10000	0	.00	10000	220000	25000	25000	25000	15000	150
509423	0	0	7582.00	0	0	0	0	0	0	100
0	0	0	.00	0	40000	40000	40000	40000	40000	100
0	0	0	.00	0	20000	20000	20000	20000	20000	100
0	0	0	.00	0	0	0	0	0	0	100
0	0	0	.00	0	0	0	0	0	0	100
0	30000	0	15379.89	0	0	0	0	0	-30000	-100
1874	0	0	.00	0	0	0	0	0	0	100
0	0	0	.00	0	0	0	0	0	0	100
0	275000	0	.00	275000	657000	200000	200000	200000	-75000	-27

TOTAL CAPITAL OUTLAY	1347668	315000	22961.89	285000	1037000	385000	375000	375000	60000	19

TOTALS FOR TOWN CIP-FACILIT	1347668	315000	22961.89	285000	1037000	385000	375000	375000	60000	19

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

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 -----										
02 4829 53004 UNDERGROUND STOR YEAR 2 OF 4 - DPW GARAGE (TOWN COUNCIL REDUCED)	70823				100000	100000	90000	90000	90000	
02 4829 53006 TOWN CLERK VAULT	41993									
02 4829 53016 BISHOP LANE CIST										
02 4829 53017 DEEPWOOD DRIVE S	529618									
02 4829 53023 DPW ROOF REPLACE										
02 4829 53024 SENIOR CENTER RO										
02 4829 53026 AERIAL MAPPING										
02 4829 53047 DPW-SALT SHED RE	193937									
02 4829 53056 INSTALL BOX CULV TILLOTSON ROAD (TOWN MANAGER REDUCED)		10000		10000	220000	25000	25000	25000	15000	150
02 4829 53070 POLICE COMMUNICA	484733									
02 4829 53071 SPERRY PARK PARK										
02 4829 53077 HAYNES RD SEWER	24690		7582.00							
02 4829 53304 TENNIS COURT REP COURT REPAIRS					40000	40000	40000	40000	40000	
02 4829 53329 SYCAMORE HILLS P POOL PAINTING					20000	20000	20000	20000	20000	
02 4829 53331 FIELD LIGHTING S										
02 4829 53332 DPW GARAGE FLOOR										
02 4829 53333 TRUCK WASHING ST										
02 4829 53334 REMOVAL OF (4)UN Year 2 of 5										
02 4829 53349 BUCKINGHAM RD AT										
02 4829 53358 TOWN HALL RENOVA		30000	15379.89						-30000	-100
02 4829 53359 POLICE/EMERG OPE										

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

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	%
02 4829 53361 SEWER PUMP STATI	1874									
02 4829 53365 MASTER SEWAGE FA										
02 4829 53381 AVFD CO#01 ROOF										
02 4829 53384 ARCH/DARLING DR										
02 4829 53385 VERVILLE ROAD SE										
02 4829 53392 LATERAL EXTENSIO (TOWN MANAGER REDUCED)		275000		275000	657000	200000	200000	200000	-75000	-27
TOTAL CAPITAL OUTLAY	1347668	315000	22961.89	285000	1037000	385000	375000	375000	60000	19
TOTALS FOR TOWN CIP-FACILIT	1347668	315000	22961.89	285000	1037000	385000	375000	375000	60000	19

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
TOWN CIP-FACIL/DRAINAG

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										
-----	0	0	.00	0	200000	100000	75000	75000	75000	100
	0	0	.00	0	126000	100000	100000	100000	100000	100

TOTAL CAPITAL OUTLAY	0	0	.00	0	326000	200000	175000	175000	175000	100

TOTALS FOR TOWN CIP-FACIL/D	0	0	.00	0	326000	200000	175000	175000	175000	-100

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
TOWN CIP-FACIL/DRAINAG

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										
02 4830 53002 DRAINAGE IMPROVE CIDER BROOK ROAD (TOWN MANAGER REDUCED) (TOWN COUNCIL REDUCED)					200000	100000	75000	75000	75000	
02 4830 53041 DRAINAGE IMPROVE DEEPWOOD DRIVE/NEW ROAD (TOWN MANAGER REDUCED)					126000	100000	100000	100000	100000	
TOTAL CAPITAL OUTLAY	0	0	.00	0	326000	200000	175000	175000	175000	100
TOTALS FOR TOWN CIP-FACIL/D	0	0	.00	0	326000	200000	175000	175000	175000	-100

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
BOE CIP-FACILITIES

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										

	0	0	.00	0	0	0	0	0	0	100
	0	154986	115000.00	0	0	0	0	0	-154986	-100
212102	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	14000	14000	14000	100
225377	0	0	4366.00	0	155000	140000	140000	140000	140000	100
	0	0	.00	0	240000	240000	240000	240000	240000	100
	0	0	39863.96	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	203700	62500	62500	62500	62500	100

TOTAL CAPITAL OUTLAY	437479	154986	159229.96	0	598700	442500	456500	456500	301514	195

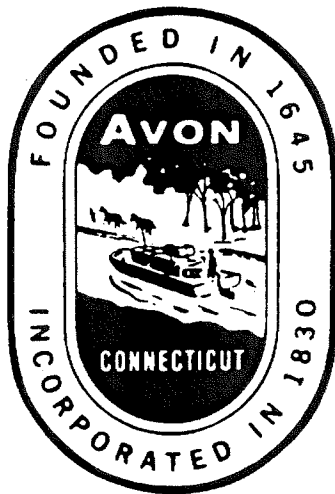
TOTALS FOR BOE CIP-FACILITI	437479	154986	159229.96	0	598700	442500	456500	456500	301514	195

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
BOE CIP-FACILITIES

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 -----										
02 4859 53021 BOILER REPLACEME										
02 4859 53022 BOILER REPLACEME										
02 4859 53052 AMS FLOOR COVERI		115000	115000.00						-115000	-100
02 4859 53055 RBS FLOOR COVERI		39986							-39986	-100
02 4859 53069 PGS PLAYGROUND R	212102									
02 4859 53080 BOE ENERGY EFFIC GYM LIGHTING \$7,000 WEATHER SEALING \$7,000							14000	14000	14000	
02 4859 53100 AHS BOILER REPLA										
02 4859 53102 RBS HVAC RTU REP	78885									
02 4859 53108 ADA CODE COMPLIA (TOWN MANAGER REDUCED)	46405				155000	140000	140000	140000	140000	
02 4859 53109 AMS TENNIS COURT	100087		4366.00							
02 4859 53114 BOE SECURITY UPG					240000	240000	240000	240000	240000	
02 4859 53325 RBS ROOF REPLACE										
02 4859 53328 PORT. CLSSRMS(RB			39863.96							
02 4859 53335 AHS TRACK RESURF										
02 4859 53340 TOWPATH ANNEX RO										
02 4859 53342 PINE GROVE ROOF										
02 4859 53362 REPLACEMENT OF G										
02 4859 53368 AMS ROOF REPAIR										
02 4859 53379 TELEPHONE SYSTEM										
02 4859 54405 FACILITY MAINTEN										

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
BOE CIP-FACILITIES

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	%
02 4859 57705 FIRE ALARM ROARING BROOK SCHOOL FIRE ALARM SYSTEM (YR 1 OF 2) (TOWN MANAGER REDUCED)					203700	62500	62500	62500	62500	
TOTAL CAPITAL OUTLAY	437479	154986	159229.96	0	598700	442500	456500	456500	301514	195
TOTALS FOR BOE CIP-FACILITI	437479	154986	159229.96	0	598700	442500	456500	456500	301514	195



485.03 CAPITAL PROJECTS FUND, EQUIPMENT

PROGRAM DESCRIPTION

This activity shows the General Fund cost for those pieces of Town Capital Equipment that cost more than \$20,000 and are therefore included in the first year of the five-year Capital Improvement Program.

PROGRAM COMMENTARY

This account includes major additions to, and replacement of, Town equipment, such as large technology purchases, vehicles of all kinds, and construction equipment; \$506,000 has been approved for fiscal year 2013/2014, which includes: additional seed money to replace an aging fire engine from the Avon Volunteer Fire Department's fleet (\$200,000); funding to replace a 1993 Michigan Loader (\$185,000) in the Department of Public Works, Highway Division; funding to replace the Dial-A-Ride van (\$15,000), the other 80% of which will be covered by a Federal DOT Grant; and funding to replace a 2000 F550 plow truck, two athletic/co-curricular buses and 1993 Astro Van at the BOE (\$106,000).

Account 485.03, CIP, Equipment

TOWN:

Equipment Replacement Fund:

Fire Engine (Replacement)	\$ 200,000
Highway Division Equipment (Replacement)	\$ 185,000
6-12 Passenger Van (Dial-A-Ride)	<u>\$ 15,000</u>
TOTAL TOWN:	\$ 400,000

BOARD OF EDUCATION:

2000 Truck (Replacement)	\$ 45,000
Two Athletic/Co-Curricular Buses	\$ 36,000
1993 Van (Replacement)	<u>\$ 25,000</u>
TOTAL BOE:	\$ 106,000

TOTAL CIP EQUIPMENT: **\$506,000**

Note: Detailed information on these projects is included in the Capital Improvement Program (Tab R).

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

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										
-----	0	200000	.00	200000	250000	200000	200000	200000	0	0
	0	0	.00	0	55000	15000	15000	15000	15000	100
	0	0	.00	0	0	0	0	0	0	100
	0	310000	247699.84	190000	185000	185000	185000	185000	-125000	-40
	0	0	.00	0	0	0	0	0	0	100

TOTAL CAPITAL OUTLAY	0	510000	247699.84	390000	490000	400000	400000	400000	-110000	-22

TOTALS FOR TOWN CIP-EQUIPME	0	510000	247699.84	390000	490000	400000	400000	400000	-110000	-22

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

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 -----										
02 4837 53008 FIRE DEPT COMMAN										
02 4837 53009 FIRE ENGINE REPL		200000		200000	250000	200000	200000	200000		
YEAR 3 OF FUNDING										
(TOWN MANAGER REDUCED)										
02 4837 53014 DIAL-A-RIDE VAN					55000	15000	15000	15000	15000	
20% LOCAL MATCH FOR										
FEDERAL GRANT										
(TOWN MANAGER REDUCED)										
02 4837 53311 VEHICLES										
02 4837 53338 HIGHWAY DIVISION		190000	146962.64	190000	185000	185000	185000	185000	-5000	-3
02 4837 53339 BUILDINGS & GROU		120000	100737.20						-120000	-100
02 4837 53369 GENERATOR										
TOTAL CAPITAL OUTLAY	0	510000	247699.84	390000	490000	400000	400000	400000	-110000	-22
TOTALS FOR TOWN CIP-EQUIPME	0	510000	247699.84	390000	490000	400000	400000	400000	-110000	-22

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
BOE CIP-EQUIPMENT

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										

	0	0	.00	0	25000	25000	25000	25000	25000	100
	0	0	.00	0	0	0	36000	36000	36000	100
	0	0	.00	0	70000	45000	45000	45000	45000	100

TOTAL CAPITAL OUTLAY	0	0	.00	0	95000	70000	106000	106000	106000	100

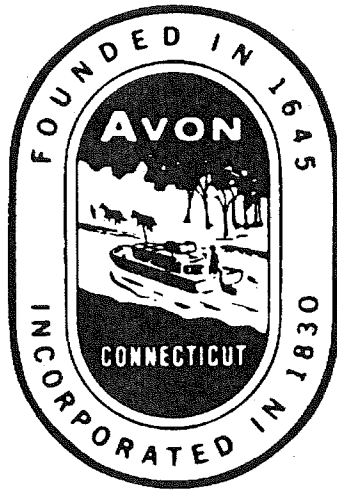
TOTALS FOR BOE CIP-EQUIPMEN	0	0	.00	0	95000	70000	106000	106000	106000	-100

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
BOE CIP-EQUIPMENT

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 -----										
02 4861 53064 PASSENGER VAN SC					25000	25000	25000	25000	25000	
02 4861 53079 2 BOE ATHLETIC/C							36000	36000	36000	
02 4861 53354 PICK-UP TRUCK 2000 FORD PICK-UP (TOWN MANAGER REDUCED)					70000	45000	45000	45000	45000	

TOTAL CAPITAL OUTLAY	0	0	.00	0	95000	70000	106000	106000	106000	100

TOTALS FOR BOE CIP-EQUIPMEN	0	0	.00	0	95000	70000	106000	106000	106000	-100



493.01 CAPITAL & NON-RECURRING EXPENDITURE FUND

PROGRAM DESCRIPTION

The Town Charter provides for the establishment and funding of a C.N.R.E.F. for the purpose of paying the cost of capital improvements over multi-year periods. In accordance with Chapter 108 of the General Statutes, the Board of Finance may levy annually a tax not to exceed two mills for the benefit of the C.N.R.E.F. In addition, the Board may transfer to the C.N.R.E.F. any portion of resources from the General Fund not otherwise appropriated.

PROGRAM COMMENTARY

An appropriation of \$300,000 is recommended for the C.N.R.E.F. in fiscal year 2013/2014. This appropriation reflects year two (\$100,000) of a three-year funding plan to pay for the 2013 Revaluation (estimated total cost of \$225,000). State statute requires that revaluations of property occur every five years at the municipal level. As in past revaluations (2008, 2003, and 1999), the Town of Avon will partner with the Town of Canton to reduce the revaluation cost per Town. Also included is \$150,000 to continue ongoing design and administrative work related to the Old Farms Bridge and Old Farms/Thompson Road projects – a portion of which is reimbursable from State/Federal transportation funds. The final project funded in the C.N.R.E.F is the Old Wheeler Lane Bridge replacement (\$50,000), which qualifies under the Local-Federal Bridge Program for 80% federal reimbursement.

Account 493.01, Capital and Nonrecurring Expenditures

TOWN:

Old Farms Bridge (Replacement)	\$ 100,000
2013 Revaluation	\$ 100,000
Reconstruction of Old Farms/Thompson Road	\$ 50,000
Old Wheeler Lane Bridge (Replacement)	<u>\$ 50,000</u>
TOTAL TOWN:	\$ 300,000

BOARD OF EDUCATION:

\$ 0

TOTAL BOE:

TOTAL CAPITAL & NONRECURRING EXPENDITURES: **\$300,000**

Note: Detailed information on these projects is included in the Capital Improvement Program (Tab R).

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

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										

	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
6003	0	0	.00	0	0	0	0	0	0	100
158546	75000	640.00	75000	100000	100000	100000	100000	100000	25000	33
0	0	.00	0	0	0	0	0	0	0	100
84919	0	14976.51	0	0	0	0	0	0	0	100
9050	0	.00	0	0	0	0	0	0	0	100
0	0	.00	0	0	0	0	0	0	0	100
1000	0	152.95	0	50000	50000	50000	50000	50000	50000	100

TOTAL CAPITAL OUTLAY	259518	75000	15769.46	75000	150000	150000	150000	150000	75000	100

TOTALS FOR CNREF:TOWN	259518	75000	15769.46	75000	150000	150000	150000	150000	75000	100

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

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 -----										
03 4930 51011 REG FULL TIME										
03 4930 51012 REG PART TIME										
03 4930 51031 FICA										
03 4930 51032 RETIREMENT										
03 4930 51033 HOSPITALIZATION										
03 4930 51034 DENTAL INS										
03 4930 51035 LIFE INSURANCE										
03 4930 51036 WORK COMP										
03 4930 51037 LONG TERM DIS										
03 4930 51038 DEFINED CONTRIBU										
03 4930 51039 RETIREE HEALTH										
03 4930 52184 SERVICE & CONSUL										
03 4930 52215 SIDEWALKS	6003									
03 4930 53031 2003 REVALUATION										
03 4930 53032 2008 REVALUATION	158546		640.00							
03 4930 53033 REVALUATION 2013		75000		75000	100000	100000	100000	100000	25000	33
03 4930 53036 THMPSN OLD FARMS										
03 4930 53343 O.F.RD/THMPS RD										
03 4930 53357 ADMINS FINANCIAL	84919		14976.51							
03 4930 53358 TOWN HALL RENOVA										
03 4930 53366 LAKEVIEW WATER E										
03 4930 53367 SECRET LAKE DRAI	9050									
03 4930 53374 OLD FARMS/THOMPS										
03 4930 53378 LIBRARY ADDITION										
03 4930 53391 REPLACE OLD WHEE	1000		152.95		50000	50000	50000	50000	50000	
TOTAL CAPITAL OUTLAY	259518	75000	15769.46	75000	150000	150000	150000	150000	75000	100
TOTALS FOR CNREF:TOWN	259518	75000	15769.46	75000	150000	150000	150000	150000	75000	100

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
OLD FARMS BRIDGE/PROJ

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										

	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
	0	0	.00	0	0	0	0	0	0	100
340229		0	.00	0	125000	125000	100000	100000	100000	100

TOTAL CAPITAL OUTLAY	340229	0	.00	0	125000	125000	100000	100000	100000	100

TOTALS FOR OLD FARMS BRIDGE	340229	0	.00	0	125000	125000	100000	100000	100000	-100

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
OLD FARMS BRIDGE/PROJ

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 -----										
03 4937 51011 REG FULL TIME										
03 4937 51012 REG PART TIME										
03 4937 51031 FICA										
03 4937 51038 DEFINED CONTRIBU										
03 4937 52184 SERVICE & CONSUL										
03 4937 52211 STREETS										
03 4937 52300 DESIGN FEES REIM (TOWN COUNCIL REDUCED)	340229				125000	125000	100000	100000	100000	
TOTAL CAPITAL OUTLAY	340229	0	.00	0	125000	125000	100000	100000	100000	100
TOTALS FOR OLD FARMS BRIDGE	340229	0	.00	0	125000	125000	100000	100000	100000	-100

BOARD OF FINANCE BUDGET-SUMMARY
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
O.F./THMPN RD 04-98,

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										

135518		0	41854.53	0	0	0	0	0	0	100
11851		0	3557.39	0	0	0	0	0	0	100
0		0	.00	0	0	0	0	0	0	100
0		0	.00	0	0	0	0	0	0	100
371986		0	.00	0	100000	100000	50000	50000	50000	100

TOTAL CAPITAL OUTLAY	519355	0	45411.92	0	100000	100000	50000	50000	50000	100

TOTALS FOR O.F./THMPN RD 0	519355	0	45411.92	0	100000	100000	50000	50000	50000	-100

BOARD OF FINANCE BUDGET-DETAIL
TOWN OF AVON
BUDGET FOR 2014 AS OF 1 JULY 2013
O.F./THMPN RD 04-98,

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										

03 4938 51011 REG FULL TIME	45627									
03 4938 51012 REG PART TIME	89891		41854.53							
03 4938 51031 FICA	10351		3557.39							
03 4938 51038 DEFINED CONTRIBU	1500									
03 4938 52111 MILEAGE & TOLLS										
03 4938 52184 SERVICE & CONSUL										
03 4938 53343 O.F.RD/THMPS RD (TOWN COUNCIL REDUCED)	371986				100000	100000	50000	50000	50000	
TOTAL CAPITAL OUTLAY	519355	0	45411.92	0	100000	100000	50000	50000	50000	100
TOTALS FOR O.F./THMPN RD 0	519355	0	45411.92	0	100000	100000	50000	50000	50000	-100



TOWN OF AVON

NAME OF FUND: CAPITAL PROJECTS FUND BALANCE RESERVED FOR LAND ACQUISITION AND PRESERVATION

FUND TYPE: CAPITAL PROJECTS FUND (02)

PURPOSE: ACQUISITION OF OPEN SPACE, RECREATIONAL, AGRICULTURAL LAND/DEVELOPMENT RIGHTS

A Reserve for Land Acquisition and Preservation is established as part of the Fund Balance of the Capital Projects Fund. The purpose of this Capital Projects Fund Balance Reserved for Land Acquisition and Preservation is to acquire land and/or development rights to land for open space, recreational, or agricultural purposes, in accordance with the procedures outlined in the Town Charter for the purchase of real property. "Reserve" shall mean an account used to earmark a portion of fund balance as legally segregated for specific future use. As the opportunity arises to acquire land through acquisition and/or purchase of development rights, this Reserve shall be used for these purposes. Funds from the Reserve may be used for accessory uses relating to any acquisition such as but not limited to: surveys, borings, environmental tests, legal fees, appraisals, bond costs, and any audits that may be required.

Additions to the Reserve may be made as part of the Capital Improvement Program, through interest earned on Reserve principal, State and Federal money available for land acquisition and/or development rights, and any fees received in lieu of open space pursuant to Connecticut General Statute Section 8-25 and as amended by Public Act 90-239, Section I. Contributions to the Reserve may be accepted from individuals, corporations, associations, partnerships and any other legal entities and shall be used exclusively for the stated purpose of the Reserve.

In prior fiscal years, additions to the Reserve consisted of fees received in lieu of dedication of open space, sale of Town-owned property and interest earnings. As a result of a recent review of the State Statute by legal counsel, it has been recommended that the Town no longer co-mingle the assets due to the restrictions imposed by the State in the use of proceeds from developer fees. The Town plans to move assets to a separate fund.

	6-30-2008	6-30-2009	6-30-2010	6-30-2011	6-30-2012
Fees in Lieu of Dedication *	\$281,468	\$330,179	\$463,512	\$517,026	\$517,098
Sale of Town-Owned Property **	\$ 9,260	\$ 48,710	\$133,334	\$53,513	\$72

* Activity consists of developer fees and interest earnings. No use of assets (expenditures) has been made to date. Use of assets is restricted by state statute.

** Activity consists of property sales, interest earnings, and expenditures of proceeds. Use of assets has limited restrictions depending on circumstances i.e. in the care of grant proceeds.

Approved by Town Council on November 7, 2002.

Approved by Board of Finance on November 25, 2002.