

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2023/2024**

DESCRIPTION

Special Revenue Funds are used to account for all revenue and expenditure sources authorized by a legislative body to be used for a specific purpose. The annual operating budgets for the Special Revenue Fund types, for which a budget is adopted, are prepared on a basis consistent with generally accepted accounting principles. A consolidated statement of revenues for Special Revenue Funds is provided below; a consolidated statement of expenditures is on Page N.3. Detailed estimated revenues and appropriation (expenditures) by fund are presented following this page.

**BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2023/2024**

FUND NAME	FUND #	2021/22 ACTUAL	2022/23 BUDGETED	2022/23 ESTIMATED	2023/24	2023/24	2023/24 ADOPTED	2023/24	2023/24
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	-	\$579	\$579	-			(\$579)	-100.00%
Police Special Services	07	\$148,481	\$39,781	\$39,781	\$40,002			\$221	0.56%
Town Aid Road	08	\$312,800	\$312,867	\$312,867	\$312,867			-	0.00%
Recreational Activities	09	\$428,007	\$453,798	\$422,200	\$485,673			\$31,875	7.02%
Loc. Capital/Improv. Program	11	\$221,874	\$110,330	\$110,330	\$110,330			-	0.00%
American Rescue Plan Act Grant	50	\$714,925	\$1,000,000	\$1,000,000	-			(\$1,000,000)	-100.00%
TOTAL TOWN		\$1,826,087	\$1,917,355	\$1,885,757	\$948,872			(\$968,483)	-50.51%
SEWERS:									
Sewer Fund	05	\$3,065,071	\$3,683,593	\$3,864,199	\$3,703,967			\$20,374	0.55%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$1,644,489	\$950,311	\$958,612	\$958,612			\$8,301	0.87%
School Cafeteria	14	\$1,709,423	\$1,153,428	\$1,127,157	\$1,139,410			(\$14,018)	-1.22%
Use of School Facilities	15	\$43,492	\$25,000	\$38,000	\$38,000			\$13,000	52.00%
Technology Protection Plan	40	\$32,762	\$38,675	\$27,500	\$25,250			(\$13,425)	-34.71%
TOTAL BOARD OF EDUCATION		\$3,430,166	\$2,167,414	\$2,151,269	\$2,161,272			(\$6,142)	-0.28%
TOTAL REVENUES									
		\$8,321,324	\$7,768,362	\$7,901,225	\$6,814,111			(\$954,251)	-12.28%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2023/2024**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2021/22 ACTUAL	2022/23 BUDGETED	2022/23 ESTIMATED	2023/24 REQUESTED TOWN MANAGER	2023/24 RECOMMENDED TOWN COUNCIL	2023/24 ADOPTED	2023/24 DOLLAR INCREASE/ (DECREASE)	2023/24 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$113,225	\$112,000	\$140,000	\$140,000			\$28,000	25.00%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$1,470	\$1,000	\$1,450	\$1,500			\$500	50.00%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$52,089	\$45,126	\$42,473	\$42,473			(\$2,653)	-5.88%
Adult Education Cooperative - Fund #13	\$2,510	\$2,510	\$2,492	\$2,492			(\$18)	-0.72%
IDEA 611 Part B - Fund #13	\$820,964	\$646,077	\$663,503	\$663,503			\$17,426	2.70%
Title I Improving Basic Programs - Fund #13	\$92,470	\$99,997	\$94,225	\$94,225			(\$5,772)	-5.77%
Preschool-IDEA 619 - Fund #13	\$19,436	\$17,936	\$18,933	\$18,933			\$997	5.56%
Sheff Settlement - Fund #13	\$141,350	\$125,250	\$126,575	\$126,575			\$1,325	1.06%
Title III - Fund #13	\$9,673	\$13,415	\$10,411	\$10,411			(\$3,004)	-22.39%
ESSER & ARPA Grants - Fund #13	\$481,697	-	-	-			-	0.00%
BOE Education Program Grants - Fund #13	\$24,300	-	-	-			-	0.00%
Town Aid Road Fund - Fund #8	\$312,800	\$312,867	\$312,867	\$312,867			-	0.00%
BOE Cafeteria - Fund #14	\$1,603,375	\$292,770	\$717,227	\$398,322			\$105,552	36.05%
LOCIP - Fund #11	\$221,874	\$110,330	\$110,330	\$110,330			-	0.00%
American Rescue Plan Act Grant - Fund #50	\$714,925	\$1,000,000	\$1,000,000	-			(\$1,000,000)	-100.00%
TOTAL INTERGOVERNMENTAL	\$4,497,463	\$2,666,278	\$3,099,036	\$1,780,131			(\$886,147)	-33.24%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$148,481	\$39,781	\$39,781	\$40,002			\$221	0.56%
PUBLIC WORKS:								
Sewer Use Charges - Fund #5	\$2,836,438	\$2,944,593	\$3,100,000	\$3,001,217			\$56,624	1.92%
Sewer Connection Charges - Fund #5	\$48,600	\$30,000	\$40,000	\$40,000			\$10,000	33.33%
RECREATION & PARKS:								
Fees: Reimbursable - Fund #9	\$368,563	\$383,545	\$365,000	\$418,803			\$35,258	9.19%
Senior Rec. Activities - Fund #9	\$9,403	\$11,200	\$11,200	\$11,700			\$500	4.46%
Maintenance Fees- Fund #9	\$41,641	\$59,053	\$46,000	\$55,170			(\$3,883)	-6.58%
EDUCATION:								
BOE Cafeteria Sales - Fund #14	\$105,870	\$860,658	\$408,930	\$740,088			(\$120,570)	-14.01%
BOE Use of School Facilities - Fund #15	\$43,492	\$25,000	\$38,000	\$38,000			\$13,000	52.00%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,602,488	\$4,353,830	\$4,048,911	\$4,344,980			(\$8,850)	-0.20%
OTHER LOCAL REVENUE:								
Investment Interest - Fund #14	\$178	-	\$1,000	\$1,000			\$1,000	100.00%
Refunds & Reimbursements - Fund #5	\$5,950	-	-	-			-	0.00%
Sewer Use - Interest & Liens - Fund #5	\$33,706	\$29,000	\$15,749	\$16,250			(\$12,750)	-43.97%
Sewer Assessments - Interest & Liens - Fund #5	\$25,682	-	-	-			-	0.00%
Field Advertising Program - Fund #9	\$8,400	-	-	-			-	0.00%
BOE Technology Protection Plan - Fund #40	\$32,762	\$38,675	\$27,500	\$25,250			(\$13,425)	-34.71%
TOTAL OTHER LOCAL REVENUE:	\$106,678	\$67,675	\$44,249	\$42,500			(\$25,175)	-37.20%
OTHER FINANCING SOURCES:								
Use of Unassigned Fund Balance - Fund #4	-	\$579	\$579	-			(\$579)	-100.00%
Use of Unassigned Fund Balance - Fund #5	-	\$567,000	\$567,000	\$505,000			(\$62,000)	-10.93%
TOTAL OTHER FINANCING SOURCES:	-	\$567,579	\$567,579	\$505,000			(\$62,579)	-11.03%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$8,321,324	\$7,768,362	\$7,901,225	\$6,814,111			(\$954,251)	-12.28%

TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2023/2024

EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS

FUND NAME	FUND #	2021/22 ACTUAL	2022/23 BUDGETED	2022/23 ESTIMATED	2023/24	2023/24	2023/24	2023/24
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL	2023/24 ADOPTED	INCREASE/ (DECREASE)
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TOWN:								
Forest Prk.& Open Space Mgt.	04	-	\$579	\$579	-		(\$579)	-100.00%
Police Special Services	07	\$66,730	\$39,781	\$39,781	\$40,002		\$221	0.56%
Town Aid Road	08	\$362,123	\$312,867	\$312,867	\$312,867		-	0.00%
Recreational Activities	09	\$314,487	\$453,798	\$311,200	\$485,673		\$31,875	7.02%
Loc. Capital/Improv. Program	11	\$111,172	\$110,330	\$110,330	\$110,330		-	0.00%
American Rescue Plan Act Grant	50	\$714,925	\$1,000,000	\$1,000,000	-		(\$1,000,000)	100.00%
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TOTAL TOWN		\$1,569,437	\$1,917,355	\$1,774,757	\$948,872		(\$968,483)	-50.51%
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SEWERS:								
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Sewer Fund	05	\$2,869,195	\$3,683,593	\$3,864,199	\$3,703,967		\$20,374	0.55%
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BOARD OF EDUCATION:								
State and Federal Grants	13	\$1,847,286	\$950,311	\$958,612	\$958,612		\$8,301	0.87%
School Cafeteria	14	\$1,117,080	\$1,153,428	\$1,127,157	\$1,139,410		(\$14,018)	-1.22%
Use of School Facilities	15	\$17,729	\$25,000	\$25,000	\$38,000		\$13,000	52.00%
Technology Protection Plan	40	\$5,100	\$38,675	\$27,500	\$25,250		(\$13,425)	0.00%
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TOTAL BOARD OF EDUCATION		\$2,987,195	\$2,167,414	\$2,138,269	\$2,161,272		(\$6,142)	-0.28%
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TOTAL EXPENDITURES		\$7,425,827	\$7,768,362	\$7,777,225	\$6,814,111		(\$954,251)	-12.28%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: Forest, Park, and Open Space Management Fund (04)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To provide a dedicated source of revenue from and for improvements and maintenance to, town owned or managed forests, parks and open space areas. In 1986, the Avon Natural Resources commission requested a review of several of Avon's Open Space properties by the Eastern Connecticut Environmental Review Team. During this same period, the Town staff began a study and review of the feasibility of managing the Town's open space to determine proper management and maintenance techniques. Both studies were positive and a ten (10) year natural resource management plan was produced by the firm of East-West Forestry Associates (now Ferruci & Walicki). This plan was updated in 1998. The goal of the plan is to carefully manage the land for the current and future residents of Avon. To have a minimum impact on the natural character of the property while providing increased access and use through an expanded hiking and cross country ski trail system, interpretive nature trails and wildlife management demonstration areas. Town Council approved the creation of the fund on August 4, 1988, and the Board of Finance approved it on September 14, 1988.

Expenditures shall be limited to direct or indirect improvements to and/or maintenance of town owned or managed forest, park and open space properties. The time, method, terms, and amount of any appropriation or expenditure shall be determined by the Town Council in accordance with the Town Charter and appropriate town policies.

PROGRAM COMMENTARY

A new, ten-year Forestry Management was implemented in 2009. In fiscal years 2009/2010 through 2013/2014, the timber sale was deferred, due to low market value of timber, so the revenue source for those fiscal years was from Unassigned Fund Balance. Revenue for fiscal years 2018/2019, 2019/2020, 2020/2021, 2021/2022, and 2022/2023 came from Unassigned Fund Balance. There are no revenues or expenditures budgeted for fiscal year 2023/2024.

PROGRAM PERFORMANCE MEASURES

		2019/2020	2020/2021	2021/2022	Est. 2022/2023	Proj. 2023/2024			
Timber Sale		\$0	\$0	\$0	\$0	\$0			
					2023/24 REQUESTED	2023/24 RECOMMENDED	2023/24 DOLLAR	2023/24 PERCENT	
ACCT #	REVENUES	2021/22 ACTUAL	2022/23 BUDGETED	2022/23 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2023/24 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Other Local Revenues:								
43913	Use of Unassigned Fund Bal	-	\$579	\$579	-			(\$579)	-100.00%
	TOTAL REVENUES	-	\$579	\$579	-			(\$579)	-100.00%
ACCT #	EXPENDITURES								
Various	Recreation and Parks	-	\$579	\$579	-			(\$579)	-100.00%
	TOTAL EXPENDITURES	-	\$579	\$579	-			(\$579)	-100.00%

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04-5201-52185 GENERAL SERVICE	0	579	0	0	0	0	0	(579)	(100)
Total RECREATION	0	579	0	0	0	0	0	(579)	(100)
Total 5201 PARKS	0	579	0	0	0	0	0	(579)	(100)



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: Sewer Fund (05)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Avon Water Pollution Control Authority (AWPCA), established pursuant to provisions of the Connecticut General Statutes, is responsible for planning and directing the installation, operation and maintenance of the public sanitary collection system in Avon. This activity also provides for inspection of the repair or new construction of connections to the collection system.

The Town of Avon does not own its own sanitary sewer treatment plant and, accordingly, contracts for treatment with the Towns of Farmington, Simsbury, and Canton. The Town pays for treatment on the basis of volume of effluent and in accordance with inter-town agreements and because of this, 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, benefit assessments, and inspection fees. Revenues may also be collected for the State mandated Fats, Oils and Grease (FOG) program.

Special assessments are paid (completely or in part) by property owners whose properties specifically benefit from sewer extension projects. This distinguishes them from improvements that benefit the entire sewer-user community and are paid for with the Sewer Fund, or through issuance of general obligation bonds. Assessments are applied to both residential and non-residential properties. The residential properties are assessed at unit rates based on ratio of total construction costs divided by total number of benefitting parcels. Assessments for non-residential properties are determined by establishing type of use, total frontage, and square foot of useable building area.

Property owners typically 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. Interest revenue on special-assessment receivables are used to pay interest costs on special-assessment bonds or to reimburse the Sewer Fund for prior years' payments.

PROGRAM COMMENTARY

Estimated sewer use revenues for fiscal year 2023/2024 reflect an increase from the amount budgeted for fiscal year 2022/2023 sewer use, primarily due to increases in sewer treatment charges from Canton, Farmington, and Simsbury. Connection and assessment revenue estimates are based on payments for either previously defined connections or assessments, and/or connections and assessments expected to take place after June 30, 2023. Municipal treatment costs are paid for with the sewer-use revenues that are collected. These revenues are collected from all residential and commercial users.

Residential sewer-based revenues are billed in two installments (April and October) for each residential unit on a calendar year basis. The April bill for 2022 was set at a flat rate of \$257.50 for each residential unit.

For single family dwellings that are not well-based, the October bill is based on water consumption by annualizing the lowest two quarterly Connecticut Water Company meter readings of the most recent calendar year. This allows for non-sewer-related water consumption, for such items as irrigation and swimming pool uses, to be excluded from consideration in the billing process. The final bill for October is then determined by applying a rate value per 1,000/gallons of effluent, which was set at \$4.53 for October 2022. Well-based residential units, or multi-unit residences like apartment complexes and condominiums, were charged a flat rate of \$257.50 for their October installment. Sewer-use billing incorporating a usage-based component provides a mechanism that reduces costs for low-volume users and fairly shifts cost to the high-volume users.

Avon has made numerous 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. All costs are paid by sewer fees which are wholly funded by users with access to the public sewer. The average annual cost for this is approximately \$282,088/year and will be paid off in September of 2028.

Farmington has completed construction of the upgrade/expansion to their treatment plant which had a net cost of \$46,593,955. Avon's share in the cost of this has been determined and Avon made its first installment of \$461,040.11 in November 2020. Subsequent payments have since been made and will reduce each year until the final installment is paid in 2040.

The Town is contracting with a specialty contractor to line sewer pipes in four separate areas in Avon: Old Mill Road, Enford Street, Mountain View Avenue, and Old Farms Road. The mains in these areas are either leaking significant clean water into the collection system, or are old clay pipes that are experiencing root intrusion which causes blockages.

The Town is also in the design phase of a significant rehabilitation of its Route 44 sanitary sewer pump station and expect to go out to bid on that project in the coming year.

PROGRAM PERFORMANCE MEASURES

	2019/ 2020	2020/ 2021	2021/ 2022	Est. 2022/ 2023	Proj. 2023/ 2024
Total Residential Dwelling Units					
Farmington Shed	2,436	2,445	2,446	2,449	2,460
Simsbury Shed	1,805	1,810	1,819	1,830	1,840
Canton	123	126	126	127	129
Total Commercial Connections					
Farmington Shed	17	17	17	17	17
Simsbury Shed	310	314	315	316	317
Canton	0	0	0	0	0
Total	4,691	4,712	5,791	4,726	4,750
New Connections:					
Farmington	2	9	1	4	11
Simsbury	8	5	9	3	11
Canton	3	3	0	1	2

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2023/2024

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
		ACTUAL	BUDGETED	ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2023/24 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:									
43441	Sewer Assessments	\$113,225	\$112,000	\$140,000	\$140,000		\$28,000	25.00%	
LICENSES, FEES, PERMITS:									
43444	Inspections & Permits	\$1,470	\$1,000	\$1,450	\$1,500		\$500	50.00%	
CHARGES FOR CURRENT SERVICES:									
43443	Sewer Use Charges	\$2,836,438	\$2,944,593	\$3,100,000	\$3,001,217		\$56,624	1.92%	
43442	Sewer Connections	\$48,600	\$30,000	\$40,000	\$40,000		\$10,000	33.33%	
OTHER LOCAL REVENUE:									
43612	Refunds & Reimbursements	\$5,950	-	-	-		-	0.00%	
43615	Sewer Use: Int & Liens	\$33,706	\$29,000	\$15,749	\$16,250		(\$12,750)	-43.97%	
43616	Sewer Asses.: Int & Liens	\$25,682	-	-	-		-	0.00%	
OTHER FINANCING SOURCES:									
43913	Use of Unassigned Fund Balance	-	\$567,000	\$567,000	\$505,000		(\$62,000)	-10.93%	
TOTAL REVENUES		\$3,065,071	\$3,683,593	\$3,864,199	\$3,703,967		\$20,374	0.55%	

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$2,869,195	\$3,116,593	\$3,297,199	\$3,198,967			\$82,374	2.64%
Various	CIP Facilities	-	\$567,000	\$567,000	\$505,000			(\$62,000)	100.00%
TOTAL EXPENDITURES		\$2,869,195	\$3,683,593	\$3,864,199	\$3,703,967			\$20,374	0.55%

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
PERSONAL SERVICES									
WAGES & SALARIES	304,506	329,810	149,164	313,280	313,280	0	0	(16,530)	(5)
EMPLOYEE BENEFITS	104,867	110,731	24,999	117,921	117,921	0	0	7,190	6
Total PERSONAL SERVICES	409,373	440,541	174,163	431,201	431,201	0	0	(9,340)	(2)
SERVICES & SUPPLIES									
AUTO ALLOWANCE	0	300	0	300	300	0	0	0	0
ADVERTISING	1,408	3,000	234	3,000	3,000	0	0	0	0
MEMBERSHIP FEES	36	400	0	400	400	0	0	0	0
BOOKS & PERIODICALS	0	100	0	100	100	0	0	0	0
RECRUITMENT & TRAINING	67	8,000	0	8,000	8,000	0	0	0	0
UTILITIES	19,440	28,000	7,480	28,000	28,000	0	0	0	0
CONTRACTUAL SERV & PRINTING	1,077,896	1,985,273	584,229	1,464,625	1,614,625	0	0	(370,648)	(19)
RENTALS	12,975	32,900	937	32,900	32,900	0	0	0	0
EQUIPMENT OPER & MAINT	35,115	89,040	34,398	69,800	69,800	0	0	(19,240)	(22)
REPAIRS & MAINTENANCE	1,294	3,100	4,752	3,100	3,100	0	0	0	0
POSTAGE	2,505	5,700	1,690	6,700	6,700	0	0	1,000	18
MATERIALS AND SUPPLIES	1,486	2,100	327	2,100	2,100	0	0	0	0
Total SERVICES & SUPPLIES	1,152,222	2,157,913	634,047	1,619,025	1,769,025	0	0	(388,888)	(18)
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	828,546	0	478,626	476,485	476,485	0	0	476,485	0
Total CAPITAL OUTLAY	284,004	319,380	165,122	319,380	319,380	0	0	0	0
Total CAPITAL OUTLAY	1,112,550	319,380	643,748	795,865	795,865	0	0	476,485	149
Total 3205 SEWAGE COLL & DIS	2,674,145	2,917,834	1,451,958	2,846,091	2,996,091	0	0	78,257	3

Town of Avon

Town Manager's Budget Detail

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

	2022	2023	2023	Department		Board			
Account# and Description	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
05-3205-51011 REG FULL TIME	278,418	290,995	148,764	307,080	307,080	0	0	16,085	6
05-3205-51012 REG PART TIME	26,088	38,815	400	6,200	6,200	0	0	(32,615)	(84)
05-3205-51031 FICA	23,022	24,612	11,440	22,980	22,980	0	0	(1,632)	(7)
05-3205-51033 MEDICAL INSURAN	54,225	56,595	0	69,448	69,448	0	0	12,853	23
05-3205-51034 DENTAL INS	3,258	3,371	1,674	3,503	3,503	0	0	132	4
05-3205-51036 WORK COMP	4,106	4,744	3,488	0	0	0	0	(4,744)	(100)
05-3205-51038 DEFINED CONTRIB	16,256	17,409	8,397	19,490	19,490	0	0	2,081	12
05-3205-51043 PMTS IN LIEU OF	4,000	4,000	0	2,500	2,500	0	0	(1,500)	(38)
05-3205-52102 MILEAGE	0	250	0	250	250	0	0	0	0
Mileage to/from state conferences and seminars									
05-3205-52111 MILEAGE & TOLLS CEU courses	0	50	0	50	50	0	0	0	0
05-3205-52122 ADVERTISING-LEG Additional advertising for sewer-fee changes	1,408	3,000	234	3,000	3,000	0	0	0	0
05-3205-52131 FEES-PROFESSION NEWEA and CAWPCA memberships for 2	36	400	0	400	400	0	0	0	0
05-3205-52141 BOOKS & PERIODI	0	100	0	100	100	0	0	0	0
05-3205-52155 PROFESSIONAL DE Health and safety, CADD training, sewer billing database support	67	8,000	0	8,000	8,000	0	0	0	0
05-3205-52175 ELECTRIC Anticipated electric service cost increase for pump stations and meters	16,502	16,000	5,566	18,000	18,000	0	0	2,000	13
05-3205-52176 TELEPHONE Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone	2,938	12,000	1,914	10,000	10,000	0	0	(2,000)	(17)
05-3205-52181 PRINTING This is used by the Collector of Revenue to print sewer use bills and delinquent notices	2,378	6,000	0	7,000	7,000	0	0	1,000	17
05-3205-52183 LEGAL FEES & EX Used to cover special legal reviews	656	10,000	0	10,000	10,000	0	0	0	0
05-3205-52184 SERVICE & CONSU Independent Audit: Town\$37,625 BOE\$28,550 AVFD\$ 3,125 GASB Stmt\$ 2,500 Sewer\$ 2,375 (05-3205)	2,375	2,375	2,375	2,375	2,375	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	
05-3205-52189 SERVICES - OTHE Scada Maintenance = \$20,000 Inspection and maintenance of pumps = \$18,000 Manhole Repairs from I&I = \$75,250 Easement Clearing = \$34,000 Mainline Flushing = \$15,000 Wetwell cleaning = \$10,000 Preliminary Engineering for sewer projects = \$20,000 Generator Maintenance = \$8,000	59,615	200,250	55,650	200,250	200,250	0	0	0	0
05-3205-52190 EMERGENCY REPAI Funds for emergency system repairs to pump stations, manholes and piping	10,950	30,000	0	30,000	30,000	0	0	0	0
05-3205-52193 COPIER Lease for regular copier and large format printer/copier/ scanner - cost is shared with Engineering	2,025	2,900	937	2,900	2,900	0	0	0	0
05-3205-52195 FARMINGTON, TOW For Sewer Treatment - reduced due to adding a category for the treatment plant upgrade	401,886	1,177,231	0	620,000	620,000	0	0	(557,231)	(47)
05-3205-52196 SIMSBURY, TOWN For Sewer Treatment (TOWN MANAGER INCREASED)	502,802	524,151	526,204	550,000	700,000	0	0	175,849	34
05-3205-52197 CANTON, TOWN OF For Sewer Treatment	108,184	65,266	0	75,000	75,000	0	0	9,734	15
05-3205-52201 MOTOR FUELS 1,200 gallons diesel fuel @ \$4.50 per gallon = \$5,400	312	3,900	116	5,400	5,400	0	0	1,500	38
05-3205-52204 PARTS AND REPAI	1,751	4,000	476	4,000	4,000	0	0	0	0
05-3205-52205 OFFICE MACHINER AutoCAD and Plotter maintenance - cost is shared with Engineering.	1,136	3,000	1,136	3,000	3,000	0	0	0	0
05-3205-52206 COMPUTER OPERAT \$5,600 for COOPSYS Support (4%), remaining for specialized consulting and software.	25,176	34,390	26,460	13,650	13,650	0	0	(20,740)	(60)
05-3205-52207 GIS - GEOGRAPHI GIS Funding for Engineering - field app for sewer inspections & special projects	4,243	8,750	6,210	8,750	8,750	0	0	0	0

Town of Avon

Town Manager's Budget Detail

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	\$
05-3205-52209 EQUIP MAINT-OTH Equipment upgrades and maintenance remote station communications = \$5,000, Metering maintenance = \$10,000 \$14,500 to replace misc equipment; Safety equipment = \$1,000, General Maintenance = \$4,500	2,497	35,000	0	35,000	35,000	0	0	0	0
05-3205-52219 OTHER Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment	1,294	3,100	4,752	3,100	3,100	0	0	0	0
05-3205-52221 POSTAGE Bi-Annual sewer-use billing - added due to Collector of Revenue desire to send out second bills for residentials in September rather than single two-part bill in March	2,505	5,700	1,690	6,700	6,700	0	0	1,000	18
05-3205-52231 OFFICE SUPPLIES	656	1,000	327	1,000	1,000	0	0	0	0
05-3205-52239 MATERIALS-OTHER This is used primarily by the Collector of Revenue for supplies related to sewer billing	830	1,100	0	1,100	1,100	0	0	0	0
05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint	113	1,500	692	1,500	1,500	0	0	0	0
05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace	1,170	16,000	0	16,000	16,000	0	0	0	0
05-3205-53314 EQUIP-TECH provide equipment to sub-meter collection system branches individually to determine potential I&I	0	10,000	0	10,000	10,000	0	0	0	0
05-3205-53319 OTHER EQUIP RSView - XL Reporter - Remote alarming - SCADA	0	10,000	0	10,000	10,000	0	0	0	0
05-3205-53388 SIMSBURY SEWER Simsbury treatment plant upgrade share of cost	282,721	281,880	164,430	281,880	281,880	0	0	0	0
05-3205-53458 FARM 2020 TREAT Farmington Treatment Plant Upgrade cost - payments to be made until 2040	828,546	0	478,626	476,485	476,485	0	0	476,485	0
Total SANITATION	2,674,145	2,917,834	1,451,958	2,846,091	2,996,091	0	0	78,257	3

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8801 EMPLOYEE BENEFIT									
PERSONAL SERVICES									
EMPLOYEE BENEFITS	0	198,759	198,798	198,759	202,876	0	0	4,117	2
Total PERSONAL SERVICES	0	198,759	198,798	198,759	202,876	0	0	4,117	2
Total 8801 EMPLOYEE BENEFIT	0	198,759	198,798	198,759	202,876	0	0	4,117	2

Town of Avon

Town Manager's Budget Detail

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	
05-8801-51032 DB PENSION CONT	0	87,491	87,766	87,491	88,845	0	0	1,354	2
05-8801-51039 RETIREE HEALTH	0	110,518	110,518	110,518	113,281	0	0	2,763	3
05-8801-51040 LIFE/LTD INSURA	0	750	514	750	750	0	0	0	0
Total OTHER FINANCIN	0	198,759	198,798	198,759	202,876	0	0	4,117	2
Total 8801 EMPLOYEE BEN	0	198,759	198,798	198,759	202,876	0	0	4,117	2

Town of Avon
Personnel Wage Analysis

			Annual Total	
			For Split	
<u>Account</u>	<u>SEWAGE COLL & DISP</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	<u>Department Wages</u>
05-3205-51011	SUPERINTENDENT OF SANITARY SEWER COLLECT		97,074	
05-3205-51011	ADMINISTRATIVE COORDINATOR		33,519	67,039
05-3205-51011	ASSISTANT TOWN ENGINEER		46,542	93,085
05-3205-51011	CAD/GIS MANAGER		23,401	93,605
05-3205-51011	PUBLIC WORKS INSPECTOR		43,847	87,695
05-3205-51011	TOWN ENGINEER		62,697	125,393
05-3205-51012	CLERK SEWER C & D		1,200	
05-3205-51012	ENGINEERING INTERN		5,000	
			<u>313,280</u>	

Legend:

51010 (Part Time ROV)

51011 Full Time

51012 Reg. Part Time

51013 Temp Full Time

51014 Temp Part Time

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: Police Special Services (07)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The 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. A budget of \$40,002 has been requested for fiscal year 2023/2024.

ACCT #	REVENUES	2021/22 ACTUAL	2022/23 BUDGETED	2022/23 ESTIMATED	2023/24 REQUESTED	2023/24 RECOMMENDED	2023/24 ADOPTED	2023/24 DOLLAR	2023/24 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:								
43421	Police Services	\$148,481	\$39,781	\$39,781	\$40,002			\$221	0.56%
	TOTAL REVENUES	\$148,481	\$39,781	\$39,781	\$40,002			\$221	0.56%
ACCT #	EXPENDITURES								
Various	Special Services	\$66,730	\$39,781	\$39,781	\$40,002			\$221	0.56%
	TOTAL EXPENDITURES	\$66,730	\$39,781	\$39,781	\$40,002			\$221	0.56%

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	65,636	28,000	40,939	28,000	28,000	0	0	0	0
EMPLOYEE BENEFITS	610	5,491	507	4,802	4,802	0	0	(689)	(13)
Total PERSONAL SERVICES	66,246	33,491	41,446	32,802	32,802	0	0	(689)	(2)
SERVICES & SUPPLIES									
EQUIPMENT OPER & MAINT	813	6,290	110	7,200	7,200	0	0	910	14
Total SERVICES & SUPPLIES	813	6,290	110	7,200	7,200	0	0	910	14
Total 2109 SPECIAL SERVICES	67,059	39,781	41,556	40,002	40,002	0	0	221	1

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Town of Avon

Town Manager's Budget Detail

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	
07-2109-51019 OTHER	65,636	28,000	40,939	28,000	28,000	0	0	0	0
07-2109-51031 FICA	0	2,142	0	2,142	2,142	0	0	0	0
07-2109-51036 WORK COMP	610	689	507	0	0	0	0	(689)	(100)
07-2109-51038 DEFINED CONTRIB	0	2,660	0	2,660	2,660	0	0	0	0
07-2109-52201 MOTOR FUELS	0	4,290	0	5,200	5,200	0	0	910	21
1,300 gallons unleaded fuel									
@ \$4.00 per gallon = \$5,200									
07-2109-52204 PARTS AND REPAI	813	2,000	110	2,000	2,000	0	0	0	0
Total POLICE PROTECT	67,059	39,781	41,556	40,002	40,002	0	0	221	1
Total 2109 SPECIAL SERV	67,059	39,781	41,556	40,002	40,002	0	0	221	1

Town of Avon
Personnel Wage Analysis

<u>SPECIAL SERVICES</u>				Annual Total
<u>Account</u>	<u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	For Split
07-2109-51019	SPECIAL POLICE SERVICES FUND 7		28,000	<u>Department Wages</u>
			<u>28,000</u>	

Legend:

51010 (Part Time ROV)
51011 Full Time
51012 Reg. Part Time
51013 Temp Full Time
51014 Temp Part Time

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 2023/2024 budget, \$180,000 is budgeted for Snow and Ice removal and \$132,867 for CIP-Road Overlay. A detailed outline of expenditures can be found on S.1 and S.2.

PROGRAM PERFORMANCE MEASURES

		Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Estimated 2022/2023	Projected 2023/2024
Town Road Miles		110.40	110.40	110.40	110.40	110.40
				2023/24	2023/24	2023/24
				REQUESTED	RECOMMENDED	DOLLAR
						PERCENT
		2021/22	2022/23	2022/23	TOWN	2023/24
					TOWN	INCREASE/
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL
						ADOPTED
						INCREASE/
						(DECREASE)
						-DECREASE
	Intergovernmental:					
43353	Town Aid Road Grant	\$312,800	\$312,867	\$312,867	\$312,867	-
						0.00%
	TOTAL REVENUES	\$312,800	\$312,867	\$312,867	\$312,867	-
						0.00%
ACCT #	EXPENDITURES					
Various	Public Works	\$179,690	\$180,000	\$180,000	\$180,000	-
						0.00%
	CIP-Road Overlay	\$182,434	\$132,867	\$132,867	\$132,867	-
						0.00%
	TOTAL EXPENDITURES	\$362,124	\$312,867	\$312,867	\$312,867	-
						0.00%

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-3103-52239 MATERIALS-OTHER	179,690	180,000	181,580	180,000	180,000	0	0	0	0
1785 Tons of Treated Road Salt at \$99.77/ton = \$178,110; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,710									
Total HIGHWAYS	179,690	180,000	181,580	180,000	180,000	0	0	0	0
Total 3103 SNOW & ICE R	179,690	180,000	181,580	180,000	180,000	0	0	0	0

Town Manager's Budget Summary
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
4831 TOWN CIP-FACIL/RO									
CAPITAL OUTLAY									
Capital Proj Funds 2&3	182,434	132,867	132,867	132,867	132,867	0	0	0	0
Total CAPITAL OUTLAY	182,434	132,867	132,867	132,867	132,867	0	0	0	0
Total 4831 TOWN CIP-FACIL/RO	182,434	132,867	132,867	132,867	132,867	0	0	0	0

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	\$
08-4831-53003 ROAD OVERLAY	182,434	132,867	132,867	132,867	132,867	0	0	0	0
For Road Maintenance: \$132,867 is budgeted in this account; \$110,330 is budgeted in 11-8501-52189; and \$176,594 is budgeted in 02-4831-53003									
Total CAPITAL PROJEC	182,434	132,867	132,867	132,867	132,867	0	0	0	0
Total 4831 TOWN CIP-FAC	182,434	132,867	132,867	132,867	132,867	0	0	0	0



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: Recreational Activities Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with activities run by the Town for all ages throughout the year. Fees are charged for all programs that cover administrative costs for a percentage of the Program Specialist, clerical assistance and program supervision, along with covering all direct costs.

PROGRAM COMMENTARY

Fees collected in this account generally compensate for expenditures. Changes have again been made within accounts to more accurately reflect actual line item expenditures. Much of the burden of increases in the General Fund Operating Budget has been shifted to this and the Facility Maintenance account, including some payroll accounts for programs.

	2019/ 2020	2020/ 2021	2021/ 2022	Est. 2022/ 2023	Proj. 2023/ 2024
Deposits	\$227,356	\$299,330	\$376,963	\$365,000	\$418,803
Encumbrances	-	-	-	-	-
Expenditures	\$220,732	\$234,603	\$286,263	\$280,000	\$418,803
Difference To General Fund	\$6,624	\$64,727	\$90,700	\$85,000	-
Clearing Exchange Activity	\$2,482	\$2,073	\$2,040	-	-

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2019/ 2020	2020/ 2021	2021/ 2022	Est. 2022/ 2023	Proj. 2023/ 2024
Summer Camps	314	379	560	625	625
Youth Basketball League	265	-	240	260	260
Ski Sundown	116	-	-	100	100
Swim Team	66	77	77	85	85
Sports Clinics	-	290	347	350	350
Sports Camps	170	162	193	220	220
Sports League	400	350	433	450	450

ACCT #	REVENUES	2023/24			2023/24		2023/24		2023/24	
		2021/22	2022/23	2022/23	REQUESTED	RECOMMENDED	2023/24	DOLLAR	PERCENT	
		ACTUAL	BUDGETED	ESTIMATED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE	
	Charges for Current Services:									
43473	Recreation Fees	\$368,563	\$383,545	\$365,000	\$418,803			\$35,258	9.19%	
43664	Field Advertising Program	\$8,400	-	-	-			-	0.00%	
	TOTAL REVENUES	\$376,963	\$383,545	\$365,000	\$418,803			\$35,258	9.19%	
ACCT #	EXPENDITURES									
Various	Expenditures	\$286,263	\$383,545	\$280,000	\$418,803			\$35,258	9.19%	
	TOTAL EXPENDITURES	\$286,263	\$383,545	\$280,000	\$418,803			\$35,258	9.19%	

Town Manager's Budget Summary

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	\$
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	77,374	115,002	61,375	135,267	135,267	0	0	20,265	18
EMPLOYEE BENEFITS	5,552	8,111	3,380	8,974	8,974	0	0	863	11
Total PERSONAL SERVICES	82,926	123,113	64,755	144,241	144,241	0	0	21,128	17
SERVICES & SUPPLIES									
AUTO ALLOWANCE	67	100	18	1,300	1,300	0	0	1,200	1,200
TRAVEL & MEETING EXP	224	900	0	2,255	2,255	0	0	1,355	151
ADVERTISING	0	0	0	200	200	0	0	200	0
MEMBERSHIP FEES	438	1,400	110	1,400	1,400	0	0	0	0
RECRUITMENT & TRAINING	671	375	110	5,550	5,550	0	0	5,175	1,380
UTILITIES	0	200	0	400	400	0	0	200	100
CONTRACTUACTUAL SERV & PRINTING	164,310	219,057	127,270	225,057	225,057	0	0	6,000	3
RENTALS	8,808	12,000	1,872	12,000	12,000	0	0	0	0
MATERIALS AND SUPPLIES	28,819	22,800	21,541	22,800	22,800	0	0	0	0
Total SERVICES & SUPPLIES	203,337	256,832	150,921	270,962	270,962	0	0	14,130	6
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	3,600	0	3,600	3,600	0	0	0	0
Total CAPITAL OUTLAY	0	3,600	0	3,600	3,600	0	0	0	0
Total 5107 RECREATION ACTIV	286,263	383,545	215,676	418,803	418,803	0	0	35,258	9

Town of Avon

Town Manager's Budget Detail

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51011 REG FULL TIME	25,247	36,775	25,178	37,576	37,576	0	0	801	2
09-5107-51012 REG PART TIME	41,896	33,112	17,752	40,026	40,026	0	0	6,914	21
09-5107-51013 TEMPORARY FULL	2,986	9,783	3,185	5,175	5,175	0	0	(4,608)	(47)
09-5107-51014 TEMPORARY PART	7,245	35,332	15,260	52,490	52,490	0	0	17,158	49
09-5107-51031 FICA	3,869	5,983	1,974	7,474	7,474	0	0	1,491	25
09-5107-51036 WORK COMP	683	1,128	829	0	0	0	0	(1,128)	(100)
09-5107-52101 CAR ALLOWANCE	1,000	1,000	577	1,500	1,500	0	0	500	50
09-5107-52102 MILEAGE	67	50	18	50	50	0	0	0	0
09-5107-52111 MILEAGE & TOLLS	0	50	0	1,250	1,250	0	0	1,200	2,400
09-5107-52112 LODGING	0	0	0	1,155	1,155	0	0	1,155	0
09-5107-52113 MEALS	224	900	0	1,100	1,100	0	0	200	22
09-5107-52129 ADVERTISING-OTH	0	0	0	200	200	0	0	200	0
09-5107-52131 FEES-PROFESSION	438	1,400	110	1,400	1,400	0	0	0	0
Swim team league fees and ACA Membership									
09-5107-52155 PROFESSIONAL DE Conferences, Trainings, Lifeguard Cert and Recert, Water Safter Instructor Classes	671	375	110	5,550	5,550	0	0	5,175	1,380
09-5107-52176 TELEPHONE Go Phone for Adventure Camp	0	200	0	400	400	0	0	200	100
09-5107-52181 PRINTING	0	500	0	500	500	0	0	0	0
09-5107-52185 GENERAL SERVICE	0	1,200	0	1,200	1,200	0	0	0	0
09-5107-52189 SERVICES - OTHE	164,310	217,357	127,270	223,357	223,357	0	0	6,000	3
09-5107-52199 OTHER Avon Public School invoices i.e Custodians	8,808	12,000	1,872	12,000	12,000	0	0	0	0
09-5107-52235 RECREATIONAL MA Includes Flag Football equipment and uniforms	28,819	22,800	21,541	22,800	22,800	0	0	0	0
09-5107-53315 RECREATIONAL EQ	0	3,600	0	3,600	3,600	0	0	0	0
Total RECREATION	286,263	383,545	215,676	418,803	418,803	0	0	35,258	9
Total 5107 RECREATION A	286,263	383,545	215,676	418,803	418,803	0	0	35,258	9

Town of Avon
Personnel Wage Analysis

				Annual Total
				For Split
<u>Account</u>	<u>RECREATION ACTIV</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	<u>Department Wages</u>
09-5107-51011	RECREATION PROGRAM SPECIALIST		37,576	57,810
09-5107-51012	ADMINISTRATIVE SECRETARY I		40,026	
09-5107-51013	SPECIAL NEEDS PARAPROFESSIONAL 09		855	
09-5107-51013	SUPPORT RECREATION LEADER 09		4,320	
09-5107-51014	HEAD COACH SWIM TEAM		2,021	
09-5107-51014	ASSISTANT COACH SWIM TEAM		3,881	
09-5107-51014	PROGRAM INSTRUCTOR LEVEL 2		26,112	
09-5107-51014	PROGRAM SUPERVISOR 09		863	
09-5107-51014	RECREATION LEADER 09		19,200	
09-5107-51014	OFFICE STAFF 09		413	
09-5107-52101	RECREATION PROGRAM SPECIALIST	CAR ALLOW	1,500	
			<u><u>136,767</u></u>	

Legend:

51010 (Part Time ROV)
51011 Full Time
51012 Reg. Part Time
51013 Temp Full Time
51014 Temp Part Time

**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: Facility Maintenance Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the maintenance, operation, and 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

Revenue and line item expenditure adjustments have been made based upon expenditures. 15% of the Department's Regular Part-Time Administrative Secretary position is funded in this account along with other expenditures brought to this account from the General Fund. A \$6.00 Facility Maintenance fee is added to every Recreation Department registration, as well as to all sport leagues, and then deposited into this account along with all field and facility rental fees.

	2019/ 2020	2020/ 2021	2021/ 2022	Est. 2022/ 2023	Proj. 2023/ 2024
Deposits	\$27,492	\$34,036	\$41,641	\$46,000	\$55,170
Encumbrances Prior Year	-	-	-	-	-
Expenditures	\$82,746	\$29,725	\$18,966	\$20,000	\$55,170
Difference	(\$55,254*)	\$4,310	\$22,675	\$26,000	-

*One time use of UFB - \$52,000

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2019/ 2020	2020/ 2021	2021/ 2022	Est. 2022/ 2023	Proj. 2023/ 2024
Facility Maintenance Fees	\$27,492	\$34,036	\$41,641	\$46,000	\$55,170

ACCT #	REVENUES	2021/22			2023/24		2023/24		2023/24	2023/24
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)		PERCENT INCREASE/ -DECREASE
	Charges for Current Services:									
43475	Maintenance Fees	\$41,641	\$59,053	\$46,000	\$55,170			(\$3,883)		-6.58%
	TOTAL REVENUES	\$41,641	\$59,053	\$46,000	\$55,170			(\$3,883)		-6.58%
ACCT #	EXPENDITURES									
Various	Expenditures	\$18,966	\$59,053	\$20,000	\$55,170			(\$3,883)		-6.58%
	TOTAL EXPENDITURES	\$18,966	\$59,053	\$20,000	\$55,170			(\$3,883)		-6.58%

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5201-51012 REG PART TIME	0	5,843	0	0	0	0	0	(5,843)	(100)
09-5201-51014 TEMPORARY PART	1,080	3,193	938	1,331	1,331	0	0	(1,862)	(58)
09-5201-51031 FICA	452	691	274	102	102	0	0	(589)	(85)
09-5201-51036 WORK COMP	0	89	0	0	0	0	0	(89)	(100)
09-5201-52189 SERVICES - OTHE	1,001	14,537	212	14,537	14,537	0	0	0	0
09-5201-52212 BUILDINGS	1,846	6,650	1,324	6,650	6,650	0	0	0	0
09-5201-52219 OTHER	0	8,770	0	8,770	8,770	0	0	0	0
09-5201-52239 MATERIALS-OTHER	9,279	9,280	8,760	10,780	10,780	0	0	1,500	16
09-5201-53312 MAINT EQUIP	0	4,000	0	4,000	4,000	0	0	0	0
09-5201-53315 RECREATIONAL EQ	855	6,000	9,827	9,000	9,000	0	0	3,000	50
Total RECREATION	14,513	59,053	21,335	55,170	55,170	0	0	(3,883)	(7)
Total 5201 PARKS	14,513	59,053	21,335	55,170	55,170	0	0	(3,883)	(7)

Town of Avon
Personnel Wage Analysis

		Annual Total For Split	
<u>Account</u>	<u>PARKS</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Department Wages</u>
09-5201-51014	FACILITY ATTENDANT 09		1,331
			<u>1,331</u>

Legend:

51010 (Part Time ROV)
51011 Full Time
51012 Reg. Part Time
51013 Temp Full Time
51014 Temp Part Time

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5301-52131 FEES-PROFESSION MPLC & SESAC	892	1,200	834	1,200	1,200	0	0	0	0
09-5301-52189 SERVICES - OTHE	8,367	10,000	6,861	10,000	10,000	0	0	0	0
09-5301-52231 OFFICE SUPPLIES	0	0	221	500	500	0	0	500	0
Total SENIOR CITIZEN	9,259	11,200	7,916	11,700	11,700	0	0	500	4
Total 5301 SENIOR CENTE	9,259	11,200	7,916	11,700	11,700	0	0	500	4



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 2023/2024, \$110,330 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

Estimated for fiscal year 2023/2024 is \$110,330 and is budgeted accordingly, and included in the Road Improvement Program.

					2023/24	2023/24	2023/24	2023/24
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
		2021/22	2022/23	2022/23	TOWN	TOWN	2023/24	INCREASE/
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)
								-DECREASE
	Intergovernmental:							
43363	LOCIP Grant	\$221,874	\$110,330	\$110,330	\$110,330			-
								0.00%
	TOTAL REVENUES	\$221,874	\$110,330	\$110,330	\$110,330			-
								0.00%
ACCT #	EXPENDITURES							
Various	Public Works	\$111,172	\$110,330	\$110,330	\$110,330			-
								0.00%
	TOTAL EXPENDITURES	\$111,172	\$110,330	\$110,330	\$110,330			-
								0.00%

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11 LOCAL CAPITAL IMPRO									
8501 CAPITAL IMPROV PR									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	108,988	110,330	110,330	110,330	110,330	0	0	0	0
Total SERVICES & SUPPLIES	108,988	110,330	110,330	110,330	110,330	0	0	0	0
Total 8501 CAPITAL IMPROV PR	108,988	110,330	110,330	110,330	110,330	0	0	0	0

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	\$
11-8501-52189 SERVICES - OTHE	108,988	110,330	110,330	110,330	110,330	0	0	0	0
For Road Maintenance: \$110,330 is budgeted in this account; \$132,867 is budgeted in 08-4831-53003; and \$176,594 is budgeted in 02-4831-53003									
Total CAPITAL OUTLAY	108,988	110,330	110,330	110,330	110,330	0	0	0	0
Total 8501 CAPITAL IMPR	108,988	110,330	110,330	110,330	110,330	0	0	0	0



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2023/2024**

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.

PROGRAM COMMENTARY

Revenues to the Fisher Meadows/Fisher Old Farms Fund consist of the rental payments associated with the Town's lease agreements with the Connecticut Water Company and Sub-Edge Farms, as well as investment interest.

	2019/ 2020	2020/ 2021	2021/ 2022	Est. 2022/ 2023	Proj. 2023/ 2024
Water Company Lease Payments	\$110,686	\$153,449	\$162,041	\$168,000	\$168,000
Farm Lease Payments	\$8,303	-	\$4,535	\$4,535	\$4,535
Investment Interest	\$4,644	\$316	\$708	\$4,500	\$4,500

References:

- Deed dated December 23, 1976 to the Town from Fisher Family
- Affidavit dated December 12, 1980 affirming farming acreage (41.3 acres)
- Affidavit dated March 17, 1997 regarding Use of Property by Avon Water Company for wells
- Affidavit dated March 26, 1999 affirming relocation of 19.8 acres of farming rights
- Agreement dated April 11, 2002 concerning the Purchase and Sale of Fisher Old Farms property to the Town of Avon
- Deed dated August 20, 2002 to the Town from Fisher Farms Properties (Fisher Old Farms Property)
- Agreement dated November 13, 2002 between the State of Connecticut and the Town of Avon and Old Farms Property
- Lease Agreement date January 8, 2003 with Simmons Family Farms for use of property from January 1, 2004 – December 31, 2008, extended to 12/31/13
- Fund Approved by the Town Council on April 3, 2003.
- Fund Approved by the Board of Finance on April 15, 2003
- Lease Agreement with Dan Logue signed January 2, 2014 for property located on east side of Tillotson Road and to the north of Fisher Meadows, effective until December 31, 2020.
- Lease agreement with Rodger and Isabelle Phillips signed September 14, 2020 for property located on the east and west side of Tillotson Road. The term of this Lease shall commence on January 1, 2021 and terminate on February 28, 2023 (the "Lease Term"), with an option to extend by mutual agreement for up to two (2) years to February 28, 2025, unless extended or terminated as hereinafter provided.

FISHER MEADOWS SPECIAL REVENUE FUND
(FUND 12)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2022

REVENUES:

Investment income.....	\$708
Other local revenues.....	<u>166,576</u>
TOTAL REVENUES.....	<u>167,284</u>

EXPENDITURES:

Recreation & Parks	<u>-</u>
TOTAL EXPENDITURES.....	<u>-</u>

EXCESS OF REVENUES OVER EXPENDITURES.....	167,284
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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.....	167,284
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FUND BALANCE JULY 1, 2021.....	708,854
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FUND BALANCE JUNE 30, 2022.....	<u>\$876,138</u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 January 17, 2023.

ACCT #	REVENUES				2023/24	2023/24		
					REQUESTED	RECOMMENDED	2023/24	2023/24
		2021/22	2022/23	2022/23	TOWN	TOWN	2023/24	
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)
	Intergovernmental:							
43343	Prepaid State & Federal Grants	\$1,644,489	\$950,311	\$958,612	\$958,612			\$8,301
	TOTAL REVENUES	\$1,644,489	\$950,311	\$958,612	\$958,612			\$8,301
ACCT #	EXPENDITURES							
59200	Prepaid State & Federal Grants	\$1,847,286	\$950,311	\$958,612	\$958,612			\$8,301
	TOTAL EXPENDITURES	\$1,847,286	\$950,311	\$958,612	\$958,612			\$8,301

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2021/2022- 2022/2023- 2023/2024**

FUND #	ACTUAL GRANT AMOUNT 2021/2022	BUDGETED GRANT AMOUNT 2022/2023	ESTIMATED GRANT AMOUNT 2023/2024
01	\$3,000	-	-
01	\$261,442	-	-
01	\$19,456	-	-
01	\$627,859	\$391,430	\$391,430
01	\$56,098	-	-
01	-	\$27,370	\$27,370
01	\$4,513	\$3,800	-
01	-	-	\$413,237
01	\$25,052	\$24,857	\$25,052
01	\$618	-	-
08	\$312,800	\$312,867	\$312,867
09	-	-	-
11	\$221,874	\$110,330	\$110,330
01	\$9,211	-	-
01	\$15,000	\$750	-
01	\$142,054	-	-
50	\$714,925	\$1,000,000	-
	\$2,413,902	\$1,871,404	\$1,280,286
01	\$965,087	\$864,140	\$865,000
01	\$856,189	\$672,000	\$654,000
13	\$52,089	\$45,126	\$42,473
13	\$2,510	\$2,510	\$2,492
13	\$820,964	\$646,077	\$663,503
13	\$92,470	\$99,997	\$94,225
13	\$19,436	\$17,936	\$18,933
13	\$141,350	\$125,250	\$126,575
13	\$481,697	-	-
13	\$24,300	-	-
13	\$9,673	\$13,415	\$10,411
14	\$1,603,375	\$292,770	\$398,322
	\$5,069,140	\$2,779,221	\$2,875,934
	\$7,483,042	\$4,650,625	\$4,156,220

Sources: Town & Board of Education Budgets for FY 2021/2022, FY 2022/2023 and FY 2023/2024
Estimated Grant Amount reflects current fiscal year appropriations with any known adjustments.

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13-9401-59200 EDUCATION GRANT	1,847,286	950,311	432,363	958,612	0	0	0	(950,311)	(100)
Total BOARD OF EDUCA	1,847,286	950,311	432,363	958,612	0	0	0	(950,311)	(100)
Total 9401 BOARD OF EDU	1,847,286	950,311	432,363	958,612	0	0	0	(950,311)	(100)

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 January 17, 2023.

					2023/24	2023/24			
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
		2021/22	2022/23	2022/23	TOWN	TOWN	2023/24		
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:								
43481	Cafeteria Sales	\$105,870	\$860,658	\$408,930	\$740,088			(\$120,570)	-14.01%
	Intergovernmental:								
43356	Cafeteria Grants	\$1,603,375	\$292,770	\$717,227	\$398,322			\$105,552	36.05%
	Other Local Revenues:								
43611	Investment Interest	\$178	-	\$1,000	\$1,000			\$1,000	100.00%
	TOTAL REVENUES	\$1,709,423	\$1,153,428	\$1,127,157	\$1,139,410			(\$14,018)	-1.22%
ACCT #	EXPENDITURES								
59600	Cafeteria	\$1,117,080	\$1,153,428	\$1,127,157	\$1,139,410			(\$14,018)	-1.22%
	TOTAL EXPENDITURES	\$1,117,080	\$1,153,428	\$1,127,157	\$1,139,410			(\$14,018)	-1.22%

Budget - Town Manager

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	1,117,080	1,153,428	451,553	1,139,410	0	0	0	(1,153,428)	(100)
Total MISCELLANEOUS	1,117,080	1,153,428	451,553	1,139,410	0	0	0	(1,153,428)	(100)
Total 9401 BOARD OF EDUCATIO	1,117,080	1,153,428	451,553	1,139,410	0	0	0	(1,153,428)	(100)

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14-9401-59600 CAFETERIA	1,117,080	1,153,428	451,553	1,139,410	0	0	0	(1,153,428)	(100)
Total BOARD OF EDUCA	1,117,080	1,153,428	451,553	1,139,410	0	0	0	(1,153,428)	(100)
Total 9401 BOARD OF EDU	1,117,080	1,153,428	451,553	1,139,410	0	0	0	(1,153,428)	(100)



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 January 17, 2023.

	2019/2020	2020/2021	2021/2022	Estimated 2022/2023	Projected 2023/2024
Number of Rentals Per School Facility:					
Avon High School	2	0	3	3	4
Avon Middle School	6	2	4	5	5
Thompson Brook School	5	0	4	4	4
Roaring Brook School	2	1	2	2	3
Pine Grove School	2	1	2	2	3
Totals	17	7	15	16	17
Hours of Usage Per School Facility:					
Avon High School	50	0	25	75	100
Avon Middle School	200	20	75	150	150
Thompson Brook School	170	0	75	150	150
Roaring Brook School	230	180	225	225	235
Pine Grove School	250	180	225	225	235
Totals	900	380	625	825	870

					2023/24	2023/24	2023/24	2023/24	
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
		2021/22	2022/23	2022/23	TOWN	TOWN	2023/24		
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Other Local Revenues:								
43619	Rents & Reimbursements	\$43,492	\$25,000	\$38,000	\$38,000			\$13,000	52.00%
	TOTAL REVENUES	\$43,492	\$25,000	\$38,000	\$38,000			\$13,000	52.00%
ACCT #	EXPENDITURES								
52185	Personnel	\$17,729	\$25,000	\$25,000	\$38,000			\$13,000	52.00%
	TOTAL EXPENDITURES	\$17,729	\$25,000	\$25,000	\$38,000			\$13,000	52.00%

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	17,728	25,000	35,415	38,000	0	0	0	(25,000)	(100)
Total SERVICES & SUPPLIES	17,728	25,000	35,415	38,000	0	0	0	(25,000)	(100)
Total 9401 BOARD OF EDUCATIO	17,728	25,000	35,415	38,000	0	0	0	(25,000)	(100)

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Town of Avon

Town Manager's Budget Detail

Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15-9401-52185 GENERAL SERVICE	17,728	25,000	35,415	38,000	0	0	0	(25,000)	(100)
Total BOARD OF EDUCA	17,728	25,000	35,415	38,000	0	0	0	(25,000)	(100)
Total 9401 BOARD OF EDU	17,728	25,000	35,415	38,000	0	0	0	(25,000)	(100)



TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2023/2024

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.

BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
CASH & CASH EQUIVALENTS	43
DUE FROM OTHER FUNDS	<u>109,514</u>
TOTAL ASSETS	<u><u>109,557</u></u>
LIABILITIES:	
DUE TO GENERAL FUND	<u>54,757</u>
TOTAL LIABILITIES	<u><u>54,757</u></u>
FUND BALANCES:	
FUND BALANCE POST RET MED ASSIGNED	<u>54,800</u>
TOTAL FUND BALANCE	<u><u>54,800</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>109,557</u></u>



**TOWN OF AVON
TECHNOLOGY PROTECTION PLAN
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: Technology Protection Plan (40)

FUND TYPE: Special Revenue Fund

PROGRAM DESCRIPTION:

The Technology Protection Plan Special Revenue Fund is established for the purpose of repairing and/or replacing devices loaned to students of the Avon Public Schools in accordance with Board of Education policy 3514.1 (adopted December 15, 2020). The creation of the fund was approved by the Town Council on January 19, 2021 and by the Board of Finance on January 25, 2021. The fund description was reviewed by the Town Appointed Auditor on July 29, 2020 and the Town Attorney on January 15, 2021. The fund became active in fiscal year 2020/2021 and is included in the fiscal year 2021/2022 operating budget for the first time, however there is no appropriation for the fund included in the adopted fiscal year 2021/2022 budget.

The source of revenue for this fund shall be limited to annual premiums collected from families that elect to participate in the Plan. The premium shall be determined by the Board of Education annually. Expenditures from this fund shall be limited to: (1) repairs to, or replacements of, damaged or inoperable devices during the school year, or; (2) the purchase of new devices at the conclusion of the school year. An annual budget for the fund shall be included in the Town's annual budget approval process.

At the conclusion of the fiscal year, unspent revenue shall be returned to the Technology Protection Plan Special Revenue Fund Unassigned Fund Balance. The time, methods, terms and amount of any appropriation from unassigned fund balance shall be initiated by the Board of Education and subject to approval by the Town Council and the Board of Finance.

PROGRAM COMMENTARY:

The Board of Education shall maintain operational control over the fund, including, but not limited to, the expenditure of the funds, and the discretion to purchase the types technological devices that, in its sole discretion, are determined to be most appropriate for student use. The Superintendent of Schools may authorize expenditures of not more than \$25,000. Expenditures in excess of \$25,000 shall be authorized by the Board of Education, and in accordance with the Town Charter, as applicable. The financial status of the fund shall be reported to the Board of Education and/or the Board's Finance Committee on a monthly basis.

ACCT #	REVENUES	2023/24			2023/24			2023/24	
		REQUESTED			RECOMMENDED			DOLLAR	
		2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	INCREASE/	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2023/24 ADOPTED	(DECREASE)	-DECREASE
	Other Local Revenues:								
46700	Technology Protection Plan	\$32,762	\$38,675	\$27,500	\$25,250			-\$13,425	-34.71%
	TOTAL REVENUES	\$32,762	\$38,675	\$27,500	\$25,250			(\$13,425)	-34.71%
ACCT #	EXPENDITURES								
56700	Technology Repair or Replace	\$5,100	\$38,675	\$27,500	\$25,250			-\$13,425	-34.71%
	TOTAL EXPENDITURES	\$5,100	\$38,675	\$27,500	\$25,250			(\$13,425)	-34.71%



**TOWN OF AVON
AMERICAN RESCUE PLAN ACT GRANT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

NAME OF FUND: American Rescue Plan Act Grant (50)

FUND TYPE: Special Revenue Fund

PROGRAM DESCRIPTION:

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law, which established the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds). The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments in responding to the COVID-19 public health emergency through four categories of eligible uses:

- 1) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- 2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- 3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- 4) To make necessary investments in water, sewer, or broadband infrastructure.

The Town of Avon's total ARPA grant entitlement is \$5,408,792.89. The Town received \$2,704,396.44 of this entitlement on June 22, 2021 and the remaining \$2,704,396.45 is anticipated to be received in June 2022. The Town is required to obligate Fiscal Recovery Funds by December 31, 2024, and spend Fiscal Recovery Funds by December 31, 2026. The Town must return any funds not obligated by December 31, 2024, and any funds not expended to cover such obligations by December 31, 2026.

PROGRAM COMMENTARY:

Management is responsible for identifying projects, programs, and other eligible uses for the ARPA grant funding received by the Town and recommending them for approval.

					2023/24	2023/24			2023/24	2023/24
					REQUESTED	RECOMMENDED			DOLLAR	PERCENT
		2021/22	2022/23	2022/23	TOWN	TOWN	2023/24		INCREASE/	INCREASE/
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED		(DECREASE)	-DECREASE
	Intergovernmental:									
44037	American Rescue Plan Act Grant	\$714,925	\$1,000,000	\$1,000,000	-				(\$1,000,000)	-100.00%
	TOTAL REVENUES	\$714,925	\$1,000,000	\$1,000,000	-				(\$1,000,000)	-100.00%
ACCT #	EXPENDITURES									
Various	CIP Facilities	\$714,925	\$1,000,000	\$1,000,000	-				(\$1,000,000)	-100.00%
	TOTAL EXPENDITURES	\$714,925	\$1,000,000	\$1,000,000	-				(\$1,000,000)	-100.00%