

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2019/2020**

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.

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2019/2020**

FUND NAME	FUND #	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20	2019/20	2019/20 ADOPTED	2019/20	2019/20
					REQUESTED	RECOMMEND		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$2,500	\$10,000	\$10,000	\$10,000			-	0.00%
Police Special Services	07	\$112,604	\$96,872	\$96,872	\$97,457			\$585	0.60%
Town Aid Road	08	\$312,822	\$312,623	\$312,623	\$312,623			-	0.00%
Recreational Activities	09	\$388,109	\$404,130	\$404,130	\$400,690			(\$3,440)	-0.85%
Loc. Capital/Improv. Program	11	199,813	\$127,104	\$127,104	\$127,104			-	0.00%
TOTAL TOWN		\$1,015,848	\$950,729	\$950,729	\$947,874			(\$2,855)	-0.30%
SEWERS:									
Sewer Fund	05	\$3,462,233	\$2,768,793	\$2,768,793	\$3,161,673			\$392,880	14.19%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$976,183	\$834,800	\$834,800	\$834,800			-	0.00%
School Cafeteria	14	\$905,811	\$1,018,710	\$1,018,710	\$1,048,991			\$30,281	2.97%
Use of School Facilities	15	\$40,948	\$51,000	\$51,000	\$40,000			(\$11,000)	-21.57%
TOTAL BOARD OF EDUCATION		\$1,922,942	\$1,904,510	\$1,904,510	\$1,923,791			\$19,281	1.01%
TOTAL REVENUES									
		\$6,401,023	\$5,624,032	\$5,624,032	\$6,033,338			\$409,306	7.28%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2019/2020**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMEND TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
43441 Sewer Assessments - Fund#5	\$61,449	\$120,000	\$120,000	\$120,000			-	0.00%
LICENSES, FEES, PERMITS:								
43444 Sewer Permits & Inspection Fees - Fund#5	\$1,200	\$2,500	\$2,500	\$2,500			-	0.00%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
44005 Title II Part A Teachers - Fund #13	\$31,776	\$30,000	\$30,000	\$30,000			-	0.00%
44010 Adult Education Cooperative - Fund #13	\$1,832	\$1,800	\$1,800	\$1,800			-	0.00%
44006 IDEA 611 Part B - Fund #13	\$579,905	\$580,000	\$580,000	\$580,000			-	0.00%
44004 Title I Improving Basic Programs - Fund #13	\$159,873	\$100,000	\$100,000	\$100,000			-	0.00%
44007 PreSchool-IDEA 619 - Fund#13	\$19,178	\$16,000	\$16,000	\$16,000			-	0.00%
44008 Carl Perkins - Fund#13	\$19,438	-	-	-			-	0.00%
44009 SHEF Settlement - Fund#13	\$143,275	\$100,000	\$100,000	\$100,000			-	0.00%
43343 BOE Education Program Grants- Fund#13	\$18,163	\$7,000	\$7,000	\$7,000			-	0.00%
43353 Town Aid Road Fund - Fund#8	\$312,822	\$312,623	\$312,623	\$312,623			-	0.00%
43356 Cafeteria-BOE - Fund#14	\$157,731	\$163,754	\$163,754	\$180,130			\$16,376	10.00%
43365 LOCIP - Fund #11	\$199,813	\$127,104	\$127,104	\$127,104			-	0.00%
TOTAL INTERGOVERNMENTAL	\$1,643,806	\$1,438,281	\$1,438,281	\$1,454,657			\$16,376	1.14%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
43421 Police Services - Fund#7	\$112,604	\$38,872	\$38,872	\$97,457			\$58,585	150.71%
PUBLIC WORKS:								
43613 Refunds & Reimbursements - Fund #5	\$5,103	-	-	-			-	0.00%
43443 Sewer Use Charges - Fund#5	\$2,112,031	\$2,200,000	\$2,200,000	\$2,980,173			\$780,173	35.46%
43442 Sewer Connection Charges - Fund#5	\$80,000	\$65,000	\$65,000	\$45,000			(\$20,000)	-30.77%
RECREATION & PARKS:								
43473 Fees: Reimbursable - Fund #9	\$309,377	\$332,430	\$332,430	\$331,711			(\$719)	-0.22%
43484 Senior Rec. Activities - Fund #9	\$18,446	\$22,700	\$22,700	\$19,700			(\$3,000)	-13.22%
43475 Maintenance Fees- Fund #9	\$43,691	\$49,000	\$49,000	\$49,279			\$279	0.57%
EDUCATION:								
43481 BOE Cafeteria Sales - Fund#14	\$748,080	\$854,956	\$854,956	\$868,861			\$13,905	1.63%
43619 BOE Use of School Facilities - Fund#15	\$40,948	\$51,000	\$51,000	\$40,000			(\$11,000)	-21.57%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,470,280	\$3,613,958	\$3,613,958	\$4,432,181			\$818,223	22.64%
OTHER LOCAL REVENUE:								
43615 Sewer Use - Interest & Liens - Fund#5	\$11,793	\$19,000	\$19,000	\$14,000			(\$5,000)	-26.32%
43616 Sewer Assessments - Interest & Liens - Fund#5	\$5,420	\$100	\$100	-			(\$100)	-100.00%
43651 Donations & Grants, Private Source - Fund#4	\$2,500	-	-	-			-	0.00%
43651 Donations & Grants, Private Source - Fund#9	\$5,895	-	-	-			-	0.00%
43651 Donations & Grants, Private Source - Fund#13	\$2,743	-	-	-			-	0.00%
Miscellaneous - Fund #5	\$3,320	-	-	-			-	0.00%
43653 Timber Sale - Fund #4	-	-	-	-			-	0.00%
43664 Field Advertising Program - Fund#9	\$10,700	-	-	-			-	0.00%
TOTAL OTHER LOCAL REVENUE:	\$42,371	\$19,100	\$19,100	\$14,000			(\$5,100)	-26.70%
OTHER FINANCING SOURCES:								
43913 Use of Unassigned Fund Balance - Fund #4	-	\$10,000	\$10,000	\$10,000			-	0.00%
43913 Use of Unassigned Fund Balance - Fund #5	\$1,181,917	\$362,193	\$362,193	-			(\$362,193)	-100.00%
43913 Use of Unassigned Fund Balance - Fund #7	-	\$58,000	\$58,000	-			(\$58,000)	-100.00%
TOTAL OTHER FINANCING SOURCES:	\$1,181,917	\$430,193	\$430,193	\$10,000			(\$420,193)	-97.68%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$6,401,023	\$5,624,032	\$5,624,032	\$6,033,338			\$409,306	7.28%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2019/2020**

**EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20	2019/20	2019/20	
					REQUESTED	RECOMMEND	DOLLAR	
					TOWN MANAGER	TOWN COUNCIL	2019/20 ADOPTED	INCREASE/ (DECREASE)
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TOWN:								
Forest Prk.& Open Space Mgt.	04	\$37,501	\$10,000	\$10,000	\$10,000		-	
Police Special Services	07	\$66,663	\$96,872	\$96,872	\$97,457		\$585	
Town Aid Road	08	\$191,685	\$312,623	\$312,623	\$312,623		-	
Recreational Activities	09	\$328,649	\$404,130	\$404,130	\$400,690		(\$3,440)	
Loc. Capital/Improv. Program	11	\$199,813	\$127,104	\$127,104	\$127,104		-	
<hr/>								
TOTAL TOWN		\$824,311	\$950,729	\$950,729	\$947,874		(\$2,855)	
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SEWERS:								
Sewer Fund	05	\$2,877,617	\$2,768,793	\$2,768,793	\$3,161,673		\$392,880	
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BOARD OF EDUCATION:								
State and Federal Grants	13	\$923,970	\$834,800	\$834,800	\$834,800		-	
School Cafeteria	14	\$883,623	\$1,018,710	\$1,018,710	\$1,048,991		\$30,281	
Use of School Facilities	15	\$42,142	\$51,000	\$51,000	\$40,000		(\$11,000)	
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TOTAL BOARD OF EDUCATION		\$1,849,735	\$1,904,510	\$1,904,510	\$1,923,791		\$19,281	
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TOTAL EXPENDITURES		\$5,551,663	\$5,624,032	\$5,624,032	\$6,033,338		\$409,306	

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

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 year 2017/18 came from donations, revenue from 2018/2019 is anticipated to come from Unassigned Fund Balance. For fiscal year 2019/2020 the revenue source is anticipated to come from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

		2015/2016	2016/2017	2017/2018	Proj. 2018/2019	Proj. 2019/2020			
Timber Sale		\$18,357	\$18,843	\$0	\$0	\$0			
ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
	Other Local Revenues:								
43653	Timber Sale	\$0	\$0	\$0	\$0			\$0	0.00%
43651	Donations & Grants Private	\$2,500	\$0	\$0	\$0			\$0	0.00%
43913	Use of Unassigned Fund Bal	\$0	\$10,000	\$10,000	\$10,000			\$0	0.00%
TOTAL REVENUES		\$2,500	\$10,000	\$10,000	\$10,000			\$0	0.00%
Various	EXPENDITURES								
	Recreation and Parks	\$37,501	\$10,000	\$10,000	\$10,000			\$0	0.00%
TOTAL EXPENDITURES		\$37,501	\$10,000	\$10,000	\$10,000			\$0	0.00%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04 FOREST PARK MANAGEM									
5201 PARKS									
	37,500	0	0	0	0	0	0	0	0.00
<u>Total</u>	<u>37,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	0	10,000	2,000	10,000	10,000	0	0	0	0.00
<u>Total SERVICES & SUPPLIES</u>	<u>0</u>	<u>10,000</u>	<u>2,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total 5201 PARKS</u>	<u>37,500</u>	<u>10,000</u>	<u>2,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total 04 FOREST PARK MANAGEMENT FUND</u>	<u>37,500</u>	<u>10,000</u>	<u>2,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04-5201-52185	GENERAL SERVICE	0	10,000	2,000	10,000	10,000	0	0	0	0.00
Forestry Consulting Services										
Including:										
Miscellaneous Trail Improvements,										
Boundaries TSI, Timber Sale										
(layout, markings, bidding), Trail										
Blazing, Trail Head Maintenance &										
Improvements,										
Brook Crossing Structure										
04-5201-53920	FENCE REPLACEMENT - RAILS TO TRAILS	37,500	0	0	0	0	0	0	0	0.00
	_Total_PARKS	37,500	10,000	2,000	10,000	10,000	0	0	0	0
	_Total_5201 PARKS	37,500	10,000	2,000	10,000	10,000	0	0	0	0
	_Total_04 FOREST PARK MANAGEMENT FUND	37,500	10,000	2,000	10,000	10,000	0	0	0	0



**TOWN OF AVON - SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

NAME OF FUND: Sewer Fund (05)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Avon Water Pollution Control Authority, established pursuant to provisions of the Connecticut General Statutes, is responsible for planning and directing the installation, operation and maintenance of the public sanitary 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. Accordingly, 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 the projects. This distinguishes them from improvements that benefit the entire sewer user community and are paid for with sewer fund, or through issuance of general obligation bonds retired from general governmental resources. Residential zoned properties are assessed at unit rates based on the existing zone designation of the assessed property and real construction costs. Non-residential properties are assessed based upon lot frontage in addition to a charge per square foot of 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. Special assessment bonds were last issued in 1976 and 1983. These bonds have since been retired. Interest revenue on installment special-assessments receivables are used to pay interest costs on special-assessment bonds or to reimburse the Sewer Fund for prior years' payments.

PROGRAM COMMENTARY

Estimated sewer use revenues for this coming year reflect an increase from the amount budgeted for fiscal year 2018/2019 sewer use, and Avon's share of the Farmington sewer treatment plant. The charge per equivalent dwelling unit (EDU) is currently \$500. Total sewer use charges are estimated as follows: 5,716 EDU x \$500/EDU charge = \$2,858,000. Connection and assessment revenue estimates are based on payments for either previously defined connections or assessments, or connections or assessments expected to take place after June 30, 2018.

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 annual cost for this is \$293,528/yr and will be paid off in September of 2027.

PROGRAM COMMENTARY (cont'd)

Farmington is in the process of constructing another upgrade/expansion to their treatment plant which will cost an estimated \$67,000,000. Avon's share in the cost of this has yet to be determined and the terms of payment have not been derived as yet, but we anticipate an annual installment payback program.

The Engineering Department is in the process of designing mainline sewer expansions into 2 additional neighborhood areas as of this writing. We anticipate going out to bid for the construction of these in spring of 2019.

The following sewer-related capital projects were requested to be paid by the Sewer Fund:

1. Lateral Extension Program: \$310,000 has been requested to fund extension of public sewers as recommended in the updated Town-wide Sewage Facility Plan and in conjunction with the DPW's pavement requests.
2. Infiltration and Inflow: \$450,000 has been requested to fund additional study and remedy issues found during the study of leaks within the collection system (note that this work is to be 55% reimbursed under the Clean Water Fund managed by CTDEEP)

PROGRAM PERFORMANCE MEASURES

	2015/ 2016	2016/ 2017	2017/ 2018	Est. 2018/ 2019	Proj. 2019/ 2020
Total Residential Equivalent Dwelling Units					
Farmington Shed	2,414	2,420	2,428	2,436	2,446
Simsbury Shed	1,810	1,878	1,852	1,860	1,872
Canton	121	122	123	126	132
Total Commercial Equivalent Dwelling Units					
Farmington Shed	44	42	34	43	44
Simsbury Shed	1,365	1,465	1,279	1,565	1,580
Canton	0	0	0	0	0
Total	5,755	5,934	5,716	6,030	6,074
New Connections:					
Farmington	8	8	8	8	10
Simsbury	21	13	13	8	12
Canton	2	1	1	3	6

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2019/2020

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED	2019/20 RECOMMENDED	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
					TOWN MANAGER	TOWN COUNCIL			
43441	Sewer Assessments	\$61,449	\$120,000	\$120,000	\$120,000			-	0.00%
43442	Sewer Connections	\$80,000	\$65,000	\$65,000	\$45,000			(\$20,000)	-30.77%
43443	Sewer Use Charges	\$2,112,031	\$2,200,000	\$2,200,000	\$2,980,173			\$780,173	35.46%
43444	Inspections & Permits	\$1,200	\$2,500	\$2,500	\$2,500			-	0.00%
43615	Sewer Use: Int & Liens	\$11,793	\$19,000	\$19,000	\$14,000			(\$5,000)	-26.32%
43616	Sewer Asses.: Int & Liens	\$5,420	\$100	\$100	-			(\$100)	-100.00%
43612	Refunds & Reimbursements	\$5,103	-	-	-			-	0.00%
43913	Use of Unassigned Fund Balance	\$1,181,917	\$362,193	\$362,193	-			(\$362,193)	-100.00%
	Miscellaneous	\$3,320	-	-	-			-	0.00%
	TOTAL REVENUES	\$3,462,233	\$2,768,793	\$2,768,793	\$3,161,673			\$392,880	14.19%

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$2,112,617	\$2,016,793	\$2,016,793	\$2,401,673			\$384,880	19.08%
Various	CIP Facilities	\$765,000	\$752,000	\$752,000	\$760,000			\$8,000	100.00%
	TOTAL EXPENDITURES	\$2,877,617	\$2,768,793	\$2,768,793	\$3,161,673			\$392,880	14.19%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
PERSONAL SERVICES									
WAGES & SALARIES	279,159	302,921	180,290	310,902	310,022	0	0	7,101	2.34
EMPLOYEE BENEFITS	124,126	138,868	109,899	142,450	150,609	0	0	11,741	8.45
<u>Total_PERSONAL SERVICES</u>	<u>403,285</u>	<u>441,789</u>	<u>290,189</u>	<u>453,352</u>	<u>460,631</u>	<u>0</u>	<u>0</u>	<u>18,842</u>	<u>4</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	145,066	130,556	75,850	133,799	133,764	0	0	3,208	2.46
AUTO ALLOWANCE	0	1,125	0	625	625	0	0	-500	-44.44
ADVERTISING	1,456	2,500	1,213	2,500	2,500	0	0	0	0.00
MEMBERSHIP FEES	60	400	0	400	400	0	0	0	0.00
BOOKS & PERIODICALS	120	200	0	200	200	0	0	0	0.00
RECRUITMENT & TRAINING	75	5,000	120	5,000	5,000	0	0	0	0.00
UTILITIES	19,115	23,860	9,177	23,860	23,860	0	0	0	0.00
CONTRACTUAL SERV & PRINTING	1,155,011	959,875	581,381	1,324,875	1,324,875	0	0	365,000	38.03
RENTALS	3,244	3,500	1,080	3,200	3,200	0	0	-300	-8.57
EQUIPMENT OPER & MAINT	70,413	88,010	35,126	88,640	88,640	0	0	630	0.72
REPAIRS & MAINTENANCE	2,428	3,000	1,054	3,000	3,000	0	0	0	0.00
POSTAGE	2,702	2,750	376	2,850	2,850	0	0	100	3.64
MATERIALS AND SUPPLIES	809	1,200	577	1,300	1,300	0	0	100	8.33
<u>Total_SERVICES & SUPPLIES</u>	<u>1,400,499</u>	<u>1,221,976</u>	<u>705,954</u>	<u>1,590,249</u>	<u>1,590,214</u>	<u>0</u>	<u>0</u>	<u>368,238</u>	<u>30</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	300,191	323,028	203,038	320,828	320,828	0	0	-2,200	-0.68
<u>Total_CAPITAL OUTLAY</u>	<u>300,191</u>	<u>323,028</u>	<u>203,038</u>	<u>320,828</u>	<u>320,828</u>	<u>0</u>	<u>0</u>	<u>-2,200</u>	<u>-1</u>
<u>Total_3205 SEWAGE COLL & DISP</u>	<u>2,112,621</u>	<u>2,016,793</u>	<u>1,218,282</u>	<u>2,394,429</u>	<u>2,401,673</u>	<u>0</u>	<u>0</u>	<u>384,880</u>	<u>19</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

Account#	Description	2018	2019	2019	Department	Town	Town	Board	Inc/Dec	%
		Actual	Base Budget	Actual YTD	Head	Manager	Council	of Finance		
05-3205-51011	REG FULL TIME	252,179	261,906	157,984	269,321	268,557	0	0	6,651	2.54
05-3205-51012	REG PART TIME	26,980	41,015	22,306	41,581	41,465	0	0	450	1.10
05-3205-51031	FICA	21,450	23,338	13,354	23,987	23,750	0	0	412	1.77
05-3205-51032	RETIREMENT	65,175	69,284	69,284	72,932	72,932	0	0	3,648	5.27
05-3205-51033	HOSPITALIZATION	69,490	51,093	0	49,413	49,413	0	0	-1,680	-3.29
05-3205-51034	DENTAL INS	3,283	3,686	2,000	3,528	3,528	0	0	-158	-4.29
05-3205-51036	WORK COMP	5,715	5,662	4,055	7,076	7,041	0	0	1,379	24.36
05-3205-51038	DEFINED CONTRIBUTION	15,072	15,881	8,966	16,356	16,248	0	0	367	2.31
05-3205-51039	RETIREE HEALTH	84,184	85,474	85,474	98,687	98,687	0	0	13,213	15.46
05-3205-51040	LIFE/LTD INSURANCE	1,403	831	511	850	850	0	0	19	2.29
05-3205-51043	PMTS IN LIEU OF COVERAGE	0	10,755	0	0	8,504	0	0	-2,251	-20.93
05-3205-52101	ANNUAL ALLOTMENT	3,420	3,420	2,105	3,420	3,420	0	0	0	0.00
05-3205-52102	MILEAGE	0	1,075	0	575	575	0	0	-500	-46.51
Mileage to/from state conferences and seminars										
Note that Sewer Fund truck is no longer being uses on off hours										
05-3205-52111	MILEAGE & TOLLS	0	50	0	50	50	0	0	0	0.00
CEU courses										
05-3205-52122	ADVERTISING-LEGAL	1,466	2,500	1,213	2,500	2,500	0	0	0	0.00
advertising for public hearings and public information meetings by AWPCA and TOA										
05-3205-52131	FEES-PROFESSIONAL	60	400	0	400	400	0	0	0	0.00
NEWEA and CAWPCA memberships for 2										
05-3205-52141	BOOKS & PERIODICALS	120	200	0	200	200	0	0	0	0.00
05-3205-52155	PROFESSIONAL DEVELOPMENT	75	5,000	120	5,000	5,000	0	0	0	0.00
Health and safety and CADD & map training										
05-3205-52175	ELECTRIC	16,631	19,000	7,724	19,000	19,000	0	0	0	0.00
Electricity charges for the 4 sewage pump stations and meters.										
05-3205-52176	TELEPHONE	2,484	4,860	1,453	4,860	4,860	0	0	0	0.00
Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone.										
05-3205-52181	PRINTING	246	3,500	325	3,500	3,500	0	0	0	0.00
This is used by the Collector of Revenue to print sewer use bills and delinquent notices.										
05-3205-52183	LEGAL FEES & EXP	0	6,000	2,600	6,000	6,000	0	0	0	0.00
Used to cover special legal reviews.										
05-3205-52184	SERVICE & CONSULTANT	2,375	2,375	2,375	2,375	2,375	0	0	0	0.00
Independent Audit: Town \$38,130 BOE \$27,445 AVFD \$ 3,100 GASB 74 \$ 2,500 Sewer \$ 2,375 (05-3205)										

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

Account#	Description	2018	2019	2019	Department	Town	Town	Board	Inc/Dec	%
		Actual	Base Budget	Actual YTD	Head	Manager	Council	of Finance		
05-3205-52189	SERVICES - OTHER	1,152,390	948,000	576,081	1,313,000	1,313,000	0	0	365,000	38.50
Costs for treating effluent: Canton = \$60,000 Simsbury = \$500,000 Farmington = \$600,000 Scada Maintenance = \$13,000 Inspection and maintenance										
05-3205-52190	EMERGENCY REPAIRS	8,646	30,000	19,101	30,000	30,000	0	0	0	0.00
Funds for emergency system repairs to pump stations, manholes and piping										
05-3205-52193	COPIER	3,244	3,500	1,080	3,200	3,200	0	0	-300	-8.57
Lease for regular copier and large format printer/copier/scanner - cost is shared with Engineering										
05-3205-52201	MOTOR FUELS	596	3,600	326	3,600	3,600	0	0	0	0.00
1,200 gallons diesel fuel @ \$3.00 per gallon=\$3,600										
05-3205-52204	PARTS AND REPAIRS	2,520	2,000	1,962	2,500	2,500	0	0	500	25.00
05-3205-52205	OFFICE MACHINERY MAI	1,287	1,700	1,241	1,800	1,800	0	0	100	5.88
AutoCAD and Plotter maintenance - cost is shared with Engineering. Increase request due to maint cost increases.										
05-3205-52206	COMPUTER OPERATION	38,460	33,460	26,442	33,490	33,490	0	0	30	0.09
\$26,460 for LEIDOS Support, remaining for specialized consulting and software.										
05-3205-52207	GIS - GEOGRAPHIC INFORMATION SYSTEM	8,750	8,750	3,750	8,750	8,750	0	0	0	0.00
GIS Funding for Engineering - field app for sewer inspections										
05-3205-52209	EQUIP MAINT-OTHER	18,800	38,500	1,405	38,500	38,500	0	0	0	0.00
Equipment upgrades and maintenance remote station communications = \$5,000, Metering maintenance = \$10,000, \$18,000 to replace air-relief valves; Safety equipment = \$1,000, General Maintenance = \$4,500										
05-3205-52219	OTHER	2,428	3,000	1,054	3,000	3,000	0	0	0	0.00
Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non- standard equipment										
05-3205-52221	POSTAGE	2,702	2,750	376	2,850	2,850	0	0	100	3.64
This is used by the Collector of Revenue to mail sewer use bills and delinquent notices as well as notices to residents concerning sewer projects.										
05-3205-52234	ENG & PLANNING	205	200	0	200	200	0	0	0	0.00
Used primarily for paper for map printing supplies - for Planning Dept.										

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-3205-52239	MATERIALS-OTHER This is used primarily by the Collector of Revenue for supplies related to sewer billing.	604	1,000	577	1,100	1,100	0	0	100	10.00
05-3205-53309	OFFICE EQUIP-OTHER Safety equipment, survey supplies, mark out paint	340	1,000	0	800	800	0	0	-200	-20.00
05-3205-53312	MAINT EQUIP Pump station controls equipment repair/replace	2,326	15,000	4,013	13,000	13,000	0	0	-2,000	-13.33
05-3205-53314	EQUIP-TECH provide equipment to sub-meter collection system branches individually to determine potential I&I	3,997	10,000	3,303	10,000	10,000	0	0	0	0.00
05-3205-53319	OTHER EQUIP Record keeping software tools	0	3,500	37	3,500	3,500	0	0	0	0.00
05-3205-53388	SIMSBURY SEWER TREATMENT PLANT PAYMENTS Simsbury treatment plan upgrade share of cost	293,528	293,528	195,685	293,528	293,528	0	0	0	0.00
<u>_Total_SANITATION</u>		<u>2,112,621</u>	<u>2,016,793</u>	<u>1,218,282</u>	<u>2,394,429</u>	<u>2,401,673</u>	<u>0</u>	<u>0</u>	<u>384,880</u>	<u>19</u>
<u>_Total_3205_SEWAGE_COLL & DISP</u>		<u>2,112,621</u>	<u>2,016,793</u>	<u>1,218,282</u>	<u>2,394,429</u>	<u>2,401,673</u>	<u>0</u>	<u>0</u>	<u>384,880</u>	<u>19</u>

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Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	765,000	752,000	0	752,000	760,000	0	0	8,000	1.06
<u>Total MISCELLANEOUS</u>	<u>765,000</u>	<u>752,000</u>	<u>0</u>	<u>752,000</u>	<u>760,000</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>1</u>
<u>Total 8700 OTHER FINANCING USES</u>	<u>765,000</u>	<u>752,000</u>	<u>0</u>	<u>752,000</u>	<u>760,000</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>1</u>
<u>Total 05 SEWER FUND</u>	<u>2,877,621</u>	<u>2,768,793</u>	<u>1,218,282</u>	<u>3,146,429</u>	<u>3,161,673</u>	<u>0</u>	<u>0</u>	<u>392,880</u>	<u>14</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-8700-58000	INTERFUND TRANSFER-OUT	765,000	752,000	0	752,000	760,000	0	0	8,000	1.06
TO FUND THE FOLLOWING PROJECTS: LATERAL EXTENSION PROGRAM \$310,000; INFILTRATION AND INFLOW STUDY \$450,000										
<u>_Total_OTHER FINANCING SOURCES</u>		<u>765,000</u>	<u>752,000</u>	<u>0</u>	<u>752,000</u>	<u>760,000</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>1</u>
<u>_Total_8700 OTHER FINANCING USES</u>		<u>765,000</u>	<u>752,000</u>	<u>0</u>	<u>752,000</u>	<u>760,000</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>1</u>

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

NAME OF FUND: Police Special Services (07)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

Police Special Services Special Revenue Fund was established in 2008 for the purposes of: providing Police services on a reimbursement basis to individuals, businesses and groups for which the Town is, in turn, compensated.

Expenditures are incurred from submission of an Avon Police Department Extra Duty Slip from the Police Department. Additions to this Fund are from a specific revenue source, Charges for Services, Police Services, which would occur as a result of Accounts Receivable billing to individuals, businesses and various groups reimbursing the Town for direct payroll cost, plus overhead, per the Town of Avon Administrative Policy #2.7. Additions to this fund can also be from transfers in. Transferred resources normally occur at the end of a fiscal year in order to bring an account, or in this case a fund, into budgetary and charter compliance.

PROGRAM COMMENTARY

The Police Special Services Special Revenue Fund was created in fiscal year 2007/2008, and approved by the Town Council in March 2008 and by the Board of Finance in April 2008. The fund became active at the beginning of fiscal year 2009/2010. In fiscal year 2019/2020, a budget of \$97,457 is proposed.

PROGRAM PERFORMANCE MEASURES

Program Performance Measures will be developed and collected in fiscal year 2019/2020 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED	2019/20 RECOMMENDED	2019/20 ADOPTED	2019/20 DOLLAR	2019/20 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$112,604	\$38,872	\$38,872	\$97,457			\$58,585	150.71%
43913	Use of Unassigned Fund Bal.	\$0	\$58,000	\$58,000	\$0			(\$58,000)	-100.00%
	TOTAL REVENUES	\$112,604	\$96,872	\$96,872	\$97,457			\$585	0.60%
ACCT # EXPENDITURES									
Various	Special Services	\$66,663	\$96,872	\$96,872	\$97,457			\$585	0.60%
		\$66,663	\$96,872	\$96,872	\$97,457			\$585	0.60%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	66,385	28,000	93,551	28,000	28,000	0	0	0	0.00
EMPLOYEE BENEFITS	0	4,802	0	4,802	4,802	0	0	0	0.00
<u>Total_PERSONAL SERVICES</u>	<u>66,385</u>	<u>32,802</u>	<u>93,551</u>	<u>32,802</u>	<u>32,802</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	278	560	401	1,145	1,145	0	0	585	104.46
EQUIPMENT OPER & MAINT	0	5,510	0	5,510	5,510	0	0	0	0.00
<u>Total_SERVICES & SUPPLIES</u>	<u>278</u>	<u>6,070</u>	<u>401</u>	<u>6,655</u>	<u>6,655</u>	<u>0</u>	<u>0</u>	<u>585</u>	<u>10</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	58,000	39,519	58,000	58,000	0	0	0	0.00
<u>Total_CAPITAL OUTLAY</u>	<u>0</u>	<u>58,000</u>	<u>39,519</u>	<u>58,000</u>	<u>58,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total_2109 SPECIAL SERVICES</u>	<u>66,663</u>	<u>96,872</u>	<u>133,471</u>	<u>97,457</u>	<u>97,457</u>	<u>0</u>	<u>0</u>	<u>585</u>	<u>1</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07-2109-51019	OTHER	66,385	28,000	93,551	28,000	28,000	0	0	0	0.00
07-2109-51031	FICA	0	2,142	0	2,142	2,142	0	0	0	0.00
07-2109-51036	WORK COMP	278	560	401	1,145	1,145	0	0	585	104.46
07-2109-51038	DEFINED CONTRIBUTION	0	2,660	0	2,660	2,660	0	0	0	0.00
07-2109-52201	MOTOR FUELS	0	3,510	0	3,510	3,510	0	0	0	0.00
1,300 gallons unleaded fuel @ \$2.70 per gallon										
07-2109-52204	PARTS AND REPAIRS	0	2,000	0	2,000	2,000	0	0	0	0.00
07-2109-53311	VEHICLES	0	58,000	39,519	58,000	58,000	0	0	0	0.00
Vehicle & Equipment 1 vehicle at \$35,000 and 1 vehicle set-up at \$23,000										
<u>_Total_ POLICE PROTECTION</u>		<u>66,663</u>	<u>96,872</u>	<u>133,471</u>	<u>97,457</u>	<u>97,457</u>	<u>0</u>	<u>0</u>	<u>585</u>	<u>1</u>
<u>_Total_ 2109 SPECIAL SERVICES</u>		<u>66,663</u>	<u>96,872</u>	<u>133,471</u>	<u>97,457</u>	<u>97,457</u>	<u>0</u>	<u>0</u>	<u>585</u>	<u>1</u>

Town of Avon
Personnel Wage Analysis

07-2109-51019	Police Special Services	28,000	28,000
07-2109-51019			28,000
<u>Total 2109</u>			<u>28,000</u>

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

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 2019/2020 budget, \$180,000 is budgeted for Snow and Ice removal and \$132,623 for CIP-Road Overlay. A detailed outline of expenditures can be found on S. 1 and S. 2.

PROGRAM PERFORMANCE MEASURES

		Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019	Projected 2019/2020
Town Road Miles		109.40	109.12	110.40	110.40	110.40

ACCT #	REVENUES				2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
		2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED					
43353	Intergovernmental	\$312,822	\$312,623	\$312,623	\$312,623			\$0	0.00 %
	TOTAL REVENUES	\$312,822	\$312,623	\$312,623	\$312,623			\$0	0.00%

ACCT #	EXPENDITURES				2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
Various	Public Works	\$191,685	\$113,809	\$113,809	\$180,000			\$66,191	58.16%
	CIP-Road Overlay	\$0	\$198,814	\$198,814	\$132,623			(\$66,191)	-33.29%
	TOTAL EXPENDITURES	\$191,685	\$312,623	\$312,623	\$312,623			\$0	0.00%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08 TOWN ROAD AID FUND									
3103 SNOW & ICE REMOVA									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	191,685	180,000	178,170	180,000	180,000	0	0	0	0.00
<u>_Total_ SERVICES & SUPPLIES</u>	<u>191,685</u>	<u>180,000</u>	<u>178,170</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 3103 SNOW & ICE REMOVAL</u>	<u>191,685</u>	<u>180,000</u>	<u>178,170</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-3103-52239	MATERIALS-OTHER	191,685	180,000	178,170	180,000	180,000	0	0	0	0.00
1,979 Tons of Treated Road Salt at \$90/ton = \$178,110; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,710										
	<u>_Total_HIGHWAYS</u>	<u>191,685</u>	<u>180,000</u>	<u>178,170</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>_Total_3103 SNOW & ICE REMOVAL</u>	<u>191,685</u>	<u>180,000</u>	<u>178,170</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
4831 TOWN CIP-FACIL/RO									
CAPITAL OUTLAY									
Capital Proj Funds 2&3	0	132,623	0	132,623	132,623	0	0	0	0.00
<u>_Total_ CAPITAL OUTLAY</u>	<u>0</u>	<u>132,623</u>	<u>0</u>	<u>132,623</u>	<u>132,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 4831 TOWN CIP-FACIL/ROAD OVERLAY</u>	<u>0</u>	<u>132,623</u>	<u>0</u>	<u>132,623</u>	<u>132,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 08 TOWN ROAD AID FUND</u>	<u>191,685</u>	<u>312,623</u>	<u>178,170</u>	<u>312,623</u>	<u>312,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-4831-53003	ROAD OVERLAY	0	132,623	0	132,623	132,623	0	0	0	0.00
<p>For Road Maintenance \$132,623 is budgeted in this account; and \$135,580 is budgeted in 02-4831-53003; and \$127,104 is budged in 11-8501-52189</p>										
<u>Total CAPITAL PROJECTS</u>		<u>0</u>	<u>132,623</u>	<u>0</u>	<u>132,623</u>	<u>132,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total 4831 TOWN CIP-FACIL/ROAD OVERLAY</u>		<u>0</u>	<u>132,623</u>	<u>0</u>	<u>132,623</u>	<u>132,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

NAME OF FUND: Recreational Activities Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the running of approximately 365 activities run by the town for all ages throughout the year. Fees are charged for all programs that cover administrative costs for part-time program coordinators, clerical assistance and program supervision, along with covering all direct costs.

PROGRAM COMMENTARY

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

	2015/ 2016	2016/ 2017	2017/ 2018	Proj. 2018/ 2019	Proj. 2019/ 2020
Deposits	\$286,121	\$363,059	\$310,981	\$332,430	\$331,711
Encumbrances	0	21,863	0	0	0
Expenditures	279,253	323,510	274,668	332,430	331,711
Difference To General Fund	6,868	39,549	36,312	35,000	35,000
Clearing Exchange Activity	5,000	4,687	6,354	5,000	5,000
Avon Day Activity	20,491	18,678	18,970	18,500	18,500

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2015/ 2016	2016/ 2017	2017/ 2018	Proj. 2018/ 2019	Proj. 2019/ 2020
Summer Camp	139	499	473	450	450
Youth Basketball League	341	396	269	250	250
Ski Sundown	133	239	103	110	110
Special Events	26	83	80	80	80
Swim Team:					
Winter	34	46	40	40	40
Summer	87	92	78	75	75
Sports Camps	105	110	387	350	350
Sports League	232	352	664	600	600

					2019/20	2019/20			2019/20	2019/20
					REQUESTED	RECOMMENDED			DOLLAR	PERCENT
ACCT #	REVENUES	2017/18	2018/19	2018/19	TOWN	TOWN	2019/20		INCREASE/	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED		(DECREASE)	-DECREASE
	Charges for Services:									
43472	Recreation Fees	\$309,377	\$332,430	\$332,430	\$331,711				(\$719)	-0.22%
43664	Field Advertising Program	\$10,700	\$0	\$0	\$0				\$0	0.00%
43651	Donations&Grants Priv.Sourc	\$5,895	\$0	\$0	\$0				\$0	0.00%
	TOTAL REVENUES	\$325,972	\$332,430	\$332,430	\$311,711				(\$719)	-0.22%
ACCT #	EXPENDITURES									
Various	Expenditures	\$268,265	\$332,430	\$332,430	\$331,711				(\$719)	-0.22%
	TOTAL EXPENDITURES	\$268,265	\$332,430	\$332,430	\$331,711				(\$719)	-0.22%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	37,764	53,092	27,817	75,320	75,320	0	0	22,228	41.87
EMPLOYEE BENEFITS	2,330	4,061	1,430	7,053	6,838	0	0	2,777	68.38
<u>_Total_PERSONAL SERVICES</u>	<u>40,094</u>	<u>57,153</u>	<u>29,247</u>	<u>82,373</u>	<u>82,158</u>	<u>0</u>	<u>0</u>	<u>25,005</u>	<u>44</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	855	877	628	909	908	0	0	31	3.53
AUTO ALLOWANCE	41	0	85	100	100	0	0	100	0.00
TRAVEL & MEETING EXP	400	400	452	400	400	0	0	0	0.00
ADVERTISING	567	870	48	870	870	0	0	0	0.00
MEMBERSHIP FEES	410	1,000	1,080	1,000	1,000	0	0	0	0.00
RECRUITMENT & TRAINING	0	200	0	375	375	0	0	175	87.50
UTILITIES	0	500	0	0	0	0	0	-500	-100.00
CONTRACTUAL SERV & PRINTING	196,436	229,470	118,259	204,750	204,750	0	0	-24,720	-10.77
RENTALS	9,236	13,810	3,784	13,000	13,000	0	0	-810	-5.87
MATERIALS AND SUPPLIES	26,629	24,550	22,367	24,550	24,550	0	0	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>234,574</u>	<u>271,677</u>	<u>146,703</u>	<u>245,954</u>	<u>245,953</u>	<u>0</u>	<u>0</u>	<u>-25,724</u>	<u>-9</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	3,600	0	3,600	3,600	0	0	0	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>0</u>	<u>3,600</u>	<u>0</u>	<u>3,600</u>	<u>3,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_5107 RECREATION ACTIV</u>	<u>274,668</u>	<u>332,430</u>	<u>175,950</u>	<u>331,927</u>	<u>331,711</u>	<u>0</u>	<u>0</u>	<u>-719</u>	<u>0</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

Account#	Description	2018 Actual	2019 Base Budget	2019 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51012	REG PART TIME	28,925	29,372	17,463	53,021	53,021	0	0	23,649	80.52
09-5107-51013	TEMPORARY FULL TIME	4,312	6,793	2,860	6,931	6,931	0	0	138	2.03
09-5107-51014	TEMPORARY PART TIME	4,527	16,927	7,494	15,368	15,368	0	0	-1,559	-9.21
09-5107-51031	FICA	2,330	4,061	1,430	5,853	5,838	0	0	1,777	43.76
09-5107-51036	WORK COMP	855	877	628	909	908	0	0	31	3.53
09-5107-52101	ANNUAL ALLOTMENT	0	0	0	1,200	1,000	0	0	1,000	0.00
09-5107-52102	MILEAGE	41	0	85	50	50	0	0	50	0.00
09-5107-52111	MILEAGE & TOLLS	0	0	0	50	50	0	0	50	0.00
09-5107-52113	MEALS	400	400	452	400	400	0	0	0	0.00
09-5107-52121	RECRUITING	197	300	0	300	300	0	0	0	0.00
09-5107-52129	ADVERTISING-OTHER	370	570	48	570	570	0	0	0	0.00
09-5107-52131	FEES-PROFESSIONAL	410	1,000	1,080	1,000	1,000	0	0	0	0.00
Swim team league fees increase to actual										
09-5107-52155	PROFESSIONAL DEVELOPMENT	0	200	0	375	375	0	0	175	87.50
09-5107-52176	TELEPHONE	0	500	0	0	0	0	0	-500	-100.00
09-5107-52181	PRINTING	0	750	0	750	750	0	0	0	0.00
09-5107-52184	SERVICE & CONSULTANT	24,047	26,720	15,809	2,000	2,000	0	0	-24,720	-92.52
09-5107-52185	GENERAL SERVICE	0	1,000	0	1,000	1,000	0	0	0	0.00
Ski Chaperones										
09-5107-52189	SERVICES - OTHER	172,389	201,000	102,450	201,000	201,000	0	0	0	0.00
09-5107-52193	COPIER	0	1,810	0	1,000	1,000	0	0	-810	-44.75
09-5107-52199	OTHER	9,236	12,000	3,784	12,000	12,000	0	0	0	0.00
Avon Public School invoices i.e. Custodians										
09-5107-52231	OFFICE SUPPLIES	0	250	32	250	250	0	0	0	0.00
09-5107-52235	RECREATIONAL MATERIALS	26,629	24,300	22,335	24,300	24,300	0	0	0	0.00
Flag Football equipment and uniforms										
09-5107-53315	RECREATIONAL EQUIP.	0	3,600	0	3,600	3,600	0	0	0	0.00
Soccer goals Fisher Meadows Expansion										
<u>Total_RECREATION</u>		<u>274,668</u>	<u>332,430</u>	<u>175,950</u>	<u>331,927</u>	<u>331,711</u>	<u>0</u>	<u>0</u>	<u>-719</u>	<u>0</u>
<u>Total_5107 RECREATION ACTIV</u>		<u>274,668</u>	<u>332,430</u>	<u>175,950</u>	<u>331,927</u>	<u>331,711</u>	<u>0</u>	<u>0</u>	<u>-719</u>	<u>0</u>

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**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

NAME OF FUND: Facility Maintenance Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the maintenance, operation, and small capital improvements to facilities. The purpose of this fund is similar to the Special Revenues – Recreation Fund in that users will assume a greater responsibility in the ongoing operation and care of the facilities, and thus reducing dependence on the General Fund budget – yet not reducing services.

PROGRAM COMMENTARY

This is the tenth budget of this expenditure line, so revenue and line item expenditure adjustments have been made based upon expenditures. 15% of the Department's Regular Full-Time Secretary I position is funded in this account. A \$5.00 Facility Maintenance fee was added to every Recreation Department registration in 2003, all field and facility rental fees are deposited to this account, and beginning on July 1, 2009, all sport leagues were assessed \$5.00 per registration to fund expenditures brought to this account from the General Fund. Effective January 1, 2017 that increased to \$6.00 per registration. .

	2015/ 2016	2016/ 2017	2017/ 2018	Proj. 2018/ 2019	Proj. 2019/ 2020
Deposits	\$45,121	\$43,628	\$43,691	\$49,000	\$49,279
Encumbrances Prior Year	0	4,500	4,500	0	0
Expenditures	41,436	23,263	39,049	49,000	49,279
Difference	3,685	15,865	(4,642)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2015/ 2016	2016/ 2017	Proj. 2017/ 2018	Proj. 2018/ 2019	Proj. 2019/ 2020
Facility Maintenance Fees	\$41,436	\$48,543	\$48,998	\$49,000	\$49,279

ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
Charges for Services:									
43475	Maintenance Fees	\$43,691	\$49,000	\$49,000	\$49,279			\$279	0.57%
	TOTAL REVENUES	\$43,691	\$49,000	\$49,000	\$49,279			\$279	0.57%
ACCT #	EXPENDITURES								
Various	Expenditures	\$ 39,049	\$49,000	\$49,000	\$49,279			\$279	0.57%
	TOTAL EXPENDITURES	\$ 39,049	\$49,000	\$49,000	\$49,279			\$279	0.57%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5201 PARKS									
PERSONAL SERVICES									
WAGES & SALARIES	5,978	8,563	3,902	8,813	8,813	0	0	250	2.92
EMPLOYEE BENEFITS	403	655	238	675	675	0	0	20	3.05
<u>Total_PERSONAL SERVICES</u>	<u>6,381</u>	<u>9,218</u>	<u>4,140</u>	<u>9,488</u>	<u>9,488</u>	<u>0</u>	<u>0</u>	<u>270</u>	<u>3</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	14	132	95	141	141	0	0	9	6.82
CONTRACTUAL SERV & PRINTING	5,309	9,200	577	9,200	9,200	0	0	0	0.00
REPAIRS & MAINTENANCE	18,709	15,170	2,599	15,170	15,170	0	0	0	0.00
MATERIALS AND SUPPLIES	9,225	9,280	12	9,280	9,280	0	0	0	0.00
<u>Total_SERVICES & SUPPLIES</u>	<u>33,257</u>	<u>33,782</u>	<u>3,283</u>	<u>33,791</u>	<u>33,791</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>0</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	6,372	6,000	3,898	6,000	6,000	0	0	0	0.00
<u>Total_CAPITAL OUTLAY</u>	<u>6,372</u>	<u>6,000</u>	<u>3,898</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total_5201 PARKS</u>	<u>46,010</u>	<u>49,000</u>	<u>11,321</u>	<u>49,279</u>	<u>49,279</u>	<u>0</u>	<u>0</u>	<u>279</u>	<u>1</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Base Budget</u>	<u>2019</u> <u>Actual YTD</u>	<u>Department</u> <u>Head</u>	<u>Town</u> <u>Manager</u>	<u>Town</u> <u>Council</u>	<u>Board</u> <u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5201-51012	REG PART TIME	5,017	5,183	3,181	5,433	5,433	0	0	250	4.82
09-5201-51014	TEMPORARY PART TIME	961	3,380	721	3,380	3,380	0	0	0	0.00
09-5201-51031	FICA	403	655	238	675	675	0	0	20	3.05
09-5201-51036	WORK COMP	14	132	95	141	141	0	0	9	6.82
09-5201-52189	SERVICES - OTHER	5,309	9,200	577	9,200	9,200	0	0	0	0.00
09-5201-52212	BUILDINGS	11,371	6,400	0	6,400	6,400	0	0	0	0.00
09-5201-52219	OTHER	7,338	8,770	2,599	8,770	8,770	0	0	0	0.00
09-5201-52239	MATERIALS-OTHER	9,225	9,280	12	9,280	9,280	0	0	0	0.00
09-5201-53312	MAINT EQUIP	4,186	4,000	3,262	4,000	4,000	0	0	0	0.00
09-5201-53315	RECREATIONAL EQUIP.	2,000	2,000	636	2,000	2,000	0	0	0	0.00
09-5201-53319	OTHER EQUIP	186	0	0	0	0	0	0	0	0.00
	<u>_Total_PARKS</u>	<u>46,010</u>	<u>49,000</u>	<u>11,321</u>	<u>49,279</u>	<u>49,279</u>	<u>0</u>	<u>0</u>	<u>279</u>	<u>1</u>
	<u>_Total_5201 PARKS</u>	<u>46,010</u>	<u>49,000</u>	<u>11,321</u>	<u>49,279</u>	<u>49,279</u>	<u>0</u>	<u>0</u>	<u>279</u>	<u>1</u>

[illegible]

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020

NAME OF FUND: Senior Citizen Recreation Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the all-senior activities designed and maintained by the staff at the Senior Center/Community Room. The purpose of this fund is similar to the Special Revenues - Recreation Activities fund, so that the Senior Citizens who use the programs will assume a greater responsibility for the activities in which they participate, without dependence upon the Recreation Activities fund. In time, other line item accounts may be added as experience with the operation of the fund evolves – and the economy improves.

PROGRAM COMMENTARY

Historically, fees collected in this account have exceeded contract and material expenditures. This is the eighth year of the Fund; the three line items requested reflect estimated expenditures.

	2015/ 2016	2016/ 2017	2017/ 2018	Proj. 2018/ 2019	Proj. 2019/ 2020
Deposits	\$13,128	\$16,401	\$18,446	\$22,700	\$19,700
Expenditures	8,699	20,203	21,335	22,700	19,700
Difference To General Fund	4,429	(3,802)	(2,889)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2015/ 2016	2016/ 2017	2017/ 2018	Proj. 2018/ 2019	Proj. 2019/ 2020
# Day/Bus Trips	6	6	19	7	15
Beginner/Intermediate Bridge Class	15	4	0	4	4
Computer Class Participants	20	20	20	25	20
Computer Lab Use	1,470	1,906	1,989	1,950	1,990
Water Color Class	15	6	6	6	6

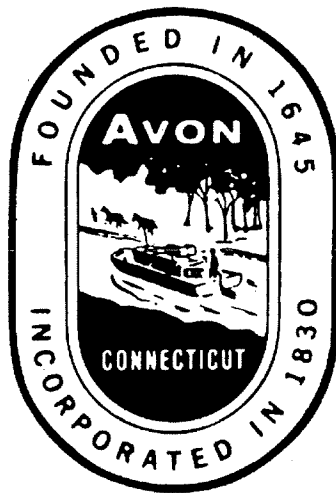
ACCT #	REVENUES	2017/18	2018/19	2018/19	2019/20	2019/20	2019/20	2019/20	
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
43484	Charges for Services: Senior Citizen Fund	\$18,446	\$22,700	\$22,700	\$19,700			(\$3,000)	-13.22%
	TOTAL REVENUES	\$18,446	\$22,700	\$22,700	\$19,700			(\$3,000)	-13.22%
ACCT #	EXPENDITURES								
Various	Expenditures	\$21,335	\$22,700	\$22,700	\$19,700			(\$3,000)	-13.22%
	TOTAL EXPENDITURES	\$21,335	\$22,700	\$22,700	\$19,700			(\$3,000)	-13.22%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5301 SENIOR CITIZENS									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	1,002	2,500	678	1,500	1,500	0	0	-1,000	-40.00
CONTRACTUAL SERV & PRINTING	18,112	18,000	5,974	16,000	16,000	0	0	-2,000	-11.11
MATERIALS AND SUPPLIES	57	700	0	700	700	0	0	0	0.00
<u>Total SERVICES & SUPPLIES</u>	<u>19,171</u>	<u>21,200</u>	<u>6,652</u>	<u>18,200</u>	<u>18,200</u>	<u>0</u>	<u>0</u>	<u>-3,000</u>	<u>-14</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	2,164	1,500	0	1,500	1,500	0	0	0	0.00
<u>Total CAPITAL OUTLAY</u>	<u>2,164</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total 5301 SENIOR CITIZENS</u>	<u>21,335</u>	<u>22,700</u>	<u>6,652</u>	<u>19,700</u>	<u>19,700</u>	<u>0</u>	<u>0</u>	<u>-3,000</u>	<u>-13</u>
<u>Total 09 RECREATION ACTIVITIES FUND</u>	<u>342,013</u>	<u>404,130</u>	<u>193,923</u>	<u>400,906</u>	<u>400,690</u>	<u>0</u>	<u>0</u>	<u>-3,440</u>	<u>-1</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5301-52131	FEES-PROFESSIONAL	1,002	2,500	678	1,500	1,500	0	0	-1,000	-40.00
09-5301-52181	PRINTING	2,000	2,000	0	0	0	0	0	-2,000	-100.00
09-5301-52189	SERVICES - OTHER	16,112	16,000	5,974	16,000	16,000	0	0	0	0.00
MYREC.COM \$1000										
Credit card fees										
Increase to actual										
09-5301-52231	OFFICE SUPPLIES	31	300	0	300	300	0	0	0	0.00
09-5301-52235	RECREATIONAL MATERIALS	26	400	0	400	400	0	0	0	0.00
09-5301-53319	OTHER EQUIP	2,164	1,500	0	1,500	1,500	0	0	0	0.00
	<u>_Total_ SENIOR CITIZENS</u>	<u>21,335</u>	<u>22,700</u>	<u>6,652</u>	<u>19,700</u>	<u>19,700</u>	<u>0</u>	<u>0</u>	<u>-3,000</u>	<u>-13</u>
	<u>_Total_ 5301 SENIOR CITIZENS</u>	<u>21,335</u>	<u>22,700</u>	<u>6,652</u>	<u>19,700</u>	<u>19,700</u>	<u>0</u>	<u>0</u>	<u>-3,000</u>	<u>-13</u>



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

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 2018/2019, \$127,104 has been budgeted due to the Governor's Proposed Budget adding back in the entitlement. 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 2019/2020 is \$127,104 and is budgeted accordingly, and included in the Road Improvement Program

ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED	2019/20 RECOMMENDED	2019/20 ADOPTED	2019/20 DOLLAR	2019/20 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43363	Intergovernmental	\$199,813	\$127,104	\$127,104	\$127,104			\$0	0%
	TOTAL REVENUES	\$199,813	\$127,104	\$127,104	\$127,104			\$0	0%
ACCT #	EXPENDITURES								
	Capital Improvements:								
Various	Public works	\$199,813	\$127,104	\$127,104	\$127,104			\$0	0%
	TOTAL EXPENDITURES	\$199,813	\$127,104	\$127,104	\$127,104			\$0	0%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11 LOCAL CAPITAL IMPRO									
8501 CAPITAL IMPROV PR									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	199,813	127,104	127,104	127,104	127,104	0	0	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>199,813</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_8501 CAPITAL IMPROV PROJ, FACILIT</u>	<u>199,813</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_11 LOCAL CAPITAL IMPROVEMENT PROG</u>	<u>199,813</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11-8501-52189	SERVICES - OTHER	199,813	127,104	127,104	127,104	127,104	0	0	0	0.00
For Road Maintenance \$127,104 is budgeted in this account; \$135,580 is budgeted in 02-4831-53003; and \$132,623 is budgeted in 08-4831-53003										
<u>Total</u> OPERATING TRANSFER-CIFA		<u>199,813</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total</u> 8501 CAPITAL IMPROV PROJ, FACILIT		<u>199,813</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total</u> 11 LOCAL CAPITAL IMPROVEMENT PROG		<u>199,813</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2019/2020**

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.

Fiscal year 2007/2008 reflects interest earnings of \$2,559, Avon Water Company payments of \$56,246, and Use of Undesignated Fund Balance for a pump at Fisher Meadows in the amount of \$6,561. Fiscal year 2008/2009 reflects interest earnings of \$1,091, Avon Water Company payments of \$45,953, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$28,000. Fiscal year 2009/2010 reflects interest earnings of \$313 and Avon Water Company payments of \$35,545. Fiscal year 2010/2011 reflects interest earnings of \$230, Avon Water Company payments of \$26,236, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$85,925. Fiscal year 2011/2012 reflects interest earnings of \$26 and Avon Water Company payments of \$39,973. Fiscal year 2012/2013 reflects interest earnings of \$29.99 and Avon Water Company payments of \$54,092. Fiscal year 2013/2014 reflects interest earnings of \$14.59, Avon Water Company payments of \$64,338 and Lease-Logue Farms \$8,860. Fiscal year 2014/2015 reflects interest earnings \$29.83, Avon Water Company payments \$60,495 and Lease-Logue Farms \$8,860. Fiscal year 2015/2016 reflects interest earnings \$716.65, Avon Water Company payments \$61,332 and Lease-Logue Farms \$8,860. Fiscal year 2016/2017 reflects interest earnings \$1,576.54, Avon Water Company payments \$66,433 and Lease-Logue Farms \$8,303. Fiscal year 2017/2018 reflects interest earnings \$3,951.62 Avon Water Company payments \$71,211 and Lease-Logue Farms \$8,303.

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, 2018.
- Lease agreement with Rodger and Isabelle Phillips signed December 13, 2013 for property located on west side of Tillotson Road, The term of this Lease shall commence on January 1, 2014 and terminate on September 30, 2019 (the "Lease Term"), with an option to extend by mutual agreement for up to two (2) years to September 30, 2021, 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, 2018**

REVENUES:

Investment income.....	\$3,952
Other local revenues.....	<u>79,514</u>
TOTAL REVENUES.....	<u>83,466</u>

EXPENDITURES:

Recreation & Parks.....	<u>15,595</u>
TOTAL EXPENDITURES.....	<u>15,595</u>

EXCESS OF REVENUES OVER

EXPENDITURES.....	67,871
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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.....

67,871

FUND BALANCE JULY 1, 2017.....	268,811
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FUND BALANCE JUNE 30, 2018.....	<u>\$336,682</u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

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 22, 2019.

ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED	2019/20 RECOMMENDED	2019/20 ADOPTED	2019/20 DOLLAR	2019/20 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Intergovernmental:								
	Special Education -								
43343	Prepaid State & Federal Grants	\$915,573	\$834,800	\$834,800	\$834,800			\$0	0%
	TOTAL REVENUES	\$915,573	\$834,800	\$834,800	\$834,800			\$0	0%
ACCT #	EXPENDITURES								
	Board of Education:								
	Instruction and Special:								
59200	Program Expenditures	\$923,970	\$834,800	\$834,800	\$834,800			\$0	0%
	TOTAL EXPENDITURES	\$923,970	\$834,800	\$834,800	\$834,800			\$0	0%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13 STATE & FEDERAL ED.									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
	923,970	834,800	282,087	834,800	834,800	0	0	0	0.00
<u>_Total_ MISCELLANEOUS</u>	<u>923,970</u>	<u>834,800</u>	<u>282,087</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>923,970</u>	<u>834,800</u>	<u>282,087</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 13 STATE & FEDERAL ED. GRANTS</u>	<u>923,970</u>	<u>834,800</u>	<u>282,087</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13-9401-59200	EDUCATION GRANT PROGRAMS	923,970	834,800	282,087	834,800	834,800	0	0	0	0.00
	<u>_Total_ BOARD OF EDUCATION</u>	<u>923,970</u>	<u>834,800</u>	<u>282,087</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>_Total_9401 BOARD OF EDUCATION</u>	<u>923,970</u>	<u>834,800</u>	<u>282,087</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>_Total_13 STATE & FEDERAL ED. GRANTS</u>	<u>923,970</u>	<u>834,800</u>	<u>282,087</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2017/2018 – 2018/2019 – 2019/2020**

		ACTUAL GRANT AMOUNT 2017/2018	BUDGETED GRANT AMOUNT 2018/2019	ESTIMATED GRANT AMOUNT 2019/2020
INTERGOVERNMENTAL GRANTS				
	FUND #			
43313	FEMA Grant Alfred 4046	01	\$47,772	-
43338	Grants for Municipal Projects	01	\$261,442	-
43341	Equalized Cost Sharing	01	\$615,146	\$391,430
43349	Pequot Funds	01	\$18,973	-
43359	Property Tax Relief-Elderly	01	\$1,197	-
43361	Grants in Lieu of Taxes	01	-	\$27,370
43362	Veteran Reimbursement	01	\$4,548	\$4,750
43383	Youth Services Grant	01	\$19,798	-
43386	Judicial Brnch 51-56	01	\$1,302	-
43410	Miscellaneous State Grant Receipts	01	\$1,450	\$5,100
43353	Town Aid Road Fund- Fund #8	08	\$312,822	\$312,623
43365	LOCIP Fund - Fund #11	11	\$199,813	\$127,104
Subtotal- Town Intergovernmental:			\$1,484,263	\$868,377
43343	BOE Special Education Excess Cost	01	\$2,230,519	\$1,190,000
43343	BOE Open Choice Attendance	01	-	\$720,000
44005	Title II Part A Teachers - Fund #13	13	\$31,776	\$30,000
44010	Adult Education Cooperative - Fund #13	13	\$1,832	\$1,800
44006	IDEA 611 Part B - Fund #13	13	\$579,905	\$580,000
44004	Title I Improving Basic Programs - Fund #13	13	\$159,873	\$100,000
44007	PreSchool-IDEA 619 - Fund#13	13	\$19,178	\$16,000
44008	Inmigrant Grant - Fund#13	13	\$19,438	-
44009	SHEF Settlement - Fund#13	13	\$143,275	\$100,000
43343	BOE Education Program Grants- Fund#13 various	13	\$18,163	\$7,000
43356	Cafeteria-BOE-Fund #14	14	\$157,731	\$163,754
Subtotal- BOE Intergovernmental:			\$3,361,690	\$2,908,554
Total Intergovernmental:			\$4,845,953	\$3,733,307

Sources: Board of Education Budgets FY 2017/2018, FY FY2018/2019 and FY2019/2020
Estimated Grant Amount reflects current fiscal year appropriations with any known adjustments.

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

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 22, 2019.

ACCT. #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43481	Cafeteria Sales	\$823,065	\$854,956	\$854,956	\$868,861			\$13,905	1.62%
	Intergovernmental:								
43356	Cafeteria Grants	\$164,878	\$163,754	\$170,664	\$180,130			\$16,376	10.00%
	TOTAL REVENUES	\$987,943	\$1,018,710	\$1,018,710	\$1,048,991			\$30,281	2.97%
ACCT. #	EXPENDITURES								
	Cafeteria Operation:								
59600	Cafeteria Sales	\$883,623	\$1,018,710	\$1,018,710	\$1,048,991			\$30,281	2.97%
	TOTAL EXPENDITURES	\$883,623	\$1,018,710	\$1,018,710	\$1,048,991			\$30,281	2.97%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
	896,555	1,018,710	418,026	1,048,991	1,048,991	0	0	30,281	2.97
<u>_Total_MISCELLANEOUS</u>	<u>896,555</u>	<u>1,018,710</u>	<u>418,026</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>0</u>	<u>0</u>	<u>30,281</u>	<u>3</u>
<u>_Total_9401 BOARD OF EDUCATION</u>	<u>896,555</u>	<u>1,018,710</u>	<u>418,026</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>0</u>	<u>0</u>	<u>30,281</u>	<u>3</u>
<u>_Total_14 SCHOOL CAFETERIA</u>	<u>896,555</u>	<u>1,018,710</u>	<u>418,026</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>0</u>	<u>0</u>	<u>30,281</u>	<u>3</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14-9401-59600	CAFETERIA	896,555	1,018,710	418,026	1,048,991	1,048,991	0	0	30,281	2.97
increased expenditures per BOE to agree with revenues per HM										
	<u>_Total_BOARD OF EDUCATION</u>	<u>896,555</u>	<u>1,018,710</u>	<u>418,026</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>0</u>	<u>0</u>	<u>30,281</u>	<u>3</u>
	<u>_Total_9401 BOARD OF EDUCATION</u>	<u>896,555</u>	<u>1,018,710</u>	<u>418,026</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>0</u>	<u>0</u>	<u>30,281</u>	<u>3</u>
	<u>_Total_14 SCHOOL CAFETERIA</u>	<u>896,555</u>	<u>1,018,710</u>	<u>418,026</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>0</u>	<u>0</u>	<u>30,281</u>	<u>3</u>



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2019/2020**

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 22, 2019.

	2015/2016	2016/2017	Projected 2017/2018	Projected 2018/2019	Projected 2019/2020
Number of Rentals Per School Facility:					
Avon High School	6	6	6	6	2
Avon Middle School	6	6	6	6	6
Thompson Brook School	2	2	2	2	5
Roaring Brook School	2	2	2	2	2
Pine Grove School	2	2	2	2	2
Totals	18	18	18	18	17
Hours of Usage Per School Facility:					
Avon High School	175	175	175	175	50
Avon Middle School	200	200	200	200	200
Thompson Brook School	225	225	225	225	170
Roaring Brook School	95	95	95	95	230
Pine Grove School	75	75	75	75	250
Totals	770	770	770	770	900

				2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED				
43619	Other Local Revenues: Rents & Reimbursements	\$40,948	\$51,000	\$51,000	\$40,000		(\$11,000)	-21.56%
	TOTAL REVENUES	\$40,948	\$51,000	\$51,000	\$40,000		(\$11,000)	-21.56%
ACCT #	EXPENDITURES							
	Education:							
52185	Personnel	\$42,142	\$51,000	\$51,000	\$40,000		(\$11,000)	-21.56%
	TOTAL EXPENDITURES	\$42,142	\$51,000	\$51,000	\$40,000		(\$11,000)	-21.56%

Town of Avon
Town Manager's Budget Summary
Fiscal Year 2019/2020

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	42,142	51,000	8,997	40,000	40,000	0	0	-11,000	-21.57
<u>_Total_ SERVICES & SUPPLIES</u>	<u>42,142</u>	<u>51,000</u>	<u>8,997</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>-11,000</u>	<u>-22</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>42,142</u>	<u>51,000</u>	<u>8,997</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>-11,000</u>	<u>-22</u>
<u>_Total_ 15 USE OF SCHOOL FACILITIES</u>	<u>42,142</u>	<u>51,000</u>	<u>8,997</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>-11,000</u>	<u>-22</u>

Town of Avon
Town Manager's Budget Detail
Fiscal Year 2019/2020

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15-9401-52185	GENERAL SERVICE	42,142	51,000	8,997	40,000	40,000	0	0	-11,000	-21.57
	_Total_BOARD OF EDUCATION	42,142	51,000	8,997	40,000	40,000	0	0	-11,000	-22
	_Total_9401 BOARD OF EDUCATION	42,142	51,000	8,997	40,000	40,000	0	0	-11,000	-22
	_Total_15 USE OF SCHOOL FACILITIES	42,142	51,000	8,997	40,000	40,000	0	0	-11,000	-22



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2019/2020**

NAME OF FUND: Post-Retirement Employee Medical Benefit Reserve Fund (16)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION:

This fund was originally created pursuant to the authority granted under Section 7-403a of the Connecticut General Statutes. The purpose of this special revenue fund was to provide funding for the actuarially determined share of the Town of Avon's liability for post-retirement employee medical costs and to fund all or part of such liability on an annual basis using revenues generated by the Trust Fund. The Town shall budget and deposit sufficient funds to the Trust Fund in accordance with the recommendations of the actuary as contained in the actuarial report. Revenues earned from the Trust Fund are to be used to offset annual budgetary obligations of the Town of Avon, which have been incurred in funding the employer's share of employee post-retirement medical costs. Funds shall be invested in accordance with the Town's investment policy and managed by an independent investment manager selected by the Town Council. Costs for management of the fund shall include, but not be limited to, direct administrative, actuarial, and investment management costs, which are to be charged to the Fund. Fund principal shall not be used to fund the liability or the costs of the fund; interest earnings greater than costs incurred by the Town shall accrue to the fund but shall not be used to pay for expanded medical benefits, or reductions in the employee's share of medical expenses, unless authorized by the Town Council.

At the Town Council meeting of June 4, 2009, approval was sought and received to set up a trust fund for other post employment benefits which would allow the Town to invest more aggressively for this liability. The pension investment advisor will make recommendations as to how the money is invested and build strategic targets and allocations based upon the actuarial demographics. The Ad Hoc Pension Investment Advisory Committee reviews the recommendations before approval and implementation. The reserve fund will continue to exist until exhausted with a portion transferred to the trust fund on an annual basis to supplement the budgeted amount. The plan is to phase-in over a period of seven years increasing the contribution so that in the final year of phase-in the annual required contribution would be met.

**BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
CASH & CASH EQUIVALENTS	\$ 1,983
INVESTMENTS	<u>1,337,703</u>
TOTAL ASSETS	<u>\$ 1,339,685</u>
LIABILITIES:	
DUE FROM OTHER FUNDS	\$ (950,000)
DUE TO GENERAL FUND-POST RET MED	<u>(239,681)</u>
TOTAL LIABILITIES	<u>(1,189,681)</u>
FUND BALANCES:	
FUND BAL. POST RET MED UNASSIGNED	<u>(150,004)</u>
TOTAL FUND BALANCE	<u>(150,004)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ (1,339,685)</u>