

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024/2025**

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: 2024/2025**

FUND NAME	FUND #	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	2024/25	2024/25	2024/25	2024/25
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
TOWN:								
Forest Prk.& Open Space Mgt.	04	-	-	-	-		-	0.00%
Police Special Services	07	\$160,588	\$40,002	\$40,002	\$40,986		\$984	2.46%
Town Aid Road	08	\$316,468	\$312,867	\$316,468	\$316,468		\$3,601	1.15%
Recreational Activities	09	\$476,923	\$485,673	\$418,300	\$505,376		\$19,703	4.06%
Loc. Capital/Improv. Program	11	\$116,997	\$110,330	\$170,015	\$113,343		\$3,013	2.73%
American Rescue Plan Act Grant	50	\$1,771,268	-	-	\$906,000		\$906,000	100.00%
TOTAL TOWN		\$2,842,244	\$948,872	\$944,785	\$1,882,173		\$933,301	98.36%
SEWERS:								
Sewer Fund	05	\$4,008,599	\$3,703,967	\$3,984,700	\$3,510,144		(\$193,823)	-5.23%
BOARD OF EDUCATION:								
St. & Fed. Education Grants	13	\$1,594,714	\$958,612	\$1,012,257	\$1,012,257		\$53,645	5.60%
School Cafeteria	14	\$1,511,406	\$1,139,410	\$1,074,200	\$1,074,200		(\$65,210)	-5.72%
Use of School Facilities	15	\$42,985	\$38,000	\$40,000	\$40,000		\$2,000	5.26%
Technology Protection Plan	40	\$32,876	\$25,250	\$31,520	\$31,520		\$6,270	24.83%
TOTAL BOARD OF EDUCATION		\$3,181,981	\$2,161,272	\$2,157,977	\$2,157,977		(\$3,295)	-0.15%
TOTAL REVENUES		\$10,032,824	\$6,814,111	\$7,087,462	\$7,550,294		\$736,183	10.80%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2024/2025**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	2024/25 REQUESTED TOWN MANAGER	2024/25 RECOMMENDED TOWN COUNCIL	2024/25 ADOPTED	2024/25 DOLLAR INCREASE/ (DECREASE)	2024/25 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$97,362	\$140,000	\$90,500	\$85,000			(\$55,000)	-39.29%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$19,740	\$1,500	\$11,200	\$1,500			-	0.00%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$38,048	\$42,473	\$40,617	\$40,617			(\$1,856)	-4.37%
Adult Education Cooperative - Fund #13	\$2,519	\$2,492	\$2,519	\$2,519			\$27	1.08%
IDEA 611 Part B - Fund #13	\$654,221	\$663,503	\$710,567	\$710,567			\$47,064	7.09%
Title I Improving Basic Programs - Fund #13	\$122,731	\$94,225	\$90,592	\$90,592			(\$3,633)	-3.86%
IDEA 619 Preschool - Fund #13	\$32,042	\$18,933	\$21,558	\$21,558			\$2,625	13.86%
Shelf Settlement - Fund #13	\$140,437	\$126,575	\$134,545	\$134,545			\$7,970	6.30%
Title III - Fund #13	\$23,826	\$10,411	\$11,859	\$11,859			\$1,448	13.91%
Title IV - Fund #13	\$605	-	-	-			-	0.00%
ESSER & ARPA Grants - Fund #13	\$571,570	-	-	-			-	0.00%
Town Aid Road - Fund #8	\$316,468	\$312,867	\$316,468	\$316,468			\$3,601	1.15%
BOE Cafeteria - Fund #14	\$1,214,512	\$398,322	\$400,000	\$400,000			\$1,678	0.42%
LOCIP - Fund #11	\$116,997	\$110,330	\$170,015	\$113,343			\$3,013	2.73%
American Rescue Plan Act Grant - Fund #50	\$1,771,268	-	-	\$906,000			\$906,000	100.00%
TOTAL INTERGOVERNMENTAL	\$5,005,244	\$1,780,131	\$1,898,740	\$2,748,068			\$967,937	54.37%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$160,588	\$40,002	\$40,002	\$40,986			\$984	2.46%
PUBLIC WORKS:								
Sewer Connection Charges - Fund #5	\$52,007	\$40,000	\$220,000	\$95,000			\$55,000	137.50%
Sewer Use Charges - Fund #5	\$3,196,623	\$3,001,217	\$3,100,000	\$3,063,644			\$62,427	2.08%
RECREATION & PARKS:								
Recreation Fees - Fund #9	\$414,555	\$418,803	\$365,000	\$439,306			\$20,503	4.90%
Facility Maintenance Fees - Fund #9	\$42,192	\$55,170	\$46,000	\$55,170			-	0.00%
Senior Recreation Activities - Fund #9	\$12,434	\$11,700	\$7,300	\$10,900			(\$800)	-6.84%
EDUCATION:								
BOE Cafeteria Sales - Fund #14	\$294,994	\$740,088	\$673,000	\$673,000			(\$67,088)	-9.06%
BOE Use of School Facilities - Fund #15	\$42,985	\$38,000	\$40,000	\$40,000			\$2,000	5.26%
TOTAL CHARGES FOR CURRENT SERVICES:	\$4,216,378	\$4,344,980	\$4,491,302	\$4,418,006			\$73,026	1.68%
OTHER LOCAL REVENUE:								
Interest Income - Fund #14	\$1,900	\$1,000	\$1,200	\$1,200			\$200	20.00%
Refunds and Reimbursements - Fund #5	\$156	-	-	-			-	0.00%
Sewer Use - Interest and Lien Fees - Fund #5	\$52,291	\$16,250	\$58,000	\$60,000			\$43,750	269.23%
Sewer Assessments - Interest and Lien Fees - Fund #5	\$23,420	-	-	-			-	0.00%
Donations and Grants, Private Sources - Fund #9	\$6,157	-	-	-			-	0.00%
Donations and Grants, Private Sources - Fund #13	\$8,715	-	-	-			-	0.00%
Field Advertising Revenue - Fund #9	\$1,585	-	-	-			-	0.00%
BOE Technology Protection Plan - Fund #40	\$32,876	\$25,250	\$31,520	\$31,520			\$6,270	24.83%
TOTAL OTHER LOCAL REVENUE:	\$127,100	\$42,500	\$90,720	\$92,720			\$50,220	118.16%
OTHER FINANCING SOURCES:								
Use of Committed Fund Balance - Fund #5	\$567,000	\$505,000	\$505,000	\$205,000			(\$300,000)	-59.41%
TOTAL OTHER FINANCING SOURCES:	\$567,000	\$505,000	\$505,000	\$205,000			(\$300,000)	-59.41%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$10,032,824	\$6,814,111	\$7,087,462	\$7,550,294			\$736,183	10.80%

TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024/2025

EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS

FUND NAME	FUND #	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	2024/25	2024/25	2024/25	2024/25
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL	2024/25 ADOPTED	INCREASE/ (DECREASE)
TOWN:								
Forest Prk.& Open Space Mgt.	04	-	-	-	-		-	0.00%
Police Special Services	07	\$80,546	\$40,002	\$40,002	\$40,986		\$984	2.46%
Town Aid Road	08	\$316,467	\$312,867	\$316,468	\$316,468		\$3,601	1.15%
Recreational Activities	09	\$417,989	\$485,673	\$418,300	\$505,376		\$19,703	4.06%
Loc. Capital/Improv. Program	11	\$116,997	\$110,330	\$170,015	\$113,343		\$3,013	2.73%
American Rescue Plan Act Grant	50	\$1,771,268	-	-	\$906,000		\$906,000	100.00%
TOTAL TOWN		\$2,703,267	\$948,872	\$944,785	\$1,882,173		\$933,301	98.36%
SEWERS:								
Sewer Fund	05	\$3,275,967	\$3,703,967	\$3,984,700	\$3,510,144		(\$193,823)	-5.23%
BOARD OF EDUCATION:								
St. & Fed. Education Grants	13	\$1,688,246	\$958,612	\$1,012,257	\$1,012,257		\$53,645	5.60%
School Cafeteria	14	\$1,410,469	\$1,139,410	\$1,074,200	\$1,074,200		(\$65,210)	-5.72%
Use of School Facilities	15	\$65,198	\$38,000	\$40,000	\$40,000		\$2,000	5.26%
Technology Protection Plan	40	\$58,904	\$25,250	\$31,520	\$31,520		\$6,270	24.83%
TOTAL BOARD OF EDUCATION		\$3,222,817	\$2,161,272	\$2,157,977	\$2,157,977		(\$3,295)	-0.15%
TOTAL EXPENDITURES								
		\$9,202,051	\$6,814,111	\$7,087,462	\$7,550,294		\$736,183	10.80%

**TOWN OF AVON
FOREST, PARK, AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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. The 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 ten-year Forestry Management Plan was implemented in 2009. The most typical revenue source for this fund is revenue generated from timber sales, which take place on an irregular basis. When a timber sale is not planned, the revenue source for expenditures budgeted from this fund is typically use of Unassigned Fund Balance. There are no revenues or expenditures budgeted for fiscal year 2024/2025.

WORKLOAD MEASURES

	2020/2021	2021/2022	2022/2023	Est. 2023/2024	Proj. 2024/2025
Timber Sale	\$0	\$0	\$0	\$0	\$0



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 in accordance with inter-town agreements and because of this, the Engineering Department wishes to study, and then remedy, significant 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.

Benefit 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 possibly through issuance of general obligation bonds. Assessments are applied to both residential and non-residential properties. Residential properties are normally assessed at unit rates based on ratio of total project costs divided by total number of benefiting parcels. Assessments for non-residential properties are determined by establishing type of use and square footage of usable building area.

Property owners typically have the option of paying their benefit 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-assessments receivables is 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 2024/2025 reflect an increase from the amount budgeted for current year 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 and assessments, and/or connections and assessments expected to take place after June 30, 2024. Municipal sewage 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 2023 was set at a flat rate of \$265.23 for each residential unit.

For single family residences connected to the public water utility, the October bill is based on the water consumption over the two lowest-use quarters of the previous calendar year with data provided by the Connecticut Water Company. It is done this way to account for non-sewer-related water consumption such as irrigation and swimming pool uses. The bill for October is determined by applying a rate value per 1,000/gallons of effluent which was set at \$4.67 in calendar year 2023. Residential units that get their water from a well or that are an apartment or condominium were charged a flat rate of \$265.23 for their October installment. Incorporating a usage-based component to the sewer-use billing process provides a mechanism that reduces costs for low-volume users and fairly shifts cost to the high-volume users.

Commercial accounts have been charged based on water consumption for decades because nearly all of them get their water from the public utility. In calendar year 2024, rather than billing commercial accounts in July of the year following the billing period, as has been done in previous years, the Town is going to bill them in April. This is being done to improve cash flow to the Sewer Fund as well as to accommodate the Collector of Revenue by relieving some of their July billing pressure.

All costs for treatment plant allocations are paid by sewer fees which are wholly funded by users with access to the public sewer. Avon has made numerous payments to Simsbury for the upgrade of their treatment plant and is on a monthly payment program with them, which will be completed in September of 2028. Avon's share of this upgrade is approximately 23.2% of the cost, which amounts to \$281,648 in fiscal year 2024/2025. Avon paid its first annual installment for the Farmington sewage treatment plant upgrade in November 2020. Subsequent annual payments have been, and will continue be, made starting at \$480,767 and reducing annually until 2040.

The Town completed the design and bidding phases of a significant rehabilitation of its Route 44 sanitary sewer pump station and expects construction to be completed mid-summer of 2024. The Town completed the extension of sewers on Timber Lane and prepared designs and specifications for a larger low-pressure sewer project within Stony Corners and Stony Corners Circle. Pipe-lining projects in several areas have also been completed and the second phase of the I&I study of the Farmington sewershed has begun.

WORKLOAD MEASURES

	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
Total Residential Dwelling Units					
Farmington Shed	2,436	2,445	2,446	2,454	2,465
Simsbury Shed	1,805	1,810	1,819	1,949	2,000
Canton	123	126	126	128	132
Total Commercial Connections					
Farmington Shed	17	17	17	15	15
Simsbury Shed	310	314	315	316	319
Canton	0	0	0	0	0
Total	4,691	4,712	4,723	4,862	4,931
New Connections:					
Farmington	2	9	1	8	11
Simsbury	8	9	9	130	51
Canton	3	3	0	2	4

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2024/2025

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

					2024/25	2024/25			2024/25	2024/25
					REQUESTED	RECOMMENDED			DOLLAR	PERCENT
		2022/23	2023/24	2023/24	TOWN	TOWN	2024/25			
ACCT#	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE	
TAXES AND ASSESSMENTS:										
43441	Sewer Assessments	\$97,362	\$140,000	\$90,500	\$85,000			(\$55,000)	-39.29%	
LICENSES, FEES, PERMITS:										
43444	Inspections & Permits	\$19,740	\$1,500	\$11,200	\$1,500			-	0.00%	
CHARGES FOR CURRENT SERVICES:										
43442	Sewer Connection Charges	\$52,007	\$40,000	\$220,000	\$95,000			\$55,000	137.50%	
43443	Sewer Use Charges	\$3,196,623	\$3,001,217	\$3,100,000	\$3,063,644			\$62,427	2.08%	
OTHER LOCAL REVENUE:										
43612	Refunds & Reimbursements	\$156	-	-	-			-	0.00%	
43615	Sewer Use: Int & Liens	\$52,291	\$16,250	\$58,000	\$60,000			\$43,750	269.23%	
43616	Sewer Asses.: Int & Liens	\$23,420	-	-	-			-	0.00%	
OTHER FINANCING SOURCES:										
43913	Use of Unassigned Fund Balance	-	\$505,000	\$505,000	\$205,000			(\$300,000)	-59.41%	
TOTAL REVENUES		\$3,441,599	\$3,703,967	\$3,984,700	\$3,510,144			(\$193,823)	-5.23%	

APPROPRIATION EXPENDITURES BUDGET:

ACCT#	EXPENDITURES						
Various	Public Works	\$2,708,967	\$3,198,967	\$3,479,700	\$3,305,144	\$106,177	3.32%
Various	CIP Facilities	\$567,000	\$505,000	\$505,000	\$205,000	(\$300,000)	-59.41%
TOTAL EXPENDITURES		\$3,275,967	\$3,703,967	\$3,984,700	\$3,510,144	(\$193,823)	-5.23%

Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
PERSONAL SERVICES									
WAGES & SALARIES	268,576	313,280	157,835	328,183	328,183	0	0	14,903	5
EMPLOYEE BENEFITS	99,152	117,921	24,562	125,438	125,438	0	0	7,517	6
Total PERSONAL SERVICES	367,728	431,201	182,397	453,621	453,621	0	0	22,420	5
SERVICES & SUPPLIES									
AUTO ALLOWANCE	0	300	0	300	300	0	0	0	0
ADVERTISING	970	3,000	218	3,000	3,000	0	0	0	0
MEMBERSHIP FEES	0	400	0	400	400	0	0	0	0
BOOKS & PERIODICALS	100	100	0	100	100	0	0	0	0
RECRUITMENT & TRAINING	0	8,000	2,370	8,000	8,000	0	0	0	0
UTILITIES	17,082	28,000	7,835	28,000	28,000	0	0	0	0
CONTRACTUAL SERV & PRINTING	1,266,549	1,614,625	576,485	1,699,625	1,699,625	0	0	85,000	5
RENTALS	2,227	32,900	1,108	32,900	32,900	0	0	0	0
EQUIPMENT OPER & MAINT	67,595	69,800	32,064	74,830	74,830	0	0	5,030	7
REPAIRS & MAINTENANCE	6,945	3,100	1,220	3,100	3,100	0	0	0	0
POSTAGE	6,333	6,700	2,260	6,700	6,700	0	0	0	0
MATERIALS AND SUPPLIES	586	2,100	493	2,100	2,100	0	0	0	0
Total SERVICES & SUPPLIES	1,368,387	1,769,025	624,053	1,859,055	1,859,055	0	0	90,030	5
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	478,626	476,485	476,484	476,485	474,343	0	0	(2,142)	0
Total CAPITAL OUTLAY	290,417	319,380	282,374	319,380	319,148	0	0	(232)	0
Total 3205 SEWAGE COLL & DIS	2,505,158	2,996,091	1,565,308	3,108,541	3,106,167	0	0	110,076	4

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-51011 REG FULL TIME	267,776	307,080	157,335	321,983	321,983	0	0	14,903	5
05-3205-51012 REG PART TIME	800	6,200	500	1,200	1,200	0	0	(5,000)	(81)
05-3205-51014 TEMPORARY PART	0	0	0	5,000	5,000	0	0	5,000	0
05-3205-51031 FICA	20,333	22,980	12,206	24,034	24,034	0	0	1,054	5
05-3205-51033 MEDICAL INSURAN	56,595	69,448	0	74,443	74,443	0	0	4,995	7
05-3205-51034 DENTAL INS	2,996	3,503	1,785	3,313	3,313	0	0	(190)	(5)
05-3205-51038 DEFINED CONTRIB	15,228	19,490	10,571	21,148	21,148	0	0	1,658	9
05-3205-51043 PMTS IN LIEU OF	4,000	2,500	0	2,500	2,500	0	0	0	0
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	970	3,000	218	3,000	3,000	0	0	0	0
05-3205-52131 FEES-PROFESSION NEWEA and CAWPCA memberships for 2	0	400	0	400	400	0	0	0	0
05-3205-52141 BOOKS & PERIODI	100	100	0	100	100	0	0	0	0
05-3205-52155 PROFESSIONAL DE Health and safety, CADD training, sewer billing database support, CBYD database support	0	8,000	2,370	8,000	8,000	0	0	0	0
05-3205-52175 ELECTRIC Electric service costs for pump stations and meters	13,969	18,000	5,294	18,000	18,000	0	0	0	0
05-3205-52176 TELEPHONE Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone	3,113	10,000	2,541	10,000	10,000	0	0	0	0
05-3205-52181 PRINTING This is used by the Collector of Revenue to print sewer use bills and delinquent notices	2,320	7,000	751	7,000	7,000	0	0	0	0
05-3205-52183 LEGAL FEES & EX Used to cover special legal reviews. This year we would like to engage attorney to work on AWPCA regulations and policies documents	0	10,000	0	15,000	15,000	0	0	5,000	50
05-3205-52184 SERVICE & CONSU Independent Audit: Town \$42,400 BOE \$32,000 AVFD \$ 3,200 GASB Stmt \$ 2,500 Sewer \$ 2,375 (05-3205)	2,375	2,375	2,375	2,375	2,375	0	0	0	0

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 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	120,798	200,250	28,515	200,250	200,250	0	0	0	0
05-3205-52190 EMERGENCY REPAI Funds for emergency system repairs to pump stations, manholes and piping	0	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	2,227	2,900	1,108	2,900	2,900	0	0	0	0
05-3205-52195 FARMINGTON, TOW For Sewer Treatment - added budget due to anticipated cost increases	557,977	620,000	94,826	700,000	700,000	0	0	80,000	13
05-3205-52196 SIMSBURY, TOWN For Sewer Treatment	526,204	700,000	450,018	700,000	700,000	0	0	0	0
05-3205-52197 CANTON, TOWN OF For Sewer Treatment	56,875	75,000	0	75,000	75,000	0	0	0	0
05-3205-52201 MOTOR FUELS 1,200 gallons diesel fuel @ \$4.50 per gallon = \$5,400	271	5,400	205	5,400	5,400	0	0	0	0
05-3205-52204 PARTS AND REPAI	1,986	4,000	83	4,000	4,000	0	0	0	0
05-3205-52205 OFFICE MACHINER AutoCAD and Plotter maintenance - cost is shared with Engineering.	2,668	3,000	1,191	3,000	3,000	0	0	0	0
05-3205-52206 COMPUTER OPERAT \$10,540 for COOPSYS Support (4%), remaining for specialized consulting and software.	26,460	13,650	13,650	18,680	18,680	0	0	5,030	37
05-3205-52207 GIS - GEOGRAPHI GIS Funding for Engineering - field app for sewer inspections & special projects	6,210	8,750	3,750	8,750	8,750	0	0	0	0

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 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	30,000	35,000	13,185	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	6,945	3,100	1,220	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 residential in September rather than single two-part bill in March	6,333	6,700	2,260	6,700	6,700	0	0	0	0
05-3205-52231 OFFICE SUPPLIES Office Supplies - cost is shared with Engineering	586	1,000	308	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	0	1,100	185	1,100	1,100	0	0	0	0
05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint	692	1,500	320	1,500	1,500	0	0	0	0
05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace	7,845	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	281,880	281,880	282,054	281,880	281,648	0	0	(232)	0
05-3205-53458 FARM 2020 TREAT Farmington Treatment Plant Upgrade cost - payments to be made until 2040	478,626	476,485	476,484	476,485	474,343	0	0	(2,142)	0

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
Total SANITATION	2,505,158	2,996,091	1,565,308	3,108,541	3,106,167	0	0	110,076	4
Total 3205 SEWAGE COLL	2,505,158	2,996,091	1,565,308	3,108,541	3,106,167	0	0	110,076	4

Town of Avon				
Personnel Wage Analysis				
				Annual Total
	SEWAGE COLL & DISP			For Split
Account	Title	Car/Stipend	Total	Department Wages
05-3205-51011	SUPERINTENDENT OF SANITARY SEWER COLLECT		102,735	
05-3205-51011	ADMINISTRATIVE COORDINATOR		35,473	70,947
05-3205-51011	ASSISTANT TOWN ENGINEER		49,607	99,215
05-3205-51011	CAD/GIS MANAGER		24,162	96,647
05-3205-51011	PUBLIC WORKS INSPECTOR		45,272	90,545
05-3205-51011	TOWN ENGINEER		64,734	129,468
05-3205-51012	CLERK SEWER C & D		1,200	
05-3205-51014	ENGINEERING INTERN		5,000	
			328,183	
Legend:				
51010 (Part Time ROV)				
51011 Full Time				
51012 Reg. Part Time				
51013 Temp Full Time				
51014 Temp Part Time				

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	567,000	505,000	1,830,000	205,000	205,000	0	0	(300,000)	(59)
Total MISCELLANEOUS	567,000	505,000	1,830,000	205,000	205,000	0	0	(300,000)	(59)
Total 8700 OTHER FINANCING U	567,000	505,000	1,830,000	205,000	205,000	0	0	(300,000)	(59)

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-8700-58000 INTERFUND TRANS	567,000	505,000	1,830,000	205,000	205,000	0	0	(300,000)	(59)
Total CAPITAL OUTLAY	567,000	505,000	1,830,000	205,000	205,000	0	0	(300,000)	(59)
Total 8700 OTHER FINANC	567,000	505,000	1,830,000	205,000	205,000	0	0	(300,000)	(59)

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8801 EMPLOYEE BENEFIT									
PERSONAL SERVICES									
EMPLOYEE BENEFITS	199,159	202,876	202,618	198,977	198,977	0	0	(3,899)	(2)
Total PERSONAL SERVICES	199,159	202,876	202,618	198,977	198,977	0	0	(3,899)	(2)
Total 8801 EMPLOYEE BENEFIT	199,159	202,876	202,618	198,977	198,977	0	0	(3,899)	(2)

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-8801-51032 DB PENSION CONT	87,766	88,845	88,845	93,035	93,035	0	0	4,190	5
05-8801-51039 RETIREE HEALTH	110,518	113,281	113,281	105,192	105,192	0	0	(8,089)	(7)
05-8801-51040 LIFE/LTD INSURA	875	750	492	750	750	0	0	0	0
Total EMPLOYEE BENEF	199,159	202,876	202,618	198,977	198,977	0	0	(3,899)	(2)
Total 8801 EMPLOYEE BEN	199,159	202,876	202,618	198,977	198,977	0	0	(3,899)	(2)



**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 purpose 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 \$40,986 has been requested for fiscal year 2024/2025.

ACCT#	REVENUES	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	2024/25 REQUESTED	2024/25 RECOMMENDED	2024/25 ADOPTED	2024/25 DOLLAR	2024/25 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:								
43421	Police Services	\$160,588	\$40,002	\$40,002	\$40,986			\$984	2.46%
	TOTAL REVENUES	\$160,588	\$40,002	\$40,002	\$40,986			\$984	2.46%
ACCT#	EXPENDITURES								
Various	Special Services	\$80,546	\$40,002	\$40,002	\$40,986			\$984	2.46%
	TOTAL EXPENDITURES	\$80,546	\$40,002	\$40,002	\$40,986			\$984	2.46%

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department			Board		
				Head	Town Manager	Town Council	of Finance	Inc/Dec	%
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	78,910	28,000	37,003	28,840	28,840	0	0	840	3
EMPLOYEE BENEFITS	0	4,802	22	4,946	4,946	0	0	144	3
Total PERSONAL SERVICES	78,910	32,802	37,025	33,786	33,786	0	0	984	3
SERVICES & SUPPLIES									
EQUIPMENT OPER & MAINT	961	7,200	0	7,200	7,200	0	0	0	0
Total SERVICES & SUPPLIES	961	7,200	0	7,200	7,200	0	0	0	0
Total 2109 SPECIAL SERVICES	79,871	40,002	37,025	40,986	40,986	0	0	984	2

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07-2109-51019 OTHER	78,910	28,000	37,003	28,840	28,840	0	0	840	3
07-2109-51031 FICA	0	2,142	22	2,206	2,206	0	0	64	3
07-2109-51038 DEFINED CONTRIB	0	2,660	0	2,740	2,740	0	0	80	3
07-2109-52201 MOTOR FUELS	0	5,200	0	5,200	5,200	0	0	0	0
1,300 gallons unleaded fuel @ \$4.00 per gallon = \$5,200									
07-2109-52204 PARTS AND REPAI	961	2,000	0	2,000	2,000	0	0	0	0
Total POLICE PROTECT	79,871	40,002	37,025	40,986	40,986	0	0	984	2
Total 2109 SPECIAL SERV	79,871	40,002	37,025	40,986	40,986	0	0	984	2

Town of Avon				
Personnel Wage Analysis				
				Annual Total
	<u>SPECIAL SERVICES</u>			For Split
<u>Account</u>	<u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	<u>Department Wages</u>
07-2109-51019	SPECIAL POLICE SERVICES FUND 7		28,840	
			28,840	
<u>Legend:</u>				
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 2024/2025**

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 2024/2025 budget, \$180,000 is budgeted for Snow and Ice removal and \$136,468 for CIP-Road Overlay. A detailed outline of expenditures can be found on S.1.

WORKLOAD MEASURES

		Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Estimated 2023/2024	Projected 2024/2025
Town Road Miles		112.53	112.53	112.37	112.37	112.37

		2024/25		2024/25		2024/25	2024/25
		REQUESTED		RECOMMENDED		DOLLAR	PERCENT
ACCT#	REVENUES	2022/23	2023/24	2023/24	TOWN	2024/25	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	ADOPTED	(DECREASE) -DECREASE
Intergovernmental:							
43353	Town Aid Road Grant	\$316,468	\$312,867	\$316,468	\$316,468		\$3,601 1.15%
	TOTAL REVENUES	\$316,468	\$312,867	\$316,468	\$316,468		\$3,601 1.15%

ACCT#	EXPENDITURES	2022/23	2023/24	2023/24	TOWN	2024/25	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	ADOPTED	(DECREASE) -DECREASE
Various	Public Works	\$183,600	\$180,000	\$180,000	\$180,000		- 0.00%
Various	CIP-Road Overlay	\$132,867	\$132,867	\$132,867	\$136,468		\$3,601 2.71%
	TOTAL EXPENDITURES	\$316,467	\$312,867	\$312,867	\$316,468		\$3,601 1.15%

Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	\$
08 TOWN ROAD AID FUND									
3103 SNOW & ICE REMOVA									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	180,000	180,000	181,580	180,000	180,000	0	0	0	0
Total SERVICES & SUPPLIES	180,000	180,000	181,580	180,000	180,000	0	0	0	0
Total 3103 SNOW & ICE REMOVA	180,000	180,000	181,580	180,000	180,000	0	0	0	0

Town of Avon

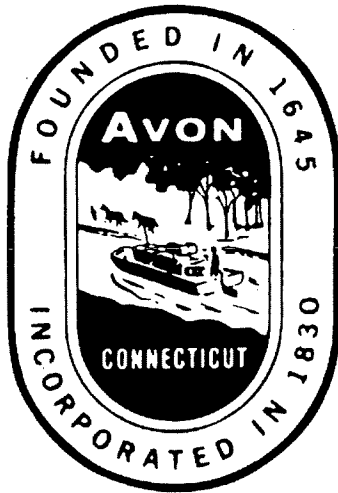
Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 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	132,867	132,867	135,821	136,468	136,468	0	0	3,601	3
Total CAPITAL OUTLAY	132,867	132,867	135,821	136,468	136,468	0	0	3,601	3
Total 4831 TOWN CIP-FACIL/RO	132,867	132,867	135,821	136,468	136,468	0	0	3,601	3

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-4831-53003 ROAD OVERLAY	132,867	132,867	135,821	136,468	136,468	0	0	3,601	3
For Road Maintenance: \$136,468 is budgeted in this account; \$113,343 is budgeted in 11-8501-52189; and \$1,601,602 is budgeted in 02-4831-53003									
Total CAPITAL PROJE	132,867	132,867	135,821	136,468	136,468	0	0	3,601	3
Total 4831 TOWN CIP-FAC	132,867	132,867	135,821	136,468	136,468	0	0	3,601	3



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 reflect actual line item expenditures more accurately. 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.

	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
Deposits	\$299,330	\$376,963	\$422,297	\$418,803	\$439,306
Encumbrances					
Expenditures	\$234,603	\$286,263	\$358,638	\$418,803	\$439,306
Difference	\$64,727	\$90,700	\$63,659	-	-
Clearing Exchange Activity	\$2,073	\$2,040	-	-	-

WORKLOAD MEASURES

ACTIVITY	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
Summer Camps	379	560	674	700	700
Youth Basketball League	-	240	270	270	270
Ski Sundown	-	-	100	100	100
Swim Team	77	77	78	80	80
Sports Clinics	290	347	436	450	450
Sports Camps	162	193	332	350	350
Sports League	350	433	411	425	425

		2024/25			2024/25		2024/25		2024/25	
		REQUESTED			RECOMMENDED		DOLLAR		PERCENT	
ACCT#	REVENUES	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2024/25 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE	
	Charges for Current Services:									
43473	Recreation Fees	\$414,555	\$418,803	\$365,000	\$439,306			\$20,503	4.90%	
	Other Local Revenues:									
43651	Donations & Grants	\$6,157	-	-	-			-	0.00%	
43664	Field Advertising Program	\$1,585	-	-	-			-	0.00%	
	TOTAL REVENUES	\$422,297	\$418,803	\$365,000	\$439,306			\$20,503	4.90%	
ACCT#	EXPENDITURES									
Various	Expenditures	\$358,638	\$418,803	\$418,803	\$439,306			\$20,503	4.90%	
	TOTAL EXPENDITURES	\$358,638	\$418,803	\$418,803	\$439,306			\$20,503	4.90%	

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	95,597	135,267	52,632	133,243	133,243	0	0	(2,024)	(1)
EMPLOYEE BENEFITS	4,094	8,974	2,666	9,111	9,111	0	0	137	2
Total PERSONAL SERVICES	99,691	144,241	55,298	142,354	142,354	0	0	(1,887)	(1)
SERVICES & SUPPLIES									
AUTO ALLOWANCE	29	1,300	0	1,300	1,300	0	0	0	0
TRAVEL & MEETING EXP	0	2,255	47	2,255	2,255	0	0	0	0
ADVERTISING	0	200	0	200	200	0	0	0	0
MEMBERSHIP FEES	505	1,400	485	900	900	0	0	(500)	(36)
RECRUITMENT & TRAINING	448	5,550	0	5,000	5,000	0	0	(550)	(10)
UTILITIES	0	400	0	400	400	0	0	0	0
CONTRACTUAL SERV & PRINTING	220,208	225,057	173,076	242,057	242,057	0	0	17,000	8
RENTALS	8,664	12,000	2,256	13,440	13,440	0	0	1,440	12
MATERIALS AND SUPPLIES	27,973	22,800	23,599	27,800	27,800	0	0	5,000	22
Total SERVICES & SUPPLIES	257,827	270,962	199,463	293,352	293,352	0	0	22,390	8
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	14	3,600	0	3,600	3,600	0	0	0	0
Total CAPITAL OUTLAY	14	3,600	0	3,600	3,600	0	0	0	0
Total 5107 RECREATION ACTIV	357,532	418,803	254,761	439,306	439,306	0	0	20,503	5

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51011 REG FULL TIME	39,494	37,576	10,677	36,876	36,876	0	0	(700)	(2)
09-5107-51012 REG PART TIME	24,158	40,026	7,384	38,083	38,083	0	0	(1,943)	(5)
09-5107-51013 TEMPORARY FULL	7,067	5,175	7,143	5,329	5,329	0	0	154	3
09-5107-51014 TEMPORARY PART	24,878	52,490	27,428	52,955	52,955	0	0	465	1
09-5107-51031 FICA	3,056	7,474	2,262	7,487	7,487	0	0	13	0
09-5107-51038 DEFINED CONTRIB	0	0	0	124	124	0	0	124	0
09-5107-52101 CAR ALLOWANCE	1,038	1,500	404	1,500	1,500	0	0	0	0
09-5107-52102 MILEAGE	29	50	0	50	50	0	0	0	0
09-5107-52111 MILEAGE & TOLLS	0	1,250	0	1,250	1,250	0	0	0	0
Admin for Conferences									
09-5107-52112 LODGING	0	1,155	0	1,155	1,155	0	0	0	0
Admin for Conferences									
09-5107-52113 MEALS	0	1,100	47	1,100	1,100	0	0	0	0
Admin for Conferences and Pizza etc for lifeguards									
09-5107-52129 ADVERTISING-OTH	0	200	0	200	200	0	0	0	0
09-5107-52131 FEES-PROFESSION	505	1,400	485	900	900	0	0	(500)	(36)
09-5107-52155 PROFESSIONAL DE	448	5,550	0	5,000	5,000	0	0	(550)	(10)
Conferences, Trainings, Lifeguard Cert and Recert, Water Safter Instructor Classes									
09-5107-52176 TELEPHONE	0	400	0	400	400	0	0	0	0
Go Phone for Adventure Camp									
09-5107-52181 PRINTING	0	500	0	500	500	0	0	0	0
09-5107-52185 GENERAL SERVICE	0	1,200	0	3,200	3,200	0	0	2,000	167
Background checks-Volunteers, Instructors, Seasonal Staff									
09-5107-52189 SERVICES - OTHE	220,208	223,357	173,076	238,357	238,357	0	0	15,000	7
Increases in myrec.com fee, vendor fees, materials costs									
09-5107-52199 OTHER	8,664	12,000	2,256	13,440	13,440	0	0	1,440	12
Avon Public School invoices i.e Custodians 3% wage increase									
09-5107-52235 RECREATIONAL MA	27,973	22,800	23,599	27,800	27,800	0	0	5,000	22
Includes Flag Football equipment and uniforms									
09-5107-53315 RECREATIONAL EQ	14	3,600	0	3,600	3,600	0	0	0	0
Total RECREATION	357,532	418,803	254,761	439,306	439,306	0	0	20,503	5
Total 5107 RECREATION A	357,532	418,803	254,761	439,306	439,306	0	0	20,503	5

Town of Avon				
Personnel Wage Analysis				
				Annual Total
				For Split
Account	RECREATION ACTIV Title	Car/Stipend	Total	Department Wages
09-5107-51011	RECREATION PROGRAM COORDINATOR		36,876	56,733
09-5107-51012	ADMINISTRATIVE SECRETARY I		38,083	
09-5107-51013	RECREATION LEADER 09		4,455	24,255
09-5107-51013	SPECIAL NEEDS PARAPROFESSIONAL 09		874	
09-5107-51014	HEAD COACH SWIM TEAM		1,950	
09-5107-51014	ASSISTANT COACH SWIM TEAM		2,916	
09-5107-51014	PROGRAM INSTRUCTOR LEVEL 2		26,976	
09-5107-51014	PROGRAM SUPERVISOR 09		888	
09-5107-51014	RECREATION LEADER 09		19,800	24,255
09-5107-51014	OFFICE STAFF 09		425	
09-5107-52101	RECREATION PROGRAM COORDINATOR CAR ALLOW	CAR ALLOW	1,500	
			134,743	
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 2024/2025**

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. The personnel costs associated with a temporary part-time facility attendant position are funded in this account along with other expenditures brought to this account from the General Fund. A \$7.00 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.

	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
Deposits	\$34,036	\$41,641	\$42,192	\$55,170	\$55,170
Expenditures	\$29,725	\$18,966	\$40,624	\$55,170	\$55,170
Difference	\$4,310	\$22,675	\$1,568	-	-

		2024/25		2024/25		2024/25		2024/25	
		REQUESTED		RECOMMENDED		DOLLAR		PERCENT	
ACCT#	REVENUES	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2024/25 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:								
43475	Maintenance Fees	\$42,192	\$55,170	\$46,000	\$55,170			-	0.00%
	TOTAL REVENUES	\$42,192	\$55,170	\$46,000	\$55,170			-	0.00%
ACCT#	EXPENDITURES								
Various	Expenditures	\$40,624	\$55,170	\$55,170	\$55,170			-	0.00%
	TOTAL EXPENDITURES	\$40,624	\$55,170	\$55,170	\$55,170			-	0.00%

Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
5201 PARKS									
PERSONAL SERVICES									
WAGES & SALARIES	3,076	1,331	2,010	1,331	1,331	0	0	0	0
EMPLOYEE BENEFITS	606	102	147	102	102	0	0	0	0
Total PERSONAL SERVICES	3,682	1,433	2,157	1,433	1,433	0	0	0	0
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	584	14,537	67	14,537	14,537	0	0	0	0
REPAIRS & MAINTENANCE	2,147	15,420	0	15,420	15,420	0	0	0	0
MATERIALS AND SUPPLIES	9,066	10,780	0	10,780	10,780	0	0	0	0
Total SERVICES & SUPPLIES	11,797	40,737	67	40,737	40,737	0	0	0	0
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	21,023	13,000	6,014	13,000	13,000	0	0	0	0
Total CAPITAL OUTLAY	21,023	13,000	6,014	13,000	13,000	0	0	0	0
Total 5201 PARKS	36,502	55,170	8,238	55,170	55,170	0	0	0	0

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5201-51014 TEMPORARY PART	3,076	1,331	2,010	1,331	1,331	0	0	0	0
09-5201-51031 FICA	513	102	147	102	102	0	0	0	0
09-5201-51036 WORK COMP	93	0	0	0	0	0	0	0	0
09-5201-52189 SERVICES - OTHE	584	14,537	67	14,537	14,537	0	0	0	0
09-5201-52212 BUILDINGS	1,324	6,650	0	6,650	6,650	0	0	0	0
09-5201-52219 OTHER	823	8,770	0	8,770	8,770	0	0	0	0
09-5201-52239 MATERIALS-OTHER	9,066	10,780	0	10,780	10,780	0	0	0	0
09-5201-53312 MAINT EQUIP	0	4,000	0	4,000	4,000	0	0	0	0
09-5201-53315 RECREATIONAL EQ	21,023	9,000	6,014	9,000	9,000	0	0	0	0
Total RECREATION	36,502	55,170	8,238	55,170	55,170	0	0	0	0
Total 5201 PARKS	36,502	55,170	8,238	55,170	55,170	0	0	0	0

Town of Avon				
Personnel Wage Analysis				
				Annual Total
				For Split
<u>Account</u>	<u>PARKS</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	<u>Department Wages</u>
09-5201-51014	FACILITY ATTENDANT 09		1,331	
			1,331	
<u>Legend:</u>				
51010 (Part Time ROV)				
51011 Full Time				
51012 Reg. Part Time				
51013 Temp Full Time				
51014 Temp Part Time				

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025

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.

PROGRAM COMMENTARY

In recent years, fees collected in this account have not covered contract and material expenditures. The Senior Center was affected by COVID-19 in fiscal years 2019/2020, 2020/2021, and 2021/2022 with all classes and programs being completed virtually.

	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
Deposits	\$5,091	\$9,403	\$12,434	\$11,700	\$10,900
Expenditures	\$11,931	\$9,258	\$18,727	\$11,700	\$10,900
Difference	(\$6,840)	\$145	(\$6,293)	-	-

WORKLOAD MEASURES

ACTIVITY	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
# Day/Bus Trips	-	-	70	2	2
Beginner/Intermediate Bridge Class	-	1	-	1	1
Computer Class Participants	-	-	10	10	10
Computer Lab Use	-	80	2,262	1,500	1,900
Water Color Class	-	-	-	1	1

		2024/25			2024/25	
		REQUESTED			DOLLAR	
		RECOMMENDED			PERCENT	
		2022/23	2023/24	2023/24	2024/25	2024/25
ACCT#	REVENUES	ACTUAL	BUDGETED	ESTIMATED	ADOPTED	INCREASE/ (DECREASE)
	Charges for Current Services:					
43484	Senior Citizen Fund	\$12,434	\$11,700	\$7,300	\$10,900	(\$800) -6.84%
	TOTAL REVENUES	\$12,434	\$11,700	\$7,300	\$10,900	(\$800) -6.84%
ACCT#	EXPENDITURES					
Various	Expenditures	\$18,727	\$11,700	\$11,700	\$10,900	(\$800) -6.84%
	TOTAL EXPENDITURES	\$18,727	\$11,700	\$11,700	\$10,900	(\$800) -6.84%

Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
5301 SENIOR CENTER									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	1,838	1,200	305	0	0	0	0	(1,200)	(100)
CONTRACTUAL SERV & PRINTING	16,311	10,000	7,170	10,000	10,000	0	0	0	0
MATERIALS AND SUPPLIES	577	500	417	900	900	0	0	400	80
Total SERVICES & SUPPLIES	18,726	11,700	7,892	10,900	10,900	0	0	(800)	(7)
Total 5301 SENIOR CENTER									
	18,726	11,700	7,892	10,900	10,900	0	0	(800)	(7)

Town of Avon

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5301-52131 FEES-PROFESSION MPLC & SESAC-Moved to 01 5410	1,838	1,200	305	0	0	0	0	(1,200)	(100)
09-5301-52189 SERVICES - OTHE	16,311	10,000	7,170	10,000	10,000	0	0	0	0
09-5301-52231 OFFICE SUPPLIES	521	500	0	500	500	0	0	0	0
09-5301-52235 RECREATIONAL MA	56	0	417	400	400	0	0	400	0
Total SENIOR CITIZEN	18,726	11,700	7,892	10,900	10,900	0	0	(800)	(7)
Total 5301 SENIOR CENTE	18,726	11,700	7,892	10,900	10,900	0	0	(800)	(7)



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 2024/2025, \$113,343 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 2024/2025 is \$113,343 and is budgeted accordingly and included in the Road Improvement Program.

					2024/25 REQUESTED	2024/25 RECOMMENDED	2024/25 ADOPTED	2024/25 DOLLAR INCREASE/ (DECREASE)	2024/25 PERCENT INCREASE/ -DECREASE
ACCT#		2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	TOWN MANAGER	TOWN COUNCIL			
REVENUES									
	Intergovernmental:								
43363	LOCIP Grant	\$116,997	\$110,330	\$170,015	\$113,343			\$3,013	2.73%
	TOTAL REVENUES	\$116,997	\$110,330	\$170,015	\$113,343			\$3,013	2.73%
EXPENDITURES									
Various	Public Works	\$116,997	\$110,330	\$170,015	\$113,343			\$3,013	2.73%
	TOTAL EXPENDITURES	\$116,997	\$110,330	\$170,015	\$113,343			\$3,013	2.73%

Town of Avon

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11-8501-52189 SERVICES - OTHE	116,997	110,330	110,330	113,343	113,343	0	0	3,013	3
For Road Maintenance:									
\$113,343 is budgeted in this									
account; \$136,468 is budgeted in									
08-4831-53003; and \$1,601,602									
is budgeted in 02-4831-53003									
Total CAPITAL OUTLAY	116,997	110,330	110,330	113,343	113,343	0	0	3,013	3
Total 8501 CAPITAL IMPR	116,997	110,330	110,330	113,343	113,343	0	0	3,013	3



**TOWN OF AVON
FISHER MEADOWS
SPECIAL REVENUE FUND
FISCAL YEAR 2024/2025**

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.

	2020/ 2021	2021/ 2022	2022/ 2023	Est. 2023/ 2024	Proj. 2024/ 2025
Water Company Lease Payments	\$153,449	\$162,041	\$145,614	\$120,000	\$120,000
Farm Lease Payments	-	\$4,535	\$4,535	\$4,535	\$4,535
Interest Income	\$316	\$708	\$14,397	\$20,500	\$15,000

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.
- The option to extend the lease agreement with Rodger and Isabelle Phillips for property located on the east and west side of Tillotson Road to February 28, 2025 was exercised on February 3, 2023.

FISHER MEADOWS SPECIAL REVENUE FUND
(FUND 12)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2023

REVENUES:

Investment income.....	\$14,397
Other local revenues.....	<u>150,149</u>
TOTAL REVENUES.....	<u>164,546</u>

EXPENDITURES:

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

EXCESS OF REVENUES OVER

EXPENDITURES.....	164,546
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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.....

164,546

FUND BALANCE JULY 1, 2022.....	876,138
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FUND BALANCE JUNE 30, 2023.....	<u><u>\$1,040,684</u></u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 16, 2024.

ACCT#	REVENUES				2024/25	2024/25		
		2022/23	2023/24	2023/24	REQUESTED	RECOMMENDED	2024/25	2024/25
		ACTUAL	BUDGETED	ESTIMATED	TOWN	TOWN	ADOPTED	INCREASE/ DOLLAR
					MANAGER	COUNCIL		PERCENT -DECREASE
	Intergovernmental:							
43343	State & Fed. Education Grants	\$1,594,714	\$958,612	\$1,012,257	\$1,012,257			\$53,645 5.60%
	TOTAL REVENUES	\$1,594,714	\$958,612	\$1,012,257	\$1,012,257			\$53,645 5.60%
ACCT#	EXPENDITURES							
59200	State & Fed. Education Grants	\$1,688,246	\$958,612	\$1,012,257	\$1,012,257			\$53,645 5.60%
	TOTAL EXPENDITURES	\$1,688,246	\$958,612	\$1,012,257	\$1,012,257			\$53,645 5.60%

**AVON TOWN AND BOARD OF EDUCATION
INTERGOVERNMENTAL GRANT REVENUES
2022/2023 - 2023/2024 - 2024/2025**

INTERGOVERNMENTAL GRANTS	FUND #	ACTUAL GRANT AMOUNT 2022/2023	BUDGETED GRANT AMOUNT 2023/2024	REQUESTED GRANT AMOUNT 2024/2025
Municipal Grants-In-Aid	01	\$261,442	\$196,082	\$196,082
Municipal Revenue Sharing - Tiered PILOT	01	\$361,819	-	\$106,541
Education Cost Sharing (ECS)	01	\$579,242	\$553,588	\$826,517
Property Tax Relief - Elderly	01	\$1,390	-	-
Payment in Lieu of Taxes (PILOT)	01	\$102,879	\$78,062	\$78,062
Veteran Reimbursements	01	\$4,711	-	-
Motor Vehicle Tax Reimbursement	01	\$376,878	\$586,816	\$586,816
Youth Services Bureau Grant	01	\$32,155	\$25,052	\$32,155
Emergency Management Grants	01	\$18,383	-	-
Judicial Branch	01	\$4,925	-	-
Miscellaneous State Grant Receipts	01	\$13,282	-	-
Absentee Ballot Processing Grant	01	\$8,533	-	-
Distracted Driving Enforcement Grant	01	\$4,285	-	-
Municipal Stabilization Grant	01	\$142,054	\$106,541	-
Auto Theft & Violence Grant	01	\$35,000	-	-
Town Aid Road Grant	08	\$316,468	\$312,867	\$316,468
LOCIP Grant	11	\$116,997	\$110,330	\$113,343
Americal Rescue Plan Act Grant	50	\$1,771,268	-	\$906,000
Subtotal- Town Intergovernmental:		\$4,151,711	\$1,969,338	\$3,161,984
BOE Special Education Excess Cost	01	\$1,027,266	\$865,000	\$940,000
BOE Open Choice Attendance	01	\$1,028,748	\$654,000	\$1,069,000
Title II Part A Teachers	13	\$38,048	\$42,473	\$40,617
Adult Education Cooperative	13	\$2,519	\$2,492	\$2,519
IDEA 611 Part B	13	\$654,221	\$663,503	\$710,567
Title I Improving Basic Programs	13	\$122,731	\$94,225	\$90,592
IDEA 619 Preschool	13	\$32,042	\$18,933	\$21,558
Sheff Settlement	13	\$140,437	\$126,575	\$134,545
Title III	13	\$23,826	\$10,411	\$11,859
Title IV	13	\$605	-	-
ESSER & ARPA Grants	13	\$571,570	-	-
BOE Cafeteria Grants	14	\$1,214,512	\$398,322	\$400,000
Subtotal- BOE Intergovernmental:		\$4,856,525	\$2,875,934	\$3,421,257
Total Intergovernmental:		\$9,008,236	\$4,845,272	\$6,583,241

Sources: Town & Board of Education Budgets for FY 2022/2023, FY 2023/2024, and FY 2024/2025
Requested Grant Amount reflects current fiscal year appropriations with any known adjustments.

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023	2024	2024	Department	Board				
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
13-9401-59200 EDUCATION GRANT	1,688,245	958,612	430,494	1,012,257	1,012,257	0	0	53,645	6
Total BOARD OF EDUCA	1,688,245	958,612	430,494	1,012,257	1,012,257	0	0	53,645	6
Total 9401 BOARD OF EDU	1,688,245	958,612	430,494	1,012,257	1,012,257	0	0	53,645	6

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 16, 2024.

					2024/25	2024/25	2024/25	2024/25	
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
		2022/23	2023/24	2023/24	TOWN	TOWN	2024/25	INCREASE/	INCREASE/
ACCT#	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
	Charges for Current Services:								
43481	Cafeteria Sales	\$294,994	\$740,088	\$673,000	\$673,000			(\$67,088)	-9.06%
	Intergovernmental:								
43356	Cafeteria Grants	\$1,214,512	\$398,322	\$400,000	\$400,000			\$1,678	0.42%
	Other Local Revenues:								
43611	Interest Income	\$1,900	\$1,000	\$1,200	\$1,200			\$200	100.00%
	TOTAL REVENUES	\$1,511,406	\$1,139,410	\$1,074,200	\$1,074,200			(\$65,210)	-5.72%
ACCT#	EXPENDITURES								
59600	Cafeteria	\$1,410,469	\$1,139,410	\$1,074,200	\$1,074,200			(\$65,210)	-5.72%
	TOTAL EXPENDITURES	\$1,410,469	\$1,139,410	\$1,074,200	\$1,074,200			(\$65,210)	-5.72%



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 16, 2024.

	2020/2021	2021/2022	2022/2023	Estimated 2023/2024	Projected 2024/2025
Number of Rentals Per School Facility:					
Avon High School	0	3	3	4	4
Avon Middle School	2	4	5	5	5
Thompson Brook School	0	4	4	4	4
Roaring Brook School	1	2	2	3	3
Pine Grove School	1	2	2	3	3
Totals	7	15	16	17	17
Hours of Usage Per School Facility:					
Avon High School	0	25	75	100	100
Avon Middle School	20	75	150	150	150
Thompson Brook School	0	75	150	150	150
Roaring Brook School	180	225	225	235	235
Pine Grove School	180	225	225	235	235
Totals	380	625	825	870	870

				2024/25 REQUESTED	2024/25 RECOMMENDED	2024/25 ADOPTED	2024/25 DOLLAR INCREASE/ (DECREASE)	2024/25 PERCENT INCREASE/ -DECREASE
ACCT#	REVENUES	2022/23 ACTUAL	2023/24 BUDGETED	2023/24 ESTIMATED	TOWN MANAGER	TOWN COUNCIL		
	Other Local Revenues:							
43619	Rents & Reimbursements	\$42,985	\$38,000	\$40,000	\$40,000		\$2,000	5.26%
	TOTAL REVENUES	\$42,985	\$38,000	\$40,000	\$40,000		\$2,000	5.26%
ACCT#	EXPENDITURES							
52185	General Services	\$65,198	\$38,000	\$40,000	\$40,000		\$2,000	5.26%
	TOTAL EXPENDITURES	\$65,198	\$38,000	\$40,000	\$40,000		\$2,000	5.26%

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023	2024	2024	Department				Board		
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance	Inc/Dec	%	
15-9401-52185 GENERAL SERVICE	65,199	38,000	31,418	40,000	40,000	0	0	2,000	5	
Total BOARD OF EDUCA	65,199	38,000	31,418	40,000	40,000	0	0	2,000	5	
Total 9401 BOARD OF EDU	65,199	38,000	31,418	40,000	40,000	0	0	2,000	5	



TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2024/2025

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. Revenues earned from this fund have historically been 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 have been invested in accordance with the Town's investment policy and managed by an independent investment manager selected 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 (see Tab P of this budget document for detail pertaining to the Other Post Employment Benefits Trust Fund, Fund #19). The pension investment advisor makes recommendations as to how the money in the trust fund is invested and builds 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 has continued to exist with a portion of its balance being transferred to the trust fund on an annual basis to supplement the budgeted amount. As of June 30, 2023, only \$4,800 remains of the balance of this fund. It is anticipated that this balance will be transferred to the trust fund in fiscal year 2023/2024, at which point the entire balance of the Post-Retirement Employee Medical Benefit Reserve Fund will be exhausted.

BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
DUE FROM OTHER FUNDS	4,800
TOTAL ASSETS	<u>4,800</u>
LIABILITIES:	
DUE TO GENERAL FUND	-
TOTAL LIABILITIES	<u>-</u>
FUND BALANCES:	
FUND BALANCE POST RET MED ASSIGNED	4,800
TOTAL FUND BALANCE	<u>4,800</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>4,800</u>



**TOWN OF AVON
TECHNOLOGY PROTECTION PLAN
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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.

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 of 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.

					2024/25	2024/25	2024/25	2024/25
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
		2022/23	2023/24	2023/24	TOWN	TOWN	2024/25	INCREASE/
ACCT#	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE) -DECREASE
	Other Local Revenues:							
46700	Technology Protection Plan	\$32,876	\$25,250	\$31,520	\$31,520			\$6,270 24.83%
	TOTAL REVENUES	\$32,876	\$25,250	\$31,520	\$31,520			\$6,270 24.83%
ACCT#	EXPENDITURES							
56700	Technology Repair or Replace	\$58,904	\$25,250	\$31,520	\$31,520			\$6,270 24.83%
	TOTAL EXPENDITURES	\$58,904	\$25,250	\$31,520	\$31,520			\$6,270 24.83%



**TOWN OF AVON
AMERICAN RESCUE PLAN ACT GRANT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024/2025**

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 in June 2021 and the remaining \$2,704,396.45 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.

					2024/25	2024/25	2024/25	2024/25
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
ACCT#	REVENUES	2022/23	2023/24	2023/24	TOWN	TOWN	2024/25	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE) -DECREASE
	Intergovernmental:							
44037	American Rescue Plan Act Grant	\$1,771,268	-	-	\$906,000		\$906,000	100.00%
	TOTAL REVENUES	\$1,771,268	-	-	\$906,000		\$906,000	100.00%
ACCT#	EXPENDITURES							
Various	CIP	\$1,771,268	-	-	\$906,000		\$906,000	100.00%
	TOTAL EXPENDITURES	\$1,771,268	-	-	\$906,000		\$906,000	100.00%

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023	2024	2024	Department				Board	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance			
Total 50 AMERICAN RESCUE PLA	0	0	0	906,000	906,000	0	0	906,000	0	

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025