

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2020/2021**

DESCRIPTION

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

**BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2020/2021**

FUND NAME	FUND #	2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	2020/21	2020/21	2020/21	2020/21	
					REQUESTED	RECOMMEND	DOLLAR	PERCENT	
					TOWN	TOWN	2020/21	INCREASE/	INCREASE/
					MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$2,000	\$10,000	\$10,000	\$10,000			-	0.00%
Police Special Services	07	\$267,561	\$17,634	\$17,634	\$39,186			\$56,552	320.70%
Town Aid Road	08	\$316,097	\$312,623	\$312,623	\$312,623			-	0.00%
Recreational Activities	09	\$375,311	\$400,690	\$400,690	\$457,512			\$21,822	5.45%
Loc. Capital/Improv. Program	11	\$127,426	\$127,104	\$127,104	\$127,104			-	0.00%
TOTAL TOWN		\$1,088,395	\$868,051	\$868,051	\$946,425			\$78,374	9.03%
SEWERS:									
Sewer Fund	05	\$3,293,281	\$3,161,673	\$3,161,673	\$3,547,922			\$386,249	12.22%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$826,902	\$834,800	\$834,800	\$864,800			\$30,000	3.59%
School Cafeteria	14	\$950,264	\$1,048,991	\$1,048,991	\$1,011,269			(\$37,722)	-3.60%
Use of School Facilities	15	\$50,242	\$40,000	\$40,000	\$50,000			\$10,000	25.00%
TOTAL BOARD OF EDUCATION		\$1,827,408	\$1,923,791	\$1,923,791	\$1,926,069			\$2,278	0.12%
TOTAL REVENUES		\$6,209,084	\$5,953,515	\$5,953,515	\$6,420,416			\$466,901	7.84%

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	2020/21 REQUESTED	2020/21 RECOMMEND	2020/21 ADOPTED	2020/21 DOLLAR	2020/21 PERCENT
				TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$357,446	\$120,000	\$120,000	\$90,000			(\$30,000)	-25.00%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$1,250	\$2,500	\$2,500	\$1,500			(\$1,000)	-40.00%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$48,209	\$30,000	\$30,000	\$40,000			\$10,000	0.00%
Adult Education Cooperative - Fund #13	\$1,863	\$1,800	\$1,800	\$1,800			-	0.00%
IDEA 611 Part B - Fund #13	\$502,075	\$580,000	\$580,000	\$580,000			-	0.00%
Title I Improving Basic Programs - Fund #13	\$109,282	\$100,000	\$100,000	\$100,000			-	0.00%
PreSchool-IDEA 619 - Fund#13	\$13,859	\$16,000	\$16,000	\$16,000			-	0.00%
SHEF Settlement - Fund#13	\$147,215	\$100,000	\$100,000	\$120,000			\$20,000	0.00%
BOE Education Program Grants- Fund#13	-	\$7,000	\$7,000	\$7,000			-	0.00%
Town Aid Road Fund - Fund#8	\$313,020	\$312,623	\$312,623	\$312,623			-	0.00%
Cafeteria-BOE - Fund#14	\$207,303	\$180,130	\$180,130	\$202,814			\$22,684	0.00%
LOCIP - Fund #11	\$127,426	\$127,104	\$127,104	\$127,104			-	0.00%
TOTAL INTERGOVERNMENTAL	\$1,470,252	\$1,454,657	\$1,454,657	\$1,507,341			\$2,684	3.62%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$267,561	\$17,634	\$17,634	\$39,186			\$21,552	122.22%
PUBLIC WORKS:								
Sewer Use Charges - Fund#5	\$2,837,811	\$2,980,173	\$2,980,173	\$3,150,770			\$170,597	5.72%
Sewer Connection Charges - Fund#5	\$55,055	\$45,000	\$45,000	\$30,000			(\$15,000)	-33.33%
RECREATION & PARKS:								
Fees: Reimbursable - Fund #9	\$308,017	\$331,711	\$331,711	\$350,402			\$18,691	5.63%
Organized Summer Programs - Fund#9	\$278	-	-	-			-	0.00%
Senior Rec. Activities - Fund #9	\$13,104	\$19,700	\$19,700	\$17,700			(\$2,000)	-10.15%
Maintenance Fees- Fund #9	\$43,381	\$49,279	\$49,279	\$54,410			\$5,131	10.41%
EDUCATION:								
BOE Cafeteria Sales - Fund#14	\$742,961	\$868,861	\$868,861	\$808,455			(\$868,861)	-100.00%
BOE Use of School Facilities - Fund#15	\$50,242	\$40,000	\$40,000	\$50,000			\$10,000	-100.00%
TOTAL CHARGES FOR CURRENT SERVICES:	\$4,318,410	\$4,352,358	\$4,352,358	\$4,500,923			(\$659,890)	-15.16%
OTHER LOCAL REVENUE:								
Refunds & Reimbursements - Fund #8	\$3,077	-	-	-			-	0.00%
Sewer Use - Interest & Liens - Fund#5	\$17,618	\$14,000	\$14,000	\$11,000			(\$3,000)	-21.43%
Sewer Assessments - Interest & Liens - Fund#5	\$3,241	-	-	-			-	0.00%
Sewer Deposits - Fund #5	\$20,860	-	-	-			-	0.00%
Donations & Grants, Private Source - Fund#9	\$3,406	-	-	-			-	0.00%
Donations & Grants, Private Source - Fund#13	\$4,399	-	-	-			-	0.00%
Field Advertising Program - Fund#9	\$7,125	-	-	-			-	0.00%
TOTAL OTHER LOCAL REVENUE:	\$59,726	\$14,000	\$14,000	\$11,000			(\$3,000)	-21.43%
OTHER FINANCING SOURCES:								
Use of Unassigned Fund Balance - Fund #4	2,000	\$10,000	\$10,000	\$10,000			-	0.00%
Use of Unassigned Fund Balance - Fund #5	-	-	-	\$264,652			\$264,652	100.00%
Use of Unassigned Fund Balance - Fund #9	-	-	-	\$35,000			\$35,000	100.00%
TOTAL OTHER FINANCING SOURCES:	\$2,000	\$10,000	\$10,000	\$309,652			\$299,652	2996.52%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$6,209,084	\$5,953,515	\$5,953,515	\$6,420,416			(\$341,554)	-5.74%

TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2020/2021

EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS

FUND NAME	FUND #				2020/21	2020/21		2020/21	2020/21
		2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	REQUESTED	RECOMMEND	2020/21 ADOPTED	DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$2,000	\$10,000	\$10,000	\$10,000			-	0.00%
Police Special Services	07	\$178,515	\$17,634	\$17,634	\$39,186			\$21,552	122.22%
Town Aid Road	08	\$179,720	\$312,623	\$312,623	\$312,623			-	0.00%
Recreational Activities	09	\$322,640	\$400,690	\$400,690	\$457,512			\$56,822	14.18%
Loc. Capital/Improv. Program	11	\$127,426	\$127,104	\$127,104	\$127,104			-	0.00%
TOTAL TOWN		\$810,301	\$868,051	\$868,051	\$946,425			\$78,374	9.03%
SEWERS:									
Sewer Fund	05	\$2,867,836	\$3,161,673	\$3,161,673	\$3,547,922			\$386,249	12.22%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$887,080	\$834,800	\$834,800	\$864,800			\$30,000	3.59%
School Cafeteria	14	\$932,974	\$1,048,991	\$1,048,991	\$1,011,269			(\$37,722)	-3.60%
Use of School Facilities	15	\$44,999	\$40,000	\$40,000	\$50,000			\$10,000	25.00%
TOTAL BOARD OF EDUCATION		\$1,865,053	\$1,923,791	\$1,923,791	\$1,926,069			\$2,278	0.12%
TOTAL EXPENDITURES		\$5,543,190	\$5,953,515	\$5,953,515	\$6,420,416			\$466,901	7.84%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 2018/2019 came from Unassigned Fund Balance. For fiscal year 2019/2020 the revenue source is Unassigned Fund Balance. For fiscal year 2020/2021 the revenue source is anticipated to come from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

		2016/2017	2017/2018	2018/2019	Proj. 2019/2020	Proj. 2020/2021
Timber Sale		\$18,843	\$0	\$0	\$0	\$0

ACCT #	REVENUES				2020/21 REQUESTED	2020/21 RECOMMENDED	2020/21	2020/21	
		2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2020/21 ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
	Other Local Revenues:								
43913	Use of Unassigned Fund Bal	\$2,000	\$10,000	\$10,000	\$10,000		-	0.00%	
	TOTAL REVENUES	\$2,000	\$10,000	\$10,000	\$10,000		-	0.00%	

EXPENDITURES								
Various	Recreation and Parks	\$2,000	\$10,000	\$10,000	\$10,000		-	0.00%
	TOTAL EXPENDITURES	\$2,000	\$10,000	\$10,000	\$10,000		-	0.00%

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04 FOREST PARK MANAGEM									
5201 PARKS									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	2,000	10,000	2,250	10,000	10,000	0	0	0	0
Total SERVICES & SUPPLIES	2,000	10,000	2,250	10,000	10,000	0	0	0	0
Total 5201 PARKS	2,000	10,000	2,250	10,000	10,000	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04-5201-52185 GENERAL SERVICE	2,000	10,000	2,250	10,000	10,000	0	0	0	0
Forestry Consulting Services									
Including:									
Miscellaneous Trail Improvements,									
Boundaries TSI, Timber Sale									
(layout,									
markings, bidding), Trail									
Blazing,									
Trail Head Maintenance &									
Improvements,									
Brook Crossing Structure									
Improvements									
 Total RECREATION	 2,000	 10,000	 2,250	 10,000	 10,000	 0	 0	 0	 0
 Total 5201 PARKS	 2,000	 10,000	 2,250	 10,000	 10,000	 0	 0	 0	 0



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 and because of this, the Engineering Department wishes to study, and then remedy, leaks or illicit discharges into the collection system.

The Sewer Fund is used to account for all sewer related revenues and expenditures. Revenues are produced by sewer use fees, connection charges, sewer permits, benefit assessments, and inspection fees. Revenues may also be collected for the State mandated Fats, Oils and Grease (FOG) program.

Special assessments are paid (completely or in part) by property owners whose properties specifically benefit from sewer extension projects. This distinguishes them from improvements that benefit the entire sewer user community and are paid for with 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 reflects an increase from the amount budgeted for fiscal year 2019/2020 sewer use, and Avon's share of the Farmington sewer treatment plant. The charge per equivalent dwelling unit (EDU) is currently \$515. Total sewer-use-based revenues are estimated as follows: 5,875 EDU x \$515/EDU charge = \$3,025,625. 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, 2019.

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/year and will be paid off in September of 2027. The AWPCA is looking

PROGRAM COMMENTARY (cont'd)

to change the annual billing structure from annual to bi-annual. There are discussions about re-configuring the current sewer-use billing from a single-payment flat fee to a semi-annual payment with a flat fee and a usage-based component. The usage-based component of the sewer-use fee will provide a mechanism that reduces costs for low-volume users fairer bill format for all residents and fairly shifts costs to higher volume users.

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 one of these in the next 2 years if the AWPCA elects to proceed.

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

1. Lateral Extension Program: \$660,000 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: \$50,000 has been requested to fund remedies to issues found during the study of leaks within the collection system. In future years we are requesting funding to perform an I&I study on our Simsbury sewer shed (note that this work is to be 55% reimbursed under the Clean Water Fund managed by CTDEEP).

PROGRAM PERFORMANCE MEASURES

	2016/ 2017	2017/ 2018	2018/ 2019	Est. 2019/ 2020	Proj. 2020/ 2021
Total Residential Equivalent Dwelling Units					
Farmington Shed	2,420	2,428	2,436	2,432	2,442
Simsbury Shed	1,878	1,852	1,860	1,868	1,886
Canton	122	123	126	125	129
Total Commercial Equivalent Dwelling Units					
Farmington Shed	42	34	43	44	44
Simsbury Shed	1,465	1,279	1,565	1,406	1,480
Canton	0	0	0	0	0
Total	5,934	5,716	6,030	5,875	5,981
New Connections:					
Farmington	8	8	8	10	10
Simsbury	13	13	8	12	30
Canton	1	1	3	6	4

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2020/2021

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2018/19	2019/20	2019/20	2020/21	2020/21	2020/21	2020/21
		ACTUAL	BUDGETED	ESTIMATED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
TAXES AND ASSESSMENTS:								
43441	Sewer Assessments	\$357,446	\$120,000	\$120,000	\$90,000			(\$30,000) -25.00%
LICENSES, FEES, PERMITS:								
43444	Inspections & Permits	\$1,250	\$2,500	\$2,500	\$1,500			(\$1,000) -40.00%
CHARGES FOR CURRENT SERVICES:								
43443	Sewer Use Charges	\$2,837,811	\$2,980,173	\$2,980,173	\$3,150,770			\$170,597 5.72%
43442	Sewer Connections	\$55,055	\$45,000	\$45,000	\$30,000			(\$15,000) -33.33%
OTHER LOCAL REVENUE:								
43615	Sewer Use: Int & Liens	\$17,618	\$14,000	\$14,000	\$11,000			(\$3,000) -21.43%
43616	Sewer Asses.: Int & Liens	\$3,241	-	-	-			- 0.00%
43646	Sewer Deposits - Fund #5	\$20,860	-	-	-			- 0.00%
OTHER FINANCING SOURCES:								
43913	Use of Unassigned Fund Balance	-	-	-	\$264,652			\$264,652 100.00%
TOTAL REVENUES		\$3,293,281	\$3,161,673	\$3,161,673	\$3,547,922			\$386,249 12.22%

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$2,115,836	\$2,401,673	\$2,401,673	\$2,837,922			\$436,249	18.16%
Various	CIP Facilities	\$752,000	\$760,000	\$760,000	\$710,000			(\$50,000)	-6.58%
TOTAL EXPENDITURES		\$2,867,836	\$3,161,673	\$3,161,673	\$3,547,922			\$386,249	12.22%

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
PERSONAL SERVICES									
WAGES & SALARIES	297,053	310,022	180,332	326,880	327,907	0	0	17,885	6
EMPLOYEE BENEFITS	138,016	150,609	24,342	154,931	158,614	0	0	8,005	5
Total PERSONAL SERVICES	435,069	460,631	204,674	481,811	486,521	0	0	25,890	6
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	129,870	133,764	78,773	143,419	155,603	0	0	21,839	16
AUTO ALLOWANCE	0	625	0	625	625	0	0	0	0
ADVERTISING	1,444	2,500	807	3,000	3,000	0	0	500	20
MEMBERSHIP FEES	0	400	0	400	400	0	0	0	0
BOOKS & PERIODICALS	0	200	0	200	200	0	0	0	0
RECRUITMENT & TRAINING	2,665	5,000	5,000	8,000	8,000	0	0	3,000	60
UTILITIES	18,358	23,860	7,131	25,250	25,250	0	0	1,390	6
CONTRACTUAL SERV & PRINTING	1,166,273	1,324,875	391,113	1,706,125	1,706,125	0	0	381,250	29
RENTALS	21,387	33,200	2,628	33,200	33,200	0	0	0	0
EQUIPMENT OPER & MAINT	39,909	88,640	37,600	85,370	85,370	0	0	(3,270)	(4)
REPAIRS & MAINTENANCE	1,054	3,000	442	3,100	3,100	0	0	100	3
POSTAGE	1,149	2,850	3	5,700	5,700	0	0	2,850	100
MATERIALS AND SUPPLIES	955	1,300	383	1,300	1,300	0	0	0	0
Total SERVICES & SUPPLIES	1,383,064	1,620,214	523,880	2,015,689	2,027,873	0	0	407,659	25
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	299,071	320,828	175,322	323,528	323,528	0	0	2,700	1
Total CAPITAL OUTLAY	299,071	320,828	175,322	323,528	323,528	0	0	2,700	1
Total 3205 SEWAGE COLL & DIS	2,117,204	2,401,673	903,876	2,821,028	2,837,922	0	0	436,249	18

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-51011 REG FULL TIME	259,080	268,557	155,061	299,793	300,820	0	0	32,263	12
05-3205-51012 REG PART TIME	37,973	41,465	25,271	27,087	27,087	0	0	(14,378)	(35)
05-3205-51031 FICA	22,843	23,750	13,411	22,988	24,670	0	0	920	4
05-3205-51032 RETIREMENT	69,284	72,932	72,932	82,677	82,677	0	0	9,745	13
05-3205-51033 HOSPITALIZATION	51,093	49,413	0	50,896	62,483	0	0	13,070	26
05-3205-51034 DENTAL INS	3,209	3,528	1,998	3,371	3,867	0	0	339	10
05-3205-51036 WORK COMP	5,407	7,041	3,386	5,778	5,879	0	0	(1,162)	(17)
05-3205-51038 DEFINED CONTRIB	15,524	16,248	8,958	16,511	18,512	0	0	2,264	14
05-3205-51039 RETIREE HEALTH	85,474	98,687	0	105,761	105,761	0	0	7,074	7
05-3205-51040 LIFE/LTD INSURA	877	850	457	697	697	0	0	(153)	(18)
05-3205-51043 PMTS IN LIEU OF	10,755	8,504	0	6,251	6,251	0	0	(2,253)	(26)
05-3205-52101 ANNUAL ALLOTMEN	3,420	3,420	1,973	3,420	3,420	0	0	0	0
05-3205-52102 MILEAGE	0	575	0	575	575	0	0	0	0
Mileage to/from state conferences and seminars									
05-3205-52111 MILEAGE & TOLLS CEU courses	0	50	0	50	50	0	0	0	0
05-3205-52122 ADVERTISING-LEG Additional advertising for sewer-fee changes	1,444	2,500	807	3,000	3,000	0	0	500	20
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	0	200	0	200	200	0	0	0	0
05-3205-52155 PROFESSIONAL DE Health and safety, CADD training, sewer billing database support	2,665	5,000	5,000	8,000	8,000	0	0	3,000	60
05-3205-52175 ELECTRIC For pump stations and meters	15,775	19,000	6,052	17,750	17,750	0	0	(1,250)	(7)
05-3205-52176 TELEPHONE Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone	2,583	4,860	1,079	7,500	7,500	0	0	2,640	54
05-3205-52181 PRINTING This is used by the Collector of Revenue to print sewer use bills and delinquent notices	1,230	3,500	353	6,000	6,000	0	0	2,500	71
05-3205-52183 LEGAL FEES & EX Used to cover special legal reviews	18,772	6,000	8,996	6,000	6,000	0	0	0	0
05-3205-52184 SERVICE & CONSU Independent Audit: Town\$37,625 BOE\$28,550 AVFD\$ 3,125 GASB Stmt\$ 2,500 Sewer\$ 2,375 (05-3205)	2,375	2,375	2,375	2,375	2,375	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-52189 SERVICES - OTHE	1,143,896	1,313,000	379,389	1,691,750	1,691,750	0	0	378,750	29
Costs for treating effluent:									
Canton = \$65,000									
Simsbury = \$600,000									
Farmington = \$850,000									
Scada Maintenance = \$15,000									
Inspection and maintenance									
of pumps = \$18,000									
Manhole Repairs from I&I =									
\$68,750									
Easement Clearing = \$25,000									
Mainline Flushing = \$15,000									
Wetwell cleaning = \$10,000									
Preliminary Engineering for									
sewer projects = \$20,000									
Generator Maintenance = \$5,000									
05-3205-52190 EMERGENCY REPAI	19,101	30,000	1,528	30,000	30,000	0	0	0	0
Funds for emergency system									
repairs to pump									
stations, manholes and piping									
05-3205-52193 COPIER	2,286	3,200	1,100	3,200	3,200	0	0	0	0
Lease for regular copier and									
large format									
printer/copier/scanner - cost is									
shared									
with Engineering									
05-3205-52201 MOTOR FUELS	479	3,600	72	3,600	3,600	0	0	0	0
1,200 gallons diesel fuel									
@ \$3.00 per gallon=\$3,600									
05-3205-52204 PARTS AND REPAI	1,962	2,500	233	2,500	2,500	0	0	0	0
05-3205-52205 OFFICE MACHINER	1,241	1,800	1,493	2,000	2,000	0	0	200	11
AutoCAD and Plotter maintenance -									
cost is									
shared with Engineering. Increase									
request									
due to maint cost increases									
05-3205-52206 COMPUTER OPERAT	26,442	33,490	28,662	33,520	33,520	0	0	30	0
\$26,460 for CAPGEMINI Support,									
remaining for specialized									
consulting and software.									
05-3205-52207 GIS - GEOGRAPHI	3,750	8,750	4,675	8,750	8,750	0	0	0	0
GIS Funding for Engineering -									
field app									
for sewer inspections									
05-3205-52209 EQUIP MAINT-OTH	6,035	38,500	2,465	35,000	35,000	0	0	(3,500)	(9)
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									

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-52219 OTHER Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment	1,054	3,000	442	3,100	3,100	0	0	100	3
05-3205-52221 POSTAGE Bi-Annual sewer-use billing	1,149	2,850	3	5,700	5,700	0	0	2,850	100
05-3205-52234 ENG & PLANNING Used primarily for paper for map printing supplies - for Planning Dept.	151	200	58	200	200	0	0	0	0
05-3205-52239 MATERIALS-OTHER This is used primarily by the Collector of Revenue for supplies related to sewer billing	804	1,100	325	1,100	1,100	0	0	0	0
05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint	0	800	0	1,000	1,000	0	0	200	25
05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace	2,203	13,000	3,988	13,000	13,000	0	0	0	0
05-3205-53314 EQUIP-TECH provide equipment to sub-meter collection system branches individually to determine potential I&I	3,303	10,000	109	10,000	10,000	0	0	0	0
05-3205-53319 OTHER EQUIP RSView - XL Reporter - Remote alarming - SCADA	37	3,500	0	6,000	6,000	0	0	2,500	71
05-3205-53388 SIMSBURY SEWER Simsbury treatment plan upgrade share of cost	293,528	293,528	171,225	293,528	293,528	0	0	0	0
Total SANITATION	2,117,204	2,401,673	903,876	2,821,028	2,837,922	0	0	436,249	18
Total 3205 SEWAGE COLL	2,117,204	2,401,673	903,876	2,821,028	2,837,922	0	0	436,249	18

Town of Avon

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-8700-58000 INTERFUND TRANS	752,000	760,000	0	760,000	710,000	0	0	(50,000)	(7)
TO FUND THE									
FOLLOWING PROJECTS:									
LATERAL EXTENSION									
PROGRAM \$660,000;									
INFILTRATION AND									
INFLOW STUDY \$50,000									
Total CAPITAL OUTLAY	752,000	760,000	0	760,000	710,000	0	0	(50,000)	(7)
Total 8700 OTHER FINANC	752,000	760,000	0	760,000	710,000	0	0	(50,000)	(7)

Personnel Wage Analysis

[illegible]

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 2020/2021, a budget of \$39,186 is proposed.

PROGRAM PERFORMANCE MEASURES

Program Performance Measures will be developed and collected in fiscal year 2020/2021 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT#	REVENUES	2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	2020/21 REQUESTED	2020/21 RECOMMENDED	2020/21 ADOPTED	2020/21 DOLLAR	2020/21 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$267,561	\$17,634	\$17,634	\$39,186			\$21,552	122.22%
	TOTAL REVENUES	\$267,561	\$17,634	\$17,634	\$39,186			\$21,552	122.22%
	EXPENDITURES								
Various	Special Services	\$178,515	\$17,634	\$17,634	\$39,186			\$21,552	122.22%
	TOTAL EXPENDITURES	\$178,515	\$17,634	\$17,634	\$39,186			\$21,552	122.22%

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	138,461	10,000	37,941	28,000	28,000	0	0	18,000	180
EMPLOYEE BENEFITS	0	1,715	0	4,802	4,802	0	0	3,087	180
Total PERSONAL SERVICES	138,461	11,715	37,941	32,802	32,802	0	0	21,087	180
=====									
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	535	409	197	874	874	0	0	465	114
EQUIPMENT OPER & MAINT	0	5,510	0	5,510	5,510	0	0	0	0
Total SERVICES & SUPPLIES	535	5,919	197	6,384	6,384	0	0	465	8
=====									
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	39,519	0	0	0	0	0	0	0	0
Total CAPITAL OUTLAY	39,519	0	0	0	0	0	0	0	0
=====									
Total 2109 SPECIAL SERVICES	178,515	17,634	38,138	39,186	39,186	0	0	21,552	122
=====									

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07-2109-51019 OTHER	138,461	10,000	37,941	28,000	28,000	0	0	18,000	180
07-2109-51031 FICA	0	765	0	2,142	2,142	0	0	1,377	180
07-2109-51036 WORK COMP	535	409	197	874	874	0	0	465	114
07-2109-51038 DEFINED CONTRIB	0	950	0	2,660	2,660	0	0	1,710	180
07-2109-52201 MOTOR FUELS	0	3,510	0	3,510	3,510	0	0	0	0
1,300 gallons unleaded fuel									
@ \$2.70 per gallon									
07-2109-52204 PARTS AND REPAI	0	2,000	0	2,000	2,000	0	0	0	0
07-2109-53311 VEHICLES	39,519	0	0	0	0	0	0	0	0
Total POLICE PROTECT	178,515	17,634	38,138	39,186	39,186	0	0	21,552	122
Total 2109 SPECIAL SERV	178,515	17,634	38,138	39,186	39,186	0	0	21,552	122

Personnel Wage Analysis

[illegible]

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 2020/2021 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 2016/2017		Actual 2017/2018		Actual 2018/2019		Projected 2019/2020		Requested 2020/2021
Town Road Miles		109.12		110.40		110.40		110.40		110.40
					2020/21	2020/21			2020/21	2020/21
					REQUESTED	RECOMMENDED			DOLLAR	PERCENT
		2018/19	2019/20	2019/20	TOWN	TOWN	2020/21		INCREASE/	INCREASE/
ACCT#	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED		(DECREASE)	-DECREASE
43353	Intergovernmental	\$313,020	\$312,623	\$312,623	\$312,623				-	0.00%
43614	Refunds & Reimbursements	\$3,077	-	-	-				-	0.00%
TOTAL REVENUES		\$316,097	\$312,623	\$312,623	\$312,623				-	0.00%
EXPENDITURES										
Various	Special Services	\$179,720	\$312,623	\$312,623	\$312,623				-	0.00%
TOTAL EXPENDITURES		\$179,720	\$312,623	\$312,623	\$312,623				-	0.00%

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 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	179,720	180,000	155,420	180,000	180,000	0	0	0	0
Total SERVICES & SUPPLIES	179,720	180,000	155,420	180,000	180,000	0	0	0	0
Total 3103 SNOW & ICE REMOVA	179,720	180,000	155,420	180,000	180,000	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-3103-52239 MATERIALS-OTHER 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	179,720	180,000	155,420	180,000	180,000	0	0	0	0
Total HIGHWAYS	179,720	180,000	155,420	180,000	180,000	0	0	0	0
Total 3103 SNOW & ICE R	179,720	180,000	155,420	180,000	180,000	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-4831-53003 ROAD OVERLAY For Road Maintenance \$132,623 is budgeted in this account; and \$246,466 is budgeted in 02-4831-53003; and \$127,104 is budged in 11-8501-52189	0	132,623	0	132,623	132,623	0	0	0	0
Total CAPITAL PROJEC	0	132,623	0	132,623	132,623	0	0	0	0
Total 4831 TOWN CIP-FAC	0	132,623	0	132,623	132,623	0	0	0	0



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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.

	2016/ 2017	2017/ 2018	2018/ 2019	Proj. 2019/ 2020	Proj. 2020/ 2021
Deposits	\$363,059	\$310,981	\$318,826	\$331,771	\$350,402
Encumbrances	21,863	0	0	0	0
Expenditures	323,510	274,668	268,040	331,771	350,402
Difference To General Fund	39,549	36,312	50,786	0	0
Clearing Exchange Activity	4,687	6,354	3,194	0	0
Avon Day/Celebrate Avon Activity	18,678	18,970	10,295	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2016/ 2017	2017/ 2018	2018/ 2019	Proj. 2019/ 2020	Proj. 2020/ 2021
Summer Camps	499	473	457	460	465
Youth Basketball League	396	269	262	265	265
Ski Sundown	239	103	102	116	116
Swim Team:					
Winter	46	40	0	0	0
Summer	92	78	63	70	70
Sports Camps	110	188	161	170	170
Sports League	352	375	389	400	400

ACCT#	REVENUES	2018/19			2020/21		2020/21		2020/21	
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	INCREASE/ DOLLAR (DECREASE)	INCREASE/ PERCENT -DECREASE	
	Charges for Services:									
43472	Recreation Fees	\$308,295	\$331,711	\$331,711	\$350,402			\$18,691	5.63%	
43664	Field Advertising Program	\$7,125	-	-	-			-	0.00%	
43651	Donations&Grants Priv.Sourc	\$3,406	-	-	-			-	0.00%	
43913	Use of Unassigned Fund Bal	-	-	-	\$35,000			\$35,000	100.00%	
	TOTAL REVENUES	\$318,826	\$331,711	\$331,711	\$385,402			\$53,691	16.19%	
ACCT #	EXPENDITURES									
Various	Expenditures	\$268,040	\$331,711	\$331,711	\$350,402			\$18,691	5.63%	
53426	CIP Countryside Park Imp	-	-	-	\$35,000			\$35,000	100.00%	
	TOTAL EXPENDITURES	\$268,040	\$331,711	\$331,711	\$385,402			\$53,691	16.19%	

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	39,874	75,320	19,812	89,115	89,115	0	0	13,795	18
EMPLOYEE BENEFITS	2,339	6,838	1,627	7,895	7,895	0	0	1,057	15
Total PERSONAL SERVICES	42,213	82,158	21,439	97,010	97,010	0	0	14,852	18
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	837	908	437	897	897	0	0	(11)	(1)
AUTO ALLOWANCE	88	100	59	150	100	0	0	0	0
TRAVEL & MEETING EXP	452	400	508	900	900	0	0	500	125
ADVERTISING	687	870	759	870	870	0	0	0	0
MEMBERSHIP FEES	1,080	1,000	877	1,000	1,000	0	0	0	0
RECRUITMENT & TRAINING	0	375	0	375	375	0	0	0	0
UTILITIES	0	0	0	200	200	0	0	200	0
CONTRACTUAL SERV & PRINTING	187,470	204,750	121,113	206,150	205,400	0	0	650	0
RENTALS	9,740	13,000	3,236	15,000	13,000	0	0	0	0
MATERIALS AND SUPPLIES	25,474	24,550	18,820	27,050	27,050	0	0	2,500	10
Total SERVICES & SUPPLIES	225,828	245,953	145,809	252,592	249,792	0	0	3,839	2
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	3,600	0	3,600	3,600	0	0	0	0
Total CAPITAL OUTLAY	0	3,600	0	3,600	3,600	0	0	0	0
Total 5107 RECREATION ACTIV	268,041	331,711	167,248	353,202	350,402	0	0	18,691	6

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51012 REG PART TIME	28,508	53,021	17,205	65,671	65,671	0	0	12,650	24
09-5107-51013 TEMPORARY FULL	3,622	6,931	2,439	7,428	7,428	0	0	497	7
09-5107-51014 TEMPORARY PART	7,744	15,368	168	16,016	16,016	0	0	648	4
09-5107-51031 FICA	2,339	5,838	1,589	6,895	6,895	0	0	1,057	18
09-5107-51036 WORK COMP	837	908	437	897	897	0	0	(11)	(1)
09-5107-52101 ANNUAL ALLOTMEN	0	1,000	38	1,000	1,000	0	0	0	0
09-5107-52102 MILEAGE	88	50	0	50	50	0	0	0	0
09-5107-52111 MILEAGE & TOLLS	0	50	59	100	50	0	0	0	0
Program Specialist CRPA Conf (TOWN MANAGER REDUCED)									
09-5107-52113 MEALS	452	400	508	900	900	0	0	500	125
Increase for CPO Classes									
09-5107-52121 RECRUITING	0	300	0	300	300	0	0	0	0
09-5107-52129 ADVERTISING-OTH	687	570	759	570	570	0	0	0	0
09-5107-52131 FEES-PROFESSION	1,080	1,000	877	1,000	1,000	0	0	0	0
Swim team league fees increase to actual									
09-5107-52155 PROFESSIONAL DE Program Specialist CRPA Conference and Quarterlies	0	375	0	375	375	0	0	0	0
09-5107-52176 TELEPHONE Go Phone for Adventure Camp	0	0	0	200	200	0	0	200	0
09-5107-52181 PRINTING (TOWN MANAGER REDUCED)	0	750	0	1,750	1,000	0	0	250	33
09-5107-52184 SERVICE & CONSU	28,995	2,000	11,342	2,000	2,000	0	0	0	0
09-5107-52185 GENERAL SERVICE Ski Chaperones	0	1,000	0	1,000	1,000	0	0	0	0
09-5107-52189 SERVICES - OTHE	158,475	201,000	109,771	201,400	201,400	0	0	400	0
09-5107-52193 COPIER	0	1,000	0	1,000	1,000	0	0	0	0
09-5107-52199 OTHER Avon Public School invoices i.e Custodians (TOWN MANAGER REDUCED)	9,740	12,000	3,236	14,000	12,000	0	0	0	0
09-5107-52231 OFFICE SUPPLIES	32	250	203	250	250	0	0	0	0
09-5107-52235 RECREATIONAL MA Flag Football equipment and uniforms	25,442	24,300	18,617	26,800	26,800	0	0	2,500	10
09-5107-53315 RECREATIONAL EQ Soccer goals Fisher Meadows Expansion	0	3,600	0	3,600	3,600	0	0	0	0
Total RECREATION	268,041	331,711	167,248	353,202	350,402	0	0	18,691	6
Total 5107 RECREATION A	268,041	331,711	167,248	353,202	350,402	0	0	18,691	6

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	0	0	0	35,000	35,000	0	0	35,000	0
Total MISCELLANEOUS	0	0	0	35,000	35,000	0	0	35,000	0
Total 8700 OTHER FINANCING U	0	0	0	35,000	35,000	0	0	35,000	0

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-8700-58000 INTERFUND TRANS	0	0	0	35,000	35,000	0	0	35,000	0
Total CAPITAL OUTLAY	0	0	0	35,000	35,000	0	0	35,000	0
Total 8700 OTHER FINANC	0	0	0	35,000	35,000	0	0	35,000	0

Personnel Wage Analysis

[illegible]

**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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

Revenue and line item expenditure adjustments have been made based upon expenditures. 15% of the Department's Regular Part-Time Administrative Secretary position is funded in this account. 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.

	2016/ 2017	2017/ 2018	2018/ 2019	Proj. 2019/ 2020	Proj. 2020/ 2021
Deposits	\$43,628	\$43,691	\$43,381	\$49,279	\$54,410
Encumbrances Prior Year	4,500	4,500	4,500	0	0
Expenditures	23,263	39,049	38,787	49,279	54,410
Difference	15,865	4,642	4,594	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2016/ 2017	2017/ 2018	2018/ 2019	Proj. 2019/ 2020	Proj. 2020/ 2021
Facility Maintenance Fees	\$48,543	\$43,691	\$43,381	\$49,279	\$54,410

ACCT#	REVENUES				2020/21 REQUESTED	2020/21 RECOMMENDED		
		2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2020/21 ADOPTED	2020/21 DOLLAR INCREASE/ PERCENT INCREASE/
	Charges for Services:							
43475	Maintenance Fees	\$43,381	\$49,279	\$49,279	\$54,410			\$5,131 10.41%
	TOTAL REVENUES	\$43,381	\$49,279	\$49,279	\$54,410			\$5,131 10.41%
ACCT#	EXPENDITURES							
Various	Expenditures	\$38,787	\$49,279	\$49,279	\$54,410			\$5,131 10.41%
	TOTAL EXPENDITURES	\$38,787	\$49,279	\$49,279	\$54,410			\$5,131 10.41%

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
5201 PARKS									
	6,700	0	0	0	0	0	0	0	0
PERSONAL SERVICES									
WAGES & SALARIES	6,383	8,813	3,395	8,955	8,955	0	0	142	2
EMPLOYEE BENEFITS	387	675	214	686	686	0	0	11	2
	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total PERSONAL SERVICES	6,770	9,488	3,609	9,641	9,641	0	0	153	2
=====									
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	126	141	68	119	119	0	0	(22)	(16)
CONTRACTUAL SERV & PRINTING	577	9,200	56	9,200	9,200	0	0	0	0
REPAIRS & MAINTENANCE	6,749	15,170	6,800	15,170	15,170	0	0	0	0
MATERIALS AND SUPPLIES	7,195	9,280	0	9,280	9,280	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total SERVICES & SUPPLIES	14,647	33,791	6,924	33,769	33,769	0	0	(22)	0
=====									
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	7,346	6,000	55,338	11,000	11,000	0	0	5,000	83
	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total CAPITAL OUTLAY	7,346	6,000	55,338	11,000	11,000	0	0	5,000	83
=====									
Total 5201 PARKS	35,463	49,279	65,871	54,410	54,410	0	0	5,131	10
=====									

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019	2020	2020	Department	Town Manager	Town Council	Board	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Head			of Finance		
09-5201-51012 REG PART TIME	5,130	5,433	2,794	5,575	5,575	0	0	142	3
09-5201-51014 TEMPORARY PART	1,253	3,380	601	3,380	3,380	0	0	0	0
09-5201-51031 FICA	387	675	214	686	686	0	0	11	2
09-5201-51036 WORK COMP	126	141	68	119	119	0	0	(22)	(16)
09-5201-52189 SERVICES - OTHE	577	9,200	56	9,200	9,200	0	0	0	0
09-5201-52212 BUILDINGS	0	6,400	0	6,400	6,400	0	0	0	0
09-5201-52216 FIELD ADVERTISI	6,700	0	0	0	0	0	0	0	0
09-5201-52219 OTHER	6,749	8,770	6,800	8,770	8,770	0	0	0	0
09-5201-52239 MATERIALS-OTHER	7,195	9,280	0	9,280	9,280	0	0	0	0
09-5201-53312 MAINT EQUIP	6,108	4,000	1,627	4,000	4,000	0	0	0	0
09-5201-53315 RECREATIONAL EQ	1,238	2,000	53,711	7,000	7,000	0	0	5,000	250
Increase for soccer goals on new FM fields.									
Total RECREATION	35,463	49,279	65,871	54,410	54,410	0	0	5,131	10
Total 5201 PARKS	35,463	49,279	65,871	54,410	54,410	0	0	5,131	10

Personnel Wage Analysis

[illegible]

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021

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.

	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021
Deposits	\$16,401	\$18,446	\$13,104	\$19,700	\$17,700
Expenditures	20,203	21,335	15,813	19,700	17,700
Difference To General Fund	(3,802)	(2,889)	(2,709)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021
# Day/Bus Trips	6	19	7	6	6
Beginner/Intermediate Bridge Class	4	0	4	0	4
Computer Class Participants	20	20	25	20	20
Computer Lab Use	1,906	1,989	1,950	1,962	1,970
Water Color Class	6	6	0	6	6

		2020/21			2020/21	
		REQUESTED			DOLLAR	PERCENT
ACCT#	REVENUES	2018/19 ACTUAL	2019/20 BUDGETED	2019/20 ESTIMATED	2020/21 TOWN MANAGER	2020/21 TOWN COUNCIL ADOPTED
	Charges for Services:					
43484	Senior Citizen Fund	\$13,104	\$19,700	\$19,700	\$17,700	
	TOTAL REVENUES	\$13,104	\$19,700	\$19,700	\$17,700	
ACCT #	EXPENDITURES					
Various	Expenditures	\$15,813	\$19,700	\$19,700	\$17,700	
	TOTAL EXPENDITURES	\$15,813	\$19,700	\$19,700	\$17,700	

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
5301 SENIOR CITIZENS									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	1,040	1,500	826	1,500	1,500	0	0	0	0
CONTRACTUAL SERV & PRINTING	14,318	16,000	6,867	14,500	14,500	0	0	(1,500)	(9)
MATERIALS AND SUPPLIES	455	700	0	700	700	0	0	0	0
Total SERVICES & SUPPLIES	15,813	18,200	7,693	16,700	16,700	0	0	(1,500)	(8)
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	1,500	0	1,000	1,000	0	0	(500)	(33)
Total CAPITAL OUTLAY	0	1,500	0	1,000	1,000	0	0	(500)	(33)
Total 5301 SENIOR CITIZENS	15,813	19,700	7,693	17,700	17,700	0	0	(2,000)	(10)

Town of Avon

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5301-52131 FEES-PROFESSION	1,040	1,500	826	1,500	1,500	0	0	0	0
09-5301-52181 PRINTING	2,000	0	0	500	500	0	0	500	0
09-5301-52189 SERVICES - OTHE	12,318	16,000	6,867	14,000	14,000	0	0	(2,000)	(13)
09-5301-52231 OFFICE SUPPLIES	74	300	0	300	300	0	0	0	0
09-5301-52235 RECREATIONAL MA	381	400	0	400	400	0	0	0	0
09-5301-53319 OTHER EQUIP	0	1,500	0	1,000	1,000	0	0	(500)	(33)
Total SENIOR CITIZEN	15,813	19,700	7,693	17,700	17,700	0	0	(2,000)	(10)
Total 5301 SENIOR CITIZ	15,813	19,700	7,693	17,700	17,700	0	0	(2,000)	(10)



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 2020/2021, \$127,104 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 2020/2021 is \$127,104 and is budgeted accordingly, and included in the Road Improvement Program.

ACCT#	REVENUES				2020/21	2020/21		
					REQUESTED	RECOMMENDED	2020/21	2020/21
					TOWN	TOWN	DOLLAR	PERCENT
		2018/19	2019/20	2019/20	MANAGER	COUNCIL	2020/21	2020/21
		ACTUAL	BUDGETED	ESTIMATED			ADOPTED	INCREASE/ (DECREASE)
								INCREASE/ -DECREASE
43363	Intergovernmental	\$127,426	\$127,104	\$127,104	\$127,104			- 0.00%
	TOTAL REVENUES	\$127,426	\$127,104	\$127,104	\$127,104			- 0.00%
ACCT #	EXPENDITURES							
	Capital Improvements:							
Various	Public works	\$127,426	\$127,104	\$127,104	\$127,104			- 0.00%
	TOTAL EXPENDITURES	\$127,426	\$127,104	\$127,104	\$127,104			- 0.00%

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11 LOCAL CAPITAL IMPRO									
8501 CAPITAL IMPROV PR									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	127,426	127,104	127,104	127,104	127,104	0	0	0	0
Total SERVICES & SUPPLIES	127,426	127,104	127,104	127,104	127,104	0	0	0	0
Total 8501 CAPITAL IMPROV PR	127,426	127,104	127,104	127,104	127,104	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11-8501-52189 SERVICES - OTHE	127,426	127,104	127,104	127,104	127,104	0	0	0	0
For Road Maintenance									
\$127,104 is budgeted in this									
account;									
\$246,466 is budgeted in									
02-4831-53003;									
and \$132,623 is budgeted in									
08-4831-53003									
Total CAPITAL OUTLAY	127,426	127,104	127,104	127,104	127,104	0	0	0	0
Total 8501 CAPITAL IMPR	127,426	127,104	127,104	127,104	127,104	0	0	0	0



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2020/2021**

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 \$3,952 Avon Water Company payments \$71,211 and Lease-Logue Farms \$8,303. Fiscal year 2018/2019 reflects interest earnings \$6,466, Avon Water Company payments \$94,940 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, 2019

REVENUES:

Investment income.....	\$6,466
Other local revenues.....	<u>103,243</u>
TOTAL REVENUES.....	<u>109,709</u>

EXPENDITURES:

Recreation & Parks.....	<u>14,934</u>
TOTAL EXPENDITURES.....	<u>14,934</u>

EXCESS OF REVENUES OVER EXPENDITURES.....	94,775
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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.....	94,775
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FUND BALANCE JULY 1, 2018.....	336,682
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FUND BALANCE JUNE 30, 2019.....	<u>\$431,457</u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 21, 2020.

					2020/21	2020/21			
					REQUESTED	RECOMMENDED	2020/21	2020/21	
		2018/19	2019/20	2019/20	TOWN	TOWN	2020/21	DOLLAR	PERCENT
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Intergovernmental:								
	Special Education -								
43343	Prepaid State & Federal Grants	\$822,503	\$834,800	\$834,800	\$864,800			\$30,000	3.59%
43651	Donations & Grants, Private	\$4,399	-	-	-			-	0.00%
	TOTAL REVENUES	\$826,902	\$834,800	\$834,800	\$864,800			\$30,000	3.59%
ACCT #	EXPENDITURES								
	Intergovernmental:								
	Special Education -								
	Prepaid State & Federal Grants	\$887,080	\$834,800	\$834,800	\$864,800			\$30,000	3.59%
	TOTAL EXPENDITURES	\$887,080	\$834,800	\$834,800	\$864,800			\$30,000	3.59%

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2018/2019 – 2019/2020- 2020/2021**

INTERGOVERNMENTAL GRANTS	FUND #	ACTUAL GRANT AMOUNT 2018/2019	BUDGETED GRANT AMOUNT 2019/2020	ESTIMATED GRANT AMOUNT 2020/2021
FEMA Grant Alfred 4046	01	-	-	-
Grants for Municipal Projects	01	\$261,442	-	-
Municipal Rev. Sharing	01	-	-	-
Equalized Cost Sharing	01	\$628,124	\$391,430	\$391,430
Pequot Funds	01	-	-	-
Property Tax Relief-Elderly	01	\$1,237	-	-
Grants in Lieu of Taxes	01	\$27,370	\$27,370	\$27,370
Veteran Reimbursement	01	\$4,212	\$4,750	\$4,750
Youth Services Grant	01	\$19,753	-	-
Judicial Brnch 51-56	01	\$1,563	-	-
Miscellaneous State Grant Receipts	01	\$9,045	\$5,100	\$5,100
Town Clerk Grant	01	-	-	-
Lighting Project	01	-	-	-
Town Aid Road Fund- Fund #8	08	\$313,020	\$312,623	\$312,623
LOCIP Fund - Fund #11	11	\$127,426	\$127,104	\$127,104

Subtotal- Town Intergovernmental:

\$1,393,192	\$868,377	\$868,377
--------------------	------------------	------------------

BOE Special Education Excess Cost	01	\$998,306	\$1,190,000	\$900,000
BOE Open Choice Attendance	01	\$743,024	\$660,000	\$660,000
Title II Part A Teachers - Fund #13	13	\$48,209	\$30,000	\$40,000
Adult Education Cooperative - Fund #13	13	\$1,863	\$1,800	\$1,800
IDEA 611 Part B - Fund #13	13	\$502,075	\$580,000	\$580,000
Title I Improving Basic Programs - Fund #13	13	\$109,282	\$100,000	\$100,000
PreSchool-IDEA 619 - Fund#13	13	\$13,859	\$16,000	\$16,000
Immigrant Grant - Fund#13	13	-	-	-
SHEF Settlement - Fund#13	13	\$147,215	\$100,000	\$120,000
BOE Education Program Grants- Fund#13 various	13	-	\$7,000	\$7,000
NEW Special Education Grant	13	-	-	-
Cafeteria-BOE-Fund #14	14	\$207,303	\$180,130	\$202,814

Subtotal- BOE Intergovernmental:

\$2,771,136	\$2,864,930	\$2,627,614
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Total Intergovernmental:

\$4,164,328	\$3,733,307	\$3,495,991
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Sources: Board of Education Budgets FY 2018/2019, FY 2019/2020 and FY 2020/2021
Estimated Grant Amount reflects current fiscal year appropriations with any known adjustments.

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13-9401-59200 EDUCATION GRANT	887,080	834,800	311,576	864,800	864,800	0	0	30,000	4
Total BOARD OF EDU	887,080	834,800	311,576	864,800	864,800	0	0	30,000	4
Total 9401 BOARD OF EDU	887,080	834,800	311,576	864,800	864,800	0	0	30,000	4

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 21, 2020.

ACCT #	REVENUES				2020/21	2020/21	2020/21	2020/21
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
		2018/19	2019/20	2019/20	TOWN	TOWN	2020/21	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE) -DECREASE
	Charges for Services:							
43481	Cafeteria Sales	\$742,961	\$868,861	\$868,861	\$808,455			(\$60,406) -6.95%
	Intergovernmental:							
43356	Cafeteria Grants	\$207,303	\$180,130	\$180,130	\$202,814			\$22,684 12.59%
		\$950,264	\$1,048,991	\$1,048,991	\$1,011,269			(\$37,722) -3.60%
	EXPENDITURES							
	Cafeteria Operation:							
59600	Cafeteria Sales	\$932,974	\$1,048,991	\$1,048,991	\$1,011,269			(\$37,722) -3.60%
		\$932,974	\$1,048,991	\$1,048,991	\$1,011,269			(\$37,722) -3.60%

Town Manager's Budget Summary

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS	932,974	1,048,991	460,390	1,011,269	1,011,269	0	0	(37,722)	(4)
Total MISCELLANEOUS	932,974	1,048,991	460,390	1,011,269	1,011,269	0	0	(37,722)	(4)
=====									
Total 9401 BOARD OF EDUCATIO	932,974	1,048,991	460,390	1,011,269	1,011,269	0	0	(37,722)	(4)
=====									

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14-9401-59600 CAFETERIA	932,974	1,048,991	460,390	1,011,269	1,011,269	0	0	(37,722)	(4)
increased expenditures per BOE to agree with revenues per HM									
Total BOARD OF EDUCA	932,974	1,048,991	460,390	1,011,269	1,011,269	0	0	(37,722)	(4)
Total 9401 BOARD OF EDU	932,974	1,048,991	460,390	1,011,269	1,011,269	0	0	(37,722)	(4)



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020/2021**

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 21, 2020.

	2016/2017	2017/2018	2018/2019	Projected 2019/2020	Projected 2020/2021
Number of Rentals Per School Facility:					
Avon High School	6	6	6	2	3
Avon Middle School	6	6	6	6	5
Thompson Brook School	2	2	2	5	4
Roaring Brook School	2	2	2	2	3
Pine Grove School	2	2	2	2	3
Totals	18	18	18	17	18
Hours of Usage Per School Facility:					
Avon High School	175	175	175	50	100
Avon Middle School	200	200	200	200	150
Thompson Brook School	225	225	225	170	125
Roaring Brook School	95	95	95	230	270
Pine Grove School	75	75	75	250	270
Totals	770	770	770	900	915

			2020/21	2020/21	2020/21	2020/21
			REQUESTED	RECOMMENDED	DOLLAR	PERCENT
ACCT #	REVENUES	2018/19	2019/20	2019/20	2020/21	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	ADOPTED	(DECREASE) -DECREASE
	Other Local Revenues:					
43619	Rents & Reimbursements	\$50,242	\$40,000	\$40,000	\$50,000	\$10,000 25%
	TOTAL REVENUES	\$50,242	\$40,000	\$40,000	\$50,000	\$10,000 25%
ACCT #	EXPENDITURES					
	Education:					
52185	Personnel	\$44,999	\$40,000	\$40,000	\$50,000	\$10,000 25%
	TOTAL EXPENDITURES	\$44,999	\$40,000	\$40,000	\$50,000	\$10,000 25%

Town Manager's Budget Summary

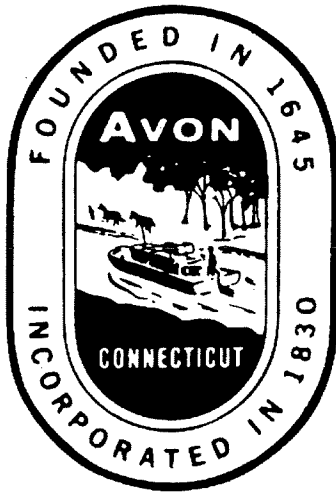
Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	44,999	40,000	10,905	50,000	50,000	0	0	10,000	25
Total SERVICES & SUPPLIES	44,999	40,000	10,905	50,000	50,000	0	0	10,000	25
Total 9401 BOARD OF EDUCATIO	44,999	40,000	10,905	50,000	50,000	0	0	10,000	25

Town Manager's Budget Detail

Budget Fiscal Year: 2021 to 2021

Account# and Description	2019 Actual	2020 Base Budget	2020 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15-9401-52185 GENERAL SERVICE	44,999	40,000	10,905	50,000	50,000	0	0	10,000	25
Total BOARD OF EDUCA	44,999	40,000	10,905	50,000	50,000	0	0	10,000	25
Total 9401 BOARD OF EDU	44,999	40,000	10,905	50,000	50,000	0	0	10,000	25



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2020/2021**

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, 2019**

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
CASH & CASH EQUIVALENTS	\$ 1,357,251
INVESTMENTS	-
TOTAL ASSETS	<u>\$ 1,357,251</u>
LIABILITIES:	
DUE FROM OTHER FUNDS	\$ (950,000)
DUE TO GENERAL FUND-POST RET MED	(296,372)
TOTAL LIABILITIES	<u>(1,246,372)</u>
FUND BALANCES:	
FUND BAL. POST RET MED UNASSIGNED	(110,880)
TOTAL FUND BALANCE	<u>(110,880)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ (1,357,251)</u>