

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2021/2022**

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: 2021/2022**

FUND NAME	FUND #	2019/20 ACTUAL	2020/21 BUDGETED	2020/21 ESTIMATED	2021/22	2021/22	2021/22 ADOPTED	2021/22	2021/22
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	-	\$10,000	\$10,000	\$10,000			-	0.00%
Police Special Services	07	\$140,349	\$39,186	\$39,186	\$39,186			-	0.00%
Town Aid Road	08	\$312,434	\$312,623	\$312,623	\$312,434			(\$189)	-0.06%
Recreational Activities	09	\$240,421	\$457,512	\$457,512	\$425,223			(\$32,289)	-7.06%
Loc. Capital/Improv. Program	11	-	\$127,104	\$127,104	\$108,988			(\$18,116)	-14.25%
TOTAL TOWN		\$693,204	\$946,425	\$946,425	\$895,831			(\$50,594)	-5.35%
SEWERS:									
Sewer Fund	05	\$4,750,023	\$3,547,922	\$3,547,922	\$3,099,064			(\$448,858)	-12.65%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$996,384	\$864,800	\$864,800	FEB 15			(\$864,800)	-100.00%
School Cafeteria	14	\$902,521	\$1,011,269	\$1,011,269	FEB 15			(\$1,011,269)	-100.00%
Use of School Facilities	15	\$47,304	\$50,000	\$50,000	FEB 15			(50,000)	-100.00%
Technology Protection Plan	40	-	-	-	FEB 15			-	0.00%
TOTAL BOARD OF EDUCATION		\$1,946,209	\$1,926,069	\$1,926,069	FEB 15			(\$1,926,069)	-100.00%
TOTAL REVENUES									
		\$7,389,436	\$6,420,416	\$6,420,416	\$3,994,895			(\$2,425,521)	-37.78%
(LESS BOARD OF EDUCATION)		\$5,443,227	\$4,494,347	\$4,494,347	\$3,994,895			(\$499,452)	-11.11%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2021/2022**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2019/20 ACTUAL	2020/21 BUDGETED	2020/21 ESTIMATED	2021/22 REQUESTED TOWN MANAGER	2021/22 RECOMMENDED TOWN COUNCIL	2021/22 ADOPTED	2021/22 DOLLAR INCREASE/ (DECREASE)	2021/22 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$227,841	\$90,000	\$90,000	\$71,000			(\$19,000)	-21.11%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$1,100	\$1,500	\$1,500	\$1,200			(\$300)	-20.00%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$48,479	\$40,000	\$40,000	FEB 15			(\$40,000)	-100.00%
Adult Education Cooperative - Fund #13	\$2,250	\$1,800	\$1,800	FEB 15			(\$1,800)	-100.00%
IDEA 611 Part B - Fund #13	\$634,151	\$580,000	\$580,000	FEB 15			(\$580,000)	-100.00%
Title I Improving Basic Programs - Fund #13	\$101,798	\$100,000	\$100,000	FEB 15			(\$100,000)	-100.00%
PreSchool-IDEA 619 - Fund#13	\$15,809	\$16,000	\$16,000	FEB 15			(\$16,000)	-100.00%
SHEP Settlement - Fund#13	\$127,120	\$120,000	\$120,000	FEB 15			(\$120,000)	-100.00%
BOE Education Program Grants- Fund#13	\$66,777	\$7,000	\$7,000	FEB 15			(\$7,000)	-100.00%
Town Aid Road Fund - Fund#8	\$312,434	\$312,623	\$312,623	\$312,434			(\$189)	-0.06%
Cafeteria-BOE - Fund#14	\$206,060	\$202,814	\$202,814	FEB 15			(\$202,814)	-100.00%
LOCIIP - Fund #11	-	\$127,104	\$127,104	\$108,988			(\$18,116)	-14.25%
TOTAL INTERGOVERNMENTAL	\$1,514,878	\$1,507,341	\$1,507,341	\$421,422			(\$1,085,919)	-72.04%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$140,349	\$39,186	\$39,186	\$39,186			-	0.00%
PUBLIC WORKS:								
Sewer Use Charges - Fund#5	\$4,296,526	\$3,150,770	\$3,150,770	\$2,970,864			(\$179,906)	-5.71%
Sewer Connection Charges - Fund#5	\$139,495	\$30,000	\$30,000	\$40,000			\$10,000	33.33%
RECREATION & PARKS:								
Fees: Reimbursable - Fund #9	\$200,852	\$350,402	\$350,402	\$353,863			\$3,461	0.99%
Organized Summer Programs - Fund#9	\$12	-	-	-			-	0.00%
Senior Rec. Activities - Fund #9	\$10,433	\$17,700	\$17,700	\$17,700			-	0.00%
Maintenance Fees- Fund #9	\$24,949	\$54,410	\$54,410	\$53,660			(\$750)	-1.38%
EDUCATION:								
BOE Cafeteria Sales - Fund#14	\$696,461	\$808,455	\$808,455	FEB 15			(\$808,455)	-100.00%
BOE Use of School Facilities - Fund#15	\$47,304	\$50,000	\$50,000	FEB 15			(\$50,000)	-100.00%
TOTAL CHARGES FOR CURRENT SERVICES:	\$5,556,381	\$4,500,923	\$4,500,923	\$3,475,273			(\$1,025,650)	-22.79%
OTHER LOCAL REVENUE:								
Sewer Use - Interest & Liens - Fund#5	\$14,934	\$11,000	\$11,000	\$16,000			\$5,000	45.45%
Sewer Assessments - Interest & Liens - Fund#5	\$42,461	-	-	-			-	0.00%
Sewer Deposits - Fund #5	\$27,666	-	-	-			-	0.00%
Donations & Grants, Private Source - Fund#9	\$300	-	-	-			-	0.00%
Field Advertising Program - Fund#9	\$3,875	-	-	-			-	0.00%
BOE Technology Protection Plan - Fund #40	-	-	-	FEB 15			-	0.00%
TOTAL OTHER LOCAL REVENUE:	\$89,236	\$11,000	\$11,000	\$16,000			\$5,000	45.45%
OTHER FINANCING SOURCES:								
Use of Unassigned Fund Balance - Fund #4	-	\$10,000	\$10,000	\$10,000			-	0.00%
Use of Unassigned Fund Balance - Fund #5	-	\$264,652	\$264,652	\$0			(\$264,652)	-100.00%
Use of Unassigned Fund Balance - Fund #9	-	\$35,000	\$35,000	\$0			(\$35,000)	-100.00%
TOTAL OTHER FINANCING SOURCES:	-	\$309,652	\$309,652	\$10,000			(\$299,652)	-96.77%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$7,389,436	\$6,420,416	\$6,420,416	\$3,994,895			(\$2,425,521)	-37.78%
(LESS BOARD OF EDUCATION)	5,443,227	4,494,347	4,494,347	3,994,895			(499,452)	-11.11%

TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2021/2022

EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS

FUND NAME	FUND #	2019/20 ACTUAL	2020/21 BUDGETED	2020/21 ESTIMATED	2021/22	2021/22	2021/22	2021/22	
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
					TOWN MANAGER	TOWN COUNCIL	2021/22 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
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TOWN:									
Forest Prk.& Open Space Mgt.	04	-	\$10,000	\$10,000	\$10,000		-	0.00%	
Police Special Services	07	\$140,349	\$39,186	\$39,186	\$39,186		-	0.00%	
Town Aid Road	08	\$312,434	\$312,623	\$312,623	\$312,434		(\$189)	-0.06%	
Recreational Activities	09	\$240,421	\$457,512	\$457,512	\$425,223		(\$32,289)	-7.06%	
Loc. Capital/Improv. Program	11	-	\$127,104	\$127,104	\$108,988		(\$18,116)	-14.25%	
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TOTAL TOWN		\$693,204	\$946,425	\$946,425	\$895,831		(\$50,594)	-5.35%	
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SEWERS:									
Sewer Fund	05	\$4,750,023	\$3,547,922	\$3,547,922	\$3,099,064		(\$448,858)	-12.65%	
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BOARD OF EDUCATION:									
State and Federal Grants	13	\$996,384	\$864,800	\$864,800	FEB 15		(864,800)	-100.00%	
School Cafeteria	14	\$902,521	\$1,011,269	\$1,011,269	FEB 15		(1,011,269)	-100.00%	
Use of School Facilities	15	\$47,304	\$50,000	\$50,000	FEB 15		(50,000)	-100.00%	
Technology Protection Plan	40	-	-	-	FEB 15		-	-	
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TOTAL BOARD OF EDUCATION		\$1,946,209	\$1,926,069	\$1,926,069	-		(\$1,926,069)	-100.00%	
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TOTAL EXPENDITURES		\$7,389,436	\$6,420,416	\$6,420,416	\$3,994,895		(\$2,425,521)	-37.78%	
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(LESS BOARD OF EDUCATION)		\$5,443,227	\$4,494,347	\$4,494,347	\$3,994,895		(\$499,452)	-11.11%	

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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 years 2019/2020 and 2020/2021 the revenue source is Unassigned Fund Balance. For fiscal year 2021/2022 the revenue source is anticipated to come from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

		2017/2018	2018/2019	2019/2020	Proj. 2020/2021	Proj. 2021/2022			
Timber Sale		\$0	\$0	\$0	\$0	\$0			
					2021/22 REQUESTED	2021/22 RECOMMENDED	2021/22 DOLLAR	2021/22 PERCENT	
ACCT #	REVENUES	2019/20 ACTUAL	2020/21 BUDGETED	2020/21 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2021/22 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
Other Local Revenues:									
43913	Use of Unassigned Fund Bal	-	\$10,000	\$10,000	\$10,000			-	0.00%
	TOTAL REVENUES	-	\$10,000	\$10,000	\$10,000			-	0.00%
EXPENDITURES									
Various	Recreation and Parks	-	\$10,000	\$10,000	\$10,000			-	0.00%
	TOTAL EXPENDITURES	-	\$10,000	\$10,000	\$10,000			-	0.00%

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04-5201-52185 GENERAL SERVICE Forestry Consulting Services Including: Miscellaneous Trail Improvements, Boundaries TSI, Timber Sale (layout, markings, bidding), Trail Blazing, Trail Head Maintenance & Improvements, Brook Crossing Structure Improvements	4,721	10,000	0	10,000	10,000	0	0	0	0
Total RECREATION	4,721	10,000	0	10,000	10,000	0	0	0	0
Total 5201 PARKS	4,721	10,000	0	10,000	10,000	0	0	0	0



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

NAME OF FUND: Sewer Fund (05)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

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

The Town of Avon does not own its own sanitary sewer treatment plant and, accordingly, contracts for treatment with the Towns of Farmington, Simsbury, and Canton. The Town pays for treatment on the basis of volume of effluent and in accordance with inter-town agreements. Because of this the Engineering Department studies, and then remedies, 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 a decrease from the amount budgeted for fiscal year 2020/2021 sewer use. This decrease is related to a reduction in projected Sewer Use charges in the amount of \$179,906 or 5.71%. Sewer Use charges are generally determined based on the needs of the Sewer Fund and the decrease is due to the fact that there are no capital projects budgeted through the Sewer Fund for fiscal year 2021/2022. 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, 2021.

The Town has made numerous payments to Simsbury for the upgrade of their treatment plant and is 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 has changed the billing structure for residential users from annual to bi-annual. They have also reconfigured the sewer use billing for residential accounts to incorporate a usage-based component. The usage-based component of the sewer-use fee will provide a mechanism that reduces costs for low-volume users and fairly shifts costs to higher volume users. Commercial accounts continue to be billed for sewer use once a year, with the basis for their bills being water usage. For July 2021, commercial accounts will be billed using a set rate of \$600 per Equivalent Business Unit (EBU) in which one EBU is equal to 76,650 gallons of water.

Farmington has completed construction of the upgrade/expansion to their treatment plant which had a net cost of \$46,593,955. Avon's share in the cost of this is being negotiated as well as the terms of payment, but the Town anticipates an initial installment payment of \$461,000 and subsequent annual payments starting at \$481,000 and reducing annually until 2040.

The Engineering Department is in the process of designing mainline sewer expansions into 2 additional neighborhood areas as of this writing. They 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 but are not being funded in fiscal year 2021/2022:

1. Lateral Extension Program: No funds have been requested this year to fund the extension of public sewers as recommended in the updated Town-wide Sewage Facility Plan, because funding has previously allocated for this purpose and not yet been spent.
2. Infiltration and Inflow (I&I): No additional funds have been requested to pay for the next phase of the Farmington I&I or to initiate an I&I study of the Simsbury sewer shed (note that this work is to be 55% reimbursed under the Clean Water Fund managed by CTDEEP).

PROGRAM PERFORMANCE MEASURES

	2017/ 2018	2018/ 2019	2019/ 2020	Est. 2020/ 2021	Proj. 2021/ 2022
Total Residential Equivalent Dwelling Units					
Farmington Shed	2,428	2,436	2,435	2,445	2,455
Simsbury Shed	1,852	1,860	1,874	1,882	1,892
Canton	123	126	125	126	128
Total Commercial Equivalent Dwelling Units					
Farmington Shed	34	43	38	38	39
Simsbury Shed	1,279	1,565	1,279	1,300	1,325
<u>Canton</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	5,716	6,030	5,751	5,791	5,839
New Connections:					
Farmington	8	8	2	5	5
Simsbury	13	8	15	25	10
Canton	1	3	1	2	2

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2021/2022

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2019/20	2020/21	2020/21	2021/22	2021/22	2021/22	2021/22
		ACTUAL	BUDGETED	ESTIMATED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
TAXES AND ASSESSMENTS:								
43441	Sewer Assessments	\$227,841	\$90,000	\$90,000	\$71,000			(\$19,000) -21.11%
LICENSES, FEES, PERMITS:								
43444	Inspections & Permits	\$1,100	\$1,500	\$1,500	\$1,200			(\$300) -20.00%
CHARGES FOR CURRENT SERVICES:								
43443	Sewer Use Charges	\$4,296,526	\$3,150,770	\$3,150,770	\$2,970,864			(\$179,906) -5.71%
43442	Sewer Connections	\$139,495	\$30,000	\$30,000	\$40,000			\$10,000 33.33%
OTHER LOCAL REVENUE:								
43615	Sewer Use: Int & Liens	\$14,934	\$11,000	\$11,000	\$16,000			\$5,000 45.45%
43616	Sewer Asses.: Int & Liens	\$42,461	-	-	-			- 0.00%
43646	Sewer Deposits - Fund #5	\$27,666	-	-	-			- 0.00%
OTHER FINANCING SOURCES:								
43913	Use of Unassigned Fund Balance	-	\$264,652	\$264,652	-			(\$264,652) 100.00%
TOTAL REVENUES		\$4,750,023	\$3,547,922	\$3,547,922	\$3,099,064			(\$448,858) -12.65%

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$2,018,889	\$2,837,922	\$2,837,922	\$3,099,064			\$261,142	9.20%
Various	CIP Facilities	\$760,000	\$710,000	\$710,000	-			(\$710,000)	-100.00%
TOTAL EXPENDITURES		\$2,778,889	\$3,547,922	\$3,547,922	\$3,099,064			(\$448,858)	-12.65%

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
	0	0	461,040	490,000	490,000	0	0	490,000	0
PERSONAL SERVICES									
WAGES & SALARIES	306,351	327,907	176,620	320,504	317,396	0	0	(10,511)	(3)
EMPLOYEE BENEFITS	150,290	153,947	28,428	148,674	152,341	0	0	(1,606)	(1)
Total PERSONAL SERVICES	456,641	481,854	205,048	469,178	469,737	0	0	(12,117)	(3)
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	131,053	160,270	156,114	146,171	153,379	0	0	(6,891)	(4)
AUTO ALLOWANCE	0	625	90	300	300	0	0	(325)	(52)
ADVERTISING	1,721	3,000	382	3,000	3,000	0	0	0	0
MEMBERSHIP FEES	0	400	0	400	400	0	0	0	0
BOOKS & PERIODICALS	0	200	156	100	100	0	0	(100)	(50)
RECRUITMENT & TRAINING	5,000	8,000	0	8,000	8,000	0	0	0	0
UTILITIES	14,624	25,250	6,346	27,000	27,000	0	0	1,750	7
CONTRACTUAL SERV & PRINTING	1,045,810	1,706,125	472,285	1,483,625	1,483,625	0	0	(222,500)	(13)
RENTALS	12,930	33,200	9,201	32,900	32,900	0	0	(300)	(1)
EQUIPMENT OPER & MAINT	48,104	85,370	46,702	88,695	88,695	0	0	3,325	4
REPAIRS & MAINTENANCE	592	3,100	0	3,100	3,100	0	0	0	0
POSTAGE	2,707	5,700	2,439	5,700	5,700	0	0	0	0
MATERIALS AND SUPPLIES	569	1,300	932	2,100	2,100	0	0	800	62
Total SERVICES & SUPPLIES	1,263,110	2,032,540	694,647	1,801,091	1,808,299	0	0	(224,241)	(11)
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	298,062	323,528	174,203	331,028	331,028	0	0	7,500	2
Total CAPITAL OUTLAY	298,062	323,528	174,203	331,028	331,028	0	0	7,500	2
Total 3205 SEWAGE COLL & DIS	2,017,813	2,837,922	1,534,938	3,091,297	3,099,064	0	0	261,142	9

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-51011 REG FULL TIME	268,885	284,825	159,751	283,530	283,548	0	0	(1,277)	0
05-3205-51012 REG PART TIME	37,466	43,082	16,869	36,974	33,848	0	0	(9,234)	(21)
05-3205-51031 FICA	23,455	24,352	13,190	23,994	23,699	0	0	(653)	(3)
05-3205-51032 RETIREMENT	72,932	82,677	82,677	88,955	88,955	0	0	6,278	8
05-3205-51033 HOSPITALIZATION	49,413	67,652	67,652	50,896	54,225	0	0	(13,427)	(20)
05-3205-51034 DENTAL INS	3,473	3,371	1,946	3,371	3,575	0	0	204	6
05-3205-51036 WORK COMP	4,528	5,873	3,501	2,199	5,874	0	0	1	0
05-3205-51038 DEFINED CONTRIB	16,224	16,414	9,265	16,852	16,814	0	0	400	2
05-3205-51039 RETIREE HEALTH	98,687	105,761	0	107,828	107,828	0	0	2,067	2
05-3205-51040 LIFE/LTD INSURA	707	697	338	750	750	0	0	53	8
05-3205-51043 PMTS IN LIEU OF	8,504	4,000	4,000	0	4,000	0	0	0	0
05-3205-52101 ANNUAL ALLOTMEN	3,420	3,420	1,973	0	0	0	0	(3,420)	(100)
05-3205-52102 MILEAGE	0	575	90	250	250	0	0	(325)	(57)
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	1,721	3,000	382	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	0	200	156	100	100	0	0	(100)	(50)
05-3205-52155 PROFESSIONAL DE Health and safety, CADD training, sewer billing database support	5,000	8,000	0	8,000	8,000	0	0	0	0
05-3205-52175 ELECTRIC For pump stations and meters	12,479	17,750	5,294	15,000	15,000	0	0	(2,750)	(15)
05-3205-52176 TELEPHONE Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone	2,145	7,500	1,052	12,000	12,000	0	0	4,500	60
05-3205-52181 PRINTING This is used by the Collector of Revenue to print sewer use bills and delinquent notices	1,263	6,000	666	6,000	6,000	0	0	0	0
05-3205-52183 LEGAL FEES & EX Used to cover special legal reviews	23,533	6,000	14,066	10,000	10,000	0	0	4,000	67
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

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 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	1,018,639	1,691,750	58,206	200,250	200,250	0	0	(1,491,500)	(88)
05-3205-52190 EMERGENCY REPAI Funds for emergency system repairs to pump stations, manholes and piping	10,718	30,000	8,152	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	2,212	3,200	1,049	2,900	2,900	0	0	(300)	(9)
05-3205-52195 FARMINGTON, TOW For Sewer Treatment	0	0	103,243	600,000	600,000	0	0	600,000	0
05-3205-52196 SIMSBURY, TOWN For Sewer Treatment	0	0	241,162	600,000	600,000	0	0	600,000	0
05-3205-52197 CANTON, TOWN OF For Sewer Treatment	0	0	52,567	65,000	65,000	0	0	65,000	0
05-3205-52201 MOTOR FUELS 1,200 gallons diesel fuel @ \$3.00 per gallon=\$3,600	160	3,600	854	3,600	3,600	0	0	0	0
05-3205-52204 PARTS AND REPAI Adding vehicle to Engineering / WPCA fleet	754	2,500	469	4,000	4,000	0	0	1,500	60
05-3205-52205 OFFICE MACHINER AutoCAD and Plotter maintenance - cost is shared with Engineering. Increase request due to maint cost increases	1,493	2,000	1,200	3,000	3,000	0	0	1,000	50
05-3205-52206 COMPUTER OPERAT \$26,460 for COOPSYS Support (23%), remaining for specialized consulting and software.	33,099	33,520	26,460	34,345	34,345	0	0	825	2
05-3205-52207 GIS - GEOGRAPHI GIS Funding for Engineering - field app for sewer inspections & special projects	8,750	8,750	3,750	8,750	8,750	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 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	3,848	35,000	13,969	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	592	3,100	0	3,100	3,100	0	0	0	0
05-3205-52221 POSTAGE Bi-Annual sewer-use billing	2,707	5,700	2,439	5,700	5,700	0	0	0	0
05-3205-52231 OFFICE SUPPLIES	0	0	0	1,000	1,000	0	0	1,000	0
05-3205-52234 ENG & PLANNING Used primarily for paper for map printing supplies - for Planning Dept.	159	200	49	0	0	0	0	(200)	(100)
05-3205-52239 MATERIALS-OTHER This is used primarily by the Collector of Revenue for supplies related to sewer billing	410	1,100	883	1,100	1,100	0	0	0	0
05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint	0	1,000	394	1,500	1,500	0	0	500	50
05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace	3,988	13,000	2,584	16,000	16,000	0	0	3,000	23
05-3205-53314 EQUIP-TECH provide equipment to sub-meter collection system branches individually to determine potential I&I	109	10,000	0	10,000	10,000	0	0	0	0
05-3205-53319 OTHER EQUIP RSView - XL Reporter - Remote alarms - SCADA	437	6,000	0	10,000	10,000	0	0	4,000	67
05-3205-53388 SIMSBURY SEWER Simsbury treatment plant upgrade share of cost	293,528	293,528	171,225	293,528	293,528	0	0	0	0
05-3205-53458 FARM 2020 TREAT Farmington Treatment Plant Upgrade - payments to be made until 2040	0	0	461,040	490,000	490,000	0	0	490,000	0
Total SANITATION	2,017,813	2,837,922	1,534,938	3,091,297	3,099,064	0	0	261,142	9
Total 3205 SEWAGE COLL	2,017,813	2,837,922	1,534,938	3,091,297	3,099,064	0	0	261,142	9

[illegible]

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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 2021/2022, a budget of \$39,186 is proposed.

PROGRAM PERFORMANCE MEASURES

Program Performance Measures will be developed and collected in fiscal year 2021/2022 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT #	REVENUES	2019/20 ACTUAL	2020/21 BUDGETED	2020/21 ESTIMATED	2021/22 REQUESTED	2021/22 RECOMMENDED	2021/22 ADOPTED	2021/22 DOLLAR	2021/22 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$140,349	\$39,186	\$39,186	\$39,186			-	0.00%
	TOTAL REVENUES	\$140,349	\$39,186	\$39,186	\$39,186			-	0.00%
EXPENDITURES									
Various	Special Services	\$140,349	\$39,186	\$39,186	\$39,186			-	0.00%
	TOTAL EXPENDITURES	\$140,349	\$39,186	\$39,186	\$39,186			-	0.00%

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	85,680	28,000	58,715	28,000	28,000	0	0	0	0
EMPLOYEE BENEFITS	0	4,802	0	4,802	4,802	0	0	0	0
Total PERSONAL SERVICES	85,680	32,802	58,715	32,802	32,802	0	0	0	0
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	263	874	521	0	874	0	0	0	0
EQUIPMENT OPER & MAINT	0	5,510	200	5,510	5,510	0	0	0	0
Total SERVICES & SUPPLIES	263	6,384	721	5,510	6,384	0	0	0	0
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	115,633	0	0	0	0	0	0	0	0
Total CAPITAL OUTLAY	115,633	0	0	0	0	0	0	0	0
Total 2109 SPECIAL SERVICES	201,576	39,186	59,436	38,312	39,186	0	0	0	0

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07-2109-51019 OTHER	85,680	28,000	58,715	28,000	28,000	0	0	0	0
07-2109-51031 FICA	0	2,142	0	2,142	2,142	0	0	0	0
07-2109-51036 WORK COMP	263	874	521	0	874	0	0	0	0
07-2109-51038 DEFINED CONTRIB	0	2,660	0	2,660	2,660	0	0	0	0
07-2109-52201 MOTOR FUELS 1,300 gallons unleaded fuel @ \$2.70 per gallon	0	3,510	0	3,510	3,510	0	0	0	0
07-2109-52204 PARTS AND REPAI	0	2,000	200	2,000	2,000	0	0	0	0
07-2109-53311 VEHICLES	115,633	0	0	0	0	0	0	0	0
Total POLICE PROTECT	201,576	39,186	59,436	38,312	39,186	0	0	0	0
Total 2109 SPECIAL SERV	201,576	39,186	59,436	38,312	39,186	0	0	0	0

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Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 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	177,757	180,000	179,681	180,000	180,000	0	0	0	0
Total SERVICES & SUPPLIES	177,757	180,000	179,681	180,000	180,000	0	0	0	0
Total 3103 SNOW & ICE REMOVA	177,757	180,000	179,681	180,000	180,000	0	0	0	0

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 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	177,757	180,000	179,681	180,000	180,000	0	0	0	0
Total HIGHWAYS	177,757	180,000	179,681	180,000	180,000	0	0	0	0
Total 3103 SNOW & ICE R	177,757	180,000	179,681	180,000	180,000	0	0	0	0

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 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	0	132,623	221,246	132,623	132,434	0	0	(189)	0
Total CAPITAL OUTLAY	0	132,623	221,246	132,623	132,434	0	0	(189)	0
Total 4831 TOWN CIP-FACIL/RO	0	132,623	221,246	132,623	132,434	0	0	(189)	0

Town Manager's Budget Detail

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-4831-53003 ROAD OVERLAY	0	132,623	221,246	132,623	132,434	0	0	(189)	0
For Road Maintenance:									
\$132,434 is budgeted in this									
account; \$382,581 is budgeted									
in 02-4831-53003; and \$108,988									
is budgeted in 11-8501-52189									
 Total CAPITAL PROJEC	 0	 132,623	 221,246	 132,623	 132,434	 0	 0	 (189)	 0
 Total 4831 TOWN CIP-FAC	 0	 132,623	 221,246	 132,623	 132,434	 0	 0	 (189)	 0



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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.

	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021	Proj. 2021/ 2022
Deposits	\$310,981	\$318,826	\$205,039	\$350,402	\$353,863
Encumbrances	0	0	0	0	0
Expenditures	\$274,668	\$268,040	\$220,731	\$385,402	\$353,863
Difference To General Fund	\$36,312	\$50,786	\$15,692	0	0
Clearing Exchange Activity	\$6,354	\$3,194	\$2,482	0	0
Avon Day/Celebrate Avon Activity	\$18,970	\$10,295	0	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021	Proj. 2021/ 2022
Summer Camps	473	457	314	141	450
Youth Basketball League	269	262	265	0	265
Ski Sundown	103	102	116	0	100
Swim Team:					
Winter	40	0	0	0	0
Summer	78	63	66	65	65
Sports Camps	188	161	170	63	150
Sports League	375	389	400	370	400

ACCT #	REVENUES	2021/22			2021/22		2021/22		2021/22	
		2019/20	2020/21	2020/21	REQUESTED	RECOMMENDED	2021/22	INCREASE/	INCREASE/	
		ACTUAL	BUDGETED	ESTIMATED	TOWN	TOWN	ADOPTED	(DECREASE)	-DECREASE	
	Charges for Services:									
43472	Recreation Fees	\$200,864	\$350,402	\$350,402	\$353,863			\$3,461	0.99%	
43664	Field Advertising Program	\$3,875	-	-	-			-	0.00%	
43651	Donations&Grants Priv.Sourc	\$300	-	-	-			-	0.00%	
43913	Use of Unassigned Fund Bal	-	\$35,000	\$35,000	-			(\$35,000)	-100%	
	TOTAL REVENUES	\$205,039	\$385,402	\$385,402	\$353,863			(\$31,539)	-8.18%	
ACCT #	EXPENDITURES									
Various	Expenditures	\$240,421	\$385,402	\$385,402	\$353,863			(\$31,539)	-8.18%	
	TOTAL EXPENDITURES	\$240,421	\$385,402	\$385,402	\$353,863			(\$31,539)	-8.18%	

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	34,940	89,115	26,547	88,014	90,897	0	0	1,782	2
EMPLOYEE BENEFITS	2,909	7,895	1,642	6,735	8,032	0	0	137	2
Total PERSONAL SERVICES	37,849	97,010	28,189	94,749	98,929	0	0	1,919	2
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	584	897	535	0	939	0	0	42	5
AUTO ALLOWANCE	63	100	0	100	100	0	0	0	0
TRAVEL & MEETING EXP	508	900	141	900	900	0	0	0	0
ADVERTISING	923	870	0	870	870	0	0	0	0
MEMBERSHIP FEES	1,237	1,000	0	1,000	1,000	0	0	0	0
RECRUITMENT & TRAINING	0	375	0	375	375	0	0	0	0
UTILITIES	0	200	0	200	200	0	0	0	0
CONTRACTUAL SERV & PRINTING	144,995	205,400	61,987	205,900	205,900	0	0	500	0
RENTALS	9,213	13,000	0	13,000	13,000	0	0	0	0
MATERIALS AND SUPPLIES	21,867	27,050	15,502	28,050	28,050	0	0	1,000	4
Total SERVICES & SUPPLIES	179,390	249,792	78,165	250,395	251,334	0	0	1,542	1
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	3,492	3,600	0	3,600	3,600	0	0	0	0
Total CAPITAL OUTLAY	3,492	3,600	0	3,600	3,600	0	0	0	0
Total 5107 RECREATION ACTIV	220,731	350,402	106,354	348,744	353,863	0	0	3,461	1

Town Manager's Budget Detail

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51012 REG PART TIME	32,255	65,671	19,403	64,570	66,023	0	0	352	1
09-5107-51013 TEMPORARY FULL	2,517	7,428	3,533	7,428	7,928	0	0	500	7
09-5107-51014 TEMPORARY PART	168	16,016	3,611	16,016	16,946	0	0	930	6
09-5107-51031 FICA	2,755	6,895	1,642	6,735	7,032	0	0	137	2
09-5107-51036 WORK COMP	584	897	535	0	939	0	0	42	5
09-5107-52101 ANNUAL ALLOTMEN	154	1,000	0	0	1,000	0	0	0	0
09-5107-52102 MILEAGE	4	50	0	50	50	0	0	0	0
09-5107-52111 MILEAGE & TOLLS	59	50	0	50	50	0	0	0	0
09-5107-52113 MEALS	508	900	141	900	900	0	0	0	0
Increase for CPO Classes									
09-5107-52121 RECRUITING	0	300	0	300	300	0	0	0	0
09-5107-52129 ADVERTISING-OTH	923	570	0	570	570	0	0	0	0
09-5107-52131 FEES-PROFESSION Swim team league fees increase to actual	1,237	1,000	0	1,000	1,000	0	0	0	0
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	200	0	200	200	0	0	0	0
09-5107-52181 PRINTING	0	1,000	0	1,500	1,500	0	0	500	50
09-5107-52184 SERVICE & CONSU	14,413	2,000	6,351	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	130,582	201,400	55,636	201,400	201,400	0	0	0	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	9,213	12,000	0	12,000	12,000	0	0	0	0
09-5107-52231 OFFICE SUPPLIES	212	250	0	250	250	0	0	0	0
09-5107-52235 RECREATIONAL MA Flag Football equipment and uniforms	21,655	26,800	15,502	27,800	27,800	0	0	1,000	4
09-5107-53315 RECREATIONAL EQ	3,492	3,600	0	3,600	3,600	0	0	0	0
Total RECREATION	220,731	350,402	106,354	348,744	353,863	0	0	3,461	1
Total 5107 RECREATION A	220,731	350,402	106,354	348,744	353,863	0	0	3,461	1

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**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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.

	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021	Proj. 2021/ 2022
Deposits	\$43,691	\$43,381	\$24,949	\$54,410	\$53,660
Encumbrances Prior Year	\$4,500	\$4,500	0	0	0
Expenditures	\$39,049	\$38,787	\$86,046	\$54,410	\$53,660
Difference	\$4,642	\$4,594	(\$61,097)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021	Proj. 2021/ 2022
Facility Maintenance Fees	\$43,691	\$43,381	\$24,949	\$54,410	\$53,660

		2021/22			2021/22	2021/22		2021/22	2021/22
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
		2019/20	2020/21	2020/21	TOWN	TOWN	2021/22	INCREASE/	INCREASE/
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
	Charges for Services:								
43475	Maintenance Fees	\$24,949	\$54,410	\$54,410	\$53,660			(\$750)	-1.38%
	TOTAL REVENUES	\$24,949	\$54,410	\$54,410	\$53,660			(\$750)	-1.38%
ACCT #	EXPENDITURES								
Various	Expenditures	\$86,046	\$54,410	\$54,410	\$53,660			(\$750)	-1.38%
	TOTAL EXPENDITURES	\$86,046	\$54,410	\$54,410	\$53,660			(\$750)	-1.38%

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
5201 PARKS									
	350	0	0	0	0	0	0	0	0
=====									
PERSONAL SERVICES									
WAGES & SALARIES	5,962	8,955	2,673	8,832	8,955	0	0	0	0
EMPLOYEE BENEFITS	385	686	237	676	686	0	0	0	0

Total PERSONAL SERVICES	6,347	9,641	2,910	9,508	9,641	0	0	0	0
=====									
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	91	119	71	0	119	0	0	0	0
CONTRACTUAL SERV & PRINTING	56	9,200	341	9,200	9,200	0	0	0	0
REPAIRS & MAINTENANCE	9,875	15,170	5,343	15,420	15,420	0	0	250	2
MATERIALS AND SUPPLIES	347	9,280	150	9,280	9,280	0	0	0	0

Total SERVICES & SUPPLIES	10,369	33,769	5,905	33,900	34,019	0	0	250	1
=====									
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	65,680	11,000	0	10,000	10,000	0	0	(1,000)	(9)

Total CAPITAL OUTLAY	65,680	11,000	0	10,000	10,000	0	0	(1,000)	(9)
=====									
Total 5201 PARKS	82,746	54,410	8,815	53,408	53,660	0	0	(750)	(1)
=====									

Town of Avon

Town Manager's Budget Detail

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5201-51012 REG PART TIME	5,025	5,575	2,673	5,452	5,575	0	0	0	0
09-5201-51014 TEMPORARY PART	937	3,380	0	3,380	3,380	0	0	0	0
09-5201-51031 FICA	385	686	237	676	686	0	0	0	0
09-5201-51036 WORK COMP	91	119	71	0	119	0	0	0	0
09-5201-52189 SERVICES - OTHE	56	9,200	341	9,200	9,200	0	0	0	0
09-5201-52212 BUILDINGS	3,075	6,400	143	6,650	6,650	0	0	250	4
09-5201-52216 FIELD ADVERTISI	350	0	0	0	0	0	0	0	0
09-5201-52219 OTHER	6,800	8,770	5,200	8,770	8,770	0	0	0	0
09-5201-52239 MATERIALS-OTHER	347	9,280	150	9,280	9,280	0	0	0	0
09-5201-53312 MAINT EQUIP	10,645	4,000	0	4,000	4,000	0	0	0	0
09-5201-53315 RECREATIONAL EQ	55,035	7,000	0	6,000	6,000	0	0	(1,000)	(14)
Total RECREATION	82,746	54,410	8,815	53,408	53,660	0	0	(750)	(1)
Total 5201 PARKS	82,746	54,410	8,815	53,408	53,660	0	0	(750)	(1)

[illegible][illegible]

**TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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

Historically, fees collected in this account have exceeded contract and material expenditures. The three line items requested reflect estimated expenditures. The Senior Center was affected by COVID-19 in fiscal year 2019/2020 and will be affected in fiscal year 2020/2021 and fiscal year 2021/2022.

	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021	Proj. 2021/ 2022
Deposits	\$18,446	\$4,654	\$10,433	\$17,700	\$17,700
Expenditures	\$21,335	\$12,318	\$11,275	\$17,700	\$17,700
Difference To General Fund	(\$2,889)	(\$7,664)	(\$842)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2017/ 2018	2018/ 2019	2019/ 2020	Proj. 2020/ 2021	Proj. 2021/ 2022
# Day/Bus Trips	19	7	4	6	6
Beginner/Intermediate Bridge Class	0	4	0	4	4
Computer Class Participants	20	25	20	20	20
Computer Lab Use	1,989	1,950	1,492	1,970	1,975
Water Color Class	6	0	0	6	6

		2021/22			2021/22	
		REQUESTED			DOLLAR	
		RECOMMENDED			PERCENT	
		2019/20	2020/21	2020/21	2021/22	2021/22
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	ADOPTED	INCREASE/ (DECREASE)
	Charges for Services:					
43484	Senior Citizen Fund	\$10,433	\$17,700	\$17,700	\$17,700	- 0.00%
	TOTAL REVENUES	\$10,433	\$17,700	\$17,700	\$17,700	- 0.00%
ACCT #	EXPENDITURES					
Various	Expenditures	\$11,275	\$17,700	\$17,700	\$17,700	- 0.00%
	TOTAL EXPENDITURES	\$11,275	\$17,700	\$17,700	\$17,700	- 0.00%

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
5301 SENIOR CITIZENS									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	826	1,500	734	1,500	1,500	0	0	0	0
CONTRACTUAL SERV & PRINTING	10,108	14,500	3,414	14,500	14,500	0	0	0	0
MATERIALS AND SUPPLIES	341	700	0	700	700	0	0	0	0
Total SERVICES & SUPPLIES	11,275	16,700	4,148	16,700	16,700	0	0	0	0
=====									
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	1,000	0	1,000	1,000	0	0	0	0
Total CAPITAL OUTLAY	0	1,000	0	1,000	1,000	0	0	0	0
=====									
Total 5301 SENIOR CITIZENS	11,275	17,700	4,148	17,700	17,700	0	0	0	0
=====									

Town Manager's Budget Detail

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5301-52131 FEES-PROFESSION MPLC & SESAC	826	1,500	734	1,500	1,500	0	0	0	0
09-5301-52181 PRINTING	0	500	0	500	500	0	0	0	0
09-5301-52189 SERVICES - OTHE	10,108	14,000	3,414	14,000	14,000	0	0	0	0
09-5301-52231 OFFICE SUPPLIES	341	300	0	300	300	0	0	0	0
09-5301-52235 RECREATIONAL MA	0	400	0	400	400	0	0	0	0
09-5301-53319 OTHER EQUIP	0	1,000	0	1,000	1,000	0	0	0	0
Total SENIOR CITIZEN	11,275	17,700	4,148	17,700	17,700	0	0	0	0
Total 5301 SENIOR CITIZ	11,275	17,700	4,148	17,700	17,700	0	0	0	0



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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 2021/2022, \$108,988 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 2021/2022 is \$108,988 and is budgeted accordingly, and included in the Road Improvement Program.

					2021/22	2021/22	2021/22	2021/22	
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
2019/20	2020/21	2020/21	TOWN	TOWN	2021/22	INCREASE/	INCREASE/		
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
43363	Intergovernmental	-	\$127,104	\$127,104	\$108,988			(18,116)	-14.25%
	TOTAL REVENUES	-	\$127,104	\$127,104	\$108,988			(18,116)	-14.25%
ACCT #	EXPENDITURES								
	Capital Improvements:								
Various	Public works	-	\$127,104	\$127,104	\$108,988			(18,116)	-14.25%
	TOTAL EXPENDITURES	-	\$127,104	\$127,104	\$108,988			(18,116)	-14.25%

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 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	110,330	127,104	127,104	110,330	108,988	0	0	(18,116)	(14)
Total SERVICES & SUPPLIES	110,330	127,104	127,104	110,330	108,988	0	0	(18,116)	(14)
Total 8501 CAPITAL IMPROV PR	110,330	127,104	127,104	110,330	108,988	0	0	(18,116)	(14)

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020		2021	2021		Department		Board	Inc/Dec	%
	Actual	Base	Budget	Actual	YTD	Head	Town Manager			
11-8501-52189 SERVICES - OTHE	110,330		127,104	127,104		110,330	108,988	0	0	(18,116) (14)
For Road Maintenance: \$108,988 is budgeted in this account; \$382,581 is budgeted in 02-4831-53003; and \$132,434 is budgeted in 08-4831-53003										
Total CAPITAL OUTLAY	110,330		127,104	127,104		110,330	108,988	0	0	(18,116) (14)
Total 8501 CAPITAL IMPR	110,330		127,104	127,104		110,330	108,988	0	0	(18,116) (14)



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2021/2022**

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 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. Fiscal year 2019/2020 reflects interest earnings \$4,644.09, Connecticut Water Company payments \$8,302.50, and Leases-Farm, \$110,685.64.

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, 2020

REVENUES:

Investment income.....	\$4,644
Other local revenues.....	<u>118,988</u>
TOTAL REVENUES.....	<u>123,632</u>

EXPENDITURES:

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

EXCESS OF REVENUES OVER EXPENDITURES.....	123,632
--	---------

OTHER FINANCING SOURCES (USES):

Operating transfers in.....	<u>-</u>
Operating transfers out.....	<u>-</u>

NET OTHER FINANCING SOURCES (USES).....	-
---	---

EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	123,632
--	---------

FUND BALANCE JULY 1, 2019.....	431,458
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FUND BALANCE JUNE 30, 2020.....	<u><u>\$555,090</u></u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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. Per the Town Charter, the Board of Education is required to file their budget with the Town Manager, on or before February 15th. As of the date of production for this budget document, the Board of Education had not yet filed a budget for fiscal year 2021/2022. This being the case, estimated amounts for which input from the Board of Education is necessary have been identified with an entry of "FEB 15" throughout this document.

					2021/22	2021/22	2021/22	2021/22
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
		2019/20	2020/21	2020/21	TOWN	TOWN	2021/22	
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)
								-DECREASE
	Intergovernmental:							
	Special Education -							
43343	Prepaid State & Federal Grants	\$996,384	\$864,800	\$864,800	FEB 15			(\$864,800) -100.00%
	TOTAL REVENUES	\$996,384	\$864,800	\$864,800	FEB 15			(\$864,800) -100.00%
ACCT #	EXPENDITURES							
	Intergovernmental:							
	Special Education -							
59200	Prepaid State & Federal Grants	\$996,384	\$864,800	\$864,800	FEB 15			(\$864,800) -100.00%
	TOTAL EXPENDITURES	\$996,384	\$864,800	\$864,800	FEB 15			(\$864,800) -100.00%

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2019/2020- 2020/2021- 2021/2022**

INTERGOVERNMENTAL GRANTS	FUND #	GRANT AMOUNT 2019/2020	GRANT AMOUNT 2020/2021	GRANT AMOUNT 2021/2022
Grants for Municipal Projects	01	\$261,442	-	-
Equalized Cost Sharing	01	\$607,677	\$391,430	\$391,430
Property Tax Relief-Elderly	01	\$1,263	-	-
Grants in Lieu of Taxes	01	\$27,370	\$27,370	\$27,370
Veteran Reimbursement	01	\$3,832	\$4,750	\$3,800
Youth Services Grant	01	\$24,819	-	-
Judicial Brnch 51-56	01	\$1,633	-	-
Miscellaneous State Grant Receipts	01	\$455	\$5,100	\$750
Town Aid Road Fund- Fund #8	08	\$312,434	\$312,623	\$312,434
LOCIP Fund - Fund #11	11	-	\$127,104	\$108,988
SLA EMPG REMBRSMNT, EHSM1	01	-	-	-
JAG Grant	01	-	-	-
Municipal Stabilization Grant	01	\$142,054	-	-
Subtotal- Town Intergovernmental:		\$1,382,979	\$868,377	\$844,772
BOE Special Education Excess Cost	01	\$874,070	\$900,000	FEB 15
BOE Open Choice Attendance	01	\$865,508	\$660,000	FEB 15
Title II Part A Teachers - Fund #13	13	\$48,479	\$40,000	FEB 15
Adult Education Cooperative - Fund #13	13	\$2,250	\$1,800	FEB 15
IDEA 611 Part B - Fund #13	13	\$634,151	\$580,000	FEB 15
Title I Improving Basic Programs - Fund #13	13	\$101,798	\$100,000	FEB 15
PreSchool-IDEA 619 - Fund#13	13	\$15,809	\$16,000	FEB 15
SHEF Settlement - Fund#13	13	\$127,120	\$120,000	FEB 15
BOE Education Program Grants- Fund#13 various	13	\$66,777	\$7,000	FEB 15
Cafeteria-BOE-Fund #14	14	\$206,060	\$202,814	FEB 15
Subtotal- BOE Intergovernmental:		\$2,942,022	\$2,627,614	FEB 15
Total Intergovernmental:		\$4,325,001	\$3,495,991	\$844,772

Sources: Town & Board of Education Budgets for FY 2019/2020, FY 2020/2021 and FY 2021/2022
Estimated Grant Amount reflects current fiscal year appropriations with any known adjustments.

Town Manager's Budget Summary

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
13 STATE & FEDERAL ED.									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	1,073,691	864,800	198,915	0	0	0	0	(864,800)	(100)
Total MISCELLANEOUS	1,073,691	864,800	198,915	0	0	0	0	(864,800)	(100)
=====									
Total 9401 BOARD OF EDUCATIO	1,073,691	864,800	198,915	0	0	0	0	(864,800)	(100)
=====									

Town Manager's Budget Detail

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13-9401-59200 EDUCATION GRANT	1,073,691	864,800	198,915	0	0	0	0	(864,800)	(100)
Total BOARD OF EDUCA	1,073,691	864,800	198,915	0	0	0	0	(864,800)	(100)
Total 9401 BOARD OF EDU	1,073,691	864,800	198,915	0	0	0	0	(864,800)	(100)

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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. Per the Town Charter, the Board of Education is required to file their budget with the Town Manager, on or before February 15th. As of the date of production for this budget document, the Board of Education had not yet filed a budget for fiscal year 2021/2022. This being the case, estimated amounts for which input from the Board of Education is necessary have been identified with an entry of "FEB 15" throughout this document.

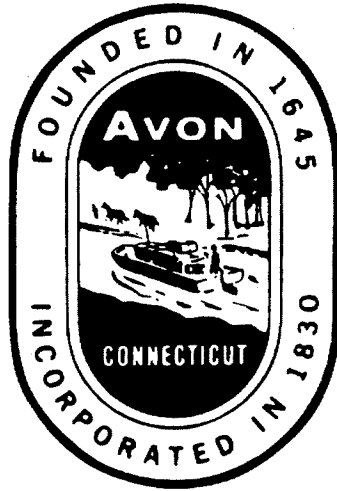
ACCT #	REVENUES	2019/20 ACTUAL	2020/21 BUDGETED	2020/21 ESTIMATED	2021/22 REQUESTED	2021/22 RECOMMENDED	2021/22 ADOPTED	2021/22 DOLLAR	2021/22 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Services:								
43481	Cafeteria Sales	\$696,461	\$808,455	\$808,455	FEB 15			(\$808,455)	-100.00%
	Intergovernmental:								
43356	Cafeteria Grants	\$206,060	\$202,814	\$202,814	FEB 15			(\$202,814)	-100.00%
	TOTAL REVENUES	\$902,521	\$1,011,269	\$1,011,269	FEB 15			(\$1,011,269)	-100.00%
	EXPENDITURES								
	Cafeteria Operation:								
59600	Cafeteria Sales	\$902,521	\$1,011,269	\$1,011,269	FEB 15			(\$1,011,269)	-100.00%
	TOTAL EXPENDITURES	\$902,521	\$1,011,269	\$1,011,269	FEB 15			(\$1,011,269)	-100.00%

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	975,862	1,011,269	265,110	0	0	0	0	(1,011,269)	(100)
Total MISCELLANEOUS	975,862	1,011,269	265,110	0	0	0	0	(1,011,269)	(100)
=====									
Total 9401 BOARD OF EDUCATIO	975,862	1,011,269	265,110	0	0	0	0	(1,011,269)	(100)
=====									

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14-9401-59600 CAFETERIA	975,862	1,011,269	265,110	0	0	0	0	(1,011,269)	(100)
Total BOARD OF EDUCA	975,862	1,011,269	265,110	0	0	0	0	(1,011,269)	(100)
Total 9401 BOARD OF EDU	975,862	1,011,269	265,110	0	0	0	0	(1,011,269)	(100)



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2021/2022**

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. Per the Town Charter, the Board of Education is required to file their budget with the Town Manager, on or before February 15th. As of the date of production for this budget document, the Board of Education had not yet filed a budget for fiscal year 2021/2022. This being the case, estimated amounts for which input from the Board of Education is necessary have been identified with an entry of "FEB 15" throughout this document.

	2017/2018	2018/2019	2019/2020	Projected 2020/2021	Projected 2021/2022
Number of Rentals Per School Facility:					
Avon High School	6	6	2	3	FEB 15
Avon Middle School	6	6	6	5	FEB 15
Thompson Brook School	2	2	5	4	FEB 15
Roaring Brook School	2	2	2	3	FEB 15
Pine Grove School	2	2	2	3	FEB 15
Totals	18	18	17	18	FEB 15
Hours of Usage Per School Facility:					
Avon High School	175	175	50	100	FEB 15
Avon Middle School	200	200	200	150	FEB 15
Thompson Brook School	225	225	170	125	FEB 15
Roaring Brook School	95	95	230	270	FEB 15
Pine Grove School	75	75	250	270	FEB 15
Totals	770	770	900	915	FEB 15

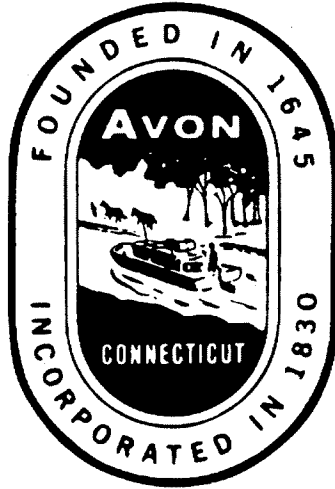
ACCT #	REVENUES				2021/22	2021/22			2021/22	2021/22
					REQUESTED	RECOMMENDED			DOLLAR	PERCENT
		2019/20	2020/21	2020/21	TOWN	TOWN	2021/22	INCREASE/	INCREASE/	
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE	
	Other Local Revenues:									
43619	Rents & Reimbursements	\$47,304	\$50,000	\$50,000	FEB 15			(\$50,000)	-100.00%	
	TOTAL REVENUES	\$47,304	\$50,000	\$50,000	FEB 15			(\$50,000)	-100.00%	
ACCT #	EXPENDITURES									
	Education:									
52185	Personnel	\$47,304	\$50,000	\$50,000	FEB 15			(\$50,000)	-100.00%	
	TOTAL EXPENDITURES	\$47,304	\$50,000	\$50,000	FEB 15			(\$50,000)	-100.00%	

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	29,595	50,000	808	0	0	0	0	(50,000)	(100)
Total SERVICES & SUPPLIES	29,595	50,000	808	0	0	0	0	(50,000)	(100)
Total 9401 BOARD OF EDUCATIO	29,595	50,000	808	0	0	0	0	(50,000)	(100)

Budget Fiscal Year: 2022 to 2022

Account# and Description	2020 Actual	2021 Base Budget	2021 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15-9401-52185 GENERAL SERVICE	29,595	50,000	808	0	0	0	0	(50,000)	(100)
Total BOARD OF EDUCA	29,595	50,000	808	0	0	0	0	(50,000)	(100)
Total 9401 BOARD OF EDU	29,595	50,000	808	0	0	0	0	(50,000)	(100)



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2021/2022**

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, 2020**

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
CASH & CASH EQUIVALENTS	1,364,847
INVESTMENTS	-
TOTAL ASSETS	<u><u>1,364,847</u></u>
LIABILITIES:	
DUE TO OTHER FUNDS	(950,000)
DUE TO GENERAL FUND-POST RET MED	(296,372)
TOTAL LIABILITIES	<u><u>(1,246,372)</u></u>
FUND BALANCES:	
FUND BAL. POST RET MED UNASSIGNED	(118,475)
TOTAL FUND BALANCE	<u><u>(118,475)</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>(1,364,847)</u></u>