

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2018/2019**

DESCRIPTION

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

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2018/2019**

FUND NAME	FUND #	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19	2018/19	2018/19 ADOPTED	2018/19	2018/19
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$18,843	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Police Special Services	07	\$108,152	\$17,508	\$17,508	\$38,872	\$96,872	\$96,872	\$79,364	453.30%
Town Aid Road	08	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00%
Recreational Activities	09	\$371,452	\$385,525	\$385,525	\$404,130	\$404,130	\$404,130	\$18,605	4.83%
Loc. Capital/Improv. Program	11	\$0	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%
TOTAL TOWN		\$811,070	\$925,392	\$925,392	\$892,729	\$950,729	\$950,729	\$25,337	2.74%
SEWERS:									
Sewer Fund	05	\$2,158,350	\$2,780,307	\$2,780,307	\$2,768,793	\$2,768,793	\$2,768,793	(\$11,514)	-0.41%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$1,027,304	\$844,113	\$844,113	\$834,800	\$834,800	\$834,800	(\$9,313)	-1.10%
School Cafeteria	14	\$987,943	\$1,088,233	\$1,088,233	\$1,018,710	\$1,018,710	\$1,018,710	(\$69,523)	-6.39%
Use of School Facilities	15	\$51,446	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000)	-5.56%
TOTAL BOARD OF EDUCATION		\$2,066,693	\$1,986,346	\$1,986,346	\$1,904,510	\$1,904,510	\$1,904,510	(\$81,836)	-4.12%
TOTAL REVENUES		\$5,036,113	\$5,692,045	\$5,692,045	\$5,566,032	\$5,624,032	\$5,624,032	(\$68,013)	-1.19%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2018/2019**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMEND TOWN COUNCIL	2018/19 ADOPTED	2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
43441 Sewer Assessments - Fund#5	\$71,183	\$48,000	\$48,000	\$120,000	\$120,000	\$120,000	\$72,000	150.00%
LICENSES, FEES, PERMITS:								
43444 Sewer Permits & Inspection Fees - Fund#5	\$1,250	\$4,400	\$4,400	\$2,500	\$2,500	\$2,500	(\$1,900)	-43.18%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
43343 Title II Part A Teachers - Fund #13	\$32,214	\$32,000	\$32,000	\$30,000	\$30,000	\$30,000	(\$2,000)	-6.25%
43343 Adult Education Cooperative - Fund #13	\$2,014	\$1,789	\$1,789	\$1,800	\$1,800	\$1,800	\$11	0.61%
43343 IDEA 611 Part B - Fund #13	\$689,730	\$563,000	\$563,000	\$580,000	\$580,000	\$580,000	\$17,000	3.02%
43343 Title I Improving Basic Programs - Fund #13	\$140,859	\$121,924	\$121,924	\$100,000	\$100,000	\$100,000	(\$21,924)	-17.98%
43343 PreSchool-IDEA 619 - Fund#13	\$16,132	\$17,000	\$17,000	\$16,000	\$16,000	\$16,000	(\$1,000)	-5.88%
43343 Carl Perkins - Fund#13	\$27,396	-	-	-	-	-	-	0.00%
43343 SHEF Settlement - Fund#13	\$101,225	\$101,225	\$101,225	\$100,000	\$100,000	\$100,000	(\$1,225)	-1.21%
43343 BOE Education Program Grants- Fund#13	\$17,787	\$7,175	\$7,175	\$7,000	\$7,000	\$7,000	(\$175)	-2.44%
43353 Town Aid Road Fund - Fund#8	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	-	0.00%
43356 Cafeteria-BOE - Fund#14	\$164,878	\$177,969	\$177,969	\$163,754	\$163,754	\$163,754	(\$14,215)	-7.99%
43365 LOCIP - Fund #11	-	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%
TOTAL INTERGOVERNMENTAL	\$1,504,858	\$1,534,441	\$1,534,441	\$1,438,281	\$1,438,281	\$1,438,281	(\$96,160)	-6.27%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
43421 Police Services - Fund#7	\$108,152	\$17,508	\$17,508	\$38,872	\$38,872	\$38,872	\$21,364	122.02%
PUBLIC WORKS:								
43443 Sewer Use Charges - Fund#5	\$2,016,509	\$1,665,000	\$1,665,000	\$2,200,000	\$2,200,000	\$2,200,000	\$535,000	32.13%
43442 Sewer Connection Charges - Fund#5	\$47,500	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	-	0.00%
RECREATION & PARKS:								
43473 Fees: Reimbursable - Fund #9	\$301,669	\$316,827	\$316,827	\$332,430	\$332,430	\$332,430	\$15,603	4.92%
43484 Senior Rec. Activities - Fund #9	\$16,050	\$19,700	\$19,700	\$22,700	\$22,700	\$22,700	\$3,000	15.23%
43475 Maintenance Fees- Fund #9	\$42,783	\$48,998	\$48,998	\$49,000	\$49,000	\$49,000	\$2	0.00%
EDUCATION:								
43481 BOE Cafeteria Sales - Fund#14	\$823,065	\$910,264	\$910,264	\$854,956	\$854,956	\$854,956	(\$55,308)	-6.08%
43619 BOE Use of School Facilities - Fund#15	\$51,446	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000)	-5.56%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,407,174	\$3,097,297	\$3,097,297	\$3,613,958	\$3,613,958	\$3,613,958	\$516,661	16.68%
OTHER LOCAL REVENUE:								
43615 Sewer Use - Interest & Liens - Fund#5	\$14,268	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	-	0.00%
43616 Sewer Assessments - Interest & Liens - Fund#5	\$7,640	\$100	\$100	\$100	\$100	\$100	-	0.00%
43651 Donations & Grants, Private Source - Fund#9	\$2,000	-	-	-	-	-	-	0.00%
Donations & Grants, Private Source - Fund#13	\$4	-	-	-	-	-	-	-
43653 Timber Sale - Fund #4	\$18,843	-	-	-	-	-	-	0.00%
43664 Field Advertising Program - Fund#9	\$8,950	-	-	-	-	-	-	0.00%
TOTAL OTHER LOCAL REVENUE:	\$51,705	\$19,100	\$19,100	\$19,100	\$19,100	\$19,100	-	0.00%
OTHER FINANCING SOURCES:								
43913 Use of Unassigned Fund Balance - Fund #4	-	\$10,000	\$45,000	\$10,000	\$10,000	\$10,000	-	0.00%
43913 Use of Unassigned Fund Balance - Fund #5	-	\$978,807	\$978,807	\$362,193	\$362,193	\$362,193	(\$616,614)	-63.00%
43913 Use of Unassigned Fund Balance - Fund #7	-	-	-	-	\$58,000	\$58,000	\$58,000	100.00%
TOTAL OTHER FINANCING SOURCES:	-	\$988,807	\$1,023,807	\$372,193	\$430,193	\$430,193	(\$58,614.00)	-56.49%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$5,036,170	\$5,692,045	\$5,727,045	\$5,566,032	\$5,624,032	\$5,624,032	(\$68,013)	-1.19%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2018/2019**

**EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19	2018/19	2018/19 ADOPTED	2018/19	2018/19
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$5,161	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Police Special Services	07	\$54,722	\$17,508	\$17,508	\$38,872	\$96,872	\$96,872	\$79,364	453.30%
Town Aid Road	08	\$234,682	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00%
Recreational Activities	09	\$323,720	\$385,525	\$385,525	\$404,130	\$404,130	\$404,130	\$18,605	4.83%
Loc. Capital/Improv. Program	11	\$0	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%
TOTAL TOWN		\$618,286	\$925,392	\$925,392	\$892,729	\$950,729	\$950,729	\$25,337	2.74%
SEWERS:									
Sewer Fund	05	\$2,921,479	\$2,780,307	\$2,780,307	\$2,768,793	\$2,768,793	\$2,768,793	(\$11,514)	-0.41%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$1,018,906	\$844,113	\$844,113	\$834,800	\$834,800	\$834,800	(\$9,313)	-1.10%
School Cafeteria	14	\$864,360	\$1,088,233	\$1,088,233	\$1,018,710	\$1,018,710	\$1,018,710	(\$69,523)	-6.39%
Use of School Facilities	15	\$21,120	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000)	-5.56%
TOTAL BOARD OF EDUCATION		\$1,904,386	\$1,986,346	\$1,986,346	\$1,904,510	\$1,904,510	\$1,904,510	(\$81,836)	-4.12%
TOTAL EXPENDITURES									
		\$5,444,152	\$5,692,045	\$5,692,045	\$5,566,032	\$5,624,032	\$5,624,032	(\$68,013)	-1.19%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 2016/2017 came from timber sale, revenue from 2017/2018 is anticipated to come from Unassigned Fund Balance. For fiscal year 2018/2019 the revenue source is anticipated to come from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

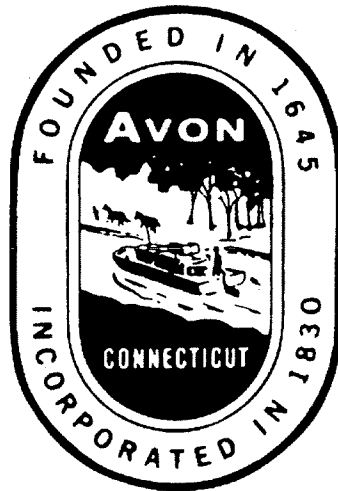
		2014/2015	2015/2016	2016/2017	Proj. 2017/2018	Proj. 2018/2019			
Timber Sale		\$2,010	\$18,357	\$18,843	\$0	\$0			
ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMENDED TOWN COUNCIL	2018/19 ADOPTED	2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
	Other Local Revenues:								
43653	Timber Sale	\$18,843	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
43913	Use of Unassigned Fund Bal	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
TOTAL REVENUES		\$18,843	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Various	EXPENDITURES								
	Recreation and Parks	\$5,161	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
TOTAL EXPENDITURES		\$5,161	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04 FOREST PARK MANAGEM									
5201 PARKS									
	0	0	24,800	0	0	0	0	0	0.00
<u>_Total_</u>	<u>0</u>	<u>0</u>	<u>24,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	5,161	10,000	0	10,000	10,000	10,000	10,000	0	0.00
<u>_Total_ SERVICES & SUPPLIES</u>	<u>5,161</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<u>_Total_ 5201 PARKS</u>	<u>5,161</u>	<u>10,000</u>	<u>24,800</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<u>_Total_ 04 FOREST PARK MANAGEMENT FUND</u>	<u>5,161</u>	<u>10,000</u>	<u>24,800</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04-5201-52185	GENERAL SERVICE	5,161	10,000	0	10,000	10,000	10,000	10,000	0	0.00
Forestry Consulting Services Including: Trail Work, Boundaries TSI, Timber Sale (layout, markings, bidding)										
04-5201-53920	FENCE REPLACEMENT - RAILS TO TRAILS	0	0	24,800	0	0	0	0	0	0.00
	<u>_Total_PARKS</u>	<u>5,161</u>	<u>10,000</u>	<u>24,800</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
	<u>_Total_5201 PARKS</u>	<u>5,161</u>	<u>10,000</u>	<u>24,800</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
	<u>_Total_04 FOREST PARK MANAGEMENT FUND</u>	<u>5,161</u>	<u>10,000</u>	<u>24,800</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>



**TOWN OF AVON - SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 construction of private, multi-building sanitary systems, which may become a part of the town system.

The Town of Avon does not own its own sanitary sewer treatment plant and, accordingly, contracts for treatment with the Town of Farmington, Simsbury, and Canton. Essentially, the Town pays for treatment on the basis of volume of effluent and in accordance with inter-town agreements. Accordingly, the Engineering Department wishes to study, and then remedy, leaks or illicit discharges into the collection system.

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

Special assessments are paid (completely or in part) by property owners whose properties specifically benefit from the projects. This distinguishes them from improvements that benefit the entire user community and are paid for with general government resources 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 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 year reflect an increase from the amount budgeted for fiscal year 2017/2018 sewer use. The charge per equivalent dwelling unit (EDU) is \$365. Total sewer use charges are estimated as follows: $5795.87 \text{ EDU} \times \$365/\text{EDU charge} = \$2,115,492.55$ 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, 2017.

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.

PROGRAM COMMENTARY (cont'd)

The Town of Farmington upgraded their sewage treatment plant in the mid-1990s and we concluded paying for our portion of that upgrade in July 2015. Farmington is in the process of constructing another upgrade/expansion to their treatment plant which will cost an estimated \$57,000,000. 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 to be wholly funded by Avon sewer users.

The Engineering Department has designed mainline sewer expansions into 3 additional neighborhoods and are working on another as of this writing. We anticipate going out to bid for the construction of these in Spring of 2018.

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

1. Lateral Extension Program: \$652,000 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: \$100,000 has been requested to fund additional study and remedy issues found during the study of leaks within the collection system.

PROGRAM PERFORMANCE MEASURES

	2014/ 2015	2015/ 2016	2016/ 2017	Est. 2017/ 2018	Proj. 2018/ 2019
Total Residential Equivalent Dwelling Units					
Farmington Shed	2,403	2,415	2,427	2,439	2,450
Simsbury Shed	1,752	1,810	1,878	1,946	1,958
Canton	120	121	122	126	132
Total Commercial Equivalent Dwelling Units					
Farmington Shed	38	44	42	43	44
Simsbury Shed	1,264	1,365	1,465	1,565	1,580
Canton	0	0	0	0	0
Total	5,577	5,755	5,934	6,119	6,163
New Connections:					
Farmington	5	8	8	9	11
Simsbury	9	21	13	13	12
Canton	1	2	1	4	6

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2018/2019

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED	2018/19 RECOMMENDED	2018/19 ADOPTED	2018/19 DOLLAR	2018/19 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43441	Sewer Assessments	\$71,183	\$48,000	\$48,000	\$120,000	\$120,000	\$120,000	\$72,000	150.00%
43442	Sewer Connections	\$47,500	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$0	0.00%
43443	Sewer Use Charges	\$2,016,509	\$1,665,000	\$1,665,000	\$2,200,000	\$2,200,000	\$2,200,000	\$535,000	32.13%
43444	Inspections & Permits	\$1,250	\$4,400	\$4,400	\$2,500	\$2,500	\$2,500	(\$1,900)	-43.18%
43615	Sewer Use: Int & Liens	\$14,268	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$0	0.00%
43616	Sewer Asses.: Int & Liens	\$7,641	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
43913	Use of Unassigned Fund Balance	\$0	\$978,807	\$978,807	\$362,193	\$362,193	\$362,193	(\$616,614)	-63.00%
TOTAL REVENUES		\$2,158,350	\$2,780,307	\$2,780,307	\$2,768,793	\$2,768,793	\$2,768,793	(\$11,514)	-0.41%

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$1,824,478	\$2,015,307	\$2,015,307	\$2,016,793	\$2,016,793	\$2,016,793	\$1,486	0.07%
Various	CIP Facilities	\$1,097,000	\$765,000	\$765,000	\$752,000	\$752,000	\$752,000	(\$13,000)	100.00%
TOTAL EXPENDITURES		\$2,921,478	\$2,780,307	\$2,780,307	\$2,768,793	\$2,768,793	\$2,768,793	(\$11,514)	-0.41%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
RENTALS	33,264	25,000	1,908	30,000	30,000	30,000	30,000	5,000	20.00
<u>Total</u>	<u>33,264</u>	<u>25,000</u>	<u>1,908</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>5,000</u>	<u>20</u>
PERSONAL SERVICES									
WAGES & SALARIES	273,059	294,716	246,190	310,738	302,921	302,921	302,921	8,205	2.78
EMPLOYEE BENEFITS	112,479	124,488	118,037	137,626	138,868	138,868	138,868	14,380	11.55
<u>Total PERSONAL SERVICES</u>	<u>385,538</u>	<u>419,204</u>	<u>364,227</u>	<u>448,364</u>	<u>441,789</u>	<u>441,789</u>	<u>441,789</u>	<u>22,585</u>	<u>5</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	137,587	145,485	143,662	130,763	130,556	130,556	130,556	-14,929	-10.26
AUTO ALLOWANCE	210	325	0	1,125	1,125	1,125	1,125	800	246.15
ADVERTISING	626	2,500	651	2,500	2,500	2,500	2,500	0	0.00
MEMBERSHIP FEES	0	400	60	400	400	400	400	0	0.00
BOOKS & PERIODICALS	0	200	120	200	200	200	200	0	0.00
RECRUITMENT & TRAINING	512	5,000	75	5,000	5,000	5,000	5,000	0	0.00
UTILITIES	17,637	23,860	14,867	23,860	23,860	23,860	23,860	0	0.00
CONTRACTUAL SERV & PRINTING	870,099	959,875	990,507	959,875	959,875	959,875	959,875	0	0.00
RENTALS	3,190	3,500	2,910	3,500	3,500	3,500	3,500	0	0.00
EQUIPMENT OPER & MAINT	84,401	99,980	61,307	88,010	88,010	88,010	88,010	-11,970	-11.97
REPAIRS & MAINTENANCE	0	3,000	2,428	3,000	3,000	3,000	3,000	0	0.00
POSTAGE	2,768	2,750	931	2,750	2,750	2,750	2,750	0	0.00
MATERIALS AND SUPPLIES	917	1,200	504	1,200	1,200	1,200	1,200	0	0.00
<u>Total SERVICES & SUPPLIES</u>	<u>1,117,947</u>	<u>1,248,075</u>	<u>1,218,022</u>	<u>1,222,183</u>	<u>1,221,976</u>	<u>1,221,976</u>	<u>1,221,976</u>	<u>-26,099</u>	<u>-2</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	297,008	323,028	273,404	323,028	323,028	323,028	323,028	0	0.00
<u>Total CAPITAL OUTLAY</u>	<u>297,008</u>	<u>323,028</u>	<u>273,404</u>	<u>323,028</u>	<u>323,028</u>	<u>323,028</u>	<u>323,028</u>	<u>0</u>	<u>0</u>
<u>Total 3205 SEWAGE COLL & DISP</u>	<u>1,833,757</u>	<u>2,015,307</u>	<u>1,857,561</u>	<u>2,023,575</u>	<u>2,016,793</u>	<u>2,016,793</u>	<u>2,016,793</u>	<u>1,486</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

Account#	Description	2017 Actual	2018 Base Budget	2018 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-51011	REG FULL TIME	249,767	254,368	222,999	285,682	261,906	261,906	261,906	7,538	2.96
05-3205-51012	REG PART TIME	23,292	40,348	23,191	25,056	41,015	41,015	41,015	667	1.65
05-3205-51031	FICA	20,818	21,788	18,208	22,109	23,338	23,338	23,338	1,550	7.11
05-3205-51032	RETIREMENT	61,438	65,175	65,175	69,284	69,284	69,284	69,284	4,109	6.30
05-3205-51033	HOSPITALIZATION	65,563	69,490	69,490	51,093	51,093	51,093	51,093	-18,397	-26.47
05-3205-51034	DENTAL INS	3,496	3,686	2,907	3,496	3,686	3,686	3,686	0	0.00
05-3205-51036	WORK COMP	5,731	5,824	5,616	6,059	5,662	5,662	5,662	-162	-2.78
05-3205-51038	DEFINED CONTRIBUTION	14,223	15,096	12,620	15,868	15,881	15,881	15,881	785	5.20
05-3205-51039	RETIREE HEALTH	74,018	84,184	84,184	85,474	85,474	85,474	85,474	1,290	1.53
05-3205-51040	LIFE/LTD INSURANCE	1,359	1,310	474	831	831	831	831	-479	-36.56
05-3205-51043	PMTS IN LIEU OF COVERAGE	0	0	0	10,755	10,755	10,755	10,755	10,755	0.00
05-3205-52101	ANNUAL ALLOTMENT	3,420	3,420	3,025	3,420	3,420	3,420	3,420	0	0.00
05-3205-52102	MILEAGE	210	275	0	1,075	1,075	1,075	1,075	800	290.91
Mileage to/from state conferences Increased cost due to use of personal vehicle as replacement for Sewer Fund truck on off hours										
05-3205-52111	MILEAGE & TOLLS	0	50	0	50	50	50	50	0	0.00
CEU courses										
05-3205-52122	ADVERTISING-LEGAL	626	2,500	651	2,500	2,500	2,500	2,500	0	0.00
advertising for public hearings and public information meetings by AWPCA and TOA										
05-3205-52131	FEES-PROFESSIONAL	0	400	60	400	400	400	400	0	0.00
NEWEA and CAWPCA memberships for 2										
05-3205-52141	BOOKS & PERIODICALS	0	200	120	200	200	200	200	0	0.00
05-3205-52155	PROFESSIONAL DEVELOPMENT	512	5,000	75	5,000	5,000	5,000	5,000	0	0.00
Health and safety and CADD & map training										
05-3205-52175	ELECTRIC	15,222	19,000	12,608	19,000	19,000	19,000	19,000	0	0.00
Electricity charges for the 4 sewage pump stations. Reason for increase requested is that rates are rising.										
05-3205-52176	TELEPHONE	2,415	4,860	2,259	4,860	4,860	4,860	4,860	0	0.00
Phone and data for pump stations, SCADA, Sewer superintendent (paid for in total) Engineering staff (split with Engineering). Also are in the process of migrating 4 pump station SCADA data transmission from radio (unreliable and costly) to cellular links										
05-3205-52181	PRINTING	545	3,500	246	3,500	3,500	3,500	3,500	0	0.00
to print sewer use bills and delinquent notices										
05-3205-52183	LEGAL FEES & EXP	554	6,000	0	6,000	6,000	6,000	6,000	0	0.00
Also used to cover legal review of specific forms and matters										
05-3205-52184	SERVICE & CONSULTANT	3,000	2,375	2,375	2,375	2,375	2,375	2,375	0	0.00
Independent Audit: Town \$36,725 BOE \$28,005 AVFD \$ 3,075 GASB 74 \$ 2,500 Sewer \$ 2,375 (05-3205)										

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-3205-52189	SERVICES - OTHER	866,000	948,000	987,886	948,000	948,000	948,000	948,000	0	0.00
Costs for treating effluent: Canton = \$60,000 Simsbury = \$385,000 Farmington = \$350,000 Scada Maintenance = \$13,000 Inspection and maintenance										
05-3205-52190	EMERGENCY REPAIRS	33,264	25,000	1,908	30,000	30,000	30,000	30,000	5,000	20.00
Funds for emergency system repairs to pump stations, manholes and piping										
05-3205-52193	COPIER	3,190	3,500	2,910	3,500	3,500	3,500	3,500	0	0.00
Lease for regular copier and large format printer/copier/scanner - cost is shared with Engineering										
05-3205-52201	MOTOR FUELS	1,191	3,600	558	3,600	3,600	3,600	3,600	0	0.00
1,200 gallons diesel fuel @ \$3.00 per gallon=\$3,600										
05-3205-52204	PARTS AND REPAIRS	2,864	2,000	2,520	2,000	2,000	2,000	2,000	0	0.00
05-3205-52205	OFFICE MACHINERY MAI	975	1,700	1,099	1,700	1,700	1,700	1,700	0	0.00
AutoCAD and Plotter maintenance - cost is shared with Engineering										
05-3205-52206	COMPUTER OPERATION	72,725	45,430	38,460	33,460	33,460	33,460	33,460	-11,970	-26.35
Adjusted more IT money into operating budget (01-1920-52206) \$26460 for LEIDOS Support, remaining for specialized consulting and software.										
05-3205-52207	GIS - GEOGRAPHIC INFORMATION SYSTEM	4,000	8,750	8,750	8,750	8,750	8,750	8,750	0	0.00
GIS Funding for Engineering										
05-3205-52209	EQUIP MAINT-OTHER	2,646	38,500	9,920	38,500	38,500	38,500	38,500	0	0.00
Equipment upgrades and maintenance remote station communications = \$5,000 Metering maintenance = \$10,000 \$18,000 to replace air-relief valves; Safety equipment = \$1,000										
05-3205-52219	OTHER	0	3,000	2,428	3,000	3,000	3,000	3,000	0	0.00
Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment										
05-3205-52221	POSTAGE	2,768	2,750	931	2,750	2,750	2,750	2,750	0	0.00
This is used by the Collector of Revenue to mail sewer use bills and delinquent notices As well as notices to residents concerning										
05-3205-52234	ENG & PLANNING	0	200	149	200	200	200	200	0	0.00
Used primarily for paper for sewer-related map printing										
05-3205-52239	MATERIALS-OTHER	917	1,000	355	1,000	1,000	1,000	1,000	0	0.00
This is used primarily by the Collector of Revenue for supplies related to sewer billing										
05-3205-53309	OFFICE EQUIP-OTHER	0	1,000	340	1,000	1,000	1,000	1,000	0	0.00
Safety equipment, survey supplies, mark out paint										

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-3205-53312	MAINT EQUIP	3,480	15,000	0	15,000	15,000	15,000	15,000	0	0.00
	Pump station controls equipment repair/replace									
05-3205-53314	EQUIP-TECH	0	10,000	3,997	10,000	10,000	10,000	10,000	0	0.00
	provide equipment to sub-meter collection system branches individually to determine potential I&I									
05-3205-53319	OTHER EQUIP	0	3,500	0	3,500	3,500	3,500	3,500	0	0.00
	Record keeping software tools									
05-3205-53388	SIMSBURY SEWER TREATMENT PLANT PAYMENTS	293,528	293,528	269,067	293,528	293,528	293,528	293,528	0	0.00
	Simsbury treatment plan upgrade share of cost									
<u>_Total_ SANITATION</u>		<u>1,833,757</u>	<u>2,015,307</u>	<u>1,857,561</u>	<u>2,023,575</u>	<u>2,016,793</u>	<u>2,016,793</u>	<u>2,016,793</u>	<u>1,486</u>	<u>0</u>
<u>_Total_ 3205 SEWAGE COLL & DISP</u>		<u>1,833,757</u>	<u>2,015,307</u>	<u>1,857,561</u>	<u>2,023,575</u>	<u>2,016,793</u>	<u>2,016,793</u>	<u>2,016,793</u>	<u>1,486</u>	<u>0</u>

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Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	1,097,000	765,000	765,000	765,000	752,000	752,000	752,000	-13,000	-1.70
<u>_Total_ MISCELLANEOUS</u>	<u>1,097,000</u>	<u>765,000</u>	<u>765,000</u>	<u>765,000</u>	<u>752,000</u>	<u>752,000</u>	<u>752,000</u>	<u>-13,000</u>	<u>-2</u>
<u>_Total_ 8700 OTHER FINANCING USES</u>	<u>1,097,000</u>	<u>765,000</u>	<u>765,000</u>	<u>765,000</u>	<u>752,000</u>	<u>752,000</u>	<u>752,000</u>	<u>-13,000</u>	<u>-2</u>
<u>_Total_ 05 SEWER FUND</u>	<u>2,930,757</u>	<u>2,780,307</u>	<u>2,622,561</u>	<u>2,788,575</u>	<u>2,768,793</u>	<u>2,768,793</u>	<u>2,768,793</u>	<u>-11,514</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-8700-58000	INTERFUND TRANSFER-OUT	1,097,000	765,000	765,000	765,000	752,000	752,000	752,000	-13,000	-1.70
TO FUND THE FOLLOWING PROJECTS: LATERAL EXTENSION PROGRAM \$652,000; INFILTRATION AND INFLOW STUDY \$100,000										
_Total_OTHER FINANCING SOURCES		1,097,000	765,000	765,000	765,000	752,000	752,000	752,000	-13,000	-2
Total 8700 OTHER FINANCING USES		1,097,000	765,000	765,000	765,000	752,000	752,000	752,000	-13,000	-2
Total 05 SEWER FUND		2,930,757	2,780,307	2,622,561	2,788,575	2,768,793	2,768,793	2,768,793	-11,514	0

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 2018/2019, a budget of \$96,872 is proposed: \$38,872 for Police Special Services and \$58,000 for police vehicle and set up.

PROGRAM PERFORMANCE MEASURES

Program Performance Measures will be developed and collected in fiscal year 2018/2019 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED	2018/19 RECOMMENDED	2018/19 ADOPTED	2018/19 DOLLAR	2018/19 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$108,152	\$17,508	\$17,508	\$38,872	\$38,872	\$38,872	\$21,364	122.02%
43913	Use of Unassigned Fund Bal.	\$0	\$0	\$0	\$0	\$58,000	\$58,000	\$58,000	100%
	TOTAL REVENUES	\$108,152	\$17,508	\$17,508	\$38,872	\$96,872	\$96,872	\$79,364	453.30%
ACCT # EXPENDITURES									
Various	Special Services	\$54,722	\$17,508	\$17,508	\$38,872	\$96,872	\$96,872	\$79,364	453.30%
		\$79,364	453.30%	\$17,508	\$38,872	\$96,872	\$96,872	\$79,364	453.30%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	54,458	10,000	57,642	10,000	28,000	28,000	28,000	18,000	180.00
EMPLOYEE BENEFITS	0	1,715	0	1,715	4,802	4,802	4,802	3,087	180.00
<u>_Total_PERSONAL SERVICES</u>	<u>54,458</u>	<u>11,715</u>	<u>57,642</u>	<u>11,715</u>	<u>32,802</u>	<u>32,802</u>	<u>32,802</u>	<u>21,087</u>	<u>180</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	265	283	273	283	560	560	560	277	97.88
EQUIPMENT OPER & MAINT	0	5,510	0	5,510	5,510	5,510	5,510	0	0.00
<u>_Total_SERVICES & SUPPLIES</u>	<u>265</u>	<u>5,793</u>	<u>273</u>	<u>5,793</u>	<u>6,070</u>	<u>6,070</u>	<u>6,070</u>	<u>277</u>	<u>5</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	0	0	0	0	58,000	58,000	58,000	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	<u>0</u>
<u>_Total_2109 SPECIAL SERVICES</u>	<u>54,723</u>	<u>17,508</u>	<u>57,915</u>	<u>17,508</u>	<u>38,872</u>	<u>96,872</u>	<u>96,872</u>	<u>79,364</u>	<u>453</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07-2109-51019	OTHER	54,458	10,000	57,642	10,000	28,000	28,000	28,000	18,000	180.00
07-2109-51031	FICA	0	765	0	765	2,142	2,142	2,142	1,377	180.00
07-2109-51036	WORK COMP	265	283	273	283	560	560	560	277	97.88
07-2109-51038	DEFINED CONTRIBUTION	0	950	0	950	2,660	2,660	2,660	1,710	180.00
07-2109-52201	MOTOR FUELS	0	3,510	0	3,510	3,510	3,510	3,510	0	0.00
1,300 gallons unleaded fuel @ \$2.70 per gallon										
07-2109-52204	PARTS AND REPAIRS	0	2,000	0	2,000	2,000	2,000	2,000	0	0.00
07-2109-53311	VEHICLES	0	0	0	0	0	58,000	58,000	58,000	0.00
	<u>_Total_ POLICE PROTECTION</u>	<u>54,723</u>	<u>17,508</u>	<u>57,915</u>	<u>17,508</u>	<u>38,872</u>	<u>96,872</u>	<u>96,872</u>	<u>79,364</u>	<u>453</u>
	<u>_Total_ 2109 SPECIAL SERVICES</u>	<u>54,723</u>	<u>17,508</u>	<u>57,915</u>	<u>17,508</u>	<u>38,872</u>	<u>96,872</u>	<u>96,872</u>	<u>79,364</u>	<u>453</u>

Personnel Wage Analysis

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**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 2018/2019 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 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019			
Town Road Miles		109.79	109.40	109.12	110.40	110.40			
ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMENDED TOWN COUNCIL	2018/19 ADOPTED	2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
43353	Intergovernmental	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00 %
	TOTAL REVENUES	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00%
ACCT #	EXPENDITURES								
Various	Public Works	\$234,682	\$113,809	\$113,809	\$180,000	\$180,000	\$180,000	\$66,191	58.15%
	CIP-Road Overlay	\$0	\$198,814	\$198,814	\$132,623	\$132,623	\$132,623	(\$66,191)	33.29%
	TOTAL EXPENDITURES	\$234,682	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08 TOWN ROAD AID FUND									
3103 SNOW & ICE REMOVA									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	234,682	113,809	191,685	113,809	180,000	180,000	180,000	66,191	58.16
<u>_Total_SERVICES & SUPPLIES</u>	<u>234,682</u>	<u>113,809</u>	<u>191,685</u>	<u>113,809</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>66,191</u>	<u>58</u>
<u>_Total_3103 SNOW & ICE REMOVAL</u>	<u>234,682</u>	<u>113,809</u>	<u>191,685</u>	<u>113,809</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>66,191</u>	<u>58</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

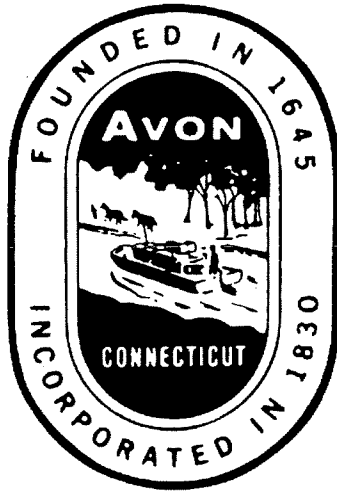
<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-3103-52239	MATERIALS-OTHER	234,682	113,809	191,685	113,809	180,000	180,000	180,000	66,191	58.16
2,000 Tons of Treated Road Salt at \$95/ton = \$190,000; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,650										
	<u>_Total_HIGHWAYS</u>	<u>234,682</u>	<u>113,809</u>	<u>191,685</u>	<u>113,809</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>66,191</u>	<u>58</u>
	<u>_Total_3103 SNOW & ICE REMOVAL</u>	<u>234,682</u>	<u>113,809</u>	<u>191,685</u>	<u>113,809</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>66,191</u>	<u>58</u>

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
4831 TOWN CIP-FACIL/RO									
CAPITAL OUTLAY									
Capital Proj Funds 2&3	0	198,814	0	198,814	132,623	132,623	132,623	-66,191	-33.29
<u>_Total_ CAPITAL OUTLAY</u>	<u>0</u>	<u>198,814</u>	<u>0</u>	<u>198,814</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>-66,191</u>	<u>-33</u>
<u>_Total_ 4831 TOWN CIP-FACIL/ROAD OVERLAY</u>	<u>0</u>	<u>198,814</u>	<u>0</u>	<u>198,814</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>-66,191</u>	<u>-33</u>
<u>_Total_ 08 TOWN ROAD AID FUND</u>	<u>234,682</u>	<u>312,623</u>	<u>191,685</u>	<u>312,623</u>	<u>312,623</u>	<u>312,623</u>	<u>312,623</u>	<u>0</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-4831-53003	ROAD OVERLAY	0	198,814	0	198,814	132,623	132,623	132,623	-66,191	-33.29
For Road Maintenance \$132,623 is budgeted in this account; and \$249,368 is budgeted in 02-4831- 53003; and \$127,104 is budged in 11- 8501-52189										
<u>_Total_CAPITAL PROJECTS</u>		<u>0</u>	<u>198,814</u>	<u>0</u>	<u>198,814</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>-66,191</u>	<u>-33</u>
<u>_Total_4831 TOWN CIP-FACIL/ROAD OVERLAY</u>		<u>0</u>	<u>198,814</u>	<u>0</u>	<u>198,814</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>-66,191</u>	<u>-33</u>
<u>_Total_08 TOWN ROAD AID FUND</u>		<u>234,682</u>	<u>312,623</u>	<u>191,685</u>	<u>312,623</u>	<u>312,623</u>	<u>312,623</u>	<u>312,623</u>	<u>0</u>	<u>0</u>



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

NAME OF FUND: Recreational Activities Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the running of approximately 100 recreation programs offered 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.

	2014/ 2015	2015/ 2016	2016/ 2017	Proj. 2017/ 2018	Proj. 2018/ 2019
Deposits	\$260,071	\$286,121	\$313,980	\$316,827	\$332,430
Encumbrances			21,863		
Expenditures	269,700	279,253	280,255	316,827	332,430
Difference To General Fund	(9,629)	6,868	11,862		
Clearing Exchange Activity	6,635	5,000	4,687	5,000	5,000
Avon Day Activity	20,938	20,491	18,678	18,695	18,000

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2014/ 2015	2015/ 2016	2016/ 2017	Proj. 2017/ 2018	Proj. 2018/ 2019
Summer Camp	(4) 115	139	499	434	434
Youth Basketball League	475	341	396	325	325
Ski Sundown	153	133	239	145	145
Special Events*	191	26	83	80	80
Swim Team:					
Winter	50	34	46	40	40
Summer	104	87	92	95	95
Sports Camps (3)*	68	105	110	115	115
Sports League (3)*	148	232	352	400	400

ACCT #	REVENUES				2018/19	2018/19		2018/19	2018/19
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
		2016/17	2017/18	2017/18	TOWN	TOWN	2018/19	INCREASE/	INCREASE/
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
	Charges for Services:								
43472	Recreation Fees	\$301,669	\$316,827	\$316,827	\$332,430	\$332,430	\$332,430	\$15,603	4.92%
43664	Field Advertising Program	\$8,950	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
43651	Donations&Grants Priv.Sourc	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUES	\$313,980	\$316,827	\$316,827	\$332,430	\$332,430	\$332,430	\$15,603	4.92%
ACCT #	EXPENDITURES								
Various	Expenditures	\$280,255	\$316,827	\$316,827	\$332,430	\$332,430	\$332,430	\$15,603	4.92%
	TOTAL EXPENDITURES	\$280,255	\$316,827	\$316,827	\$332,430	\$332,430	\$332,430	\$15,603	4.92%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	40,746	49,761	33,580	53,092	53,092	53,092	53,092	3,331	6.69
EMPLOYEE BENEFITS	2,157	3,695	2,065	4,061	4,061	4,061	4,061	366	9.91
_Total_PERSONAL SERVICES	42,903	53,456	35,645	57,153	57,153	57,153	57,153	3,697	7
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	840	871	840	955	877	877	877	6	0.69
AUTO ALLOWANCE	81	0	41	0	0	0	0	0	0.00
TRAVEL & MEETING EXP	496	400	400	400	400	400	400	0	0.00
ADVERTISING	908	570	548	870	870	870	870	300	52.63
MEMBERSHIP FEES	1,036	600	410	1,000	1,000	1,000	1,000	400	66.67
RECRUITMENT & TRAINING	375	200	0	200	200	200	200	0	0.00
UTILITIES	0	500	0	500	500	500	500	0	0.00
CONTRACTUAL SERV & PRINTING	202,187	222,870	163,517	229,470	229,470	229,470	229,470	6,600	2.96
RENTALS	31,102	13,810	8,290	13,810	13,810	13,810	13,810	0	0.00
MATERIALS AND SUPPLIES	22,190	23,550	23,282	24,550	24,550	24,550	24,550	1,000	4.25
_Total_SERVICES & SUPPLIES	259,215	263,371	197,328	271,755	271,677	271,677	271,677	8,306	3
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	0	0	3,600	3,600	3,600	3,600	3,600	0.00
_Total_CAPITAL OUTLAY	0	0	0	3,600	3,600	3,600	3,600	3,600	0
_Total_5107 RECREATION ACTIV	302,118	316,827	232,973	332,508	332,430	332,430	332,430	15,603	5

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

Account#	Description	2017 Actual	2018 Base Budget	2018 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51012	REG PART TIME	25,694	28,093	25,550	29,372	29,372	29,372	29,372	1,279	4.55
09-5107-51013	TEMPORARY FULL TIME	12,737	6,627	3,872	6,793	6,793	6,793	6,793	166	2.50
09-5107-51014	TEMPORARY PART TIME	2,315	15,041	4,158	16,927	16,927	16,927	16,927	1,886	12.54
09-5107-51031	FICA	2,157	3,695	2,065	4,061	4,061	4,061	4,061	366	9.91
09-5107-51036	WORK COMP	840	871	840	955	877	877	877	6	0.69
09-5107-52102	MILEAGE	81	0	41	0	0	0	0	0	0.00
09-5107-52113	MEALS	496	400	400	400	400	400	400	0	0.00
09-5107-52121	RECRUITING	261	200	178	300	300	300	300	100	50.00
09-5107-52129	ADVERTISING-OTHER	647	370	370	570	570	570	570	200	54.05
09-5107-52131	FEES-PROFESSIONAL	1,036	600	410	1,000	1,000	1,000	1,000	400	66.67
Swim team league fees increase to actual										
09-5107-52155	PROFESSIONAL DEVELOPMENT	375	200	0	200	200	200	200	0	0.00
09-5107-52176	TELEPHONE	0	500	0	500	500	500	500	0	0.00
09-5107-52181	PRINTING	0	750	0	750	750	750	750	0	0.00
09-5107-52184	SERVICE & CONSULTANT	23,546	25,620	19,239	26,720	26,720	26,720	26,720	1,100	4.29
Program Coordinator Contractual Increase										
09-5107-52185	GENERAL SERVICE	1,140	500	0	1,000	1,000	1,000	1,000	500	100.00
Increase to actual; Ski Chaperones										
09-5107-52189	SERVICES - OTHER	177,501	196,000	144,278	201,000	201,000	201,000	201,000	5,000	2.55
Expanding Program offerings. Increased expenses for Flag Football Refs. Adding second field trip to Camp Discovery buses admission. Increased bus costs (underbudgeted).										
09-5107-52193	COPIER	1,387	1,810	0	1,810	1,810	1,810	1,810	0	0.00
09-5107-52199	OTHER	29,715	12,000	8,290	12,000	12,000	12,000	12,000	0	0.00
Avon Public School invoices i.e Custodians										
09-5107-52231	OFFICE SUPPLIES	288	250	0	250	250	250	250	0	0.00
09-5107-52235	RECREATIONAL MATERIALS	21,902	23,300	23,282	24,300	24,300	24,300	24,300	1,000	4.29
Flag Football equipment and uniforms										
09-5107-53315	RECREATIONAL EQUIP.	0	0	0	3,600	3,600	3,600	3,600	3,600	0.00
Soccer goals Fisher Meadows Expansion										
__Total__ RECREATION		302,118	316,827	232,973	332,508	332,430	332,430	332,430	15,603	5
__Total__ 5107 RECREATION ACTIV		302,118	316,827	232,973	332,508	332,430	332,430	332,430	15,603	5

[illegible]

**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

NAME OF FUND: Facility Maintenance Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

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

PROGRAM COMMENTARY

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

	2014/ 2015	2015/ 2016	2016/ 2017	Proj. 2017/ 2018	Proj. 2018/ 2019
Deposits	\$44,566	\$45,121	\$43,628	\$48,998	\$49,000
Encumbrances Prior Year	-	-	4,500	-	-
Expenditures	57,688	41,436	23,263	48,998	49,000
Difference	(13,122)	3,685	15,865	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2014/ 2015	2015/ 2016	2016/ 2017	Proj. 2017/ 2018	Proj. 2018/ 2019
Facility Maintenance Fees	\$44,566	\$41,436	\$48,543	\$48,998	\$49,000

ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMENDED TOWN COUNCIL	2018/19 ADOPTED	2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
Charges for Services:									
43475	Maintenance Fees	\$43,627	\$48,998	\$48,998	\$49,000	\$49,000	\$49,000	\$2	0.00%
	TOTAL REVENUES	\$43,627	\$48,998	\$48,998	\$49,000	\$49,000	\$49,000	\$2	0.00%
ACCT #	EXPENDITURES								
Various	Expenditures	\$23,263	\$48,998	\$48,998	\$49,000	\$49,000	\$49,000	\$2	0.00%
	TOTAL EXPENDITURES	\$23,263	\$48,998	\$48,998	\$49,000	\$49,000	\$49,000	\$2	0.00%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5201 PARKS									
PERSONAL SERVICES									
WAGES & SALARIES	5,918	8,671	5,119	8,563	8,563	8,563	8,563	-108	-1.25
EMPLOYEE BENEFITS	348	663	357	655	655	655	655	-8	-1.21
<u>_Total_ PERSONAL SERVICES</u>	<u>6,266</u>	<u>9,334</u>	<u>5,476</u>	<u>9,218</u>	<u>9,218</u>	<u>9,218</u>	<u>9,218</u>	<u>-116</u>	<u>-1</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	157	14	13	144	132	132	132	118	842.86
CONTRACTUAL SERV & PRINTING	1,355	9,200	2,797	9,200	9,200	9,200	9,200	0	0.00
REPAIRS & MAINTENANCE	5,697	15,170	8,333	15,170	15,170	15,170	15,170	0	0.00
MATERIALS AND SUPPLIES	1,184	9,280	5,963	9,280	9,280	9,280	9,280	0	0.00
<u>_Total_ SERVICES & SUPPLIES</u>	<u>8,393</u>	<u>33,664</u>	<u>17,106</u>	<u>33,794</u>	<u>33,782</u>	<u>33,782</u>	<u>33,782</u>	<u>118</u>	<u>0</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	5,453	6,000	6,372	6,000	6,000	6,000	6,000	0	0.00
<u>_Total_ CAPITAL OUTLAY</u>	<u>5,453</u>	<u>6,000</u>	<u>6,372</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0</u>
<u>_Total_ 5201 PARKS</u>	<u>20,112</u>	<u>48,998</u>	<u>28,954</u>	<u>49,012</u>	<u>49,000</u>	<u>49,000</u>	<u>49,000</u>	<u>2</u>	<u>0</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5201-51012	REG PART TIME	4,399	4,958	4,421	5,183	5,183	5,183	5,183	225	4.54
09-5201-51014	TEMPORARY PART TIME	1,492	3,713	698	3,380	3,380	3,380	3,380	-333	-8.97
09-5201-51015	OVERTIME	27	0	0	0	0	0	0	0	0.00
09-5201-51031	FICA	348	663	357	655	655	655	655	-8	-1.21
09-5201-51036	WORK COMP	157	14	13	144	132	132	132	118	842.86
09-5201-52189	SERVICES - OTHER	1,355	9,200	2,797	9,200	9,200	9,200	9,200	0	0.00
09-5201-52212	BUILDINGS	561	6,400	4,992	6,400	6,400	6,400	6,400	0	0.00
09-5201-52219	OTHER	5,136	8,770	3,341	8,770	8,770	8,770	8,770	0	0.00
09-5201-52239	MATERIALS-OTHER	1,184	9,280	5,963	9,280	9,280	9,280	9,280	0	0.00
09-5201-53312	MAINT EQUIP	3,200	4,000	4,186	4,000	4,000	4,000	4,000	0	0.00
09-5201-53315	RECREATIONAL EQUIP.	2,253	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00
09-5201-53319	OTHER EQUIP	0	0	186	0	0	0	0	0	0.00
	<u>_Total_PARKS</u>	<u>20,112</u>	<u>48,998</u>	<u>28,954</u>	<u>49,012</u>	<u>49,000</u>	<u>49,000</u>	<u>49,000</u>	<u>2</u>	<u>0</u>
	<u>_Total_5201 PARKS</u>	<u>20,112</u>	<u>48,998</u>	<u>28,954</u>	<u>49,012</u>	<u>49,000</u>	<u>49,000</u>	<u>49,000</u>	<u>2</u>	<u>0</u>

Personnel Wage Analysis

[illegible]

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019

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.

	2014/ 2015	2015/ 2016	2016/ 2017	Proj. 2017/ 2018	Proj. 2018/ 2019
Deposits	\$22,946	\$13,128	\$16,401	\$19,700	\$22,700
Expenditures	10,164	8,699	20,203	19,700	22,700
Difference To General Fund	12,782	4,429	(3,802)	0	0

PROGRAM PERFORMANCE MEASURES

ACTIVITY		2014/ 2015			2015/ 2016		Est. 2016/ 2017		Proj. 2017/ 2018		Proj. 2018/ 2019	
# Day/Bus Trips		5			6		6		6		7	
Beginner/Intermediate Bridge Class		30			15		4		12		4	
Computer Class Participants		25			20		20		25		25	
Computer Lab Use		855			1,470		1,906		1,925		1,950	
Water Color Class		40			15		6		6		6	

ACCT #	REVENUES				2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMENDED TOWN COUNCIL	2018/19 ADOPTED	2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
		2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED					
43484	Charges for Services: Senior Citizen Fund	\$16,401	\$19,700	\$19,700	\$22,700	\$22,700	\$22,700	\$3,000	15.22%
	TOTAL REVENUES	\$16,401	\$19,700	\$19,700	\$22,700	\$22,700	\$22,700	\$3,000	15.22%
ACCT #	EXPENDITURES								
Various	Expenditures	\$20,203	\$19,700	\$19,700	\$22,700	\$22,700	\$22,700	\$3,000	15.22%
	TOTAL EXPENDITURES	\$20,203	\$19,700	\$19,700	\$22,700	\$22,700	\$22,700	\$3,000	15.22%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5301 SENIOR CITIZENS									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	1,061	2,500	1,002	2,500	2,500	2,500	2,500	0	0.00
CONTRACTUAL SERV & PRINTING	18,908	15,000	15,241	18,000	18,000	18,000	18,000	3,000	20.00
MATERIALS AND SUPPLIES	234	700	0	700	700	700	700	0	0.00
<u>_Total_ SERVICES & SUPPLIES</u>	<u>20,203</u>	<u>18,200</u>	<u>16,243</u>	<u>21,200</u>	<u>21,200</u>	<u>21,200</u>	<u>21,200</u>	<u>3,000</u>	<u>16</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	1,500	125	1,500	1,500	1,500	1,500	0	0.00
<u>_Total_ CAPITAL OUTLAY</u>	<u>0</u>	<u>1,500</u>	<u>125</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
<u>_Total_ 5301 SENIOR CITIZENS</u>	<u>20,203</u>	<u>19,700</u>	<u>16,368</u>	<u>22,700</u>	<u>22,700</u>	<u>22,700</u>	<u>22,700</u>	<u>3,000</u>	<u>15</u>
<u>_Total_ 09 RECREATION ACTIVITIES FUND</u>	<u>342,433</u>	<u>385,525</u>	<u>278,295</u>	<u>404,220</u>	<u>404,130</u>	<u>404,130</u>	<u>404,130</u>	<u>18,605</u>	<u>5</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5301-52131	FEES-PROFESSIONAL	1,061	2,500	1,002	2,500	2,500	2,500	2,500	0	0.00
09-5301-52181	PRINTING	1,590	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00
09-5301-52189	SERVICES - OTHER	17,318	13,000	13,241	16,000	16,000	16,000	16,000	3,000	23.08
MYREC.COM \$1000										
Credit card fees										
Increase to actual										
09-5301-52231	OFFICE SUPPLIES	234	300	0	300	300	300	300	0	0.00
09-5301-52235	RECREATIONAL MATERIALS	0	400	0	400	400	400	400	0	0.00
09-5301-53319	OTHER EQUIP	0	1,500	125	1,500	1,500	1,500	1,500	0	0.00
<u>_Total_ SENIOR CITIZENS</u>		<u>20,203</u>	<u>19,700</u>	<u>16,368</u>	<u>22,700</u>	<u>22,700</u>	<u>22,700</u>	<u>22,700</u>	<u>3,000</u>	<u>15</u>
<u>_Total_ 5301 SENIOR CITIZENS</u>		<u>20,203</u>	<u>19,700</u>	<u>16,368</u>	<u>22,700</u>	<u>22,700</u>	<u>22,700</u>	<u>22,700</u>	<u>3,000</u>	<u>15</u>
<u>_Total_ 09 RECREATION ACTIVITIES FUND</u>		<u>342,433</u>	<u>385,525</u>	<u>278,295</u>	<u>404,220</u>	<u>404,130</u>	<u>404,130</u>	<u>404,130</u>	<u>18,605</u>	<u>5</u>



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

NAME OF FUND: Local Capital Improvement Program (11)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Local Capital Improvement Program was authorized by Public Act 87-584, Section 11-14, in 1987. For fiscal year 2018/2019, \$127,104 has been budgeted due to the Governor's Proposed Budget adding back in the entitlement. The Local Capital Improvement Program reimburses municipalities for funds spent on infrastructure and other approved capital projects. Reimbursement is processed upon receipt that an approved project has been completed.

PROGRAM COMMENTARY

The Office of Policy & Management informed legislative leaders and municipal leaders that the cuts and freeze are necessary to help balance the fiscal 2017 budget, so the administration froze \$65 million for construction projects in the Local Capital Improvement Program (LoCIP). The Governor's proposed budget indicated restoration of the entitlement for fiscal year 2017/2018. Estimated for fiscal year 2018/2019 is \$127,104 and is budgeted accordingly.

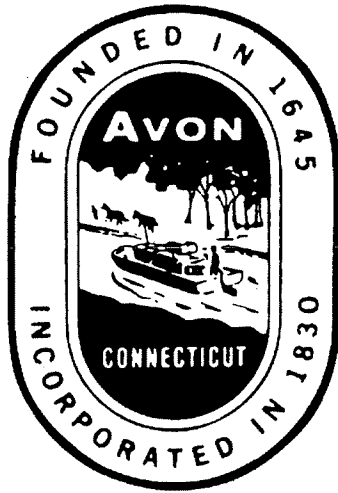
ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED	2018/19 RECOMMENDED	2018/19 ADOPTED	2018/19 DOLLAR	2018/19 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43363	Intergovernmental	\$0	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%
	TOTAL REVENUES	\$0	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%
ACCT #	EXPENDITURES								
	Capital Improvements:								
Various	Public works	\$0	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%
	TOTAL EXPENDITURES	\$0	\$199,736	\$199,736	\$127,104	\$127,104	\$127,104	(\$72,632)	-36.36%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11 LOCAL CAPITAL IMPRO									
8501 CAPITAL IMPROV PR									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	0	199,736	101,812	199,736	127,104	127,104	127,104	-72,632	-36.36
<u>_Total_SERVICES & SUPPLIES</u>	<u>0</u>	<u>199,736</u>	<u>101,812</u>	<u>199,736</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>-72,632</u>	<u>-36</u>
<u>_Total_8501 CAPITAL IMPROV PROJ, FACILIT</u>	<u>0</u>	<u>199,736</u>	<u>101,812</u>	<u>199,736</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>-72,632</u>	<u>-36</u>
<u>_Total_11 LOCAL CAPITAL IMPROVEMENT PROG</u>	<u>0</u>	<u>199,736</u>	<u>101,812</u>	<u>199,736</u>	<u>127,104</u>	<u>127,104</u>	<u>127,104</u>	<u>-72,632</u>	<u>-36</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11-8501-52189	SERVICES - OTHER	0	199,736	101,812	199,736	127,104	127,104	127,104	-72,632	-36.36
For Road Maintenance \$127,104 is budgeted in this account; \$249,368 is budgeted in 02-4831-53003; and \$132,623 is budgeted in 08-4831- 53003										
	Total OPERATING TRANSFER-CIFA	0	199,736	101,812	199,736	127,104	127,104	127,104	-72,632	-36
	Total 8501 CAPITAL IMPROV PROJ, FACILIT	0	199,736	101,812	199,736	127,104	127,104	127,104	-72,632	-36
	Total 11 LOCAL CAPITAL IMPROVEMENT PROG	0	199,736	101,812	199,736	127,104	127,104	127,104	-72,632	-36



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2018/2019**

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.

In fiscal year 2005/2006, revenue activity reflects \$2,101 interest earnings and payments made by the Avon Water Company in the amount of \$20,979. Supplemental Appropriations were approved for the Recreation Facility Master Plan in the amount of \$15,000 and Use of Undesignated Fund Balance and Supplemental Appropriations for a total of \$7,105 for a backup pump for the Fisher Meadows irrigation system. Payments in fiscal year 2006/2007 reflect \$6,366 from Avon Water Company and \$2,795 in interest income. 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.

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, effective until September 30, 2018

FISHER MEADOWS SPECIAL REVENUE FUND

(FUND 12)

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2017**

REVENUES:

Investment income.....	\$1,577
Other local revenues.....	<u>74,735</u>
TOTAL REVENUES.....	<u>76,312</u>

EXPENDITURES:

Recreation & Parks.....	<u>5,228</u>
TOTAL EXPENDITURES.....	<u>5,228</u>

EXCESS OF REVENUES OVER

EXPENDITURES.....	71,084
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OTHER FINANCING SOURCES (USES):

Operating transfers in.....	-
Operating transfers out.....	<u>217,836</u>

NET OTHER FINANCING SOURCES (USES).....	217,836
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EXCESS OF REVENUES AND OTHER FINANCING

SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	(146,752)
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FUND BALANCE JULY 1, 2016.....	415,564
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FUND BALANCE JUNE 30, 2017.....	<u>\$268,812</u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 December 19, 2017.

ACCT #	REVENUES				2018/19	2018/19			2018/19	2018/19
					REQUESTED	RECOMMENDED			DOLLAR	PERCENT
		2016/17	2017/18	2017/18	TOWN	TOWN	2018/19	INCREASE/	INCREASE/	
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE	
	Intergovernmental:									
	Special Education -									
43343	Prepaid State & Federal Grants	\$1,027,304	\$844,113	\$844,113	\$834,800	\$834,800	\$834,800	(\$9,313)	-1.10%	
	TOTAL REVENUES	\$1,027,304	\$844,113	\$844,113	\$834,800	\$834,800	\$834,800	(\$9,313)	-1.10%	

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13 STATE & FEDERAL ED.									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
<u>_Total_ MISCELLANEOUS</u>	<u>1,018,906</u>	<u>844,113</u>	<u>608,447</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>-9,313</u>	<u>-1.10</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>1,018,906</u>	<u>844,113</u>	<u>608,447</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>-9,313</u>	<u>-1</u>
<u>_Total_ 13 STATE & FEDERAL ED. GRANTS</u>	<u>1,018,906</u>	<u>844,113</u>	<u>608,447</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>-9,313</u>	<u>-1</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13-9401-59200	EDUCATION GRANT PROGRAMS	1,018,906	844,113	608,447	834,800	834,800	834,800	834,800	-9,313	-1.10
	<u>_Total_ BOARD OF EDUCATION</u>	<u>1,018,906</u>	<u>844,113</u>	<u>608,447</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>-9,313</u>	<u>-1</u>
	<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>1,018,906</u>	<u>844,113</u>	<u>608,447</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>-9,313</u>	<u>-1</u>
	<u>_Total_ 13 STATE & FEDERAL ED. GRANTS</u>	<u>1,018,906</u>	<u>844,113</u>	<u>608,447</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>-9,313</u>	<u>-1</u>

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2016/2017 – 2017/2018 – 2018/2019**

			ACTUAL	BUDGETED	ESTIMATED
	INTERGOVERNMENTAL GRANTS	FUND	GRANT	GRANT	GRANT
		#	AMOUNT	AMOUNT	AMOUNT
			2016/2017	2017/2018	2018/2019
43313	FEMA Grant Alfred 4046	01			
43338	Grants for Municipal Projects	01	\$261,442	-	-
43339	Municipal Rev. Sharing	01	\$374,711	\$539,387	-
43341	Equalized Cost Sharing	01	\$753,989	-	\$391,430
43349	Pequot Funds	01	\$19,195	\$18,973	-
43359	Property Tax Relief-Elderly	01	\$76,706	\$85,000	-
43361	Grants in Lieu of Taxes	01	-	\$68,226	\$27,370
43362	Veteran Reimbursement	01	\$4,874	\$4,750	\$4,750
43383	Youth Services Grant	01	\$20,250	-	-
43386	Judicial Brnch 51-56	01	\$847	-	-
43410	Miscellaneous State Grant Receipts	01	\$5,024	\$7,400	\$5,100
43416	Town Clerk Grant	01	\$4,000	-	-
44030	Lighting Project	01	\$33,570	-	-
43353	Town Aid Road Fund- Fund #8	08	\$312,623	\$312,623	\$312,623
43365	LOCIP Fund - Fund #11	11	-	\$199,736	\$127,104
	Subtotal- Town Intergovernmental:		\$1,867,231	\$1,236,095	\$868,377
43343	BOE Special Education Excess Cost	01	\$1,419,637	-	\$1,190,000
43343	BOE Open Choice Attendance	01	\$1,068,911	\$765,000	\$720,000
43343	Title II Part A Teachers - Fund #13	13	\$32,214	\$32,000	\$30,000
43343	Adult Education Cooperative - Fund #13	13	\$2,014	\$1,789	\$1,800
43343	IDEA 611 Part B - Fund #13	13	\$689,730	\$563,000	\$580,000
43343	Title I Improving Basic Programs - Fund #13	13	\$140,859	\$121,924	\$100,000
43343	PreSchool-IDEA 619 - Fund#13	13	\$16,132	\$17,000	\$16,000
43343	Inmigrant Grant - Fund#13	13	\$27,396	-	-
43343	SHEF Settlement - Fund#13	13	\$101,225	\$101,225	\$100,000
43343	BOE Education Program Grants- Fund#13 various	13	\$17,787	\$7,175	\$7,000
44025	NEW Special Education Grant	13	-	\$836,152	-
43356	Cafeteria-BOE-Fund #14	14	\$164,878	\$177,969	\$163,754
	Subtotal- BOE Intergovernmental:		\$3,680,783	\$2,623,234	\$2,908,554
	Total Intergovernmental:		\$5,548,014	\$3,859,329	\$3,776,931

Sources: Board of Education Budgets FY 2016/2017, FY 2017/2018 and FY2018/2019
Estimated Grant Amount reflects Governor's Proposed Budget adjustments.

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 December 19, 2017.

ACCT. #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED	2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMENDED TOWN COUNCIL	2018/19 ADOPTED	2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
	Charges for Services:								
43481	Cafeteria Sales	\$823,065	\$910,264	\$910,264	\$854,956	\$854,956	\$854,956	(\$55,308)	-6.07%
	Intergovernmental:								
43356	Cafeteria Grants	\$164,878	\$177,969	\$177,969	\$163,754	\$163,754	\$163,754	(\$14,215)	-7.98%
	TOTAL REVENUES	\$987,943	\$1,088,233	\$1,088,233	\$1,018,710	\$1,018,710	\$1,018,710	(\$69,523)	-6.39%
ACCT. #	EXPENDITURES								
	Cafeteria Operation:								
59600	Cafeteria Sales	\$864,360	\$1,088,233	\$1,088,233	\$1,018,710	\$1,018,710	\$1,018,710	(\$69,523)	-6.39%
	TOTAL EXPENDITURES	\$864,360	\$1,088,233	\$1,088,233	\$1,018,710	\$1,018,710	\$1,018,710	(\$69,523)	-6.39%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
<u>_Total_ MISCELLANEOUS</u>	<u>864,360</u>	<u>1,088,233</u>	<u>698,800</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>-69,523</u>	<u>-6.39</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>864,360</u>	<u>1,088,233</u>	<u>698,800</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>-69,523</u>	<u>-6</u>
<u>_Total_ 14 SCHOOL CAFETERIA</u>	<u>864,360</u>	<u>1,088,233</u>	<u>698,800</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>1,018,710</u>	<u>-69,523</u>	<u>-6</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14-9401-59600	CAFETERIA	864,360	1,088,233	698,800	1,018,710	1,018,710	1,018,710	1,018,710	-69,523	-6.39
	Total BOARD OF EDUCATION	864,360	1,088,233	698,800	1,018,710	1,018,710	1,018,710	1,018,710	-69,523	-6
	Total 9401 BOARD OF EDUCATION	864,360	1,088,233	698,800	1,018,710	1,018,710	1,018,710	1,018,710	-69,523	-6
	Total 14 SCHOOL CAFETERIA	864,360	1,088,233	698,800	1,018,710	1,018,710	1,018,710	1,018,710	-69,523	-6



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2018/2019**

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 December 19, 2017.

	2014/2015	2015/2016	2016/2017	Projected 2017/2018	Projected 2018/2019
Number of Rentals Per School Facility:					
Avon High School	6	6	6	6	6
Avon Middle School	4	6	6	6	6
Thompson Brook School	4	2	2	2	2
Roaring Brook School	5	2	2	2	2
Pine Grove School	3	2	2	2	2
Totals	22	18	18	18	18
Hours of Usage Per School Facility:					
Avon High School	175	175	175	175	175
Avon Middle School	200	200	200	200	200
Thompson Brook School	225	225	225	225	225
Roaring Brook School	95	95	95	95	95
Pine Grove School	75	75	75	75	75
Totals	770	770	770	770	770

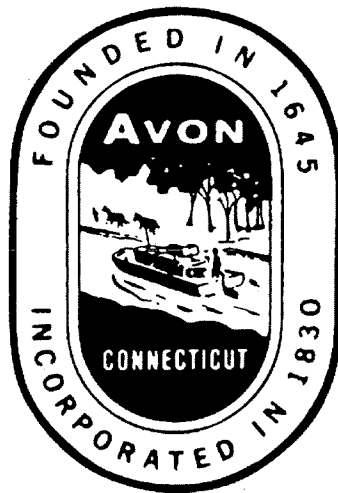
				2018/19 REQUESTED TOWN MANAGER	2018/19 RECOMMENDED TOWN COUNCIL		2018/19 DOLLAR INCREASE/ (DECREASE)	2018/19 PERCENT INCREASE/ -DECREASE
ACCT #	REVENUES	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 ESTIMATED		2018/19 ADOPTED		
43619	Other Local Revenues: Rents & Reimbursements	\$51,446	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000) -5.56%
	TOTAL REVENUES	\$51,446	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000) -5.56%
ACCT #	EXPENDITURES							
	Education:							
52185	Personnel	\$21,120	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000) -5.56%
	TOTAL EXPENDITURES	\$21,120	\$54,000	\$54,000	\$51,000	\$51,000	\$51,000	(\$3,000) -5.56%

Town of Avon
Board of Finance's Budget Summary
Fiscal Year 2018/2019

<u>Account and Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	21,120	54,000	21,494	51,000	51,000	51,000	51,000	-3,000	-5.56
<u>_Total_SERVICES & SUPPLIES</u>	<u>21,120</u>	<u>54,000</u>	<u>21,494</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	<u>-3,000</u>	<u>-6</u>
<u>_Total_9401 BOARD OF EDUCATION</u>	<u>21,120</u>	<u>54,000</u>	<u>21,494</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	<u>-3,000</u>	<u>-6</u>
<u>_Total_15 USE OF SCHOOL FACILITIES</u>	<u>21,120</u>	<u>54,000</u>	<u>21,494</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	<u>51,000</u>	<u>-3,000</u>	<u>-6</u>

Town of Avon
Board of Finance's Budget Detail
Fiscal Year 2018/2019

<u>Account#</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Base Budget</u>	<u>2018 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15-9401-52185	GENERAL SERVICE	21,120	54,000	21,494	51,000	51,000	51,000	51,000	-3,000	-5.56
	Total BOARD OF EDUCATION	21,120	54,000	21,494	51,000	51,000	51,000	51,000	-3,000	-6
	Total 9401 BOARD OF EDUCATION	21,120	54,000	21,494	51,000	51,000	51,000	51,000	-3,000	-6
	Total 15 USE OF SCHOOL FACILITIES	21,120	54,000	21,494	51,000	51,000	51,000	51,000	-3,000	-6



**TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2018/2019**

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, 2017**

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
CASH & CASH EQUIVALENTS	\$ 1,983
INVESTMENTS	<u>1,353,109</u>
TOTAL ASSETS	<u><u>\$ 1,355,092</u></u>
LIABILITIES:	
DUE FROM OTHER FUNDS	\$ (950,000)
DUE TO GENERAL FUND-POST RET MED	<u>123,673</u>
TOTAL LIABILITIES	<u><u>(826,327)</u></u>
FUND BALANCES:	
FUND BAL. POST RET MED UNASSIGNED	<u>(528,764)</u>
TOTAL FUND BALANCE	<u><u>(528,764)</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ (1,355,092)</u></u>