

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

**DESCRIPTION**

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

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

FUND NAME	FUND #	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20	2019/20	2019/20 ADOPTED	2019/20	2019/20
					REQUESTED TOWN MANAGER	RECOMMEND TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
TOWN:									
Forest Prk. & Open Space Mgt.	04	\$2,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Police Special Services	07	\$112,604	\$96,872	\$96,872	\$97,457	\$17,634	\$17,634	(\$79,238)	-81.80%
Town Aid Road	08	\$312,822	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	-	0.00%
Recreational Activities	09	\$388,109	\$404,130	\$404,130	\$400,690	\$400,690	\$400,690	(\$3,440)	-0.85%
Loc. Capital/Improv. Program	11	199,813	\$127,104	\$127,104	\$127,104	\$127,104	\$127,104	-	0.00%
TOTAL TOWN		\$1,015,848	\$950,729	\$950,729	\$947,874	\$868,051	\$868,051	(\$82,678)	-8.70%
SEWERS:									
Sewer Fund	05	\$3,462,233	\$2,768,793	\$2,768,793	\$3,161,673	\$3,161,673	\$3,161,673	\$392,880	14.19%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$976,183	\$834,800	\$834,800	\$834,800	\$834,800	\$834,800	-	0.00%
School Cafeteria	14	\$905,811	\$1,018,710	\$1,018,710	\$1,048,991	\$1,048,991	\$1,048,991	\$30,281	2.97%
Use of School Facilities	15	\$40,948	\$51,000	\$51,000	\$40,000	\$40,000	\$40,000	(\$11,000)	-21.57%
TOTAL BOARD OF EDUCATION		\$1,922,942	\$1,904,510	\$1,904,510	\$1,923,791	\$1,923,791	\$1,923,791	\$19,281	1.01%
TOTAL REVENUES		\$6,401,023	\$5,624,032	\$5,624,032	\$6,033,338	\$5,953,515	\$5,953,515	\$329,483	5.86%

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

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMEND TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
<b>TAXES AND ASSESSMENTS:</b>								
Sewer Assessments - Fund#5	\$61,449	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	-	0.00%
<b>LICENSES, FEES, PERMITS:</b>								
Sewer Permits & Inspection Fees - Fund#5	\$1,200	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
<b>INTERGOVERNMENTAL</b>								
<b>STATE GRANTS-IN-AID:</b>								
Title II Part A Teachers - Fund #13	\$31,776	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	-	0.00%
Adult Education Cooperative - Fund #13	\$1,832	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	-	0.00%
IDEA 611 Part B - Fund #13	\$579,905	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000	-	0.00%
Title I Improving Basic Programs - Fund #13	\$159,873	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	-	0.00%
PreSchool-IDEA 619 - Fund#13	\$19,178	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	-	0.00%
Carl Perkins - Fund#13	\$19,438	-	-	-	-	-	-	0.00%
SHEP Settlement - Fund#13	\$143,275	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	-	0.00%
BOE Education Program Grants- Fund#13	\$18,163	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	-	0.00%
Town Aid Road Fund - Fund#8	\$312,822	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	-	0.00%
Cafeteria-BOE - Fund#14	\$157,731	\$163,754	\$163,754	\$180,130	\$180,130	\$180,130	\$16,376	10.00%
LOCIP - Fund #11	\$199,813	\$127,104	\$127,104	\$127,104	\$127,104	\$127,104	-	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$1,643,806</b>	<b>\$1,438,281</b>	<b>\$1,438,281</b>	<b>\$1,454,657</b>	<b>\$1,454,657</b>	<b>\$1,454,657</b>	<b>\$16,376</b>	<b>1.14%</b>
<b>CHARGES FOR CURRENT SERVICES:</b>								
<b>PUBLIC SAFETY:</b>								
Police Services - Fund#7	\$112,604	\$38,872	\$38,872	\$97,457	\$17,634	\$17,634	(\$21,238)	-54.64%
<b>PUBLIC WORKS:</b>								
Refunds & Reimbursements - Fund #5	\$5,103	-	-	-	-	-	-	0.00%
Sewer Use Charges - Fund#5	\$2,112,031	\$2,200,000	\$2,200,000	\$2,980,173	\$2,980,173	\$2,980,173	\$780,173	35.46%
Sewer Connection Charges - Fund#5	\$80,000	\$65,000	\$65,000	\$45,000	\$45,000	\$45,000	(\$20,000)	-30.77%
<b>RECREATION &amp; PARKS:</b>								
Fees: Reimbursable - Fund #9	\$309,377	\$332,430	\$332,430	\$331,711	\$331,711	\$331,711	(\$719)	-0.22%
Senior Rec. Activities - Fund #9	\$18,446	\$22,700	\$22,700	\$19,700	\$19,700	\$19,700	(\$3,000)	-13.22%
Maintenance Fees- Fund #9	\$43,691	\$49,000	\$49,000	\$49,279	\$49,279	\$49,279	\$279	0.57%
<b>EDUCATION:</b>								
BOE Cafeteria Sales - Fund#14	\$748,080	\$854,956	\$854,956	\$868,861	\$868,861	\$868,861	\$13,905	1.63%
BOE Use of School Facilities - Fund#15	\$40,948	\$51,000	\$51,000	\$40,000	\$40,000	\$40,000	(\$11,000)	-21.57%
<b>TOTAL CHARGES FOR CURRENT SERVICES:</b>	<b>\$3,470,280</b>	<b>\$3,613,958</b>	<b>\$3,613,958</b>	<b>\$4,432,181</b>	<b>\$4,352,358</b>	<b>\$4,352,358</b>	<b>\$738,400</b>	<b>20.43%</b>
<b>OTHER LOCAL REVENUE:</b>								
Sewer Use - Interest & Liens - Fund#5	\$11,793	\$19,000	\$19,000	\$14,000	\$14,000	\$14,000	(\$5,000)	-26.32%
Sewer Assessments - Interest & Liens - Fund#5	\$5,420	\$100	\$100	-	-	-	(\$100)	-100.00%
Donations & Grants, Private Source - Fund#4	\$2,500	-	-	-	-	-	-	0.00%
Donations & Grants, Private Source - Fund#9	\$5,895	-	-	-	-	-	-	0.00%
Donations & Grants, Private Source - Fund#13	\$2,743	-	-	-	-	-	-	0.00%
Miscellaneous - Fund #5	\$3,320	-	-	-	-	-	-	0.00%
Field Advertising Program - Fund#9	\$10,700	-	-	-	-	-	-	0.00%
<b>TOTAL OTHER LOCAL REVENUE:</b>	<b>\$42,371</b>	<b>\$19,100</b>	<b>\$19,100</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>(\$5,100)</b>	<b>-26.70%</b>
<b>OTHER FINANCING SOURCES:</b>								
Use of Unassigned Fund Balance - Fund #4	-	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Use of Unassigned Fund Balance - Fund #5	\$1,181,917	\$362,193	\$362,193	-	-	-	(\$362,193)	-100.00%
Use of Unassigned Fund Balance - Fund #7	-	\$58,000	\$58,000	-	-	-	(\$58,000)	-100.00%
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$1,181,917</b>	<b>\$430,193</b>	<b>\$430,193</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>(\$420,193)</b>	<b>-97.68%</b>
<b>TOTAL SPECIAL REVENUE</b>								
<b>FUNDS REVENUES</b>	<b>\$6,401,023</b>	<b>\$5,624,032</b>	<b>\$5,624,032</b>	<b>\$6,033,338</b>	<b>\$5,953,515</b>	<b>\$5,953,515</b>	<b>\$329,483</b>	<b>5.86%</b>

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

**EXPENDITURE BUDGETS  
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20	2019/20	2019/20 ADOPTED	2019/20	2019/20
					REQUESTED	RECOMMEND		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	\$37,501	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	-	0.00%
Police Special Services	07	\$66,663	\$96,872	\$96,872	\$97,457	\$17,634	\$17,634	(\$79,238)	-81.80%
Town Aid Road	08	\$191,685	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	-	0.00%
Recreational Activities	09	\$328,649	\$404,130	\$404,130	\$400,690	\$400,690	\$400,690	(\$3,440)	-0.85%
Loc. Capital/Improv. Program	11	\$199,813	\$127,104	\$127,104	\$127,104	\$127,104	\$127,104	-	0.00%
TOTAL TOWN		\$824,311	\$950,729	\$950,729	\$947,874	\$868,051	\$868,051	(\$82,678)	-8.70%
SEWERS:									
Sewer Fund	05	\$2,877,617	\$2,768,793	\$2,768,793	\$3,161,673	\$3,161,673	\$3,161,673	\$392,880	14.19%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$923,970	\$834,800	\$834,800	\$834,800	\$834,800	\$834,800	-	0.00%
School Cafeteria	14	\$883,623	\$1,018,710	\$1,018,710	\$1,048,991	\$1,048,991	\$1,048,991	\$30,281	2.97%
Use of School Facilities	15	\$42,142	\$51,000	\$51,000	\$40,000	\$40,000	\$40,000	(\$11,000)	-21.57%
TOTAL BOARD OF EDUCATION		\$1,849,735	\$1,904,510	\$1,904,510	\$1,923,791	\$1,923,791	\$1,923,791	\$19,281	1.01%
TOTAL EXPENDITURES		\$5,551,663	\$5,624,032	\$5,624,032	\$6,033,338	\$5,953,515	\$5,953,515	\$329,483	5.86%

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

**NAME OF FUND:** Forest, Park, and Open Space Management Fund (04)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

To provide a dedicated source of revenue from and for improvements and maintenance to, town owned or managed forests, parks and open space areas. In 1986, the Avon Natural Resources commission requested a review of several of Avon's Open Space properties by the Eastern Connecticut Environmental Review Team. During this same period, the Town staff began a study and review of the feasibility of managing the Town's open space to determine proper management and maintenance techniques. Both studies were positive and a ten (10) year natural resource management plan was produced by the firm of East-West Forestry Associates (now Ferruci & Walicki). This plan was updated in 1998. The goal of the plan is to carefully manage the land for the current and future residents of Avon. To have a minimum impact on the natural character of the property while providing increased access and use through an expanded hiking and cross country ski trail system, interpretive nature trails and wildlife management demonstration areas. Town Council approved the creation of the fund on August 4, 1988, and the Board of Finance approved it on September 14, 1988.

Expenditures shall be limited to direct or indirect improvements to and/or maintenance of town owned or managed forest, park and open space properties. The time, method, terms, and amount of any appropriation or expenditure shall be determined by the Town Council in accordance with the Town Charter and appropriate town policies.

**PROGRAM COMMENTARY**

A new, ten-year Forestry Management was implemented in 2009. In fiscal years 2009/2010 through 2013/2014, the timber sale was deferred, due to low market value of timber, so the revenue source for those fiscal years was from Unassigned Fund Balance. Revenue for fiscal year 2017/18 came from donations, revenue from 2018/2019 is anticipated to come from Unassigned Fund Balance. For fiscal year 2019/2020 the revenue source is anticipated to come from Unassigned Fund Balance.

**PROGRAM PERFORMANCE MEASURES**

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

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04 FOREST PARK MANAGEM									
5201 PARKS									
	37,500	0	0	0	0	0	0	0	0.00
<u>_Total_</u>	<u>37,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	0	10,000	2,000	10,000	10,000	10,000	10,000	0	0.00
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>0</u>	<u>10,000</u>	<u>2,000</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>37,500</u>	<u>10,000</u>	<u>2,000</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>37,500</u>	<u>10,000</u>	<u>2,000</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 2019/2020

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



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

**NAME OF FUND:** Sewer Fund (05)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

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

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

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

Special assessments are paid (completely or in part) by property owners whose properties specifically benefit from the projects. This distinguishes them from improvements that benefit the entire sewer user community and are paid for with sewer fund, or through issuance of general obligation bonds retired from general governmental resources. Residential zoned properties are assessed at unit rates based on the existing zone designation of the assessed property and real construction costs. Non-residential properties are assessed based upon lot frontage in addition to a charge per square foot of building area.

Property owners typically have the option of paying their special assessments in a lump sum or in interest-bearing annual installments over the life of the bonds or assessments at comparable rates. Special assessment bonds were last issued in 1976 and 1983. These bonds have since been retired. Interest revenue on installment special-assessments receivables are used to pay interest costs on special-assessment bonds or to reimburse the Sewer Fund for prior years' payments.

**PROGRAM COMMENTARY**

Estimated sewer use revenues for this coming year reflect an increase from the amount budgeted for fiscal year 2018/2019 sewer use, and Avon's share of the Farmington sewer treatment plant. The charge per equivalent dwelling unit (EDU) is currently at \$500, increasing to \$515. Total sewer use charges are estimated as follows: 5,716 EDU x \$515/EDU charge = \$2,943,740. Connection and assessment revenue estimates are based on payments for either previously defined connections or assessments, or connections or assessments expected to take place after June 30, 2019.

Avon has made numerous payments to Simsbury for the upgrade of their treatment plant and we are on a monthly payment program with them. Avon's share of this upgrade is approximately 23.2% of the cost. All costs are paid by sewer fees which are wholly funded by users with access to the public sewer. The annual cost for this is \$293,528/yr and will be paid off in September of 2027.



## PROGRAM COMMENTARY (cont'd)

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

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

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

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

## PROGRAM PERFORMANCE MEASURES

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

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

**Sewer Fund (05)**

**ESTIMATED REVENUE BUDGET:**

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

**APPROPRIATION EXPENDITURES BUDGET:**

ACCT #	EXPENDITURES								
Various	Public Works	\$2,112,617	\$2,016,793	\$2,016,793	\$2,401,673	\$2,401,673	\$2,401,673	\$384,880	19.08%
Various	CIP Facilities	\$765,000	\$752,000	\$752,000	\$760,000	\$760,000	\$760,000	\$8,000	1.06%
<b>TOTAL EXPENDITURES</b>		<b>\$2,877,617</b>	<b>\$2,768,793</b>	<b>\$2,768,793</b>	<b>\$3,161,673</b>	<b>\$3,161,673</b>	<b>\$3,161,673</b>	<b>\$392,880</b>	<b>14.19%</b>

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
PERSONAL SERVICES									
WAGES & SALARIES	279,159	302,921	260,362	310,902	310,022	310,022	310,022	7,101	2.34
EMPLOYEE BENEFITS	124,126	138,868	131,595	142,450	150,609	150,609	150,609	11,741	8.45
<u>Total PERSONAL SERVICES</u>	<u>403,285</u>	<u>441,789</u>	<u>391,957</u>	<u>453,352</u>	<u>460,631</u>	<u>460,631</u>	<u>460,631</u>	<u>18,842</u>	<u>4</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	145,066	130,556	129,369	133,799	133,764	133,764	133,764	3,208	2.46
AUTO ALLOWANCE	0	1,125	0	625	625	625	625	-500	-44.44
ADVERTISING	1,456	2,500	1,444	2,500	2,500	2,500	2,500	0	0.00
MEMBERSHIP FEES	60	400	0	400	400	400	400	0	0.00
BOOKS & PERIODICALS	120	200	0	200	200	200	200	0	0.00
RECRUITMENT & TRAINING	75	5,000	2,665	5,000	5,000	5,000	5,000	0	0.00
UTILITIES	19,115	23,860	13,953	23,860	23,860	23,860	23,860	0	0.00
CONTRACTUAL SERV & PRINTING	1,155,011	959,875	676,760	1,324,875	1,324,875	1,324,875	1,324,875	365,000	38.03
RENTALS	11,890	33,500	20,936	33,200	33,200	33,200	33,200	-300	-0.90
EQUIPMENT OPER & MAINT	70,413	88,010	41,086	88,640	88,640	88,640	88,640	630	0.72
REPAIRS & MAINTENANCE	2,428	3,000	1,054	3,000	3,000	3,000	3,000	0	0.00
POSTAGE	2,702	2,750	1,096	2,850	2,850	2,850	2,850	100	3.64
MATERIALS AND SUPPLIES	809	1,200	858	1,300	1,300	1,300	1,300	100	8.33
<u>Total SERVICES &amp; SUPPLIES</u>	<u>1,409,145</u>	<u>1,251,976</u>	<u>889,221</u>	<u>1,620,249</u>	<u>1,620,214</u>	<u>1,620,214</u>	<u>1,620,214</u>	<u>368,238</u>	<u>29</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	300,191	323,028	279,380	320,828	320,828	320,828	320,828	-2,200	-0.68
<u>Total CAPITAL OUTLAY</u>	<u>300,191</u>	<u>323,028</u>	<u>279,380</u>	<u>320,828</u>	<u>320,828</u>	<u>320,828</u>	<u>320,828</u>	<u>-2,200</u>	<u>-1</u>
<u>Total 3205 SEWAGE COLL &amp; DISP</u>	<u>2,112,621</u>	<u>2,016,793</u>	<u>1,560,558</u>	<u>2,394,429</u>	<u>2,401,673</u>	<u>2,401,673</u>	<u>2,401,673</u>	<u>384,880</u>	<u>19</u>

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

Account#	Description	2018 Actual	2019 Base Budget	2019 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-51011	REG FULL TIME	252,179	261,906	228,812	269,321	268,557	268,557	268,557	6,651	2.54
05-3205-51012	REG PART TIME	26,980	41,015	31,550	41,581	41,465	41,465	41,465	450	1.10
05-3205-51031	FICA	21,450	23,338	19,318	23,987	23,750	23,750	23,750	412	1.77
05-3205-51032	RETIREMENT	65,175	69,284	69,284	72,932	72,932	72,932	72,932	3,648	5.27
05-3205-51033	HOSPITALIZATION	69,490	51,093	51,093	49,413	49,413	49,413	49,413	-1,680	-3.29
05-3205-51034	DENTAL INS	3,283	3,686	2,846	3,528	3,528	3,528	3,528	-158	-4.29
05-3205-51036	WORK COMP	5,715	5,662	5,407	7,076	7,041	7,041	7,041	1,379	24.36
05-3205-51038	DEFINED CONTRIBUTION	15,072	15,881	13,023	16,356	16,248	16,248	16,248	367	2.31
05-3205-51039	RETIREE HEALTH	84,184	85,474	85,474	98,687	98,687	98,687	98,687	13,213	15.46
05-3205-51040	LIFE/LTD INSURANCE	1,403	831	739	850	850	850	850	19	2.29
05-3205-51043	PMTS IN LIEU OF COVERAGE	0	10,755	10,755	0	8,504	8,504	8,504	-2,251	-20.93
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	0	1,075	0	575	575	575	575	-500	-46.51
Mileage to/from state conferences and seminars										
Note that Sewer Fund truck is no longer being uses on off hours										
05-3205-52111	MILEAGE & TOLLS	0	50	0	50	50	50	50	0	0.00
CEU courses										
05-3205-52122	ADVERTISING-LEGAL	1,456	2,500	1,444	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	60	400	0	400	400	400	400	0	0.00
NEWEA and CAWPCA memberships for 2										
05-3205-52141	BOOKS & PERIODICALS	120	200	0	200	200	200	200	0	0.00
05-3205-52155	PROFESSIONAL DEVELOPMENT	75	5,000	2,665	5,000	5,000	5,000	5,000	0	0.00
Health and safety and CADD & map training										
05-3205-52175	ELECTRIC	16,631	19,000	11,881	19,000	19,000	19,000	19,000	0	0.00
Electricity charges for the 4 sewage pump stations and meters.										
05-3205-52176	TELEPHONE	2,484	4,860	2,072	4,860	4,860	4,860	4,860	0	0.00
Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone.										
05-3205-52181	PRINTING	246	3,500	325	3,500	3,500	3,500	3,500	0	0.00
This is used by the Collector of Revenue to print sewer use bills and delinquent notices.										
05-3205-52183	LEGAL FEES & EXP	0	6,000	9,594	6,000	6,000	6,000	6,000	0	0.00
Used to cover special legal reviews										
05-3205-52184	SERVICE & CONSULTANT	2,375	2,375	2,375	2,375	2,375	2,375	2,375	0	0.00
Independent Audit: Town \$38,130 BOE \$27,445 AVFD \$ 3,100 GASB 74 \$ 2,500 Sewer \$ 2,375 (05-3205)										

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

Account#	Description	2018 Actual	2019 Base Budget	2019 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-52189	SERVICES - OTHER	1,152,390	948,000	664,466	1,313,000	1,313,000	1,313,000	1,313,000	365,000	38.50
	Costs for treating effluent: Canton = \$60,000 Simsbury = \$500,000 Farmington = \$600,000 Scada Maintenance = \$13,000 Inspection and maintenance									
05-3205-52190	EMERGENCY REPAIRS	8,646	30,000	19,101	30,000	30,000	30,000	30,000	0	0.00
	Funds for emergency system repairs to pump stations, manholes and piping									
05-3205-52193	COPIER	3,244	3,500	1,835	3,200	3,200	3,200	3,200	-300	-8.57
	Lease for regular copier and large format printer/copier/scanner - cost is shared with Engineering									
05-3205-52201	MOTOR FUELS	596	3,600	326	3,600	3,600	3,600	3,600	0	0.00
	1,200 gallons diesel fuel @ \$3.00 per gallon=\$3,600									
05-3205-52204	PARTS AND REPAIRS	2,520	2,000	1,962	2,500	2,500	2,500	2,500	500	25.00
05-3205-52205	OFFICE MACHINERY MAINT	1,287	1,700	1,241	1,800	1,800	1,800	1,800	100	5.88
	AutoCAD and Plotter maintenance - cost is shared with Engineering. Increase request due to maint cost increases									
05-3205-52206	COMPUTER OPERATION	38,460	33,460	26,442	33,490	33,490	33,490	33,490	30	0.09
	\$26,460 for LEIDOS Support, remaining for specialized consulting and software.									
05-3205-52207	GIS - GEOGRAPHIC INFORMATION SYSTEM	8,750	8,750	3,750	8,750	8,750	8,750	8,750	0	0.00
	GIS Funding for Engineering - field app for sewer inspections									
05-3205-52209	EQUIP MAINT-OTHER	18,800	38,500	7,365	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, General Maintenance = \$4,500									
05-3205-52219	OTHER	2,428	3,000	1,054	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	2,702	2,750	1,096	2,850	2,850	2,850	2,850	100	3.64
	This is used by the Collector of Revenue to mail sewer use bills and delinquent notices as well as notices to residents concerning sewer projects.									
05-3205-52234	ENG & PLANNING	205	200	54	200	200	200	200	0	0.00
	Used primarily for paper for map printing supplies - for Planning Dept.									

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-3205-52239	MATERIALS-OTHER	604	1,000	804	1,100	1,100	1,100	1,100	100	10.00
This is used primarily by the Collector of Revenue for supplies related to sewer billing.										
05-3205-53309	OFFICE EQUIP-OTHER	340	1,000	0	800	800	800	800	-200	-20.00
Safety equipment, survey supplies, mark out paint										
05-3205-53312	MAINT EQUIP	2,326	15,000	6,973	13,000	13,000	13,000	13,000	-2,000	-13.33
Pump station controls equipment repair/replace										
05-3205-53314	EQUIP-TECH	3,997	10,000	3,303	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	37	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>2,112,621</u>	<u>2,016,793</u>	<u>1,560,558</u>	<u>2,394,429</u>	<u>2,401,673</u>	<u>2,401,673</u>	<u>2,401,673</u>	<u>384,880</u>	<u>19</u>
<u>_Total_3205 SEWAGE COLL &amp; DISP</u>		<u>2,112,621</u>	<u>2,016,793</u>	<u>1,560,558</u>	<u>2,394,429</u>	<u>2,401,673</u>	<u>2,401,673</u>	<u>2,401,673</u>	<u>384,880</u>	<u>19</u>

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	765,000	752,000	752,000	752,000	760,000	760,000	760,000	8,000	1.06
<u>_Total_ MISCELLANEOUS</u>	<u>765,000</u>	<u>752,000</u>	<u>752,000</u>	<u>752,000</u>	<u>760,000</u>	<u>760,000</u>	<u>760,000</u>	<u>8,000</u>	<u>1</u>
<u>_Total_ 8700 OTHER FINANCING USES</u>	<u>765,000</u>	<u>752,000</u>	<u>752,000</u>	<u>752,000</u>	<u>760,000</u>	<u>760,000</u>	<u>760,000</u>	<u>8,000</u>	<u>1</u>
<u>_Total_ 05 SEWER FUND</u>	<u>2,877,621</u>	<u>2,768,793</u>	<u>2,312,558</u>	<u>3,146,429</u>	<u>3,161,673</u>	<u>3,161,673</u>	<u>3,161,673</u>	<u>392,880</u>	<u>14</u>



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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-8700-58000	INTERFUND TRANSFER-OUT	765,000	752,000	752,000	752,000	760,000	760,000	760,000	8,000	1.06
TO FUND THE FOLLOWING PROJECTS: LATERAL EXTENSION PROGRAM \$310,000; INFILTRATION AND INFLOW STUDY \$450,000										
	_Total_CAPITAL OUTLAY	765,000	752,000	752,000	752,000	760,000	760,000	760,000	8,000	1
	_Total_8700 OTHER FINANCING USES	765,000	752,000	752,000	752,000	760,000	760,000	760,000	8,000	1
	_Total_05 SEWER FUND	2,877,621	2,768,793	2,312,558	3,146,429	3,161,673	3,161,673	3,161,673	392,880	14

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

**NAME OF FUND:** Police Special Services (07)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

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

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

**PROGRAM COMMENTARY**

The Police Special Services Special Revenue Fund was created in fiscal year 2007/2008, and approved by the Town Council in March 2008 and by the Board of Finance in April 2008. The fund became active at the beginning of fiscal year 2009/2010. In fiscal year 2019/2020, a budget of \$17,634 is proposed. Town Council reduced amounts in wages and benefits, and capital outlay for vehicle and setup.

**PROGRAM PERFORMANCE MEASURES**

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

ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED	2019/20 RECOMMENDED	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
					TOWN MANAGER	TOWN COUNCIL			
43421	Police Services	\$112,604	\$38,872	\$38,872	\$97,457	\$17,634	\$17,634	(\$21,238)	-54.64%
43913	Use of Unassigned Fund Bal.	\$0	\$58,000	\$58,000	\$0	\$0	\$0	(\$58,000)	-100.00%
	<b>TOTAL REVENUES</b>	<b>\$112,604</b>	<b>\$96,872</b>	<b>\$96,872</b>	<b>\$97,457</b>	<b>\$17,634</b>	<b>\$17,634</b>	<b>(\$79,238)</b>	<b>-81.80%</b>
<b>ACCT # EXPENDITURES</b>									
Various	Special Services	\$66,663	\$96,872	\$96,872	\$97,457	\$17,634	\$17,634	(\$79,238)	-81.80%
		\$66,663	\$96,872	\$96,872	\$97,457	\$17,634	\$17,634	(\$79,238)	-81.80%

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	66,385	28,000	126,005	28,000	28,000	10,000	10,000	-18,000	-64.29
EMPLOYEE BENEFITS	0	4,802	0	4,802	4,802	1,715	1,715	-3,087	-64.29
<u>_Total_PERSONAL SERVICES</u>	<u>66,385</u>	<u>32,802</u>	<u>126,005</u>	<u>32,802</u>	<u>32,802</u>	<u>11,715</u>	<u>11,715</u>	<u>-21,087</u>	<u>-64</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	278	560	535	1,145	1,145	409	409	-151	-26.96
EQUIPMENT OPER & MAINT	0	5,510	0	5,510	5,510	5,510	5,510	0	0.00
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>278</u>	<u>6,070</u>	<u>535</u>	<u>6,655</u>	<u>6,655</u>	<u>5,919</u>	<u>5,919</u>	<u>-151</u>	<u>-2</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	58,000	39,519	58,000	58,000	0	0	-58,000	-100.00
<u>_Total_CAPITAL OUTLAY</u>	<u>0</u>	<u>58,000</u>	<u>39,519</u>	<u>58,000</u>	<u>58,000</u>	<u>0</u>	<u>0</u>	<u>-58,000</u>	<u>-100</u>
<u>_Total_2109 SPECIAL SERVICES</u>	<u>66,663</u>	<u>96,872</u>	<u>166,059</u>	<u>97,457</u>	<u>97,457</u>	<u>17,634</u>	<u>17,634</u>	<u>-79,238</u>	<u>-82</u>

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07-2109-51019	OTHER	66,385	28,000	126,005	28,000	28,000	10,000	10,000	-18,000	-64.29
07-2109-51031	FICA	0	2,142	0	2,142	2,142	765	765	-1,377	-64.29
07-2109-51036	WORK COMP	278	560	535	1,145	1,145	409	409	-151	-26.96
07-2109-51038	DEFINED CONTRIBUTION	0	2,660	0	2,660	2,660	950	950	-1,710	-64.29
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	58,000	39,519	58,000	58,000	0	0	-58,000	-100.00
Vehicle & Equipment 1 vehicle at \$35,000 and 1 vehicle set-up at \$23,000										
(TOWN COUNCIL REDUCED)										
<u>_Total_POLICE PROTECTION</u>		<u>66,663</u>	<u>96,872</u>	<u>166,059</u>	<u>97,457</u>	<u>97,457</u>	<u>17,634</u>	<u>17,634</u>	<u>-79,238</u>	<u>-82</u>
<u>_Total_2109 SPECIAL SERVICES</u>		<u>66,663</u>	<u>96,872</u>	<u>166,059</u>	<u>97,457</u>	<u>97,457</u>	<u>17,634</u>	<u>17,634</u>	<u>-79,238</u>	<u>-82</u>

**Town of Avon**  
**Personnel Wage Analysis**

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07-2109-51019	Police Special Services	10,000	10,000
07-2109-51019			10,000
<u>Total 2109</u>			<u>10,000</u>

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

**NAME OF FUND:** Town Aid Road (08)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

The Town Aid Road Fund is used to account for the annual grant received from the State of Connecticut for the improvement and maintenance of local roadways. The money is received in two payments, July and January.

**PROGRAM COMMENTARY**

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

**PROGRAM PERFORMANCE MEASURES**

		Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Projected 2018/2019	Projected 2019/2020			
Town Road Miles		109.40	109.12	110.40	110.40	110.40			
ACCT #	REVENUES	2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
43353	Intergovernmental	\$312,822	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00 %
	TOTAL REVENUES	\$312,822	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00%
ACCT #	EXPENDITURES								
Various	Public Works	\$191,685	\$113,809	\$113,809	\$180,000	\$180,000	\$180,000	\$66,191	58.16%
	CIP-Road Overlay	\$0	\$198,814	\$198,814	\$132,623	\$132,623	\$132,623	(\$66,191)	-33.29%
	TOTAL EXPENDITURES	\$191,685	\$312,623	\$312,623	\$312,623	\$312,623	\$312,623	\$0	0.00%

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08 TOWN ROAD AID FUND									
3103 SNOW & ICE REMOVA									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	191,685	180,000	179,720	180,000	180,000	180,000	180,000	0	0.00
<u>_Total_ SERVICES &amp; SUPPLIES</u>	<u>191,685</u>	<u>180,000</u>	<u>179,720</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>
<u>_Total_ 3103 SNOW &amp; ICE REMOVAL</u>	<u>191,685</u>	<u>180,000</u>	<u>179,720</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-3103-52239	MATERIALS-OTHER	191,685	180,000	179,720	180,000	180,000	180,000	180,000	0	0.00
1,979 Tons of Treated Road Salt at \$90/ton = \$178,110; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,710										
	<u>_Total_HIGHWAYS</u>	<u>191,685</u>	<u>180,000</u>	<u>179,720</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>
	<u>_Total_3103 SNOW &amp; ICE REMOVAL</u>	<u>191,685</u>	<u>180,000</u>	<u>179,720</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>0</u>



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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
4831 TOWN CIP-FACIL/RO									
CAPITAL OUTLAY									
Capital Proj Funds 2&3	0	132,623	0	132,623	132,623	132,623	132,623	0	0.00
<u>_Total_ CAPITAL OUTLAY</u>	<u>0</u>	<u>132,623</u>	<u>0</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>0</u>	<u>0</u>
<u>_Total_ 4831 TOWN CIP-FACIL/ROAD OVERLAY</u>	<u>0</u>	<u>132,623</u>	<u>0</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>132,623</u>	<u>0</u>	<u>0</u>
<u>_Total_ 08 TOWN ROAD AID FUND</u>	<u>191,685</u>	<u>312,623</u>	<u>179,720</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 2019/2020

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



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

**NAME OF FUND:** Recreational Activities Fund (09)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

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

**PROGRAM COMMENTARY**

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

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

**PROGRAM PERFORMANCE MEASURES**

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

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

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09 RECREATION ACTIVITI									
5107 RECREATION ACTIV									
PERSONAL SERVICES									
WAGES & SALARIES	37,764	53,092	35,724	75,320	75,320	75,320	75,320	22,228	41.87
EMPLOYEE BENEFITS	2,330	4,061	2,035	7,053	6,838	6,838	6,838	2,777	68.38
<u>_Total_PERSONAL SERVICES</u>	<u>40,094</u>	<u>57,153</u>	<u>37,759</u>	<u>82,373</u>	<u>82,158</u>	<u>82,158</u>	<u>82,158</u>	<u>25,005</u>	<u>44</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	855	877	837	909	908	908	908	31	3.53
AUTO ALLOWANCE	41	0	85	100	100	100	100	100	0.00
TRAVEL & MEETING EXP	400	400	452	400	400	400	400	0	0.00
ADVERTISING	567	870	523	870	870	870	870	0	0.00
MEMBERSHIP FEES	410	1,000	1,080	1,000	1,000	1,000	1,000	0	0.00
RECRUITMENT & TRAINING	0	200	0	375	375	375	375	175	87.50
UTILITIES	0	500	0	0	0	0	0	-500	-100.00
CONTRACTUAL SERV & PRINTING	196,436	229,470	155,150	204,750	204,750	204,750	204,750	-24,720	-10.77
RENTALS	9,236	13,810	9,740	13,000	13,000	13,000	13,000	-810	-5.87
MATERIALS AND SUPPLIES	26,629	24,550	21,590	24,550	24,550	24,550	24,550	0	0.00
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>234,574</u>	<u>271,677</u>	<u>189,457</u>	<u>245,954</u>	<u>245,953</u>	<u>245,953</u>	<u>245,953</u>	<u>-25,724</u>	<u>-9</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	3,600	0	3,600	3,600	3,600	3,600	0	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>0</u>	<u>3,600</u>	<u>0</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>0</u>	<u>0</u>
<u>_Total_5107 RECREATION ACTIV</u>	<u>274,668</u>	<u>332,430</u>	<u>227,216</u>	<u>331,927</u>	<u>331,711</u>	<u>331,711</u>	<u>331,711</u>	<u>-719</u>	<u>0</u>

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

Account#	Description	2018 Actual	2019 Base Budget	2019 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51012	REG PART TIME	28,925	29,372	25,064	53,021	53,021	53,021	53,021	23,649	80.52
09-5107-51013	TEMPORARY FULL TIME	4,312	6,793	3,166	6,931	6,931	6,931	6,931	138	2.03
09-5107-51014	TEMPORARY PART TIME	4,527	16,927	7,494	15,368	15,368	15,368	15,368	-1,559	-9.21
09-5107-51031	FICA	2,330	4,061	2,035	5,853	5,838	5,838	5,838	1,777	43.76
09-5107-51036	WORK COMP	855	877	837	909	908	908	908	31	3.53
09-5107-52101	ANNUAL ALLOTMENT	0	0	0	1,200	1,000	1,000	1,000	1,000	0.00
09-5107-52102	MILEAGE	41	0	85	50	50	50	50	50	0.00
09-5107-52111	MILEAGE & TOLLS	0	0	0	50	50	50	50	50	0.00
09-5107-52113	MEALS	400	400	452	400	400	400	400	0	0.00
09-5107-52121	RECRUITING	197	300	0	300	300	300	300	0	0.00
09-5107-52129	ADVERTISING-OTHER	370	570	523	570	570	570	570	0	0.00
09-5107-52131	FEES-PROFESSIONAL	410	1,000	1,080	1,000	1,000	1,000	1,000	0	0.00
Swim team league fees increase to actual										
09-5107-52155	PROFESSIONAL DEVELOPMENT	0	200	0	375	375	375	375	175	87.50
09-5107-52176	TELEPHONE	0	500	0	0	0	0	0	-500	-100.00
09-5107-52181	PRINTING	0	750	0	750	750	750	750	0	0.00
09-5107-52184	SERVICE & CONSULTANT	24,047	26,720	23,147	2,000	2,000	2,000	2,000	-24,720	-92.52
09-5107-52185	GENERAL SERVICE	0	1,000	0	1,000	1,000	1,000	1,000	0	0.00
Ski Chaperones										
09-5107-52189	SERVICES - OTHER	172,389	201,000	132,003	201,000	201,000	201,000	201,000	0	0.00
09-5107-52193	COPIER	0	1,810	0	1,000	1,000	1,000	1,000	-810	-44.75
09-5107-52199	OTHER	9,236	12,000	9,740	12,000	12,000	12,000	12,000	0	0.00
Avon Public School invoices i.e Custodians										
09-5107-52231	OFFICE SUPPLIES	0	250	32	250	250	250	250	0	0.00
09-5107-52235	RECREATIONAL MATERIALS	26,629	24,300	21,558	24,300	24,300	24,300	24,300	0	0.00
Flag Football equipment and uniforms										
09-5107-53315	RECREATIONAL EQUIP.	0	3,600	0	3,600	3,600	3,600	3,600	0	0.00
Soccer goals Fisher Meadows Expansion										
_Total_RECREATION		274,668	332,430	227,216	331,927	331,711	331,711	331,711	-719	0
_Total_5107 RECREATION ACTIV		274,668	332,430	227,216	331,927	331,711	331,711	331,711	-719	0

[illegible]

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

**NAME OF FUND:** Facility Maintenance Fund (09)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

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

**PROGRAM COMMENTARY**

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

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

**PROGRAM PERFORMANCE MEASURES**

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

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



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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5201 PARKS									
PERSONAL SERVICES									
WAGES & SALARIES	5,978	8,563	5,712	8,813	8,813	8,813	8,813	250	2.92
EMPLOYEE BENEFITS	403	655	341	675	675	675	675	20	3.05
<u>_Total_PERSONAL SERVICES</u>	<u>6,381</u>	<u>9,218</u>	<u>6,053</u>	<u>9,488</u>	<u>9,488</u>	<u>9,488</u>	<u>9,488</u>	<u>270</u>	<u>3</u>
SERVICES & SUPPLIES									
EMPLOYEE BENEFITS	14	132	126	141	141	141	141	9	6.82
CONTRACTUAL SERV & PRINTING	5,309	9,200	577	9,200	9,200	9,200	9,200	0	0.00
REPAIRS & MAINTENANCE	18,709	15,170	6,749	15,170	15,170	15,170	15,170	0	0.00
MATERIALS AND SUPPLIES	9,225	9,280	6,752	9,280	9,280	9,280	9,280	0	0.00
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>33,257</u>	<u>33,782</u>	<u>14,204</u>	<u>33,791</u>	<u>33,791</u>	<u>33,791</u>	<u>33,791</u>	<u>9</u>	<u>0</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	6,372	6,000	6,744	6,000	6,000	6,000	6,000	0	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>6,372</u>	<u>6,000</u>	<u>6,744</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>46,010</u>	<u>49,000</u>	<u>27,001</u>	<u>49,279</u>	<u>49,279</u>	<u>49,279</u>	<u>49,279</u>	<u>279</u>	<u>1</u>

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5201-51012	REG PART TIME	5,017	5,183	4,522	5,433	5,433	5,433	5,433	250	4.82
09-5201-51014	TEMPORARY PART TIME	961	3,380	1,190	3,380	3,380	3,380	3,380	0	0.00
09-5201-51031	FICA	403	655	341	675	675	675	675	20	3.05
09-5201-51036	WORK COMP	14	132	126	141	141	141	141	9	6.82
09-5201-52189	SERVICES - OTHER	5,309	9,200	577	9,200	9,200	9,200	9,200	0	0.00
09-5201-52212	BUILDINGS	11,371	6,400	0	6,400	6,400	6,400	6,400	0	0.00
09-5201-52219	OTHER	7,338	8,770	6,749	8,770	8,770	8,770	8,770	0	0.00
09-5201-52239	MATERIALS-OTHER	9,225	9,280	6,752	9,280	9,280	9,280	9,280	0	0.00
09-5201-53312	MAINT EQUIP	4,186	4,000	6,108	4,000	4,000	4,000	4,000	0	0.00
09-5201-53315	RECREATIONAL EQUIP.	2,000	2,000	636	2,000	2,000	2,000	2,000	0	0.00
09-5201-53319	OTHER EQUIP	186	0	0	0	0	0	0	0	0.00
	<u>_Total_RECREATION</u>	<u>46,010</u>	<u>49,000</u>	<u>27,001</u>	<u>49,279</u>	<u>49,279</u>	<u>49,279</u>	<u>49,279</u>	<u>279</u>	<u>1</u>
	<u>_Total_5201 PARKS</u>	<u>46,010</u>	<u>49,000</u>	<u>27,001</u>	<u>49,279</u>	<u>49,279</u>	<u>49,279</u>	<u>49,279</u>	<u>279</u>	<u>1</u>

[illegible]

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

**NAME OF FUND:** Senior Citizen Recreation Fund (09)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

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

**PROGRAM COMMENTARY**

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

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

**PROGRAM PERFORMANCE MEASURES**

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

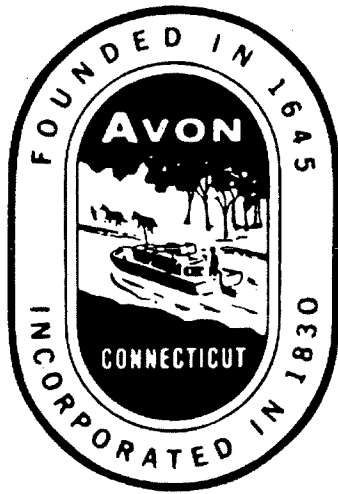
ACCT #	REVENUES	2017/18			2019/20		2019/20		2019/20 PERCENT INCREASE/ -DECREASE
		2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	
43484	Charges for Services: Senior Citizen Fund	\$18,446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

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5301 SENIOR CITIZENS									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	1,002	2,500	1,040	1,500	1,500	1,500	1,500	-1,000	-40.00
CONTRACTUAL SERV & PRINTING	18,112	18,000	10,436	16,000	16,000	16,000	16,000	-2,000	-11.11
MATERIALS AND SUPPLIES	57	700	0	700	700	700	700	0	0.00
<u>Total SERVICES &amp; SUPPLIES</u>	<u>19,171</u>	<u>21,200</u>	<u>11,476</u>	<u>18,200</u>	<u>18,200</u>	<u>18,200</u>	<u>18,200</u>	<u>-3,000</u>	<u>-14</u>
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	2,164	1,500	0	1,500	1,500	1,500	1,500	0	0.00
<u>Total CAPITAL OUTLAY</u>	<u>2,164</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
<u>Total 5301 SENIOR CITIZENS</u>	<u>21,335</u>	<u>22,700</u>	<u>11,476</u>	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>-3,000</u>	<u>-13</u>
<u>Total 09 RECREATION ACTIVITIES FUND</u>	<u>342,013</u>	<u>404,130</u>	<u>265,693</u>	<u>400,906</u>	<u>400,690</u>	<u>400,690</u>	<u>400,690</u>	<u>-3,440</u>	<u>-1</u>

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5301-52131	FEES-PROFESSIONAL	1,002	2,500	1,040	1,500	1,500	1,500	1,500	-1,000	-40.00
09-5301-52181	PRINTING	2,000	2,000	2,000	0	0	0	0	-2,000	-100.00
09-5301-52189	SERVICES - OTHER	16,112	16,000	8,436	16,000	16,000	16,000	16,000	0	0.00
MYREC.COM \$1000										
Credit card fees										
Increase to actual										
09-5301-52231	OFFICE SUPPLIES	31	300	0	300	300	300	300	0	0.00
09-5301-52235	RECREATIONAL MATERIALS	26	400	0	400	400	400	400	0	0.00
09-5301-53319	OTHER EQUIP	2,164	1,500	0	1,500	1,500	1,500	1,500	0	0.00
	<u>_Total_ SENIOR CITIZENS</u>	<u>21,335</u>	<u>22,700</u>	<u>11,476</u>	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>-3,000</u>	<u>-13</u>
	<u>_Total_ 5301 SENIOR CITIZENS</u>	<u>21,335</u>	<u>22,700</u>	<u>11,476</u>	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>-3,000</u>	<u>-13</u>



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

**NAME OF FUND:** Local Capital Improvement Program (11)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

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

**PROGRAM COMMENTARY**

Estimated for fiscal year 2019/2020 is \$127,104 and is budgeted accordingly, and included in the Road Improvement Program

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

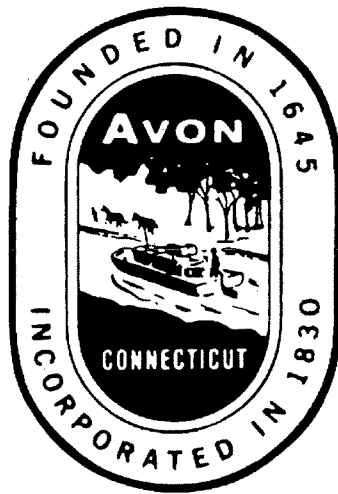


Town of Avon  
Board of Finance's Budget Summary  
Fiscal Year 2019/2020

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

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11-8501-52189	SERVICES - OTHER	199,813	127,104	127,104	127,104	127,104	127,104	127,104	0	0.00
For Road Maintenance \$127,104 is budgeted in this account; \$135,580 is budgeted in 02-4831- 53003; and \$132,623 is budgeted in 08-4831-53003										
	_Total_CAPITAL OUTLAY	199,813	127,104	127,104	127,104	127,104	127,104	127,104	0	0
	_Total_8501 CAPITAL IMPROV PROJ, FACILIT	199,813	127,104	127,104	127,104	127,104	127,104	127,104	0	0
	_Total_11 LOCAL CAPITAL IMPROVEMENT PROG	199,813	127,104	127,104	127,104	127,104	127,104	127,104	0	0



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

**NAME OF FUND:** Fisher Meadows/Fisher Old Farms  
**FUND TYPE:** Special Revenue Fund (12)  
**PURPOSE:** For Conservation, Farming, Recreation, Open Space and Uses Incidental to Fisher Meadows and the Fisher Old Farms Properties

The Fisher Meadows/Fisher Old Farms Special Revenue Fund is established for the purposes of and dedicated to the uses of conservation, farming, recreation, and open space in accordance with the deeds, agreements, and grant requirements of the Fisher Family and the State of Connecticut. Funds may be used for the acquisition of open space abutting or adjacent to the existing properties, improvements, operations or maintenance of Fisher Meadows and the Fisher Old Farms Property. Additions to this fund may be made through interest earned through principal, net proceeds from the sale of any gravel, mineral matter, timber or crops from these premises, land lease funds or fees adopted by the Town for the use of these premises and donations. Such proceeds shall be invested separately where the income and principal shall be restricted for the above-mentioned purposes.

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

References:

- Deed dated December 23, 1976 to the Town from Fisher Family
- Affidavit dated December 12, 1980 affirming farming acreage (41.3 acres)
- Affidavit dated March 17, 1997 regarding Use of Property by Avon Water Company for wells
- Affidavit dated March 26, 1999 affirming relocation of 19.8 acres of farming rights
- Agreement dated April 11, 2002 concerning the Purchase and Sale of Fisher Old Farms property to the Town of Avon
- Deed dated August 20, 2002 to the Town from Fisher Farms Properties (Fisher Old Farms Property)
- Agreement dated November 13, 2002 between the State of Connecticut and the Town of Avon and Old Farms Property
- Lease Agreement date January 8, 2003 with Simmons Family Farms for use of property from January 1, 2004 – December 31, 2008, extended to 12/31/13
- Fund Approved by the Town Council on April 3, 2003.
- Fund Approved by the Board of Finance on April 15, 2003
- Lease Agreement with Dan Logue signed January 2, 2014 for property located on east side of Tillotson Road and to the north of Fisher Meadows, effective until December 31, 2018.
- Lease agreement with Rodger and Isabelle Phillips signed December 13, 2013 for property located on west side of Tillotson Road, The term of this Lease shall commence on January 1, 2014 and terminate on September 30, 2019 (the "Lease Term"), with an option to extend by mutual agreement for up to two (2) years to September 30, 2021, unless extended or terminated as hereinafter provided.

**FISHER MEADOWS SPECIAL REVENUE FUND**  
**(FUND 12)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended**  
**June 30, 2018**

REVENUES:

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

EXPENDITURES:

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

EXCESS OF REVENUES OVER EXPENDITURES.....	67,871
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OTHER FINANCING SOURCES (USES):

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

NET OTHER FINANCING SOURCES (USES).....	-
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EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	67,871
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FUND BALANCE JULY 1, 2017.....	268,811
FUND BALANCE JUNE 30, 2018.....	<u>\$336,682</u>

**TOWN OF AVON  
STATE AND FEDERAL EDUCATION GRANTS  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2019/2020**

**NAME OF FUND:** State and Federal Education Grants Fund (13)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

To account for State and Federal education prepayment grants. These funds and their amounts are determined by the Board of Education. The Board of Education adopted its budget on January 22, 2019.

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

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

INTERGOVERNMENTAL GRANTS		FUND #	ACTUAL GRANT AMOUNT 2017/2018	BUDGETED GRANT AMOUNT 2018/2019	ADOPTED GRANT AMOUNT 2019/2020
43313	FEMA Grant Alfred 4046	01	\$47,772	-	-
43338	Grants for Municipal Projects	01	\$261,442	-	-
43339	Municipal Rev. Sharing	01	-	-	-
43341	Equalized Cost Sharing	01	\$615,146	\$391,430	\$391,430
43349	Pequot Funds	01	\$18,973	-	-
43359	Property Tax Relief-Elderly	01	\$1,197	-	-
43361	Grants in Lieu of Taxes	01	\$0	\$27,370	\$27,370
43362	Veteran Reimbursement	01	\$4,548	\$4,750	\$4,750
43383	Youth Services Grant	01	\$19,798	-	-
43386	Judicial Brnch 51-56	01	\$1,302	-	-
43410	Miscellaneous State Grant Receipts	01	\$1,450	\$5,100	\$5,100
43353	Town Aid Road Fund- Fund #8	08	\$312,822	\$312,623	\$312,623
43365	LOCIP Fund - Fund #11	11	\$199,813	\$127,104	\$127,104
Subtotal- Town Intergovernmental:			\$1,484,263	\$868,377	\$868,377
43343	BOE Special Education Excess Cost	01	\$2,230,519	\$1,190,000	\$1,190,000
43343	BOE Open Choice Attendance	01	-	\$720,000	\$660,000
44005	Title II Part A Teachers - Fund #13	13	\$31,776	\$30,000	\$30,000
44010	Adult Education Cooperative - Fund #13	13	\$1,832	\$1,800	\$1,800
44006	IDEA 611 Part B - Fund #13	13	\$579,905	\$580,000	\$580,000
44004	Title I Improving Basic Programs - Fund #13	13	\$159,873	\$100,000	\$100,000
44007	PreSchool-IDEA 619 - Fund#13	13	\$19,178	\$16,000	\$16,000
44008	Immigrant Grant - Fund#13	13	\$19,438	-	-
44009	SHEF Settlement - Fund#13	13	\$143,275	\$100,000	\$100,000
43343	BOE Education Program Grants- Fund#13 various	13	\$18,163	\$7,000	\$7,000
43356	Cafeteria-BOE-Fund #14	14	\$157,731	\$163,754	\$180,130
Subtotal- BOE Intergovernmental:			\$3,361,690	\$2,908,554	\$2,864,930
Total Intergovernmental:			\$4,845,953	\$3,776,931	\$3,733,307

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

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13 STATE & FEDERAL ED.									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	923,970	834,800	493,543	834,800	834,800	834,800	834,800	0	0.00
<u>_Total_ MISCELLANEOUS</u>	<u>923,970</u>	<u>834,800</u>	<u>493,543</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>923,970</u>	<u>834,800</u>	<u>493,543</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>
<u>_Total_ 13 STATE &amp; FEDERAL ED. GRANTS</u>	<u>923,970</u>	<u>834,800</u>	<u>493,543</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>834,800</u>	<u>0</u>	<u>0</u>



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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13-9401-59200	EDUCATION GRANT PROGRAMS	923,970	834,800	493,543	834,800	834,800	834,800	834,800	0	0.00
	_Total_BOARD OF EDUCATION	923,970	834,800	493,543	834,800	834,800	834,800	834,800	0	0
	_Total_9401 BOARD OF EDUCATION	923,970	834,800	493,543	834,800	834,800	834,800	834,800	0	0
	_Total_13 STATE & FEDERAL ED. GRANTS	923,970	834,800	493,543	834,800	834,800	834,800	834,800	0	0

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

**NAME OF FUND:** School Cafeteria Fund (14)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

To separately account for the operations of the school cafeteria. The Town's participation in the State-Administered Federal Child Nutrition Program is reported in this fund.

This fund includes all revenues and expenditures of the School Cafeteria system determined by the Board of Education. The Board of Education adopted its budget on January 22, 2019.

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

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
	896,555	1,018,710	759,526	1,048,991	1,048,991	1,048,991	1,048,991	30,281	2.97
<u>_Total_ MISCELLANEOUS</u>	<u>896,555</u>	<u>1,018,710</u>	<u>759,526</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>30,281</u>	<u>3</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>896,555</u>	<u>1,018,710</u>	<u>759,526</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>30,281</u>	<u>3</u>
<u>_Total_ 14 SCHOOL CAFETERIA</u>	<u>896,555</u>	<u>1,018,710</u>	<u>759,526</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>1,048,991</u>	<u>30,281</u>	<u>3</u>

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14-9401-59600	CAFETERIA	896,555	1,018,710	759,526	1,048,991	1,048,991	1,048,991	1,048,991	30,281	2.97
increased expenditures per BOE to agree with revenues per HM										
	_Total_ BOARD OF EDUCATION	896,555	1,018,710	759,526	1,048,991	1,048,991	1,048,991	1,048,991	30,281	3
	_Total_ 9401 BOARD OF EDUCATION	896,555	1,018,710	759,526	1,048,991	1,048,991	1,048,991	1,048,991	30,281	3
	_Total_ 14 SCHOOL CAFETERIA	896,555	1,018,710	759,526	1,048,991	1,048,991	1,048,991	1,048,991	30,281	3



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

**NAME OF FUND:** Use of School Facilities (15)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

This fund is used to offset the expenditures incurred for maintenance, personnel, and utilities when school facilities are open after school hours for use by outside organizations.

**PROGRAM COMMENTARY**

The establishment of this fund was approved by the Town Council on December 1, 1997 and the Board of Finance on December 22, 1997. The Board of Education adopted its budget on January 22, 2019.

			2015/2016	2016/2017	2017/2018	Projected 2018/2019	Projected 2019/2020			
<b>Number of Rentals Per School Facility:</b>										
Avon High School			6	6	6	6	2			
Avon Middle School			6	6	6	6	6			
Thompson Brook School			2	2	2	2	5			
Roaring Brook School			2	2	2	2	2			
Pine Grove School			2	2	2	2	2			
<b>Totals</b>			18	18	18	18	17			
<b>Hours of Usage Per School Facility:</b>										
Avon High School			175	175	175	175	50			
Avon Middle School			200	200	200	200	200			
Thompson Brook School			225	225	225	225	170			
Roaring Brook School			95	95	95	95	230			
Pine Grove School			75	75	75	75	250			
<b>Totals</b>			770	770	770	770	900			
			2017/18 ACTUAL	2018/19 BUDGETED	2018/19 ESTIMATED	2019/20 REQUESTED TOWN MANAGER	2019/20 RECOMMENDED TOWN COUNCIL	2019/20 ADOPTED	2019/20 DOLLAR INCREASE/ (DECREASE)	2019/20 PERCENT INCREASE/ -DECREASE
ACCT #	REVENUES									
	Other Local Revenues:									
43619	Rents & Reimbursements		\$40,948	\$51,000	\$51,000	\$40,000	\$40,000	\$40,000	(\$11,000)	-21.56%
<b>TOTAL REVENUES</b>			<b>\$40,948</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>(\$11,000)</b>	<b>-21.56%</b>
ACCT #	EXPENDITURES									
	Education:									
52185	Personnel		\$42,142	\$51,000	\$51,000	\$40,000	\$40,000	\$40,000	(\$11,000)	-21.56%
<b>TOTAL EXPENDITURES</b>			<b>\$42,142</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>(\$11,000)</b>	<b>-21.56%</b>

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

<u>Account and Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	42,142	51,000	22,916	40,000	40,000	40,000	40,000	-11,000	-21.57
<u>_Total_ SERVICES &amp; SUPPLIES</u>	<u>42,142</u>	<u>51,000</u>	<u>22,916</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-11,000</u>	<u>-22</u>
<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>42,142</u>	<u>51,000</u>	<u>22,916</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-11,000</u>	<u>-22</u>
<u>_Total_ 15 USE OF SCHOOL FACILITIES</u>	<u>42,142</u>	<u>51,000</u>	<u>22,916</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-11,000</u>	<u>-22</u>

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

<u>Account#</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Base Budget</u>	<u>2019 Actual YTD</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15-9401-52185	GENERAL SERVICE	42,142	51,000	22,916	40,000	40,000	40,000	40,000	-11,000	-21.57
	_Total_BOARD OF EDUCATION	42,142	51,000	22,916	40,000	40,000	40,000	40,000	-11,000	-22
	_Total_9401 BOARD OF EDUCATION	42,142	51,000	22,916	40,000	40,000	40,000	40,000	-11,000	-22
	_Total_15 USE OF SCHOOL FACILITIES	42,142	51,000	22,916	40,000	40,000	40,000	40,000	-11,000	-22





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

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

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION:**

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

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

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

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