

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2022/2023**

DESCRIPTION

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

**BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2022/2023**

FUND NAME	FUND #	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23	2022/23	2022/23	2022/23	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	-	\$10,000	\$10,000	\$579	\$579	\$579	(\$9,421)	-94.21%
Police Special Services	07	\$155,899	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%
Town Aid Road	08	\$312,687	\$362,434	\$362,434	\$312,867	\$312,867	\$312,867	(\$49,567)	-13.68%
Recreational Activities	09	\$340,957	\$427,919	\$427,919	\$453,881	\$453,798	\$453,798	\$25,879	6.05%
Loc. Capital/Improv. Program	11	\$110,330	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%
American Rescue Plan Act Grant	50	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%
TOTAL TOWN		\$919,873	\$948,196	\$948,196	\$1,917,090	\$1,917,355	\$1,917,355	\$969,159	102.21%
SEWERS:									
Sewer Fund	05	\$3,424,459	\$3,099,766	\$3,099,766	\$3,683,933	\$3,683,593	\$3,683,593	\$583,827	18.83%
BOARD OF EDUCATION:									
St. & Fed. Pre-Paid Grants	13	\$1,562,158	\$905,914	\$950,311	\$950,311	\$950,311	\$950,311	\$44,397	4.90%
School Cafeteria	14	\$601,018	\$993,240	\$1,046,241	\$1,153,428	\$1,153,428	\$1,153,428	\$160,188	16.13%
Use of School Facilities	15	\$17,260	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
Technology Protection Plan	40	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	100.00%
TOTAL BOARD OF EDUCATION		\$2,180,436	\$1,924,154	\$2,021,552	\$2,167,414	\$2,167,414	\$2,167,414	\$243,260	12.64%
TOTAL REVENUES		\$6,524,768	\$5,972,116	\$6,069,514	\$7,768,437	\$7,768,362	\$7,768,362	\$1,796,246	30.08%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2022/2023**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23 REQUESTED TOWN MANAGER	2022/23 RECOMMENDED TOWN COUNCIL	2022/23 ADOPTED	2022/23 DOLLAR INCREASE/ (DECREASE)	2022/23 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
Sewer Assessments - Fund#5	\$175,997	\$71,000	\$71,000	\$112,000	\$112,000	\$112,000	\$41,000	57.75%
LICENSES, FEES, PERMITS:								
Sewer Permits & Inspection Fees - Fund#5	\$2,670	\$1,200	\$1,200	\$1,000	\$1,000	\$1,000	(\$200)	-16.67%
INTERGOVERNMENTAL								
STATE GRANTS-IN-AID:								
Title II Part A Teachers - Fund #13	\$27,755	\$45,663	\$45,126	\$45,126	\$45,126	\$45,126	(\$537)	-1.18%
Adult Education Cooperative - Fund #13	\$2,362	\$1,800	\$2,510	\$2,510	\$2,510	\$2,510	\$710	39.44%
IDEA 611 Part B - Fund #13	\$593,875	\$603,794	\$646,077	\$646,077	\$646,077	\$646,077	\$42,283	7.00%
Title I Improving Basic Programs - Fund #13	\$105,280	\$100,685	\$99,997	\$99,997	\$99,997	\$99,997	(\$688)	-0.68%
PreSchool-IDEA 619 - Fund#13	\$21,363	\$17,572	\$17,936	\$17,936	\$17,936	\$17,936	\$364	2.07%
SHEF Settlement - Fund#13	\$118,438	\$129,400	\$125,250	\$125,250	\$125,250	\$125,250	(\$4,150)	-3.21%
BOE Education Program Grants - Fund #13	\$666,962	\$7,000	-	-	-	-	(\$7,000)	-100.00%
Title III - Fund #13	\$26,123	-	\$13,415	\$13,415	\$13,415	\$13,415	\$13,415	100.00%
Town Aid Road Fund - Fund#8	\$312,687	\$312,434	\$312,434	\$312,867	\$312,867	\$312,867	\$433	0.14%
Cafeteria-BOE - Fund#14	\$494,862	\$215,226	\$958,248	\$292,770	\$292,770	\$292,770	\$77,544	36.03%
LOCIP - Fund #11	\$110,330	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%
Miscellaneous State Grant Receipts - Fund #9	\$2,500	-	-	-	-	-	-	0.00%
American Rescue Plan Act Grant - Fund #50	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%
TOTAL INTERGOVERNMENTAL	\$2,482,537	\$1,542,562	\$2,329,981	\$2,666,278	\$2,666,278	\$2,666,278	\$1,123,716	72.85%
CHARGES FOR CURRENT SERVICES:								
PUBLIC SAFETY:								
Police Services - Fund#7	\$155,899	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%
PUBLIC WORKS:								
Sewer Use Charges - Fund#5	\$3,056,393	\$2,971,566	\$2,971,566	\$2,944,933	\$2,944,593	\$2,944,593	(\$26,973)	-0.91%
Sewer Connection Charges - Fund#5	\$93,100	\$40,000	\$40,000	\$30,000	\$30,000	\$30,000	(\$10,000)	-25.00%
RECREATION & PARKS:								
Fees: Reimbursable - Fund #9	\$299,090	\$356,423	\$356,423	\$383,622	\$383,545	\$383,545	\$27,122	7.61%
Organized Summer Programs - Fund#9	\$240	-	-	-	-	-	-	0.00%
Senior Rec. Activities - Fund #9	\$5,091	\$17,700	\$17,700	\$11,200	\$11,200	\$11,200	(\$6,500)	-36.72%
Maintenance Fees- Fund #9	\$34,036	\$53,796	\$53,796	\$59,059	\$59,053	\$59,053	\$5,257	9.77%
EDUCATION:								
BOE Cafeteria Sales - Fund#14	\$106,156	\$778,014	\$87,993	\$860,658	\$860,658	\$860,658	\$82,644	10.62%
BOE Use of School Facilities - Fund#15	\$17,260	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
TOTAL CHARGES FOR CURRENT SERVICES:	\$3,767,265	\$4,281,354	\$3,591,333	\$4,353,905	\$4,353,830	\$4,353,830	\$72,476	1.69%
OTHER LOCAL REVENUE:								
Sewer Use - Interest & Liens - Fund#5	\$28,854	\$16,000	\$16,000	\$29,000	\$29,000	\$29,000	\$13,000	81.25%
Sewer Assessments - Interest & Liens - Fund#5	\$35,445	-	-	-	-	-	-	0.00%
Sewer Deposits - Fund #5	\$32,000	-	-	-	-	-	-	0.00%
BOE Technology Protection Plan - Fund #40	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	100.00%
TOTAL OTHER LOCAL REVENUE:	\$96,299	\$16,000	\$16,000	\$67,675	\$67,675	\$67,675	\$51,675	322.97%
OTHER FINANCING SOURCES:								
Use of Unassigned Fund Balance - Fund #4	-	\$10,000	\$10,000	\$579	\$579	\$579	(\$9,421)	-94.21%
Use of Unassigned Fund Balance - Fund #5	-	-	-	\$567,000	\$567,000	\$567,000	\$567,000	100.00%
Use of Unassigned Fund Balance - Fund #8	-	\$50,000	\$50,000	-	-	-	(\$50,000)	100.00%
TOTAL OTHER FINANCING SOURCES:	-	\$60,000	\$60,000	\$567,579	\$567,579	\$567,579	\$507,579	845.97%
TOTAL SPECIAL REVENUE								
FUNDS REVENUES	\$6,524,768	\$5,972,116	\$6,069,514	\$7,768,437	\$7,768,362	\$7,768,362	\$1,796,246	30.08%

TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2022/2023

EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS

FUND NAME	FUND #	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23	2022/23	2022/23	2022/23	2022/23
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
					TOWN MANAGER	TOWN COUNCIL	2022/23 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
TOWN:									
Forest Prk.& Open Space Mgt.	04	-	\$10,000	\$10,000	\$579	\$579	\$579	(\$9,421)	-94.21%
Police Special Services	07	\$96,386	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%
Town Aid Road	08	\$973,704	\$362,434	\$362,434	\$312,867	\$312,867	\$312,867	(\$49,567)	-13.68%
Recreational Activities	09	\$276,259	\$427,919	\$427,919	\$453,881	\$453,798	\$453,798	\$25,879	6.05%
Loc. Capital/Improv. Program	11	\$110,702	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%
American Rescue Plan Act Grant	50	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%
TOTAL TOWN		\$1,457,051	\$948,196	\$948,196	\$1,917,090	\$1,917,355	\$1,917,355	\$969,159	102.21%
SEWERS:									
Sewer Fund	05	\$3,076,505	\$3,099,766	\$3,099,766	\$3,683,933	\$3,683,593	\$3,683,593	\$583,827	18.83%
BOARD OF EDUCATION:									
State and Federal Grants	13	\$1,544,983	\$905,914	\$950,311	\$950,311	\$950,311	\$950,311	\$44,397	4.90%
School Cafeteria	14	\$606,126	\$993,240	\$1,046,241	\$1,153,428	\$1,153,428	\$1,153,428	\$160,188	16.13%
Use of School Facilities	15	\$2,559	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
Technology Protection Plan	40	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	0.00%
TOTAL BOARD OF EDUCATION		\$2,153,668	\$1,924,154	\$2,021,552	\$2,167,414	\$2,167,414	\$2,167,414	\$243,260	12.64%
TOTAL EXPENDITURES		\$6,687,224	\$5,972,116	\$6,069,514	\$7,768,437	\$7,768,362	\$7,768,362	\$1,796,246	30.08%

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

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 years 2018/2019, 2019/2020, 2020/2021, and 2021/2022 came from Unassigned Fund Balance. For fiscal year 2022/2023 the revenue source is anticipated to come from Unassigned Fund Balance.

PROGRAM PERFORMANCE MEASURES

		2018/2019	2019/2020	2020/2021	Est. 2021/2022		Proj. 2022/2023		
Timber Sale		\$0	\$0	\$0	\$0		\$0		
					2022/23 REQUESTED	2022/23 RECOMMENDED	2022/23 DOLLAR	2022/23 PERCENT	
ACCT #	REVENUES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2022/23 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Other Local Revenues:								
43913	Use of Unassigned Fund Bal	-	\$10,000	\$10,000	\$579	\$579	\$579	(9,421)	-94.21%
	TOTAL REVENUES	-	\$10,000	\$10,000	\$579	\$579	\$579	(9,421)	-94.21%
					2022/23 REQUESTED	2022/23 RECOMMENDED	2022/23 ADOPTED	2022/23 DOLLAR	2022/23 PERCENT
ACCT #	EXPENDITURES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2022/23 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
Various	Recreation and Parks	-	\$10,000	\$10,000	\$579	\$579	\$579	(9,421)	-94.21%
	TOTAL EXPENDITURES	-	\$10,000	\$10,000	\$579	\$579	\$579	(9,421)	-94.21%

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
04 FOREST PARK MANAGEM									
5201 PARKS									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	0	10,000	0	10,000	579	579	579	(9,421)	(94)
Total SERVICES & SUPPLIES	0	10,000	0	10,000	579	579	579	(9,421)	(94)
Total 5201 PARKS	0	10,000	0	10,000	579	579	579	(9,421)	(94)

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021	2022	2022	Department			Board	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance		
04-5201-52185 GENERAL SERVICE Forestry Consulting Services Including: Miscellaneous Trail Improvements, Boundaries TSI, Timber Sale (layout, markings, bidding), Trail Blazing, Trail Head Maintenance & Improvements, Brook Crossing Structure Improvements	0	10,000	0	10,000	579	579	579	(9,421)	(94)
Total RECREATION	0	10,000	0	10,000	579	579	579	(9,421)	(94)
Total 5201 PARKS	0	10,000	0	10,000	579	579	579	(9,421)	(94)



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

NAME OF FUND: Sewer Fund (05)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

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

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

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

Special assessments are paid (completely or in part) by property owners whose properties specifically benefit from sewer extension projects. This distinguishes them from improvements that benefit the entire sewer-user community and are paid for with the Sewer Fund, or through issuance of general obligation bonds. Assessments are applied to both residential and non-residential properties. The residential properties are assessed at unit rates based on ratio of total construction costs divided by total number of benefitting parcels. Assessments for non-residential properties are determined by establishing type of use, total frontage, and square foot of useable 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. Interest revenue on special-assessment 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 fiscal year 2022/2023 reflect an increase from the amount budgeted for fiscal year 2021/2022 sewer use, primarily due to increases in sewer treatment charges from Canton, Farmington, and Simsbury. Connection and assessment revenue estimates are based on payments for either previously defined connections or assessments, and/or connections and assessments expected to take place after June 30, 2022. Municipal treatment costs are paid for with the sewer-use revenues that are collected. These revenues are collected from all residential and commercial users.

Residential sewer-based revenues are billed in two installments (April and October) for each residential unit on a calendar year basis. The April bill for 2022 has been set at a flat rate of \$257.50 for each residential unit.

For single family dwellings that are not well-based, the October bill is based on water consumption by annualizing the lowest two quarterly Connecticut Water Company meter readings of the most recent calendar year. This allows for non-sewer-related water consumption, for such items as irrigation and swimming pool uses, to be excluded from consideration in the billing process. The final bill for October is then determined by applying a rate value per 1,000/gallons of effluent, which was set at \$4.53 for October 2022. Well-based residential units, or multi-unit residences like apartment complexes and condominiums, are charged a flat rate of \$257.50 for their October installment. Sewer-use billing incorporating a usage-based component provides a mechanism that reduces costs for low-volume users and fairly shifts cost to the high-volume users.

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 average annual cost for this is approximately \$282,088/year and will be paid off in September of 2028.

Farmington has completed construction of the upgrade/expansion to their treatment plant which had a net cost of \$46,593,955. Avon's share in the cost of this has been determined and Avon made its first installment of \$461,040.11 in November 2020. Subsequent annual payments will be made starting at \$480,767 and reducing annually until 2040.

The Engineering Department is in the process of collecting information regarding the rehabilitation of older sewer mains currently in service. The following sewer-related Capital Projects were approved:

1. Briar Hill Pipe Lining – to resolve significant ground water leaks into the sewer
2. Infiltration and Inflow – funds to remedy “minor” leaks into the sewer
3. Enford St. and Mountain View Ave Main replacement

PROGRAM PERFORMANCE MEASURES

	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
Total Residential Equivalent Dwelling Units					
Farmington Shed	2,436	2,435	2,445	2,434	2,439
Simsbury Shed	1,860	1,874	1,882	1,869	1,914
Canton	126	125	126	125	128
Total Commercial Equivalent Dwelling Units					
Farmington Shed	43	38	38	38	38
Simsbury Shed	1,565	1,279	1,300	1,319	1,338
Canton	0	0	0	0	0
Total	6,030	5,751	5,791	5,780	5,796
New Connections:					
Farmington	8	2	5	5	5
Simsbury	8	15	13	15	45
Canton	3	1	2	1	2

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2022/2023

Sewer Fund (05)
ESTIMATED REVENUE BUDGET:

ACCT #	REVENUES				2022/23	2022/23			2022/23	2022/23
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT	
		2020/21	2021/22	2021/22	TOWN	TOWN	2022/23	INCREASE/	INCREASE/	
		ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE	
TAXES AND ASSESSMENTS:										
43441	Sewer Assessments	\$175,997	\$71,000	\$71,000	\$112,000	\$112,000	\$112,000	\$41,000	57.75%	
LICENSES, FEES, PERMITS:										
43444	Inspections & Permits	\$2,670	\$1,200	\$1,200	\$1,000	\$1,000	\$1,000	(\$200)	-16.67%	
CHARGES FOR CURRENT SERVICES:										
43443	Sewer Use Charges	\$3,056,393	\$2,971,566	\$2,971,566	\$2,944,933	\$2,944,593	\$2,944,593	(\$26,973)	-0.91%	
43442	Sewer Connections	\$93,100	\$40,000	\$40,000	\$30,000	\$30,000	\$30,000	(\$10,000)	-25.00%	
OTHER LOCAL REVENUE:										
43615	Sewer Use: Int & Liens	\$28,854	\$16,000	\$16,000	\$29,000	\$29,000	\$29,000	\$13,000	81.25%	
43616	Sewer Asses.: Int & Liens	\$35,445	-	-	-	-	-	-	0.00%	
43646	Sewer Deposits - Fund #5	\$32,000	-	-	-	-	-	-	0.00%	
OTHER FINANCING SOURCES:										
43913	Use of Unassigned Fund Balance	-	-	-	\$567,000	\$567,000	\$567,000	\$567,000	100.00%	
TOTAL REVENUES		\$3,424,459	\$3,099,766	\$3,099,766	\$3,683,933	\$3,683,593	\$3,683,593	\$583,827	18.83%	

APPROPRIATION EXPENDITURES BUDGET:

ACCT #	EXPENDITURES								
Various	Public Works	\$2,018,889	\$3,099,766	\$3,099,766	\$3,116,933	\$3,116,593	\$3,116,593	\$16,827	0.54%
Various	CIP Facilities	\$760,000	-	-	\$567,000	\$567,000	\$567,000	\$567,000	100.00%
TOTAL EXPENDITURES		\$2,778,889	\$3,099,766	\$3,099,766	\$3,683,933	\$3,683,593	\$3,683,593	\$583,827	18.83%

Town of Avon

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

	2021	2022	2022	Department			Board		
Account# and Description	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
05-3205-51011 REG FULL TIME	277,083	283,548	248,029	290,995	290,995	290,995	290,995	7,447	3
05-3205-51012 REG PART TIME	26,800	38,044	24,305	38,858	38,815	38,815	38,815	771	2
05-3205-51031 FICA	23,132	24,020	20,478	24,616	24,612	24,612	24,612	592	2
05-3205-51032 RETIREMENT	82,677	87,220	88,375	0	0	0	0	(87,220)	(100)
05-3205-51033 MEDICAL INSURAN	67,652	54,225	54,225	56,595	56,595	56,595	56,595	2,370	4
05-3205-51034 DENTAL INS	3,372	3,575	2,907	3,371	3,371	3,371	3,371	(204)	(6)
05-3205-51036 WORK COMP	4,667	5,887	4,106	5,022	5,022	4,744	4,744	(1,143)	(19)
05-3205-51038 DEFINED CONTRIB	16,400	16,814	14,338	17,409	17,409	17,409	17,409	595	4
05-3205-51039 RETIREE HEALTH	105,761	107,828	107,828	0	0	0	0	(107,828)	(100)
05-3205-51040 LIFE/LTD INSURA	674	750	663	0	0	0	0	(750)	(100)
05-3205-51043 PMTS IN LIEU OF	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	0
05-3205-51056 DC PLAN FORFEIT	0	(2,093)	0	0	0	0	0	2,093	(100)
05-3205-52101 ANNUAL ALLOTMEN	2,631	0	0	0	0	0	0	0	0
05-3205-52102 MILEAGE	90	250	0	250	250	250	250	0	0
Mileage to/from state conferences and seminars									
05-3205-52111 MILEAGE & TOLLS	0	50	0	50	50	50	50	0	0
CEU courses									
05-3205-52122 ADVERTISING-LEG	1,277	3,000	1,204	3,000	3,000	3,000	3,000	0	0
Additional advertising for sewer-fee changes									
05-3205-52131 FEES-PROFESSION	0	400	36	400	400	400	400	0	0
NEWEA and CAWPCA memberships for 2									
05-3205-52141 BOOKS & PERIODI	312	100	100	100	100	100	100	0	0
05-3205-52155 PROFESSIONAL DE	0	8,000	0	8,000	8,000	8,000	8,000	0	0
Health and safety, CADD training, sewer billing database support									
05-3205-52175 ELECTRIC	13,758	15,000	14,155	16,000	16,000	16,000	16,000	1,000	7
For pump stations and meters									
05-3205-52176 TELEPHONE	3,027	12,000	2,556	12,000	12,000	12,000	12,000	0	0
Phone and data for pump stations, SCADA, Sewer superintendent, and 50% of Town Engineer cell phone									
05-3205-52181 PRINTING	1,980	6,000	2,378	6,000	6,000	6,000	6,000	0	0
This is used by the Collector of Revenue to print sewer use bills and delinquent notices									
05-3205-52183 LEGAL FEES & EX	33,994	10,000	656	10,000	10,000	10,000	10,000	0	0
Used to cover special legal reviews									
05-3205-52184 SERVICE & CONSU	2,375	2,375	2,375	2,375	2,375	2,375	2,375	0	0
Independent Audit:									
Town \$37,625									
BOE \$28,550									
AVFD \$ 3,125									
GASB Stmt \$ 2,500									
Sewer\$ 2,375 (05-3205)									

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-52189 SERVICES - OTHE Scada Maintenance = \$20,000 Inspection and maintenance of pumps = \$18,000 Manhole Repairs from I&I = \$75,250 Easement Clearing = \$34,000 Mainline Flushing = \$15,000 Wetwell cleaning = \$10,000 Preliminary Engineering for sewer projects = \$20,000 Generator Maintenance = \$8,000	39,309	200,250	42,806	200,250	200,250	200,250	200,250	0	0
05-3205-52190 EMERGENCY REPAI Funds for emergency system repairs to pump stations, manholes and piping	9,521	30,000	10,950	30,000	30,000	30,000	30,000	0	0
05-3205-52193 COPIER Lease for regular copier and large format printer/copier/ scanner - cost is shared with Engineering	2,208	2,900	1,932	2,900	2,900	2,900	2,900	0	0
05-3205-52195 FARMINGTON, TOW For Sewer Treatment	475,483	600,000	828,546	600,000	600,000	1,177,231	1,177,231	577,231	96
05-3205-52196 SIMSBURY, TOWN For Sewer Treatment	361,742	600,000	502,802	600,000	600,000	524,151	524,151	(75,849)	(13)
05-3205-52197 CANTON, TOWN OF For Sewer Treatment	52,567	65,000	58,573	65,000	65,000	65,266	65,266	266	0
05-3205-52201 MOTOR FUELS 1,200 gallons diesel fuel @ \$3.25 per gallon = \$3900	984	3,600	245	3,900	3,900	3,900	3,900	300	8
05-3205-52204 PARTS AND REPAI	856	4,000	1,644	4,000	4,000	4,000	4,000	0	0
05-3205-52205 OFFICE MACHINER AutoCAD and Plotter maintenance - cost is shared with Engineering.	1,200	3,000	1,136	3,000	3,000	3,000	3,000	0	0
05-3205-52206 COMPUTER OPERAT \$26,460 for COOPSYS Support (18%), remaining for specialized consulting and software.	28,460	34,345	25,176	34,390	34,390	34,390	34,390	45	0
05-3205-52207 GIS - GEOGRAPHI GIS Funding for Engineering - field app for sewer inspections & special projects	18,120	8,750	4,243	8,750	8,750	8,750	8,750	0	0

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-52209 EQUIP MAINT-OTH Equipment upgrades and maintenance remote station communications = \$5,000, Metering maintenance = \$10,000 \$14,500 to replace misc equipment; Safety equipment = \$1,000, General Maintenance = \$4,500	19,674	35,000	2,497	35,000	35,000	35,000	35,000	0	0
05-3205-52219 OTHER Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment	79	3,100	1,294	3,100	3,100	3,100	3,100	0	0
05-3205-52221 POSTAGE Bi-Annual sewer-use billing	5,111	5,700	2,210	5,700	5,700	5,700	5,700	0	0
05-3205-52231 OFFICE SUPPLIES	0	1,000	602	1,000	1,000	1,000	1,000	0	0
05-3205-52234 ENG & PLANNING Used primarily for paper for map printing supplies - for Planning Dept.	49	0	0	0	0	0	0	0	0
05-3205-52239 MATERIALS-OTHER This is used primarily by the Collector of Revenue for supplies related to sewer billing	1,053	1,100	830	1,100	1,100	1,100	1,100	0	0
05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint	767	1,500	113	1,500	1,500	1,500	1,500	0	0
05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace	2,584	16,000	1,170	16,000	16,000	16,000	16,000	0	0
05-3205-53314 EQUIP-TECH provide equipment to sub-meter collection system branches individually to determine potential I&I	0	10,000	0	10,000	10,000	10,000	10,000	0	0
05-3205-53319 OTHER EQUIP RSView - XL Reporter - Remote alarming - SCADA	0	10,000	0	10,000	10,000	10,000	10,000	0	0
05-3205-53388 SIMSBURY SEWER Simsbury treatment plant upgrade share of cost	195,685	293,528	259,161	293,528	293,528	281,880	281,880	(11,648)	(4)
05-3205-53458 FARM 2020 TREAT Farmington Treatment Plant Upgrade - payments to be made until 2040	461,040	490,000	0	490,000	490,000	0	0	(490,000)	(100)
Total SANITATION	2,348,154	3,099,766	2,338,644	2,918,159	2,918,112	2,917,834	2,917,834	(181,932)	(6)
Total 3205 SEWAGE COLL	2,348,154	3,099,766	2,338,644	2,918,159	2,918,112	2,917,834	2,917,834	(181,932)	(6)

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8801 EMPLOYEE BENEFIT									
PERSONAL SERVICES									
EMPLOYEE BENEFITS	0	0	0	0	198,759	198,759	198,759	198,759	0
Total PERSONAL SERVICES	0	0	0	0	198,759	198,759	198,759	198,759	0
Total 8801 EMPLOYEE BENEFIT	0	0	0	0	198,759	198,759	198,759	198,759	0

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-8801-51032 DB PENSION CONT	0	0	0	0	87,491	87,491	87,491	87,491	0
05-8801-51039 RETIREE HEALTH	0	0	0	0	110,518	110,518	110,518	110,518	0
05-8801-51040 LIFE/LTD INSURA	0	0	0	0	750	750	750	750	0
Total 8801 EMPLOYEE BEN	0	0	0	0	198,759	198,759	198,759	198,759	0

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	710,000	0	0	0	567,000	567,000	567,000	567,000	0
Total MISCELLANEOUS	710,000	0	0	0	567,000	567,000	567,000	567,000	0
Total 8700 OTHER FINANCING U	710,000	0	0	0	567,000	567,000	567,000	567,000	0

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-8700-58000 INTERFUND TRANS	710,000	0	0	0	567,000	567,000	567,000	567,000	0
Total CAPITAL OUTLAY	710,000	0	0	0	567,000	567,000	567,000	567,000	0
Total 8700 OTHER FINANC	710,000	0	0	0	567,000	567,000	567,000	567,000	0

**Town of Avon
Personnel Wage Analysis**

		Annual Total For Split	
<u>Account</u>	<u>SEWAGE COLL & DISP Title</u>	<u>Car/Stipend</u>	<u>Total Department Wages</u>
05-3205-51011	ASSISTANT COLLECTOR OF REVENUE	22,492	74,974
05-3205-51011	COLLECTOR OF REVENUE	11,790	78,597
05-3205-51011	SUPERINTENDENT OF SANITARY SEWER COLLECT	92,172	
05-3205-51011	ASSISTANT TOWN ENGINEER	45,296	90,593
05-3205-51011	CAD/GIS MANAGER	22,775	91,100
05-3205-51011	PUBLIC WORKS INSPECTOR	55,476	85,348
05-3205-51011	TOWN ENGINEER	40,994	120,570
05-3205-51012	REVENUE CLERK	14,698	29,396
05-3205-51012	CLERK SEWER C & D	1,573	
05-3205-51012	ENGINEERING INTERN	5,400	
05-3205-51012	ADMINISTRATIVE SECRETARY I	17,144	38,097
		<u>329,810</u>	

Legend:

51110 Full Time
51112 Part Time
51013 Temp Full Time
51014 Temp Part Time

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

NAME OF FUND: Police Special Services (07)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Police Special Services Special Revenue Fund was established in 2008 for the 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. A budget of \$39,781 has been adopted for fiscal year 2022/2023.

ACCT #	REVENUES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23 REQUESTED	2022/23 RECOMMENDED	2022/23 ADOPTED	2022/23 DOLLAR	2022/23 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:								
43421	Police Services	\$155,899	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%
	TOTAL REVENUES	\$155,899	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%
ACCT #	EXPENDITURES								
Various	Special Services	\$96,386	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%
	TOTAL EXPENDITURES	\$96,386	\$38,855	\$38,855	\$39,433	\$39,781	\$39,781	\$926	2.38%

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	95,110	28,000	53,528	28,000	28,000	28,000	28,000	0	0
EMPLOYEE BENEFITS	695	5,345	610	5,533	5,533	5,491	5,491	146	3
Total PERSONAL SERVICES	95,805	33,345	54,138	33,533	33,533	33,491	33,491	146	0
SERVICES & SUPPLIES									
EQUIPMENT OPER & MAINT	581	5,510	813	5,900	5,900	6,290	6,290	780	14
Total SERVICES & SUPPLIES	581	5,510	813	5,900	5,900	6,290	6,290	780	14
Total 2109 SPECIAL SERVICES	96,386	38,855	54,951	39,433	39,433	39,781	39,781	926	2

Town of Avon
Personnel Wage Analysis

				Annual Total
				For Split
<u>Account</u>	<u>SPECIAL SERVICES</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	<u>Department Wages</u>
07-2109-51019	SPECIAL POLICE SERVICES FUND 7		28,000	
			<u>28,000</u>	

Legend:

51110 Full Time
51112 Part Time
51013 Temp Full Time
51014 Temp Part Time

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

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 2022/2023 budget, \$180,000 is budgeted for Snow and Ice removal and \$132,867 for CIP-Road Overlay. A detailed outline of expenditures can be found on S.1 and S.2.

PROGRAM PERFORMANCE MEASURES

		Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Estimated 2021/2022	Projected 2022/2023
Town Road Miles		110.40	110.40	110.40	110.40	110.40

		2022/23			2022/23		2022/23	
		REQUESTED			RECOMMENDED		DOLLAR	
		2020/21	2021/22	2021/22	TOWN	TOWN	2022/23	PERCENT
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)
Intergovernmental:								
43353	Town Aid Road Grant	\$312,687	\$312,434	\$312,434	\$312,867	\$312,867	\$312,867	\$433 0.14%
Other Local Revenues:								
43913	Use of Unassigned Fund Bal	-	\$50,000	\$50,000	-	-	-	(\$50,000) -100.00%
TOTAL REVENUES		\$312,687	\$362,434	\$362,434	\$312,867	\$312,867	\$312,867	(\$49,567) -13.68%

ACCT #	EXPENDITURES	2020/21	2021/22	2021/22	TOWN	TOWN	2022/23	INCREASE/ (DECREASE)
Various	Public Works	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	- 0.00%
	CIP-Road Overlay	\$793,704	\$182,434	\$182,434	\$132,867	\$132,867	\$132,867	(\$49,567) -27.17%
TOTAL EXPENDITURES		\$973,704	\$362,434	\$362,434	\$312,867	\$312,867	\$312,867	(\$49,567) -13.68%

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08 TOWN ROAD AID FUND									
3103 SNOW & ICE REMOVA									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	179,681	180,000	179,690	180,000	180,000	180,000	180,000	0	0
Total SERVICES & SUPPLIES	179,681	180,000	179,690	180,000	180,000	180,000	180,000	0	0
Total 3103 SNOW & ICE REMOVA	179,681	180,000	179,690	180,000	180,000	180,000	180,000	0	0

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-3103-52239 MATERIALS-OTHER	179,681	180,000	179,690	180,000	180,000	180,000	180,000	0	0
2637 Tons of Treated Road Salt									
at \$67.54/ton = \$178,110; 10 Yds									
Sand (PUBLIC USE) at \$18/yd =									
\$180; weather service = \$1,710									
 Total HIGHWAYS	 179,681	 180,000	 179,690	 180,000	 180,000	 180,000	 180,000	 0	 0
 Total 3103 SNOW & ICE R	 179,681	 180,000	 179,690	 180,000	 180,000	 180,000	 180,000	 0	 0

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
4831 TOWN CIP-FACIL/RO									
CAPITAL OUTLAY									
Capital Proj Funds 2&3	222,623	182,434	182,434	182,434	132,867	132,867	132,867	(49,567)	(27)
Total CAPITAL OUTLAY	222,623	182,434	182,434	182,434	132,867	132,867	132,867	(49,567)	(27)
Total 4831 TOWN CIP-FACIL/RO	222,623	182,434	182,434	182,434	132,867	132,867	132,867	(49,567)	(27)

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08-4831-53003 ROAD OVERLAY	222,623	182,434	182,434	182,434	132,867	132,867	132,867	(49,567)	(27)
For Road Maintenance:									
\$132,867 is budgeted in this									
account; \$110,330 is budgeted									
in 11-8501-52189; and \$1,000,000									
is budgeted in 50-4825-53455									
(TOWN MANAGER INCREASED)									
Total CAPITAL PROJEC	222,623	182,434	182,434	182,434	132,867	132,867	132,867	(49,567)	(27)
Total 4831 TOWN CIP-FAC	222,623	182,434	182,434	182,434	132,867	132,867	132,867	(49,567)	(27)



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

NAME OF FUND: Recreational Activities Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with activities run by the Town for all ages throughout the year. Fees are charged for all programs that cover administrative costs for a percentage of the Program Specialist, clerical assistance and program supervision, along with covering all direct costs.

PROGRAM COMMENTARY

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

	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
Deposits	\$318,826	\$227,356	\$299,330	\$356,423	\$383,545
Encumbrances	-	-	-	-	-
Expenditures	\$268,040	\$220,732	\$234,603	\$311,423	\$383,545
Difference To General Fund	\$50,786	\$6,624	\$64,727	\$45,000	-
Clearing Exchange Activity	\$3,194	\$2,482	\$2,073	\$2,500	\$2,500
Avon Day/Celebrate Avon Activity	\$10,295	-	-	-	-

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
Summer Camps	457	314	379	380	380
Youth Basketball League	262	265	-	228	250
Ski Sundown	102	116	-	-	100
Swim Team	63	66	77	80	85
Sports Clinics	-	-	290	325	325
Sports Camps	161	170	162	175	180
Sports League	389	400	350	375	380

ACCT #	REVENUES	2022/23			2022/23		2022/23		2022/23	
		2020/21	2021/22	2021/22	REQUESTED	RECOMMENDED	2022/23	DOLLAR	PERCENT	
		ACTUAL	BUDGETED	ESTIMATED	TOWN	TOWN	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE	
	Charges for Current Services:									
43473	Recreation Fees	\$299,330	\$356,423	\$356,423	\$383,622	\$383,545	\$383,545	\$27,122	7.61%	
43410	Miscellaneous Grant Receipts	\$2,500	-	-	-	-	-	-	0.00%	
	TOTAL REVENUES	\$301,830	\$356,423	\$356,423	\$383,622	\$383,545	\$383,545	\$27,122	7.61%	
ACCT #	EXPENDITURES									
Various	Expenditures	\$234,603	\$356,423	\$356,423	\$383,622	\$383,545	\$383,545	\$27,122	7.61%	
	TOTAL EXPENDITURES	\$234,603	\$356,423	\$356,423	\$383,622	\$383,545	\$383,545	\$27,122	7.61%	

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51011 REG FULL TIME	0	0	20,833	0	36,775	36,775	36,775	36,775	0
09-5107-51012 REG PART TIME	48,784	67,133	38,771	33,112	33,112	33,112	33,112	(34,021)	(51)
09-5107-51013 TEMPORARY FULL	3,533	8,630	2,986	9,783	9,783	9,783	9,783	1,153	13
09-5107-51014 TEMPORARY PART	3,698	17,476	6,719	35,332	35,332	35,332	35,332	17,856	102
09-5107-51031 FICA	3,855	7,210	3,600	5,983	5,983	5,983	5,983	(1,227)	(17)
09-5107-51036 WORK COMP	713	979	683	1,205	1,205	1,128	1,128	149	15
09-5107-52101 CAR ALLOWANCE	346	1,000	885	1,000	1,000	1,000	1,000	0	0
09-5107-52102 MILEAGE	114	50	34	50	50	50	50	0	0
09-5107-52111 MILEAGE & TOLLS	0	50	0	50	50	50	50	0	0
09-5107-52113 MEALS	141	900	224	900	900	900	900	0	0
09-5107-52121 RECRUITING	0	300	0	0	0	0	0	(300)	(100)
09-5107-52129 ADVERTISING-OTH	0	570	0	0	0	0	0	(570)	(100)
09-5107-52131 FEES-PROFESSION	300	1,000	293	1,400	1,400	1,400	1,400	400	40
Swim team league fees and ACA Membership									
09-5107-52155 PROFESSIONAL DE	0	375	592	375	375	375	375	0	0
ADA Training and Quarterlies									
09-5107-52176 TELEPHONE	0	200	0	200	200	200	200	0	0
Go Phone for Adventure Camp									
09-5107-52181 PRINTING	0	1,500	0	500	500	500	500	(1,000)	(67)
09-5107-52184 SERVICE & CONSU	1,804	2,000	0	0	0	0	0	(2,000)	(100)
09-5107-52185 GENERAL SERVICE	0	1,000	0	1,200	1,200	1,200	1,200	200	20
Ski Chaperones									
09-5107-52189 SERVICES - OTHE	119,625	201,400	131,766	181,400	217,357	217,357	217,357	15,957	8
09-5107-52193 COPIER	0	1,000	0	0	0	0	0	(1,000)	(100)
09-5107-52199 OTHER	0	12,000	8,808	12,000	12,000	12,000	12,000	0	0
Avon Public School invoices i.e Custodians									
09-5107-52231 OFFICE SUPPLIES	0	250	0	0	0	0	0	(250)	(100)
09-5107-52235 RECREATIONAL MA	17,486	27,800	25,413	22,800	22,800	22,800	22,800	(5,000)	(18)
Flag Football equipment and uniforms									
09-5107-53315 RECREATIONAL EQ	4,230	3,600	0	3,600	3,600	3,600	3,600	0	0
Total RECREATION	204,629	356,423	241,607	310,890	383,622	383,545	383,545	27,122	8
Total 5107 RECREATION A	204,629	356,423	241,607	310,890	383,622	383,545	383,545	27,122	8

Town of Avon
Personnel Wage Analysis

		Annual Total For Split	
<u>Account</u>	<u>RECREATION ACTIV</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Total Department Wages</u>
09-5107-51011	RECREATION PROGRAM SPECIALIST		36,775 54,888
09-5107-51012	ADMINISTRATIVE SECRETARY I		33,112 38,955
09-5107-51013	SPECIAL NEEDS PARAPROFESSIONAL 09		1,516
09-5107-51013	SUPPORT RECREATION LEADER 09		2,633
09-5107-51013	CAMP DIRECTOR 09		5,634
09-5107-51014	HEAD COACH SWIM TEAM		4,215
09-5107-51014	ASSISTANT COACH SWIM TEAM		8,361
09-5107-51014	PROGRAM INSTRUCTOR LEVEL 2		7,704
09-5107-51014	PROGRAM SUPERVISOR 09		3,183
09-5107-51014	RECREATION LEADER 09		11,125
09-5107-51014	OFFICE STAFF 09		744
09-5107-52101	RECREATION PROGRAM SPECIALIST	CAR ALLOW	1,000
			<u><u>116,002</u></u>

Legend:

51110 Full Time
51112 Part Time
51013 Temp Full Time
51014 Temp Part Time

TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023

NAME OF FUND: Facility Maintenance Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

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

PROGRAM COMMENTARY

Revenue and line item expenditure adjustments have been made based upon expenditures. 15% of the Department's Regular Part-Time Administrative Secretary position is funded in this account along with other expenditures brought to this account from the General Fund. A \$6.00 Facility Maintenance fee is added to every Recreation Department registration, as well as to all sport leagues, and then deposited into this account along with all field and facility rental fees.

	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
Deposits	\$43,381	\$27,492	\$34,036	\$53,796	\$59,053
Encumbrances Prior Year	\$4,500	-	-	-	-
Expenditures	\$38,787	\$82,746	\$29,725	\$48,696	\$53,953
Difference	\$4,594	(\$55,254*)	\$4,310	\$5,100	\$5,100

*One time use of UFB - \$52,000

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
Facility Maintenance Fees	\$43,381	\$27,492	\$34,036	\$53,796	\$59,059

ACCT #	REVENUES	2020/21			2022/23		2022/23		2022/23
		2020/21	2021/22	2021/22	REQUESTED	RECOMMENDED	ADOPTED	DOLLAR	PERCENT
	Charges for Current Services:								
43475	Maintenance Fees	\$34,036	\$53,796	\$53,796	\$59,059	\$59,053	\$59,053	\$5,257	9.77%
	TOTAL REVENUES	\$34,036	\$53,796	\$53,796	\$59,059	\$59,053	\$59,053	\$5,257	9.77%
ACCT #	EXPENDITURES								
Various	Expenditures	\$29,725	\$53,796	\$53,796	\$59,059	\$59,053	\$59,053	\$5,257	9.77%
	TOTAL EXPENDITURES	\$29,725	\$53,796	\$53,796	\$59,059	\$59,053	\$59,053	\$5,257	9.77%

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5201-51012 REG PART TIME	4,729	5,701	3,819	5,843	5,843	5,843	5,843	142	2
09-5201-51014 TEMPORARY PART	0	3,380	1,017	3,193	3,193	3,193	3,193	(187)	(6)
09-5201-51031 FICA	411	695	410	691	691	691	691	(4)	(1)
09-5201-51036 WORK COMP	95	120	84	95	95	89	89	(31)	(26)
09-5201-52189 SERVICES - OTHE	341	9,200	1,001	9,200	14,537	14,537	14,537	5,337	58
09-5201-52212 BUILDINGS	143	6,650	0	6,650	6,650	6,650	6,650	0	0
09-5201-52219 OTHER	8,500	8,770	0	8,770	8,770	8,770	8,770	0	0
09-5201-52239 MATERIALS-OTHER	9,169	9,280	9,279	9,280	9,280	9,280	9,280	0	0
09-5201-53312 MAINT EQUIP	0	4,000	0	4,000	4,000	4,000	4,000	0	0
09-5201-53315 RECREATIONAL EQ	6,339	6,000	855	6,000	6,000	6,000	6,000	0	0
Total RECREATION	29,727	53,796	16,465	53,722	59,059	59,053	59,053	5,257	10
Total 5201 PARKS	29,727	53,796	16,465	53,722	59,059	59,053	59,053	5,257	10

Town of Avon
Personnel Wage Analysis

				Annual Total
				For Split
<u>Account</u>	<u>PARKS</u> <u>Title</u>	<u>Car/Stipend</u>	<u>Total</u>	<u>Department Wages</u>
09-5201-51012	ADMINISTRATIVE SECRETARY I		5,843	38,955
09-5201-51014	FACILITY ATTENDANT 09		3,193	
			<u>9,036</u>	

Legend:

51110 Full Time
51112 Part Time
51013 Temp Full Time
51014 Temp Part Time

TOWN OF AVON
SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023

NAME OF FUND: Senior Citizen Recreation Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the all-senior activities designed and maintained by the staff at the Senior Center/Community Room. The purpose of this fund is similar to the Special Revenues - Recreation Activities fund, so that the Senior Citizens who use the programs will assume a greater responsibility for the activities in which they participate, without dependence upon the Recreation Activities fund.

PROGRAM COMMENTARY

In recent years, fees collected in this account have not covered contract and material expenditures. The three line items below reflect revenues and expenditures. The Senior Center was affected by COVID-19 in fiscal years 2019/2020, 2020/2021, and 2021/2022 with all classes and programs being completed virtually. It is possible that the Senior Center will still be affected by COVID-19 in fiscal year 2022/2023. Therefore budgeted expenditures have been cut for fiscal year 2022/2023.

	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
Deposits	\$13,328	\$10,433	\$5,091	\$17,700	\$11,200
Expenditures	\$15,813	\$11,275	\$11,931	\$17,700	\$11,200
Difference To General Fund	(\$2,485)	(\$842)	(\$6,840)	-	-

PROGRAM PERFORMANCE MEASURES

ACTIVITY	2018/ 2019	2019/ 2020	2020/ 2021	Est. 2021/ 2022	Proj. 2022/ 2023
# Day/Bus Trips	7	4	-	-	2
Beginner/Intermediate Bridge Class	4	-	-	1	1
Computer Class Participants	25	20	-	-	10
Computer Lab Use	1,950	1,492	-	80	1,400
Water Color Class	-	-	-	-	1

		2022/23			2022/23		2022/23		2022/23	
		REQUESTED			RECOMMENDED		DOLLAR		PERCENT	
ACCT #	REVENUES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2022/23 ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE	
	Charges for Current Services:									
43484	Senior Citizen Fund	\$5,091	\$17,700	\$17,700	\$11,200	\$11,200	\$11,200	(\$6,500)	-36.72%	
	TOTAL REVENUES	\$5,091	\$17,700	\$17,700	\$11,200	\$11,200	\$11,200	(\$6,500)	-36.72%	
ACCT #	EXPENDITURES									
Various	Expenditures	\$11,931	\$17,700	\$17,700	\$11,200	\$11,200	\$11,200	(\$6,500)	-36.72%	
	TOTAL EXPENDITURES	\$11,931	\$17,700	\$17,700	\$11,200	\$11,200	\$11,200	(\$6,500)	-36.72%	

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
=====									
5301 SENIOR CITIZENS									
SERVICES & SUPPLIES									
MEMBERSHIP FEES	1,101	1,500	892	1,200	1,200	1,200	1,200	(300)	(20)
CONTRACTUAL SERV & PRINTING	10,830	14,500	4,693	10,000	10,000	10,000	10,000	(4,500)	(31)
MATERIALS AND SUPPLIES	0	700	0	0	0	0	0	(700)	(100)
Total SERVICES & SUPPLIES	11,931	16,700	5,585	11,200	11,200	11,200	11,200	(5,500)	(33)
=====									
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	0	1,000	0	0	0	0	0	(1,000)	(100)
Total CAPITAL OUTLAY	0	1,000	0	0	0	0	0	(1,000)	(100)
=====									
Total 5301 SENIOR CITIZENS	11,931	17,700	5,585	11,200	11,200	11,200	11,200	(6,500)	(37)
=====									

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5301-52131 FEES-PROFESSION MPLC & SESAC	1,101	1,500	892	1,200	1,200	1,200	1,200	(300)	(20)
09-5301-52181 PRINTING	0	500	0	0	0	0	0	(500)	(100)
09-5301-52189 SERVICES - OTHE	10,830	14,000	4,693	10,000	10,000	10,000	10,000	(4,000)	(29)
09-5301-52231 OFFICE SUPPLIES	0	300	0	0	0	0	0	(300)	(100)
09-5301-52235 RECREATIONAL MA	0	400	0	0	0	0	0	(400)	(100)
09-5301-53319 OTHER EQUIP	0	1,000	0	0	0	0	0	(1,000)	(100)
Total SENIOR CITIZEN	11,931	17,700	5,585	11,200	11,200	11,200	11,200	(6,500)	(37)
Total 5301 SENIOR CITIZ	11,931	17,700	5,585	11,200	11,200	11,200	11,200	(6,500)	(37)



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

NAME OF FUND: Local Capital Improvement Program (11)

FUND TYPE: Special Revenue

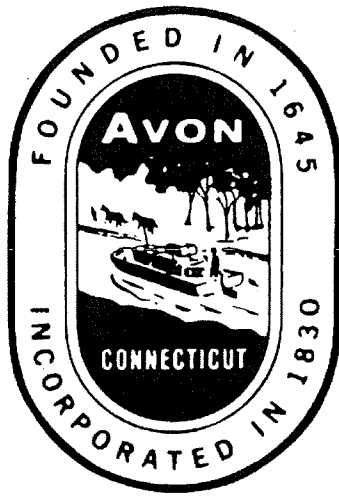
PROGRAM DESCRIPTION

The Local Capital Improvement Program was authorized by Public Act 87-584, Section 11-14, in 1987. For fiscal year 2022/2023, \$110,330 has been budgeted. The Local Capital Improvement Program reimburses municipalities for funds spent on infrastructure and other approved capital projects. Reimbursement is processed upon receipt that an approved project has been completed.

PROGRAM COMMENTARY

Estimated for fiscal year 2022/2023 is \$110,330 and is budgeted accordingly, and included in the Road Improvement Program.

ACCT #	REVENUES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23 REQUESTED	2022/23 RECOMMENDED	2022/23 ADOPTED	2022/23 DOLLAR	2022/23 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Intergovernmental:								
43363	LOCIP Grant	\$110,330	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%
	TOTAL REVENUES	\$110,330	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%
ACCT #	EXPENDITURES								
Various	Public Works	\$110,702	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%
	TOTAL EXPENDITURES	\$110,702	\$108,988	\$108,988	\$110,330	\$110,330	\$110,330	\$1,342	1.23%



**TOWN OF AVON
SPECIAL REVENUE FUND
FISCAL YEAR 2022/2023**

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

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

Fiscal year 2009/2010 reflects interest earnings of \$313 and Avon Water Company payments of \$35,545. Fiscal year 2010/2011 reflects interest earnings of \$230, Avon Water Company payments of \$26,236, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$85,925. Fiscal year 2011/2012 reflects interest earnings of \$26 and Avon Water Company payments of \$39,973. Fiscal year 2012/2013 reflects interest earnings of \$29.99 and Avon Water Company payments of \$54,092. Fiscal year 2013/2014 reflects interest earnings of \$14.59, Avon Water Company payments of \$64,338 and Lease-Logue Farms \$8,860. Fiscal year 2014/2015 reflects interest earnings \$29.83, Avon Water Company payments \$60,495 and Lease-Logue Farms \$8,860. Fiscal year 2015/2016 reflects interest earnings \$716.65, Avon Water Company payments \$61,332 and Lease-Logue Farms \$8,860. Fiscal year 2016/2017 reflects interest earnings \$1,576.54, Avon Water Company payments \$66,433 and Lease-Logue Farms \$8,303. Fiscal year 2017/2018 reflects interest earnings \$3,952 Avon Water Company payments \$71,211 and Lease-Logue Farms \$8,303. Fiscal year 2018/2019 reflects interest earnings \$6,466, Avon Water Company payments \$94,940 and Lease-Logue Farms \$8,303. Fiscal year 2019/2020 reflects interest earnings \$4,644.09, Connecticut Water Company payments \$8,302.50, and Leases-Farm, \$110,685.64. Fiscal year 2020/2021 reflects interest earnings of \$315.74 and Connecticut Water Company payments of \$153,449.05.

References:

- Deed dated December 23, 1976 to the Town from Fisher Family
- Affidavit dated December 12, 1980 affirming farming acreage (41.3 acres)
- Affidavit dated March 17, 1997 regarding Use of Property by Avon Water Company for wells
- Affidavit dated March 26, 1999 affirming relocation of 19.8 acres of farming rights
- Agreement dated April 11, 2002 concerning the Purchase and Sale of Fisher Old Farms property to the Town of Avon
- Deed dated August 20, 2002 to the Town from Fisher Farms Properties (Fisher Old Farms Property)
- Agreement dated November 13, 2002 between the State of Connecticut and the Town of Avon and Old Farms Property
- Lease Agreement date January 8, 2003 with Simmons Family Farms for use of property from January 1, 2004 – December 31, 2008, extended to 12/31/13
- Fund Approved by the Town Council on April 3, 2003.
- Fund Approved by the Board of Finance on April 15, 2003
- Lease Agreement with Dan Logue signed January 2, 2014 for property located on east side of Tillotson Road and to the north of Fisher Meadows, effective until December 31, 2020.
- Lease agreement with Rodger and Isabelle Phillips signed September 14, 2020 for property located on the east and west side of Tillotson Road. The term of this Lease shall commence on January 1, 2021 and terminate on February 28, 2023 (the "Lease Term"), with an option to extend by mutual agreement for up to two (2) years to February 28, 2025, unless extended or terminated as hereinafter provided.

FISHER MEADOWS SPECIAL REVENUE FUND
(FUND 12)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2021

REVENUES:

Investment income.....	\$316
Other local revenues.....	<u>153,449</u>
TOTAL REVENUES.....	<u>153,765</u>

EXPENDITURES:

Recreation & Parks	<u>1</u>
TOTAL EXPENDITURES.....	<u>1</u>

EXCESS OF REVENUES OVER

EXPENDITURES.....	153,764
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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.....

153,764

FUND BALANCE JULY 1, 2020.....	555,090
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FUND BALANCE JUNE 30, 2021.....	<u>\$708,854</u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

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 18, 2022.

ACCT #	REVENUES				2022/23	2022/23		
					REQUESTED	RECOMMENDED	2022/23	2022/23
					TOWN	TOWN	INCREASE/	PERCENT
		2020/21	2021/22	2021/22	MANAGER	COUNCIL	ADOPTED	DECREASE/
		ACTUAL	BUDGETED	ESTIMATED				-DECREASE
	Intergovernmental:							
43343	Prepaid State & Federal Grants	\$1,536,035	\$905,914	\$950,311	\$950,311	\$950,311	\$950,311	\$44,397 4.90%
	TOTAL REVENUES	\$1,536,035	\$905,914	\$950,311	\$950,311	\$950,311	\$950,311	\$44,397 4.90%
ACCT #	EXPENDITURES							
59200	Prepaid State & Federal Grants	\$1,544,983	\$905,914	\$950,311	\$950,311	\$950,311	\$950,311	\$44,397 4.90%
	TOTAL EXPENDITURES	\$1,544,983	\$905,914	\$950,311	\$950,311	\$950,311	\$950,311	\$44,397 4.90%

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2020/2021- 2021/2022- 2022/2023**

FUND #	ACTUAL GRANT AMOUNT 2020/2021	BUDGETED GRANT AMOUNT 2021/2022	ESTIMATED GRANT AMOUNT 2022/2023
01	\$140,098	-	-
01	\$3,000	-	-
01	\$261,442	-	-
01	\$541,355	\$391,430	\$391,430
01	\$9	-	-
01	\$1,297	-	-
01	\$27,370	\$27,370	\$27,370
01	\$3,734	\$3,800	\$3,800
01	\$24,923	-	\$24,857
01	\$736	-	-
01	-	\$750	\$750
08	\$312,687	\$312,434	\$312,867
09	\$2,500	-	-
11	\$110,330	\$108,988	\$110,330
01	\$9,057	-	-
01	\$12,887	-	-
01	\$17,348	-	-
01	\$142,054	-	-
01	\$6,505	-	-
50	-	-	\$1,000,000
	\$1,617,332	\$844,772	\$1,871,404
01	\$703,056	\$811,685	\$864,140
01	\$826,754	\$672,000	\$672,000
13	\$27,755	\$45,663	\$45,126
13	\$2,362	\$1,800	\$2,510
13	\$593,875	\$603,794	\$646,077
13	\$105,280	\$100,685	\$99,997
13	\$21,363	\$17,572	\$17,936
13	\$118,438	\$129,400	\$125,250
13	\$666,962	\$7,000	-
13	\$26,123	-	\$13,415
14	\$494,862	\$215,226	\$292,770
	\$3,586,830	\$2,604,825	\$2,779,221
	\$5,204,162	\$3,449,597	\$4,650,625

Sources: Town & Board of Education Budgets for FY 2020/2021, FY 2021/2022 and FY 2022/2023
Estimated Grant Amount reflects current fiscal year appropriations with any known adjustments.

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13 STATE & FEDERAL ED.									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	1,467,676	905,914	1,092,047	950,311	950,311	950,311	950,311	44,397	5
Total MISCELLANEOUS	1,467,676	905,914	1,092,047	950,311	950,311	950,311	950,311	44,397	5
Total 9401 BOARD OF EDUCATIO	1,467,676	905,914	1,092,047	950,311	950,311	950,311	950,311	44,397	5

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13-9401-59200 EDUCATION GRANT	1,467,676	905,914	1,092,047	950,311	950,311	950,311	950,311	44,397	5
Total BOARD OF EDUCA	1,467,676	905,914	1,092,047	950,311	950,311	950,311	950,311	44,397	5
Total 9401 BOARD OF EDU	1,467,676	905,914	1,092,047	950,311	950,311	950,311	950,311	44,397	5

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

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.

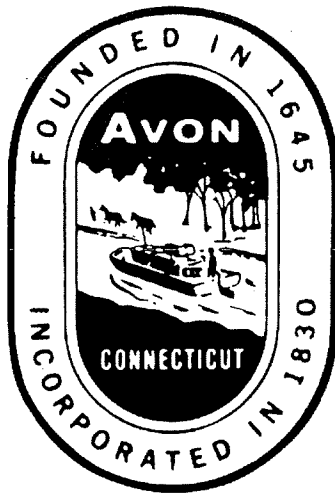
This fund includes all revenues and expenditures of the School Cafeteria system determined by the Board of Education. The Board of Education adopted its budget on January 18, 2022.

ACCT #	REVENUES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23 REQUESTED	2022/23 RECOMMENDED	2022/23 ADOPTED	2022/23 DOLLAR	2022/23 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:								
43481	Cafeteria Sales	\$106,156	\$778,014	\$87,993	\$860,658	\$860,658	\$860,658	\$82,644	10.62%
	Intergovernmental:								
43356	Cafeteria Grants	\$494,862	\$215,226	\$958,248	\$292,770	\$292,770	\$292,770	\$77,544	36.03%
	TOTAL REVENUES	\$601,018	\$993,240	\$1,046,241	\$1,153,428	\$1,153,428	\$1,153,428	\$160,188	16.13%
ACCT #	EXPENDITURES								
59600	Cafeteria	\$606,126	\$993,240	\$1,046,241	\$1,153,428	\$1,153,428	\$1,153,428	\$160,188	16.13%
	TOTAL EXPENDITURES	\$606,126	\$993,240	\$1,046,241	\$1,153,428	\$1,153,428	\$1,153,428	\$160,188	16.13%

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	672,468	993,240	751,942	1,153,428	1,153,428	1,153,428	1,153,428	160,188	16
Total MISCELLANEOUS	672,468	993,240	751,942	1,153,428	1,153,428	1,153,428	1,153,428	160,188	16
Total 9401 BOARD OF EDUCATIO	672,468	993,240	751,942	1,153,428	1,153,428	1,153,428	1,153,428	160,188	16



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

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 18, 2022.

	2018/2019	2019/2020	2020/2021	Estimated 2021/2022	Projected 2022/2023
Number of Rentals Per School Facility:					
Avon High School	6	2	0	3	3
Avon Middle School	6	6	2	4	5
Thompson Brook School	2	5	0	4	4
Roaring Brook School	2	2	1	2	2
Pine Grove School	2	2	1	2	2
Totals	18	17	7	15	16
Hours of Usage Per School Facility:					
Avon High School	175	50	0	25	75
Avon Middle School	200	200	20	75	150
Thompson Brook School	225	170	0	75	150
Roaring Brook School	95	230	180	225	225
Pine Grove School	75	250	180	225	225
Totals	770	900	380	625	825

		2022/23			2022/23	2022/23	2022/23	2022/23	
		REQUESTED			RECOMMENDED		DOLLAR	PERCENT	
		2020/21	2021/22	2021/22	TOWN	TOWN	2022/23	INCREASE/	INCREASE/
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	(DECREASE)	-DECREASE
	Other Local Revenues:								
43619	Rents & Reimbursements	\$17,260	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
	TOTAL REVENUES	\$17,260	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
ACCT #	EXPENDITURES								
52185	Personnel	\$2,559	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
	TOTAL EXPENDITURES	\$2,559	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021	2022	2022	Department			Board		
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance	Inc/Dec	
15-9401-52185 GENERAL SERVICE	2,559	25,000	16,008	25,000	25,000	25,000	25,000	0	0
Total BOARD OF EDUCA	2,559	25,000	16,008	25,000	25,000	25,000	25,000	0	0
Total 9401 BOARD OF EDU	2,559	25,000	16,008	25,000	25,000	25,000	25,000	0	0



TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2022/2023

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.

BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Postemployment Healthcare Fund</u>
ASSETS:	
CASH & CASH EQUIVALENTS	1,364,983
INVESTMENTS	-
TOTAL ASSETS	<u><u>1,364,983</u></u>
LIABILITIES:	
DUE TO OTHER FUNDS	(950,000)
DUE TO GENERAL FUND-POST RET MED	(329,579)
TOTAL LIABILITIES	<u><u>(1,279,579)</u></u>
FUND BALANCES:	
FUND BAL. POST RET MED UNASSIGNED	(85,404)
TOTAL FUND BALANCE	<u><u>(85,404)</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>(1,364,983)</u></u>

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
16 POST-RETIRE EMPL ME									
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	80,000	85,269	85,269	50,000	50,000	50,000	50,000	(35,269)	(41)
Total MISCELLANEOUS	80,000	85,269	85,269	50,000	50,000	50,000	50,000	(35,269)	(41)
Total 8700 OTHER FINANCING U	80,000	85,269	85,269	50,000	50,000	50,000	50,000	(35,269)	(41)

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
16-8700-58000 INTERFUND TRANS	80,000	85,269	85,269	50,000	50,000	50,000	50,000	(35,269)	(41)
Budgeted transfer to Fund 19.									
Total CAPITAL OUTLAY	80,000	85,269	85,269	50,000	50,000	50,000	50,000	(35,269)	(41)
Total 8700 OTHER FINANC	80,000	85,269	85,269	50,000	50,000	50,000	50,000	(35,269)	(41)



**TOWN OF AVON
TECHNOLOGY PROTECTION PLAN
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

NAME OF FUND: Technology Protection Plan (40)

FUND TYPE: Special Revenue Fund

PROGRAM DESCRIPTION:

The Technology Protection Plan Special Revenue Fund is established for the purpose of repairing and/or replacing devices loaned to students of the Avon Public Schools in accordance with Board of Education policy 3514.1 (adopted December 15, 2020). The creation of the fund was approved by the Town Council on January 19, 2021 and by the Board of Finance on January 25, 2021. The fund description was reviewed by the Town Appointed Auditor on July 29, 2020 and the Town Attorney on January 15, 2021. The fund became active in fiscal year 2020/2021 and is included in the fiscal year 2021/2022 operating budget for the first time, however there is no appropriation for the fund included in the adopted fiscal year 2021/2022 budget.

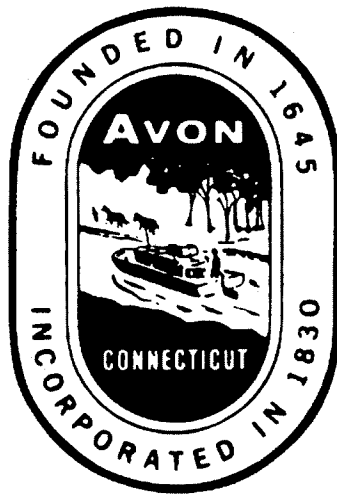
The source of revenue for this fund shall be limited to annual premiums collected from families that elect to participate in the Plan. The premium shall be determined by the Board of Education annually. Expenditures from this fund shall be limited to: (1) repairs to, or replacements of, damaged or inoperable devices during the school year, or; (2) the purchase of new devices at the conclusion of the school year. An annual budget for the fund shall be included in the Town's annual budget approval process.

At the conclusion of the fiscal year, unspent revenue shall be returned to the Technology Protection Plan Special Revenue Fund Unassigned Fund Balance. The time, methods, terms and amount of any appropriation from unassigned fund balance shall be initiated by the Board of Education and subject to approval by the Town Council and the Board of Finance.

PROGRAM COMMENTARY:

The Board of Education shall maintain operational control over the fund, including, but not limited to, the expenditure of the funds, and the discretion to purchase the types technological devices that, in its sole discretion, are determined to be most appropriate for student use. The Superintendent of Schools may authorize expenditures of not more than \$25,000. Expenditures in excess of \$25,000 shall be authorized by the Board of Education, and in accordance with the Town Charter, as applicable. The financial status of the fund shall be reported to the Board of Education and/or the Board's Finance Committee on a monthly basis.

					2022/23	2022/23	2022/23	2022/23	
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
		2020/21	2021/22	2021/22	TOWN	TOWN	2022/23		
ACCT #	REVENUES	ACTUAL	BUDGETED	ESTIMATED	MANAGER	COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Other Local Revenues:								
46700	Technology Protection Plan	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	100.00%
	TOTAL REVENUES	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	100.00%
ACCT #	EXPENDITURES								
56700	Technology Repair or Replace	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	100.00%
	TOTAL EXPENDITURES	-	-	-	\$38,675	\$38,675	\$38,675	\$38,675	100.00%



**TOWN OF AVON
AMERICAN RESCUE PLAN ACT GRANT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2022/2023**

NAME OF FUND: American Rescue Plan Act Grant (50)

FUND TYPE: Special Revenue Fund

PROGRAM DESCRIPTION:

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law, which established the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds). The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments in responding to the COVID-19 public health emergency through four categories of eligible uses:

- 1) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- 2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- 3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- 4) To make necessary investments in water, sewer, or broadband infrastructure.

The Town of Avon's total ARPA grant entitlement is \$5,408,792.89. The Town received \$2,704,396.44 of this entitlement on June 22, 2021 and the remaining \$2,704,396.45 is anticipated to be received in June 2022. The Town is required to obligate Fiscal Recovery Funds by December 31, 2024, and spend Fiscal Recovery Funds by December 31, 2026. The Town must return any funds not obligated by December 31, 2024, and any funds not expended to cover such obligations by December 31, 2026.

PROGRAM COMMENTARY:

Management is responsible for identifying projects, programs, and other eligible uses for the ARPA grant funding received by the Town and recommending them for approval.

ACCT #	REVENUES	2020/21 ACTUAL	2021/22 BUDGETED	2021/22 ESTIMATED	2022/23 REQUESTED	2022/23 RECOMMENDED	2022/23 ADOPTED	2022/23 DOLLAR	2022/23 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Intergovernmental:								
44037	American Rescue Plan Act Grant	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%
	TOTAL REVENUES	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%
ACCT #	EXPENDITURES								
53455	Pavement Management-ARPA	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%
	TOTAL EXPENDITURES	-	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	100.00%