

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2023/2024**

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: 2023/2024**

| FUND NAME | FUND # | 2021/22 ACTUAL | 2022/23 BUDGETED | 2022/23 ESTIMATED | 2023/24 | 2023/24 | 2023/24 ADOPTED | 2023/24 | 2023/24 |
|--------------------------------|--------|-------------------|---------------------|----------------------|------------------------------|--------------------------------|--------------------|-----------------------------------|-----------------------------------|
| | | | | | REQUESTED TOWN MANAGER | RECOMMENDED TOWN COUNCIL | | DOLLAR INCREASE/ (DECREASE) | PERCENT INCREASE/ -DECREASE |
| TOWN: | | | | | | | | | |
| Forest Prk.& Open Space Mgt. | 04 | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |
| Police Special Services | 07 | \$148,481 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |
| Town Aid Road | 08 | \$312,800 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | - | 0.00% |
| Recreational Activities | 09 | \$428,007 | \$453,798 | \$422,200 | \$485,673 | \$485,673 | \$485,673 | \$31,875 | 7.02% |
| Loc. Capital/Improv. Program | 11 | \$221,874 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | - | 0.00% |
| American Rescue Plan Act Grant | 50 | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | (\$1,000,000) | -100.00% |
| TOTAL TOWN | | \$1,826,087 | \$1,917,355 | \$1,885,757 | \$948,872 | \$948,872 | \$948,872 | (\$968,483) | -50.51% |
| SEWERS: | | | | | | | | | |
| Sewer Fund | 05 | \$3,065,071 | \$3,683,593 | \$3,864,199 | \$3,703,967 | \$3,703,967 | \$3,703,967 | \$20,374 | 0.55% |
| BOARD OF EDUCATION: | | | | | | | | | |
| St. & Fed. Pre-Paid Grants | 13 | \$1,644,489 | \$950,311 | \$958,612 | \$958,612 | \$958,612 | \$958,612 | \$8,301 | 0.87% |
| School Cafeteria | 14 | \$1,709,423 | \$1,153,428 | \$1,127,157 | \$1,139,410 | \$1,139,410 | \$1,139,410 | (\$14,018) | -1.22% |
| Use of School Facilities | 15 | \$43,492 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% |
| Technology Protection Plan | 40 | \$32,762 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) | -34.71% |
| TOTAL BOARD OF EDUCATION | | \$3,430,166 | \$2,167,414 | \$2,151,269 | \$2,161,272 | \$2,161,272 | \$2,161,272 | (\$6,142) | -0.28% |
| TOTAL REVENUES | | | | | | | | | |
| | | \$8,321,324 | \$7,768,362 | \$7,901,225 | \$6,814,111 | \$6,814,111 | \$6,814,111 | (\$954,251) | -12.28% |

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2023/2024**

| SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION | 2021/22 ACTUAL | 2022/23 BUDGETED | 2022/23 ESTIMATED | 2023/24 REQUESTED TOWN MANAGER | 2023/24 RECOMMENDED TOWN COUNCIL | 2023/24 ADOPTED | 2023/24 DOLLAR INCREASE/ (DECREASE) | 2023/24 PERCENT INCREASE/ -DECREASE |
|--|--------------------|---------------------|----------------------|---|---|--------------------|--|--|
| TAXES AND ASSESSMENTS: | | | | | | | | |
| Sewer Assessments - Fund#5 | \$113,225 | \$112,000 | \$140,000 | \$140,000 | \$140,000 | \$140,000 | \$28,000 | 25.00% |
| LICENSES, FEES, PERMITS: | | | | | | | | |
| Sewer Permits & Inspection Fees - Fund#5 | \$1,470 | \$1,000 | \$1,450 | \$1,500 | \$1,500 | \$1,500 | \$500 | 50.00% |
| INTERGOVERNMENTAL | | | | | | | | |
| STATE GRANTS-IN-AID: | | | | | | | | |
| Title II Part A Teachers - Fund #13 | \$52,089 | \$45,126 | \$42,473 | \$42,473 | \$42,473 | \$42,473 | (\$2,653) | -5.88% |
| Adult Education Cooperative - Fund #13 | \$2,510 | \$2,510 | \$2,492 | \$2,492 | \$2,492 | \$2,492 | (\$18) | -0.72% |
| IDEA 611 Part B - Fund #13 | \$820,964 | \$646,077 | \$663,503 | \$663,503 | \$663,503 | \$663,503 | \$17,426 | 2.70% |
| Title I Improving Basic Programs - Fund #13 | \$92,470 | \$99,997 | \$94,225 | \$94,225 | \$94,225 | \$94,225 | (\$5,772) | -5.77% |
| Preschool-IDEA 619 - Fund #13 | \$19,436 | \$17,936 | \$18,933 | \$18,933 | \$18,933 | \$18,933 | \$997 | 5.56% |
| Sheff Settlement - Fund #13 | \$141,350 | \$125,250 | \$126,575 | \$126,575 | \$126,575 | \$126,575 | \$1,325 | 1.06% |
| Title III - Fund #13 | \$9,673 | \$13,415 | \$10,411 | \$10,411 | \$10,411 | \$10,411 | (\$3,004) | -22.39% |
| ESSER & ARPA Grants - Fund #13 | \$481,697 | - | - | - | - | - | - | 0.00% |
| BOE Education Program Grants - Fund #13 | \$24,300 | - | - | - | - | - | - | 0.00% |
| Town Aid Road Fund - Fund #8 | \$312,800 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | - | 0.00% |
| BOE Cafeteria - Fund #14 | \$1,603,375 | \$292,770 | \$717,227 | \$398,322 | \$398,322 | \$398,322 | \$105,552 | 36.05% |
| LOCIP - Fund #11 | \$221,874 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | - | 0.00% |
| American Rescue Plan Act Grant - Fund #50 | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | (\$1,000,000) | -100.00% |
| TOTAL INTERGOVERNMENTAL | \$4,497,463 | \$2,666,278 | \$3,099,036 | \$1,780,131 | \$1,780,131 | \$1,780,131 | (\$886,147) | -33.24% |
| CHARGES FOR CURRENT SERVICES: | | | | | | | | |
| PUBLIC SAFETY: | | | | | | | | |
| Police Services - Fund#7 | \$148,481 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |
| PUBLIC WORKS: | | | | | | | | |
| Sewer Use Charges - Fund #5 | \$2,836,438 | \$2,944,593 | \$3,100,000 | \$3,001,217 | \$3,001,217 | \$3,001,217 | \$56,624 | 1.92% |
| Sewer Connection Charges - Fund #5 | \$48,600 | \$30,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 | \$10,000 | 33.33% |
| RECREATION & PARKS: | | | | | | | | |
| Fees: Reimbursable - Fund #9 | \$368,563 | \$383,545 | \$365,000 | \$418,803 | \$418,803 | \$418,803 | \$35,258 | 9.19% |
| Senior Rec. Activities - Fund #9 | \$9,403 | \$11,200 | \$11,200 | \$11,700 | \$11,700 | \$11,700 | \$500 | 4.46% |
| Maintenance Fees- Fund #9 | \$41,641 | \$59,053 | \$46,000 | \$55,170 | \$55,170 | \$55,170 | (\$3,883) | -6.58% |
| EDUCATION: | | | | | | | | |
| BOE Cafeteria Sales - Fund #14 | \$105,870 | \$860,658 | \$408,930 | \$740,088 | \$740,088 | \$740,088 | (\$120,570) | -14.01% |
| BOE Use of School Facilities - Fund #15 | \$43,492 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% |
| TOTAL CHARGES FOR CURRENT SERVICES: | \$3,602,488 | \$4,353,830 | \$4,048,911 | \$4,344,980 | \$4,344,980 | \$4,344,980 | (\$8,850) | -0.20% |
| OTHER LOCAL REVENUE: | | | | | | | | |
| Investment Interest - Fund #14 | \$178 | - | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | 100.00% |
| Refunds & Reimbursements - Fund #5 | \$5,950 | - | - | - | - | - | - | 0.00% |
| Sewer Use - Interest & Liens - Fund #5 | \$33,706 | \$29,000 | \$15,749 | \$16,250 | \$16,250 | \$16,250 | (\$12,750) | -43.97% |
| Sewer Assessments - Interest & Liens - Fund #5 | \$25,682 | - | - | - | - | - | - | 0.00% |
| Field Advertising Program - Fund #9 | \$8,400 | - | - | - | - | - | - | 0.00% |
| BOE Technology Protection Plan - Fund #40 | \$32,762 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) | -34.71% |
| TOTAL OTHER LOCAL REVENUE: | \$106,678 | \$67,675 | \$44,249 | \$42,500 | \$42,500 | \$42,500 | (\$25,175) | -37.20% |
| OTHER FINANCING SOURCES: | | | | | | | | |
| Use of Unassigned Fund Balance - Fund #4 | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |
| Use of Unassigned Fund Balance - Fund #5 | - | \$567,000 | \$567,000 | \$505,000 | \$505,000 | \$505,000 | (\$62,000) | -10.93% |
| TOTAL OTHER FINANCING SOURCES: | - | \$567,579 | \$567,579 | \$505,000 | \$505,000 | \$505,000 | (\$62,579) | -11.03% |
| TOTAL SPECIAL REVENUE | | | | | | | | |
| FUNDS REVENUES | \$8,321,324 | \$7,768,362 | \$7,901,225 | \$6,814,111 | \$6,814,111 | \$6,814,111 | (\$954,251) | -12.28% |

TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2023/2024

EXPENDITURE BUDGETS
SPECIAL REVENUE FUNDS

| FUND NAME | FUND # | 2021/22 ACTUAL | 2022/23 BUDGETED | 2022/23 ESTIMATED | 2023/24 | 2023/24 | 2023/24 ADOPTED | 2023/24 | 2023/24 |
|--------------------------------|--------|-------------------|---------------------|----------------------|-----------------|-----------------|--------------------|-------------------------|------------------------|
| | | | | | REQUESTED | RECOMMENDED | | DOLLAR | PERCENT |
| | | | | | TOWN MANAGER | TOWN COUNCIL | | INCREASE/ (DECREASE) | INCREASE/ -DECREASE |
| | | | | | | | | | |
| TOWN: | | | | | | | | | |
| Forest Prk.& Open Space Mgt. | 04 | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |
| Police Special Services | 07 | \$66,730 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |
| Town Aid Road | 08 | \$362,123 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | - | 0.00% |
| Recreational Activities | 09 | \$314,487 | \$453,798 | \$311,200 | \$485,673 | \$485,673 | \$485,673 | \$31,875 | 7.02% |
| Loc. Capital/Improv. Program | 11 | \$111,172 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | - | 0.00% |
| American Rescue Plan Act Grant | 50 | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | (\$1,000,000) | -100.00% |
| | | | | | | | | | |
| TOTAL TOWN | | \$1,569,437 | \$1,917,355 | \$1,774,757 | \$948,872 | \$948,872 | \$948,872 | (\$968,483) | -50.51% |
| | | | | | | | | | |
| SEWERS: | | | | | | | | | |
| | | | | | | | | | |
| Sewer Fund | 05 | \$2,869,195 | \$3,683,593 | \$3,864,199 | \$3,703,967 | \$3,703,967 | \$3,703,967 | \$20,374 | 0.55% |
| | | | | | | | | | |
| BOARD OF EDUCATION: | | | | | | | | | |
| State and Federal Grants | 13 | \$1,847,286 | \$950,311 | \$958,612 | \$958,612 | \$958,612 | \$958,612 | \$8,301 | 0.87% |
| School Cafeteria | 14 | \$1,117,080 | \$1,153,428 | \$1,127,157 | \$1,139,410 | \$1,139,410 | \$1,139,410 | (\$14,018) | -1.22% |
| Use of School Facilities | 15 | \$17,729 | \$25,000 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% |
| Technology Protection Plan | 40 | \$5,100 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) | -34.71% |
| | | | | | | | | | |
| TOTAL BOARD OF EDUCATION | | \$2,987,195 | \$2,167,414 | \$2,138,269 | \$2,161,272 | \$2,161,272 | \$2,161,272 | (\$6,142) | -0.28% |
| | | | | | | | | | |
| TOTAL EXPENDITURES | | \$7,425,827 | \$7,768,362 | \$7,777,225 | \$6,814,111 | \$6,814,111 | \$6,814,111 | (\$954,251) | -12.28% |

**TOWN OF AVON
FOREST, PARK AND OPEN SPACE MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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. The 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 ten-year Forestry Management Plan was implemented in 2009. The most typical revenue source for this fund is revenue generated from timber sales, which take place on an irregular basis. When a timber sale is not planned, the revenue source for expenditures budgeted from this fund is typically use of Unassigned Fund Balance. There are no revenues or expenditures budgeted for fiscal year 2023/2024.

PROGRAM PERFORMANCE MEASURES

| | | 2019/2020 | 2020/2021 | 2021/2022 | Est. 2022/2023 | | Proj. 2023/2024 | | |
|-------------|----------------------------|-------------------|---------------------|----------------------|----------------------|------------------------|--------------------|-------------------------|------------------------|
| Timber Sale | | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| | | | | | 2023/24 REQUESTED | 2023/24 RECOMMENDED | 2023/24 DOLLAR | 2023/24 PERCENT | |
| ACCT # | REVENUES | 2021/22 ACTUAL | 2022/23 BUDGETED | 2022/23 ESTIMATED | TOWN MANAGER | TOWN COUNCIL | 2023/24 ADOPTED | INCREASE/ (DECREASE) | INCREASE/ -DECREASE |
| | Other Local Revenues: | | | | | | | | |
| 43913 | Use of Unassigned Fund Bal | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |
| | TOTAL REVENUES | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |
| | | | | | | | | | |
| ACCT # | EXPENDITURES | | | | | | | | |
| Various | Recreation and Parks | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |
| | TOTAL EXPENDITURES | - | \$579 | \$579 | - | - | - | (\$579) | -100.00% |

Board of Finance's Budget Summary

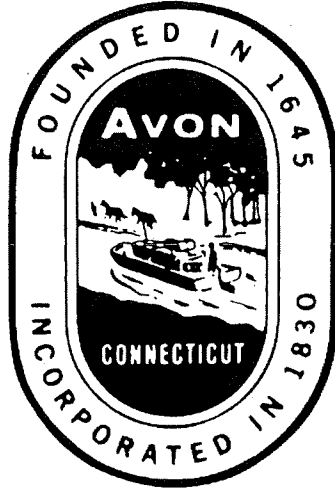
Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-----------------------------|----------------|---------------------|--------------------|---------------------------------|--------------|---------------------|---------|-------|
| 04 FOREST PARK MANAGEM | | | | | | | | |
| 5201 PARKS | | | | | | | | |
| SERVICES & SUPPLIES | | | | | | | | |
| CONTRACTUAL SERV & PRINTING | 0 | 579 | 0 | 0 | 0 | 0 | (579) | (100) |
| Total SERVICES & SUPPLIES | 0 | 579 | 0 | 0 | 0 | 0 | (579) | (100) |
| Total 5201 PARKS | 0 | 579 | 0 | 0 | 0 | 0 | (579) | (100) |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|-------|
| 04-5201-52185 GENERAL SERVICE | 0 | 579 | 0 | 0 | 0 | 0 | 0 | (579) | (100) |
| Total RECREATION | 0 | 579 | 0 | 0 | 0 | 0 | 0 | (579) | (100) |
| Total 5201 PARKS | 0 | 579 | 0 | 0 | 0 | 0 | 0 | (579) | (100) |



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 is 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 2023/2024 reflect an increase from the amount budgeted for fiscal year 2022/2023 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, 2023. 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 2023 has been set at a flat rate of \$265.23 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 has been set at \$4.67 for October 2023. Well-based residential units, or multi-unit residences like apartment complexes and condominiums, are charged a flat rate of \$265.23 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 payments have since been made and will reduce each year until the final installment is paid in 2040.

The Town is contracting with a specialty contractor to line sewer pipes in four separate areas in Avon: Old Mill Road, Enford Street, Mountain View Avenue, and Old Farms Road. The mains in these areas are either leaking significant clean water into the collection system or are old clay pipes that are experiencing root intrusion which causes blockages.

The Town is also in the design phase of a significant rehabilitation of its Route 44 sanitary sewer pump station and expects to go out to bid on that project in the coming year.

PROGRAM PERFORMANCE MEASURES

| | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|---|---------------|---------------|---------------|--------------------|---------------------|
| Total Residential Dwelling Units | | | | | |
| Farmington Shed | 2,436 | 2,445 | 2,446 | 2,449 | 2,460 |
| Simsbury Shed | 1,805 | 1,810 | 1,819 | 1,830 | 1,840 |
| Canton | 123 | 126 | 126 | 127 | 129 |
| Total Commercial Connections | | | | | |
| Farmington Shed | 17 | 17 | 17 | 17 | 17 |
| Simsbury Shed | 310 | 314 | 315 | 316 | 317 |
| Canton | 0 | 0 | 0 | 0 | 0 |
| Total | 4,691 | 4,712 | 5,791 | 4,726 | 4,750 |
| New Connections: | | | | | |
| Farmington | 2 | 9 | 1 | 4 | 11 |
| Simsbury | 8 | 5 | 9 | 3 | 11 |
| Canton | 3 | 3 | 0 | 1 | 2 |

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2023/2024

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

| ACCT # | REVENUES | 2021/22 | 2022/23 | 2022/23 | 2023/24 | 2023/24 | 2023/24 | 2023/24 | |
|-------------------------------|--------------------------------|-------------|-------------|-------------|-----------------|-----------------|--------------------|-----------------------------------|-----------------------------------|
| | | ACTUAL | BUDGETED | ESTIMATED | TOWN MANAGER | TOWN COUNCIL | 2023/24 ADOPTED | DOLLAR INCREASE/ (DECREASE) | PERCENT INCREASE/ -DECREASE |
| TAXES AND ASSESSMENTS: | | | | | | | | | |
| 43441 | Sewer Assessments | \$113,225 | \$112,000 | \$140,000 | \$140,000 | \$140,000 | \$140,000 | \$28,000 | 25.00% |
| LICENSES, FEES, PERMITS: | | | | | | | | | |
| 43444 | Inspections & Permits | \$1,470 | \$1,000 | \$1,450 | \$1,500 | \$1,500 | \$1,500 | \$500 | 50.00% |
| CHARGES FOR CURRENT SERVICES: | | | | | | | | | |
| 43443 | Sewer Use Charges | \$2,836,438 | \$2,944,593 | \$3,100,000 | \$3,001,217 | \$3,001,217 | \$3,001,217 | \$56,624 | 1.92% |
| 43442 | Sewer Connections | \$48,600 | \$30,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 | \$10,000 | 33.33% |
| OTHER LOCAL REVENUE: | | | | | | | | | |
| 43612 | Refunds & Reimbursements | \$5,950 | - | - | - | - | - | - | 0.00% |
| 43615 | Sewer Use: Int & Liens | \$33,706 | \$29,000 | \$15,749 | \$16,250 | \$16,250 | \$16,250 | (\$12,750) | -43.97% |
| 43616 | Sewer Asses.: Int & Liens | \$25,682 | - | - | - | - | - | - | 0.00% |
| OTHER FINANCING SOURCES: | | | | | | | | | |
| 43913 | Use of Unassigned Fund Balance | - | \$567,000 | \$567,000 | \$505,000 | \$505,000 | \$505,000 | (\$62,000) | -10.93% |
| TOTAL REVENUES | | \$3,065,071 | \$3,683,593 | \$3,864,199 | \$3,703,967 | \$3,703,967 | \$3,703,967 | \$20,374 | 0.55% |

APPROPRIATION EXPENDITURES BUDGET:

| ACCT # | EXPENDITURES | | | | | | | | |
|--------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|---------|
| Various | Public Works | \$2,869,195 | \$3,116,593 | \$3,297,199 | \$3,198,967 | \$3,198,967 | \$3,198,967 | \$82,374 | 2.64% |
| Various | CIP Facilities | - | \$567,000 | \$567,000 | \$505,000 | \$505,000 | \$505,000 | (\$62,000) | -10.93% |
| TOTAL EXPENDITURES | | \$2,869,195 | \$3,683,593 | \$3,864,199 | \$3,703,967 | \$3,703,967 | \$3,703,967 | \$20,374 | 0.55% |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|-----------|------|
| 05 SEWER FUND | | | | | | | | | |
| 3205 SEWAGE COLL & DIS | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| WAGES & SALARIES | 304,506 | 329,810 | 228,753 | 313,280 | 313,280 | 313,280 | 313,280 | (16,530) | (5) |
| EMPLOYEE BENEFITS | 104,867 | 110,731 | 93,859 | 117,921 | 117,921 | 117,921 | 117,921 | 7,190 | 6 |
| Total PERSONAL SERVICES | 409,373 | 440,541 | 322,612 | 431,201 | 431,201 | 431,201 | 431,201 | (9,340) | (2) |
| SERVICES & SUPPLIES | | | | | | | | | |
| AUTO ALLOWANCE | 0 | 300 | 0 | 300 | 300 | 300 | 300 | 0 | 0 |
| ADVERTISING | 1,408 | 3,000 | 625 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0 |
| MEMBERSHIP FEES | 36 | 400 | 0 | 400 | 400 | 400 | 400 | 0 | 0 |
| BOOKS & PERIODICALS | 0 | 100 | 100 | 100 | 100 | 100 | 100 | 0 | 0 |
| RECRUITMENT & TRAINING | 67 | 8,000 | 0 | 8,000 | 8,000 | 8,000 | 8,000 | 0 | 0 |
| UTILITIES | 19,440 | 28,000 | 12,690 | 28,000 | 28,000 | 28,000 | 28,000 | 0 | 0 |
| CONTRACTUAL SERV & PRINTING | 1,077,896 | 1,985,273 | 909,681 | 1,464,625 | 1,614,625 | 1,614,625 | 1,614,625 | (370,648) | (19) |
| RENTALS | 12,975 | 32,900 | 2,006 | 32,900 | 32,900 | 32,900 | 32,900 | 0 | 0 |
| EQUIPMENT OPER & MAINT | 35,115 | 89,040 | 64,799 | 69,800 | 69,800 | 69,800 | 69,800 | (19,240) | (22) |
| REPAIRS & MAINTENANCE | 1,294 | 3,100 | 4,752 | 3,100 | 3,100 | 3,100 | 3,100 | 0 | 0 |
| POSTAGE | 2,505 | 5,700 | 4,421 | 6,700 | 6,700 | 6,700 | 6,700 | 1,000 | 18 |
| MATERIALS AND SUPPLIES | 1,486 | 2,100 | 503 | 2,100 | 2,100 | 2,100 | 2,100 | 0 | 0 |
| Total SERVICES & SUPPLIES | 1,152,222 | 2,157,913 | 999,577 | 1,619,025 | 1,769,025 | 1,769,025 | 1,769,025 | (388,888) | (18) |
| CAPITAL OUTLAY | | | | | | | | | |
| CAPITAL EQUIP EXP | 828,546 | 0 | 478,626 | 476,485 | 476,485 | 476,485 | 476,485 | 476,485 | 0 |
| Total CAPITAL OUTLAY | 1,112,550 | 319,380 | 714,218 | 795,865 | 795,865 | 795,865 | 795,865 | 476,485 | 149 |
| Total 3205 SEWAGE COLL & DIS | 2,674,145 | 2,917,834 | 2,036,407 | 2,846,091 | 2,996,091 | 2,996,091 | 2,996,091 | 78,257 | 3 |

Town of Avon

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 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 | 59,615 | 200,250 | 103,174 | 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 | 10,950 | 30,000 | 0 | 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 | 2,025 | 2,900 | 2,006 | 2,900 | 2,900 | 2,900 | 2,900 | 0 | 0 |
| 05-3205-52195 FARMINGTON, TOW For Sewer Treatment - reduced due to adding a category for the treatment plant upgrade | 401,886 | 1,177,231 | 275,823 | 620,000 | 620,000 | 620,000 | 620,000 | (557,231) | (47) |
| 05-3205-52196 SIMSBURY, TOWN For Sewer Treatment (TOWN MANAGER INCREASED) | 502,802 | 524,151 | 526,204 | 550,000 | 700,000 | 700,000 | 700,000 | 175,849 | 34 |
| 05-3205-52197 CANTON, TOWN OF For Sewer Treatment | 108,184 | 65,266 | 0 | 75,000 | 75,000 | 75,000 | 75,000 | 9,734 | 15 |
| 05-3205-52201 MOTOR FUELS 1,200 gallons diesel fuel @ \$4.50 per gallon = \$5,400 | 312 | 3,900 | 210 | 5,400 | 5,400 | 5,400 | 5,400 | 1,500 | 38 |
| 05-3205-52204 PARTS AND REPAI | 1,751 | 4,000 | 783 | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 0 |
| 05-3205-52205 OFFICE MACHINER AutoCAD and Plotter maintenance - cost is shared with Engineering. | 1,136 | 3,000 | 1,136 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0 |
| 05-3205-52206 COMPUTER OPERAT \$5,600 for COOPSYS Support (4%), remaining for specialized consulting and software. | 25,176 | 34,390 | 26,460 | 13,650 | 13,650 | 13,650 | 13,650 | (20,740) | (60) |
| 05-3205-52207 GIS - GEOGRAPHI GIS Funding for Engineering - field app for sewer inspections & special projects | 4,243 | 8,750 | 6,210 | 8,750 | 8,750 | 8,750 | 8,750 | 0 | 0 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 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 | 2,497 | 35,000 | 30,000 | 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 | 1,294 | 3,100 | 4,752 | 3,100 | 3,100 | 3,100 | 3,100 | 0 | 0 |
| 05-3205-52221 POSTAGE Bi-Annual sewer-use billing - added due to Collector of Revenue desire to send out second bills for residential in September rather than single two-part bill in March | 2,505 | 5,700 | 4,421 | 6,700 | 6,700 | 6,700 | 6,700 | 1,000 | 18 |
| 05-3205-52231 OFFICE SUPPLIES | 656 | 1,000 | 503 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0 |
| 05-3205-52239 MATERIALS-OTHER This is used primarily by the Collector of Revenue for supplies related to sewer billing | 830 | 1,100 | 0 | 1,100 | 1,100 | 1,100 | 1,100 | 0 | 0 |
| 05-3205-53309 OFFICE EQUIP-OT Safety equipment, survey supplies, mark out paint | 113 | 1,500 | 692 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0 |
| 05-3205-53312 MAINT EQUIP Pump station controls equipment repair/replace | 1,170 | 16,000 | 0 | 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 alarms - 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 | 282,721 | 281,880 | 234,900 | 281,880 | 281,880 | 281,880 | 281,880 | 0 | 0 |
| 05-3205-53458 FARM 2020 TREAT Farmington Treatment Plant Upgrade cost - payments to be made until 2040 | 828,546 | 0 | 478,626 | 476,485 | 476,485 | 476,485 | 476,485 | 476,485 | 0 |
| Total SANITATION | 2,674,145 | 2,917,834 | 2,036,407 | 2,846,091 | 2,996,091 | 2,996,091 | 2,996,091 | 78,257 | 3 |

Town of Avon

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|----------|------|
| 8700 OTHER FINANCING U | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | |
| INTERFUND XFR ACCT | 0 | 567,000 | 0 | 505,000 | 505,000 | 505,000 | 505,000 | (62,000) | (11) |
| Total MISCELLANEOUS | 0 | 567,000 | 0 | 505,000 | 505,000 | 505,000 | 505,000 | (62,000) | (11) |
| Total 8700 OTHER FINANCING U | 0 | 567,000 | 0 | 505,000 | 505,000 | 505,000 | 505,000 | (62,000) | (11) |

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 | 2023 | 2023 | Department | Board | | | | Inc/Dec | % |
|-------------------------------|--------|-------------|------------|------------|--------------|--------------|------------|----------|---------|---|
| | Actual | Base Budget | Actual YTD | Head | Town Manager | Town Council | of Finance | | | |
| 05-8700-58000 INTERFUND TRANS | 0 | 567,000 | 0 | 505,000 | 505,000 | 505,000 | 505,000 | (62,000) | (11) | |
| Total CAPITAL OUTLAY | 0 | 567,000 | 0 | 505,000 | 505,000 | 505,000 | 505,000 | (62,000) | (11) | |
| Total 8700 OTHER FINANC | 0 | 567,000 | 0 | 505,000 | 505,000 | 505,000 | 505,000 | (62,000) | (11) | |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-----------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|---|
| 8801 EMPLOYEE BENEFIT | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| EMPLOYEE BENEFITS | 0 | 198,759 | 199,008 | 198,759 | 202,876 | 202,876 | 202,876 | 4,117 | 2 |
| Total PERSONAL SERVICES | 0 | 198,759 | 199,008 | 198,759 | 202,876 | 202,876 | 202,876 | 4,117 | 2 |
| Total 8801 EMPLOYEE BENEFIT | 0 | 198,759 | 199,008 | 198,759 | 202,876 | 202,876 | 202,876 | 4,117 | 2 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|---|
| 05-8801-51032 DB PENSION CONT | 0 | 87,491 | 87,766 | 87,491 | 88,845 | 88,845 | 88,845 | 1,354 | 2 |
| 05-8801-51039 RETIREE HEALTH | 0 | 110,518 | 110,518 | 110,518 | 113,281 | 113,281 | 113,281 | 2,763 | 3 |
| 05-8801-51040 LIFE/LTD INSURA | 0 | 750 | 724 | 750 | 750 | 750 | 750 | 0 | 0 |
| Total OTHER FINANCIN | 0 | 198,759 | 199,008 | 198,759 | 202,876 | 202,876 | 202,876 | 4,117 | 2 |
| Total 8801 EMPLOYEE BEN | 0 | 198,759 | 199,008 | 198,759 | 202,876 | 202,876 | 202,876 | 4,117 | 2 |

| Town of Avon | | | | |
|-------------------------|--|--------------------|----------------|-------------------------|
| Personnel Wage Analysis | | | | |
| | | | | |
| | | | | Annual Total |
| | | | | For Split |
| | SEWAGE COLL & DISP | | | |
| Account | Title | Car/Stipend | Total | Department Wages |
| 05-3205-51011 | SUPERINTENDENT OF SANITARY SEWER COLLECT | | 97,074 | |
| 05-3205-51011 | ADMINISTRATIVE COORDINATOR | | 33,519 | 67,039 |
| 05-3205-51011 | ASSISTANT TOWN ENGINEER | | 46,542 | 93,085 |
| 05-3205-51011 | CAD/GIS MANAGER | | 23,401 | 93,605 |
| 05-3205-51011 | PUBLIC WORKS INSPECTOR | | 43,847 | 87,695 |
| 05-3205-51011 | TOWN ENGINEER | | 62,697 | 125,393 |
| 05-3205-51012 | CLERK SEWER C & D | | 1,200 | |
| 05-3205-51012 | ENGINEERING INTERN | | 5,000 | |
| | | | 313,280 | |
| Legend: | | | | |
| 51010 (Part Time ROV) | | | | |
| 51011 Full Time | | | | |
| 51012 Reg. 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 2023/2024**

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 purpose 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 \$40,002 has been requested for fiscal year 2023/2024.

| ACCT # | REVENUES | 2021/22 ACTUAL | 2022/23 BUDGETED | 2022/23 ESTIMATED | 2023/24 REQUESTED | 2023/24 RECOMMENDED | 2023/24 ADOPTED | 2023/24 DOLLAR | 2023/24 PERCENT |
|---------|-------------------------------|-------------------|---------------------|----------------------|----------------------|------------------------|--------------------|-------------------------|------------------------|
| | | | | | TOWN MANAGER | TOWN COUNCIL | | INCREASE/ (DECREASE) | INCREASE/ -DECREASE |
| | Charges for Current Services: | | | | | | | | |
| 43421 | Police Services | \$148,481 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |
| | TOTAL REVENUES | \$148,481 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |
| | | | | | | | | | |
| ACCT # | EXPENDITURES | | | | | | | | |
| Various | Special Services | \$66,730 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |
| | TOTAL EXPENDITURES | \$66,730 | \$39,781 | \$39,781 | \$40,002 | \$40,002 | \$40,002 | \$221 | 0.56% |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-----------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|------|
| 07 POLICE SPECIAL SERV | | | | | | | | | |
| 2109 SPECIAL SERVICES | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| WAGES & SALARIES | 65,636 | 28,000 | 67,016 | 28,000 | 28,000 | 28,000 | 28,000 | 0 | 0 |
| EMPLOYEE BENEFITS | 610 | 5,491 | 675 | 4,802 | 4,802 | 4,802 | 4,802 | (689) | (13) |
| Total PERSONAL SERVICES | 66,246 | 33,491 | 67,691 | 32,802 | 32,802 | 32,802 | 32,802 | (689) | (2) |
| SERVICES & SUPPLIES | | | | | | | | | |
| EQUIPMENT OPER & MAINT | 813 | 6,290 | 405 | 7,200 | 7,200 | 7,200 | 7,200 | 910 | 14 |
| Total SERVICES & SUPPLIES | 813 | 6,290 | 405 | 7,200 | 7,200 | 7,200 | 7,200 | 910 | 14 |
| Total 2109 SPECIAL SERVICES | 67,059 | 39,781 | 68,096 | 40,002 | 40,002 | 40,002 | 40,002 | 221 | 1 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|---|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|-------|
| 07-2109-51019 OTHER | 65,636 | 28,000 | 67,016 | 28,000 | 28,000 | 28,000 | 28,000 | 0 | 0 |
| 07-2109-51031 FICA | 0 | 2,142 | 0 | 2,142 | 2,142 | 2,142 | 2,142 | 0 | 0 |
| 07-2109-51036 WORK COMP | 610 | 689 | 675 | 0 | 0 | 0 | 0 | (689) | (100) |
| 07-2109-51038 DEFINED CONTRIB | 0 | 2,660 | 0 | 2,660 | 2,660 | 2,660 | 2,660 | 0 | 0 |
| 07-2109-52201 MOTOR FUELS 1,300 gallons unleaded fuel @ \$4.00 per gallon = \$5,200 | 0 | 4,290 | 0 | 5,200 | 5,200 | 5,200 | 5,200 | 910 | 21 |
| 07-2109-52204 PARTS AND REPAI | 813 | 2,000 | 405 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0 |
| Total POLICE PROTECT | 67,059 | 39,781 | 68,096 | 40,002 | 40,002 | 40,002 | 40,002 | 221 | 1 |
| Total 2109 SPECIAL SERV | 67,059 | 39,781 | 68,096 | 40,002 | 40,002 | 40,002 | 40,002 | 221 | 1 |

| Town of Avon | | | | |
|-------------------------|--------------------------------|--------------------|---------------|-------------------------|
| Personnel Wage Analysis | | | | |
| | | | | |
| | | | | |
| | | | | Annual Total |
| | SPECIAL SERVICES | | | For Split |
| Account | Title | Car/Stipend | Total | Department Wages |
| 07-2109-51019 | SPECIAL POLICE SERVICES FUND 7 | | 28,000 | |
| | | | 28,000 | |
| Legend: | | | | |
| 51010 (Part Time ROV) | | | | |
| 51011 Full Time | | | | |
| 51012 Reg. 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 2023/2024**

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 2023/2024 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.

PROGRAM PERFORMANCE MEASURES

| | | Actual 2019/2020 | Actual 2020/2021 | Actual 2021/2022 | Estimated 2022/2023 | Projected 2023/2024 |
|-----------------|--|---------------------|---------------------|---------------------|------------------------|------------------------|
| Town Road Miles | | 110.40 | 110.40 | 110.40 | 110.40 | 110.40 |

| | | 2023/24 | | 2023/24 | | 2023/24 | | 2023/24 |
|--------------------|---------------------|-----------|-----------|-------------|-----------|-----------|-----------|----------------------|
| | | REQUESTED | | RECOMMENDED | | DOLLAR | | PERCENT |
| ACCT# | REVENUES | 2021/22 | 2022/23 | 2022/23 | TOWN | TOWN | 2023/24 | INCREASE/ |
| | | ACTUAL | BUDGETED | ESTIMATED | MANAGER | COUNCIL | ADOPTED | (DECREASE) -DECREASE |
| Intergovernmental: | | | | | | | | |
| 43353 | Town Aid Road Grant | \$312,800 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | - 0.00% |
| | TOTAL REVENUES | \$312,800 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | - 0.00% |

| ACCT# | EXPENDITURES | 2021/22 | 2022/23 | 2022/23 | TOWN | TOWN | 2023/24 | INCREASE/ |
|---------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | | ACTUAL | BUDGETED | ESTIMATED | MANAGER | COUNCIL | ADOPTED | (DECREASE) -DECREASE |
| Various | Public Works | \$179,690 | \$180,000 | \$180,000 | \$180,000 | \$180,000 | \$180,000 | - 0.00% |
| | CIP-Road Overlay | \$182,434 | \$132,867 | \$132,867 | \$132,867 | \$132,867 | \$132,867 | - 0.00% |
| | TOTAL EXPENDITURES | \$362,124 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | \$312,867 | - 0.00% |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 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 | 179,690 | 180,000 | 181,580 | 180,000 | 180,000 | 180,000 | 180,000 | 0 | 0 |
| Total SERVICES & SUPPLIES | 179,690 | 180,000 | 181,580 | 180,000 | 180,000 | 180,000 | 180,000 | 0 | 0 |
| Total 3103 SNOW & ICE REMOVA | 179,690 | 180,000 | 181,580 | 180,000 | 180,000 | 180,000 | 180,000 | 0 | 0 |

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|------------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|---|
| 08-3103-S2239 MATERIALS-OTHER | 179,690 | 180,000 | 181,580 | 180,000 | 180,000 | 180,000 | 180,000 | 0 | 0 |
| 1785 Tons of Treated Road Salt | | | | | | | | | |
| at \$99.77/ton = \$178,110; 10 Yds | | | | | | | | | |
| Sand (PUBLIC USE) at \$18/yd = | | | | | | | | | |
| \$180; weather service = \$1,710 | | | | | | | | | |
| Total HIGHWAYS | 179,690 | 180,000 | 181,580 | 180,000 | 180,000 | 180,000 | 180,000 | 0 | 0 |
| Total 3103 SNOW & ICE R | 179,690 | 180,000 | 181,580 | 180,000 | 180,000 | 180,000 | 180,000 | 0 | 0 |

Town of Avon

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

[illegible]



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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.

| | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|----------------------------|---------------|---------------|---------------|--------------------|---------------------|
| Deposits | \$227,356 | \$299,330 | \$376,963 | \$365,000 | \$418,803 |
| Encumbrances | - | - | - | - | - |
| Expenditures | \$220,732 | \$234,603 | \$286,263 | \$280,000 | \$418,803 |
| Difference To General Fund | \$6,624 | \$64,727 | \$90,700 | \$85,000 | - |
| Clearing Exchange Activity | \$2,482 | \$2,073 | \$2,040 | - | - |

PROGRAM PERFORMANCE MEASURES

| ACTIVITY | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|-------------------------|---------------|---------------|---------------|--------------------|---------------------|
| Summer Camps | 314 | 379 | 560 | 625 | 625 |
| Youth Basketball League | 265 | - | 240 | 260 | 260 |
| Ski Sundown | 116 | - | - | 100 | 100 |
| Swim Team | 66 | 77 | 77 | 85 | 85 |
| Sports Clinics | - | 290 | 347 | 350 | 350 |
| Sports Camps | 170 | 162 | 193 | 220 | 220 |
| Sports League | 400 | 350 | 433 | 450 | 450 |

| | | 2023/24 | | | 2023/24 | 2023/24 | | 2023/24 | |
|---------|-------------------------------|-----------|-----------|-----------|-------------|-----------|-----------|------------|-----------|
| | | REQUESTED | | | RECOMMENDED | DOLLAR | | PERCENT | |
| | | 2021/22 | 2022/23 | 2022/23 | TOWN | TOWN | 2023/24 | INCREASE/ | INCREASE/ |
| ACCT # | REVENUES | ACTUAL | BUDGETED | ESTIMATED | MANAGER | COUNCIL | ADOPTED | (DECREASE) | -DECREASE |
| | Charges for Current Services: | | | | | | | | |
| 43473 | Recreation Fees | \$368,563 | \$383,545 | \$365,000 | \$418,803 | \$418,803 | \$418,803 | \$35,258 | 9.19% |
| 43664 | Field Advertising Program | \$8,400 | - | - | - | - | - | - | 0.00% |
| | TOTAL REVENUES | \$376,963 | \$383,545 | \$365,000 | \$418,803 | \$418,803 | \$418,803 | \$35,258 | 9.19% |
| ACCT # | EXPENDITURES | | | | | | | | |
| Various | Expenditures | \$286,263 | \$383,545 | \$280,000 | \$418,803 | \$418,803 | \$418,803 | \$35,258 | 9.19% |
| | TOTAL EXPENDITURES | \$286,263 | \$383,545 | \$280,000 | \$418,803 | \$418,803 | \$418,803 | \$35,258 | 9.19% |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-----------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|-------|
| 09 RECREATION ACTIVITI | | | | | | | | | |
| 5107 RECREATION ACTIV | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| WAGES & SALARIES | 77,374 | 115,002 | 86,679 | 135,267 | 135,267 | 135,267 | 135,267 | 20,265 | 18 |
| EMPLOYEE BENEFITS | 5,552 | 8,111 | 4,521 | 8,974 | 8,974 | 8,974 | 8,974 | 863 | 11 |
| Total PERSONAL SERVICES | 82,926 | 123,113 | 91,200 | 144,241 | 144,241 | 144,241 | 144,241 | 21,128 | 17 |
| SERVICES & SUPPLIES | | | | | | | | | |
| AUTO ALLOWANCE | 67 | 100 | 29 | 1,300 | 1,300 | 1,300 | 1,300 | 1,200 | 1,200 |
| TRAVEL & MEETING EXP | 224 | 900 | 0 | 2,255 | 2,255 | 2,255 | 2,255 | 1,355 | 151 |
| ADVERTISING | 0 | 0 | 0 | 200 | 200 | 200 | 200 | 200 | 0 |
| MEMBERSHIP FEES | 438 | 1,400 | 505 | 1,400 | 1,400 | 1,400 | 1,400 | 0 | 0 |
| RECRUITMENT & TRAINING | 671 | 375 | 110 | 5,550 | 5,550 | 5,550 | 5,550 | 5,175 | 1,380 |
| UTILITIES | 0 | 200 | 0 | 400 | 400 | 400 | 400 | 200 | 100 |
| CONTRACTUAL SERV & PRINTING | 164,310 | 219,057 | 186,372 | 225,057 | 225,057 | 225,057 | 225,057 | 6,000 | 3 |
| RENTALS | 8,808 | 12,000 | 8,664 | 12,000 | 12,000 | 12,000 | 12,000 | 0 | 0 |
| MATERIALS AND SUPPLIES | 28,819 | 22,800 | 24,830 | 22,800 | 22,800 | 22,800 | 22,800 | 0 | 0 |
| Total SERVICES & SUPPLIES | 203,337 | 256,832 | 220,510 | 270,962 | 270,962 | 270,962 | 270,962 | 14,130 | 6 |
| CAPITAL OUTLAY | | | | | | | | | |
| CAPITAL EQUIP EXP | 0 | 3,600 | 0 | 3,600 | 3,600 | 3,600 | 3,600 | 0 | 0 |
| Total CAPITAL OUTLAY | 0 | 3,600 | 0 | 3,600 | 3,600 | 3,600 | 3,600 | 0 | 0 |
| Total 5107 RECREATION ACTIV | 286,263 | 383,545 | 311,710 | 418,803 | 418,803 | 418,803 | 418,803 | 35,258 | 9 |

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|--|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|-------|
| 09-5107-51011 REG FULL TIME | 25,247 | 36,775 | 42,696 | 37,576 | 37,576 | 37,576 | 37,576 | 801 | 2 |
| 09-5107-51012 REG PART TIME | 41,896 | 33,112 | 23,827 | 40,026 | 40,026 | 40,026 | 40,026 | 6,914 | 21 |
| 09-5107-51013 TEMPORARY FULL | 2,986 | 9,783 | 3,379 | 5,175 | 5,175 | 5,175 | 5,175 | (4,608) | (47) |
| 09-5107-51014 TEMPORARY PART | 7,245 | 35,332 | 16,777 | 52,490 | 52,490 | 52,490 | 52,490 | 17,158 | 49 |
| 09-5107-51031 FICA | 3,869 | 5,983 | 2,530 | 7,474 | 7,474 | 7,474 | 7,474 | 1,491 | 25 |
| 09-5107-51036 WORK COMP | 683 | 1,128 | 1,106 | 0 | 0 | 0 | 0 | (1,128) | (100) |
| 09-5107-52101 CAR ALLOWANCE | 1,000 | 1,000 | 885 | 1,500 | 1,500 | 1,500 | 1,500 | 500 | 50 |
| 09-5107-52102 MILEAGE | 67 | 50 | 29 | 50 | 50 | 50 | 50 | 0 | 0 |
| 09-5107-52111 MILEAGE & TOLLS | 0 | 50 | 0 | 1,250 | 1,250 | 1,250 | 1,250 | 1,200 | 2,400 |
| 09-5107-52112 LODGING | 0 | 0 | 0 | 1,155 | 1,155 | 1,155 | 1,155 | 1,155 | 0 |
| 09-5107-52113 MEALS | 224 | 900 | 0 | 1,100 | 1,100 | 1,100 | 1,100 | 200 | 22 |
| 09-5107-52129 ADVERTISING-OTH | 0 | 0 | 0 | 200 | 200 | 200 | 200 | 200 | 0 |
| 09-5107-52131 FEES-PROFESSION | 438 | 1,400 | 505 | 1,400 | 1,400 | 1,400 | 1,400 | 0 | 0 |
| Swim team league fees and ACA Membership | | | | | | | | | |
| 09-5107-52155 PROFESSIONAL DE Conferences, Trainings, Lifeguard Cert and Recert, Water Safter Instructor Classes | 671 | 375 | 110 | 5,550 | 5,550 | 5,550 | 5,550 | 5,175 | 1,380 |
| 09-5107-52176 TELEPHONE Go Phone for Adventure Camp | 0 | 200 | 0 | 400 | 400 | 400 | 400 | 200 | 100 |
| 09-5107-52181 PRINTING | 0 | 500 | 0 | 500 | 500 | 500 | 500 | 0 | 0 |
| 09-5107-52185 GENERAL SERVICE | 0 | 1,200 | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 0 | 0 |
| 09-5107-52189 SERVICES - OTHE | 164,310 | 217,357 | 186,372 | 223,357 | 223,357 | 223,357 | 223,357 | 6,000 | 3 |
| 09-5107-52199 OTHER Avon Public School invoices i.e Custodians | 8,808 | 12,000 | 8,664 | 12,000 | 12,000 | 12,000 | 12,000 | 0 | 0 |
| 09-5107-52235 RECREATIONAL MA Includes Flag Football equipment and uniforms | 28,819 | 22,800 | 24,830 | 22,800 | 22,800 | 22,800 | 22,800 | 0 | 0 |
| 09-5107-53315 RECREATIONAL EQ | 0 | 3,600 | 0 | 3,600 | 3,600 | 3,600 | 3,600 | 0 | 0 |
| Total RECREATION | 286,263 | 383,545 | 311,710 | 418,803 | 418,803 | 418,803 | 418,803 | 35,258 | 9 |
| Total 5107 RECREATION A | 286,263 | 383,545 | 311,710 | 418,803 | 418,803 | 418,803 | 418,803 | 35,258 | 9 |

| Town of Avon | | | | |
|-------------------------|-----------------------------------|--------------------|----------------|-------------------------|
| Personnel Wage Analysis | | | | |
| | | | | |
| | | | | |
| | | | | Annual Total |
| | | | | For Split |
| | RECREATION ACTIV | | | |
| Account | Title | Car/Stipend | Total | Department Wages |
| 09-5107-51011 | RECREATION PROGRAM SPECIALIST | | 37,576 | 57,810 |
| 09-5107-51012 | ADMINISTRATIVE SECRETARY I | | 40,026 | |
| 09-5107-51013 | SPECIAL NEEDS PARAPROFESSIONAL 09 | | 855 | |
| 09-5107-51013 | SUPPORT RECREATION LEADER 09 | | 4,320 | |
| 09-5107-51014 | HEAD COACH SWIM TEAM | | 2,021 | |
| 09-5107-51014 | ASSISTANT COACH SWIM TEAM | | 3,881 | |
| 09-5107-51014 | PROGRAM INSTRUCTOR LEVEL 2 | | 26,112 | |
| 09-5107-51014 | PROGRAM SUPERVISOR 09 | | 863 | |
| 09-5107-51014 | RECREATION LEADER 09 | | 19,200 | |
| 09-5107-51014 | OFFICE STAFF 09 | | 413 | |
| 09-5107-52101 | RECREATION PROGRAM SPECIALIST | CAR ALLOW | 1,500 | |
| | | | 136,767 | |
| Legend: | | | | |
| 51010 (Part Time ROV) | | | | |
| 51011 Full Time | | | | |
| 51012 Reg. Part Time | | | | |
| 51013 Temp Full Time | | | | |
| 51014 Temp Part Time | | | | |

**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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.

| | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|-------------------------|---------------|---------------|---------------|--------------------|---------------------|
| Deposits | \$27,492 | \$34,036 | \$41,641 | \$46,000 | \$55,170 |
| Encumbrances Prior Year | - | - | - | - | - |
| Expenditures | \$82,746 | \$29,725 | \$18,966 | \$20,000 | \$55,170 |
| Difference | (\$55,254*) | \$4,310 | \$22,675 | \$26,000 | - |

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

PROGRAM PERFORMANCE MEASURES

| ACTIVITY | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|---------------------------|---------------|---------------|---------------|--------------------|---------------------|
| Facility Maintenance Fees | \$27,492 | \$34,036 | \$41,641 | \$46,000 | \$55,170 |

| ACCT# | REVENUES | 2023/24 | | | 2023/24 | | | 2023/24 | 2023/24 |
|-------------------------------|--------------------|----------|----------|-----------|-----------------|-----------------|----------|-------------------------|------------------------|
| | | 2021/22 | 2022/23 | 2022/23 | REQUESTED | RECOMMENDED | ADOPTED | DOLLAR | PERCENT |
| | | ACTUAL | BUDGETED | ESTIMATED | TOWN MANAGER | TOWN COUNCIL | | INCREASE/ (DECREASE) | INCREASE/ -DECREASE |
| Charges for Current Services: | | | | | | | | | |
| 43475 | Maintenance Fees | \$41,641 | \$59,053 | \$46,000 | \$55,170 | \$55,170 | \$55,170 | (\$3,883) | -6.58% |
| | TOTAL REVENUES | \$41,641 | \$59,053 | \$46,000 | \$55,170 | \$55,170 | \$55,170 | (\$3,883) | -6.58% |
| | | | | | | | | | |
| ACCT# EXPENDITURES | | | | | | | | | |
| Various | Expenditures | \$18,966 | \$59,053 | \$20,000 | \$55,170 | \$55,170 | \$55,170 | (\$3,883) | -6.58% |
| | TOTAL EXPENDITURES | \$18,966 | \$59,053 | \$20,000 | \$55,170 | \$55,170 | \$55,170 | (\$3,883) | -6.58% |

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|-------|
| 09-5201-51012 REG PART TIME | 0 | 5,843 | 0 | 0 | 0 | 0 | 0 | (5,843) | (100) |
| 09-5201-51014 TEMPORARY PART | 1,080 | 3,193 | 2,489 | 1,331 | 1,331 | 1,331 | 1,331 | (1,862) | (58) |
| 09-5201-51031 FICA | 452 | 691 | 468 | 102 | 102 | 102 | 102 | (589) | (85) |
| 09-5201-51036 WORK COMP | 0 | 89 | 0 | 0 | 0 | 0 | 0 | (89) | (100) |
| 09-5201-52189 SERVICES - OTHE | 1,001 | 14,537 | 212 | 14,537 | 14,537 | 14,537 | 14,537 | 0 | 0 |
| 09-5201-52212 BUILDINGS | 1,846 | 6,650 | 1,324 | 6,650 | 6,650 | 6,650 | 6,650 | 0 | 0 |
| 09-5201-52219 OTHER | 0 | 8,770 | 823 | 8,770 | 8,770 | 8,770 | 8,770 | 0 | 0 |
| 09-5201-52239 MATERIALS-OTHER | 9,279 | 9,280 | 8,760 | 10,780 | 10,780 | 10,780 | 10,780 | 1,500 | 16 |
| 09-5201-53312 MAINT EQUIP | 0 | 4,000 | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 0 | 0 |
| 09-5201-53315 RECREATIONAL EQ | 855 | 6,000 | 20,850 | 9,000 | 9,000 | 9,000 | 9,000 | 3,000 | 50 |
| Total RECREATION | 14,513 | 59,053 | 34,926 | 55,170 | 55,170 | 55,170 | 55,170 | (3,883) | (7) |
| Total 5201 PARKS | 14,513 | 59,053 | 34,926 | 55,170 | 55,170 | 55,170 | 55,170 | (3,883) | (7) |

| 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> |
| 09-5201-51014 | FACILITY ATTENDANT 09 | | 1,331 | |
| | | | 1,331 | |
| <u>Legend:</u> | | | | |
| 51010 (Part Time ROV) | | | | |
| 51011 Full Time | | | | |
| 51012 Reg. 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 2023/2024

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. Budgeted expenditures were also cut for fiscal year 2022/2023 as a result of uncertainty regarding the ongoing effects of the COVID-19 pandemic.

| | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|----------------------------|---------------|---------------|---------------|--------------------|---------------------|
| Deposits | \$10,433 | \$5,091 | \$9,403 | \$11,200 | \$11,700 |
| Expenditures | \$11,275 | \$11,931 | \$9,258 | \$11,200 | \$11,700 |
| Difference To General Fund | (\$842) | (\$6,840) | \$145 | - | - |

PROGRAM PERFORMANCE MEASURES

| ACTIVITY | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|------------------------------------|---------------|---------------|---------------|--------------------|---------------------|
| # Day/Bus Trips | 4 | - | - | 2 | 2 |
| Beginner/Intermediate Bridge Class | - | - | 1 | 1 | 1 |
| Computer Class Participants | 20 | - | - | 10 | 10 |
| Computer Lab Use | 1,492 | - | 80 | 1,400 | 1,500 |
| Water Color Class | - | - | - | 1 | 1 |

| ACCT # | REVENUES | 2023/24 | | | 2023/24 | | 2023/24 | | 2023/24 | |
|---------|-------------------------------|---------|----------|-----------|-----------|-------------|----------|------------|-----------|--|
| | | 2021/22 | 2022/23 | 2022/23 | REQUESTED | RECOMMENDED | 2023/24 | INCREASE/ | INCREASE/ | |
| | | ACTUAL | BUDGETED | ESTIMATED | TOWN | TOWN | ADOPTED | (DECREASE) | -DECREASE | |
| | Charges for Current Services: | | | | | | | | | |
| 43484 | Senior Citizen Fund | \$9,403 | \$11,200 | \$11,200 | \$11,700 | \$11,700 | \$11,700 | \$500 | 4.46% | |
| | TOTAL REVENUES | \$9,403 | \$11,200 | \$11,200 | \$11,700 | \$11,700 | \$11,700 | \$500 | 4.46% | |
| | | | | | | | | | | |
| | EXPENDITURES | | | | | | | | | |
| Various | Expenditures | \$9,258 | \$11,200 | \$11,200 | \$11,700 | \$11,700 | \$11,700 | \$500 | 4.46% | |
| | TOTAL EXPENDITURES | \$9,258 | \$11,200 | \$11,200 | \$11,700 | \$11,700 | \$11,700 | \$500 | 4.46% | |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-----------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|---|
| 5301 SENIOR CENTER | | | | | | | | | |
| SERVICES & SUPPLIES | | | | | | | | | |
| MEMBERSHIP FEES | 892 | 1,200 | 1,387 | 1,200 | 1,200 | 1,200 | 1,200 | 0 | 0 |
| CONTRACTUAL SERV & PRINTING | 8,367 | 10,000 | 12,266 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0 |
| MATERIALS AND SUPPLIES | 0 | 0 | 221 | 500 | 500 | 500 | 500 | 500 | 0 |
| Total SERVICES & SUPPLIES | 9,259 | 11,200 | 13,874 | 11,700 | 11,700 | 11,700 | 11,700 | 500 | 4 |
| Total 5301 SENIOR CENTER | | | | | | | | | |
| | 9,259 | 11,200 | 13,874 | 11,700 | 11,700 | 11,700 | 11,700 | 500 | 4 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|---|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|---|
| 09-5301-52131 FEES-PROFESSION MPLC & SESAC | 892 | 1,200 | 1,387 | 1,200 | 1,200 | 1,200 | 1,200 | 0 | 0 |
| 09-5301-52189 SERVICES - OTHE | 8,367 | 10,000 | 12,266 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0 |
| 09-5301-52231 OFFICE SUPPLIES | 0 | 0 | 221 | 500 | 500 | 500 | 500 | 500 | 0 |
| Total SENIOR CITIZEN | 9,259 | 11,200 | 13,874 | 11,700 | 11,700 | 11,700 | 11,700 | 500 | 4 |
| Total 5301 SENIOR CENTE | 9,259 | 11,200 | 13,874 | 11,700 | 11,700 | 11,700 | 11,700 | 500 | 4 |



**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 2023/2024, \$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 2023/2024 is \$110,330 and is budgeted accordingly and included in the Road Improvement Program.

| | | | | | 2023/24 | 2023/24 | | | 2023/24 | 2023/24 |
|---------|--------------------|-----------|-----------|-----------|-----------|-------------|-----------|--|------------|-----------|
| | | | | | REQUESTED | RECOMMENDED | | | DOLLAR | PERCENT |
| | | 2021/22 | 2022/23 | 2022/23 | TOWN | TOWN | 2023/24 | | INCREASE/ | INCREASE/ |
| ACCT # | REVENUES | ACTUAL | BUDGETED | ESTIMATED | MANAGER | COUNCIL | ADOPTED | | (DECREASE) | -DECREASE |
| | Intergovernmental: | | | | | | | | | |
| 43363 | LOCIP Grant | \$221,874 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | | - | 0.00% |
| | TOTAL REVENUES | \$221,874 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | | - | 0.00% |
| | | | | | | | | | | |
| ACCT # | EXPENDITURES | | | | | | | | | |
| Various | Public Works | \$111,172 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | | - | 0.00% |
| | TOTAL EXPENDITURES | \$111,172 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | \$110,330 | | - | 0.00% |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | \$ |
|------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|----|
| 11 LOCAL CAPITAL IMPRO | | | | | | | | | |
| 8501 CAPITAL IMPROV PR | | | | | | | | | |
| SERVICES & SUPPLIES | | | | | | | | | |
| CONTRACTUAL SERV & PRINTING | 108,988 | 110,330 | 116,997 | 110,330 | 110,330 | 110,330 | 110,330 | 0 | 0 |
| Total SERVICES & SUPPLIES | 108,988 | 110,330 | 116,997 | 110,330 | 110,330 | 110,330 | 110,330 | 0 | 0 |
| Total 8501 CAPITAL IMPROV PR | 108,988 | 110,330 | 116,997 | 110,330 | 110,330 | 110,330 | 110,330 | 0 | 0 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|---|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|---|
| 11-8501-52189 SERVICES - OTHE | 108,988 | 110,330 | 116,997 | 110,330 | 110,330 | 110,330 | 110,330 | 0 | 0 |
| For Road Maintenance: \$110,330 is budgeted in this account; \$132,867 is budgeted in 08-4831-53003; and \$176,594 is budgeted in 02-4831-53003 | | | | | | | | | |
| Total CAPITAL OUTLAY | 108,988 | 110,330 | 116,997 | 110,330 | 110,330 | 110,330 | 110,330 | 0 | 0 |
| Total 8501 CAPITAL IMPR | 108,988 | 110,330 | 116,997 | 110,330 | 110,330 | 110,330 | 110,330 | 0 | 0 |



**TOWN OF AVON
FISHER MEADOWS
SPECIAL REVENUE FUND
FISCAL YEAR 2023/2024**

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.

PROGRAM COMMENTARY

Revenues to the Fisher Meadows/Fisher Old Farms Fund consist of the rental payments associated with the Town's lease agreements with the Connecticut Water Company and Sub-Edge Farms, as well as investment interest.

| | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | Est. 2022/ 2023 | Proj. 2023/ 2024 |
|------------------------------|-----------------------|-----------------------|-----------------------|----------------------------|-----------------------------|
| Water Company Lease Payments | \$110,686 | \$153,449 | \$162,041 | \$168,000 | \$168,000 |
| Farm Lease Payments | \$8,303 | - | \$4,535 | \$4,535 | \$4,535 |
| Investment Interest | \$4,644 | \$316 | \$708 | \$4,500 | \$4,500 |

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, 2022

REVENUES:

| | |
|---------------------------|----------------|
| Investment income..... | \$708 |
| Other local revenues..... | <u>166,576</u> |
| TOTAL REVENUES..... | <u>167,284</u> |

EXPENDITURES:

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

| | |
|--|---------|
| EXCESS OF REVENUES OVER EXPENDITURES..... | 167,284 |
|--|---------|

OTHER FINANCING SOURCES (USES):

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

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

| | |
|--|---------|
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES..... | 167,284 |
|--|---------|

| | |
|--------------------------------|---------|
| FUND BALANCE JULY 1, 2021..... | 708,854 |
|--------------------------------|---------|

| | |
|---------------------------------|------------------|
| FUND BALANCE JUNE 30, 2022..... | <u>\$876,138</u> |
|---------------------------------|------------------|

**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 17, 2023.

| | | | | | 2023/24 | 2023/24 | | | 2023/24 | 2023/24 |
|--------|--------------------------------|-------------|-----------|-----------|-----------|-------------|-----------|--|------------|-----------|
| | | | | | REQUESTED | RECOMMENDED | | | DOLLAR | PERCENT |
| | | 2021/22 | 2022/23 | 2022/23 | TOWN | TOWN | 2023/24 | | INCREASE/ | INCREASE/ |
| ACCT # | REVENUES | ACTUAL | BUDGETED | ESTIMATED | MANAGER | COUNCIL | ADOPTED | | (DECREASE) | -DECREASE |
| | Intergovernmental: | | | | | | | | | |
| 43343 | Prepaid State & Federal Grants | \$1,644,489 | \$950,311 | \$958,612 | \$958,612 | \$958,612 | \$958,612 | | \$8,301 | 0.87% |
| | TOTAL REVENUES | \$1,644,489 | \$950,311 | \$958,612 | \$958,612 | \$958,612 | \$958,612 | | \$8,301 | 0.87% |
| | | | | | | | | | | |
| ACCT # | EXPENDITURES | | | | | | | | | |
| 59200 | Prepaid State & Federal Grants | \$1,847,286 | \$950,311 | \$958,612 | \$958,612 | \$958,612 | \$958,612 | | \$8,301 | 0.87% |
| | TOTAL EXPENDITURES | \$1,847,286 | \$950,311 | \$958,612 | \$958,612 | \$958,612 | \$958,612 | | \$8,301 | 0.87% |

**AVON TOWN AND BOARD OF EDUCATION
FEDERAL/STATE GRANTS/OTHER REVENUES
2021/2022- 2022/2023- 2023/2024**

| INTERGOVERNMENTAL GRANTS | FUND # | ACTUAL | BUDGETED | ESTIMATED |
|---|-----------|---------------------------|---------------------------|---------------------------|
| | | GRANT AMOUNT 2021/2022 | GRANT AMOUNT 2022/2023 | GRANT AMOUNT 2023/2024 |
| DEEP/Farmington River Trail | 01 | \$3,000 | - | - |
| Municipal Grants-In-Aid | 01 | \$261,442 | - | \$196,082 |
| Municipal Revenue Sharing | 01 | \$19,456 | - | - |
| Education Cost Sharing | 01 | \$627,859 | \$391,430 | \$553,588 |
| Property Tax Relief-Elderly | 01 | \$56,098 | - | - |
| Payment in Lieu of Taxes (PILOT) | 01 | - | \$27,370 | \$78,062 |
| Veteran Reimbursement | 01 | \$4,513 | \$3,800 | - |
| Motor Vehicle Tax Reimbursement | 01 | - | - | \$586,816 |
| Youth Services Grant | 01 | \$25,052 | \$24,857 | \$25,052 |
| Emergency Management Grants | 01 | \$9,211 | - | - |
| Judicial Branch 51-56 | 01 | \$618 | - | - |
| Miscellaneous State Grant Receipts | 01 | \$15,000 | \$750 | - |
| Municipal Stabilization Grant | 01 | \$142,054 | - | \$106,541 |
| Town Aid Road Fund - Fund #8 | 08 | \$312,800 | \$312,867 | \$312,867 |
| LOCIP Fund - Fund #11 | 11 | \$221,874 | \$110,330 | \$110,330 |
| American Rescue Plan Act Grant - Fund #50 | 50 | \$714,925 | \$1,000,000 | - |
| Subtotal- Town Intergovernmental: | | \$2,413,902 | \$1,871,404 | \$1,969,338 |
| BOE Special Education Excess Cost | 01 | \$965,087 | \$864,140 | \$865,000 |
| BOE Open Choice Attendance | 01 | \$856,189 | \$672,000 | \$654,000 |
| Title II Part A Teachers - Fund #13 | 13 | \$52,089 | \$45,126 | \$42,473 |
| Adult Education Cooperative - Fund #13 | 13 | \$2,510 | \$2,510 | \$2,492 |
| IDEA 611 Part B - Fund #13 | 13 | \$820,964 | \$646,077 | \$663,503 |
| Title I Improving Basic Programs - Fund #13 | 13 | \$92,470 | \$99,997 | \$94,225 |
| IDEA 619 Preschool - Fund #13 | 13 | \$19,436 | \$17,936 | \$18,933 |
| Sheff Settlement - Fund #13 | 13 | \$141,350 | \$125,250 | \$126,575 |
| Title III - Fund #13 | 13 | \$9,673 | \$13,415 | \$10,411 |
| ESSER & ARPA Grants - Fund #13 | 13 | \$481,697 | - | - |
| BOE Education Program Grants - Fund #13 | 13 | \$24,300 | - | - |
| BOE Cafeteria - Fund #14 | 14 | \$1,603,375 | \$292,770 | \$398,322 |
| Subtotal- BOE Intergovernmental: | | \$5,069,140 | \$2,779,221 | \$2,875,934 |
| Total Intergovernmental: | | \$7,483,042 | \$4,650,625 | \$4,845,272 |

Sources: Town & Board of Education Budgets for FY 2021/2022, FY 2022/2023 and FY 2023/2024
Estimated Grant Amount reflects current fiscal year appropriations with any known adjustments.

Town of Avon

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 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 | 1,847,286 | 950,311 | 783,741 | 958,612 | 958,612 | 958,612 | 958,612 | 8,301 | 1 |
| Total MISCELLANEOUS | 1,847,286 | 950,311 | 783,741 | 958,612 | 958,612 | 958,612 | 958,612 | 8,301 | 1 |
| Total 9401 BOARD OF EDUCATIO | 1,847,286 | 950,311 | 783,741 | 958,612 | 958,612 | 958,612 | 958,612 | 8,301 | 1 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 17, 2023.

| ACCT # | REVENUES | 2021/22 ACTUAL | 2022/23 BUDGETED | 2022/23 ESTIMATED | 2023/24 REQUESTED | 2023/24 RECOMMENDED | 2023/24 ADOPTED | 2023/24 DOLLAR | 2023/24 PERCENT |
|--------|-------------------------------|--------------------|---------------------|----------------------|----------------------|------------------------|--------------------|-------------------------|------------------------|
| | | | | | TOWN MANAGER | TOWN COUNCIL | | INCREASE/ (DECREASE) | INCREASE/ -DECREASE |
| | Charges for Current Services: | | | | | | | | |
| 43481 | Cafeteria Sales | \$105,870 | \$860,658 | \$408,930 | \$740,088 | \$740,088 | \$740,088 | (\$120,570) | -14.01% |
| | Intergovernmental: | | | | | | | | |
| 43356 | Cafeteria Grants | \$1,603,375 | \$292,770 | \$717,227 | \$398,322 | \$398,322 | \$398,322 | \$105,552 | 36.05% |
| | Other Local Revenues: | | | | | | | | |
| 43611 | Investment Interest | \$178 | - | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | 100.00% |
| | TOTAL REVENUES | \$1,709,423 | \$1,153,428 | \$1,127,157 | \$1,139,410 | \$1,139,410 | \$1,139,410 | (\$14,018) | -1.22% |
| ACCT # | EXPENDITURES | | | | | | | | |
| 59600 | Cafeteria | \$1,117,080 | \$1,153,428 | \$1,127,157 | \$1,139,410 | \$1,139,410 | \$1,139,410 | (\$14,018) | -1.22% |
| | TOTAL EXPENDITURES | \$1,117,080 | \$1,153,428 | \$1,127,157 | \$1,139,410 | \$1,139,410 | \$1,139,410 | (\$14,018) | -1.22% |

Town of Avon

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | \$ |
|------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|----------|-----|
| 14 SCHOOL CAFETERIA | | | | | | | | | |
| 9401 BOARD OF EDUCATIO | | | | | | | | | |
| MISCELLANEOUS | | | | | | | | | |
| Board of Education | 1,117,080 | 1,153,428 | 815,801 | 1,139,410 | 1,139,410 | 1,139,410 | 1,139,410 | (14,018) | (1) |
| Total MISCELLANEOUS | 1,117,080 | 1,153,428 | 815,801 | 1,139,410 | 1,139,410 | 1,139,410 | 1,139,410 | (14,018) | (1) |
| Total 9401 BOARD OF EDUCATIO | 1,117,080 | 1,153,428 | 815,801 | 1,139,410 | 1,139,410 | 1,139,410 | 1,139,410 | (14,018) | (1) |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|--------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|----------|-----|
| 14-9401-59600 CAFETERIA | 1,117,080 | 1,153,428 | 815,801 | 1,139,410 | 1,139,410 | 1,139,410 | 1,139,410 | (14,018) | (1) |
| Total BOARD OF EDUCA | 1,117,080 | 1,153,428 | 815,801 | 1,139,410 | 1,139,410 | 1,139,410 | 1,139,410 | (14,018) | (1) |
| Total 9401 BOARD OF EDU | 1,117,080 | 1,153,428 | 815,801 | 1,139,410 | 1,139,410 | 1,139,410 | 1,139,410 | (14,018) | (1) |



**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 17, 2023.

| | 2019/2020 | 2020/2021 | 2021/2022 | Estimated 2022/2023 | Projected 2023/2024 |
|---|-----------|-----------|-----------|------------------------|------------------------|
| Number of Rentals Per School Facility: | | | | | |
| Avon High School | 2 | 0 | 3 | 3 | 4 |
| Avon Middle School | 6 | 2 | 4 | 5 | 5 |
| Thompson Brook School | 5 | 0 | 4 | 4 | 4 |
| Roaring Brook School | 2 | 1 | 2 | 2 | 3 |
| Pine Grove School | 2 | 1 | 2 | 2 | 3 |
| Totals | 17 | 7 | 15 | 16 | 17 |
| Hours of Usage Per School Facility: | | | | | |
| Avon High School | 50 | 0 | 25 | 75 | 100 |
| Avon Middle School | 200 | 20 | 75 | 150 | 150 |
| Thompson Brook School | 170 | 0 | 75 | 150 | 150 |
| Roaring Brook School | 230 | 180 | 225 | 225 | 235 |
| Pine Grove School | 250 | 180 | 225 | 225 | 235 |
| Totals | 900 | 380 | 625 | 825 | 870 |

| | | | | | 2023/24 | 2023/24 | | | 2023/24 | 2023/24 |
|--------|------------------------|----------|----------|-----------|-----------|-------------|----------|------------|-----------|---------|
| | | | | | REQUESTED | RECOMMENDED | | | DOLLAR | PERCENT |
| | | 2021/22 | 2022/23 | 2022/23 | TOWN | TOWN | 2023/24 | | | |
| ACCT # | REVENUES | ACTUAL | BUDGETED | ESTIMATED | MANAGER | COUNCIL | ADOPTED | (DECREASE) | -DECREASE | |
| | Other Local Revenues: | | | | | | | | | |
| 43619 | Rents & Reimbursements | \$43,492 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% | |
| | TOTAL REVENUES | \$43,492 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% | |
| | | | | | | | | | | |
| ACCT # | EXPENDITURES | | | | | | | | | |
| 52185 | Personnel | \$17,729 | \$25,000 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% | |
| | TOTAL EXPENDITURES | \$17,729 | \$25,000 | \$25,000 | \$38,000 | \$38,000 | \$38,000 | \$13,000 | 52.00% | |

Town of Avon

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|----|
| 15 USE OF SCHOOL FACIL | | | | | | | | | |
| 9401 BOARD OF EDUCATIO | | | | | | | | | |
| SERVICES & SUPPLIES | | | | | | | | | |
| CONTRACTUAL SERV & PRINTING | 17,728 | 25,000 | 46,300 | 38,000 | 38,000 | 38,000 | 38,000 | 13,000 | 52 |
| Total SERVICES & SUPPLIES | 17,728 | 25,000 | 46,300 | 38,000 | 38,000 | 38,000 | 38,000 | 13,000 | 52 |
| Total 9401 BOARD OF EDUCATIO | 17,728 | 25,000 | 46,300 | 38,000 | 38,000 | 38,000 | 38,000 | 13,000 | 52 |

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|---------|----|
| 15-9401-52185 GENERAL SERVICE | 17,728 | 25,000 | 46,300 | 38,000 | 38,000 | 38,000 | 38,000 | 13,000 | 52 |
| Total BOARD OF EDUCA | 17,728 | 25,000 | 46,300 | 38,000 | 38,000 | 38,000 | 38,000 | 13,000 | 52 |
| Total 9401 BOARD OF EDU | 17,728 | 25,000 | 46,300 | 38,000 | 38,000 | 38,000 | 38,000 | 13,000 | 52 |



TOWN OF AVON
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND
FISCAL YEAR 2023/2024

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 into 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, 2022

| | <u>Postemployment Healthcare Fund</u> |
|---|---|
| ASSETS: | |
| CASH & CASH EQUIVALENTS | 43 |
| DUE FROM OTHER FUNDS | <u>109,514</u> |
| TOTAL ASSETS | <u><u>109,557</u></u> |
| LIABILITIES: | |
| DUE TO GENERAL FUND | <u>54,757</u> |
| TOTAL LIABILITIES | <u><u>54,757</u></u> |
| FUND BALANCES: | |
| FUND BALANCE POST RET MED ASSIGNED | <u>54,800</u> |
| TOTAL FUND BALANCE | <u><u>54,800</u></u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u><u>109,557</u></u> |



**TOWN OF AVON
TECHNOLOGY PROTECTION PLAN
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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.

| ACCT # | REVENUES | | | | 2023/24 | 2023/24 | | |
|--------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|
| | | 2021/22 | 2022/23 | 2022/23 | REQUESTED | RECOMMENDED | 2023/24 | 2023/24 |
| | | ACTUAL | BUDGETED | ESTIMATED | TOWN | TOWN | 2023/24 | |
| | | | | | MANAGER | COUNCIL | ADOPTED | |
| | | | | | | | INCREASE/ | INCREASE/ |
| | | | | | | | (DECREASE) | -DECREASE |
| <hr/> | | | | | | | | |
| | Other Local Revenues: | | | | | | | |
| 46700 | Technology Protection Plan | \$32,762 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) -34.71% |
| | TOTAL REVENUES | \$32,762 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) -34.71% |
| <hr/> | | | | | | | | |
| <hr/> | | | | | | | | |
| <hr/> | | | | | | | | |
| | EXPENDITURES | | | | | | | |
| 56700 | Technology Repair or Replace | \$5,100 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) -34.71% |
| | TOTAL EXPENDITURES | \$5,100 | \$38,675 | \$27,500 | \$25,250 | \$25,250 | \$25,250 | (\$13,425) -34.71% |
| <hr/> | | | | | | | | |

Board of Finance's Budget Summary

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|----------|------|
| 40 TECHNOLOGY PROTECTI | | | | | | | | | |
| 9401 BOARD OF EDUCATIO | | | | | | | | | |
| | 5,100 | 38,675 | 24,362 | 25,250 | 25,250 | 25,250 | 25,250 | (13,425) | (35) |
| Total 9401 BOARD OF EDUCATIO | 5,100 | 38,675 | 24,362 | 25,250 | 25,250 | 25,250 | 25,250 | (13,425) | (35) |

Town of Avon

Board of Finance's Budget Detail

Budget Fiscal Year: 2024 to 2024

| Account# and Description | 2022 Actual | 2023 Base Budget | 2023 Actual YTD | Department Head | Town Manager | Town Council | Board of Finance | Inc/Dec | % |
|-------------------------------|----------------|---------------------|--------------------|--------------------|--------------|--------------|---------------------|----------|------|
| 40-9401-56700 TECHNOLOGY REPA | 5,100 | 38,675 | 24,362 | 25,250 | 25,250 | 25,250 | 25,250 | (13,425) | (35) |
| Total BOARD OF EDUCA | 5,100 | 38,675 | 24,362 | 25,250 | 25,250 | 25,250 | 25,250 | (13,425) | (35) |
| Total 9401 BOARD OF EDU | 5,100 | 38,675 | 24,362 | 25,250 | 25,250 | 25,250 | 25,250 | (13,425) | (35) |



**TOWN OF AVON
AMERICAN RESCUE PLAN ACT GRANT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023/2024**

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 | | | | 2023/24 | 2023/24 | | | 2023/24 | 2023/24 |
|---------|--------------------------------|------------------|--------------------|--------------------|-----------|-------------|----------|--|-------------------------|------------------------|
| | | 2021/22 | 2022/23 | 2022/23 | REQUESTED | RECOMMENDED | 2023/24 | | | |
| | | ACTUAL | BUDGETED | ESTIMATED | TOWN | TOWN | 2023/24 | | DOLLAR | PERCENT |
| | | | | | MANAGER | COUNCIL | ADOPTED | | INCREASE/ (DECREASE) | INCREASE/ -DECREASE |
| | Intergovernmental: | | | | | | | | | |
| 44037 | American Rescue Plan Act Grant | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | | (\$1,000,000) | -100.00% |
| | TOTAL REVENUES | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | | (\$1,000,000) | -100.00% |
| | | | | | | | | | | |
| ACCT # | EXPENDITURES | | | | | | | | | |
| Various | CIP Facilities | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | | (\$1,000,000) | -100.00% |
| | TOTAL EXPENDITURES | \$714,925 | \$1,000,000 | \$1,000,000 | - | - | - | | (\$1,000,000) | -100.00% |