

**BOARD OF FINANCE
PUBLIC HEARING MINUTES
APRIL 5, 2021**

- I. CHAIR BOARD OF FINANCE: Thomas Harrison (Catherine Durdan-Vice Chairman/Secretary)
- A. Preside and convenes meeting
Board of Finance Vice Chairman/Secretary Catherine Durdan called to order the Public Hearing at 7:10 p.m. via GoToMeeting
 - B. Advises the audience of the order of presentation tonight
 - C. Leads Audience in Pledge of Allegiance to the Flag
Ms. Durdan led the audience in the Pledge of Allegiance to the Flag.
- II. CHAIR, BOARD OF FINANCE: Thomas Harrison (Catherine Durdan-Vice Chairman/Secretary)
Calls on Chair, Town Council to present proposed Town Council, Sewer, Debt Service and Capital Improvement Budget for FY 2021/2022.
- Ms. Durdan called on the Town Council Chairperson Heather Maguire to make her presentation.
- III. CHAIR, TOWN COUNCIL: Heather Maguire
Presents the Town Council, Sewer, Debt Service and Capital Improvement Budget for FY 2021/2022

Chairperson Maguire guided the audience through a Power Point Presentation. The slides are attached to these minutes. She introduced the other Council members in attendance: Jim Speich, Jeff Bernetch, Anthony Weber, and Dan Polhamus. Other key people you should know are Brandon Robertson, our Town Manager, Grace Tiezzi, our Assistant Town Manager, and Tom DiStasio, Director of Finance. The first slide shows the total proposed budget for FY 22; the Board of Education will speak to their funding request. Not including the operating budget of the BOE- the Town, Sewer Capital and Debt Service Budgets total 36.7 million dollars. This equates to an increase of \$932K dollars or 2.61% over the current year budget of 35.7 million dollars. The increase to the Town operating budget, not including sewers, capital and debt service budgets is 3.09% or \$820K. Costs related to the sewers are funded by separate fees or assessments. We will break this down over the next few slides.

At the very base of our process, the mission remains the same...to provide quality town services at a reasonable cost to all citizens and taxpayers. Evidence of the success of our mission is the Niche 2021 Best places to live in Connecticut. Avon was ranked number 3 following West Hartford and Weatogue.

Chairperson Maguire encouraged all to review the budget document on line. Hard copies are available in the Town Manager's Office and at the Library; our budget document continues to be recognized by (GFOA) Government Finance Officers Association. This is an organization that is committed to promoting professionalism and excellence in governmental financial management. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. Avon is one of 18 towns in CT to receive this recognition. We have received it for 35 consecutive years, the longest in the State of Connecticut. Avon's Annual Budget document was recently featured as a case study in the second edition of Understanding Government Budgets: A Guide to Practices in the Public Sector by R. Mark Musell and Ryan Yeung. The textbook is intended for graduate and undergraduate public administration students and provides a survey on budgeting in the public sector at the federal, state and local levels. Avon serves as a case study for best practices in local government. Not including the Board of Education's operating budget, the top three activities funded by the Town's operating budget are: Public Safety, this includes Police,

the Avon Volunteer Fire Department, and Water Company charges for fire hydrant rentals, these services encompass 42.9% of the operating budget; Public Works which includes Public Works Administration, Roadways, Machinery and Equipment, Buildings and Grounds, this comprises 25.28% of the operating budget; and General Government, this includes our Town Manager, Finance, Assessment, Revenue Collection, and Information Technology which is 13.49% of the Town operating budget.

Chairperson Maguire highlighted Strategic Objectives. The plan for allocating for scarce resources were structured around the Town Councils' three key objectives as we reviewed the proposed FY 22 operating and capital budgets: we want to maintain capital budget funding levels. The emphasis would be on road improvements, as well as municipal buildings and grounds and school facilities. This includes a General Fund capital budget decrease of about \$164,880 year over year. There is \$734,000 budgeted for road improvements. The capital budget for education facilities is \$853,000 and includes funding for projects requested by the Board of Education, including Phase III of the roof replacement at Roaring Brook School, Phase I of the roof top unit replacement at Avon High School and the basketball and tennis court repairs at Thompson Brook School. This year's decrease in the capital budget is due to a roughly equal increase of \$15,367 in our debt service payments. When considered as a single category, debt service and General Fund capital is stable at \$6.1 million which is equal to about 2.38 mills. The increase in the debt service budget covers the anticipated cost of long-term borrowing associated with the turf field and a portion of the public safety communications system project. The Town issued debt in the amount of \$3.275 million in June 2020 at a total interest cost of 1.248% due to our AAA credit rating which is a function of the Town's strong fiscal policies and financial management. Our next objective is to sufficiently fund our long-term liabilities. Our defined benefit plan(s) were closed to new employees in 1997. This budget provides 100% of the annual required contribution for these plans to be funded. We are also budgeting \$1.6 million for Other Post-Employment Benefits (OPEB) which covers a portion of the actuarially determined contribution to pre-fund for future retiree health care costs, as well as a contribution for current retiree health care costs. Our final strategic objective is ensuring we properly fund our core services. We continue to focus on delivering high quality core government services with a focus on public safety. We continue to contract with private vendors where efficient and effective. Some of these services include street sweeping, grounds maintenance, janitorial services, IT Services, catch basin cleaning, snow removal for various town properties, and field irrigation maintenance.

Chairperson Maguire highlighted the main budget drivers. As mentioned earlier, the Town, Sewer, Capital, and Debt Service budgets have a proposed total increase of \$932,000 or 2.61%. The Operating Budget consists of three categories: Personal Services, Services and Supplies and Capital Outlay. Personal Services and Wages comprise about 74% of the Town's operating budget. The Town of Avon is a service organization, so it should be no surprise that the primary budget driver is people. Approximately \$292,000 is due to increases in salaries and wages due to reclassification of an HR Administrative Secretary I to Administrative Analyst (\$11,000) and \$281,000 due to general wage increases for both organized and unaffiliated employees. Our second driver is an increase in defined benefit of \$196,000 – the plan closed in 1997 and we have three active employees. This contribution is determined by the plan's actuarial valuation. Our third driver is a \$130,000 increase in hospitalization. The increase to this category continues to be mitigated by 30 employees opting out of the plan through the Town's waiver program as well as increased participation in the Town's HDHP/HAS health insurance plan rather than the traditional OAP. The fourth driver is an increase in municipal insurance of \$35,000 due to projected industry wide increase in risk across various lines that will likely result in premium increases. Staff plan to market all lines of insurance in spring 2021 to mitigate the impact of this category.

Chairperson Maguire highlighted Employment and Population Growth since 1970. She noted that the purpose of this slide is to illustrate the growth of the population and the growth of the full time

workforce since 1970. Since that time, the Town has maintained a very consistent ratio of employees to population, approximately .5%. The population of Avon has increased about 40% since 1990. During that time, seven new full-time employees have been added, not counting the proposed additions highlighted on the previous slide. In 1970, the ratio of employees to population was .5% and the current ratio is about .58%. Rather than add employees the Town has developed better working methods and has entered into agreements with private service providers as appropriate. This provides the Town with more flexible methods of service delivery and cost savings. Population isn't the only thing that's grown in Avon since 1970. Did you know the Town maintains approximately 100,000 additional square feet of buildings? Single family housing units have increased by 66 % and miles of Town roads have increased by about 50%.

Chairperson Maguire highlighted Capital Budget Projects for FY 2021/2022. She noted that the capital budget for all funds has decreased by \$164,000 when compared to FY 21. The total capital budget is \$3.2 million. Items with a minimum value of \$20,000 and a useful life of more than 5 years are included in the capital budget. Highlights include \$734,000 for road improvements, \$425,000 for the third and final phase of the roof replacement at Roaring Brook School, \$398,000 for the first phase of the roof top unit replacement at the Avon High School, \$226,000 to purchase dashboard and body cameras for police officers in accordance with the recent police accountability bill and \$225,000 to repair the tennis courts at Sycamore Hills.

Chairperson Maguire highlighted Existing & Projected Net Debt Service. This graph depicts existing (approved) and projected (unapproved and subject to change) debt service. This year our Debt Service budget is \$2.9 million, a \$15,000 increase from FY 21. When considered as a single category, debt service and General Fund capital is stable at \$6.1 million which is equal to about 2.38 mills. The increase in the debt service budget covers the anticipated cost of long-term borrowing associated with the turf field and a portion of the public safety communications system project. As you may know, both Moody's Investors Service and Standard and Poor's have reviewed and reaffirmed Avon's AAA credit rating in May 2020. This rating ensures that the Town continues to receive the most competitive rates possible. The Town issued debt in the amount of \$3.275 million in June 2020 at a total interest cost of 1.248% due to our AAA rating. Based on currently approved projects, all outstanding General Obligation debt is retired by 2035.

Chairperson Maguire highlighted Town-Board of Education Cooperative Ventures. The Town Council and Board of Education continue to encourage "intra local" cooperation. As a recent example, the SRO program has been reinstated at the Board of Education. This slide illustrates just a few of the areas where Town and School Department staff work closely together. The Town also has access to Board of Education electrician and HVAC staff. In addition to cooperative ventures between the Town and the Board of Education, both organizations also participate in a host of regional cooperative programs. Avon continues to partner with Canton to share equipment and facilities related to Animal Control Services. In addition, Avon partnered with Farmington to build a shared fire training facility for the use of our fire personnel.

Chairperson Maguire noted that tonight she presented a very brief overview of the FY 22 budget. As mentioned, please take some time to review online.

Chairperson Maguire highlighted the Next Steps in the Budget Process and how to get up-to-date information on our website, www.avonct.gov. Sign up to receive email alerts of upcoming meetings and all of the events in Avon. She closed by noting that the budget presented here tonight has been months in the making, despite working within the confines of the COVID-19 pandemic the Town continues to function in the manner that our citizens expect; wherever possible our Town has maintained a sense of normalcy; roads were paved and plowed, fields were mowed and lined, summer camp took place, and despite being closed our Senior Center worked hard to stay connected with our seniors and ensure that their needs were being met; Social Services connected with so many in need within our Town; the Library provided books and programs through virtual measures

that have kept us informed and entertained; our Police and Volunteer Fire Departments never missed a beat – from being there in times of crisis, keeping our Town safe, and for providing a tremendous amount of cheer with countless car parades that saw us through the darkest days of the pandemic; our schools have worked tirelessly to educate and keep our children safe; it clearly wasn't business as usual but once again Avon came together, supported each other through the hardest days; as a Town we don't know what is ahead, but we will be prepared; we are thankful and tremendously grateful to our citizens, Town staff, and fellow elected Board members; thank you to Brandon Robertson, our Town Manager, Grace Tiezzi, the Assistant Town Manager, and Tom DiStasio, our new Director of Finance for all of the time you have spent working on this budget; our budget process is a lengthy one beginning in August; the Council and Town staff have reviewed, made recommendations and cuts; we present this budget not only for the citizens of today but for the future of our Town tomorrow. She encouraged all to review the budget documents that are available both online and at the Library and Town Hall; they provide a wealth of information about the process and how we build our Town budget; we are available for questions or comments via e-mail; on behalf of the Town Council we thank you, it is an honor to serve the Town of Avon.

Mr. Harrison thanked Chairperson Maguire for the outstanding presentation; we are very fortunate in Avon, this Town has not missed a beat during the COVID-19 pandemic; we thank all of you, including the residents.

IV. CHAIR, BOARD OF FINANCE: Thomas Harrison

Calls upon Dr. Bridget Carnemolla, Superintendent of Schools, who will present the proposed Board of Education Budget for FY 2021/2022.

V. SUPERINTENDENT OF SCHOOLS: Dr. Bridget Heston Carnemolla

Dr. Carnemolla called on Board of Education Chairperson Chute for a brief introduction. Chairperson Chute noted that we are very proud of the work that has been done in district to keep our students in their buildings this year with their teachers which has been a huge piece of gratitude throughout this process. She acknowledged her fellow Board members: Vice Chair Jay Spivak, Secretary Jeff Fleischman, Laura Young, Jackie Blea, Jason Indomenico, David Cavanaugh, Bogdan Oprica, and Lisa Seminara. She thanked their entire administrative staff for the countless hours and heart put in to developing this budget; it is impressive how well they coordinate their thoughts and their goals are always aimed at what is best for our students. She thanked the residents for joining us well. She acknowledged their central office team: Assistant Superintendent of Teaching and Learning Donna Nestler-Rusack, Mr. Medic, Director of Human Resources, and Ms. Russo, Business Manager. It is her honor and privilege to introduce to you Dr. Carnemolla, Superintendent of Schools, to present the proposed Board of Education Budget for FY 2019/2020.

Dr. Carnemolla thanked the Board of Education Chair, Debra Chute, and the Board members who are here to support us in delivering a Board of Education approved budget for the coming year.

Dr. Carnemolla guided the audience through a Power Point Presentation. The slides are attached to these minutes. She noted that one of the pieces that is necessary in budget development is their mission statement. She noted a major accomplishment for the school district is that they did fully reopen this last August, met all requirements and guidelines set out by the State and continue to do so even with a brief period when the high school had to be in hybrid mode and that is districtwide and community effort to have achieved that and very proud that we have been able to open, stay open and also meet the needs of our students who needed to be remote and were unable to come into school; we worked at that as an entire team of administrators, teachers, nurses, para-educators, custodians, maintainers, security personnel, secretaries; we have all been in this together.

She highlighted some Accomplishments. She noted that a DRG is a District Reference Group.

Dr. Carnemolla highlighted their Budget Process. She noted that faculty and staff compile and request resources that meet their goals for the coming year starting in October. She welcomed Ms. Russo, their new Business Manager, who joined the district late last year in the middle of the budget process and worked closely together with the Town.

Dr. Carnemolla highlighted their Budget Development Goals. She highlighted their Budget Drivers. She highlighted their District Wide Priorities, including Staffing, Technology Supplies & Equipment, and Instructional & General Supplies. She noted that the Technology Lease funding was offset last year with some of the Federal CARES funding. She noted that last year they did quite a bit of pre-buying for this school year as part of their cost avoidance to reduce the budget before it went out to referendum and the new overall increase is a result of that.

Dr. Carnemolla highlighted the Budget Distribution. She noted that Salaries & Benefits has reduced slightly due to higher paid teachers and staff retiring at the end of last fiscal year. She added that there have been increases in their health insurance premiums, pension, and Other Post-Employment Benefits (OPEB). She noted that they have forty students outplaced or attending magnet schools with regards to tuition.

Dr. Carnemolla provided another overview of the FY 2021/2022 Budget Drivers. She concluded by stating that they are working hard to make sure that they have as comprehensive and excellent of an education experience as possible; they are deeply grateful for the support received by parents and the community for many years but particularly this past year which has been incredibly difficult for all of you as a community and all of us as a school district. She thanked the Board members for their support of them and their needs; thank you to the Town Council, Mr. Robertson, Grace, and Tom and all of the administrators, faculty and staff at Avon Public Schools who have worked so hard together to do everything necessary this year and still be able to work closely to find ways to finance what we need at the same time as we made as many decisions to keep this budget as fiscally responsible as possible and we are appreciative of your support. Mr. Harrison thanked Dr. Carnemolla for an outstanding presentation; Avon prides itself on the quality of the schools and you have contributed in no small way to that and thanked her on behalf of the Board of Finance.

VI. CHAIR, BOARD OF FINANCE: Thomas Harrison
Presents Board of Finance Overview

Mr. Harrison acknowledged the other Board members: Vice Chairperson Cathy Durdan, Ken Birk, Margaret Bratton, Katrina Marin, Ellen Retelle, and Cathy Salchert. He noted that our residents are relatively sanguine about the Town and how the schools are working and the services being provided; even with the COVID-19 pandemic challenge, the Town is doing very well and that is no thanks to the Board members and to the residents.

Mr. Harrison noted that the Board of Finance is a seven member Board that acts in between the other two Boards on the one hand and the residents on the other; their role is to make sure that the money is there when we need it, make sure it is spent properly on the projects that need it and to make sure that things are being run the way they should. He guided the audience through a Power Point Presentation. The slides are attached to these minutes. He recapped the FY 2020/2021 Budget Development. He noted that we had some stores and businesses close which affects the revenue stream so we cannot give you two years in a row a zero tax increase; right now we have to go along with the budget requests that the other two Boards have described so well tonight.

Mr. Harrison highlighted the FY 19/20 Budget-to-Actual Results, FY 19/20 Closing Transactions & Assignments, Unassigned Fund Balance, and Requested Budget Summary. He noted that these numbers are where they should be, we get a good value for our tax dollars; Avon is doing as well as could be expected in fact if not better; he thanked residents for paying their taxes and the Boards

and Chairs, Town departments and agencies who have pitched in and we have been able to come through this in relatively good shape.

Mr. Harrison highlighted how the Board of Finance balances the budget, Revenue Raised by Source, and Grand List information. He noted that Whole Foods will be up and running soon and will help with tax revenues; we are doing reasonably and should be pleased with the way Town officials are managing your tax dollars and giving us good value for that.

Mr. Harrison highlighted the Impact of Prior Year Use of Unassigned Fund Balance on Mill Rate for FY 20/21 & FY 21/22, Local Economic Indicators, Tax Impact based on Assessment Percentile, Town-by-Town Mill Rate Comparison, and Requested Budget Summary. He noted that in the face of a COVID-19 economy we are doing very well. He highlighted Next Steps in the budget process. He noted that the Budget Workshop is a meeting of the three boards to compare notes on the proposed budget and at the end of those discussions the Board of Finance will vote to establish the budget for the next fiscal year.

CHAIR, BOARD OF FINANCE: Thomas Harrison

Calls upon the audience to submit any remaining comments or questions on the Town Council, Board of Education, and Board of Finance budget presentations to budgetcomments@avonct.gov by 4:30 p.m. on Tuesday, April 6th.

Mr. Harrison thanked all for their attention, comments, interest, care and devotion to the Town. He reminded everyone the next budget meeting is with the three boards at the Budget Workshop on Wednesday night.

VII. CHAIR, BOARD OF FINANCE: Thomas Harrison

Advises audience that there being no further discussion, the Budget, in its final format, will be presented to the Annual Budget Meeting on Monday May 3, 2021, via GoToMeeting and/or at the Avon High School Auditorium, 7:00 p.m. and will be submitted to vote at Referendum on May 12, 2021, at the Avon Senior Center Community Room, 635 West Avon Road, Avon, CT, between the hours of 6:00 a.m. and 8:00 p.m.

VIII. ADJOURN

The meeting adjourned at 8:15 p.m.

Respectfully Submitted,
Cathy Durdan, Secretary

Attest: Jennifer Worsman, Clerk

All referenced material is available to the public in the Town Manager's Office.



Proposed Budget Summary FY 2021/2022

	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Town	\$ 26,583,791	\$ 27,404,126	\$ 820,335	3.09%
Education	62,941,294	64,558,457	1,617,163	2.57%
Sewers	2,837,922	3,099,766	261,844	9.23%
Debt Service	2,959,750	2,975,117	15,367	0.52%
C.I.P	3,388,573	3,223,693	(164,880)	-4.87%
TOTAL	\$ 98,711,330	\$ 101,261,159	\$ 2,549,829	2.58%
Less BOE	\$ 35,770,036	\$ 36,702,702	\$ 932,666	2.61%

Mission Statement

It is the mission of the Town of Avon to provide quality town services at a reasonable cost to all citizens and taxpayers.



Activities Funded by the Operating Budget

- General Government
- Public Safety
- Public Works
- Health & Social Services
- Recreation & Parks
- Education—Culture
- Conservation & Development



Strategic Objectives



- **Maintain Capital Budget funding levels with Emphasis on:**
 - Road Improvement
 - Municipal & School Facilities
- **Continue to Adequately Fund Long-Term Liabilities**
 - 100% of the Annual Required Contribution for Pension funds
 - Other Post-Employment Benefits (OPEB) Obligation
- **Continue to Focus on Core Services**
 - Public Safety
 - Integrate Private Vendor Contracts where Efficient & Effective



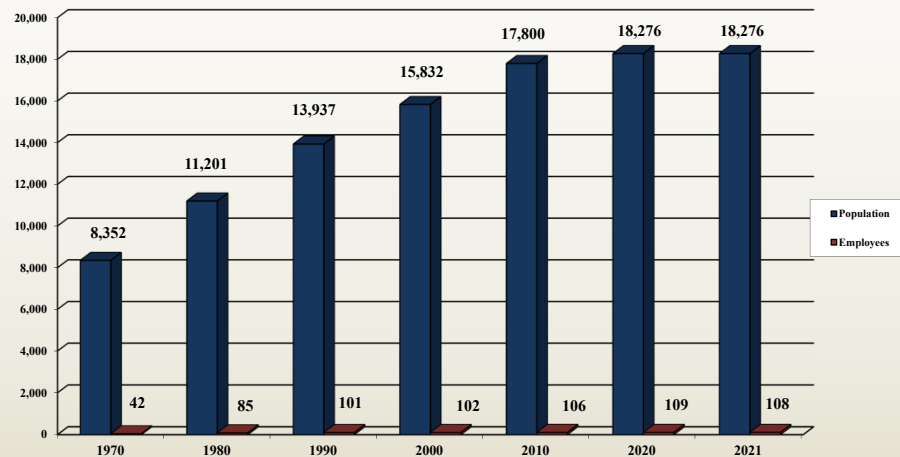
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Operating Budget Increases at a Glance

Major Drivers:

Increase in Wages & Salaries	+ \$292,512
Increase in Defined Benefit	+ \$196,102
Increase in Hospitalization	+ \$130,102
Includes \$30,000 in employer contributions to HSA	
Increase in Municipal Insurance	+ \$ 35,509

Employment and Population Growth Since 1970



Population to FTE ratio in 1970 = 0.5%, in 2021 = 0.58%

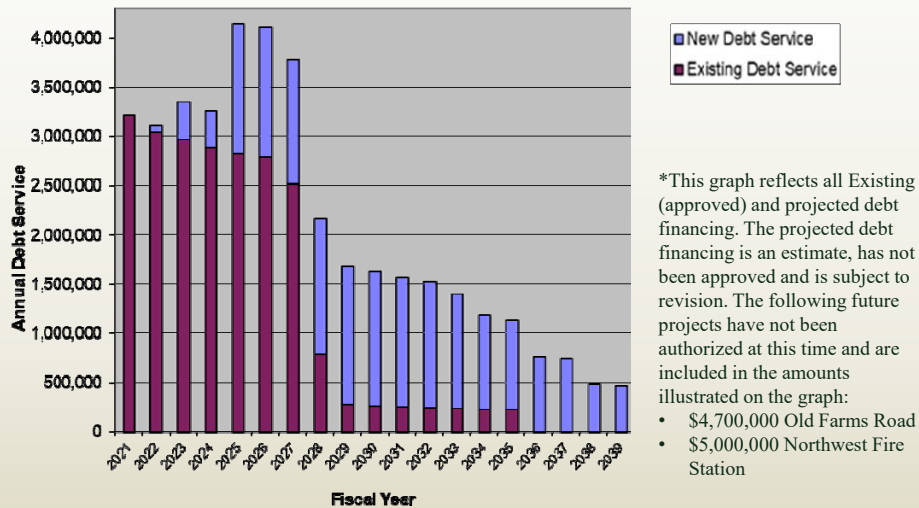
2020 Population = U.S. Department of Commerce, Bureau of the Census, Quick Facts, Avon, CT July 1, 2019

Capital Budget Projects FY 2021/2022

Road Improvements	\$734,003
RBS Roof Replacement – Phase III	\$425,000
AHS Roof Top Unit Replacement – Phase I	\$398,190
Equipment Replacements	\$340,000
Fire Apparatus Replacement	\$292,000
APD Dash & Body Cameras	\$226,500
Sycamore Hills Tennis Courts	\$225,000
Police Department Generator Replacement	\$205,000
Cider Brook Bridge Replacement	\$195,000
Other Capital Projects	\$183,000

TOTAL Capital Program \$3,223,693

Existing & Projected Net Debt Service *



Town-Board of Education Cooperative Ventures

- Vehicle & Equipment Maintenance
- Purchasing
- Capital Project Administration
- Use of Athletic Fields, Town Facilities & School Buildings
- Health, Liability, Auto, Property, & Worker's Compensation Insurance
- Financial Services (Audit, Banking)
- Legal Services
- Comprehensive Energy Plan
- Staff Sharing (SRO Program)



Proposed Budget Summary FY 2021/2022

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Less BOE	\$ 35,770,036	\$ 36,702,702	\$ 932,666	2.61%

Next Steps in the Budget Process

Board of Finance Budget Workshop	Wednesday, April 7th 7:00 p.m.	Virtual
Town Meeting	Monday, May 3 rd 7:00 p.m.	TBD
Budget Referendum	Wednesday, May 12 th 6:00 a.m. – 8:00 p.m.	Avon Senior Center

Want to Know What's Happening in Avon?

Get the details sent directly to your inbox!

Log on to the Avon Town Website www.avonct.gov

- Hover your mouse over “*Find it Fast*”
- Select “*Subscribe to News*” under the “*Online Services*” heading
- Enter and Confirm your Email Address
- Select the News and Alerts that you would like to receive
- Confirm that you “*Are Not a Robot*”
- Click “*Subscribe Me*”

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Board of Education's Budget

FY 2021 / 2022

April 5, 2021



Mission Statement



"Our mission is to inspire in each student a joy and passion for learning and a commitment to excellence, personal integrity, and social responsibility."

Accomplishments

- ▶ Ranked within the top 7 in DRG B for literacy & math in grades 4, 6, & 7
- ▶ Ranked #7 Statewide for overall SAT scores
- ▶ Nine Semi Finalists for National Merit Scholarships
- ▶ Avon High Ranked #14 in State by *US News*
- ▶ Avon Schools Ranked #1 in Hartford Area and #10 in the State by *Niche*
- ▶ Comprehensive Programs for Arts & Athletics

Budget Process

- To begin budget process, each Principal and Department Head asked to answer the following two questions:
 1. *What are our top priorities in this budget?*
 2. *How do the identified budget priorities support the current district goals / school areas of focus?*
- Budget binders completed and submitted by Principals and Department Heads for review on October 21st.
- Central Office leadership met with each building Principal or Department Head between October 26th and October 28th.
- Central Office leadership discussed each budget submission, made recommendations for additions and reductions on November 2nd.
- Continued discussions regarding potential reductions, reallocations, and additions through January 7th, 2021
- Board of Education approved and moved forward a budget on January 13th, 2021

Budget Development Goals

Student Learning

We will create multiple student learning pathways to challenge students to think critically, persist in solving challenging problems, work collaboratively, and communicate effectively.

Personal Growth & Relationships

We will foster a safe learning community that empowers students to be self-directed, self-regulated, and resilient as they strive to advance their own personal and academic goals.

Budget Development Goals

Communication & Partnerships

We will continue to build internal and external partnerships in service to the district's mission and beliefs for the student learning through clear communication and transparent processes.

Systems

We will maximize efficiencies and optimize resources through the ongoing creation, refinement, and alignment of processes, procedures, and systems.

Budget Drivers



- 1. Insurance & Benefits***
- 2. Increased Requirements for Teaching & Learning***
- 3. Technology Needs***

District Wide Priorities

► **Staffing**

- 1.0 FTE Physical Education/Wellness Teacher – AHS - \$56,252
 - staffing needed to meet new graduation requirement
- 1.0 FTE Business Teacher – AHS - \$64,026
 - necessary for Personal Finance graduation requirement & business courses cut in current year after 20-21 budget reductions
- 1.0 FTE Music – AHS/AMS - \$72,016
 - current ensemble class sizes & implement recently added music courses
- 1.0 FTE Field Service Technician - \$56,252
 - increased technology needs- service, support, repairs for staff & students
- 1.0 FTE Floating Nurse - \$63,826
 - support health services at each school & serve as a substitute, as needed

District Wide Priorities

▶ **Technology Supplies & Equipment**

- ▶ Equipment - \$150,359
 - ▶ Wi Fi Access Points, Projector Replacements & Presentation Pilot – \$106,241
 - ▶ Desktops for Computer Lab – AHS - \$44,118
 - ▶ Replacement of 7 year old desktops, software for AP Computer Science
- ▶ Technology Leases – District Wide - \$74,562
 - ▶ New lease in FY 20-21 to fulfill 1:1 student needs
- ▶ Technology Misc. Supplies – District Wide - \$12,500
 - ▶ Increase in need of replacement parts including cameras, screens, docking stations, chargers, etc.
- ▶ Software – District Wide - \$42,000
 - ▶ Google Enterprise, Zoom, Aims Web Plus– K-5 math assessment

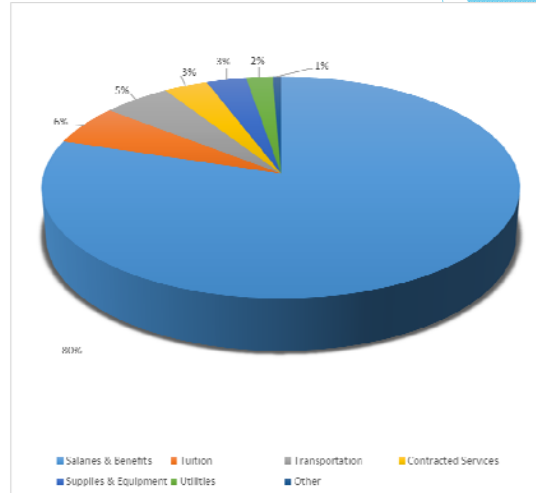
District Wide Priorities

▶ **Instructional & General Supplies**

- ▶ Physical Education/Health – AHS - \$5,000
 - ▶ Supplies needed for additional required course
- ▶ Enrichment – AMS - \$13,200
 - ▶ Instructional materials for computer science, coding & programming course
- ▶ Textbooks – TBS - \$4,750
 - ▶ Additional texts for English/Language Arts
- ▶ Overall increase in Instructional Supplies - \$110,591
 - ▶ Result of reductions made to 20-21 budget via cost avoidance

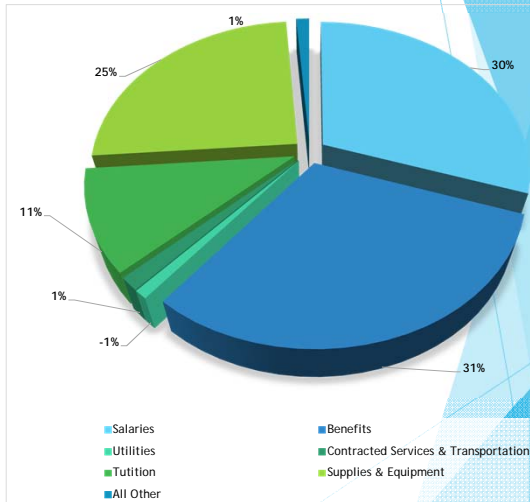
Budget Distribution

Category	21/22 Budget	Percentage
<i>Salaries & Benefits</i>	50,075,099.94	79.95%
<i>Tuition</i>	3,631,395.92	5.80%
<i>Transportation</i>	3,255,701.89	5.20%
<i>Contracted Services</i>	2,102,265.81	3.36%
<i>Supplies & Equipment</i>	1,906,683.61	3.04%
<i>Utilities</i>	1,274,653.68	2.04%
<i>All Other</i>	388,502.18	0.62
Total Gross Budget	62,634,303.03	100.00%



FY 2021/2022 Budget Drivers

Category	20/21 Budget	Percentage
<i>Benefits</i>	504,911.55	31.19%
<i>Salaries</i>	496,957.72	30.69%
<i>Supplies & Equipment</i>	412,962.00	25.51%
<i>Tuition</i>	176,349.84	10.89%
<i>Contracted Services & Transportation</i>	22,652.24	1.40%
<i>All Other</i>	20,025.09	1.24%
<i>Utilities</i>	(14,780.02)	(0.91)%
Total Gross Budget Increase	1,619,078.42	100.0%



Board of Education's Budget

Budget Conclusion



"Education is not filling a bucket but lighting a fire."
—William B. Yeats



*Great thanks is extended to both
the staff and leadership for their
countless contributions towards
generating the Board of
Education's Budget for
FY 2021 / 2022.*

AVON  **SCHOOLS**
PUBLIC



Board of Education's Budget

FY 2021 / 2022

April 5th, 2021

AVON  **SCHOOLS**
PUBLIC

FY2021/2022 - Projected General Fund Revenues

General Fund Revenues	2019/2020 Actual	2020/2021 Expected	2021/2022 Projected
AHS Parking Fees	\$30,000.00	\$30,000.00	\$30,000.00
Athletic Gate Receipts	\$11,592.00	\$0.00	\$10,000.00
Athletic Pay to Play Receipts-AHS	\$67,300.00	\$67,300.00	\$100,000.00
Athletic Pay to Play Receipts-AMS	\$8,000.00	\$4,000.00	\$10,000.00
Early Beginnings Grant	\$115,500.00	\$90,000.00	\$90,000.00
Employee Dental Contributions	\$97,725.85	\$97,000.00	\$97,000.00
Employee Life Ins Contributions	\$13,474.21	\$13,500.00	\$13,500.00
Open Choice Attendance	\$751,028.00	\$672,000.00	\$672,000.00
Pre-K Program Tuition	\$116,319.00	\$106,154.00	\$111,320.00
Special Education Excess Cost	\$850,344.00	\$861,535.79	\$811,685.85
Special Education Tuition Reim.	\$986,544.00	\$1,540,000.00	\$1,450,000.00
Total General Fund Revenues	\$3,047,827.06	\$3,481,489.79	\$3,395,505.85

Grant Financial Revenue Summary – 3 Years

Grant Description	2019/2020 Actual	2020/2021 Expected	2021/2022 Projected
Adult Education Cooperative	\$1,800	\$1,800	\$1,800
IDEA 611-Part B	\$602,438	\$603,794	\$603,794
IDEA 619 - Preschool	\$17,070	\$17,572	\$17,572
SHEFF Settlement	\$148,425	\$129,400	\$129,400
Title I Improving Basic Programs	\$108,104	\$100,685	\$100,685
Title II Part A Teachers	\$48,721	\$45,663	\$45,663
Title III	\$10,811	\$14,897	\$12,000
Total Grants	\$937,369	\$913,811	\$910,914
Avon Public Schools			
Facilities Use Revenue Summary - 3 Years			
	2019/2020 Actual	2020/2021 Expected	2021/2022 Projected
Total Facilities Use Revenue	\$47,304	\$8,000	\$25,000

Budget Object Summary

Object	Account Description	FY 2018-19 YTD Expenditures	FY 2019-20 YTD Expenditures	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
100	Salaries	35,572,413.34	36,542,907.87	38,718,888.47	39,215,846.19	496,957.72	0.81%
200	Employee Benefits	9,379,322.09	9,941,754.43	10,354,342.20	10,859,253.75	504,911.55	0.83%
300	Purchased Prof & Tech Services	1,379,618.59	1,365,086.53	1,449,368.17	1,393,370.14	(55,998.03)	-0.09%
400	Property Services	807,625.82	800,545.19	778,769.85	790,664.68	11,894.83	0.02%
500	Other Purchased Services	6,941,753.96	5,977,372.62	7,089,577.08	7,332,639.61	243,062.53	0.40%
600	General Supplies & Utilities	2,359,519.65	2,578,551.98	2,150,274.77	2,326,392.27	176,117.50	0.29%
700	Equipment	576,158.57	443,985.56	376,684.54	620,482.06	243,797.52	0.40%
800	Fees & Memberships	84,320.40	82,511.55	97,319.53	95,654.33	(1,665.20)	0.00%
Total		57,100,732.42	57,732,715.73	61,015,224.61	62,634,303.03	1,619,078.42	2.65%

Salary Highlights (Object 100)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
Certified Administrators	2,198,669.00	2,288,893.00	90,224.00	4.10%
Certified Teachers	28,416,415.36	28,694,248.28	277,832.92	9.77%
Custodian / Maintainers	1,928,007.66	1,943,068.41	15,060.75	0.78%
Non-Affiliated	1,875,204.97	1,872,475.35	(2,729.62)	(0.15%)
Nurse	331,871.62	400,672.79	68,801.17	20.73%
Para-Educators	1,991,531.42	1,967,191.44	(24,339.98)	(1.22%)
Secretarial	812,959.20	771,845.49	(41,113.71)	(5.06%)
Safety & Security	223,387.12	226,996.25	3,609.13	1.62%
Tutors/Teaching Assistants	255,000.00	244,960.00	(10,040.00)	(3.94%)

Benefits Highlights (Object 200)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
Health Insurance	5,444,835.87	5,615,761.47	170,925.60	3.13%
Administrative Fees	950,325.06	991,409.17	41,084.11	4.32%
Workers Compensation	266,228.48	271,133.38	4,904.90	1.84%
Pension Plan (Non Certified)	718,928.00	856,552.00	137,624.00	19.14%
Employer Annuities & 403B Contributions	204,617.47	189,058.0	(15,559.47)	(7.6%)
Post Retirement Benefits	922,682.00	1,066,000.00	143,318.00	15.53%

Contracted Services Highlights (Object 300)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
Professional Development / DW	50,000.00	50,000.00	0.00	0.00%
Professional Development / Special Education	29,718.00	25,000.00	(4,718.00)	(15.87%)
World Language / DW	55,665.00	0.00	(55,665.00)	(100.00%)
Substitutes / DW	470,335.65	470,335.65	0.00	0.00%
Information Technology / DW	42,500.00	42,500.00	0.00	0.00%
Interscholastic Athletics / AHS	57,425.53	65,952.06	8,526.53	14.84%
Virtual High School/AHS	7,000.00	15,000.00	8,000.00	114.28%

Utilities Highlights (Objects 300, 500, 600)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
Water	98,396.00	89,704.01	(8,691.99)	(8.83%)
Telephone	81,200.00	70,158.95	(11,041.05)	(13.60%)
Telecommunications	76,600.00	74,600.00	(2,000.00)	(2.61%)
Natural Gas	248,675.81	253,649.33	4,973.52	2.00%
Electric	749,561.89	751,541.39	1,979.50	0.26%

Transportation / Tuition Highlights (Object 500)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
SPED Tuition	2,985,233.33	3,283,347.33	298,114.00	9.98%
SPED Tuition - Summer	121,000.00	121,000.00	0.00	0.00%
SPED Transportation – In/Out of District	696,721.10	732,055.45	35,334.35	5.07%
Transportation – Reg. Ed	1,779,112.80	1,810,638.00	31,525.20	1.77%

Instructional Supplies Highlights (Code 600)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
Instructional Supplies: General supplies & Textbooks	539,228.33	633,292.52	94,064.19	17.44%
Custodial Supplies	78,000.00	97,500.00	19,500.00	25.00%
Maintenance Supplies	118,000.00	131,600.00	13,600.00	11.53%
Software/Licenses/DW	381,808.74	423,809.03	42,000.29	11.00%

Equipment Highlights (Object 700)

Account Description	FY 2020-21 Budget	FY 2021-22 Proposed Budget	Dollar Variance	Percent Variance
Technology Leases	272,208.22	346,770.06	74,561.84	27.39%
Technology Equipment	36,085.52	186,444.50	150,358.98	416.67%

Town of Avon Board of Finance

Public Hearing

Requested Fiscal Year 2021/2022 Budget

April 5, 2021

FY 2020/2021 Budget Development

1. Original FY 2020/2021 Budget:

- Total Budget: \$99,855,760
- Use of Fund Balance: -
- Mill Rate Increase: 3.47%

2. Spending Cuts of \$1,144,430:

- Total Budget: \$98,711,330
- Use of Fund Balance: -
- Mill Rate Increase: 2.13%

FY 2020/2021 Budget Adoption

3. Scenarios Presented To Lower Tax Increase:

- Scenario A:
 - Use \$1.8 Million of UFB for 0.00% Increase
- Scenario B:
 - Use \$1.3 Million of UFB for 0.52% Increase

4. FY 2020/2021 Budget Adopted - Scenario A:

- Total Budget: \$98,711,330
- Use of Fund Balance: \$1,800,000
- Mill Rate Increase: 0.00%

FY 19/20 Budget-to-Actual Results

General Fund Revenues

- Budget-to-actual variances per Exhibit A-4 of the Annual Financial Report:

Category	Final Budget	Actual	Variance
Property Taxes	\$84,624,710	\$84,561,255	(\$63,455)
Intergovernmental	2,509,912	2,810,122	300,210
Charges For Services	2,016,925	3,493,542	1,476,617
Investment Income	577,307	638,415	61,108
Other Local Revenues	220,345	188,129	(32,216)
Other Financing Sources	385,000	50,000	(335,000)
TOTAL	\$90,334,199	\$91,741,463	\$1,407,264

- The total variance is driven by \$1,317,404 of revenue for special education services provided to non-resident students in excess of what was budgeted
- The budget for this account was adjusted in the FY 20/21 budget in response to this activity, and future variances of this magnitude are not anticipated.

FY 19/20 Budget-to-Actual Results

General Fund Expenditures

- Budget-to-actual variances per Exhibit A-5 of the Annual Financial Report:

Category	Final Budget	Actual	Variance
Town Council	\$25,659,837	\$24,586,131	\$1,073,706
Board of Education	58,812,077	58,062,523	749,554
Debt Service	3,746,038	3,036,692	709,346
Transfers Out	2,116,247	2,116,247	-
TOTAL	\$90,334,199	\$87,801,593	\$2,532,606

- Historical variances for last five fiscal years:

Fiscal Year	Final Budget	Actual	Variance
2018/2019	\$85,210,821	\$84,812,988	\$397,833
2017/2018	\$83,840,690	\$83,600,806	\$239,884
2016/2017	\$81,346,959	\$80,998,818	\$348,141
2015/2016	\$79,269,015	\$79,073,485	\$195,530
2014/2015	\$77,520,225	\$77,453,997	\$66,228

FY 19/20 Budget-to-Actual Results

General Fund Expenditures

- The primary drivers of the \$2,532,606 budget-to-actual General Fund expenditure variance can be broken down as follows:

Driver	Amount of Impact	Notes
Cost Avoidance	\$1,411,118	<ul style="list-style-type: none"> Board of Education (\$749,554) Town (\$661,564) <ul style="list-style-type: none"> Delayed Filling of Vacant Positions Curtailed DPW Operations due to varied staff schedules and reduced programming needs Reduced Overtime for DPW & PD Reduced Recreation Programming Reduced Professional Development Cancelled Budget Referendum & Delayed Presidential Primary
Debt Service Adjustment	\$709,113	<ul style="list-style-type: none"> Adjustment to Debt Service Schedule
Workers' Compensation	\$116,374	<ul style="list-style-type: none"> Effects of Positive Experience Rating
TOTAL IMPACT OF DRIVERS	\$2,236,605	Amounts to 88.31% of Total Variance

FY 19/20 Budget-to-Actual Results

Category	Final Budget	Actual	Variance
Revenues	\$90,334,199	\$91,741,463	\$1,407,264
Expenditures	\$90,334,199	\$87,801,593	\$2,532,606
TOTAL GENERAL FUND BUDGET-TO-ACTUAL VARIANCE			\$3,939,870

- The total FY 2019/2020 General Fund budget-to-actual variance was **\$3,939,870**. This amount closed to budgetary General Fund balance as of June 30, 2020.
- 90.21%** of this variance can be attributed to COVID-19 pandemic or other items isolated to FY 2020.
- Average increase to budgetary General Fund balance over last five fiscal years was **\$348,256**.
- The FY 2020 variance is unusually high and budget savings of this magnitude are not anticipated in FY 2021 or in future years.

FY19/20 Closing Transactions & Assignments

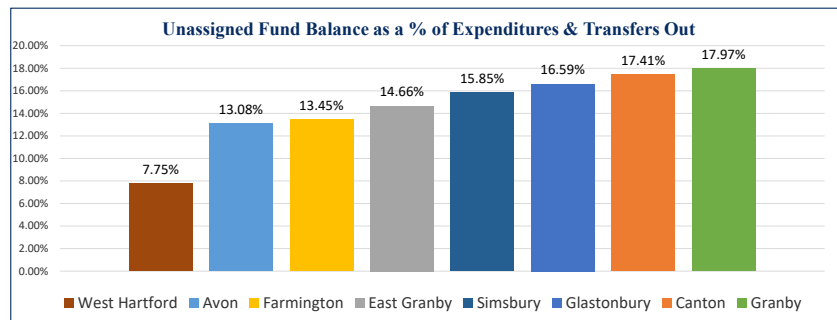
	Amount
7/1/2019 Unassigned General Fund Balance	\$11,175,459
Plus: FY 2020 Closing Activity	3,939,870
Less: New Assignments Placed on General Fund Balance	(2,673,000) *
6/30/2020 Unassigned General Fund Balance	\$12,442,329 **

*New Assignments include BOE, Pension and OPEB expenses, as well as an assignment for FY21 budgeted use of unassigned General Fund Balance.

** Amounts presented above are shown on the budgetary basis of accounting, whereas the Financial Statements presented in Exhibit A-3 of the Annual Financial Report are shown on the GAAP basis. This results in a \$280,125 difference between the 6/30/2020 Unassigned General Fund Balance presented in Exhibit A-3 and the amount shown above.

Unassigned Fund Balance

- **Unassigned Fund Balance:** General Fund balance that is available for appropriation.
- **Town Council Policy:** To maintain unassigned fund balance of 10% of general fund actual expenditures.
- **Board of Finance Policy:** Restricted use. To meet an "extraordinary need or unusual opportunity which...must be timely met."



Requested Budget Summary

	Adopted FY 20/21	Proposed FY 21/22	\$ Increase/ (Decrease)	% Increase/ -Decrease
Town Operating	\$26,583,791	\$27,404,126	\$820,335	3.09%
Board of Education	62,941,294	64,558,457	1,617,163	2.57%
Debt Service	2,959,750	2,975,117	15,367	0.52%
Capital Improvement*	3,388,573	3,223,693	(164,880)	-4.87%
Sewers**	2,837,922	3,099,766	261,844	9.23%
TOTAL	\$98,711,330	\$101,261,159	\$2,549,829	2.58%

* FY 20/21 Capital Improvement amount of \$3,388,573 funded in part (\$710,000) with Sewer User Fees.

** Paid for by user fees

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Board of Finance *Balances*

**The
Requested
Amount of
Spending for
Services**



**The Level of
Revenues
Required to Pay
for these
Requests**

*The proposed \$101,261,159 budget
for Fiscal Year 2021/2022 would
require a 4.56% mill rate increase.*

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Revenue Raised by Source

	Adopted FY 19/20	Adopted FY 20/21	Requested FY 21/22	% Inc/ -Dec
Taxes & Assessments	\$84,744,710	\$85,162,994	\$89,971,388	5.65%
<i>% of revenues</i>	<i>88.84%</i>	<i>86.27%</i>	<i>88.85%</i>	
Non-Property Tax Sources	\$10,649,435	\$13,548,336	\$11,289,771	-16.67%
<i>% of revenues</i>	<i>11.16%</i>	<i>13.73%</i>	<i>11.15%</i>	
TOTAL	\$95,394,145	\$98,711,330	\$101,261,159	2.58%
Net Grand List	\$2,559,343,136	\$2,572,968,792	\$2,599,538,742	1.03%
Mill Rate Required	32.90	32.90	34.40	4.56%

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What is the Grand List & Why is it Important?

The **Grand List** is the compilation, by value, of all taxable and tax exempt property within the Town. The **Grand List** can be broken into four categories: (1) Real Estate, (2) Personal Property, (3) Motor Vehicles, and (4) Other (vacant land).

Property Tax Revenue Required ÷ FY 2022 Net Grand List
x 1000 = FY 2022 Required Mill Rate

$\$89,436,363 \div \$2,599,538,742 \times 1000 = 34.40$

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New Money Raised by Growth in Net Grand List

FY 2020/2021 Net Grand List	\$2,572,968,792
FY 2021/2022 Net Grand List (Before Board of Assessment Appeals)	\$2,599,538,742
% Increase	1.03%
\$ Raised by growth in Net Grand List	\$874,151

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Impact of Prior Year Use of Unassigned Fund Balance on Mill Rate FY 20/21 & FY 21/22

Steps to Breakdown of FY 21/22 Mill Rate Increase	Grand List	Tax Levy	Mill Rate	Mill Rate % Inc.
Start: Adopted FY 20/21	\$2,572,968,792	\$84,650,673	32.90	-
Step 1: Make up for UFB use of \$1.8M	-	+\$1,800,000	+0.70	-
REVISED AFTER STEP 1:	\$2,572,968,792	\$86,450,673	33.60	2.12%
Step 2: Adjust to Meet Spending Needs	+\$26,569,950	+\$2,985,690	+0.80	-
TOTAL REQUESTED:	\$2,599,538,742	\$89,436,363	34.40	4.56%

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Local Economic Indicators

Unemployment Rate (per CT Department of Labor):

February 2017	February 2018	February 2019	February 2020	February 2021
3.1	3.2	2.6	2.6	5.5

Foreclosures & Lis Pendens (FY 2021 Estimated):

Indicator	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Foreclosures	14	8	6	8	4
Lis Pendens	25	22	40	30	11

Building Permit & Recording/Conveyance Tax Revenues
(FY 2021 Estimated):

Revenue Category	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Building Permit	\$ 390,948	\$ 581,399	\$ 559,178	\$ 654,847	\$ 620,556
Recording/Conveyance	\$ 644,045	\$ 484,078	\$ 567,065	\$ 620,209	\$ 678,057

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Tax Impact

Requested Spending
Assessed Home & Vehicle Values in Avon
(Single Family Homes & Condos)

Assessment Percentile	Assessed House & Vehicle Values	<u>Current</u> <u>Property Tax</u> Adopted (32.90 mills)	<u>Property Tax</u> If Budget is Approved (34.40 mills)	<u>Difference</u> Proposed Tax Increase (34.40 mills)
25%	\$205,510	\$6,761	\$7,070	\$309
50%	\$267,180	\$8,790	\$9,191	\$401
75%	\$374,660	\$12,326	\$12,888	\$562

Reminder: Your property is assessed and taxed at 70% of market value.

For your specific real estate & motor vehicle taxes, please visit:

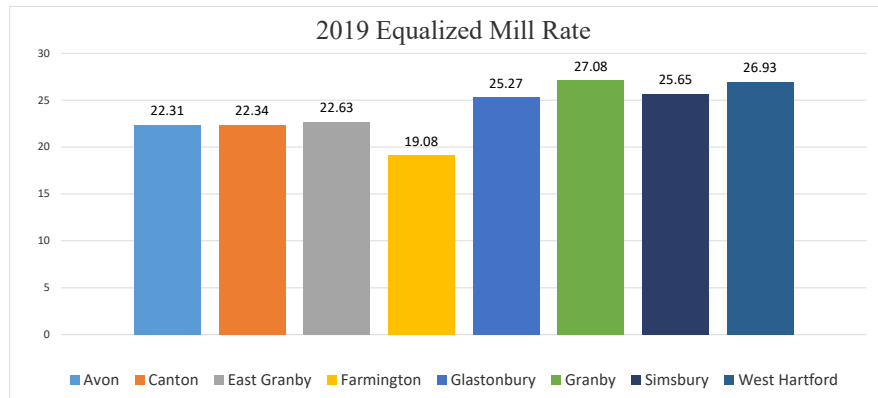
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Town-by-Town Mill Rate Comparison



* The Equalized Mill Rate is used so we may compare mill rates among towns, using this formula:

$$\frac{\text{Net Grand List} / \text{Assessment Sales Ratio}}{\text{Adjusted Net Grand List}} = \text{Equalized Mill Rate}$$

Source: Office of Policy and Management

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Requested Budget Summary

	Adopted FY 20/21	Proposed FY 21/22	\$ Increase/ (Decrease)	% Increase/ -Decrease
Town Operating	\$26,583,791	\$27,404,126	\$820,335	3.09%
Board of Education	62,941,294	64,558,457	1,617,163	2.57%
Debt Service	2,959,750	2,975,117	15,367	0.52%
Capital Improvement*	3,388,573	3,223,693	(164,880)	-4.87%
Sewers**	2,837,922	3,099,766	261,844	9.23%
TOTAL	\$98,711,330	\$101,261,159	\$2,549,829	2.58%

* FY 20/21 Capital Improvement amount of \$3,388,573 funded in part (\$710,000) with Sewer User Fees.

** Paid for by user fees

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Next Steps

Budget Workshop

Not a public hearing, but open to public to observe

Wednesday, April 7 @ 7:00 p.m.

Virtual

Annual Town Meeting

Monday, May 3 @ 7:00 p.m.

Location TBD

Referendum

Wednesday, May 12 6:00 a.m. – 8:00 p.m.

Avon Senior Center

Appendix

Annual Financial Report – Exhibit A-3

TOWN OF AVON, CONNECTICUT GENERAL FUND COMPARATIVE BALANCE SHEETS JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 44,426,384	\$ 37,851,280
Receivables (net of allowance for uncollectibles of \$163,151 in 2020 and \$117,291 in 2019)	1,282,938	472,163
Due from other funds	169,016	575,924
Other	59,972	43,294
Total Assets	\$ 45,938,310	\$ 38,942,661
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,408,007	\$ 1,011,277
Accrued liabilities	426,070	226,151
Due to other funds	23,092,587	19,205,989
Unearned revenue	9,057	9,057
Total liabilities	24,935,721	20,452,474
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	553,303	377,346
Advance property tax collections	3,553,964	4,991,108
Total deferred inflows of resources	4,107,267	5,368,454
Fund Balance:		
Nonspendable	59,972	43,294
Assigned	4,112,896	1,902,980
Unassigned	12,722,454	11,175,459
Total fund balance	16,895,322	13,121,733
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 45,938,310	\$ 38,942,661

Appendix

Annual Financial Report – Exhibit A-4

	2020				2019	
	Original Budget	Supplemental Appropriations	Final Budget	Actual	Variance with Final Budget	Actual
Revenues:						
Property taxes:						
Current levy	\$ 83,696,824	\$	\$ 83,696,824	\$ 83,195,139	\$ (501,685)	\$ 81,165,530
Supplemental real estate	55,750		55,750	80,483	24,733	27,270
Supplemental MV	492,136		492,136	824,443	332,307	916,069
Prior levies	175,000		175,000	209,693	34,693	187,439
Interest and penalties	150,000		150,000	212,184	62,184	227,395
Telephone gross receipts	55,000		55,000	39,313	(15,687)	39,655
Total property taxes	84,624,710	-	84,624,710	84,561,255	(63,455)	82,563,358
Intergovernmental:						
State grants-in-aid:						
Equalized cost sharing (ECS)	391,430		391,430	607,677	216,247	628,124
Education Program Grants	1,850,000	206,528	2,056,528	1,739,578	(316,950)	1,741,330
PILOT - Pequot funds					-	
Property tax relief - elderly				1,263	1,263	1,237
Grants in lieu of taxes	27,370		27,370	27,370	-	27,370
Veteran reimbursements	4,750		4,750	3,832	(918)	4,212
Youth services grant		24,734	24,734	24,819	85	19,753
Emergency management grants				1,632	1,632	1,562
Judicial branch				750	(4,350)	9,045
Miscellaneous State grant receipts	5,100		5,100	261,442	261,442	261,442
Grants for municipal projects				142,054	142,054	142,054
School building construction					-	
Municipal revenue sharing					-	
FEMA Grant (Alfred 4046-Dr-CT)				(295)	(295)	6,000
JAG Grant						
Total intergovernmental	2,278,650	231,262	2,509,912	2,810,122	300,210	2,860,515

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Appendix

Annual Financial Report – Exhibit A-4

	2020				2019	
	Original Budget	Supplemental Appropriations	Final Budget	Actual	Variance with Final Budget	Actual
Charges for Services:						
General government:						
Hunting and fishing	\$ 75	\$	\$ 75	\$ 32	\$ (43)	\$ 98
Recording and conveyance	550,000		550,000	620,209	70,209	567,065
Sale of maps and publications	20,000		20,000	23,948	3,948	23,274
PA 05-228 Local CAP Recording Fee	7,600		7,600	7,062	(538)	6,707
Court	150		150		(150)	
Town Clerk land recording fee	3,600		3,600	120	(3,480)	670
Public safety:						
Accident reports and photos	2,400		2,400	2,462	62	2,092
Animal pound fees	700		700	420	(280)	540
Police protection	10,000		10,000	3,765	(6,235)	4,315
Fire services					-	284
Bids, struct. and equipment	425,000		425,000	405,785	(19,215)	559,178
Animal licenses	1,900		1,900	12,682	10,782	15,518
Public works:						
Landfill - residential fees	128,000		128,000	104,553	(23,447)	115,580
Landfill - bulky waste	25,000		25,000	44,549	19,549	30,849
Lakeview water main extension				70	70	27
Water main interest	2,000		2,000	30	30	273
Street and curb				4,700	2,700	2,850
Health and social services:						
Vital statistics	22,500		22,500	33,098	10,598	31,472
Recreation and parks:						
Swim fees	55,000		55,000	40,447	(14,553)	63,459
Recreation fees					-	78
Organized summer programs	43,000		43,000	17,943	(25,057)	40,762
Educational - cultural:						
Library	15,000		15,000	9,497	(5,503)	12,861
BOE empl bnft contr dental/life	106,000		106,000	116,233	10,233	108,814
BOE misc receipts				134,143	134,143	2,259
BOE tuition receipts parent paid	75,000		75,000	116,819	41,819	106,725
BOE team mentor prog state prnts				1,929	1,929	
BOE student parking fees	30,000		30,000	30,000	-	30,377
BOE sped interdist tuition receipt	300,000		300,000	1,617,404	1,317,404	607,287
BOE sports program participation fees	184,000		184,000	86,892	(97,108)	185,430
Conservation and development	10,000		10,000	58,750	48,750	9,564
Total charges for services	2,016,925	-	2,016,925	3,493,542	1,476,617	2,528,388

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Appendix

Annual Financial Report – Exhibit A-4

	2020				2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget	Actual	Variance with Final Budget	Actual
Investment Income	300,000	277,307	577,307	638,415	61,108	875,388
Other Local Revenues:						
Refunds and reimbursements	129,565		129,565	56,059	(73,506)	136,408
Miscellaneous	8,280		8,280	3,715	(4,565)	4,759
Admin allowance ICMA	60,000		60,000	10,000	(50,000)	10,000
Rents and reimbursements	10,000		10,000	76,670	66,670	74,437
Salvage and demolition sales				13,032	3,032	11,797
Donations from private source	2,500		2,500	2,500		250
Interlocal program funding	10,000		10,000	2,465	(35)	2,797
Sale of property				14,616	4,616	21,212
Cancelled encumbrances				9,072	9,072	23,532
Total other local revenues	220,345	-	220,345	188,129	(32,216)	285,192
Total revenues	89,440,630	508,569	89,949,199	91,691,463	1,742,264	89,112,941
Other Financing Sources:						
Assigned for pension		200,000	200,000		(200,000)	
Assigned for capital asset replacement		35,000	35,000		(35,000)	
Assigned to post employment benefits		150,000	150,000		(150,000)	
Transfers in				50,000	50,000	521,000
Total other financing sources	-	385,000	385,000	50,000	(335,000)	521,000
Total Revenues and Other Financing Sources	\$ 89,440,630	\$ 893,569	\$ 90,334,199	\$ 91,741,463	\$ 1,407,264	\$ 89,633,941

Appendix

Annual Financial Report – Exhibit A-5

	2020				2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures:						
Town Council:						
General Government:						
Legislative - Town Council	\$ 49,006	\$ 1	\$ 49,007	\$ 48,651	\$ 356	\$ 45,604
Executive - Town Manager	551,987	9,050	561,037	557,930	3,107	541,893
Judicial - probate	7,400		7,400	6,988	412	7,200
Elections	118,029		118,029	82,739	35,290	103,337
Legal services	185,000		185,000	173,891	11,109	209,982
Recording and reporting	444,210	11,533	455,743	440,701	15,042	430,197
Office building - Town hall	121,940	6,983	128,923	128,354	569	121,183
Human resources	175,362	(420)	174,942	140,808	34,134	156,635
Finance	1,848,675	30,524	1,879,199	1,829,176	50,023	1,839,149
Total general government	3,501,609	57,671	3,559,280	3,409,238	150,042	3,455,180
Public Safety:						
Police protection	7,534,396	80,573	7,614,969	7,437,082	177,887	7,385,754
Fire protection	2,059,548	39,055	2,098,603	2,095,031	3,572	2,087,573
Central communications	929,518	9,397	938,915	912,265	26,650	891,266
Protective inspection	383,949	36,770	420,719	415,494	5,225	370,368
Other protection	270,986	1	270,987	233,378	37,609	254,551
Total public safety	11,178,397	166,796	11,344,193	11,093,250	250,943	10,989,512

Appendix

Annual Financial Report – Exhibit A-5

	2020				2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget	Actual	Variance with Final Budget	Actual
Public Works:						
Administration	489,608	5,013	494,621	474,820	19,801	476,278
Highways	2,195,347	17,396	2,212,743	2,085,237	127,506	2,120,563
Sanitation	431,073	(12,174)	418,899	353,468	65,431	383,801
Machinery and equipment	669,782	17,937	687,719	576,412	111,307	636,925
Building and grounds	2,240,982	51,462	2,292,444	2,140,908	151,536	1,996,414
Engineering	416,653	6,845	423,498	395,790	27,708	397,495
Total public works	6,443,445	86,479	6,529,924	6,026,635	503,289	6,011,476
Health and Social Services:						
Conservation of health	153,000		153,000	150,030	2,970	140,002
Social services	396,921	29,291	426,212	411,093	15,119	391,580
Total health and social services	549,921	29,291	579,212	561,123	18,089	531,582
Recreation and Parks:						
Recreation	774,028	10,063	784,091	741,809	42,282	745,824
Parks	20,580	16,578	37,158	25,184	11,974	12,576
Senior citizens	29,155	(108)	29,047	17,825	11,222	32,106
Community activities	33,406	(19,386)	14,020	9,985	4,035	25,245
Total recreation and parks	857,169	7,147	864,316	794,803	69,513	815,751
Educational-Cultural:						
Library	1,720,491	23,703	1,744,194	1,736,517	7,677	1,705,237

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Appendix

Annual Financial Report – Exhibit A-5

	2020				2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget	Actual	Variance with Final Budget	Actual
Conservation and Development:						
Planning and zoning	\$ 495,700	\$ 4,377	\$ 500,077	\$ 471,808	\$ 28,269	\$ 492,762
Conservation of natural resources	192,458	3,403	195,861	187,866	7,995	173,434
Total conservation and development	688,158	7,780	695,938	659,674	36,264	666,196
Miscellaneous:						
Claims and losses	15,000		15,000	7,702	7,298	1,420
Municipal insurance	261,313	(3,133)	258,180	248,537	9,643	239,113
Intergovernmental expenditure	59,600		59,600	48,573	11,027	50,454
Contingency	10,000		10,000	79	9,921	96
Total miscellaneous	345,913	(3,133)	342,780	304,891	37,889	291,083
Total Town Council	25,285,103	374,734	25,659,837	24,586,131	1,073,706	24,466,017
Board of Education:						
Salaries	36,963,958	(406,792)	36,557,166	36,542,908	14,258	35,572,413
Employee benefits	9,870,882	(58,128)	9,812,754	9,956,034	(143,280)	9,379,322
Purchased prf & tech services	1,410,948	130,044	1,540,992	1,367,231	173,761	1,397,763
Property services	796,286	76,277	872,563	934,936	(62,373)	981,433
Other purchased services	6,835,614	(376,424)	6,459,190	5,979,432	479,758	6,944,449
General supplies & utilities	2,198,266	647,471	2,845,737	2,648,624	197,113	2,407,001
Equipment	419,200	198,760	617,960	550,846	67,114	823,996
Fees & membership	110,395	(4,680)	105,715	82,512	23,203	84,844
Total Board of Education	58,605,549	206,528	58,812,077	58,062,523	749,554	57,591,221

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Appendix

Annual Financial Report – Exhibit A-5

	2020				2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget	Actual	Variance with Final Budget	Actual
Debt service: Bonds and bond anticipation notes	3,746,038		3,746,038	3,036,692	709,346	2,755,750
Total expenditures	87,636,690	581,262	88,217,952	85,685,346	2,532,606	84,812,988
Transfers out	1,803,940	312,307	2,116,247	2,116,247	-	3,062,646
Total Expenditures and Other Financing Uses	\$ 89,440,630	\$ 893,569	\$ 90,334,199	\$ 87,801,593	\$ 2,532,606	\$ 87,875,634