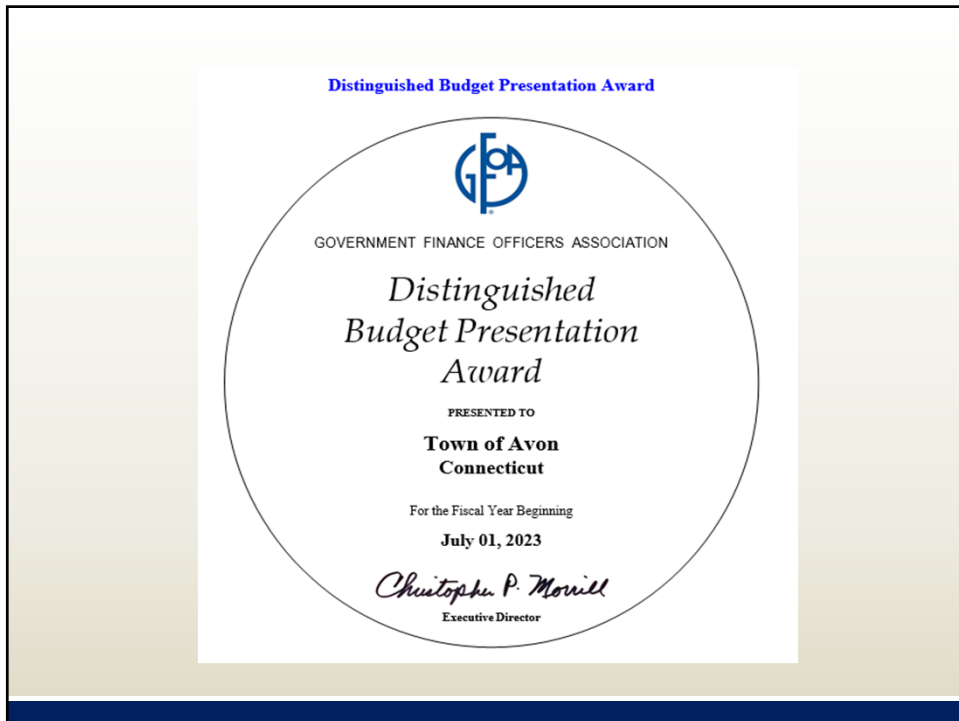


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2

## Mission Statement & Goals

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

### Long Term Goals:

- Provide continuity in planning and development, as the community approaches build out, by using an approach toward guiding growth as it naturally occurs, rather than artificially blocking or stimulating development;
- Ensure long-term fiscal stability and programmatic effectiveness by providing professional management of the Town's programs and finances resulting in effective and efficient delivery of quality Town services at a low tax rate;

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## Mission Statement & Goals

(Continued)

- Provide a quality educational system with a caring and supportive learning environment by ensuring both high faculty standards and superior educational facilities, resulting in well-prepared students capable of successfully entering the nation's most competitive colleges and universities as well as competing in today's increasingly sophisticated world;
- Provide a safe, secure and pleasing environment where people can live, work and play in harmony with their surroundings.



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## Proposed Budget Summary FY 2024/2025

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Town	\$ 29,793,187	\$ 31,097,593	\$ 1,304,406	4.38%
Education	68,905,081	72,280,066	3,374,985	4.90%
Sewers	3,198,967	3,305,144	106,177	3.32%
Debt Svc	2,889,400	2,890,950	1,550	0.05%
C.I.P	4,559,906	6,684,413	2,124,507	46.59%
<b>TOTAL</b>	<b>\$ 110,096,541</b>	<b>\$ 116,258,116</b>	<b>\$ 6,161,625</b>	<b>5.60%</b>

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## Expenditures by Function

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
General Government	\$ 3,319,419	\$ 3,618,522	\$ 299,103	9.01%
Public Safety	9,886,948	10,068,151	181,203	1.83%
Public Works	6,092,010	6,553,95	461,944	7.58%
Health & Social Services	571,318	599,739	28,421	4.97%
Recreation & Parks	1,442,154	1,497,139	54,985	3.81%
Library & Education	1,688,265	1,821,747	133,482	7.91%
Cons. & Dev.	520,641	547,195	26,554	5.10%
Miscellaneous	6,272,432	6,391,146	118,714	1.89%
<b>TOTAL</b>	<b>\$ 29,793,187</b>	<b>\$ 31,097,593</b>	<b>\$ 1,304,406</b>	<b>4.38%</b>

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## Operating Budget Increases at a Glance

### Major Drivers:

Increase in Wages & Salaries	+ \$586,792
Increase in Defined Benefit	+ \$181,008
Increase in Medical Insurance	+ \$179,165
Increase in Computer Operations & Support Services	+ \$ 85,210

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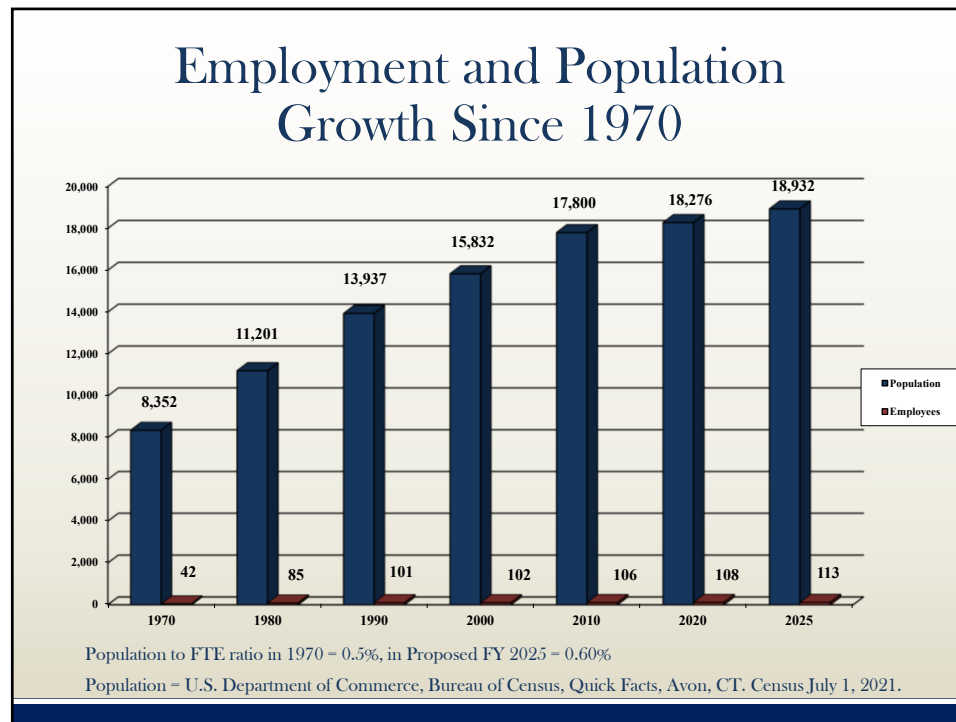
## Wages & Benefits

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Total Wages & Benefits	\$ 22,679,113	\$ 23,633,652	\$ 954,539	4.21%

### Additions:

- Increase Funding for Non-Organized Personnel (3.25% GWI)
  - Increase in Defined Contribution (+ 0.25%; 8% → 8.25%)
- Contractual Increases
  - Dispatch – (2.75%)
  - Public Works – (3.0%)
  - Police – in negotiation
- No new full-time positions recommended. FT employee count remains at 113.
- Cost drivers in this category include general wage increases, step increases, an increase in the total hours budgeted for part time library employees and an increase in election worker pay to account for early voting in a presidential election year.

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## Personal Services Benefits (All Funds)

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Social Security	\$ 923,125	\$ 970,945	\$ 47,820	5.18%
Retirement (Defined Benefit)	3,837,869	4,018,877	181,008	4.72%
Retirement (Defined Contr.)	926,874	981,501	54,627	5.89%
Medical Insurance	1,973,501	2,152,666	179,165	9.08%
Medical Insurance Waivers	90,000	85,000	(5,000)	-5.56%
Employer HSA Contribution	92,000	97,000	5,000	5.43%
Dental Insurance	99,687	91,994	(7,693)	-7.72%
Life/LTD Insurance	22,000	22,000	0	0.00%
Retiree Health Trust (OPEB)*	1,871,000	1,783,820	(87,180)	(4.66)%
Employee Asst. Program	3,240	3,240	0	0.00%
<b>TOTALS</b>	<b>\$ 9,839,296</b>	<b>\$ 10,207,043</b>	<b>\$ 367,747</b>	<b>3.74%</b>

\* In FY 2024/2025, \$773,013 is funded for Post-Retiree Medical (OPEB), \$960,807 is funded for current retiree health and \$50,000 is included for costs associated with the administration of the program.

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# Library & Education

*The Library & Education expenditures include the Avon Free Public Library and the Avon Public Schools. The **Avon Free Public Library** provides library services to the Town of Avon by written contract. The **Board of Education** is responsible, under town charter and state statute, for the operation of the Town's public schools. The Board hires a Superintendent as its Chief Executive Officer.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>Inc/(Dec)</u>	<u>% Inc/-Dec</u>
BOE Expenditures	\$ 68,905,081	\$ 72,280,066	\$ 3,374,985	4.90%
Library Expenditures	\$ 1,688,265	\$ 1,821,747	133,482	7.91%
Total Full-Time Positions	8	8		

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## Public Safety

*Includes all expenditures for the protection of persons and property including Police, Fire, Communications, Building Inspection, Emergency Management, and Canine Control.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$ 9,886,948	\$10,068,151	\$ 181,203	1.83%
Total Full Time Positions	49	49		
Police Administration	6	6		
Sergeants	8	8		
Detective Division	3	3		
Patrol Division	21	21		
Communications (Dispatchers)	6	6		
Fire Marshal	1	1		
Fire Fighting	1	1		
Building Inspection	3	3		
<b><u>Services and Supplies Major Items</u></b>				
Fire Fighting Operating Grant	\$ 833,364	\$ 858,320	\$ 24,956	2.99%
Fire Fighting—Other (Hydrants)	\$ 935,000	\$ 935,000	0	0.00%

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## Public Works

*Includes all expenditures associated with the planning, design, development, construction & maintenance of Town infrastructure including roadways, drains, buildings, grounds, waste disposal systems, and the maintenance of Town and BOE vehicles and equipment.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$ 6,092,010	\$ 6,553,954	\$ 461,944	7.58%
Total Full Time Positions	30	30		
Administration	3	3		
Maintainers (B&G)	7	7		
Maintainers (Highway)	10	10		
Mechanics (M&E)	4	4		
Engineering	5	5		
Sewer Collections	1	1		

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## General Government

*Includes all expenditures for the legislative, executive and judicial branches of Avon, as well as expenditures related to Elections, Human Resources, Town Clerk, Town Hall buildings, IT and Finance Administration.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$ 3,319,419	\$3,618,522	\$ 299,103	9.01%
Total Full Time Positions	17.5	17.5		

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## Health & Social Services

*Includes activities associated with the conservation and improvement of the public health and activities that provide public assistance and institutional care for individuals in need. Services include those offered by the Farmington Valley Health District, the Farmington Valley Visiting Nurses Association, Inc., Dial-A-Ride, and other social services.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$ 571,318	\$ 599,739	\$ 28,421	4.97%
Total Full Time Positions	1.5	1.5		

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## Recreation & Parks

*Includes expenditures related to the operation and maintenance of Town-owned or leased recreational facilities, and recreational programs and activities.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$ 1,442,154	\$ 1,497,139	\$ 54,985	3.81%
Total Full Time Positions	4	4		

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## Conservation & Development

*Includes activities related to the regulation of community growth and development including Planning, Zoning, Inland Wetlands, and Zoning Board of Appeals.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$ 520,641	\$ 547,195	\$ 26,554	5.10%
Total Full Time Positions	3	3		

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## Miscellaneous

*Includes activities which cannot be properly classified or allocated to other functions or activities including Claims and Losses, Insurance, Intergovernmental Expenditures, Contingency and Employee Benefit Funding.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Employee Benefit Funding	\$ 5,623,233	\$ 5,725,960	\$ 102,727	1.83%
Other Miscellaneous	649,199	665,186	15,987	2.46%
<b>Total Expenditures</b>	<b>\$ 6,272,432</b>	<b>\$ 6,391,146</b>	<b>\$ 118,714</b>	<b>1.89%</b>

### Employee Benefit Funding includes:

• Defined Benefit Pension Contributions	+ \$ 176,818
• OPEB Retiree Health Contributions	(\$ 79,091)
• Employer HSA Contributions	+ \$ 5,000
• Employee Assistance Program	+ \$ 0

### Other Miscellaneous includes:

• Claims & Losses	(\$ 4,000)
• Municipal Insurance (LAP)	+ \$ 14,538
• WC Insurance	+ \$ 2,509
• Secret Lake, Lakeview, Contingency	+ \$ 2,940

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## Sewers

*Includes activities related to planning and directing the installation, operation and maintenance of the public sanitary system in Avon.*

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Expenditures	\$3,198,967	\$3,305,144	\$ 106,177	3.32%
Total Full Time Positions	1	1		

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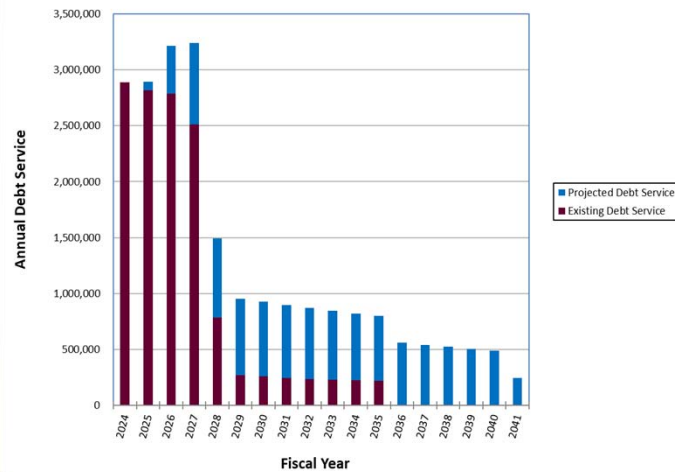
## Debt Service

<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
\$ 2,889,400	\$ 2,890,950	1,550	0.05%

- Manage, at a reasonable level, the Town's existing per capita debt, in order to effectively allow for future debt required to meet the Town's needs;
- Add additional debt only by taking into consideration the growth in Avon's population, the Town's financial condition and the rate of growth in the underlying tax base and budget base;
- Ensure long-term debt will not exceed the Town's resources for repaying the debt;
- Finance capital projects through the issuance of bonds for a period not to exceed the expected useful life of the project; and maintain the Town's Aaa/AAA credit rating.

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## Existing & Projected Net Debt Service\*



\* This graph represents projected debt service expenditures for all Existing and Projected Debt Financing. **The projected debt financing is an estimate, has not been approved, and is subject to revision.** Debt financing for the following projects is included in the "Projected Debt Service" values included above:

- Purchase of Fire Apparatus
- Town Public Safety Communications Replacement Project

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## Capital Budget Projects -Town Facilities

Road Improvements*	\$1,851,413
DPW Building Upgrades	450,000
West Avon Road Sidewalks**	356,000
AVFD Facility Improvements	200,000
Fisher Meadows JV Softball Field Renov.	163,000
Country Club Road Design	150,000
Building 8 Roof Replacement	110,000
Infiltration & Inflow***	110,000
Farmington Flume Modifications***	60,000
Sperry Park Field Prep (Phase I)	60,000
Sycamore Hills Pool Improvements	35,000
Farmington Interceptor***	35,000
Sidewalk Improvements	25,000
Security Camera Upgrades	20,000
Fisher Meadows Batting Cage	19,000
	<b>\$3,644,413</b>

\*Includes \$136,468 in TAR (Fund 08) and \$113,343 in LOCIP (Fund 11), total project cost offset by \$1.4 million Assignment on General Fund Fund Balance for Road Improvements.

\*\*Paid from Fund 50 – American Rescue Plan Act, does not affect tax rate

\*\*\*Paid from Fund 05 – Sewer Operations and Maintenance Fund, does not affect tax rate

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## Capital Budget Projects BOE Facilities

AHS Partial Roof Replacement (Phase II)	\$ 425,000
TBS Courts Replacement	125,000
AMS Electrical Upgrades	100,000
AMS Door Entrance (Phase I)	80,000
Districtwide Floor Rpl./Asbestos Abatement	45,000
Districtwide Interior Lock Rpl./ - Phase III	40,000
Districtwide Security Upgrades	40,000
TOTAL BOE FACILITIES	\$ 855,000
<b>TOWN &amp; BOE FACILITIES</b>	<b>\$4,499,413</b>

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## Capital Budget Projects Equipment

Tanker 20	\$375,000
Police Vehicles (2) *	162,000
Service Utility Truck*	150,000
Town Hall Networking*	108,000
Truck 15 Chassis	85,000
Dispatch Consoles	80,000
Police Technology	50,000
Animal Control Vehicle*	50,000
¾ Ton Pickup Truck*	50,000
Website Update	30,000
<b>TOTAL EQUIPMENT</b>	<b>\$ 1,140,000</b>

\*Paid from Fund 50 – American Rescue Plan Act, does not affect tax rate

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## Capital Budget Projects CNREF

Tillotson Bridge Replacement	\$ 620,000
Cider Brook Road Reconstruction	250,000
Reconst. Old Farms Rd./Thompson Rd.	100,000
2023 Revaluation (Year 3 of 3)	75,000
<b>TOTAL CNREF</b>	<b><u>\$1,045,000</u></b>

<b>TOTAL TOWN (All projects)</b>	<b>\$ 5,829,413</b>
<b>TOTAL BOE (All projects)</b>	<b><u>\$ 855,000</u></b>



<b>GRAND TOTAL ALL PROJECTS</b>	<b><u>\$ 6,684,413</u></b>
-------------------------------------	----------------------------

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## Special Revenue Funds

<u>Fund Name</u>	<u>#</u>	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Forest, Park Mgmt.	04	\$ 0	\$ 0	\$ 0	0.00%
Sewer	05	3,703,967	3,510,144	(193,823)	-5.23%
Police Special Services	07	40,002	40,986	984	2.46%
Town Aid Road	08	312,867	316,468	3,601	1.15%
Recreation Activities	09	485,673	505,376	19,703	4.06%
LoCIP	11	110,330	113,343	3,013	2.73%
Fisher Meadows	12	0	0	0	0.00%
BOE State & Fed. Grants	13	958,612	1,012,257	53,645	5.60%
BOE School Cafeteria	14	1,139,410	1,074,200	(65,210)	-5.72%
BOE Use of School Facilities	15	38,000	40,000	2,000	5.26%
BOE Tech. Protection Plan	40	25,250	31,520	6,270	24.83%
American Rescue Plan	50	0	906,000	906,000	100.00%
<b>TOTAL</b>		<b>\$ 6,814,111</b>	<b>\$ 7,550,294</b>	<b>\$ 736,183</b>	<b>10.80%</b>

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## Special Revenue Funds

<u>Fund Title</u>	<u>Description</u>
Forest, Park, Management Fund (#04)	Anticipate revenues will come from Unassigned Fund Balance; no timber sale anticipated.
Sewer Fund (#05)	The fees collected to service the system have, historically, covered approximately 75%-90% of the cost. The remaining 10%-25%, has in the past, been financed by a General Fund operating transfer. The annual residential user fee was reconfigured by the AWPCA in 2021 to incorporate a usage-based component.
Police Special Services Fund (#07)	Provide police services on a reimbursement basis.
Town Aid Road Fund (#08)	This is a fund used to account for improvements to Town roads funded by State Grant Funds, including the purchase of treated road salt.
Recreation Activities & Facility Maintenance Fund (#09)	There are three (3) programs within this fund, Recreational Activities, Facility Maintenance, and Senior Citizen Activities, and they will remain a self-funding, user fee based fund.

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## Special Revenue Funds

<u>Fund Title</u>	<u>Description</u>
Local Capital Improvement Program Fund (#11)	State Grant Fund spent on infrastructure projects.
Fisher Meadows/Fisher Old Farms Fund (#12)	For conservation, farming, recreation & open space, in accordance with legal requirements of the Fisher Family & the State.
BOE State & Fed. Education Grants (#13)	This fund's purpose is to account for State and Federal education prepayment grants.
BOE Cafeteria Fund (#14)	This fund is set up to separately account for the operations of school cafeterias.
BOE Use of School Facilities Fund (#15)	This fund is used to offset expenditures incurred for maintenance, personnel and utilities when school facilities are open for use by outside organizations.
BOE Technology Protection Plan Fund (#40)	This fund is new for FY22. Used to repair and replace devices loaned to students. Funded by annual premiums from participating families.
American Rescue Plan Act Grant (#50)	This fund is new for FY23. Used to account for funds spent under the American Rescue Plan Act that have been allocated to the Town of Avon.

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