

TOWN OF AVON

PUBLIC HEARING

PROPOSED BUDGET FOR FISCAL YEAR

JULY 1, 2021 - JUNE 30, 2022

APRIL 5, 2021 - 7:00 P.M.

VIA GOTOMEETING

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**Prepared by Town of Avon:
Town Council
Board of Finance
Board of Education**

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INTRODUCTION

2021/2022 BUDGET

Section 9.4.1. of the Avon Town Charter states that “The Board of Finance shall hold one or more Public Hearings not later than three weeks before the Annual Budget Meeting, at which any elector or taxpayer may have an opportunity to be heard regarding the budget for the ensuing year”.

The attached background material is provided for your information. The budget in its final form will be presented to the Annual Budget Meeting, scheduled to be held on Monday, May 3, 2021, at 7:00 p.m. at the Avon High School / Auditorium, 510 West Avon Road, Avon, CT, and/or virtually and will be submitted to vote at referendum on Wednesday, May 12, 2021, at the Avon Senior Center / Community Room, 635 West Avon Road, Avon, CT, between the hours of 6:00 a.m. to 8:00 p.m. More information on the location and format of the Annual Budget Meeting will be provided on the Town’s web site and in a meeting notice to be published in the Hartford Courant.

DEFINITIONS OF TERMS USED IN THIS BUDGET

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter in reviewing Avon's Budget.

Ad Valorem

According to value, referring to the way property taxes are levied against real property, personal property, and motor vehicles.

Appropriation

A legal authorization granted by a legislative body (the Town Meeting or Board of Finance, for example) to make expenditures and to incur obligations for specific purposes. For budgetary/operating funds, these appropriations lapse at the end of the calendar year. For non-budgetary or special purpose funds, they do not lapse but continue in force until fully expended or their purpose has been accomplished or abandoned. (This includes the Capital and Nonrecurring Expenditure Fund, the Capital Improvement Fund, and certain Trust Funds of the Town).

Assessed Valuation

The fair market value of both real (land and buildings) and personal property, as determined by the Town of Avon Assessor's office.

Assessment Sales Ratio

The Assessment Sales Ratio is the ratio between a property assessment and its market value. The sales ratio is an estimate based on current sales and will vary by community depending on how recently the revaluation was performed and market appreciation.
(Assessment divided by Market Value = Assessment Sales Ratio)

Assigned Fund Balance

For all governmental funds other than the General Fund, this represents any remaining positive amounts not classified as restricted or committed. For the General Fund, this includes amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has delegated authority to assign amounts by the Town Charter.

Audit

Comes from the Latin *audire*, which means "to hear". For centuries, audits were oral hearings in which people entrusted with fiscal responsibility justified their stewardship. While most audits are no longer oral examinations, they remain public hearings in spirit, as they are formal examinations systemically and objectively carried out by people expert in the subject under scrutiny. In a financial audit, attention is focused on the financial statements, management's primary communications with its various public audiences. In the United States, audits are performed by independent, outside auditors, that provide a degree of assurance as required by creditors, government agencies, regulatory auditors, financial institutions, state auditors and others.

Balanced Budget

A Balanced Budget is a budget in which total expenditures equals total revenues. The legal requirements for a balanced budget may be set by the state or local government.

Budget Surplus: Expenditures are less than revenues.

Budget Deficit: Expenditures are greater than revenues.

Basis Differences

Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.

Cash Basis of Accounting: Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Budgetary Basis of Accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. {NCGA Statement 1}

Board of Education

The Board of Education is the elected body responsible for developing educational policy for the Avon Public School system. It is a nine-member body whose members are elected for staggered terms every four years. The Board of Education hires a superintendent to administer the school system.

Board of Finance

The Board of Finance is the elected body responsible for selecting the Town's independent auditor, reviewing budgets from the Board of Education and Town Council, soliciting public comments on these budgets, and recommending a combined budget to the Annual Town Meeting.

Bond Anticipation Note (BAN)

A short-term interest-bearing security issued in the anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Bonded Indebtedness

The portion of an issuer's debt structure represented by outstanding bonds, sometimes limited by constitutional or legislative restraints.

Bonds

A common type of municipal bond in the United States is a general obligation bond, which is secured by a local government's pledge of full faith, credit and taxing power. A serial bond is a financial bond that matures every year, annually or semiannually over a period of years, until the entire issue is retired.

Budget

A financial operating plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

The Capital Budget is the first year of the ten-year Capital Improvement Program, and is funded as part of the annual budget appropriation. It includes all equipment or facility improvements or modifications for both the Town Government and Board of Education costing more than \$20,000 and having a life expectancy of more than five years (Capital Projects).

School Operating Budget: The budget includes funds which are received and spent by the Board of Education for the Town School System. These include: Salaries, Employee Benefits, Purchased Professional and Technical Services, Property Services, Other Purchased Services, General Supplies and Utilities, Equipment, Fees and Membership, as well as Cafeteria Operation, Facility Use, and Prepaid State and Federal Grants. These categories of expenditures are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the State.

Town Operating Budget: This term relates to the services which are provided by the Town Government. These services include Fire and Police Protection, Building Inspection, Street, Buildings, Grounds and Equipment Maintenance, Traffic Control, Park and Recreation Facilities and Programs, Library, Land Use Planning, Zoning Enforcement, and the administrative and support services associated therewith.

Function/Department/Division: Town Operating Budget expenditures are divided into a hierarchy.

A **Function** is a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Expenditure functions relate to the principal purpose/service for which expenditures are made.

An **Activity** is a specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., *police* is an activity within the *public safety* function).

A **Department** is an organizational or budgetary breakdown within many Town funds. Each department serves a specific function or functions within the given fund entity.

Departments can be further subdivided into **Divisions** which are usually associated with functioning working groups having a more limited set of work responsibilities.

CAD System

A software system used by architects, engineers, drafters, artists, and others to create precision drawings or technical illustrations. CAD software can be used to create two-dimensional (2-D) drawings or three-dimensional (3-D) models.

CAD Systems for Dispatchers

Computer-aided dispatch systems used by law enforcement and other emergency response agencies to provide dispatchers and response units with real-time incident information. CAD systems typically track data on response unit assignments, incident address locations, equipment locations and status, utility locations, and special hazards data.

Capital Improvement Program (C.I.P.)

The Capital Improvement Program is a comprehensive list of capital projects which are proposed for the Town by both the Town Council and the Board of Education within the next ten years. The first five years of the program are provided in detail, while the second five years are provided in summary fashion, for discussion purposes only. The first year of the program is called the Capital Budget.

Capital and Nonrecurring Expenditure Fund (C.N.R.E.F.)

A Capital Projects Fund for capital improvements authorized by State Statute and Town Charter, for which an annual levy of not more than two mills may be made, and which are expected to be spent over more than one year, but not more than three years.

Capital Outlay

An object classification in the Town's General Fund Budget for capital items of equipment or facility improvements of less than \$20,000 and/or a life expectancy of less than five years. In the Board of Education budget, Capital Outlay is a major expenditure classification defined by the State of Connecticut Board of Education.

Capital Project

A Capital Improvement Program project or piece of equipment costing more than \$20,000 and having a life expectancy of more than five years.

Capital Projects Funds (Appropriated):

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. They are also used to account for appropriations and expenditures of capital projects. Expenditures are budgeted on a non-lapsing basis.

Capital and Nonrecurring Expenditures Fund (CNREF): To account for appropriations and expenditures related to certain capital and large nonrecurring expenditures. The Fund is authorized by Connecticut General Statutes as a mechanism for establishing a "reserve" for future large expenditures. Statutory limits are placed on the annual addition and total accumulation of the reserve.

Capital Improvement Fund Account (CIFA): To account for various other projects and capital expenditures over \$20,000 in cost and with an expected life of at least five (5) years. Financing for these costs came from General Fund appropriations and general obligation bond proceeds.

Capital Region Council of Governments (CRCOG)

A voluntary Council of Governments formed to initiate and implement regional programs to benefit 29 towns and the region.

Committed Fund Balance

This represents fund balance constrained for a specific purpose by a government using its highest level of decision-making authority (Town Council).

Connecticut Resources Recovery Authority (CRRA)

CRRA is a quasi-public agency established by the state in 1973 to modernize Connecticut's solid waste disposal. CRRA enabled the state to replace a patchwork of "town dumps" by making a major commitment to waste-to-energy and backing it with recycling and safe, modern, engineered lined landfills.

Contingency

An event that may or may not occur.

DARE

Drug Abuse Resistance Education is the most widely adopted drug education program in the United States today. The DARE program is designed to give young people skills to resist pressures to use drugs.

Debt Limitation

The maximum statutory or constitutional amount of debt that the general obligation bond issuer can either issue or have outstanding at any time.

Defined Benefit Pension Plan

A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

Defined Contribution Pension Plan

A pension plan having terms that specify how contributions to a plan member's account are to be determined, rather than the amount of retirement income the member is to receive. The amounts received by a member will depend only on the amount contributed to the member's account, earnings on investments of those contributions, and forfeitures of contributions made for other members that may be allocated to the member's account.

Dial-A-Ride

Local transportation service for the elderly and disabled.

Education Reference Groups (ERGs)

A classification system used in the State of Connecticut in which towns that have public school systems with similar socio-economic status and needs are grouped together. Seven variables (income, education, occupation, poverty, family structure, home language and school district enrollment) are used to categorize Connecticut communities into ERGs. Avon is included in ERG A, which includes the following nine affluent Fairfield County districts and three affluent suburbs of Hartford and New Haven:

Avon; Darien; Easton; New Canaan; Redding; Ridgefield; Simsbury; Weston; Wilton; Woodbridge. For ERG A communities, the average income, education and percentage of

employment in managerial professional occupations are all significantly higher than any other grouping. This group also has the lowest percentage of single-parent families and children receiving Aid for Dependent Children (AFDC).

It has a moderate percentage of people who do not speak English at home. The average school enrollment is approximately 2,300. For geographical comparisons, the 29 towns and cities of the Capital region, as defined by the geographic boundaries of the Capital Region Council of Governments (Connecticut has no counties), will be used. A listing of those towns and cities can be found on A.29. This listing has been prepared as an effort to compare such financial information.

Effective Tax Rate

The Effective Tax Rate is the property tax expressed as a percentage of its market value.
(Tax divided by Market Value = Effective Tax Rate)

Effectiveness

Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objections.

Efficiency

Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources. Efficiency necessarily presupposes effectiveness.

Encumbrances

Encumbrances are funds from requisitions and purchase orders that have been committed for the account, but not yet invoiced.

Equalized Cost Sharing (ECS) Grant

The ECS formula provides aid to towns based on:

- (1) Town wealth, determined 50% by Equalized Net Grand List Per Weighted Student and 50% by Equalized Net Grand List Per Capita, adjusted to reflect each town's per capita and median household incomes;
- (2) A State Guaranteed Wealth Level (SGWL) set at 1.55 times median town wealth;
- (3) A foundation amount set at \$5,891 per need student; and
- (4) Each town's need student count, composed of its resident students, plus ¼ of its Temporary Family Assistance (TFA) count, plus ¼ of its mastery count, plus 1/10 of its count of Limited English Proficient (LEP) students not funded pursuant to §10-17f. For purposes of determining each town's need student count, TFA counts are frozen at FY 96-97 levels.
- (5) In addition to its base aid ratio determined by town wealth as noted above (wherein no town can receive an aid ratio that is less than 6%), each town is eligible for a supplemental aid ratio of up to 4% times the foundation amount, times the portion of need student count driven by TFA, mastery count and extended school year weighting.

The supplemental aid ratio is based on TFA counts and the percentage of students performing below the remedial standard on the statewide mastery test.

Equalized Mill Rate

Equalized Mill Rate is the result of a procedure used to make mill rates comparable among towns. Each town's Net Grand List is divided by its stated Assessment Sales Ratio. The resulting figure is then divided by the amount needed to be raised by taxes resulting in the Equalized Mill Rate.

(Net Grand List divided by Assessment Sales Ratio = Adjusted Net Grand List)

(Budget Needs [*taxes to be raised to meet the budget*] divided by Adjusted Net Grand List = Equalized Mill Rate)

Expenditure

Decreases in net financial resources under the current financial resources measurement focus not properly classified as *other financing uses*.

Fiduciary Funds (Appropriated within General and Sewer Special Revenue Funds)

Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These include pension trust and agency funds.

Post-Retirement Medical Benefits Trust Fund is 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.

Pension trust funds are accounted for similar to private business. They account for the accumulation of resources for pension benefit payments to qualified employees: Police, Public Works, Non-Organized, Board of Education, and Dispatchers. The appropriations for this fund are in the General Fund and the Sewer Special Revenue Fund.

Fund

Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a self-balancing set of accounts and records, cash and other financial resources, together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets. Funds may be established by the State Constitution, State Statute, Town Charter, Town Ordinances, or administrative decisions.

Fund Balance

The difference between fund assets and fund liabilities in a governmental or trust fund.

Fund Balance Policy (Town of Avon Board of Finance)

Any use of surplus should only be considered by the Board of Finance after a showing of substantial support for such use by the requesting authority (including the Town Council and the Board of Education). The Board of Finance shall exercise its discretion in finding whether or not there has been the requisite 'substantial support' for such request. Demonstration of 'substantial

support' alone shall not be sufficient basis to approve such request. The following additional criteria must also be met.

Approval of any request for the use of surplus shall only be given upon a finding by the Board of Finance that such use will meet an extraordinary need or unusual opportunity, which need or opportunity must be timely met. Such need or opportunity must have characteristics demonstrating real and immediate circumstances which compels the extraordinary measure of using surplus. The proponent of such use must demonstrate, and the Board of Finance must find, that such use will result in a tangible and significant benefit to the Town, which benefit outweighs the extraordinary process of utilizing surplus funds.

Fund Balance Policy (Town of Avon Town Council)

It is the policy of the Town of Avon to maintain an Unreserved/Undesignated General Fund Balance of either 1) a minimum of 10% of actual revenues or 2) an average Unreserved/Undesignated General Fund Balance of 10% of actual revenues over the last three years.

General Fund (Appropriated)

The General Fund is the general operating fund of the Town and operates under a legal budget. It is used to account for all financial resources except those required to be accounted for in another fund.

- a. General Government
- b. Public Safety
- c. Public Works
- d. Health and Social Services
- e. Recreation and Parks
- f. Cultural and Education
- g. Conservation and Development
- h. Miscellaneous

General Purpose Financial Statement (GPFS)

GPFS are statements issued to parties outside the management of an institution. These are provided to creditors, donors, public officials outside the institution, and other external parties

Generally Accepted Accounting Principles (GAAP)

The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report.*

GIS ArcEditor

Software designed for editing computer applications that store, view and analyze geographical information, especially maps.

Governmental Accounting Standards Board (GASB)

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the NCGA.

Government Finance Officers Association (GFOA)

GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. Membership in GFOA is open to everyone whose career, studies or interests involve government financial management.

Grand List

The Grand List is the compilation, by value, of all taxable and tax exempt property within the municipality.

Internal Service Funds (Appropriated within General and Sewer Special Revenue Funds)

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, department, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The Internal Service Fund is used to account for risk financing activities as allowed by GASB Statement No. 10. The Medical Claims Fund is the Town's only Internal Service Fund. The appropriations for this fund are in the General Fund and Sewer Special Revenue Fund.

International Organization for Standardization (I S O)

ISO is the world's largest developer of standards. They provide governments with a technical base for health, safety and environmental legislation.

Mill Rate

The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mill rate times the assessed value of property.

Municipal Solid Waste (MSW)

MSW is more commonly known as common trash or garbage, and consists of everyday items such as product packaging, food scraps, and other non-hazardous items.

National Council of Governmental Accounting (NCGA)

NCGA was the private sector standard-setting body for governmental accounting, auditing, and financial reporting from 1968 until 1984, when the Governmental Accounting Standards Board (GASB) was established.

National Crime Information Center (NCIC)

NCIC is a computerized index of criminal justice information (i.e., criminal record history information, fugitives, stolen properties, missing persons). It is available to Federal, state, and local law enforcement and other criminal justice agencies and is operational 24 hours a day, 365 days a year.

Net Assets

Net Assets are the differences between a government's assets and its liabilities. They are the resources that can be used to provide service and operate the government – against its liabilities – its obligations to turn over resources to other organizations or individuals.

Net Grand Levy

The Net Grand Levy is the amount a municipality must raise in a fiscal year from property taxes, i. e., the total budget minus state and federal funds, fees, and charges, and other sources of revenues.

Net Grand List

The total of all taxable property minus exemptions.

Nonspendable Fund Balance

This represents fund balance that cannot be spent due to form (e.g., inventories and prepaid amounts).

Object (of Expenditure)

This term is an expenditure classification. It applies to the types of item purchased, or the service obtained. Examples include salaries, supplies, professional services, et cetera. Section S (Supplemental Data) lists the Budget by Object.

Other Financing Use

A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the *other financing uses* category is limited to items so classified by GAAP.

PILOT (Payment in Lieu of Taxes)

Payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

Plan of Conservation and Development

The Plan of Conservation and Development presents a series of policies relating to both the conservation and development of the community. Its aim is to maintain the high quality of life Avon now offers by promoting land use policies that permit opportunities for economic growth, housing, public facilities, infrastructure, recreation and the preservation of open space.

Program

Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Assessment

The determination of value upon which property taxes will be imposed.

Restricted Fund Balance

This represents fund balance amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors or laws and regulations of their governments.

Retained Earnings

Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital.

Revenues

Revenues are the increase in assets of governmental funds that do not increase liability or recovery of expenditure. Revenues are obtained from these major sources:

Property Tax and Assessments: Property Tax Assessments are ad valorem taxes levied on an assessed valuation of real and/or personal property. Sewer assessments are collected from properties benefiting from Town sewer improvements.

Intergovernmental Revenues: Intergovernmental Revenues are revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes.

Licenses, Fees and Permits: Licenses, Fees and Permits are revenues from businesses and occupations that must be licensed before doing business within the government's jurisdiction, and from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit.

Charges for Current Services: Charges for Services are charges for current services exclusive of revenues of proprietary funds, i.e., recording of legal instruments, special police services, protective inspection fees, sewerage charges, vital statistics and recreation fees.

Other Local Revenues: Other Local Revenue is made up of investment earnings, rents, and contributions and donations from private sources. Investment earnings are compensation for the use of financial resources over a period of time. Rents are financial resources derived from the use by others of the government's tangible and intangible assets. Contributions and donations from private sources are financial resources provided by private contributors.

Other Financing Sources: Other Financing Sources are financial inflows from other funds of the government reporting entity. These are increases in current financial resources that are reported separately from revenue, to avoid distorting revenue trends. Special items that result from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence, are reported in this category. The use of the *other financing sources* category is limited to items so classified by GAAP.

Special Revenue Funds (Appropriated)

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes and operate under legal budgets.

Forest Park Management Fund: To provide a dedicated source of revenue from, and improvements and maintenance to, Town-owned or Town-managed forests, parks and open space areas.

Sewer Fund: To account for the collection of sewer use charges used to partially defray the operating expenditures related to sewer use and to account for the collection of inspection fees which are used to reimburse the Town for engineering and inspection services incurred by the General Fund. The fund also accounts for the collection of sewer connection charges and sewer assessments.

Police Special Services: To account for Police services on a reimbursement basis to individuals, businesses and groups for which the Town is, in turn, compensated.

Town Aid Road Fund: To account for improvements to Town roads funded by State funds.

Recreational Activities/Facility Maintenance/Senior Citizen Recreation Funds: To account for various programs conducted by the Recreation Department and include covering all direct costs for reimbursable expenses associated with running these activities.

Local Capital Improvement Program: To account for funding pursuant to Public Act 87-584 to reimburse municipalities for funds spent on infrastructure projects.

Fisher Meadows/Fisher Old Farms: To account for uses of conservation, farming, recreation, and open space in accordance with deeds, agreements, and grant requirements of the Fisher Family and the State of Connecticut.

State and Federal Education Grants Fund: To account for State and Federal education prepayment grants. Resources utilized in the various programs for this fund are determined by the Board of Education.

School Cafeteria Fund: To separately account for the operations of the school cafeterias. The Town's participation in the State- administered Federal Child Nutrition Program is reported in this fund.

Use of School Facilities Fund: To account for user charges and expenditures associated with the after school use of Board of Education facilities by outside organizations.

Post-Retirement Medical Benefits Trust Fund is 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.

Superintendent of Schools

The Superintendent of Schools is appointed by the Board of Education and is responsible to the Board of Education for administering the Avon Public School System.

Surplus

This term refers to the Unappropriated General Fund balance. These funds are usually excess revenues received above those budgeted and unexpended funds from the Town and School budgets. The rating agencies of Standard and Poors and Moody's Investors Service regard a 5% to 10% fund balance as adequate to meet the unforeseen needs of the community.

Town Council

The Town Council is the elected legislative body of the Town of Avon responsible for appointive, legislative and contractual duties, as outlined in the Town Charter and State Law. The Council is composed of five members elected at large, on a partisan basis, every two years. The Town Council hires a Town Manager to administer the affairs of the Town.

Town Manager

The Town Manager is appointed by the Town Council and is the Chief Administrative Officer of the Town. The Town Manager has such powers and duties as the Town Charter, State Statutes, and Town Council may prescribe for the Chief Executive Officer of a municipality.

Town Meeting

The Annual Budget meeting to receive and consider a resolution for the adoption of the Annual Budget is held on the first Monday in May. The Annual Budget meeting is adjourned to an automatic referendum to be held not less than 7 days or more than 14 days. Special Town meetings may be held at any time, as provided for in the Town Charter or State Statutes.

Unassigned Fund Balance

This represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

Uncollectibles

These represent uncollectible taxes which could be collectible in future years (with incumbent penalties assessed in accordance with state law), various tax abatement programs authorized by the state for eligible Senior Citizens, disabled, and handicapped individuals.

Underlying Assumptions

The reason why a statement is made or an action is taken.

Town of Avon - All Funds Budget Proposed to Town Meeting for			
Fiscal Year Ending June 30, 2022 - Revenues			
	ACTUAL 19/20	BUDGETED 20/21	PROPOSED 21/22
PROPERTY TAXES & ASSESSMENTS			
Gross Levy	83,195,139	84,650,673	89,436,363
Uncollectible	-	(505,565)	(600,000)
Net Levy	83,195,139	84,145,108	88,836,363
Supplemental Real Estate	80,483	55,750	57,575
Supplemental Motor Vehicle	824,443	492,136	592,137
Prior Levies	209,693	175,000	200,000
Interest & Penalties	212,184	150,000	175,000
Sewer Assessments	227,841	90,000	71,000
West Main Interest	100	-	-
Telephone Gross Receipts	39,313	55,000	39,313
TOTAL PROPERTY TAXES & ASSESSMENTS	84,789,196	85,162,994	89,971,388
LICENSES, FEES & PERMITS			
Police Protection	3,765	4,500	4,500
Building, Struct. and Equip.	405,785	425,000	425,000
Hunting and Fishing	32	80	50
Animal Licenses	12,683	1,900	12,000
Street and Curb	4,700	2,000	3,000
Recording & Conveyance	620,209	550,000	550,000
Conservation and Development	58,750	10,000	5,800
Sale: Maps/Publications/Copies	23,948	20,000	22,500
LOCAP Recording Fee	7,062	6,600	7,600
MERS Land Recording Fee	120	-	-
Sewer Permits & Inspection Fees	1,100	1,500	1,200
TOTAL LICENSES, FEES & PERMITS	1,138,153	1,021,580	1,031,650
INTERGOVERNMENTAL			
STATE GRANTS-IN-AID:			
Grants for Municipal Projects	261,442	-	-
Equalized Cost Sharing	607,677	391,430	391,430
BOE Special Education Excess Cost	874,070	900,000	811,685
BOE Open Choice Attendance	865,508	660,000	672,000
Title II Part A Teachers - Fund #13	48,479	40,000	45,663
Adult Education Cooperative - Fund #13	2,250	1,800	1,800
IDEA 611 Part B - Fund #13	634,151	580,000	603,794
Title I Improving Basic Programs - Fund #13	101,798	100,000	100,685
PreSchool-IDEA 619 - Fund #13	15,809	16,000	17,572
SHEP Settlement - Fund #13	127,120	120,000	129,400
BOE Ed. Progr. Grants- Fund #13 various	66,777	7,000	7,000
Town Aid Road Fund- Fund #8	312,434	312,623	312,434
Cafeteria-BOE-Fund #14	206,060	202,814	215,226
Property Tax Relief-Elderly	1,263	-	-
Grants in Lieu of Taxes	27,370	27,370	27,370
Veteran Reimbursement	3,832	4,750	3,800
LOCIP Fund - Fund #11	-	127,104	108,988
Youth Services Grant	24,819	-	-
Judicial Brnch 51-56	1,633	-	-
Municipal Stabilization Grant	142,054	-	-
Miscellaneous State Grant Receipts	455	5,100	750
TOTAL INTERGOVERNMENTAL	4,325,000	3,495,991	3,449,597
TOTAL THIS PAGE	90,252,350	89,680,565	94,452,635

Town of Avon - All Funds Budget Proposed to Town Meeting for			
Fiscal Year Ending June 30, 2022 - Revenues			
	ACTUAL 19/20	BUDGETED 20/21	PROPOSED 21/22
CHARGES FOR CURRENT SERVICES			
PUBLIC SAFETY			
Police Services	140,349	39,186	38,855
Accident Reports & Photos	2,462	2,000	1,000
Animal Pound Fee	420	500	300
PUBLIC WORKS			
Landfill (Residential) Fees	104,553	128,000	128,000
Landfill - Bulky Waste/Other	44,550	25,000	25,000
Sewer Connection Charges	139,495	30,000	40,000
Sewer Use Charges	4,296,526	3,150,770	2,971,566
HEALTH AND SOCIAL SERVICES:			
Vital Statistics	33,098	22,500	30,000
RECREATION & PARKS:			
Organized Summer Programs	17,943	43,000	43,000
Swim Fees	40,447	55,000	55,000
Organized Summer Programs Fund #9	12	-	-
Fees: Non-Reimbursable	-	-	-
Fees: Reimbursable Fund #9	200,852	350,402	356,423
Maintenance Fees Fund #9	24,949	54,410	53,796
Senior Rec. Activities Fund #9	10,433	17,700	17,700
EDUCATION			
Cafeteria Sales	696,461	808,455	778,014
BOE Athletic Game Receipts /Pay to Play	86,892	179,000	110,000
Use of School Facilities	47,304	50,000	25,000
FINES & FORFEITS			
Courts	-	150	150
Public Library	9,497	6,500	-
BOE Employee Benefit Contribution, Dental/Life	116,233	106,000	110,500
BOE Miscellaneous Receipts	134,143	-	-
BOE Tuition Receipts-Parent Paid (pre K Prog)	116,819	155,000	111,320
BOE Team Mentor Prog. State Pmts	1,929	-	-
BOE AHS Parking Fees	30,000	30,000	30,000
BOE Special Education Tuition	1,617,404	1,100,000	1,450,000
TOTAL CHARGES FOR CURRENT SVCS.	7,912,771	6,353,573	6,375,624
OTHER LOCAL REVENUES			
Investment Interest - GF	638,415	340,000	200,000
Refunds & Reimbursements	56,059	126,960	74,000
Sewer Use - Interest & Liens	14,934	11,000	16,000
Sewer Assessments Interest & Liens	42,461	-	-
Sewer Deposits	27,666	-	-
Rents & Reimbursements: Sprint Tower	76,670	60,000	60,000
Donations & Grants Private Source- Fund GF	2,500	-	-
Donations & Grants Private Source- Fund #9	300	-	-
Interlocal Program Funding	2,465	2,800	2,400
Field Advertising Revenue Fund #9	3,875	-	-
Salvage and Demolition Sales	13,032	8,500	8,500
Sale of Property	14,616	10,000	10,000
Miscellaneous	3,715	8,280	2,000
Admin Allowance ICMA	10,000	-	-
Cancelled Encumbrances	9,072	-	-
TOTAL OTHER LOCAL REVENUES	915,780	567,540	372,900
OTHER FINANCING SOURCES			
Fund #1 Use of Assigned Fund Bal. Cap. Res	-	1,800,000	-
Fund #4 Unassigned Fund Balance	-	10,000	10,000
Fund #5 Unassigned Fund Balance	-	264,652	-
Fund #8 Unassigned Fund Balance	-	-	50,000
Fund #9 Unassigned Fund Balance	-	35,000	-
TRANSFERS IN	50,000	-	-
TOTAL OTHER FINANCING SOURCES	50,000	2,109,652	60,000
GRAND TOTAL MUNICIPAL REVENUES	99,130,902	98,711,330	101,261,159

Town of Avon - All Funds Budget Proposed to Town Meeting for			
Fiscal Year Ending June 30, 2022 - Expenditures			
	ACTUAL 19/20	BUDGETED 20/21	PROPOSED 21/22
TOWN COUNCIL			
GENERAL GOVERNMENT			
Legislative	48,651	50,664	51,114
Executive	557,930	557,277	574,441
Judicial	6,988	6,988	7,400
Elections	82,737	134,458	122,003
Legal	173,891	185,000	180,000
Recording & Reporting	440,701	439,462	451,542
Town Hall	128,354	120,930	123,336
Human Resources	140,808	213,317	241,978
Finance	1,829,176	1,865,543	1,944,191
TOTAL GENERAL GOVERNMENT	3,409,237	3,573,639	3,696,005
PUBLIC SAFETY			
Police Protection	7,587,258	7,734,404	7,957,255
Fire Protection	2,095,031	2,091,589	2,134,006
Central Communications	912,265	918,176	954,069
Protective Inspection	415,494	444,151	438,627
Other Protection	233,378	271,747	273,142
TOTAL PUBLIC SAFETY	11,243,426	11,460,067	11,757,099
PUBLIC WORKS			
Administration	474,820	505,523	476,125
Highways	2,373,324	2,416,984	2,462,821
Sanitation	353,468	469,373	470,359
Machinery & Equipment	576,412	648,318	659,498
Buildings & Grounds	2,140,908	2,363,934	2,428,565
Engineering	395,790	416,086	429,981
TOTAL PUBLIC WORKS	6,314,722	6,820,218	6,927,349
HEALTH & SOCIAL SERVICES			
Conservation of Health	150,030	153,000	166,932
Social Services	411,093	445,263	453,120
TOTAL HEALTH & SOCIAL SERVICES	561,123	598,263	620,052
RECREATION & PARKS			
Recreation	962,540	1,134,392	1,179,776
Parks	115,951	87,490	107,876
Senior Citizens	29,100	47,150	47,150
Community Activities	9,985	25,319	19,785
TOTAL RECREATION & PARKS	1,117,576	1,294,351	1,354,587
CULTURE & EDUCATION			
Library	1,736,517	1,768,042	1,864,393
TOTAL CULTURE & EDUCATION	1,736,517	1,768,042	1,864,393
TOTAL THIS PAGE	24,382,601	25,514,580	26,219,485

**Town of Avon - All Funds Budget Proposed to Town Meeting for
Fiscal Year Ending June 30, 2022 - Expenditures**

	ACTUAL 19/20	BUDGETED 20/21	PROPOSED 21/22
TOTALS FROM PREVIOUS PAGE	24,382,601	25,514,580	26,219,485
CONSERVATION & DEVELOPMENT			
Planning & Zoning	471,808	506,155	516,769
Conserv. Of Natural Resources	187,866	196,731	236,038
TOTAL CONSERVATION & DEV'T	659,674	702,886	752,807
MISCELLANEOUS			
Claims & Losses	7,702	15,000	45,000
Municipal Insurance	248,537	277,450	312,959
Intergovernmental Expend.	48,573	63,875	63,875
Contingency	79	10,000	10,000
TOTAL MISCELLANEOUS	304,891	366,325	431,834
SUB-TOTAL TOWN OF AVON	25,347,165	26,583,791	27,404,126
SEWERS			
Operating Expenses	2,027,224	2,837,922	3,099,766
TOTAL SEWERS	2,027,224	2,837,922	3,099,766
CAPITAL IMPROV. DEBT SERVICE			
Bond & Anticipat. Notes	3,036,692	2,959,750	2,975,117
TOTAL CAP. IMP. DEBT SERVICE	3,036,692	2,959,750	2,975,117
CAPITAL IMPROVE. PROGRAM (CIP)			
Capital Improvement Facilities	1,910,307	2,438,193	2,170,193
Capital Improvement Equipment	121,360	800,762	858,500
Capital & Non-Recurr. (C.N.R.E.F.)	792,000	149,618	195,000
TOTAL CIP	2,823,667	3,388,573	3,223,693
BOARD OF EDUCATION			
Salaries	36,542,908	38,718,888	39,215,846
Employee Benefits	9,956,034	10,354,342	10,859,254
Purchased Prof & Tech Services	1,367,231	1,449,368	1,393,370
Property Services	934,936	778,770	790,665
Other Purchased Services	5,979,432	7,089,577	7,332,640
General Supplies & Utilities	2,648,624	2,150,275	2,326,392
Equipment	550,846	376,685	620,482
Fees & Memberships	82,512	97,320	95,654
Cafeteria Operation	881,547	1,011,269	993,240
Facility Use	29,595	50,000	25,000
Prepaid State & Federal Grants	1,073,691	864,800	905,914
TOTAL BOARD OF EDUCATION	60,047,357	62,941,294	64,558,457
TOTAL EXPENDITURES	93,282,105	98,711,330	101,261,159

**COMPARISON FISCAL YEAR 2020/2021 TO FISCAL YEAR 2021/2022
CAPITAL BUDGET PROJECTS**

FISCAL YEAR 2020/2021

FISCAL YEAR 2021/2022

Account 485.01 CIP Facilities

Account 485.01 CIP Facilities

TOWN:

HVAC Repairs – Town Buildings	\$ 1,358,228
Lateral Extension Program *	\$ 660,000
Road Improvements	\$ 259,727
Patrol Building Improvements	\$ 75,000
Infiltration and Inflow Study *	\$ 50,000
Countryside Park Improvements **	<u>\$ 35,000</u>
TOTAL TOWN	\$ 2,437,955

TOWN:

Road Improvements	\$ 734,003
Sycamore Hills Tennis Courts	\$ 225,000
Patrol Bldg. Improvements – Generator Rpl.	\$ 205,000
Buckingham Infield Improvements	\$ 40,000
Farmington Valley Trail Fence Rpl.	\$ 38,000
AVFD Facility Improvements.	\$ 25,000
DPW Building Upgrade – Break Room Design	\$ 25,000
Sidewalk Improvements	<u>\$ 25,000</u>
TOTAL TOWN	\$1,317,003

BOARD OF EDUCATION:

RBS Roof Replacement – Phase II	\$ 210,000
BOE Security Improvements	<u>\$ 60,000</u>
TOTAL BOE	\$ 270,000
TOTAL	\$2,707,955

BOARD OF EDUCATION:

RBS Roof Replacement – Phase III	\$ 425,000
AHS RTU Replacement – Phase I	\$ 398,190
TBS Tennis & Basketball Court Repairs	<u>\$ 30,000</u>
TOTAL BOE	\$ 853,190
TOTAL	\$2,170,193

Account 485.03 CIP Equipment

Account 485.03 CIP Equipment

TOWN:

2002 Sterling Dump Truck Rpl.	\$ 210,000
Fire Apparatus Rpl.	\$ 205,000
Police Vehicles	<u>\$ 116,000</u>
TOTAL TOWN	\$ 531,000

TOWN:

Fire Apparatus Rpl.	\$ 292,000
APD Body & Dash Cameras	\$ 226,500
Police Vehicles	\$ 130,000
2007 Dump Truck Body (Highways)	\$ 100,000
2001 Utility Truck (Buildings & Grounds)	\$ 60,000
2003 Utility Truck (Buildings & Grounds)	<u>\$ 50,000</u>
TOTAL TOWN	\$ 858,500

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 531,000

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 858,500

Account 493 Capital & Nonrecurring Exp.

Account 493 Capital & Nonrecurring Exp.

TOWN:

Cider Brook Bridge Replacement	\$ 149,618
TOTAL TOWN	\$ 149,618

TOWN:

Cider Brook Bridge Replacement	\$ 195,000
TOTAL TOWN	\$ 195,000

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 0
TOTAL CASH CIP	\$ 149,618
	\$3,388,573

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 0
TOTAL CASH CIP	\$ 195,000
	\$3,223,693

Account 491 Bond & Notes

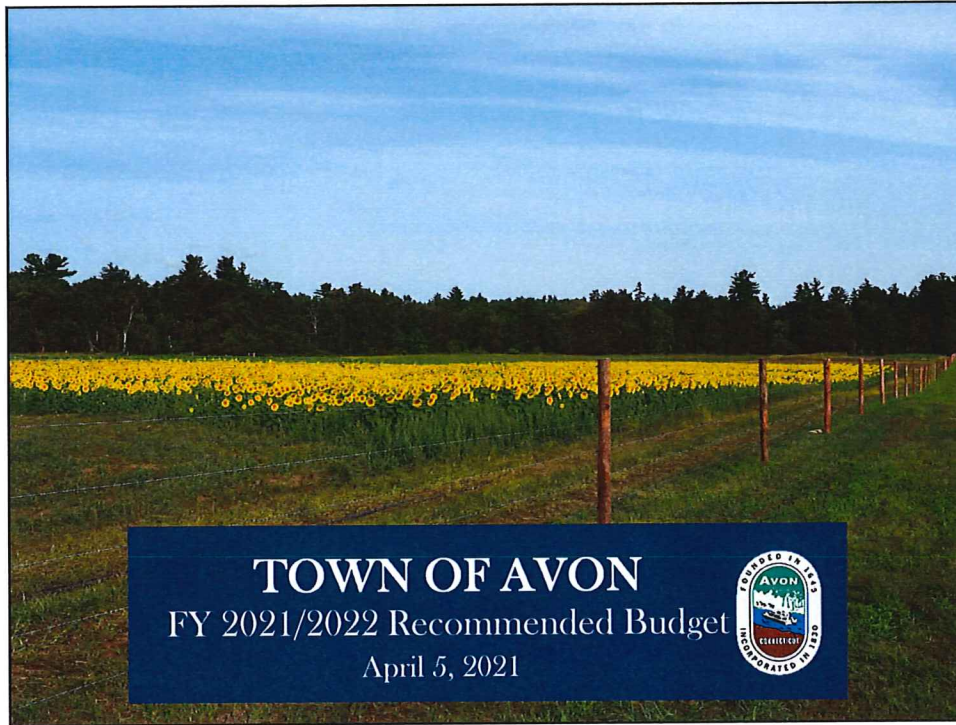
Existing General Fund Debt	\$2,959,750
Sewer Debt	\$ 0
TOTAL DEBT:	\$2,959,750
TOTAL CAPITAL PROGRAM	<u>\$6,348,323</u>

Account 491 Bond & Notes

Existing General Fund Debt	\$2,975,117
Sewer Debt	\$ 0
TOTAL DEBT:	\$2,975,117
TOTAL CAPITAL PROGRAM	<u>\$6,198,810</u>

* Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate.

** Paid from Fund 09 – Recreation Activities Fund, does not affect tax rate.



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

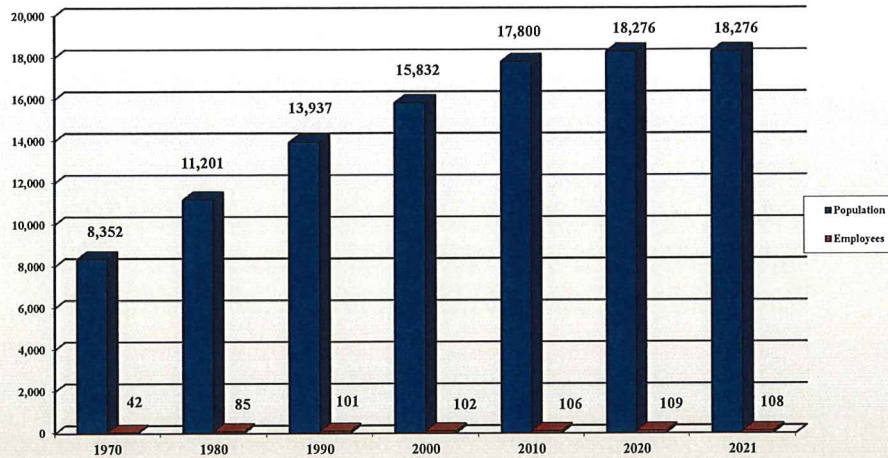


Operating Budget Increases at a Glance

Major Drivers:

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

Employment and Population Growth Since 1970



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

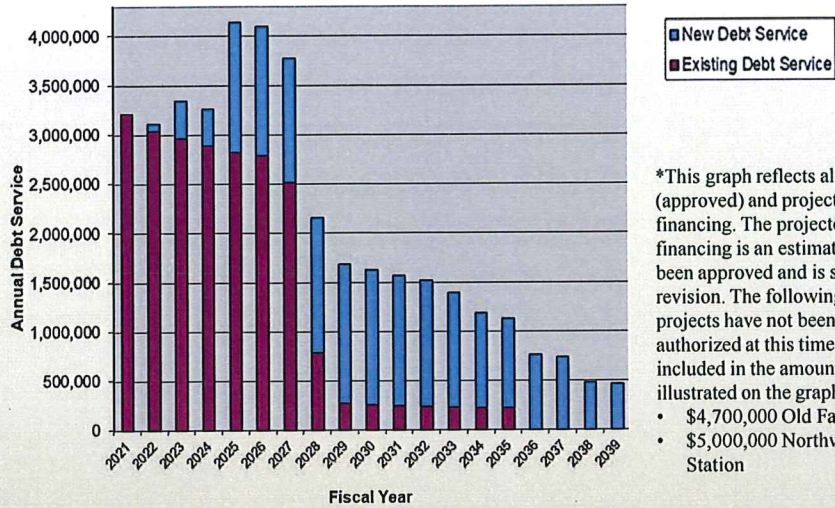
2020 Population - U.S. Department of Commerce, Bureau of the Census, Quick Facts, Avon, CT July 1, 2019

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 *



*This graph reflects all Existing (approved) and projected debt financing. The projected debt financing is an estimate, has not been approved and is subject to revision. The following future projects have not been authorized at this time and are included in the amounts illustrated on the graph:

- \$4,700,000 Old Farms Road
- \$5,000,000 Northwest Fire Station

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

	<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%

Next Steps in the Budget Process

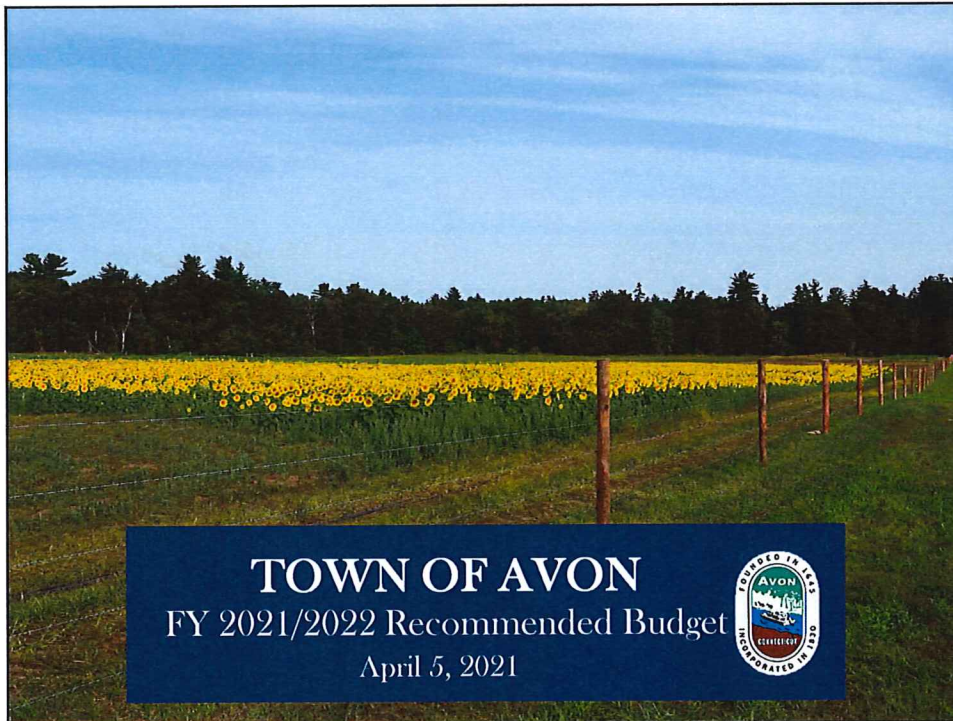
Board of Finance Budget Workshop	Wednesday, April 7th 7:00 p.m.	Virtual
Town Meeting	Monday, May 3 rd 7:00 p.m.	TBD
Budget Referendum	Wednesday, May 12 th 6:00 a.m. – 8:00 p.m.	Avon Senior Center

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*”

13



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

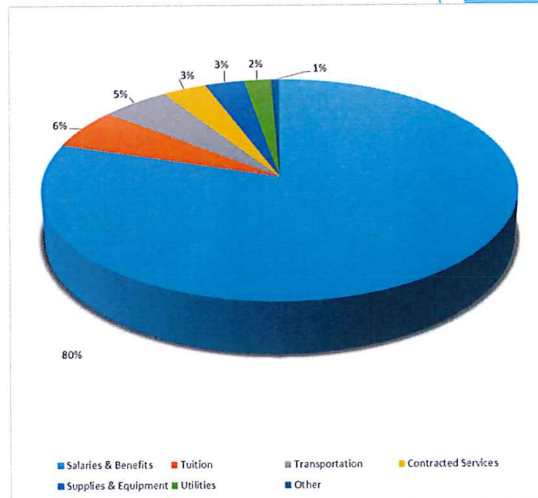
District Wide Priorities

▶ **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

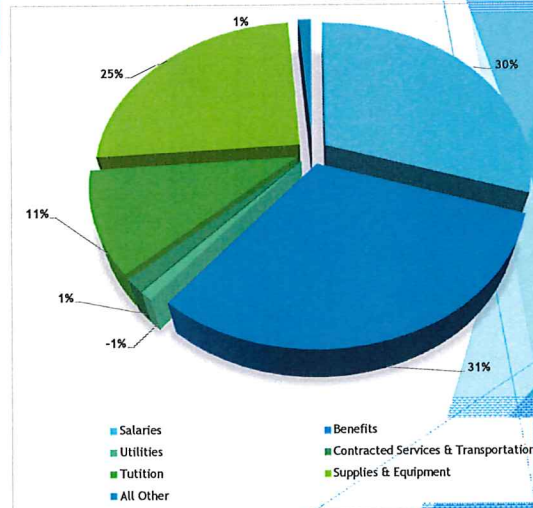
Budget Distribution

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



FY 2021 / 2022 Budget Drivers

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



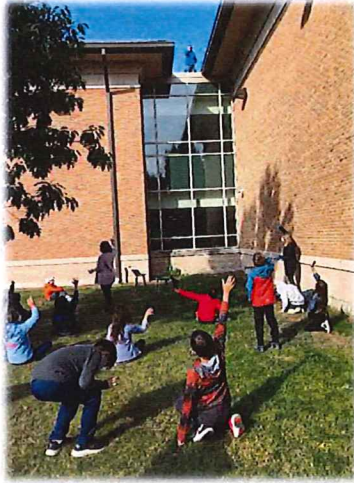
Board of Education's Budget



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

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	• Adjustment to Debt Service Schedule
Workers' Compensation	\$116,374	• 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

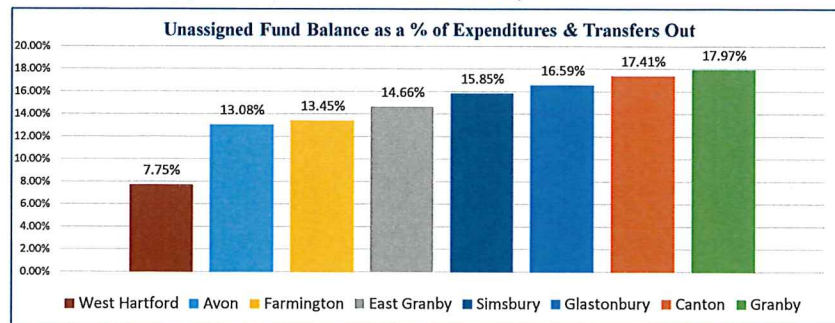
	Amount
7/1/2019 Unassigned General Fund Balance	\$11,175,459
Plus: FY 2020 Closing Activity	3,939,870
Less: New Assignments Placed on General Fund Balance	(2,673,000) *
6/30/2020 Unassigned General Fund Balance	\$12,442,329 **

*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

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.*

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>	88.84%	86.27%	88.85%	
Non-Property Tax Sources	\$10,649,435	\$13,548,336	\$11,289,771	-16.67%
<i>% of revenues</i>	11.16%	13.73%	11.15%	
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%

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

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

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	Current Property Tax Adopted (32.90 mills)	Property Tax If Budget is Approved (34.40 mills)	Difference 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:

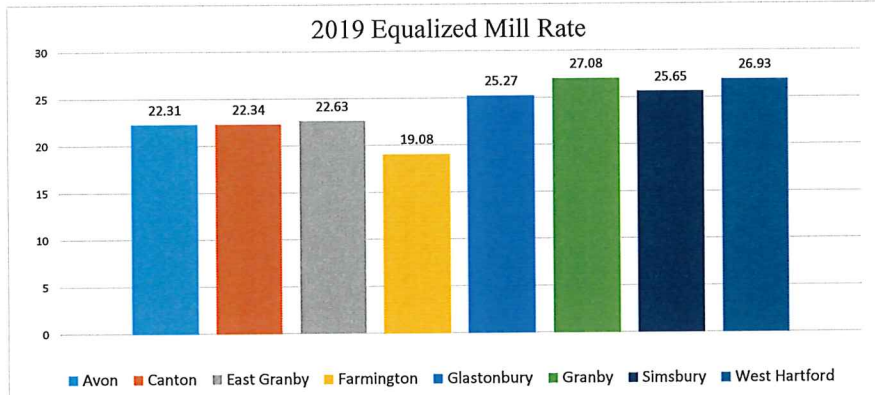
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Town-by-Town Mill Rate Comparison



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

$$\frac{\text{Net Grand List} / \text{Assessment Sales Ratio} = \text{Adjusted Net Grand List}}{\text{Budget Needs [taxes to be raised to meet the budget]} / \text{Adjusted Net Grand List} = \text{Equalized Mill Rate}}$$

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%
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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

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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 \$17,291 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

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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
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	<u>84,624,710</u>	<u>-</u>	<u>84,624,710</u>	<u>84,561,255</u>	<u>(63,455)</u>	<u>82,563,358</u>
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						18,386
Judicial branch				1,632	1,632	1,562
Miscellaneous State grant receipts	5,100		5,100	750	(4,350)	9,045
Grants for municipal projects				261,442	261,442	261,442
School building construction						
Municipal revenue sharing				142,054	142,054	142,054
FEMA Grant (Alfred 4046-Dr-CT)						
JAG Grant				(295)	(295)	6,000
Total intergovernmental	<u>2,278,650</u>	<u>231,262</u>	<u>2,509,912</u>	<u>2,810,122</u>	<u>300,210</u>	<u>2,860,515</u>

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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						264
Bldg. 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				30	30	273
Street and curb	2,000		2,000	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 bnftr contr dental/life	106,000		106,000	118,233	10,233	108,814
BOE misc receipts				134,143	134,143	2,259
BOE tuition receipts parent paid	75,000		75,000	118,819	41,819	108,725
BOE team mentor prog state prints				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	88,892	(97,108)	185,430
Conservation and development	10,000		10,000	53,750	43,750	9,564
Total charges for services	<u>2,016,925</u>	<u>-</u>	<u>2,016,925</u>	<u>3,493,542</u>	<u>1,478,617</u>	<u>2,528,388</u>

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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	50,059	(73,506)	138,408
Miscellaneous	8,280		8,280	3,715	(4,565)	4,759
Admin allowance ICMA				10,000	10,000	10,000
Rents and reimbursements	60,000		60,000	76,670	16,670	74,437
Salvage and demolition sales	10,000		10,000	13,032	3,032	11,797
Donations from private source				2,500	2,500	250
Interlocal program funding	2,500		2,500	2,465	(35)	2,797
Sale of property	10,000		10,000	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	89,112,841
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	\$ 89,633,841

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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
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	39,056	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	165,796	11,344,193	11,093,250	250,943	10,989,612

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Appendix

Annual Financial Report – Exhibit A-5

	2020			Actual	2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget		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			Actual	2019	
	Original Budget	Supplemental Appropriations and Transfers	Final Budget		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 prof & 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	2,199,266	647,471	2,846,737	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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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

Budget Referendum History

**From FY 2009/2010
To FY 2020/2021**

Year of Referendum	Number of Eligible Voters	Voter Turnout	Combined Spending Increase	Mill Rate Increase (Mill Rate)	Result
2009 (After Reval.)	11,935	2,882 (24.13%)	.51% \$70,887,438	1.65% (23.41) [1]	Approved, 2,153 – 729 (74.7% - 25.29%)
2010	11,783	5,604 (47.56%)	2.80% \$72,873,138	4.4% (24.44)	Approved, 3,243-2,361 (57.9% - 42.1%)
2011	12,003	1,868 (15.5%)	2.35% \$74,584,980	2.45% (25.04)	Approved, 1,277-591 (68.4% - 31.6%)
2012	11,954	1,193 (9.98%)	5.56% \$78,729,793	2.44% (25.65)	Approved, 789-404 (66.14% - 33.86%)
2013	12,183	1,060 (8.70%) [2]	3.85% \$81,760,417	2.60% (26.32)	Approved, 812-248 (76.6% - 23.4%)
2014 (After Reval.)	11,535	479 (4.15%) [2]	2.60% \$83,887,095	7.60% (28.32) [3]	Approved, 322-157 (67.2% - 32.8%)
2015	11,447	421 (3.70%) [2]	3.00% \$86,406,996	1.69% (28.80)	Approved, 292-129 (69.3% - 30.6%)
2016	11,818	724 (6.13%) [2]	3.06% \$89,054,435	2.50% (29.52)	Approved, 364-360 (50.3% - 49.7%)
2017	12,648	1,048 (8.30%) [2]	2.09% \$90,913,236	3.62% (30.59)	Approved, 582-466 (55.5% - 44.5%)
2018	12,566	527 (4.20%) [2]	2.21% \$92,919,694	2.48% (31.35)	Approved, 258-269 (48.9% - 51.1%)
2019 (After Reval.)	12,884	809 (6.20%) [2]	2.66% \$95,394,145	4.94% (32.90) [4]	Approved, 365-444 (45.1% - 54.9%)
2020	[5]	[5]	3.48% \$98,711,330	0% (32.90)	Approved [5]

- 1 Net year-to-year increase due to Reval.
- 2 Under Section 9.4.4 of the Town Charter, if the number of persons voting is less than 9% of the eligible voters, the budget is “deemed approved” regardless of the actual voting result, which is shown here solely as a matter of historical record.
- 3 Gross increase due to Reval; net increase was 2.55%.
- 4 Gross increase due to Reval; net increase was 2.68%.
- 5 On March 21, 2020, Executive Order 7I (EO7I) suspended in-person budget adoption requirements for municipalities. In accordance with EO7I, the Town Council authorized the Board of Finance to adopt a budget and set a mill rate for fiscal year 2020/2021, both of which were adopted on May 11, 2020.



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[Home](#) > Tax Calculation Form **Proposed** FY 21-22

Tax Calculation Form **Proposed** FY 21-22

Tax Calculation Form
for Adopted FY 20-21 Budget and Proposed FY 21-22 Budget

**This calculator reflects the mill rate adopted on May 11, 2020,
and proposed mill rate for FY 21-22 budget.**

Adopted	FY 20-21 Mill Rate	32.90
Proposed	FY 21-22 Mill Rate	34.40

Input the Following: (numbers ONLY, no commas or \$)

	FY 2020 - 2021	FY 2021 - 2022
	October 2019	October 2020
	Assessment	Assessment

Your Home's Assessed Value

Your assessed value can be located at the \$ \$

following link: <http://www.avonassessor.com/>, or by contacting the [Town of Avon Assessor's Office](#).

Hard copies of your assessment information are also available at the Library, Town Clerk's Office, and Assessor's Office.

(Results Appear Below)

Calculate Values

Results: (Do not enter any information below this box)

Tax Information

Description of Taxes	Annual	Monthly
Adopted FY 20-21 Taxes Due Your Assessment multiplied by 32.90, then divided by 1,000.		
Proposed FY 21-22 Taxes Due Your Assessment multiplied by 34.40, then divided by 1,000.		

Change in Taxes:

Description of Change	Annual	Monthly
Proposed Change in Taxes Taxes at Proposed Rate minus Taxes at Current Rate		



AVON CONNECTICUT

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[Home](#) > Personal Property Tax Calculation Form **Proposed** FY 21-22

Personal Property Tax Calculation Form **Proposed** FY 21-22

Personal Property Tax Calculator (for Automobile, Motorcycle, etc.)

This calculator reflects the adopted FY 20-21 mill rate and the proposed FY 21-22 mill rate.

You can obtain your personal property assessment information
by calling the Avon Assessor's Office at (860) 409-4335.

Adopted:	FY 20-21 Mill Rate	32.90
Proposed:	FY 21-22 Mill Rate	34.40

Input the Following: (numbers ONLY, no comma or \$)

		<u>FY 2020-2021</u>	<u>FY 2021-2022</u>
		October 2019 Assessment	October 2020 Assessment
Automobile 1	Assessed Value	\$	\$
Automobile 2	Assessed Value	\$	\$
Other/Auto 3	Assessed Value	\$	\$
Other/Auto 4	Assessed Value	\$	\$

Input the assessed values of your personal property in the provided fields. "Other" includes items like Motorcycles, Trailers, Campers, etc.

Calculate Values

(Results Appear Below)

Results: (Do not enter any information below this box)

	Tax at current mill rate of 32.90	Tax at proposed mill rate of 34.40
Automobile 1		
Automobile 2		
Other/Auto 3		
Other/Auto 4		
Totals		
Total Annual Tax on Personal Property		
Total Monthly Tax on Personal Property		
Total Annual Change in Personal Property Taxes		

**TOWN OF AVON
THREE YEAR BUDGET LOOKBACK**

BOARD OF EDUCATION OPERATING									
FISCAL YEAR	INITIAL BUDGET REQUEST (TC)			B.O.F. REC.			ADOPTED BY VOTERS		
	\$ INC/(DEC)	% INC-/DEC		\$ INC/(DEC)	% INC-/DEC		\$ INC/(DEC)	% INC-/DEC	
2017/18	58,292,975	-	-	58,292,975	-	-	58,292,975	-	-
2018/19	59,383,115	1,090,140	1.87%	59,383,115	1,090,140	1.87%	59,383,115	1,090,140	1.87%
2019/20	60,529,340	1,146,225	1.93%	60,529,340	1,146,225	1.93%	60,529,340	1,146,225	1.93%
2020/21	63,319,612	2,790,272	4.61%	62,941,294	2,411,954	3.98%	62,941,294	2,411,954	3.98%

TOWN OPERATING									
FISCAL YEAR	INITIAL BUDGET REQUEST (TC)			B.O.F. REC.			ADOPTED BY VOTERS		
	\$ INC/(DEC)	% INC-/DEC		\$ INC/(DEC)	% INC-/DEC		\$ INC/(DEC)	% INC-/DEC	
2017/18	24,096,598	-	-	24,096,598	-	-	24,096,598	-	-
2018/19	25,057,937	961,339	3.99%	25,029,441	932,843	3.87%	25,029,441	932,843	3.87%
2019/20	26,215,926	1,186,485	4.74%	25,893,427	863,986	3.45%	25,893,427	863,986	3.45%
2020/21	27,168,521	1,275,094	4.92%	26,583,791	690,364	2.67%	26,583,791	690,364	2.67%

**TOWN OF AVON
FIVE YEAR BUDGET LOOKBACK**

TOWN OPERATING, BOARD OF EDUCATION OPERATING, DEBT & CIP									
FISCAL YEAR	INITIAL BUDGET REQUEST (TC)			B.O.F. REC.			ADOPTED BY VOTERS		
	\$ INC/(DEC)	% INC-/DEC		\$ INC/(DEC)	% INC-/DEC		\$ INC/(DEC)	% INC-/DEC	
2016/17	87,455,886	-	-	87,454,964	-	-	87,106,753	-	-
2017/18	88,897,929	1,791,176	2.06%	88,897,929	1,791,176	2.06%	88,897,929	1,791,176	2.06%
2018/19	90,931,397	2,033,468	2.29%	90,902,901	2,004,972	2.26%	90,902,901	2,004,972	2.26%
2019/20	93,314,971	2,412,070	2.65%	92,992,472	2,089,571	2.30%	92,992,472	2,089,571	2.30%
2020/21	97,017,838	4,025,366	4.33%	95,873,408	2,880,936	3.10%	95,873,408	2,880,936	3.10%



Town of Avon Assessor's Office Real Estate Property Information
Current Mill Rate: 32.9

Last revaluation: October 1, 2018

[Go to Town of Avon Main Page](#)

Searches for a Property Record

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Search for sales by style of dwelling

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Assessment Maps

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comments or suggestions may be directed to webmaster@avonassessor.com

TOWN OF AVON
 POTENTIAL PROPERTY TAX REVENUES AND SPENDING INCREASES
 PREPARED BY THE DEPARTMENT OF FINANCE

TAX RATE: The tax rate is expressed in term of "mills" or thousandths of a dollar.
 A mill is \$1 of tax for each \$1,000 of assessed value.

COMPUTATION: Property Tax Revenue is computed, therefore, by multiplying the Total Assessed Valuation (Grand List) by the desired Mill Rate.

NOTE: The grand list amount of \$2,599,538,742 is the 2020 Grand List estimate for the 2021-2022 budget "before" Board of Assessment Appraiser's Report.

Non-Property Tax Revenue Sources: (These sources are less than the current budget by the amount of \$2,258,565.)

Potential Spending	Potential Increases In Spending	Non-Property Tax Revenue Sources	Property Tax Revenue Required	Additional Property Tax Revenue Required	Resulting Mill Rate	% Inc./-Dec. from current 32.90
(Current)					(Current)	
\$98,711,330	\$0	\$13,548,336	\$85,162,994	\$0	32.90	0.00%
(Potential)					(Potential)	
\$100,599,044	\$1,887,714	\$11,289,771	\$89,309,273	\$4,146,279	34.15	3.80%
\$100,729,021	\$2,017,691	\$11,289,771	\$89,439,250	\$4,276,256	34.20	3.95%
\$100,858,998	\$2,147,668	\$11,289,771	\$89,569,227	\$4,406,233	34.25	4.10%
\$100,988,975	\$2,277,645	\$11,289,771	\$89,699,204	\$4,536,210	34.30	4.26%
\$101,118,952	\$2,407,622	\$11,289,771	\$89,829,181	\$4,666,187	34.35	4.41%
\$101,261,159	\$2,549,829	\$11,289,771	\$89,971,388	\$4,808,394	34.40	4.56%