

TOWN OF AVON

PUBLIC HEARING

PROPOSED BUDGET FOR FISCAL YEAR

JULY 1, 2022 - JUNE 30, 2023

APRIL 4, 2022 - 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

2022/2023 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 2, 2022, at 7:00 p.m., location to be determined and/or virtually, and will be submitted to vote at referendum on Wednesday, May 11, 2022, 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.

American Rescue Plan Act (ARPA)

A federal bill signed into law by President Biden on March 11, 2021. The legislation established the Coronavirus-19 State and Local Fiscal Recovery Fund (SLFRF) which is intended to provide \$350 billion to support state and local governments as they address the health and economic impacts of COVID-19 in their communities.

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.

Technology Protection Plan Fund: Established for the purpose of repairing and/or replacing devices loaned to students of the Avon Public Schools in accordance with Board of Education policy.

American Rescue Plan Act Grant Fund: To account for expenditures for uses of federal funds provided pursuant to the American Rescue Plan Act (ARPA). ARPA funds are intended to

provide support to state, local and tribal governments in responding to the COVID-19 public health emergency and its negative impacts.

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, 2023 - Revenues			
	ACTUAL 20/21	BUDGETED 21/22	PROPOSED 22/23
PROPERTY TAXES & ASSESSMENTS			
Gross Levy	83,674,265	88,967,656	92,331,608
Uncollectible	-	(600,000)	(700,000)
Net Levy	83,674,265	88,367,656	91,631,608
Supplemental Real Estate	42,264	57,575	43,325
Supplemental Motor Vehicle	775,942	592,137	692,137
Prior Levies	283,766	200,000	200,000
Interest & Penalties	203,814	175,000	175,000
Sewer Assessments	175,997	71,000	112,000
Telephone Gross Receipts	41,325	39,313	41,325
TOTAL PROPERTY TAXES & ASSESSMENTS	85,197,373	89,502,681	92,895,395
LICENSES, FEES & PERMITS			
Police Protection	15,415	4,500	4,500
Building, Struct. and Equip.	625,708	425,000	425,000
Hunting and Fishing	81	50	50
Animal Licenses	12,867	12,000	12,000
Street and Curb	7,100	3,000	3,000
Recording & Conveyance	730,181	550,000	550,000
Conservation and Development	5,001	5,800	6,320
Sale: Maps/Publications/Copies	29,058	22,500	22,000
LOCAP Recording Fee	7,943	7,600	7,600
MERS Land Recording Fee	140	-	-
Sewer Permits & Inspection Fees	2,670	1,200	1,000
TOTAL LICENSES, FEES & PERMITS	1,436,164	1,031,650	1,031,470
INTERGOVERNMENTAL			
STATE GRANTS-IN-AID:			
OPM CRF-Covid Relief	140,098	-	-
DEEP/Farmington River Trail	3,000	-	-
Grants for Municipal Projects	261,442	-	-
Equalized Cost Sharing	541,355	391,430	391,430
BOE Special Education Excess Cost	703,056	811,685	864,140
BOE Open Choice Attendance	826,754	672,000	672,000
Title II Part A Teachers - Fund #13	27,755	45,663	45,126
Adult Education Cooperative - Fund #13	2,362	1,800	2,510
IDEA 611 Part B - Fund #13	593,875	603,794	646,077
Title I Improving Basic Programs - Fund #13	105,280	100,685	99,997
PreSchool-IDEA 619 - Fund #13	21,363	17,572	17,936
SHEP Settlement - Fund #13	118,438	129,400	125,250
BOE Ed. Progr. Grants- Fund #13 various	666,962	7,000	-
Title III - Fund #13	26,123	-	13,415
Town Aid Road Fund- Fund #8	312,687	312,434	312,867
Cafeteria-BOE-Fund #14	494,862	215,226	292,770
PILOT - Colleges and Hospitals	9	-	-
Property Tax Relief-Elderly	1,297	-	-
Grants in Lieu of Taxes	27,370	27,370	27,370
Veteran Reimbursement	3,734	3,800	3,800
LOCIP Fund - Fund #11	110,330	108,988	110,330
Youth Services Grant	24,923	-	24,857
SLA EMPG Rembrsmnt, EHSM1, EMRG HMLND	9,057	-	-
Judicial Brnch 51-56	736	-	-
Miscellaneous State Grant Receipts	-	750	750
Miscellaneous State Grant Receipts - Fund #9	2,500	-	-
Absentee Ballots	12,887	-	-
OPM FEMA-Covid Relief	17,348	-	-
Municipal Stabilization Grant	142,054	-	-
Technology President Election Grant	6,505	-	-
American Rescue Plan Act Grant - Fund #50	-	-	1,000,000
TOTAL INTERGOVERNMENTAL	5,204,162	3,449,597	4,650,625
TOTAL THIS PAGE	91,837,699	93,983,928	98,577,490

Town of Avon - All Funds Budget Proposed to Town Meeting for Fiscal Year Ending June 30, 2023 - Revenues			
	ACTUAL 20/21	BUDGETED 21/22	PROPOSED 22/23
CHARGES FOR CURRENT SERVICES			
PUBLIC SAFETY			
Police Services	155,899	38,855	39,781
Accident Reports & Photos	1,846	1,000	1,800
Alarm System	25	-	-
Animal Pound Fee	390	300	300
PUBLIC WORKS			
Landfill (Residential) Fees	309,901	128,000	128,000
Landfill - Bulky Waste/Other	53,025	25,000	25,000
Lakeview Water Main Extension	248	-	-
Water Main Interest	152	-	-
Sewer Connection Charges	93,100	40,000	30,000
Sewer Use Charges	3,056,393	2,971,566	2,944,593
HEALTH AND SOCIAL SERVICES:			
Vital Statistics	25,885	30,000	30,000
RECREATION & PARKS:			
Organized Summer Programs	44,979	43,000	45,000
Swim Fees	51,965	55,000	52,000
Organized Summer Programs Fund #9	240	-	-
Fees: Reimbursable Fund #9	299,090	356,423	383,545
Maintenance Fees Fund #9	34,036	53,796	59,053
Senior Rec. Activities Fund #9	5,091	17,700	11,200
EDUCATION			
Cafeteria Sales	106,156	778,014	860,658
BOE Athletic Game Receipts /Pay to Play	121,997	110,000	191,000
Use of School Facilities	17,260	25,000	25,000
FINES & FORFEITS			
Courts	-	150	-
Public Library	441	-	600
BOE Employee Benefit Contribution, Dental/Life	114,179	110,500	107,000
BOE Miscellaneous Receipts	29	-	-
BOE Tuition Receipts-Parent Paid (pre K Prog)	113,258	111,320	115,000
BOE Team Mentor Prog. State Pmts	2,366	-	-
BOE AHS Parking Fees	32,000	30,000	30,000
BOE Special Education Tuition	1,423,828	1,450,000	1,638,894
TOTAL CHARGES FOR CURRENT SVCS.	6,063,779	6,375,624	6,718,424
OTHER LOCAL REVENUES			
Investment Interest - GF	93,536	200,000	200,000
Refunds & Reimbursements	51,004	86,707	34,036
Sewer Use - Interest & Liens	28,854	16,000	29,000
Sewer Assessments Interest & Liens	35,445	-	-
Rents & Reimbursements: Sprint Tower	79,998	60,000	60,000
BOE Miscellaneous	853	-	-
Sewer Deposits - Fund #5	32,000	-	-
Interlocal Program Funding	2,727	2,400	2,400
Energy Incentive	14,095	-	-
Salvage and Demolition Sales	24,427	8,500	8,500
Sale of Property	9,272	10,000	10,000
Miscellaneous	4,348	2,000	2,000
Admin Allowance ICMA	10,000	-	-
BOE Technology Protection Plan - Fund #40	-	-	38,675
Cancelled Encumbrances	20,443	-	-
TOTAL OTHER LOCAL REVENUES	407,002	385,607	384,611
OTHER FINANCING SOURCES			
Fund #1 Unassigned Fund Balance	-	206,000	-
Fund #1 Use of Assigned Fund Bal. - Board of Education	-	250,000	-
Fund #4 Unassigned Fund Balance	-	10,000	579
Fund #5 Unassigned Fund Balance	-	-	567,000
Fund #8 Unassigned Fund Balance	-	50,000	-
TRANSFERS IN	157,307	-	-
TOTAL OTHER FINANCING SOURCES	157,307	516,000	567,579
GRAND TOTAL MUNICIPAL REVENUES	98,465,787	101,261,159	106,248,104

Town of Avon - All Funds Budget Proposed to Town Meeting for Fiscal Year Ending June 30, 2023 - Expenditures			
	ACTUAL 20/21	BUDGETED 21/22	PROPOSED 22/23
TOWN COUNCIL			
GENERAL GOVERNMENT			
Legislative	47,727	51,114	51,987
Executive	566,255	574,441	467,714
Judicial	6,962	7,400	7,760
Elections	113,634	122,003	134,357
Legal	188,695	180,000	185,000
Recording & Reporting	462,574	451,542	298,941
Town Hall	124,593	123,336	111,270
Human Resources	230,665	241,978	255,781
Finance	1,889,560	1,944,191	1,588,843
TOTAL GENERAL GOVERNMENT	3,630,665	3,696,005	3,101,653
PUBLIC SAFETY			
Police Protection	7,764,836	7,957,255	5,951,681
Fire Protection	2,228,312	2,134,006	2,143,472
Central Communications	902,188	954,069	756,380
Protective Inspection	432,595	438,627	403,416
Other Protection	189,488	273,142	273,293
TOTAL PUBLIC SAFETY	11,517,419	11,757,099	9,528,242
PUBLIC WORKS			
Administration	491,798	476,125	438,354
Highways	3,255,581	2,462,821	1,974,286
Sanitation	439,048	470,359	383,747
Machinery & Equipment	665,883	659,498	581,313
Buildings & Grounds	2,283,196	2,428,565	2,077,149
Engineering	415,363	429,981	331,797
TOTAL PUBLIC WORKS	7,550,869	6,927,349	5,786,646
HEALTH & SOCIAL SERVICES			
Conservation of Health	179,488	166,932	180,885
Social Services	435,047	453,120	368,249
TOTAL HEALTH & SOCIAL SERVICES	614,535	620,052	549,134
RECREATION & PARKS			
Recreation	970,033	1,179,776	1,135,424
Parks	51,965	107,876	105,012
Senior Citizens	25,065	47,150	47,950
Community Activities	16,630	19,785	34,197
TOTAL RECREATION & PARKS	1,063,693	1,354,587	1,322,583
CULTURE & EDUCATION			
Library	1,751,984	1,864,393	1,689,468
TOTAL CULTURE & EDUCATION	1,751,984	1,864,393	1,689,468
TOTAL THIS PAGE	26,129,165	26,219,485	21,977,726

Town of Avon - All Funds Budget Proposed to Town Meeting for Fiscal Year Ending June 30, 2023- Expenditures			
	ACTUAL 20/21	BUDGETED 21/22	PROPOSED 22/23
TOTALS FROM PREVIOUS PAGE	26,129,165	26,219,485	21,977,726
CONSERVATION & DEVELOPMENT			
Planning & Zoning	491,593	516,769	391,166
Conserv. Of Natural Resources	204,801	236,038	138,903
TOTAL CONSERVATION & DEV'T	696,394	752,807	530,069
MISCELLANEOUS			
Claims & Losses	14,085	45,000	12,000
Municipal Insurance	290,801	312,959	302,685
Intergovernmental Expend.	50,072	63,875	63,875
Contingency	67,945	10,000	10,000
Other Financing Uses	1,455,584	-	-
Employee Benefit Funding	-	-	5,457,352
TOTAL MISCELLANEOUS	1,878,487	431,834	5,845,912
SUB-TOTAL TOWN OF AVON	28,704,046	27,404,126	28,353,707
SEWERS			
Operating Expenses	3,076,505	3,099,766	2,917,834
Employee Benefit Funding	-	-	198,759
TOTAL SEWERS	3,076,505	3,099,766	3,116,593
CAPITAL IMPROV. DEBT SERVICE			
Bond & Anticipat. Notes	3,151,590	2,975,117	2,962,950
TOTAL CAP. IMP. DEBT SERVICE	3,151,590	2,975,117	2,962,950
CAPITAL IMPROVE. PROGRAM (CIP)			
Capital Improvement Facilities	2,707,955	2,170,193	3,957,836
Capital Improvement Equipment	531,000	858,500	546,000
Capital & Non-Recurr. (C.N.R.E.F.)	149,618	195,000	788,000
TOTAL CIP	3,388,573	3,223,693	5,291,836
BOARD OF EDUCATION			
Salaries	37,528,081	39,215,846	40,699,418
Employee Benefits	10,309,897	10,859,254	10,369,798
Purchased Prof & Tech Services	1,335,831	1,393,370	1,450,159
Property Services	1,089,785	790,665	774,926
Other Purchased Services	6,390,962	7,332,640	7,680,735
General Supplies & Utilities	2,479,042	2,326,392	2,571,436
Equipment	1,667,744	620,482	681,182
Fees & Memberships	94,701	95,654	127,950
Cafeteria Operation	606,126	993,240	1,153,428
Facility Use	2,559	25,000	25,000
Prepaid State & Federal Grants	1,544,983	905,914	950,311
Technology Protection Plan	-	-	38,675
TOTAL BOARD OF EDUCATION	63,049,711	64,558,457	66,523,018
TOTAL EXPENDITURES	101,370,425	101,261,159	106,248,104

**COMPARISON FISCAL YEAR 2021/2022 TO FISCAL YEAR 2022/2023
CAPITAL BUDGET PROJECTS**

FISCAL YEAR 2021/2022

FISCAL YEAR 2022/2023

Account 485.01 CIP Facilities

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	\$ 25,000
TOTAL TOWN	\$1,317,003

Account 485.01 CIP Facilities

TOWN:

Road Improvements*	\$1,243,197
Town Clerk’s Vault	\$ 555,000
Countryside Park Facility	\$ 540,000
Briar Hill Pipe Lining**	\$ 312,000
Enford St. and Mnt. View Ave. Main Rpl.**	\$ 195,000
Refurbish Metal Roofs – Bldgs. 1, 2, 8	\$ 120,000
AVFD Facility Improvements	\$ 112,639
Pole Building for Storage	\$ 110,000
Tillotson Rd – Box Culvert	\$ 85,000
Infiltration & Inflow**	\$ 60,000
Zoning Regulation Revision	\$ 50,000
DWP Building Upgrade	\$ 25,000
Building #1 Design	\$ 25,000
TOTAL TOWN	\$3,432,836

BOARD OF EDUCATION:

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

BOARD OF EDUCATION:

PGS Notification System	\$ 220,000
RBS Emergency Generator	\$ 160,000
Districtwide Interior Lock Rpl. – Phase I	\$ 65,000
Districtwide Security Upgrades	\$ 60,000
AHS Partial Roof Rpl. Design	\$ 20,000
TOTAL BOE	\$ 525,000
TOTAL	\$3,957,836

Account 485.03 CIP Equipment

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)	\$ 50,000
TOTAL TOWN	\$ 858,500

Account 485.03 CIP Equipment

TOWN:

Highway Division Equip. Rpl.:	\$ 361,000
2000 Sterling Dump Truck	
Body & Rails 2007 Kenmore Truck	
Police Vehicles	\$ 135,000
Rpl. 2001 Chevy Suburban (Engineering)	\$ 50,000
TOTAL TOWN	\$ 546,000

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 858,500

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 546,000

Account 493 Capital & Nonrecurring Exp.

TOWN:

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

Account 493 Capital & Nonrecurring Exp.

TOWN:

Reconst. Old Farms Rd/Thompson Rd.	\$ 400,000
Acquisition of 503 W. Avon Rd.	\$ 313,000
2023 Revaluation	\$ 75,000
TOWN	\$ 788,000

BOARD OF EDUCATION:

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

BOARD OF EDUCATION:

TOTAL BOE	\$ 0
TOTAL	\$ 788,000
TOTAL CASH CIP	\$5,291,836

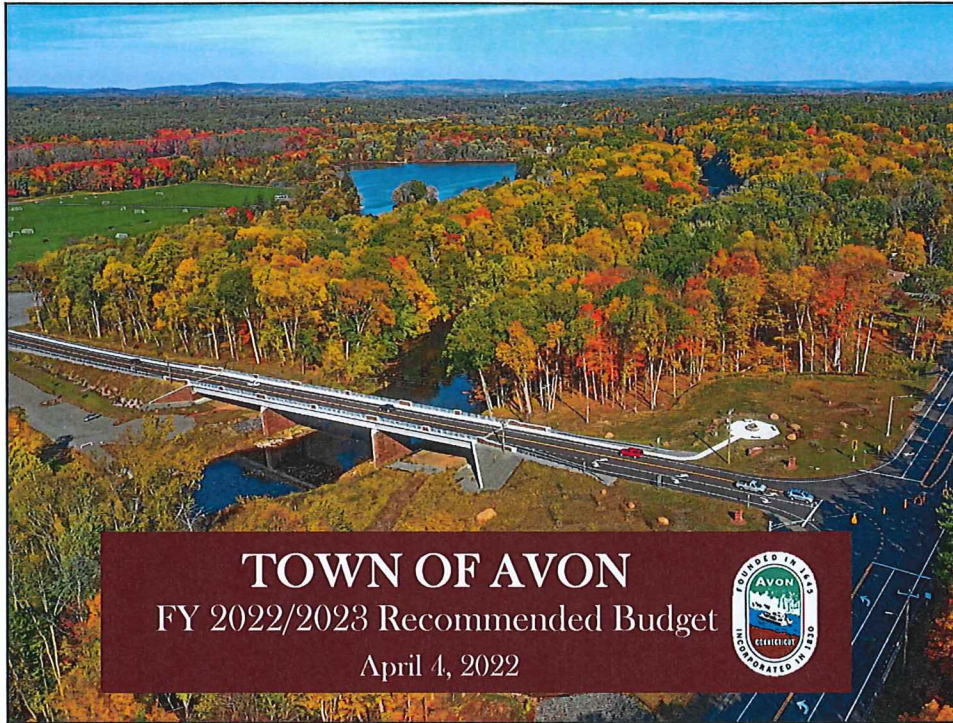
Account 491 Bond & Notes

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

Account 491 Bond & Notes

Existing General Fund Debt	\$2,962,950
Sewer Debt	\$ 0
TOTAL DEBT:	\$2,962,950
TOTAL CAPITAL PROGRAM	\$8,254,786

* Paid from Fund 50 – ARPA (American Rescue Plan Act), does not affect tax rate
** Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate



Proposed Budget Summary FY 2022/2023

	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc-/Dec</u>
Town	\$ 27,404,126	\$ 28,353,707	\$ 949,581	3.47%
Education	64,558,457	66,523,018	1,964,561	3.04%
Sewers	3,099,766	3,116,933	16,827	0.54%
Debt Service	2,975,117	2,962,950	(12,167)	-0.41%
C.I.P	3,223,693	5,291,836	2,068,143	64.15%
TOTAL	\$ 101,261,159	\$ 106,248,104	\$ 4,986,945	4.92%
Less BOE	\$ 36,702,702	\$ 39,725,086	\$ 3,022,384	8.23%

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



5

Operating Budget Increases at a Glance

Major Drivers:

Increase in Wages & Salaries	+ \$305,940
Increase in Medical Insurance	+ \$207,309
<i>Includes Medical Insurance, Medical Insurance Waivers and HSA Contributions</i>	
Increase in Retiree Health	+ \$ 83,269
Increase in Computer Operations	+ \$ 77,580

Capital Budget Projects FY 2022/2023

Road Improvements*	\$1,243,197
Sewer Projects**	\$567,000
Town Clerk's Vault	\$555,000
Vehicle Replacements	\$546,000
Countryside Park Facility	\$540,000
Board of Education Projects	\$525,000
Reconst. Old Farms Road/Thompson Road	\$400,000
Acquisition of 503 W Avon Road	\$313,000
Other Capital Projects	\$602,639

TOTAL Capital Program \$5,291,836

* \$1,000,000 from American Rescue Plan; balance from state grant funding.
 **Paid from Fund 05 (Sewer Fund) does not impact tax rate

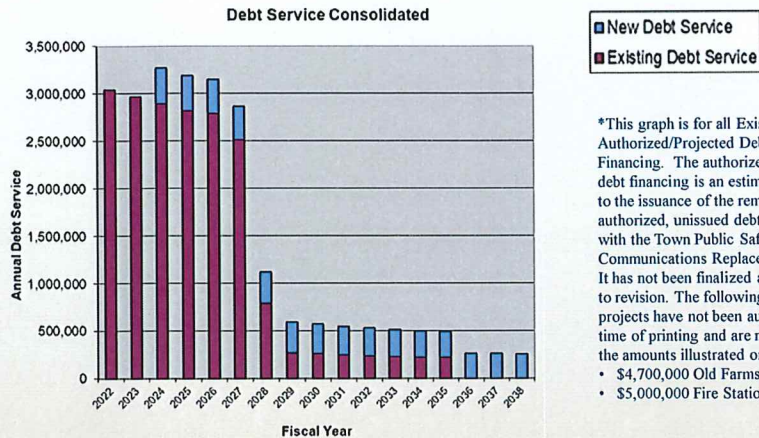
7

Road Improvements

- Town owns 112 miles of local roads that are valued at approximately \$32 million.
- Priorities for improvements are identified via a third party evaluation of road conditions, known as a Pavement Management Plan (PMP).
- PMP assigns each road a "Road Surface Rating," identifies the type of repair recommended (reclamation, mill and overlay, crack sealing, defer maintenance, etc.) and estimates repair cost.
- Estimated cost to bring all Town roads up to an RSR of 70 or above is approximately \$18.76 million (10/2021 estimate, subject to market volatility).
- Town appropriated \$500,000 through ARPA in February 2022 and has proposed an additional \$1 million in ARPA funding in the FY 2023 CIP. A bond issuance may be considered in a future year for additional funding.

8

Existing & Projected Net Debt Service *



*This graph is for all Existing and Authorized/Projected Debt Financing. The authorized/projected debt financing is an estimate pertaining to the issuance of the remaining authorized, unissued debt associated with the Town Public Safety Communications Replacement project. It has not been finalized and is subject to revision. The following future projects have not been authorized at the time of printing and are not included in the amounts illustrated on the graph:

- \$4,700,000 Old Farms Road
- \$5,000,000 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 2022/2023

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Education	64,558,457	66,523,018	1,964,561	3.04%
Sewers	3,099,766	3,116,933	16,827	0.54%
Debt Service	2,975,117	2,962,950	(12,167)	-0.41%
C.I.P	3,223,693	5,291,836	2,068,143	64.15%
TOTAL	\$ 101,261,159	\$ 106,248,104	\$ 4,986,945	4.92%
Less BOE	\$ 36,702,702	\$ 39,725,086	\$ 3,022,384	8.23%

Next Steps in the Budget Process

Board of Finance Budget Workshop	Wednesday, April 4th 7:00 p.m.	Virtual
Town Meeting	Monday, May 2 nd 7:00 p.m.	TBD
Budget Referendum	Wednesday, May 11 th 6:00 a.m. – 8:00 p.m.	Avon Senior Center

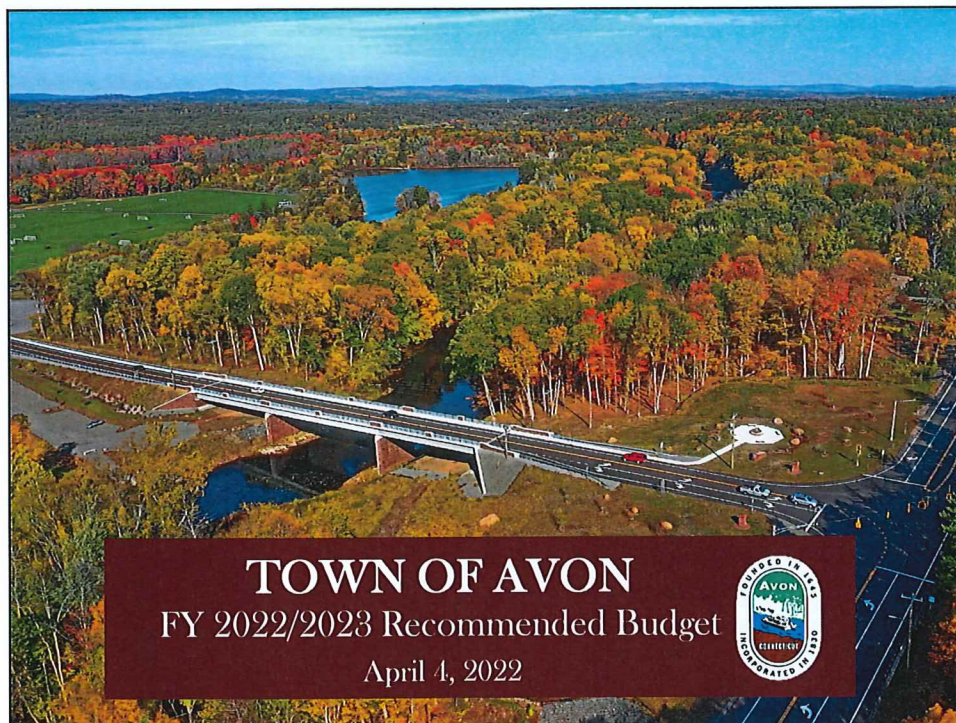
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Board of Education's Proposed Budget FY 2022 / 2023



April 4, 2022

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."

Highlights of Accomplishments

- ❖ 1 National Merit Scholarship winner and 2 finalists
- ❖ Musicians from multiple schools selected to participate in Northern Regionals Music Festival
- ❖ AMS Robotics Team qualified for the VEX World Championships
- ❖ AHS Boys Cross Country Team won its first ever CIAC Class MM state championship
- ❖ AHS Football, Girls Ice Hockey & Swimming/Diving won Division championships
- ❖ Reader's & Writer's workshop units of study deployed K-6
- ❖ BenQ Interactive panels installed in all general education classrooms

FY 2022/2023 Board of Education's Budget

Board of Education's Proposed Budget = **\$64,355,604**

New Money = **\$1,721,301**

Gross % Increase = **2.75%**

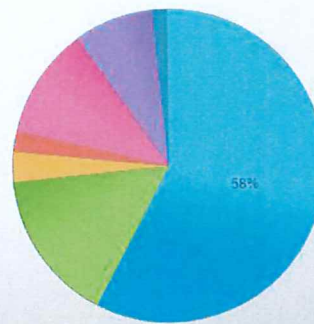


Budget Process

- To begin budget process, each Principal and Department Head asked to answer the following two questions:
 - What are our top priorities in this budget?*
 - How do the identified budget priorities support the Blueprint for Excellence focus areas?*
- Budget requests completed and submitted by Principals and Department Heads for review on October 20th.
- Central Office leadership met with each building Principal or Department Head between October 27th and October 28th.
- Central Office and building leaders had ongoing discussions about budget submissions and made recommendations for additions and reductions from October 29th through January 7th.
- Board of Education adopted the proposed FY22-23 budget on January 12th.

FY 2022/2023 Budget Increase Drivers

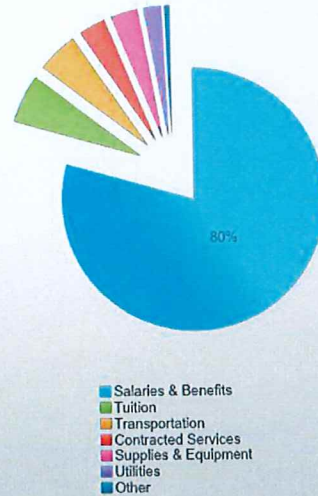
Category	22/23 Budget Increase	Percentage
<i>Salaries & Benefits</i>	994,116	57.75%
<i>Tuition</i>	271,029	15.75%
<i>Supplies & Equipment</i>	196,468	11.41%
<i>Utilities</i>	140,565	8.17%
<i>Transportation</i>	54,740	3.18%
<i>Contracted Services</i>	37,471	2.18%
<i>All Other</i>	26,912	1.56%
Total Gross Budget Increase	1,721,301	2.75%



■ Salaries & Benefits
■ Tuition
■ Transportation
■ Contracted Services
■ Supplies & Equipment
■ Utilities
■ Other

Budget Distribution

Category	22/23 Budget	Percentage
<i>Salaries & Benefits</i>	51,069,216	79.35%
<i>Tuition</i>	3,869,425	6.01%
<i>Transportation</i>	3,343,442	5.20%
<i>Contracted Services</i>	2,139,737	3.32%
<i>Supplies & Equipment</i>	2,103,152	3.27%
<i>Utilities</i>	1,415,219	2.20%
<i>All Other</i>	415,413	0.65%
Total Gross Budget	64,355,604	100.00%



Blueprint for Excellence Focus Areas

Student Learning

We will create multiple student learning pathways to challenge students to think critically and creatively, 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.

Blueprint for Excellence Focus Areas

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.

FY 2022/2023 Budget Goals



Focus Area I: Student Learning General Budget Funded

- **1.0 FTE Elementary Teacher:**
 - added in 2021-2022 due to enrollment
- **0.2 FTE Science Teacher**
 - added in 2021-2022 for AHS course needs
- **1.0 FTE Special Education Teacher**
 - added in 2021-2022 for student needs
- **1.0 FTE World Language Teacher**
 - split between AHS & AMS
- **1.4 FTE Wellness Teacher**
 - 1.0 FTE at AHS for req'd course; .4 FTE at AMS for enrollment

Net Cost: \$307,260

Focus Area I: Student Learning Transfer from ESSER Grant Funded to General Budget Funded

- **1.0 FTE ESOL Teacher**
 - increased number of English Language Learners
- **4.0 FTE Teaching Assistants**
 - additional classroom supports at PGS & RBS

Net Cost: \$154,246

Focus Area I: Student Learning IDEA Grant Funded

- **1.0 FTE PreK Teachers & 2.0 FTE PreK Paraeducators**
 - additional section added in 2021-2022 for additional student needs & enrollment

Net Cost to grant: \$138,784

Focus Area II: Personal Growth & Relationships

ESSER Grant Funded

- **1.0 FTE School Counselor**
 - reduce counselor caseload to provide additional supports for AHS students

Net cost to grant: \$91,632

General Budget Funded

- **1.0 FTE Social Worker**
 - increase both TBS & AMS from .5 FTE to 1.0 FTE
 - increased student needs, risk assessments, need for full day

Net Increase: \$96,722

Focus Area IV: Systems

- **Health Insurance**
- Utilization & fund performance favorable
 - Recent contract negotiations changed contributions
- **OPEB & Pension**
 - Projected fund growth
 - Decreased contribution requirements

Net Decrease (\$471,154)

Focus Area IV: Systems

- **Senior Technology Support Specialist – \$0**
 - funded through reallocation of staffing
 - oversees hardware/software acquisitions inventory & licensing
 - provides back-up to Technology Specialists & Senior Network Administrator during absences
- **Technology Hardware - \$47,117**
 - continued investment in hardware to support 1:1 student devices & staff needs
 - replacement of aged out laptops for staff at AHS & AMS
 - purchase instead of leasing of Chromebooks for grades 2 & 5

Budget Conclusion



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

Great thanks is extended to both the leadership and staff for their diligent efforts in supporting development of the Board of Education’s budget for FY 2022/2023.



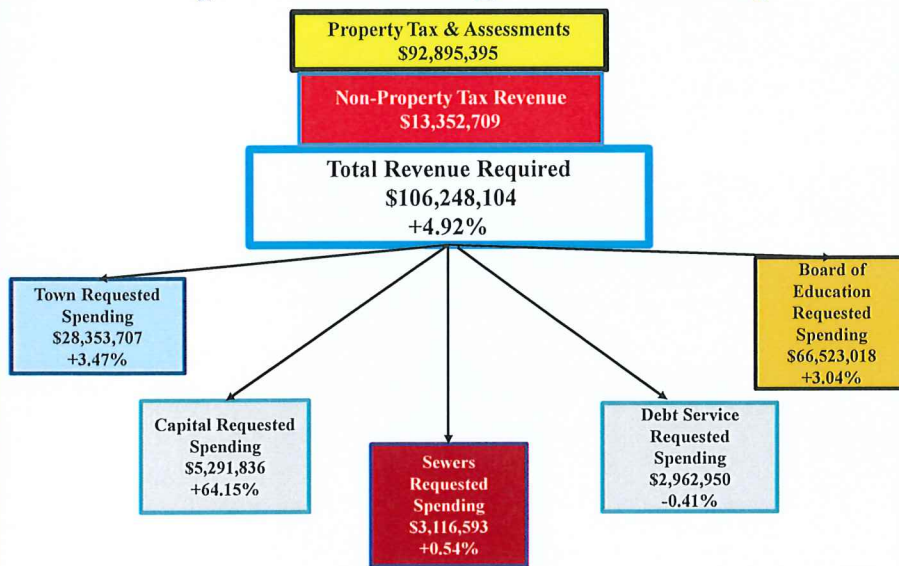
Town of Avon Board of Finance

Public Hearing

Requested Fiscal Year 22/23 Budget

Monday, April 4, 2022

Requested Budget Summary



Board of Finance *Balances*

**The
Requested
Amount of
Spending for
Services**



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

*The proposed \$106,248,104 budget
for Fiscal Year 2022/2023 would
require a 1.17% tax increase.*

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Board of Finance *Considers*

- The best interest of Avon as a whole
- Input from Town Council and Board of Education
- Interaction with residents
- Public hearing comments
- Economic conditions
- Tax demands of other levels of government
- Estimates of revenue sources and projections
- Future borrowing requirements
- Voting history

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Avon Revenue Options *Limited*

- **Restrictive State Laws—**
 - No local income or sales taxes
 - No local tobacco, alcohol, gas, or hotel taxes
- **Avon Revenue Choices—**
 - Property taxes and assessments
 - Non-property tax sources
 - *Licenses, Permits, Fees, Grants*

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Revenue Raised by Source

	Adopted FY 21/22	Requested FY 22/23	% Inc/ -Dec
Taxes & Assessments	\$ 89,502,681	\$ 92,895,395	3.79%
<i>% of revenues</i>	88.39%	87.43%	
Non-property Tax Sources	\$ 11,758,478	\$ 13,352,709	13.56%
<i>% of revenues</i>	11.61%	12.57%	
TOTAL	\$ 101,261,159	\$ 106,248,104	4.92%
Net Grand List	\$ 2,600,633,032	\$ 2,667,772,547*	2.58%
Mill Rate Required	34.21	34.61	1.17%

* After Board of Assessment Appeals

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What is the Grand List & Why is it Important?

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

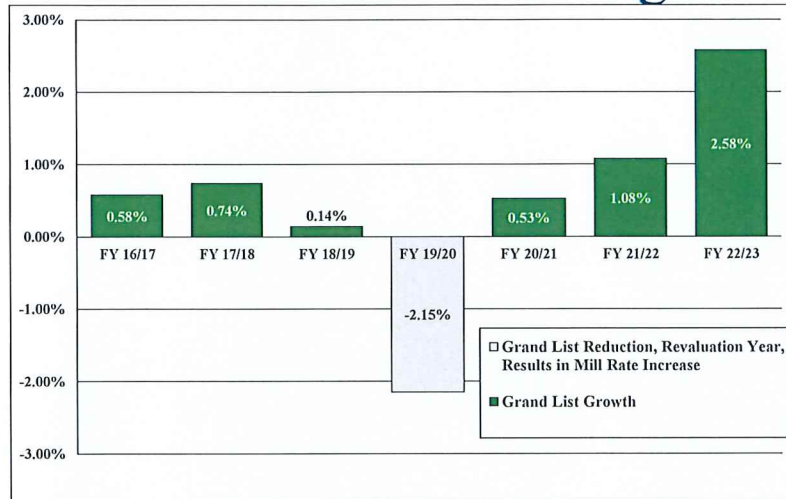
Property Tax Revenue Required ÷ FY 2023 Net Grand List
x 1000 = FY 2023 Required Mill Rate

$$\text{\$92,331,608} \div \text{\$2,667,772,547} \times 1,000 = 34.61$$

New Money Raised by Growth in Net Grand List

FY 2021/2022 Net Grand List	\\$2,600,633,032
FY 2022/2023 Net Grand List (After Board of Assessment Appeals)	\\$2,667,772,547
% Increase	2.58%
\\$ Raised by growth in Net Grand List	\\$2,296,843

Avon Grand List Changes

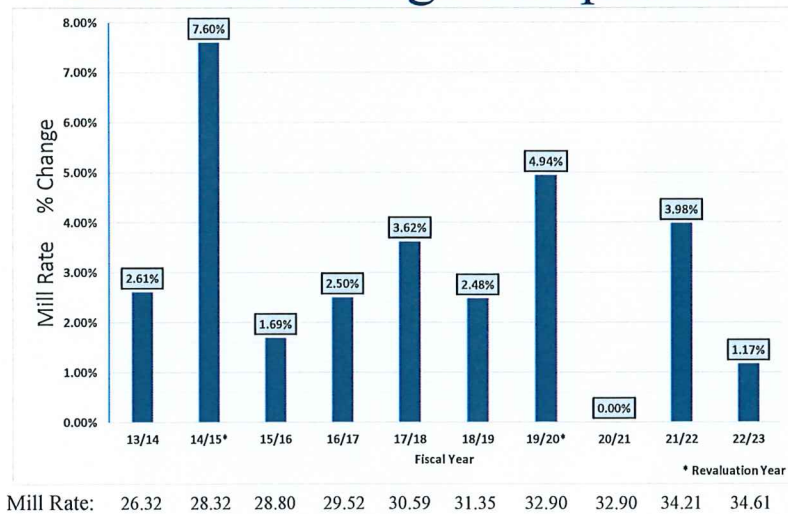


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Mill Rate Change Comparison



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Property Tax and Assessments

Property Tax & Assessments contributes 87.43% of FY 22/23 Required Revenue	Adopted FY 21/22	Required FY 22/23	FY 22/23 % Prop. Tax & Assess.
a) Residential	\$67,216,430	\$68,214,802	73.43%
b) Commercial/Industrial	11,518,466	11,877,076	12.79%
c) Motor Vehicles	6,575,288	8,306,460	8.94%
d) Personal Property	3,503,945	3,775,248	4.06%
e) Other	153,527	158,022	0.17%
Subtotal	\$88,967,656	\$92,331,608	99.39%
f) Assessments – Various	535,025	563,787	0.61 %
Total	\$89,502,681	\$92,895,395	100.00%

Source: Assessor's Office

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Non-Property Tax Revenue

Non-Property Tax contributes 12.57% of FY 22/23 Required Revenue	Adopted FY 21/22	Required FY 22/23	FY 22/23 % Non-Prop. Tax
Intergovernmental <i>i.e. grants</i>	\$3,449,597	\$4,650,625	34.83%
Licenses, Fees & Permits <i>i.e. building permits, recording & conveyance</i>	1,031,650	1,031,470	7.72%
Charges for Current Services <i>i.e. landfill, recreation fees</i>	6,375,624	6,718,424	50.32%
Other Local Revenues & Other Financing Sources <i>i.e. investment interest</i>	901,607	952,190	7.13%
TOTAL	\$11,758,478	\$13,352,709	100.00%

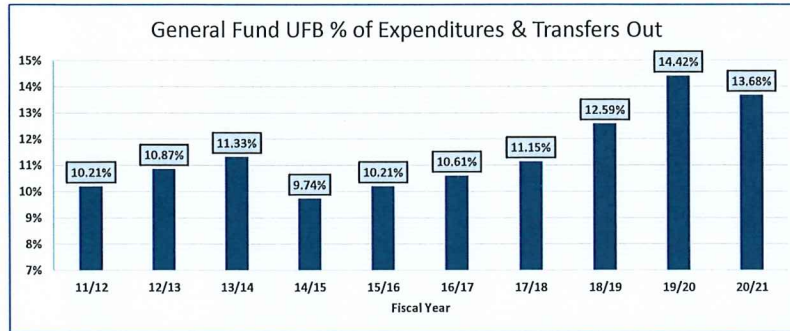
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Unassigned Fund Balance

- **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."



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Spending Trends



Note: CIP= Capital Improvement Program

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Calculating the 1.17% Tax Increase

1. Total Unified Budget Request	\$ 106,248,104
<i>Where do we get the Money?</i>	
2. Non-Property Tax Revenues <small>(intergovernmental, fees, permits, etc.)</small>	\$ 13,352,709
3. All Other Assessments <small>(supplemental real estate/motor vehicle, prior levies, sewer assessments, etc.)</small>	\$ 563,787
4. Grand List at Current Mill Rate (includes growth)	\$ 91,264,499
Subtotal	\$ 105,180,995
<i>Where do we get the Rest?</i>	
5. Additional Funding Needed	\$ 1,067,109
6. Tax Increase Required to Fund Requested Spending	\$ 1,067,109 ÷ 91,264,499 <u>= 1.17%</u>

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

House & Vehicle Market Values	Assessed House & Vehicle Values	Current Property Tax Adopted (34.21 mills)	Property Tax If Budget is Approved (34.61 mills)	Difference Proposed Tax Increase (34.61 mills)
\$300,000	\$210,000	\$7,184	\$7,268	\$84
\$425,000	\$297,500	\$10,177	\$10,296	\$119
\$550,000	\$385,000	\$13,171	\$13,325	\$154
\$675,000	\$472,500	\$16,164	\$16,353	\$189
\$800,000	\$560,000	\$19,158	\$19,382	\$224
\$925,000	\$647,500	\$22,151	\$22,410	\$259

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

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

www.avonassessor.com

www.avonct.gov

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Board of Education Requested Spending FY 22/23

	Requested FY 22/23	% of Total Budget
Board of Education Operating	\$ 66,523,018	62.61%
BOE Share of Debt Service	1,978,819	1.86%
BOE Share of Capital Improvement Program (CIP)	525,000	0.50%
BOE Operating, Debt, and CIP TOTAL	\$ 69,026,837	64.97%

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Town & Sewers Requested Spending FY 22/23

	Requested FY 22/23	% of Total Budget
Town of Avon Operating	\$ 28,353,707	26.69%
Town Share of Debt Service	984,131	0.93%
Town Share of Capital Improvement Program (CIP)	4,199,836	3.94%
SUBTOTAL	\$ 33,537,674	31.56%
Sewers Operating, and Share of CIP	3,683,593	3.47%
Town & Sewer Operating, Debt, and CIP TOTAL	\$ 37,221,267	35.03%

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Requested Budget Summary

	Adopted FY 21/22	Requested FY 22/23	\$ Increase/ (Decrease)	% Increase/ -Decrease
Town Operating	\$ 27,404,126	\$ 28,353,707	\$ 949,581	3.47%
Board of Education	64,558,457	66,523,018	1,964,561	3.04%
Debt Service	2,975,117	2,962,950	(12,167)	-0.41%
Capital Improvement	3,223,693*	5,291,836**	2,068,143	64.15%
Sewers	3,099,766	3,116,593	16,827	0.54%
TOTAL	\$ 101,261,159	\$ 106,248,104	\$ 4,986,945	4.92%

* Includes \$0 in Sewer Projects paid by Sewer Fund.

** Includes \$567,000 in Sewer Projects paid by Sewer Fund and \$1,000,000 in Road Improvement Projects paid by the American Rescue Plan Fund.

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Next Steps

Budget Workshop

Not a public hearing, but open to public to observe

Wednesday, April 6 @ 7:00 p.m.

Virtual

Monday, April 11 (if needed)

Wednesday, April 13 (if needed)

Annual Town Meeting

Monday, May 2 @ 7:00 p.m.

TBD

Referendum

Wednesday, May 11 @ 6 a.m.-8:00 p.m.

Avon Senior Center

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BUDGET REFERENDUM HISTORY

Budget for Fiscal Year Beginning July 1	Number of Eligible Voters [1]	Voter Turnout	Combined Spending Increase	Mill Rate Increase (Mill Rate)	Result
1999	10,044	1,016 (10.1%)	7.57% \$41,311,111	1.91% (22.42)	Approved, 611 – 405 (60.1% - 39.8%)
2000 (After Reval.)	10,122	1,353 (13.4%)	6.7% \$44,079,641	9.28% (24.50)	Approved, 896 – 457 (66.2% - 33.7%)
2001	10,506	534 (5.1%) [2]	8.1% \$47,650,130	5.71% (25.90)	Approved, 394 – 140 (73.7% - 26.2%)
2002, 1 st	10,272	1,802 (17.5%)	11.21% \$52,990,000	7.53% (27.85)	Defeated, 967 – 835 (53.6% - 46.3%)
2002, 2 nd	10,308	2,551 (24.7%)	6.82% \$50,898,068	5.41% (27.30)	Approved, 1,585 – 966 (62.1% - 37.8%)
2003, 1 st	10,300	3,554 (34.0%)	6.94% \$54,430,481	5.13% (28.70)	Defeated, 1,893 – 1,661 (53.2% - 46.7%)
2003, 2 nd	10,310	2,579 (25.0%)	5.69% \$53,792,839	3.66% (28.30)	Approved, 1,397 – 1,182 (54.1% - 45.8%)
2004, 1 st (After Reval.)	10,340	4,556 (43.8%)	6.09% \$57,070,527	5.50% (24.06)	Defeated, 2,492 – 2,064 (54.7% - 45.2%)
2004, 2 nd	10,376	4,215 (40.7%)	4.75% \$56,347,979	3.64% (23.63)	Defeated, 2,317 – 1,898 (55.0% - 45.0%)
2004, 3 rd	10,492	2,741 (26.1%)	4.10% \$55,996,649	2.87% (23.46)	Approved, 1,651 – 1,090 (60.2% - 39.8%)
2005	11,342	2,534 (21.0%)	4.80% \$58,686,957	2.98% (24.16)	Approved, 1,768 – 766 (68.5% - 31.5%)
2006	10,918	1,891 (16.5%)	5.57% \$61,958,319	2.86% (24.85)	Approved, 1,298 – 593 (68.6% - 31.4%)
2007	11,062	1,400 (12.6%)	5.18% \$66,504,738	2.82% (25.55)	Approved, 953 – 447 (68.1% - 31.9%)
2008, 1 st	11,364	3,463 (30.4%)	7.45% \$71,456,376	5.75% (27.02)	Defeated, 2,005 – 1,458 (57.8% - 42.1%)
2008, 2 nd	11,193	3,260 (29.1%)	6.36% \$70,734,011	4.50% (26.70)	Defeated, 1,905 – 1,355 (58.4% - 41.5%)
2008, 3 rd	11,296	2,755 (24.3%)	5.78% \$70,352,037	3.84% (26.53)	Defeated 1,457 – 1,298 (52.9% - 47.1%)

Source: Office of the Town Clerk

BUDGET REFERENDUM HISTORY

Budget for Fiscal Year Beginning July 1	Number of Eligible Voters [1]	Voter Turnout	Combined Spending Increase	Mill Rate Increase (Mill Rate)	Result
2008 [3]			6.05% \$70,529,148 [4]	3.84% (26.53)	
2009 (After Reval.)	11,935	2,882 (24.13%)	.51% \$70,887,438	1.65% (23.41) [5]	Approved, 2,153 – 729 (74.7% - 25.3%)
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 (66.1% - 33.9%)
2013	12,183	1,060 (8.7%) [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) [6]	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, 269 – 258 (51.1% - 48.9%)
2019 (After Reval.)	12,884	809 (6.20%) [2]	2.66% \$95,394,145	4.94% (32.90) [7]	Approved, 444 – 365 (54.9% - 45.1%)
2020	[8]	[8]	3.48% \$98,711,330	0% (32.90)	Approved, [8]
2021	13,620	525 (3.9%)	2.58% \$101,261,159	3.98% (34.21)	Approved, 327 – 198 (62.3% - 37.7%)

BUDGET REFERENDUM HISTORY

Footnotes:

[1] The number of eligible voters is based on the number of people who are registered to vote in Avon. U.S citizens who own property in Avon that has an assessed value of at least \$1000 and who are age 18 or over are eligible to vote in a budget referendum even if they do not reside in Avon, but they are not included in the total of eligible voters shown above.

[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.

[3] In accordance with State law and the Town Charter, after three unsuccessful referenda the Town Council adopts a budget without the need for a public hearing or a vote by the public. See note 4, below.

[4] Budget as adopted by the Town Council following defeat of the third referendum. The Council increased the Capital Improvement Program category by \$177,000 to reflect an increase in anticipated revenues as a result of the State Legislature’s last-minute renewal of the conveyance tax surcharge. The Council left the mill rate increase and all other spending and revenue categories unchanged.

[5] Net year-to-year increase due to Reval.

[6] Gross increase due to Reval; net increase was 2.55%.

[7] Gross increase due to Reval; net increase was 2.68%.

[8] 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 for the fiscal year 2020/2021 and to set a mill rate, which were adopted/set on May 11, 2020.



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[Home](#) > [Departments](#) > [Assessor's Office](#) > Tax Calculation Form ****Proposed**** FY 22-23

Tax Calculation Form ****Proposed**** FY 22-23

Tax Calculation Form
for Adopted FY 21-22 Budget and Proposed FY 22-23 Budget

**This calculator reflects the mill rate adopted on May 12, 2021,
and proposed mill rate for FY 22-23 budget.**

Adopted	FY 21-22 Mill Rate	34.21
Proposed	FY 22-23 Mill Rate	34.61

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

	FY 2021 - 2022	FY 2022 - 2023
	October 2020	October 2021
	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 21-22 Taxes Due Your Assessment multiplied by 34.21, then divided by 1,000.		
Proposed FY 22-23 Taxes Due Your Assessment multiplied by 34.61, 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		

Source URL: <https://www.avonct.gov/assessors-office/pages/tax-calculation-form-proposed-fy-22-23>



AVON CONNECTICUT

Published on Avon CT (<https://www.avonct.gov>)

[Home](#) > [Departments](#) > [Assessor's Office](#) > Personal Property Tax Calculation Form ****Proposed**** FY 22-23

Personal Property Tax Calculation Form ****Proposed**** FY 22-23

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

This calculator reflects the adopted FY 21-22 mill rate and the proposed FY 22-23 mill rate.

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

Adopted:	FY 21-22 Mill Rate	34.21
Proposed:	FY 22-23 Mill Rate	34.61

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

		FY 2021-2022 October 2020 Assessment	FY 2022-2023 October 2021 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 34.21	Tax at proposed mill rate of 34.61
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	
2018/19	59,383,115	-	-	59,383,115	-	-	59,383,115	-	-
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%
2021/22	64,558,457	1,617,163	2.57%	64,558,457	1,617,163	2.57%	64,558,457	1,617,163	2.57%

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	
2018/19	25,057,937	-	-	25,029,441	-	-	25,029,441	-	-
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%
2021/22	27,404,126	820,335	3.09%	27,404,126	820,335	3.09%	27,404,126	820,335	3.09%

**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	
2017/18	88,897,929	-	-	88,897,929	-	-	88,897,929	-	-
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%
2021/22	98,161,393	2,287,985	2.39%	98,161,393	2,287,985	2.39%	98,161,393	2,287,985	2.39%



Town of Avon Assessor's Office Real Estate Property Information
Current Mill Rate: 34.21

Last revaluation: October 1, 2018

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

Searches for a Property Record

[Search by Property Address](#) [Search by Owner Name](#)

Search for sales by style of dwelling

[All Styles](#) [Ranch](#) [Cape](#) [Garrison Colonial](#) [Colonial](#) [Conventional](#) [Contemporary](#) [Split Level](#) [Raised Ranch](#) [Dutch Colonial](#) [English Tudor](#) [Victorian](#) [Contemporary Cape](#) [Contemporary Colonial](#) [Salt Box](#) [Multi-Family](#) [Condominium](#) [Old Style](#) [Cottage](#) [Modern Colonial](#) [Modern Cape](#) [Other](#)

Assessment Maps

[Display Avon town-wide map](#) [map 1](#) [map 2](#) [map 3](#) [map 4](#) [map 5](#) [map 6](#) [map 7](#) [map 8](#) [map 9](#) [map 10](#) [map 11](#) [map 12](#) [map 13](#) [map 14](#) [map 15](#) [map 16](#) [map 17](#) [map 18](#) [map 19](#) [map 20](#) [map 21](#) [map 22](#) [map 23](#) [map 24](#) [map 25](#) [map 26](#) [map 27](#) [map 28](#) [map 29](#) [map 30](#) [map 31](#) [map 32](#) [map 33](#) [map 34](#) [map 35](#) [map 36](#) [map 37](#) [map 38](#) [map 39](#) [map 40](#) [map 41](#) [map 42](#) [map 43](#) [map 44](#) [map 45](#) [map 46](#) [map 47](#) [map 48](#) [map 49](#) [map 50](#) [map 51](#) [map 52](#) [map 53](#) [map 54](#)

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 \$2,667,772,547 is the 2021 Grand List estimate for the 2022-2023 budget after meetings of the Board of Assessment Appeals.

Non-Property Tax Revenue Sources: (These sources are more than the current budget by the amount of \$1,622,993.)

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 34.21
(Current)					(Current)	
\$101,261,159	\$0	\$12,293,503	\$88,967,656	\$0	34.21	0.00%
(Potential)					(Potential)	
\$105,581,161	\$4,320,002	\$13,916,496	\$91,664,665	\$2,697,009	34.36	0.44%
\$105,714,549	\$4,453,390	\$13,916,496	\$91,798,053	\$2,830,397	34.41	0.58%
\$105,847,938	\$4,586,779	\$13,916,496	\$91,931,442	\$2,963,786	34.46	0.73%
\$105,981,327	\$4,720,168	\$13,916,496	\$92,064,831	\$3,097,175	34.51	0.88%
\$106,114,715	\$4,853,556	\$13,916,496	\$92,198,219	\$3,230,563	34.56	1.02%
\$106,248,104	\$4,986,945	\$13,916,496	\$92,331,608	\$3,363,952	34.61	1.17%