

TOWN OF AVON

PUBLIC HEARING

**PROPOSED BUDGET FOR
FISCAL YEAR
JULY 1, 2024 - JUNE 30, 2025**

APRIL 1, 2024 - 7:00 P.M.

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

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INTRODUCTION

2024/2025 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 6, 2024, at 7:00 p.m. at the Avon Free Public Library / Community Room, 281 Country Club Road, Avon, CT, as well as virtually, and will be submitted to vote at referendum on Wednesday, May 15, 2024, 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 regarding 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, 2025 - Revenues			
	ACTUAL 22/23	BUDGETED 23/24	PROPOSED 24/25
PROPERTY TAXES & ASSESSMENTS			
Gross Levy	90,817,732	94,404,769	97,615,739
Uncollectible	-	(800,000)	(900,000)
Net Levy	90,817,732	93,604,769	96,715,739
Supplemental Real Estate	26,318	51,915	38,188
Supplemental Motor Vehicle	965,653	730,350	831,655
Prior Levies	277,509	225,000	250,000
Interest & Penalties	447,243	200,000	200,000
Telephone Gross Receipts	41,026	35,388	41,026
Sewer Assessments - Fund #5	97,362	140,000	85,000
TOTAL PROPERTY TAXES & ASSESSMENTS	92,672,843	94,987,422	98,161,608
LICENSES, FEES & PERMITS			
Police Protection	7,100	4,500	4,500
Building, Struct. and Equip.	748,625	475,000	475,000
Hunting and Fishing	16	50	50
Animal Licenses	16,236	12,000	12,000
Street and Curb	1,850	5,000	3,050
Recording & Conveyance	652,002	550,000	550,000
Conservation and Development	12,142	10,404	13,920
Sale: Maps/Publications/Copies	16,273	22,060	15,105
LOCAP Recording Fee	6,272	7,600	5,500
MERS Land Recording Fee	382	-	-
Sewer Permits & Inspection Fees - Fund #5	19,740	1,500	1,500
TOTAL LICENSES, FEES & PERMITS	1,480,638	1,088,114	1,080,625
INTERGOVERNMENTAL			
GRANTS-IN-AID:			
Municipal Grants-In-Aid	261,442	196,082	196,082
Municipal Revenue Sharing - Tiered PILOT	361,819	-	106,541
Education Cost Sharing (ECS)	579,242	553,588	826,517
BOE Special Education Excess Cost	1,027,266	865,000	940,000
BOE Open Choice Attendance	1,028,748	654,000	1,069,000
Title II Part A Teachers - Fund #13	38,048	42,473	40,617
Adult Education Cooperative - Fund #13	2,519	2,492	2,519
IDEA 611 Part B - Fund #13	654,221	663,503	710,567
Title I Improving Basic Programs - Fund #13	122,731	94,225	90,592
IDEA 619 Preschool - Fund #13	32,042	18,933	21,558
Sheff Settlement - Fund #13	140,437	126,575	134,545
Title III - Fund #13	23,826	10,411	11,859
Title IV - Fund #13	605	-	-
ESSER & ARPA Grants - Fund #13	571,570	-	-
Town Aid Road - Fund #8	316,468	312,867	316,468
BOE Cafeteria - Fund #14	1,214,512	398,322	400,000
Property Tax Relief - Elderly	1,390	-	-
Payment in Lieu of Taxes (PILOT)	102,879	78,062	78,062
Veteran Reimbursements	4,711	-	-
Motor Vehicle Tax Reimbursement	376,878	586,816	586,816
LOCIP - Fund #11	116,997	110,330	113,343
Youth Services Bureau Grant	32,155	25,052	32,155
Emergency Management Grants	18,383	-	-
Judicial Branch	4,925	-	-
Miscellaneous State Grant Receipts	13,282	-	-
Absentee Ballot Processing Grant	8,533	-	-
Distracted Driving Enforcement Grant	4,285	-	-
Municipal Stabilization Grant	142,054	106,541	-
Auto Theft & Violence Grant	35,000	-	-
American Rescue Plan Act Grant - Fund #50	1,771,268	-	906,000
TOTAL INTERGOVERNMENTAL	9,008,236	4,845,272	6,583,241
TOTAL THIS PAGE	103,161,717	100,920,808	105,825,474

Town of Avon - All Funds Budget Proposed to Town Meeting for			
Fiscal Year Ending June 30, 2025 - Revenues			
	ACTUAL 22/23	BUDGETED 23/24	PROPOSED 24/25
CHARGES FOR CURRENT SERVICES			
PUBLIC SAFETY			
Police Services - Fund #7	160,588	40,002	40,986
Accident Reports & Photos	3,470	1,800	1,800
Alarm System	275	-	-
Animal Pound Fee	625	300	300
PUBLIC WORKS			
Landfill - Residential Fees	124,315	128,000	150,000
Landfill - Bulky Waste	31,026	25,000	25,000
Lakeview Water Main Extension	579	-	-
Sewer Connection Charges - Fund #5	52,007	40,000	95,000
Sewer Use Charges - Fund #5	3,196,623	3,001,217	3,063,644
HEALTH AND SOCIAL SERVICES:			
Vital Statistics	22,381	30,000	28,800
RECREATION & PARKS:			
Organized Summer Programs	46,141	45,000	45,000
Swim Fees	62,279	65,000	65,000
Organized Summer Programs	(300)	-	-
Recreation Fees - Fund #9	414,555	418,803	443,535
Maintenance Fees - Fund #9	42,192	55,170	55,170
Senior Recreation Activities - Fund #9	12,434	11,700	10,900
EDUCATION			
BOE Cafeteria Sales - Fund #14	294,994	740,088	673,000
BOE Sports Program Participation Fees	180,376	192,000	214,000
BOE Use of School Facilities - Fund #15	42,985	38,000	40,000
FINES & FORFEITS			
Library	413	700	100
BOE Employee Contributions, Dental/Life	102,129	107,000	103,000
BOE Vendor Refunds	8,578	-	-
BOE Tuition Receipts Parent Paid	135,458	145,000	175,000
BOE TEAM Program State Payments	2,276	-	-
BOE Student Parking Fees	32,885	30,000	30,000
BOE Special Education Interdistrict Tuition	2,119,599	2,274,161	1,908,019
TOTAL CHARGES FOR CURRENT SVCS.	7,088,883	7,388,941	7,168,254
OTHER LOCAL REVENUES			
Interest Income	1,947,759	362,000	1,000,000
BOE Interest Income - Fund #14	1,900	1,000	1,200
Refunds & Reimbursements	165,617	35,000	35,000
Sewer Refunds & Reimbursements - Fund #5	156	-	-
Sewer Use - Interest & Liens - Fund #5	52,291	16,250	60,000
Sewer Assessments - Interest & Liens - Fund #5	23,420	-	-
Rents & Reimbursements	83,383	60,000	60,000
BOE Retiree Contributions, Dental/Life	12,420	-	-
BOE Miscellaneous	20,496	-	-
Interlocal Program Funding	1,506	-	-
Recreation Donations & Grants, Private Sources - Fund #9	6,157	-	-
BOE Donations & Grants, Private Sources - Fund #13	8,715	-	-
Field Advertising Revenue - Fund #9	1,585	-	-
Salvage & Demolition Sales	24,189	8,500	8,500
Sale of Property	26,377	10,000	10,000
Miscellaneous	6,536	13,792	437
Admin Allowance Mission Square	5,000	-	-
Opioid Settlement Revenue (Restricted)	52,925	-	-
Liquor Surcharge Remittance (Restricted)	11,547	-	-
BOE Technology Protection Plan - Fund #40	32,876	25,250	31,520
Cancelled Encumbrances	38,671	-	-
TOTAL OTHER LOCAL REVENUES	2,523,526	531,792	1,206,657
OTHER FINANCING SOURCES			
Use of Assigned Fund Balance - Board of Education	-	-	100,588
Use of Assigned Fund Balance - Road Improvements	-	-	1,400,000
Use of Assigned Fund Balance - Medical Insurance	-	750,000	-
Use of Committed Fund Balance - Fund #5	567,000	505,000	205,000
Use of Committed Fund Balance - Fund #12	-	-	182,000
TRANSFERS IN	364,294	-	-
TOTAL OTHER FINANCING SOURCES	931,294	1,255,000	1,887,588
GRAND TOTAL MUNICIPAL REVENUES	113,705,420	110,096,541	116,087,973

**Town of Avon - All Funds Budget Proposed to Town Meeting for
Fiscal Year Ending June 30, 2025 - Expenditures**

	ACTUAL 22/23	BUDGETED 23/24	PROPOSED 24/25
TOWN COUNCIL			
GENERAL GOVERNMENT			
Legislative	54,298	53,983	55,333
Executive	466,691	581,246	633,490
Judicial	7,313	7,760	9,595
Elections	121,527	148,402	192,738
Legal	190,139	185,000	185,000
Town Clerk	240,118	269,030	270,245
Town Hall	116,374	-	-
Human Resources	215,201	299,013	315,063
Finance	1,681,945	1,774,985	1,962,593
TOTAL GENERAL GOVERNMENT	3,093,606	3,319,419	3,624,057
PUBLIC SAFETY			
Police Protection	6,525,717	6,318,327	6,484,174
Fire Protection	2,219,174	2,251,824	2,246,014
Central Communications	709,306	797,165	781,849
Protective Inspection	403,846	445,510	455,701
Other Protection	237,430	74,122	73,693
TOTAL PUBLIC SAFETY	10,095,473	9,886,948	10,041,431
PUBLIC WORKS			
Administration	411,241	481,622	451,967
Highways	1,878,515	2,105,074	1,964,496
Sanitation	321,000	399,304	401,052
Machinery & Equipment	617,372	589,290	1,121,948
Buildings & Grounds	2,263,663	2,122,069	2,193,424
Engineering	381,285	394,651	403,931
TOTAL PUBLIC WORKS	5,873,076	6,092,010	6,536,818
HEALTH & SOCIAL SERVICES			
Conservation of Health	180,885	187,087	187,087
Social Services	378,529	384,231	412,652
TOTAL HEALTH & SOCIAL SERVICES	559,414	571,318	599,739
RECREATION & PARKS			
Recreation	1,077,881	1,245,603	1,292,844
Parks	84,028	112,050	112,050
Senior Center	34,985	49,310	48,631
Community Activities	32,832	35,191	42,844
TOTAL RECREATION & PARKS	1,229,726	1,442,154	1,496,369
LIBRARY & EDUCATION			
Library	1,717,321	1,688,265	1,821,747
TOTAL LIBRARY & EDUCATION	1,717,321	1,688,265	1,821,747
TOTAL THIS PAGE	22,568,616	23,000,114	24,120,161

Town of Avon - All Funds Budget Proposed to Town Meeting for Fiscal Year Ending June 30, 2025 - Expenditures			
	ACTUAL 22/23	BUDGETED 23/24	PROPOSED 24/25
TOTALS FROM PREVIOUS PAGE	22,568,616	23,000,114	24,120,161
CONSERVATION & DEVELOPMENT			
Planning & Zoning	398,996	472,106	496,746
Conservation Of Natural Resources	144,282	48,535	50,449
TOTAL CONSERVATION & DEV'T	543,278	520,641	547,195
MISCELLANEOUS			
Claims & Losses	-	12,000	8,000
Municipal Insurance	305,466	561,749	578,796
Intergovernmental Expenditures	54,684	65,450	68,390
Contingency	-	10,000	10,000
Employee Benefit Funding	5,890,665	5,623,233	5,725,960
TOTAL MISCELLANEOUS	6,250,815	6,272,432	6,391,146
SUB-TOTAL TOWN OF AVON	29,362,709	29,793,187	31,058,502
SEWERS			
Operating Expenses	2,708,967	3,198,967	3,305,144
TOTAL SEWERS	2,708,967	3,198,967	3,305,144
CAPITAL IMPROV. DEBT SERVICE			
Bond & Anticipation Notes	2,962,950	2,889,400	2,890,950
TOTAL CAP. IMP. DEBT SERVICE	2,962,950	2,889,400	2,890,950
CAPITAL IMPROVE. PROGRAM (CIP)			
Capital Improvement Facilities	3,957,836	2,720,906	4,418,311
Capital Improvement Equipment	546,000	1,039,000	1,090,000
Capital & Non-Recurring (C.N.R.E.F.)	788,000	800,000	1,045,000
TOTAL CIP	5,291,836	4,559,906	6,553,311
OTHER FINANCING USES			
Transfer Out to Medical Claims Fund	-	750,000	-
TOTAL OTHER FINANCING USES	-	750,000	-
BOARD OF EDUCATION			
Salaries	40,662,142	42,180,291	44,073,119
Employee Benefits	10,453,343	11,076,230	12,120,047
Purchased Prof & Tech Services	1,300,258	1,331,551	1,360,544
Property Services	1,063,289	816,421	927,586
Other Purchased Services	6,721,529	7,850,636	8,312,824
General Supplies & Utilities	3,028,166	2,702,842	2,718,869
Equipment	1,229,282	638,536	452,109
Fees & Memberships	153,755	147,302	156,991
Cafeteria Operation	1,410,469	1,139,410	1,074,200
Facility Use	65,198	38,000	40,000
Prepaid State & Federal Grants	1,688,246	958,612	1,012,257
Technology Protection Plan	58,904	25,250	31,520
TOTAL BOARD OF EDUCATION	67,834,581	68,905,081	72,280,066
TOTAL EXPENDITURES	108,161,043	110,096,541	116,087,973

**COMPARISON FISCAL YEAR 2023/2024 TO FISCAL YEAR 2024/2025
CAPITAL BUDGET PROJECTS**

FISCAL YEAR 2023/2024		FISCAL YEAR 2024/2025	
Account 485.01 CIP Facilities		Account 485.01 CIP Facilities	
TOWN:		TOWN:	
Road Improvements	\$ 456,791	Road Improvements ¹	\$1,699,811
Pipe Lining**	\$ 405,000	DPW Building Upgrades	\$ 450,000
Tillotson Road – Box Culvert	\$ 300,000	West Avon Road Sidewalks ¹	\$ 356,000
Police Dept. Building Improvements	\$ 219,115	AVFD Facility Improvements	\$ 200,000
AVFD Facility Improvements	\$ 200,000	Fisher Meadows JV Softball Field Renov. ³	\$ 163,000
Infiltration & Inflow**	\$ 100,000	Country Club Road Design	\$ 150,000
Pole Building for Storage	\$ 65,000	Building 8 Roof Replacement	\$ 110,000
Recreation Master Plan	\$ 60,000	Infiltration & Inflow ²	\$ 110,000
TOTAL TOWN	\$1,805,906	Farmington Flume Modifications ²	\$ 60,000
		Sperry Park Field Prep (Phase I)	\$ 60,000
		Generator Replacement – Fire Company 2	\$ 35,500
		Farmington Interceptor ²	\$ 35,000
		Sycamore Hills Pool Improvements	\$ 35,000
		Sidewalk Improvements	\$ 25,000
		Security Camera Upgrades	\$ 20,000
		Fisher Meadows Batting Cage ³	\$ 19,000
		TOTAL TOWN	\$3,528,311
BOARD OF EDUCATION:		BOARD OF EDUCATION:	
AHS Partial Roof Rpl.	\$ 235,000	AHS Partial Roof Rpl. (Phase II)	\$ 300,000
AMS Emergency Generator	\$ 265,000	RBS Pre-K/K Playground Rpl.	\$ 260,000
PGS Notification Alarm System	\$ 230,000	AMS Door Entrance Floor (Phase I)	\$ 130,000
BOE Central Office Improvements	\$ 50,000	TBS Courts Replacement	\$ 110,000
AHS Floor Rpl./Asbestos Abatement	\$ 55,000	AMS Electrical Upgrades	\$ 50,000
Districtwide Int. Lock Rpl. – Phase II	\$ 40,000	Districtwide Security Upgrades	\$ 40,000
Districtwide Security Upgrades	\$ 40,000	TOTAL BOE	\$ 890,000
TOTAL BOE	\$ 915,000	TOTAL	\$4,418,311
TOTAL	\$2,720,906		
Account 485.03 CIP Equipment		Account 485.03 CIP Equipment	
TOWN:		TOWN:	
Highway Division Equip. Replacement	\$ 500,000	Tanker 20	\$ 375,000
SCBA Compressor	\$ 150,000	Police Vehicles ¹	\$ 162,000
Police Vehicles	\$ 140,000	Service Utility Truck ¹	\$ 150,000
Chipper	\$ 95,000	Town Hall Networking ¹	\$ 108,000
Duty Weapon Replacement	\$ 40,000	Truck 15 Chassis	\$ 85,000
Electronic Roadway Signage	\$ 32,000	Dispatch Consoles	\$ 80,000
Infield Pro Groomer Replacement	\$ 28,000	Police Technology	\$ 50,000
Security Camera Replacement	\$ 34,000	3/4 Ton Pickup Truck ¹	\$ 50,000
Registrar of Voters Equipment Upgrade	\$ 20,000	Website Update ¹	\$ 30,000
TOTAL TOWN	\$1,039,000	TOTAL TOWN	\$1,090,000
BOARD OF EDUCATION:		BOARD OF EDUCATION:	
TOTAL BOE	\$ 0	TOTAL BOE	\$ 0
TOTAL	\$1,039,000	TOTAL	\$1,090,000

¹Paid from Fund 50 – ARPA (American Rescue Plan Act), does not affect tax rate.

²Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate.

³Paid from Fund 12 – Fisher Meadows/Fisher Old Farms Fund, does not affect tax rate.

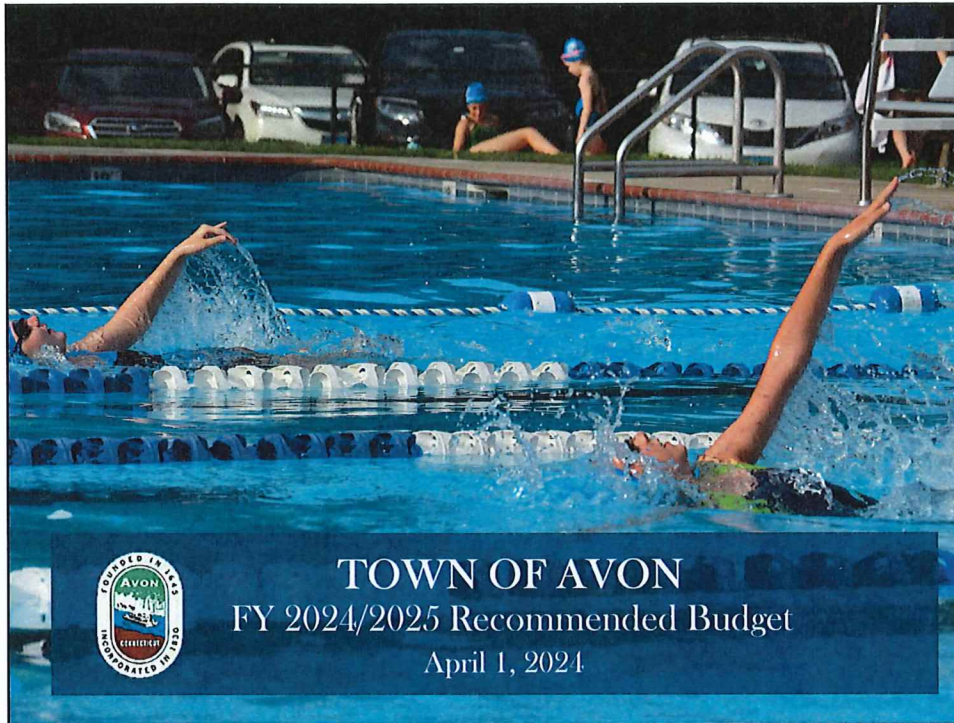
**COMPARISON FISCAL YEAR 2023/2024 TO FISCAL YEAR 2024/2025
CAPITAL BUDGET PROJECTS (Continued)**

FISCAL YEAR 2023/2024		FISCAL YEAR 2024/2025	
<u>Account 493 Capital & Nonrecurring Exp.</u>		<u>Account 493 Capital & Nonrecurring Exp.</u>	
TOWN:		TOWN:	
Property Acquisition	\$ 375,000	Tillotson Bridge Replacement	\$ 620,000
Reconst. Old Farms Rd./Thompson Rd.	\$ 350,000	Cider Brook Rd Reconstruction	\$ 250,000
2023 Revaluation	\$ 75,000	Reconst. Old Farms Rd./Thompson Rd.	\$ 100,000
TOTAL TOWN	\$ 800,000	2023 Revaluation (Year 3 of 3)	\$ 75,000
		TOTAL TOWN	\$1,045,000
BOARD OF EDUCATION:		BOARD OF EDUCATION:	
TOTAL BOE	\$ 0	TOTAL BOE	\$ 0
TOTAL	\$ 800,000	TOTAL	\$1,045,000
TOTAL CASH CIP	\$ 4,559,906	TOTAL CASH CIP	\$6,553,311
<u>Account 491 Bond & Notes</u>		<u>Account 491 Bond & Notes</u>	
Existing General Fund Debt	\$2,889,400	Existing General Fund Debt	\$2,890,950
Sewer Debt	\$ 0	Sewer Debt	\$ 0
TOTAL DEBT	\$2,889,400	TOTAL DEBT	\$2,890,950
TOTAL CAPITAL PROGRAM	\$7,449,306	TOTAL CAPITAL PROGRAM	\$9,444,261

¹Paid from Fund 50 – ARPA (American Rescue Plan Act), does not affect tax rate.

²Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate.

³ Paid from Fund 12 – Fisher Meadows/Fisher Old Farms Fund, does not affect tax rate.



1

Proposed Budget Summary FY 2024/2025

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Town	\$ 29,793,187	\$ 31,058,502	\$ 1,265,315	4.25%
Education	68,905,081	72,280,066	3,374,985	4.90%
Sewers	3,198,967	3,305,144	106,177	3.32%
Debt Svc	2,889,400	2,890,950	1,550	0.05%
C.I.P	4,559,906	6,553,311	1,993,405	43.72%
TOTAL	\$ 110,096,541	\$ 116,087,973	\$ 5,991,432	5.44%

2

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.



3

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



4

Operating Budget Increases at a Glance

Major Drivers:

Wages & Salaries	+ \$574,521
Defined Benefit Plan	+ \$181,008
Medical Insurance, Insurance Waivers & HSA Contributions	+ \$176,173
Computer Operations & Support Services	+ \$ 85,210

5

Capital Budget Projects FY 2024/2025

Road Improvements*	\$1,699,811
Board of Education Projects	\$890,000
Tillotson Bridge Replacement	\$620,000
Fire Department Vehicles	\$460,000
DPW Building Upgrade	\$450,000
West Avon Road/Scoville Sidewalk Rpl.*	\$356,000
Cider Brook Road Reconstruction	\$250,000
Sewer Projects*	\$205,000
AVFD Facility Improvements	\$200,000
DPW Vehicles*	\$200,000
Police Vehicles*	\$162,000
Other Facilities Projects*	\$617,500
Other Equipment Projects*	\$268,000
Other CNREF Projects	\$175,000

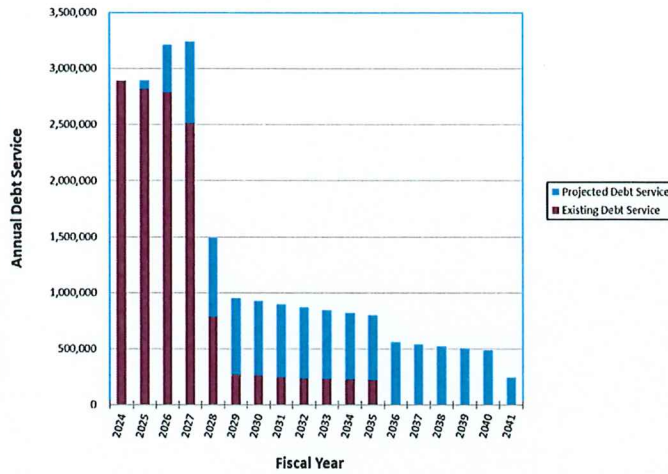
TOTAL Capital Program (All Funds)* \$6,553,311

Total General Fund Capital \$5,192,500

*Offset by Special Revenue Funds, does not affect tax rate. See Page R.6 for detail

6

Existing & Projected Net Debt Service*



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

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

7

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
- Staff Sharing (SRO Program)



8

Proposed Budget Summary FY 2024/2025

	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Town	\$ 29,793,187	\$ 31,058,502	\$ 1,265,315	4.25%
Education	68,905,081	72,280,066	3,374,985	4.90%
Sewers	3,198,967	3,305,144	106,177	3.32%
Debt Svc	2,889,400	2,890,950	1,550	0.05%
C.I.P	4,559,906	6,553,311	1,993,405	43.72%
TOTAL	\$ 110,096,541	\$ 116,087,973	\$ 5,991,432	5.44%

9

Next Steps in the Budget Process

Board of Finance Budget Workshop	Wednesday April 3 rd 7:00 p.m.	Avon Free Public Library & Livestream
Annual Budget Meeting	Monday, May 6 th 7:00 p.m.	Avon Free Public Library & Livestream
Budget Referendum	Wednesday, May 15 th 6:00 a.m. – 8:00 p.m.	Avon Senior Center

10

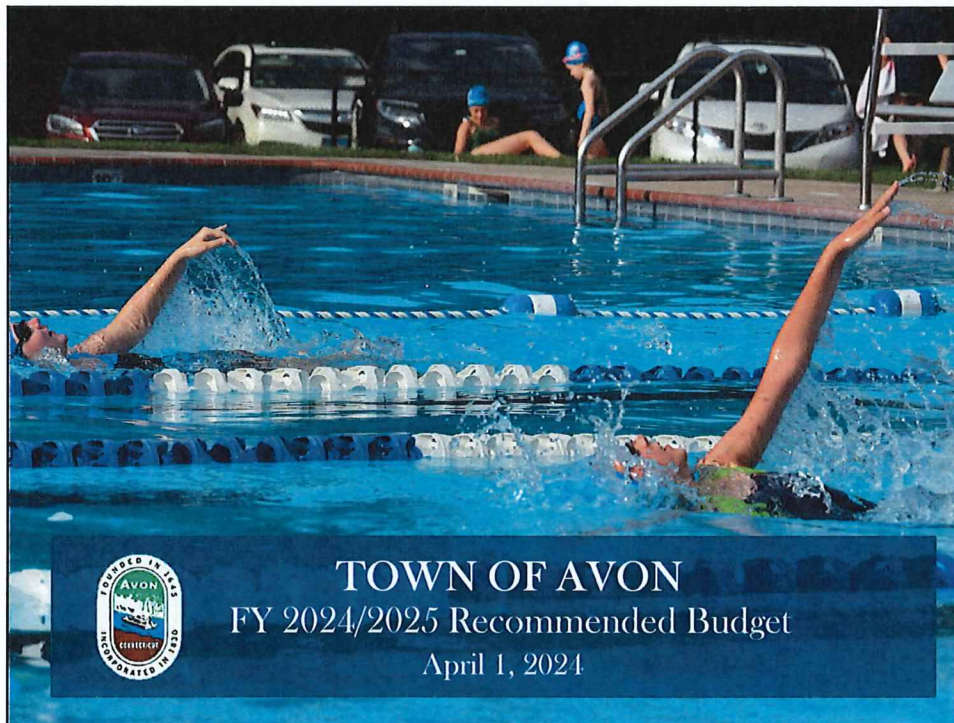
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Log on to the Avon Town Website www.avonct.gov

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11



12

Board of Education Budget FY 2024 / 2025

AVON PUBLIC SCHOOLS



April 1st, 2024

1

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.”

2

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 Blueprint for Excellence focus areas?*
- Budget requests completed and submitted by Principals and Department Heads for review on October 24th.
- Central Office leadership met with each building Principal or Department Head between October 31st and November 2nd.
- Central Office and building leaders had ongoing discussions about budget submissions and made recommendations for additions and reductions from November 3rd through January 16st.
- Board of Education budget workshops on December 19th and January 10th.
- Board of Education to vote on the proposed FY 24-25 budget on January 16st
- Board of Education to submit the budget to Town Council by February 2nd.

3

Highlights of Accomplishments

- 15 National Merit Scholarship finalists and commendations
- 90% of Class of 2023 moved on to post secondary education
- 26 students were named to Fall “All State” & to “All Conference” in AHS Athletics
 - 136 All Academic Team Honors for Fall Season and 104 for Winter Season
 - 2 CASCIAC Scholar Athletes Award Winners
- Boys Tennis earned their 3rd consecutive State Championship in 2023
- AMS student essay winner Amulya Cheemalapati- Winner of the 2023 #LoCoolGov Scholarship from the Connecticut Conference of Municipalities (CCM)
- AMS Robotics team competed in the National & World levels in 2023
- AHS SAT Scores ranked 5th highest in the state

4

Budget Comparison – 2023/2024 to 2024/2025

2023/2024 Gross Budget - \$66,743,809
less non-tax revenue - \$4,267,161
2023/2024 Net Budget - \$62,476,648

Proposed 2024/2025 Gross Budget = \$70,122,089
Gross % Increase = 5.06%
less non-tax revenue - \$4,439,019
less 2022/2023 funds - \$100,588
Net Budget = \$65,582,482
or
Net Budget % Increase - 4.97%

5

Budget Drivers – 2024/25

- “Fixed Costs”
 - Health insurance - \$938,301
 - All other benefits [SS, Disability, etc]: \$105,516
 - Transportation - \$76,583
 - Software - \$188,118
 - Special Education - \$517,146
 - Special Education Tuition - \$132,314
 - Special Education equipment - \$9,621
 - Special Education contracted services - \$43,371
 - Special Education Transportation - \$288,869

Total “Fixed Costs” increase - \$1,825,664
or
2.74%

6

Budget Drivers - 2024/25

- “New” Salaries
 - FY2023-24 Unbudgeted Additions - \$486,042
 - 1.0 FTE PreSchool Teacher
 - 7.0 FTE Paraeducators
 - 7.0 FTE Teaching Assistants
 - FY2023-24 Grant funded to general fund - \$93,075
 - 1.0 FTE Social Worker AHS
 - FY2024-25 Additions - \$102,616
 - 1.0 FTE Social Worker PGS/RBS
 - Unified Sports Spring Coaches
- FY2024-25 Contractual obligations
 - Contractual rate increases ranging from 2.25%-3.0% equalling \$1,211,195

Total salary increase - \$1,892,928

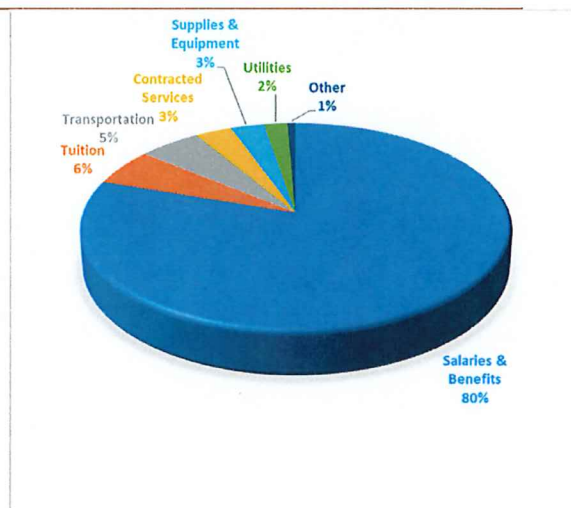
or

2.84%

7

Budget Distribution

Category	24/25 Budget	Percentage
<i>Salaries & Benefits</i>	56,193,166	80.14%
<i>Tuition</i>	4,002,333	5.71%
<i>Transportation</i>	3,807,301	5.43%
<i>Contracted Services</i>	2,177,809	3.11%
<i>Supplies & Equipment</i>	2,063,737	2.94%
<i>Utilities</i>	1,406,222	2.01%
<i>All Other</i>	471,520	0.67%
Total Gross Budget	70,122,089	100.00%



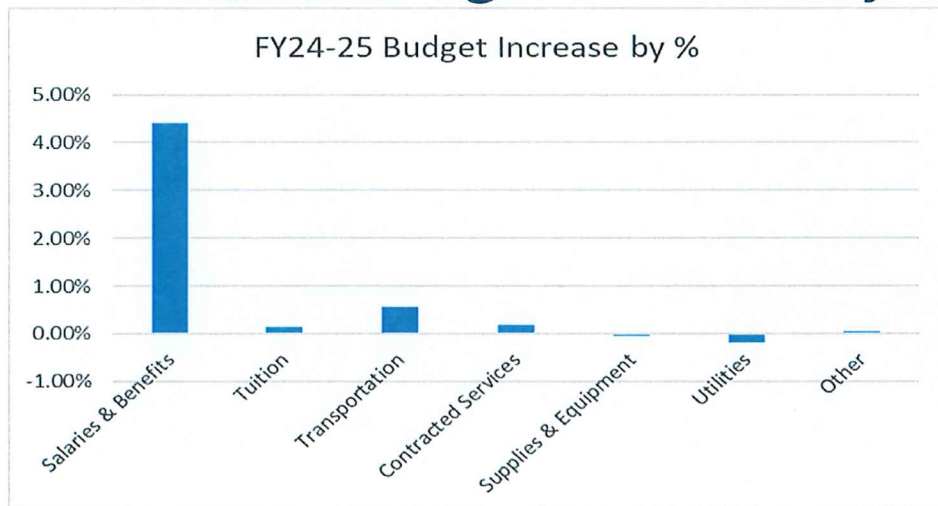
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Summary of 2024/25 budget increase

	FY24-25 Proposed	FY23-24 Adopted	Dollar Increase	% Increase	% of Budget	% of budget increase
Salaries & Benefits	\$ 56,193,165.86	\$ 53,256,520.82	\$ 2,936,645.04	4.40%	80.14%	86.93%
Tuition	\$ 4,002,333.21	\$ 3,905,333.37	\$ 96,999.84	0.15%	5.71%	2.87%
Transportation	\$ 3,807,300.88	\$ 3,441,848.61	\$ 365,452.27	0.55%	5.43%	10.82%
Contracted Services	\$ 2,177,808.93	\$ 2,058,015.23	\$ 119,793.70	0.18%	3.11%	3.55%
Supplies & Equipment	\$ 2,063,737.42	\$ 2,102,668.40	\$ (38,930.98)	-0.06%	2.94%	-1.15%
Utilities	\$ 1,406,222.08	\$ 1,534,286.34	\$ (128,064.26)	-0.19%	2.01%	-3.79%
Other	\$ 471,520.29	\$ 445,136.18	\$ 26,384.11	0.04%	0.67%	0.78%
	\$ 70,122,088.67	\$ 66,743,808.95	\$ 3,378,279.72	5.06%	100.0000%	100.00%

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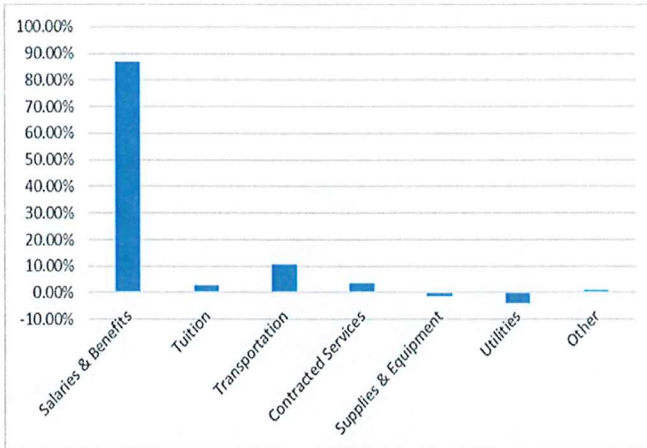
FY2024/25 Budget Increase by %



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FY 2024/25 Budget Increase Drivers

Category	24/25 Budget Increase	Percentage
Salaries & Benefits	2,936,645	86.93%
Tuition	97,000	2.87%
Transportation	365,452	10.82%
Contracted Services	119,794	3.55%
Supplies & Equipment	(38,931)	(1.15%)
Utilities	(128,064)	(3.79%)
All Other	26,384	0.77%
Total Gross Budget Increase	3,378,280	5.06%



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Proposed 2024/2025 Budget

Proposed 2024/2025 Gross Budget = \$70,122,089
 Gross % Increase = 5.06%
 less non-tax revenue - \$4,439,019
 less 2022/2023 funds back from town - \$ 100,588
 Net Budget Increase = \$65,582,482
 or
 Net Budget % Increase - 4.97%

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Budget Conclusion



“Education is not preparation for life; Education is life itself” – John Dewey

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 2024/2025.



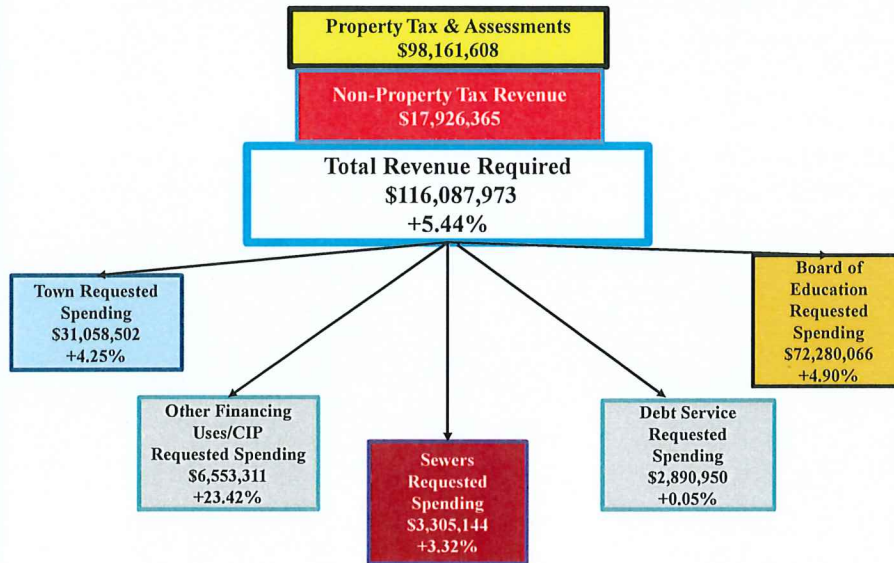
AVON  **SCHOOLS**
PUBLIC

Town of Avon Board of Finance

Public Hearing
Requested Fiscal Year 24/25 Budget
Monday, April 1, 2024

1

Requested Budget Summary



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2

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2

Board of Finance *Balances*

**The
Requested
Amount of
Spending for
Services**



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

*The proposed \$116,087,973 budget
for Fiscal Year 2024/2025 would
require a 3.30% 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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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** – all residential and commercial property and all improvements such as buildings, sheds, pools etc.
- (2) **Personal Property** – anything that is moveable and is not a permanent part of commercial real estate. For example, the furniture, machinery and equipment owned or leased, and used, by a business.
- (3) **Motor Vehicles** – vehicles that, in the normal course of their operation, most frequently leave from and return to, or remain, within the Town of Avon.
- (4) **Other** – vacant land.

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

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New Money Raised by Annual Growth in Net Grand List

FY 2023/2024 Net Grand List (Adjusted for 2023 Revaluation)	\$3,214,748,921
FY 2024/2025 Net Grand List (Before Board of Assessment Appeals)	\$3,217,394,166
% Increase	0.08%
\$ Raised by growth in Net Grand List	\$77,691

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Calculating FY 24/25 Mill Rate Increase (Considering the 2023 Revaluation)

- Step 1: Establish a new base mill rate by applying the prior year tax levy to the prior Grand List, adjusted for the impacts of the revaluation.
- Step 2: Apply the FY 24/25 Tax Levy to the filed 2023 Grand List, which accounts for ALL adjustments including those driven by the revaluation.

STEP	AMOUNT NEEDED FOR PROPERTY TAX LEVY*	÷	GRAND LIST	X 1,000	=	MILL RATE <small>1 Mill = 1/1000 of a Dollar</small>
#1	\$94,404,769 <small>(FY 23/24 Tax Levy)</small>	÷	\$3,214,748,921 <small>(Post-Revaluation 2022 Grand List)</small>	X 1,000	=	29.37 <small>(New Base)</small>
#2	\$97,615,739 <small>(FY 24/25 Tax Levy)</small>	÷	\$3,217,394,166 <small>(Filed 2023 Grand List)</small>	X 1,000	=	30.34 <small>(Proposed FY 24/25 Mill Rate)</small>

* The "Property Tax Levy" does not include supplemental real estate, supplemental motor vehicle, prior levies, interest & penalties, sewer & water assessments, & telecommunications taxes.

0.97 Mill Rate Increase ÷ 29.37 Base Mill Rate = 3.30% INCREASE

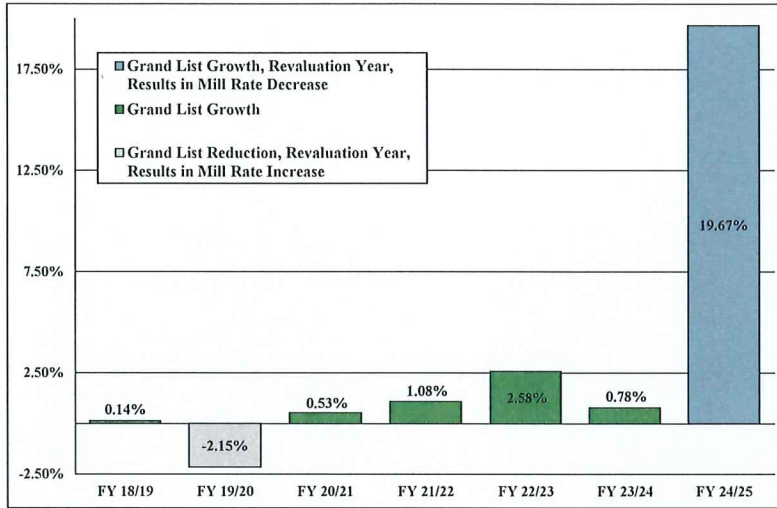
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Avon Grand List Changes



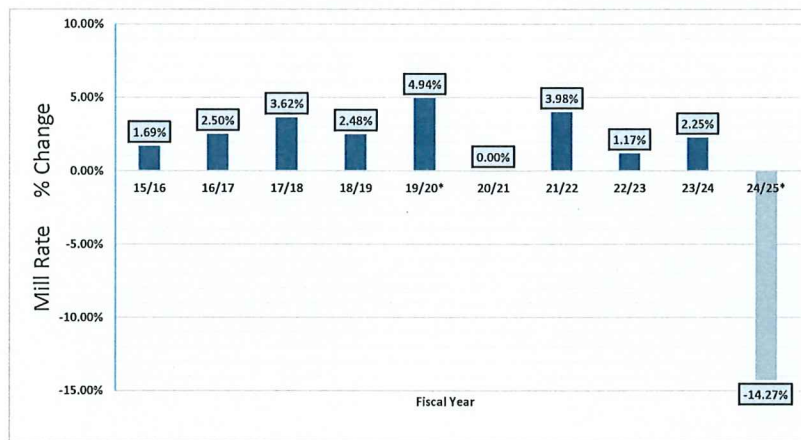
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Mill Rate Change Comparison



* Revaluation Year

Mill Rate: 28.80 29.82 30.59 31.35 32.90 32.90 34.21 34.61 35.39 30.34

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Revenue Raised by Source

	Adopted FY 23/24	Requested FY 24/25	% Inc/ -Dec
Taxes & Assessments	\$ 94,987,422	\$ 98,161,608	3.34%
<i>% of revenues</i>	86.28%	84.56%	
Non-Property Tax Sources	\$ 15,109,119	\$ 17,926,365	18.65%
<i>% of revenues</i>	13.72%	15.44%	
TOTAL	\$ 110,096,541	\$ 116,087,973	5.44%
Net Grand List	\$ 2,688,484,306	\$ 3,217,394,166*	19.67%
Mill Rate Required	35.39	30.34	-14.27%

** Before Board of Assessment Appeals*

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Property Tax and Assessments

Property Tax & Assessments contributes 84.56% of FY 24/25 Required Revenue	Adopted FY 23/24	Required FY 24/25	FY 24/25 % Prop. Tax & Assess.
a) Residential	\$69,990,198	\$75,782,474	77.20%
b) Commercial/Industrial	12,071,642	10,958,503	11.16%
c) Motor Vehicles	8,205,744	7,080,745	7.21%
d) Personal Property	3,975,586	3,631,898	3.70%
e) Other	161,599	162,119	0.17%
Subtotal	\$94,404,769	\$97,615,739	99.44%
f) Assessments – Various	582,653	545,869	0.56 %
Total	\$94,987,422	\$98,161,608	100.00%

Source: Assessor's Office

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Non-Property Tax Revenue

Non-Property Tax contributes <u>15.44%</u> of FY 24/25 Required Revenue	Adopted FY 23/24	Required FY 24/25	FY 24/25 % Non-Prop. Tax
Intergovernmental <i>i.e. grants</i>	\$4,845,272	\$6,583,241	36.72%
Licenses, Fees & Permits <i>i.e. building permits, recording & conveyance</i>	1,088,114	1,080,625	6.03%
Charges for Current Services <i>i.e. landfill, recreation fees</i>	7,388,941	7,168,254	39.99%
Other Local Revenues & Other Financing Sources <i>i.e. investment interest</i>	1,786,792	3,094,245	17.26%
TOTAL	\$15,109,119	\$17,926,365	100.00%

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Calculating the Tax Increase Based on Proposed Spending

1. Total Unified Budget Request	\$ 116,087,973
<i>Where do we get the Money?</i>	
2. Non-Property Tax Revenues <i>(intergovernmental, fees, permits, etc.)</i>	\$ 17,926,365
3. Other Assessments <i>(supplemental motor vehicle, prior levies, sewer assessments, etc.)</i>	\$ 545,869
4. Grand List at New Base Mill Rate (includes Revaluation Impact & Annual Growth)	\$ 94,494,867
Subtotal	\$ 112,967,101
<i>Where do we get the Rest?</i>	
5. Additional Funding Needed	\$ 3,120,872
6. Tax Increase Required to Fund Budget Request	\$ 3,120,872 ÷ 94,494,867 = 3.30%

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Tax Impact

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

House Market Values (Post Reval)	Assessed House Values (Post Reval)	Base Property Tax Considering Revaluation (29.37 mills)	New Property Tax If Budget is Approved (30.34 mills)	Difference Proposed Tax Increase (0.97 mills)
\$375,000	\$262,500	\$7,710	\$7,964	\$254
\$525,000	\$367,500	\$10,793	\$11,150	\$357
\$675,000	\$472,500	\$13,877	\$14,336	\$459
\$825,000	\$577,500	\$16,961	\$17,521	\$560
\$975,000	\$682,500	\$20,045	\$20,707	\$662
\$1,125,000	\$787,500	\$23,129	\$23,893	\$764

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

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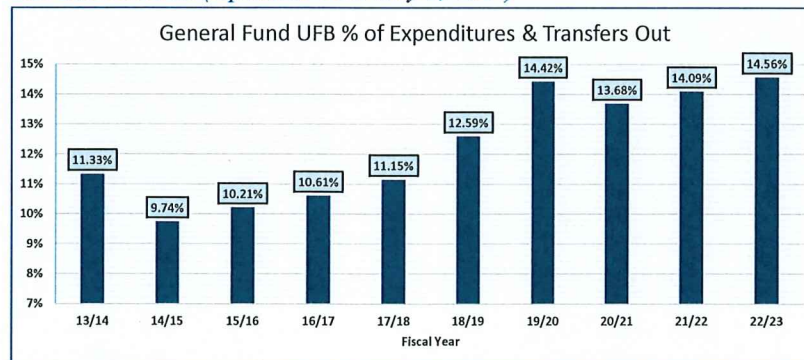
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Unassigned Fund Balance

- **Unassigned Fund Balance:** General Fund balance that is available for appropriation.
- **Town Council Policy:** It is the goal of the Town of Avon to maintain a minimum unassigned fund balance of 15% of general fund expenditures and transfers out. *(Updated: February 1, 2024)*



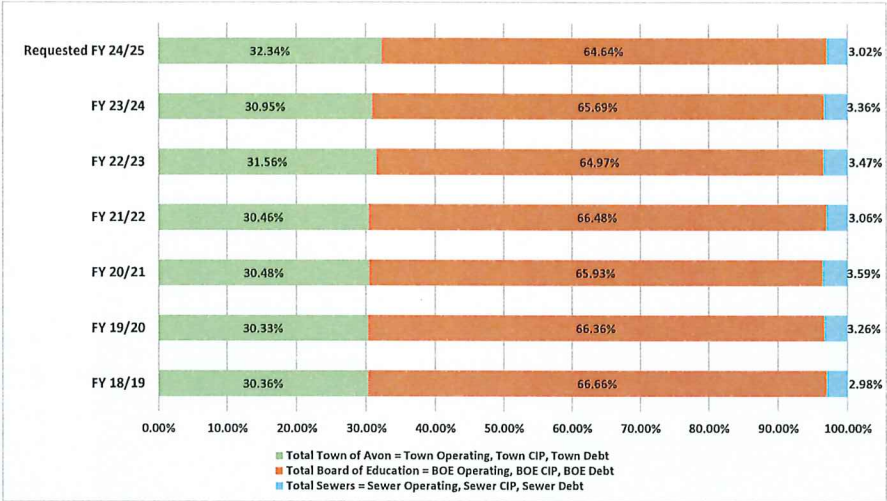
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Spending Trends



Note: CIP= Capital Improvement Program

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Board of Education Requested Spending FY 24/25

	Requested FY 24/25	% of Total Budget
Board of Education Operating	\$ 72,280,066	62.26%
BOE Share of Debt Service	1,871,883	1.61%
BOE Share of Capital Improvement Program (CIP)	890,000	0.77%
BOE Operating, Debt, CIP and Other Financing Uses TOTAL	\$ 75,041,949	64.64%

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Town & Sewers Requested Spending FY 24/25

	Requested FY 24/25	% of Total Budget
Town of Avon Operating	\$ 31,058,502	26.75%
Town Share of Debt Service	1,019,067	0.88%
Town Share of Capital Improvement Program (CIP)	5,458,311	4.71%
SUBTOTAL	\$ 37,535,880	32.34%
Sewers Operating, and Share of CIP	3,510,144	3.02%
Town & Sewer Operating, Debt, CIP and Other Financing Uses TOTAL	\$ 41,046,024	35.36%

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Requested Budget Summary

	Adopted FY 23/24	Requested FY 24/25	\$ Increase/ (Decrease)	% Increase/ -Decrease
Town Operating	\$ 29,793,187	\$ 31,058,502	\$ 1,265,315	4.25%
Board of Education	68,905,081	72,280,066	3,374,985	4.90%
Debt Service	2,889,400	2,890,950	1,550	0.05%
Capital Improvement	4,559,906*	6,553,311**	1,993,405	43.72%
Sewers	3,198,967	3,305,144	106,177	3.32%
Other Financing Uses	750,000	-	(750,000)	-100.00%
TOTAL	\$ 110,096,541	\$ 116,087,973	\$ 5,991,432	5.44%

* Includes \$505,000 in Sewer Projects paid by Sewer Fund.

** Includes \$205,000 in Sewer Projects paid by Sewer Fund, \$182,000 in Recreation Projects paid by Fisher Meadows/Fisher Old Farms Fund, and \$906,000 in Road Improvement Projects, Sidewalk Projects, and Equipment purchases 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 3 @ 7 PM

Avon Free Public Library – Community Room
(Livestreamed)

(Additional Dates TBD, if needed)

Annual Budget Meeting

Monday, May 6 @ 7 PM

Avon Free Public Library – Community Room
(Livestreamed)

Budget Referendum

Wednesday, May 15 @ 6 AM – 8 PM

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 Yes – No
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, 835 – 967 (46.3% - 53.6%)
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, 1,661 – 1,893 (46.7% - 53.2%)
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, 2,064 – 2,492 (45.2% - 54.7%)
2004, 2 nd	10,376	4,215 (40.7%)	4.75% \$56,347,979	3.64% (23.63)	Defeated, 1,898 – 2,317 (45.0% - 55.0%)
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, 1,458 – 2,005 (42.1% - 57.8%)
2008, 2 nd	11,193	3,260 (29.1%)	6.36% \$70,734,011	4.50% (26.70)	Defeated, 1,355 – 1,905 (41.5% - 58.4%)
2008, 3 rd	11,296	2,755 (24.3%)	5.78% \$70,352,037	3.84% (26.53)	Defeated 1,298 – 1,457 (47.1% - 52.9%)

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 Yes – No
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, 258 – 269 (48.9% - 51.1%)
2019 (After Reval.)	12,884	809 (6.20%) [2]	2.66% \$95,394,145	4.94% (32.90) [7]	Approved, 365 – 444 (45.1% - 54.9%)
2020	[8]	[8]	3.48% \$98,711,330	0% (32.90)	Approved, [8]
2021	13,620	525 (3.9%) [2]	2.58% \$101,261,159	3.98% (34.21)	Approved, 198 – 327 (37.7% - 62.3%)
2022	13,593	430 (3.2%) [2]	4.92% \$106,248,104	1.17% (34.61) [9]	Approved, 239 – 191 (55.6% - 44.4%)
2023	13,595	633 (4.6%) [2]	3.62% \$110,096,541	2.25% (35.39) [9]	Approved, 264 – 369 (41.7% - 58.3%)

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.
- [9] On May 9, 2022, Governor Ned Lamont signed into law the State of Connecticut’s fiscal year 2023 budget adjustment bill. This bill established a car tax mill rate cap of 32.46. In order to comply with the car tax mill rate cap set by the State, the Board of Finance set a motor vehicle mill rate of 32.46 that is separate from the mill rate established for real estate and personal property.



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

[Home](#) > [Departments](#) > [Assessor's Office](#) > Tax Calculation Form **Proposed** FY 24-25 (UNDER DEVELOPMENT)

Tax Calculation Form **Proposed** FY 24-25

Tax Calculation Form
for Adopted FY 23-24 Budget and Proposed FY 24-25 Budget

**This calculator reflects the mill rate adopted on May 10, 2023,
and proposed mill rate for FY 24-25 budget.**

Adopted	FY 23-24 Mill Rate	35.39
Proposed	FY 24-25 Mill Rate	30.34

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

	FY 2023 - 2024	FY 2024 - 2025
	October 2022	October 2023
	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)

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

Tax Information

Description of Taxes	Annual	Monthly
Adopted FY 23-24 Taxes Due		
Your Assessment multiplied by 35.39, then divided by 1,000.		
Proposed FY 24-25 Taxes Due		
Your Assessment multiplied by 30.34, 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-24-25-under-development>



AVON CONNECTICUT

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[Home](#) > [Departments](#) > [Assessor's Office](#) > Motor Vehicle & Personal Property Tax Calculation Form **Proposed** FY 24-25 (UNDER DEVELOPMENT)

Motor Vehicle & Personal Property Tax Calculation Form **Proposed** FY 24-25

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

This calculator reflects the adopted FY 23-24 mill rate and the proposed FY 24-25 mill rate.

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

Adopted:	FY 23-24 Mill Rate (Motor Vehicles)	32.46
Adopted:	FY 23-24 Mill Rate (Personal Property)	35.39
Proposed:	FY 24-25 Mill Rate (Personal Property/Motor Vehicles)	30.34

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

		<u>FY 2023-2024</u>	<u>FY 2024-2025</u>
		October 2022 Assessment	October 2023 Assessment
Automobile 1	Assessed Value	\$	\$
Automobile 2	Assessed Value	\$	\$
Automobile 3	Assessed Value	\$	\$
Personal	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	Tax at proposed mill rate
Automobile 1		
Automobile 2		
Automobile 3		
Personal		
Totals		
Total Annual Tax on Personal Property		
Total Monthly Tax on Personal Property		
Total Annual Change in Personal Property Taxes		

Source URL: <https://www.avonct.gov/assessors-office/pages/motor-vehicle-personal-property-tax-calculation-form-proposed-fy-24-25-under>

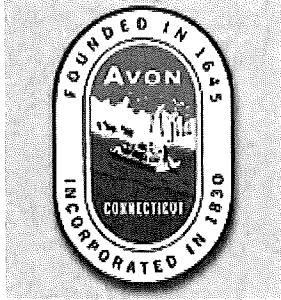
**TOWN OF AVON
THREE YEAR BUDGET LOOKBACK**

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	
2020/21	63,319,612	-	-	62,941,294	-	-	62,941,294	-	-
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%
2022/23	66,523,018	1,964,561	3.04%	66,523,018	1,964,561	3.04%	66,523,018	1,964,561	3.04%
2023/24	68,905,081	2,382,063	3.58%	68,905,081	2,382,063	3.58%	68,905,081	2,382,063	3.58%

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	
2020/21	27,168,521	-	-	26,583,791	-	-	26,583,791	-	-
2021/22	27,404,126	820,335	3.09%	27,404,126	820,335	3.09%	27,404,126	820,335	3.09%
2022/23	28,353,707	949,581	3.47%	28,353,707	949,581	3.47%	28,353,707	949,581	3.47%
2023/24	29,793,187	1,439,480	5.08%	29,793,187	1,439,480	5.08%	29,793,187	1,439,480	5.08%

**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	
2019/20	93,314,971	-	-	92,992,472	-	-	92,992,472	-	-
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%
2022/23	103,131,511	4,970,118	5.06%	103,131,511	4,970,118	5.06%	103,131,511	4,970,118	5.06%
2023/24	106,897,574	3,766,063	3.65%	106,897,574	3,766,063	3.65%	106,897,574	3,766,063	3.65%



Town of Avon Assessor's Office Real Estate Property Information
Current Mill Rate: To be determined for the 23 Grand List

Last revaluation: October 1, 2023

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

Searches for a Property Record

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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.

NOTES: The grand list amount of \$3,217,394,166 is the 2023 Grand List filed for the 2024/2025 budget as of January 31, 2024.

The "base" mill rate of 29.37 is representative of what the mill rate would be after considering the revaluation, which resulted in a \$526,264,615 increase to the 2023 Grand List, but before considering other adjustments to the 2023 Grand List or the 2024/2025 budget.

Non-Property Tax Revenue Sources: (These sources are more than the current budget by the amount of \$2,817,246.)

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 base 29.37
(Current)					(Base)	
\$110,096,541	\$0	\$15,109,119	\$94,987,422	\$0	29.37	0.00%
(Potential)					(Potential)	
\$114,351,668	\$4,255,127	\$17,926,365	\$96,425,303	\$1,437,881	29.97	2.04%
\$114,512,538	\$4,415,997	\$17,926,365	\$96,586,173	\$1,598,751	30.02	2.21%
\$114,673,408	\$4,576,867	\$17,926,365	\$96,747,043	\$1,759,621	30.07	2.38%
\$114,834,277	\$4,737,736	\$17,926,365	\$96,907,912	\$1,920,490	30.12	2.55%
\$114,995,147	\$4,898,606	\$17,926,365	\$97,068,782	\$2,081,360	30.17	2.72%
\$115,156,017	\$5,059,476	\$17,926,365	\$97,229,652	\$2,242,230	30.22	2.89%
\$115,316,886	\$5,220,345	\$17,926,365	\$97,390,521	\$2,403,099	30.27	3.06%
\$115,477,756	\$5,381,215	\$17,926,365	\$97,551,391	\$2,563,969	30.32	3.23%
\$116,087,973	\$5,991,432	\$17,926,365	\$97,615,739	\$2,628,317	30.34	3.30%