

**TOWN OF AVON**

**PUBLIC HEARING**

**PROPOSED BUDGET FOR  
FISCAL YEAR  
JULY 1, 2023 - JUNE 30, 2024**

**APRIL 3, 2023 - 7:00 P.M.**

**AVON SENIOR CENTER  
COMMUNITY ROOM  
635 WEST AVON ROAD  
AVON, CT  
AND**

**VIA GOTOMEETING**

**Join by web: <https://meet.goto.com/852943549>**

**Dial by phone: 1-877-309-2073, Access code: 852943549#**

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

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## **INTRODUCTION**

### **2023/2024 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 1, 2023, at 7:00 p.m. at the Avon Senior Center / Community Room, 635 West Avon Road, Avon, CT, as well as virtually, and will be submitted to vote at referendum on Wednesday, May 10, 2023, 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, 2024 - Revenues			
	ACTUAL 21/22	BUDGETED 22/23	PROPOSED 23/24
<b>PROPERTY TAXES &amp; ASSESSMENTS</b>			
Gross Levy	88,007,479	92,331,608	95,208,546
Uncollectible	-	(700,000)	(800,000)
Net Levy	88,007,479	91,631,608	94,408,546
Supplemental Real Estate	53,725	43,325	51,915
Supplemental Motor Vehicle	1,004,674	692,137	730,350
Prior Levies	321,295	200,000	225,000
Interest & Penalties	297,981	175,000	200,000
Sewer Assessments	113,225	112,000	140,000
Telephone Gross Receipts	35,388	41,325	35,388
<b>TOTAL PROPERTY TAXES &amp; ASSESSMENTS</b>	<b>89,833,767</b>	<b>92,895,395</b>	<b>95,791,199</b>
<b>LICENSES, FEES &amp; PERMITS</b>			
Police Protection	7,215	4,500	4,500
Building, Struct. and Equip.	710,413	425,000	425,000
Hunting and Fishing	37	50	50
Animal Licenses	13,194	12,000	12,000
Street and Curb	7,255	3,000	5,000
Recording & Conveyance	904,660	550,000	550,000
Conservation and Development	42,887	6,320	10,404
Sale: Maps/Publications/Copies	26,418	22,000	22,060
LOCAP Recording Fee	5,658	7,600	7,600
MERS Land Recording Fee	152	-	-
Sewer Permits & Inspection Fees	1,470	1,000	1,500
<b>TOTAL LICENSES, FEES &amp; PERMITS</b>	<b>1,719,359</b>	<b>1,031,470</b>	<b>1,038,114</b>
<b>INTERGOVERNMENTAL</b>			
<b>GRANTS-IN-AID:</b>			
DEEP/Farmington River Trail	3,000	-	-
Grants for Municipal Projects	261,442	-	-
Municipal Revenue Sharing	19,456	-	-
Equalized Cost Sharing	627,859	391,430	391,430
BOE Special Education Excess Cost	965,087	864,140	865,000
BOE Open Choice Attendance	856,189	672,000	654,000
Title II Part A Teachers - Fund #13	52,089	45,126	42,473
Adult Education Cooperative - Fund #13	2,510	2,510	2,492
IDEA 611 Part B - Fund #13	820,964	646,077	663,503
Title I Improving Basic Programs - Fund #13	92,470	99,997	94,225
IDEA 619 Preschool - Fund #13	19,436	17,936	18,933
Sheff Settlement - Fund #13	141,350	125,250	126,575
Title III - Fund #13	9,673	13,415	10,411
ESSER & ARPA Grants - Fund #13	481,697	-	-
BOE Education Program Grants - Fund #13	24,300	-	-
Town Aid Road Fund - Fund #8	312,800	312,867	312,867
BOE Cafeteria - Fund #14	1,603,375	292,770	398,322
Property Tax Relief-Elderly	56,098	-	-
Grants in Lieu of Taxes	-	27,370	27,370
Veteran Reimbursement	4,513	3,800	-
Municipal Transition Grant	-	-	413,237
LOCIP Fund - Fund #11	221,874	110,330	110,330
Youth Services Grant	25,052	24,857	25,052
Emergency Management Grants	9,211	-	-
Judicial Branch 51-56	618	-	-
Miscellaneous State Grant Receipts	15,000	750	-
Municipal Stabilization Grant	142,054	-	-
American Rescue Plan Act Grant - Fund #50	714,925	1,000,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>7,483,042</b>	<b>4,650,625</b>	<b>4,156,220</b>
<b>TOTAL THIS PAGE</b>	<b>99,036,168</b>	<b>98,577,490</b>	<b>100,985,533</b>

Town of Avon - All Funds Budget Proposed to Town Meeting for			
Fiscal Year Ending June 30, 2024 - Revenues			
	ACTUAL 21/22	BUDGETED 22/23	PROPOSED 23/24
<b>CHARGES FOR CURRENT SERVICES</b>			
PUBLIC SAFETY			
Police Services	148,481	39,781	40,002
Accident Reports & Photos	2,340	1,800	1,800
Alarm System	550	-	-
Animal Pound Fee	375	300	300
PUBLIC WORKS			
Landfill (Residential) Fees	133,457	128,000	128,000
Landfill - Bulky Waste/Other	48,572	25,000	25,000
Lakeview Water Main Extension	340	-	-
Water Main Interest	60	-	-
Sewer Connection Charges	48,600	30,000	40,000
Sewer Use Charges	2,836,438	2,944,593	3,001,217
HEALTH AND SOCIAL SERVICES:			
Vital Statistics	25,006	30,000	30,000
RECREATION & PARKS:			
Organized Summer Programs	39,325	45,000	45,000
Swim Fees	60,899	52,000	65,000
Organized Summer Programs - Fund #9	300	-	-
Fees: Reimbursable - Fund #9	368,563	383,545	418,803
Maintenance Fees - Fund #9	41,641	59,053	55,170
Senior Rec. Activities - Fund #9	9,403	11,200	11,700
EDUCATION			
Cafeteria Sales - Fund #14	105,870	860,658	740,088
BOE Athletic Game Receipts /Pay to Play	266,244	191,000	192,000
Use of School Facilities - Fund #15	43,492	25,000	38,000
FINES & FORFEITS			
Library	361	600	700
BOE Employee Benefit Contribution, Dental/Life	101,861	107,000	107,000
BOE Vendor Refunds	6,833	-	-
BOE Miscellaneous Receipts	24	-	-
BOE Tuition Receipts: Pre-K Program	178,470	115,000	145,000
BOE TEAM Program	1,301	-	-
BOE AHS Parking Fees	47,369	30,000	30,000
BOE Special Education Tuition	1,616,805	1,638,894	2,274,161
<b>TOTAL CHARGES FOR CURRENT SVCS.</b>	<b>6,132,980</b>	<b>6,718,424</b>	<b>7,388,941</b>
OTHER LOCAL REVENUES			
Investment Interest	155,464	200,000	300,000
Investment Interest - Fund #14	178	-	1,000
Refunds & Reimbursements	188,432	34,036	35,000
Refunds & Reimbursements - Fund #5	5,950	-	-
Sewer Use - Interest & Liens - Fund #5	33,706	29,000	16,250
Sewer Assessments - Interest & Liens - Fund #5	25,682	-	-
Rents & Reimbursements: Sprint Tower	80,597	60,000	60,000
BOE Miscellaneous	87,499	-	-
Donations & Grants Private Source	5,000	-	-
Interlocal Program Funding	3,340	2,400	-
Field Advertising Revenue - Fund #9	8,400	-	-
Salvage and Demolition Sales	15,957	8,500	8,500
Sale of Property	10,728	10,000	10,000
Miscellaneous	4,355	2,000	11,067
Admin Allowance Mission Square	10,000	-	-
BOE Technology Protection Plan - Fund #40	32,762	38,675	25,250
Cancelled Encumbrances	100,949	-	-
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>768,999</b>	<b>384,611</b>	<b>467,067</b>
OTHER FINANCING SOURCES			
Fund #1 Assigned Fund Balance - Medical Insurance	-	-	750,000
Fund #4 Unassigned Fund Balance	-	579	-
Fund #5 Unassigned Fund Balance	-	567,000	505,000
TRANSFERS IN	1,523,061	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,523,061</b>	<b>567,579</b>	<b>1,255,000</b>
<b>GRAND TOTAL MUNICIPAL REVENUES</b>	<b>107,461,208</b>	<b>106,248,104</b>	<b>110,096,541</b>

**Town of Avon - All Funds Budget Proposed to Town Meeting for  
Fiscal Year Ending June 30, 2024 - Expenditures**

	<b>ACTUAL 21/22</b>	<b>BUDGETED 22/23</b>	<b>PROPOSED 23/24</b>
<b>TOWN COUNCIL</b>			
<b>GENERAL GOVERNMENT</b>			
Legislative	51,056	51,987	53,983
Executive	440,334	467,714	581,246
Judicial	7,753	7,760	7,760
Elections	96,079	134,357	148,402
Legal	182,765	185,000	185,000
Recording & Reporting	249,646	298,941	269,030
Town Hall	105,146	111,270	-
Human Resources	225,057	255,781	299,013
Finance	1,432,071	1,588,843	1,774,985
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,789,907</b>	<b>3,101,653</b>	<b>3,319,419</b>
<b>PUBLIC SAFETY</b>			
Police Protection	5,848,573	5,951,681	6,318,327
Fire Protection	2,144,608	2,143,472	2,251,824
Central Communications	661,566	756,380	797,165
Protective Inspection	320,119	403,416	445,510
Other Protection	223,698	273,293	74,122
<b>TOTAL PUBLIC SAFETY</b>	<b>9,198,564</b>	<b>9,528,242</b>	<b>9,886,948</b>
<b>PUBLIC WORKS</b>			
Administration	422,624	438,354	481,622
Highways	1,611,971	1,974,286	2,105,074
Sanitation	313,352	383,747	399,304
Machinery & Equipment	550,673	581,313	589,290
Buildings & Grounds	2,072,114	2,077,149	2,122,069
Engineering	300,190	331,797	394,651
<b>TOTAL PUBLIC WORKS</b>	<b>5,270,924</b>	<b>5,786,646</b>	<b>6,092,010</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>			
Conservation of Health	166,932	180,885	187,087
Social Services	363,657	368,249	384,231
<b>TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<b>530,589</b>	<b>549,134</b>	<b>571,318</b>
<b>RECREATION &amp; PARKS</b>			
Recreation	904,338	1,135,424	1,245,603
Parks	65,377	105,012	112,050
Senior Citizens	31,886	47,950	49,310
Community Activities	15,644	34,197	35,191
<b>TOTAL RECREATION &amp; PARKS</b>	<b>1,017,245</b>	<b>1,322,583</b>	<b>1,442,154</b>
<b>CULTURE &amp; EDUCATION</b>			
Library	1,561,968	1,689,468	1,688,265
<b>TOTAL CULTURE &amp; EDUCATION</b>	<b>1,561,968</b>	<b>1,689,468</b>	<b>1,688,265</b>
<b>TOTAL THIS PAGE</b>	<b>20,369,197</b>	<b>21,977,726</b>	<b>23,000,114</b>

<b>Town of Avon - All Funds Budget Proposed to Town Meeting for</b>			
<b>Fiscal Year Ending June 30, 2024 - Expenditures</b>			
	<b>ACTUAL 21/22</b>	<b>BUDGETED 22/23</b>	<b>PROPOSED 23/24</b>
TOTALS FROM PREVIOUS PAGE	20,369,197	21,977,726	23,000,114
<b>CONSERVATION &amp; DEVELOPMENT</b>			
Planning & Zoning	335,335	391,166	472,106
Conservation Of Natural Resources	146,157	138,903	48,535
<b>TOTAL CONSERVATION &amp; DEV'T</b>	<b>481,492</b>	<b>530,069</b>	<b>520,641</b>
<b>MISCELLANEOUS</b>			
Claims & Losses	19,590	12,000	12,000
Municipal Insurance	285,938	302,685	561,749
Intergovernmental Expenditures	50,708	63,875	65,450
Contingency	13,599	10,000	10,000
Employee Benefit Funding	5,723,712	5,457,352	5,623,233
<b>TOTAL MISCELLANEOUS</b>	<b>6,093,547</b>	<b>5,845,912</b>	<b>6,272,432</b>
<b>SUB-TOTAL TOWN OF AVON</b>	<b>26,944,236</b>	<b>28,353,707</b>	<b>29,793,187</b>
<b>SEWERS</b>			
Operating Expenses	2,882,182	3,116,593	3,198,967
<b>TOTAL SEWERS</b>	<b>2,882,182</b>	<b>3,116,593</b>	<b>3,198,967</b>
<b>CAPITAL IMPROV. DEBT SERVICE</b>			
Bond & Anticipation Notes	3,038,525	2,962,950	2,889,400
<b>TOTAL CAP. IMP. DEBT SERVICE</b>	<b>3,038,525</b>	<b>2,962,950</b>	<b>2,889,400</b>
<b>CAPITAL IMPROVE. PROGRAM (CIP)</b>			
Capital Improvement Facilities	2,170,193	3,957,836	2,720,906
Capital Improvement Equipment	858,500	546,000	1,039,000
Capital & Non-Recurring (C.N.R.E.F.)	195,000	788,000	800,000
<b>TOTAL CIP</b>	<b>3,223,693</b>	<b>5,291,836</b>	<b>4,559,906</b>
<b>OTHER FINANCING USES</b>			
Transfer Out to Medical Claims Fund	-	-	750,000
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>750,000</b>
<b>BOARD OF EDUCATION</b>			
Salaries	38,972,531	40,699,418	42,180,291
Employee Benefits	10,602,051	10,369,798	11,076,230
Purchased Prof & Tech Services	1,195,468	1,450,159	1,331,551
Property Services	846,338	774,926	816,421
Other Purchased Services	7,323,500	7,680,735	7,850,636
General Supplies & Utilities	2,652,439	2,571,436	2,702,842
Equipment	1,101,984	681,182	638,536
Fees & Memberships	121,203	127,950	147,302
Cafeteria Operation	1,146,630	1,153,428	1,139,410
Facility Use	17,729	25,000	38,000
Prepaid State & Federal Grants	1,847,286	950,311	958,612
Technology Protection Plan	5,100	38,675	25,250
<b>TOTAL BOARD OF EDUCATION</b>	<b>65,832,259</b>	<b>66,523,018</b>	<b>68,905,081</b>
<b>TOTAL EXPENDITURES</b>	<b>101,920,895</b>	<b>106,248,104</b>	<b>110,096,541</b>

**COMPARISON FISCAL YEAR 2022/2023 TO FISCAL YEAR 2023/2024  
CAPITAL BUDGET PROJECTS**

**FISCAL YEAR 2022/2023**

**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
<b>TOTAL TOWN</b>	<b>\$3,432,836</b>

**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
<b>TOTAL BOE</b>	<b>\$ 525,000</b>
<b>TOTAL</b>	<b>\$3,957,836</b>

**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
<b>TOTAL TOWN</b>	<b>\$ 546,000</b>

**BOARD OF EDUCATION:**

<b>TOTAL BOE</b>	<b>\$ 0</b>
<b>TOTAL</b>	<b>\$ 546,000</b>

**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
<b>TOTAL TOWN</b>	<b>\$ 788,000</b>

**BOARD OF EDUCATION:**

<b>TOTAL BOE</b>	<b>\$ 0</b>
<b>TOTAL</b>	<b>\$ 788,000</b>
<b>TOTAL CASH CIP</b>	<b>\$5,291,836</b>

**Account 491 Bond & Notes**

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

**FISCAL YEAR 2023/2024**

**Account 485.01 CIP Facilities**

**TOWN:**

Road Improvements	\$ 456,791
Pipe Lining**	\$ 405,000
Tillotson Road – Box Culvert	\$ 300,000
Police Dept. Building Improvements	\$ 219,115
AVFD Facility Improvements	\$ 200,000
Infiltration & Inflow**	\$ 100,000
Pole Building for Storage	\$ 65,000
Recreation Master Plan	\$ 60,000
<b>TOTAL TOWN</b>	<b>\$1,805,906</b>

**BOARD OF EDUCATION:**

AHS Partial Roof Rpl.	\$ 235,000
AMS Emergency Generator	\$ 265,000
PGS Notification Alarm System	\$ 230,000
BOE Central Office Improvements	\$ 50,000
AHS Floor Rpl./Asbestos Abatement	\$ 55,000
Districtwide Int. Lock Rpl. – Phase II	\$ 40,000
Districtwide Security Upgrades	\$ 40,000
<b>TOTAL BOE</b>	<b>\$ 915,000</b>
<b>TOTAL</b>	<b>\$2,720,906</b>

**Account 485.03 CIP Equipment**

**TOWN:**

Highway Division Equip. Replacement	\$ 500,000
SCBA Compressor	\$ 150,000
Police Vehicles	\$ 140,000
Chipper	\$ 95,000
Duty Weapon Replacement	\$ 40,000
Electronic Roadway Signage	\$ 32,000
Infield Pro Groomer Replacement	\$ 28,000
Security Camera Replacement	\$ 34,000
Registrar of Voters Equipment Upgrade	\$ 20,000
<b>TOTAL TOWN</b>	<b>\$1,039,000</b>

**BOARD OF EDUCATION:**

<b>TOTAL BOE</b>	<b>\$ 0</b>
<b>TOTAL</b>	<b>\$1,039,000</b>

**Account 493 Capital & Nonrecurring Exp.**

**TOWN:**

Property Acquisition	\$ 375,000
Reconst. Old Farms Rd./Thompson Rd.	\$ 350,000
2023 Revaluation	\$ 75,000
<b>TOTAL TOWN</b>	<b>\$ 800,000</b>

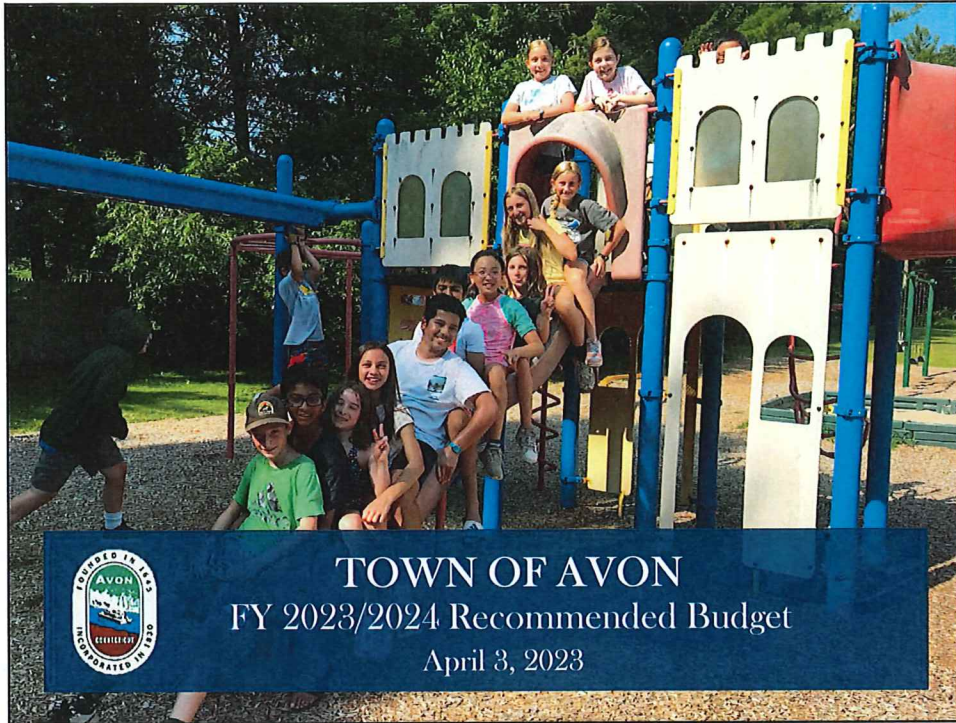
**BOARD OF EDUCATION:**

<b>TOTAL BOE</b>	<b>\$ 0</b>
<b>TOTAL</b>	<b>\$ 800,000</b>
<b>TOTAL CASH CIP</b>	<b>\$4,559,906</b>

**Account 491 Bond & Notes**

Existing General Fund Debt	\$2,889,400
Sewer Debt	\$ 0
<b>TOTAL DEBT:</b>	<b>\$2,889,400</b>
<b>TOTAL CAPITAL PROGRAM</b>	<b>\$7,449,306</b>

\* 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



1

## Proposed Budget Summary FY 2023/2024

	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Town	\$ 28,353,707	\$ 29,793,187	\$ 1,439,480	5.08%
Education	66,523,018	68,905,081	2,382,063	3.58%
Sewers	3,116,593	3,198,967	82,374	2.64%
Debt Service	2,962,950	2,889,400	(73,550)	-2.48%
C.I.P.	5,291,836	4,559,906	(731,930)	-13.83%
Other Financing Uses	-	750,000	750,000	100.00%
<b>TOTAL</b>	<b>\$ 106,248,104</b>	<b>\$ 110,096,541</b>	<b>\$ 3,848,437</b>	<b>3.62%</b>

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

# Activities Funded by the Operating Budget

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



4

## Strategic Objectives



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



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## Operating Budget Increases at a Glance

### Major Drivers:

Increase in Wages & Salaries	+ \$653,306
Increase in Medical Insurance	+ \$208,906
<i>Includes Medical Insurance, Medical Insurance Waivers and HSA Contributions</i>	
Increase in Retiree Health	+ \$ 99,000
Increase in Defined Contributions	+ \$ 64,386

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## Capital Budget Projects FY 2023/2024

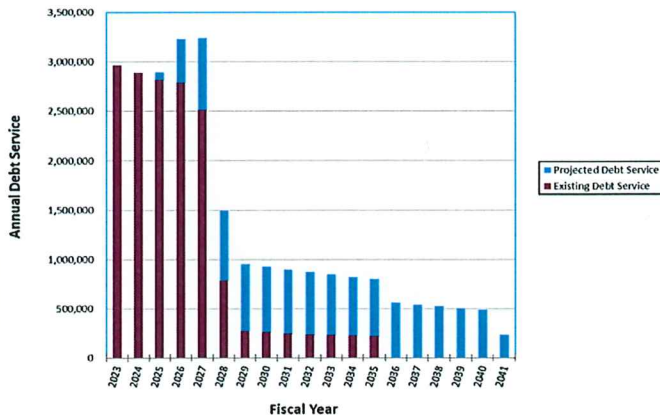
Board of Education Projects	\$915,000
Highway Division Equipment Rpl.	\$500,000
Sewer Projects*	\$505,000
Road Improvements	\$456,791
Property Acquisition	\$375,000
Reconst. Old Farms Rd./Thompson Rd	\$350,000
Tillotson Road Box Culvert	\$300,000
Police Department Building Improvements	\$219,115
AVFD Facility Improvements	\$200,000
SCBA Compressor – AVFD	\$150,000
Police Vehicles	\$140,000
Other Capital Projects	\$449,000

**TOTAL Capital Program \$4,559,906**

\*Paid from Fund 05 (Sewer Fund) does not impact tax rate

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## Existing & Projected Net Debt Service\*



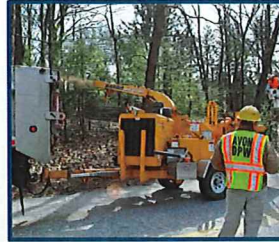
\* This graph represents projected debt service expenditures for all Existing and Projected Debt Financing. **The projected debt financing is an estimate, has not been approved, and is subject to revision.** Debt financing for the following projects is included in the "Projected Debt Service" values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

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

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## 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)



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## Proposed Budget Summary FY 2023/2024

	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Town	\$ 28,353,707	\$ 29,793,187	\$ 1,439,480	5.08%
Education	66,523,018	68,905,081	2,382,063	3.58%
Sewers	3,116,593	3,198,967	82,374	2.64%
Debt Service	2,962,950	2,889,400	(73,550)	-2.48%
C.I.P.	5,291,836	4,559,906	(731,930)	-13.83%
Other Financing Uses	-	750,000	750,000	100.00%
<b>TOTAL</b>	<b>\$ 106,248,104</b>	<b>\$ 110,096,541</b>	<b>\$ 3,848,437</b>	<b>3.62%</b>

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## Next Steps in the Budget Process

Board of Finance Budget Workshop	Tuesday, April 4 <sup>th</sup> 7:00 p.m.	Avon Senior Center and Virtual
Town Meeting	Monday, May 1 <sup>st</sup> 7:00 p.m.	Avon Senior Center and Virtual
Budget Referendum	Wednesday, May 10 <sup>th</sup> 6:00 a.m. – 8:00 p.m.	Avon Senior Center

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## Want to Know What's Happening in Avon?

*Get the details sent directly to your inbox!*  
*Log on to the Avon Town Website [www.avonct.gov](http://www.avonct.gov)*

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**Board of Education's Proposed Budget  
FY 2023 / 2024**

**AVON  
PUBLIC SCHOOLS**



April 3rd, 2023

**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

- ❖ 2 National Merit Scholarship finalists and 13 commendations
- ❖ 92% of Class of 2022 moved on to post secondary education
- ❖ 7 students were named to Fall "All State" & 17 to "All Conference" in AHS Athletics
- ❖ Boys Tennis won the state championship in 2022
- ❖ Pine Grove celebrated its 30th anniversary in 2022
- ❖ Thompson Brook celebrated its 20th anniversary in 2022
- ❖ AMS Robotics team competed in the Nationals in 2022

## *FY 2023/2024 Proposed Budget*

Board of Education's Proposed Gross Budget = \$66,743,809

New Money(Gross) = \$2,388,205 or 3.71%

**Proposed Net Budget = \$62,476,649**

**New Money(Net) = \$1,739,078 or 2.86%**



# 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 17th.
- Central Office leadership met with each building Principal or Department Head between October 25<sup>th</sup> and October 27<sup>th</sup>.
- Central Office and building leaders had ongoing discussions about budget submissions and made recommendations for additions and reductions from October 28<sup>th</sup> through January 16<sup>th</sup>.
- Board of Education held budget workshops on December 20th and January 11th.
- Board of Education adopted proposed FY 23-24 budget on January 17th.
- Board of Education presenting proposed budget at Annual Public Budget hearing on April 3rd.
- Board of Education to participate in the Town Budget workshop on April 4th.

## 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 2023/2024 Budget Goals



## **Focus Area I: Student Learning General Budget Funded**

### **1.0 FTE Technology Education Teacher**

- To increase STEM offerings at AHS & AMS

### **1.0 FTE Certified Math Specialist**

- To provide additional support to students and staff at AHS/AMS

### **0.4 FTE Theatre Arts**

- Additional sections to be added to increase elective offerings at AMS

### **3.0 FTE ParaEducators**

- Added FY22-23 to support student IEP requirements

**Total Cost - \$355,386**

**Net Cost (after reallocations/retirements) - \$20,514**

## **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
- Maintained in grant FY 22-23 and FY 23-24

**Total Cost to Grant - \$143,394**



## **Focus Area II: Personal Growth & Relationships**

### **General Budget Funded**

#### **1.0 FTE School Resource Officer (SRO)**

- In partnership with Town of Avon fund 50% of the cost of an additional officer
- Will provide additional security/safety presence within the schools

**Total Cost to BOE - \$50,000**

## **Focus Area II: Student Learning Transfer from ESSER Grant Funded to General Budget Funded**

#### **1.0 FTE School Counselor**

- Reduce counselor caseload to provide additional supports for AHS students
- Added FY 21-22

#### **1.0 FTE Safety & Security Specialist**

- Provide security coverage for AHS after school hours for activities such as athletics and student clubs/organizations
- Provide coverage districtwide for absences at other schools
- Added FY 22-23

**Total Cost - \$146,783**

## **Focus Area III: Communications & Partnerships**

### **1.0 FTE Internship Coordinator**

- Added FY 22-23 to support program revitalization

### **Unified Sports**

- Additional Head Coach & Assistant Coach
- Expand program to include Soccer in the fall

### **eSports**

- Provide an alternative sport option for students
- New CIAC sponsored sport (1 Head Coach and 1 Assistant Coach)

**Total Cost - \$73,447**

## **Focus Area III: Communications & Partnerships**

### **Transfer from IDEA Grant Funded to General Budget Funded**

### **Unified Sports**

- FY 21-22 & 22-23 Unified Basketball funded through IDEA grant fund

**Total Cost - \$6,325**

## Focus Area IV: Systems

### Health Insurance

- Utilization higher than anticipated
- 5 year fully funded model = 12.7% increase

### Pension

- Favorable fund growth
- Decreased contribution requirements

### OPEB

- Awaiting fund valuation and contribution recommendations
- Projected contribution reflective of current valuation information

**Total Increase - \$706,432**

## Focus Area IV: Systems

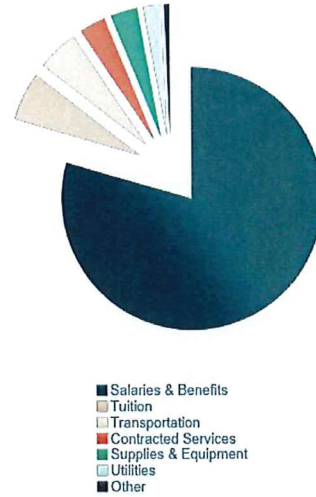
### Utilities

- Current trends, usage estimates & announced rate increases project:
  - 8.41 % increase in expense for FY 23-24
- Included utilities:
  - Water, Telephone, Telecommunications, Natural Gas, Electric, Heating Oil and Gasoline

**Total Increase - \$119,067**

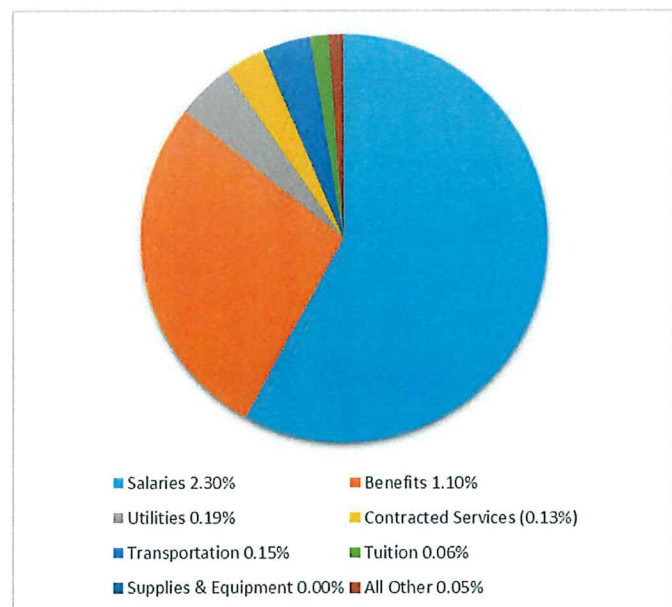
# Budget Distribution

Category	23/24 Budget	Percentage
<i>Salaries &amp; Benefits</i>	53,256,521	79.79%
<i>Tuition</i>	3,905,333	5.85%
<i>Transportation</i>	3,441,849	5.16%
<i>Contracted Services</i>	2,058,015	3.08%
<i>Supplies &amp; Equipment</i>	2,102,668	3.15%
<i>Utilities</i>	1,534,286	2.30%
<i>All Other</i>	445,136	0.67%
<b>Total Gross Budget</b>	<b>66,743,809</b>	<b>100.00%</b>



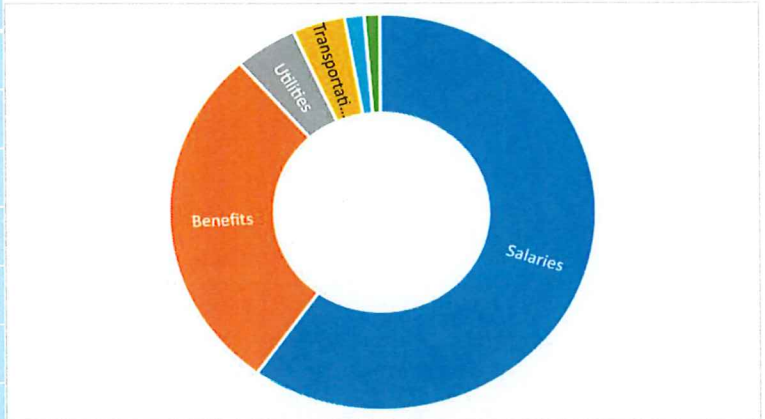
# Budget % Increase by Category

Category	23/24 Budget Increase	Percent age
<i>Salaries</i>	1,480,873	2.30%
<i>Benefits</i>	706,432	1.10%
<i>Tuition</i>	35,909	0.05%
<i>Transportation</i>	98,407	0.15%
<i>Contracted Services</i>	(81,722)	(0.13%)
<i>Supplies &amp; Equipment</i>	(483)	(0.00%)
<i>Utilities</i>	119,067	0.19%
<i>All Other</i>	29,722	0.05%
<b>Total Gross Budget Increase</b>	<b>2,388,205</b>	<b>3.71%</b>



# FY 2023/24 Budget Increase Drivers

Category	23/24 Budget Increase	Percentage of Increase
Salaries	1,480,873	62.01%
Benefits	706,432	29.58%
Tuition	35,909	1.50%
Supplies & Equipment	(483)	(0.02%)
Utilities	119,067	4.99%
Transportation	98,407	4.12%
Contracted Services	(81,722)	(3.42%)
All Other	29,722	1.24%
<b>Total Gross Budget Increase</b>	<b>2,388,205</b>	<b>3.71%</b>



## Budget Conclusion



“An investment in knowledge pays the best interest.” – Benjamin Franklin

# ***FY 2023/2024 Proposed Budget***

Board of Education's Proposed Gross Budget = \$66,743,809

New Money (Gross) = \$2,389,405 or 3.71%

**Proposed Net Budget = \$62,476,649**

**New Money (Net) = \$1,739,078 or 2.86%**

# Town of Avon Board of Finance

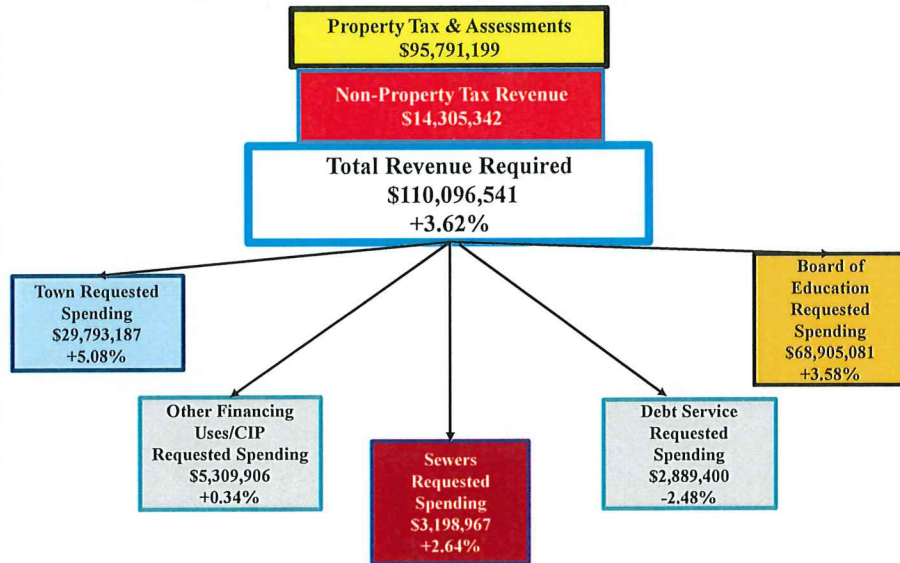
## Public Hearing

Requested Fiscal Year 23/24 Budget

*Monday, April 3, 2023*

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## Requested Budget Summary



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## Board of Finance *Balances*

**The  
Requested  
Amount of  
Spending for  
Services**



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

*The proposed \$110,096,541 budget  
for Fiscal Year 2023/2024 would  
require a 3.21% 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 22/23	Requested FY 23/24	% Inc/ -Dec
Taxes & Assessments	\$ 92,895,395	\$ 95,791,199	3.12%
<i>% of revenues</i>	<i>87.43%</i>	<i>87.01%</i>	
Non-property Tax Sources	\$ 13,352,709	\$ 14,305,342	7.13%
<i>% of revenues</i>	<i>12.57%</i>	<i>12.99%</i>	
<b>TOTAL</b>	<b>\$ 106,248,104</b>	<b>\$ 110,096,541</b>	<b>3.62%</b>
Net Grand List	\$ 2,667,772,547	\$ 2,688,484,306*	0.78%
<b>Mill Rate Required</b>	<b>34.61</b>	<b>35.72</b>	<b>3.21%</b>

*\* 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 2024 Net Grand List  
x 1000 = FY 2024 Required Mill Rate

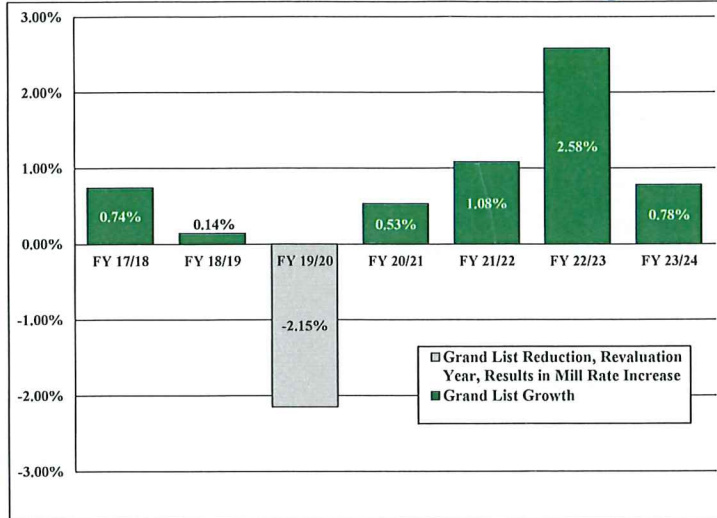
$$\text{\$87,002,802} \div \text{\$2,435,688,746}^* \times 1,000 = 35.72$$

\* Only includes Real Estate, Personal Property, and Other components of the Net Grand List as Motor Vehicle Tax is capped by the State at a mill rate of 32.46.

## New Money Raised by Growth in Net Grand List

<b>FY 2022/2023 Net Grand List</b>	<b>\\$2,667,772,547</b>
<b>FY 2023/2024 Net Grand List (After Board of Assessment Appeals)</b>	<b>\\$2,688,484,306</b>
<b>% Increase</b>	<b>0.78%</b>
<b>\\$ Raised by growth in Net Grand List</b>	<b>\\$689,327</b>

## Avon Grand List Changes



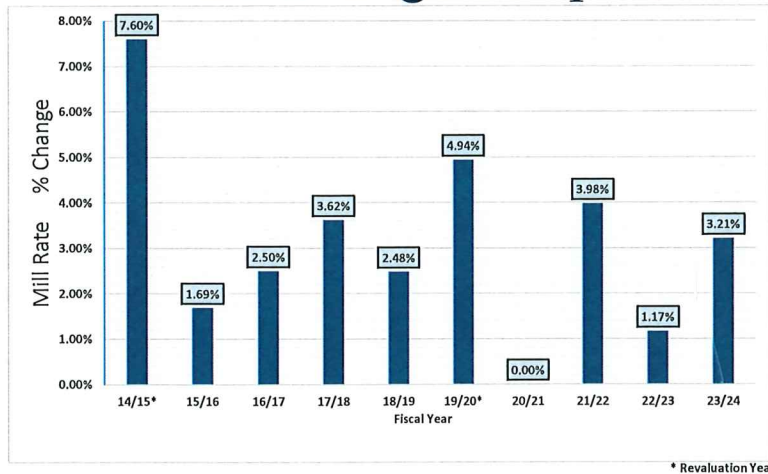
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## Mill Rate Change Comparison



Mill Rate: 28.32 28.80 29.82 30.59 31.35 32.90 32.90 34.21 34.61 35.72

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## Property Tax and Assessments

Property Tax & Assessments contributes <u>87.01%</u> of FY 23/24 Required Revenue	Adopted FY 22/23	Required FY 23/24	FY 23/24 % Prop. Tax & Assess.
a) Residential	\$68,214,802	\$70,642,833	73.74%
b) Commercial/Industrial	11,877,076	12,184,206	12.72%
c) Motor Vehicles	8,306,460	8,205,744	8.57%
d) Personal Property	3,775,248	4,012,657	4.19%
e) Other	158,022	163,106	0.17%
<b>Subtotal</b>	<b>\$92,331,608</b>	<b>\$95,208,546</b>	<b>99.39%</b>
f) Assessments – Various	563,787	582,653	0.61 %
<b>Total</b>	<b>\$92,895,395</b>	<b>\$95,791,199</b>	<b>100.00%</b>

Source: Assessor's Office

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## Non-Property Tax Revenue

Non-Property Tax contributes <u>12.99%</u> of FY 23/24 Required Revenue	Adopted FY 22/23	Required FY 23/24	FY 23/24 % Non-Prop. Tax
Intergovernmental <i>i.e. grants</i>	\$4,650,625	\$4,156,220	29.05%
Licenses, Fees & Permits <i>i.e. building permits, recording &amp; conveyance</i>	1,031,470	1,038,114	7.26%
Charges for Current Services <i>i.e. landfill, recreation fees</i>	6,718,424	7,388,941	51.65%
Other Local Revenues & Other Financing Sources <i>i.e. investment interest</i>	952,190	1,722,067	12.04%
<b>TOTAL</b>	<b>\$13,352,709</b>	<b>\$14,305,342</b>	<b>100.00%</b>

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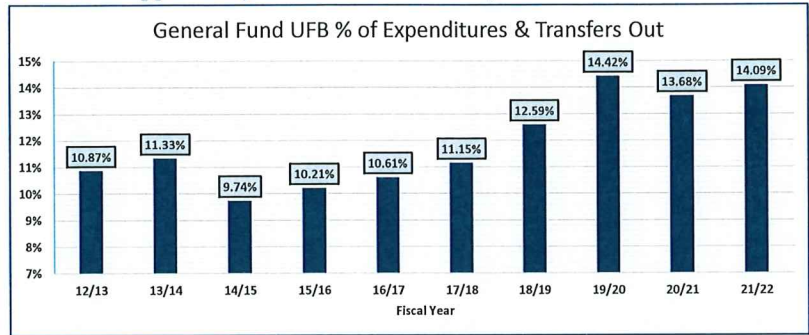
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# Unassigned Fund Balance

- **Unassigned Fund Balance:** General Fund balance that is available for appropriation.
- **Town Council Policy:** 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 3.21% Tax Increase

1. Total Unified Budget Request	\$ 110,096,541
<i>Where do we get the Money?</i>	
2. Non-Property Tax Revenues <i>(intergovernmental, fees, permits, etc.)</i>	\$ 14,305,342
3. Motor Vehicle & Other Assessments <i>(supplemental motor vehicle, prior levies, sewer assessments, etc.)</i>	\$ 8,788,397
4. Real Estate & Personal Property Grand List at Current Mill Rate (includes growth)	\$ 84,299,187
Subtotal	<b>\$ 107,392,926</b>
<i>Where do we get the Rest?</i>	
5. Additional Funding Needed	\$ 2,703,615
6. Tax Increase Required to Fund Budget Request	\$ 2,703,615 ÷ 84,299,187 <b>= 3.21%</b>

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## Tax Impact

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

House Market Values	Assessed House Values	Current Property Tax Adopted (34.61 mills)	Property Tax If Budget is Approved (35.72 mills)	Difference Proposed Tax Increase (35.72 mills)
\$300,000	\$210,000	\$7,268	\$7,501	\$233
\$425,000	\$297,500	\$10,296	\$10,627	\$331
\$550,000	\$385,000	\$13,325	\$13,752	\$427
\$675,000	\$472,500	\$16,353	\$16,878	\$525
\$800,000	\$560,000	\$19,382	\$20,003	\$621
\$925,000	\$647,500	\$22,410	\$23,129	\$719

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

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

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## Board of Education Requested Spending FY 23/24

	Requested FY 23/24	% of Total Budget
Board of Education Operating	\$ 68,905,081	62.59%
BOE Share of Debt Service	1,923,731	1.75%
BOE Share of Capital Improvement Program (CIP)	915,000	0.83%
BOE Share of Other Financing Uses	576,802	0.52%
<b>BOE Operating, Debt, CIP and Other Financing Uses TOTAL</b>	<b>\$ 72,320,614</b>	<b>65.69%</b>

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## Town & Sewers Requested Spending FY 23/24

	Requested FY 23/24	% of Total Budget
Town of Avon Operating	\$ 29,793,187	27.06%
Town Share of Debt Service	965,669	0.88%
Town Share of Capital Improvement Program (CIP)	3,139,906	2.86%
Town Share of Other Financing Uses	173,198	0.15%
<b>SUBTOTAL</b>	<b>\$ 34,071,960</b>	<b>30.95%</b>
Sewers Operating, and Share of CIP	3,703,967	3.36%
<b>Town &amp; Sewer Operating, Debt, CIP and Other Financing Uses TOTAL</b>	<b>\$ 37,775,927</b>	<b>34.31%</b>

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## Requested Budget Summary

	Adopted FY 22/23	Requested FY 23/24	\$ Increase/ (Decrease)	% Increase/ -Decrease
Town Operating	\$ 28,353,707	\$ 29,793,187	\$ 1,439,480	5.08%
Board of Education	66,523,018	68,905,081	2,382,063	3.58%
Debt Service	2,962,950	2,889,400	(73,550)	-2.48%
Capital Improvement	5,291,836*	4,559,906**	(731,930)	-13.83%
Sewers	3,116,593	3,198,967	82,374	2.64%
Other Financing Uses	-	750,000	750,000	100.00%
<b>TOTAL</b>	<b>\$ 106,248,104</b>	<b>\$ 110,096,541</b>	<b>\$ 3,848,437</b>	<b>3.62%</b>

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

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## Next Steps

### **Budget Workshop**

*Not a public hearing, but open to public to observe*

**Tuesday, April 4 @ 7:00 p.m.**

Avon Senior Center (and via GoToMeeting)

**Monday, April 10 (if needed)**

**Wednesday, April 12 (if needed)**

### **Annual Town Meeting**

**Monday, May 1 @ 7:00 p.m.**

Avon Senior Center (and via GoToMeeting)

### **Referendum**

**Wednesday, May 10 @ 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 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 <sup>st</sup>	10,272	1,802 (17.5%)	11.21% \$52,990,000	7.53% (27.85)	Defeated, 835 – 967 (46.3% - 53.6%)
2002, 2 <sup>nd</sup>	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 <sup>st</sup>	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 <sup>nd</sup>	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 <sup>st</sup> (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 <sup>nd</sup>	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 <sup>rd</sup>	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 <sup>st</sup>	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 <sup>nd</sup>	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 <sup>rd</sup>	11,296	2,755 (24.3%)	5.78% \$70,352,037	3.84% (26.53)	Defeated 1,298 – 1,457 (47.1% - 52.9%)

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 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%)

## 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.





# AVON CONNECTICUT

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## Motor Vehicle & Personal Property Tax Calculation Form **\*\*Proposed\*\*** FY 23-24

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

**This calculator reflects the adopted FY 22-23 mill rate and the proposed FY 23-24 mill rate.**

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

<b>Adopted:</b>	FY 22-23 Mill Rate (Motor Vehicles)	<b>32.46</b>
<b>Proposed:</b>	FY 23-24 Mill Rate (Motor Vehicles)	<b>32.46</b>
<b>Adopted:</b>	FY 22-23 Mill Rate (Personal Property)	<b>34.61</b>
<b>Proposed:</b>	FY 23-24 Mill Rate (Personal Property)	<b>35.72</b>

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

		FY 2022-2023 October 2021 Assessment	FY 2023-2024 October 2022 Assessment
<b>Automobile 1</b>	Assessed Value	\$	\$
<b>Automobile 2</b>	Assessed Value	\$	\$
<b>Automobile 3</b>	Assessed Value	\$	\$
<b>Personal</b>	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 Adopted Mill Rate	Tax at Proposed Mill Rate
<b>Automobile 1</b>		
<b>Automobile 2</b>		
<b>Automobile 3</b>		
<b>Personal</b>		
<b>Totals</b>		
Total Annual Tax on Motor Vehicle/Personal Property		
Total Monthly Tax on Motor Vehicle/Personal Property		
Total Annual Change in Motor Vehicle/Personal Property Taxes		

Source URL: <https://www.avonct.gov/assessors-office/pages/motor-vehicle-personal-property-tax-calculation-form-proposed-fy-23-24>

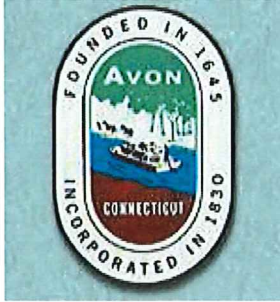
**TOWN OF AVON  
THREE YEAR BUDGET LOOKBACK**

<b>BOARD OF EDUCATION OPERATING</b>									
FISCAL YEAR	INITIAL BUDGET			B.O.F.			ADOPTED		
	REQUEST (TC)	\$ INC/(DEC)	% INC/-DEC	REC.	\$ INC/(DEC)	% INC/-DEC	BY VOTERS	\$ INC/(DEC)	% INC/-DEC
2019/20	60,529,340	-	-	60,529,340	-	-	60,529,340	-	-
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%
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%

<b>TOWN OPERATING</b>									
FISCAL YEAR	INITIAL BUDGET			B.O.F.			ADOPTED		
	REQUEST (TC)	\$ INC/(DEC)	% INC/-DEC	REC.	\$ INC/(DEC)	% INC/-DEC	BY VOTERS	\$ INC/(DEC)	% INC/-DEC
2019/20	26,215,926	-	-	25,893,427	-	-	25,893,427	-	-
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%
2022/23	28,198,174	794,048	2.90%	28,353,707	949,581	3.47%	28,353,707	949,581	3.47%

**TOWN OF AVON  
FIVE YEAR BUDGET LOOKBACK**

<b>TOWN OPERATING, BOARD OF EDUCATION OPERATING, DEBT &amp; CIP</b>									
FISCAL YEAR	INITIAL BUDGET			B.O.F.			ADOPTED		
	REQUEST (TC)	\$ INC/(DEC)	% INC/-DEC	REC.	\$ INC/(DEC)	% INC/-DEC	BY VOTERS	\$ INC/(DEC)	% INC/-DEC
2018/19	90,931,397	-	-	90,902,901	-	-	90,902,901	-	-
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%
2022/23	102,919,978	4,758,585	4.85%	103,131,511	4,970,118	5.06%	103,131,511	4,970,118	5.06%



Town of Avon Assessor's Office Real Estate Property Information  
Current Mill Rate: 34.61

Last revaluation: October 1, 2018

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

## Searches for a Property Record

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## 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](mailto: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 \$2,688,484,306 is the 2022 Grand List estimate for the 2023-2024 budget after meetings of the Board of Assessment Appeals.  
 This grand list amount can be broken down to: \$2,435,688,746 for Real Estate & Personal Property, and \$252,795,560 for Motor Vehicles.  
 Property Taxes for Motor Vehicles are capped at a mill rate of 32.46 per State statute.

Non-Property Tax Revenue Sources: (These sources are more than the current budget by the amount of \$971,499.)

Potential Spending	Potential Increases In Spending	Non-Property Tax Revenue Sources	Motor Vehicle Property Tax Revenue Capped at 32.46	Additional Property Tax Revenue Required	Necessary Property Tax Revenue Increase	Resulting Mill Rate	% Inc./-Dec. from current 34.61
(Current)						(Current)	
\$106,248,104	\$0	\$13,916,496	\$7,790,456	\$84,541,152	\$0	34.61	0.00%
(Potential)						(Potential)	
\$109,195,336	\$2,947,232	\$14,887,995	\$8,205,744	\$86,101,597	\$1,560,445	35.35	2.14%
\$109,317,121	\$3,069,017	\$14,887,995	\$8,205,744	\$86,223,382	\$1,682,230	35.40	2.28%
\$109,438,905	\$3,190,801	\$14,887,995	\$8,205,744	\$86,345,166	\$1,804,014	35.45	2.43%
\$109,560,689	\$3,312,585	\$14,887,995	\$8,205,744	\$86,466,950	\$1,925,798	35.50	2.57%
\$109,682,474	\$3,434,370	\$14,887,995	\$8,205,744	\$86,588,735	\$2,047,583	35.55	2.72%
\$109,804,258	\$3,556,154	\$14,887,995	\$8,205,744	\$86,710,519	\$2,169,367	35.60	2.86%
\$109,926,043	\$3,677,939	\$14,887,995	\$8,205,744	\$86,832,304	\$2,291,152	35.65	3.00%
\$110,047,827	\$3,799,723	\$14,887,995	\$8,205,744	\$86,954,088	\$2,412,936	35.70	3.15%
\$110,096,541	\$3,848,437	\$14,887,995	\$8,205,744	\$87,002,802	\$2,461,650	35.72	3.21%