

ANNUAL
OPERATING
BUDGET
2026/2027



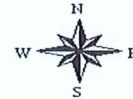
Town of Avon
60 West Main Street – Avon, Connecticut 06001

MARCH 5, 2026

AVON AT A GLANCE



*Map Showing
State of Connecticut
Town of Avon*



The Town of Avon, named for the Avon River in England, covers 23.15 square miles (14,454 acres) in central Connecticut along the Farmington River and was incorporated in 1830 from the Town of Farmington. The Town was originally settled around 1645 and before incorporation was known as Northington, the North Parish, or North District (often abbreviated as No. D. to later become Nod). During the early 1800's, Avon was a bustling inland port along the Towpath Canal which provided recreational and commercial barge services from New Haven to Albany. Lying ten miles west of the City of Hartford, the Town ranks thirty-eighth in terms of the 2024-2025 Equalized Net Grand List per Capita (\$4,592,490,780) as prepared by the State of Connecticut Office of Policy and Management. The State of Connecticut's Municipal Fiscal Indicators dated December 2025 reflects that Avon's Per Capita Income of \$86,976 ranks fifteenth in the state.

Contiguous to the Towns of Canton and Simsbury to the north, Bloomfield and West Hartford to the east, Farmington to the south and Burlington to the west, Avon is primarily a suburban residential community. The Town's population has continued to grow over the last three decades (11,201 in the 1980 Census; 13,937 in the 1990 Census; 15,832 in the 2000 census, 18,098 in the 2010 census, and 18,918 in the 2020 census). Residents are predominately executive, professional, technical, and managerial people employed in the finance and insurance industries located in the Greater Hartford area. Most homes in Avon are single-family homes selling anywhere from \$300,000 to over \$1,000,000 with many new houses selling in the \$600,000 to \$800,000 range. Condominiums are generally valued between \$150,000 and \$600,000.

Roughly, 7,775 acres of land have been developed for residential purposes resulting in 5,113 single family and 2,367 multi-family dwellings. Approximately 590 acres of land have been developed for commercial and industrial uses. At present, there are approximately 850 businesses located in Avon. The Town's two business parks still have remaining undeveloped land which can support about 400,000 square feet of additional office and industrial space and 150,000 thousand square feet of retail space.

Avon is served by Connecticut Routes 10, 44 (Albany Turnpike), 167, 177, and 202 (16 miles of state roads) that provide thoroughfare access to the 112.53 miles of Town roads and 23.3 miles of private roads. Interstate 84, a major east-west limited access highway, lies six miles to the south. Numerous public and private passenger and freight common carriers serve the Town. Bradley International Airport is a half-hour drive to the north. Passenger and freight rail service is available in Hartford ten miles to the east.

**TOWN OF AVON ANNUAL OPERATING BUDGET
FY 2026/2027
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Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of Avon
Connecticut**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United and Canada (GFOA) presented an award of Distinguished Presentations to the Town of Avon for its annual budget for the fiscal year beginning July 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Town of Avon

60 West Main Street
Avon, Connecticut 06001-3719
(860) 409-4300 • www.avonct.gov

BUDGET MESSAGE

TO THE BOARD OF FINANCE

MARCH 5, 2026

The proposed fiscal year (FY) 2026/2027 Town and Board of Education operating budgets, capital budget and special revenue budgets are presented within this document for your review.

The proposed budget includes funding for core government services, including public safety, education, social services and infrastructure needs, maintains existing service levels, and meets long term financial obligations.

This Budget Message presents the reader with high level summary of the proposed budget. Within the Budget Document you will find more detailed information about the Town's proposed programs, services, projects and initiatives for the 2026/2027 fiscal year. Not sure where to start? Check out the Reader's Guide to the Budget Document below to get reading.

A Reader's Guide to the Budget Document
Not sure where to start? Only have a few minutes? Use this guide to get reading!

- Have 15-30 minutes?**
Take a look at the Budget Message for a high level summary of the document.
- Have 60-90 minutes?**
Review the Budget Message plus Tab B, "Revenues" and Tab C, "Expenditures" to get more detail on proposed funding sources and proposed new spending.
- Have 2 hours?**
Add in Tab R, "Capital Improvement Program" to get an overview of the proposed plan to upgrade, replace or maintain our assets and infrastructure in the coming year.
- Have 3+ hours?**
Include all of the above plus Tabs E-L for detailed expenditure summaries for each department and division of the Town, as well as Tab N for details on special revenue funds.

I. Budget Overview

The **General Fund** is the fund that is used to account for most of Avon's current operating expenditures. It receives most of its revenue support from property taxes.

The overall proposed General Fund Budget for the fiscal year 2026/2027 is \$116,842,868 an increase of \$5,200,906 or 4.66% over the adopted fiscal year 2025/2026 General Fund Budget of \$111,641,962. The proposed mill rate would increase from 30.75 to 32.42 or 5.43%.

The following chart provides an overview of the primary expenditure categories that make up the General Fund Budget, the amount required to be raised by local taxes (property tax levy) and the mill/tax rate that is required to support the budget as proposed.

BUDGET MESSAGE

General Fund Budget Categories	FY 2025/2026 Adopted	FY 2026/2027 Proposed	Dollar Change	Percent Change
Town Operating Budget	\$ 30,781,488	\$ 31,842,493	\$ 1,061,005	3.45%
BOE Operating Budget	72,806,576	77,747,362	4,940,786	6.78%
Debt Service & Capital	8,053,898	7,253,013	(800,885)	-9.94%
Total	\$ 111,641,962	\$ 116,842,868	\$ 5,200,906	4.66%
<i>Less: Non- Tax Revenue</i>	13,517,511	12,850,559	(666,952)	-4.93%
Balance to be Raised by Local Taxes	\$ 98,124,451	\$ 103,992,309	\$ 5,867,858	5.98%
Mill/Tax Rate	30.75	32.42	1.67	5.43%

The proposed budget also includes \$7,468,323 in **Special Revenue Funds** which are used to account for certain non-tax revenues and associated expenditures that are used for specific purposes. Special Revenue Funds are NOT supported by the property tax levy.

As an example, the Town’s largest Special Revenue Fund is the Sewer Fund which is used to support the operation and maintenance of the public sanitary sewer collection system in Avon. These expenditures are funded by annual sewer use fees paid by users of the system.

The following table presents an overview of the primary expenditure categories that make up the Special Revenue Funds Budget.

Special Revenue Fund Budget Categories	FY 2025/2026 Adopted	FY 2026/2027 Proposed	Dollar Change	Percent Change
Town Operating Budget	\$ 887,183	\$ 1,040,738	\$ 153,555	17.31%
BOE Operating Budget	2,174,896	2,196,701	21,805	1.00%
Sewer Operating Budget	3,439,355	3,681,958	242,603	7.05%
Capital Improvement	479,811	548,926	69,115	14.40%
Total	\$ 6,981,245	\$ 7,468,323	\$ 487,078	6.98%

When considering both the General Fund and the Special Revenue Funds, the proposed fiscal year 2026/2027 budget totals \$124,311,191, an increase of \$5,687,984 or 4.80%. The matrix on the following page summarizes the proposed budget on an all-funds basis.

**TOWN OF AVON ANNUAL BUDGET
FISCAL YEAR 2026/2027
RECOMMENDED MARCH 5, 2026**

	FY 24/25 ACTUAL	FY 25/26 ADOPTED BUDGET	FY 26/27 GENERAL FUND	FY 26/27 SPECIAL REV. & OTHER FUNDS	FY 26/27 REQUESTED BUDGET	DIFFERENCE	% CHANGE	% BY SUBTOTAL	BUDGET BY TOTAL
REVENUES									
Property Tax & Assessments	96,150,972	99,796,608	105,725,059	134,200	105,859,259	6,062,651	6.08%	85.16%	85.16%
Intergovernmental	7,725,814	5,029,711	3,645,375	1,981,239	5,626,614	596,903	11.87%	4.53%	4.53%
Licenses, Fees, & Permits	1,620,389	1,207,900	1,241,150	4,300	1,245,450	37,550	3.11%	1.00%	1.00%
Charges for Current Services	7,999,078	7,762,988	2,869,314	4,883,746	7,753,060	(9,928)	-0.13%	6.24%	6.24%
Other Local Revenues	2,810,092	2,071,000	1,740,500	192,945	1,933,445	(137,555)	-6.64%	1.55%	1.55%
Other Financing Sources	267,467	2,755,000	1,621,470	271,893	1,893,363	(861,637)	-31.28%	1.52%	1.52%
TOTAL REVENUES	116,573,812	118,623,207	116,842,868	7,468,323	124,311,191	5,687,984	4.80%	100.00%	100.00%
EXPENDITURES									
TOWN									
General Government	3,723,135	3,849,938	3,925,696		3,925,696	75,758	1.97%	11.94%	3.16%
Public Safety	10,785,218	10,389,947	10,586,334	54,060	10,640,394	250,447	2.41%	32.36%	8.56%
Public Works	6,568,591	6,676,928	6,715,345	384,450	7,099,795	422,867	6.33%	21.59%	5.71%
Health & Human Services	1,008,491	613,541	911,232		911,232	297,691	48.52%	2.77%	0.73%
Recreation & Parks	1,376,823	1,620,503	909,381	602,228	1,511,609	(108,894)	-6.72%	4.60%	1.22%
Library & Education	1,770,463	1,844,233	2,013,140		2,013,140	168,907	9.16%	6.12%	1.62%
Conservation & Development	547,651	560,554	605,085		605,085	44,531	7.94%	1.84%	0.49%
Miscellaneous									
Employee Benefit Funding	5,991,254	5,443,371	5,486,424		5,486,424	43,053	0.79%	16.68%	4.41%
Other Miscellaneous	664,868	669,656	689,856		689,856	20,200	3.02%	2.10%	0.55%
TOTAL TOWN	32,436,494	31,668,671	31,842,493	1,040,738	32,883,231	1,214,560	3.84%	100.00%	26.46%
BOARD OF EDUCATION									
Salaries	43,473,248	45,180,034	46,399,228		46,399,228	1,219,194	2.70%	58.04%	37.32%
Employee Benefits	11,926,401	12,965,307	15,650,614		15,650,614	2,685,307	20.71%	19.58%	12.59%
Purchased Prf & Tech Services	2,149,508	1,652,618	1,864,592		1,864,592	211,974	12.83%	2.33%	1.50%
Property Services	1,250,538	1,042,653	1,175,714		1,175,714	133,061	12.76%	1.47%	0.95%
Other Purchased Services	7,637,207	8,468,457	9,142,063		9,142,063	673,606	7.95%	11.43%	7.35%
General Supplies & Utilities	2,854,372	2,843,124	2,854,005		2,854,005	10,881	0.38%	3.57%	2.30%
Equipment	377,924	471,607	479,972		479,972	8,365	1.77%	0.60%	0.39%
Fees & Memberships	144,530	182,776	181,174		181,174	(1,602)	-0.88%	0.23%	0.15%
Cafeteria Operation	1,465,059	1,082,500		1,140,000	1,140,000	57,500	5.31%	1.43%	0.92%
Facility Use	166,101	40,000		42,000	42,000	2,000	5.00%	0.05%	0.03%
Prepaid State & Fed. Grants	1,285,103	1,021,396		988,313	988,313	(33,083)	-3.24%	1.24%	0.79%
Technology Protection Plan	51,165	31,000		26,388	26,388	(4,612)	-14.88%	0.03%	0.02%
TOTAL BOARD OF EDUCATION	72,781,156	74,981,472	77,747,362	2,196,701	79,944,063	4,962,591	6.62%	100.00%	64.31%
SEWERS									
Operating Expense	3,831,371	3,439,355		3,681,958	3,681,958	242,603	7.05%	100.00%	2.96%
TOTAL SEWERS	3,831,371	3,439,355		3,681,958	3,681,958	242,603	7.05%	100.00%	2.96%
DEBT SERVICE									
Bonds	2,818,750	3,486,198	3,621,013		3,621,013	134,815	3.87%	100.00%	2.91%
Notes									
TOTAL DEBT SERVICE	2,818,750	3,486,198	3,621,013		3,621,013	134,815	3.87%	100.00%	2.91%
CAPITAL IMPROVEMENT PROGRAM									
Capital Improvements									
Facilities	4,418,311	3,795,811	1,558,000	522,926	2,080,926	(1,714,885)	-45.18%	49.77%	1.67%
Equipment	1,090,000	591,700	1,004,000	26,000	1,030,000	438,300	74.07%	24.64%	0.83%
C.N.R.E.F.	870,000	660,000	1,070,000		1,070,000	410,000	62.12%	25.59%	0.86%
TOTAL CAPITAL IMPROVEMENTS	6,378,311	5,047,511	3,632,000	548,926	4,180,926	(866,585)	-17.17%	100.00%	3.36%
TOTAL EXPENDITURES	118,246,082	118,623,207	116,842,868	7,468,323	124,311,191	5,687,984	4.80%	100.00%	100.00%

II. Expenditure Overview

The proposed fiscal year 2026/2027 expenditure budget is \$124,311,191. This includes \$116,842,868 in General Fund expenditures and \$7,468,323 in Special Revenue Fund expenditures. **Expenditures** are broken down into five categories:

- **Town** – funding to support general government administration, public safety, public works, public health, social services, recreation and parks, library and land use.
- **Board of Education** – funding to support the Avon Public School system.
- **Sewer** – funding to support the operation and maintenance of the public sanitary sewer collection system. These expenditures are funded by annual sewer use fees paid by users of the system, NOT the property tax levy.
- **Debt Service** – includes principal and interest payments for long term debt issued by the Town to fund large scale projects or purchases.
- **Capital Improvement Program** – includes funding to maintain and improve Town and Board of Education facilities, roads, bridges, vehicles and equipment.

The remainder of this section of the Budget Message provides a high-level overview of the five expenditure categories along with tab references for further information. Additional details regarding Expenditures can be found in Tab C of this document.

A. Town Operating Budget

The Town’s proposed operating budget totals \$32,883,231, with \$31,842,493 coming from the General Fund. The increase to the General Fund is 3.45% over the current year. The proposed budget includes funding to maintain existing programs, core services and fund long-term liabilities. Highlights include funding to:

- Maintain existing Town staffing levels and provide employee benefits as required by law and collective bargaining agreements.
- Maintain essential Town operations through materials, utilities and contracted services.
- Support public safety functions, including the Avon Volunteer Fire Department
- Preserve and care for Town facilities, parks and public infrastructure.
- Support technology systems and services to ensure reliable and secure operations.
- Maintain community programs and services such as the Transfer Station, recreation programs, and social services.

The Town’s adopted operating budget includes three types of expenditures: (1) Personal Services; (2) Supplies & Services; and (3) Capital Outlay.

1. Personal Services

Personal Services are expenditures related to Town of Avon personnel. Specifically, these line items include the salaries, wages and benefits for full and part-time Town employees.

The proposed budget for fiscal year 2026/2027 includes a Town Personal Services budget of \$23,526,055, an increase of \$308,098 or 1.33% over the current year. Personal Services comprise approximately 71.54% of the Town’s operating budget.

Wages/Salaries: Overall, wages and salaries decreased by \$165,119 as compared to fiscal year 2025/2026, representing a decrease of 1.19%. The total number of budgeted full-time positions decreased from 114 to 107. This was driven by the reduction of six Communications Dispatcher positions resulting from the Town's interlocal agreement with the Town of Farmington for the provision of dispatch services, as well as the restructuring of Social Service and Senior Center staffing. Further details on wages and salaries can be found on page C.3

Benefits: Benefits are a major part of Personal Services costs. As a category, Benefits have increased by \$504,768 or 5.08% from the current year budget. The proposed budget includes the following Benefits highlights:

- An increase of \$141,790 or 3.38% to the **Defined Benefit Plan** (closed in 1997).
- An increase of \$496,611 or 22.90% to **Medical Insurance, Medical Insurance Waivers and Employer Contribution to the High-Deductible Health Plan/Health Savings Account** as a single category. This increase is offset by a reduction in **Dental Insurance** of \$11,096 or 11.72%
- A decrease of \$95,236 to the **Retiree Health** category which includes funding for current retiree health care costs, pre-funding for future costs, and funding required to cover the administration of the plan.

2. Supplies & Services

Supplies & Services are expenditures related to the materials and service contracts required to operate the Town's programs and services. This category includes everything from police uniforms and athletic equipment to grounds maintenance services and electricity costs.

The proposed budget for fiscal year 2026/2027 includes a Town Supplies & Services budget of \$9,242,276, an increase of \$967,302 or 11.69% over the current year. Supplies & Services comprise approximately 28.11% of the Town's operating budget. The proposed budget includes the following Supplies & Services highlights:

- An increase of \$53,580 to **Public Works, Building Maintenance**, for contractual services.
- An increase of \$23,604 to **Fire Fighting, Town Organizations**, for operating support to the Avon Volunteer Fire Department
- An increase of \$19,200 to **Recreation & Parks – Swimming Programs** for pool maintenance and repairs.
- An increase of \$19,119 to **Municipal Insurance** for LAP and Worker's Compensation premiums.
- An increase of \$12,890 to **Information Technology – Computer Operations** for contractual services.
- An increase of \$10,000 to **Public Works – Solid Waste Disposal** for hauling costs.

3. Capital Outlay

Capital Outlay includes capital items with an estimated value of less than \$20,000 and/or a life expectancy of less than five years. The proposed budget for fiscal year 2026/2027 includes a Town Capital Outlay budget of \$114,900, a decrease of \$60,840 or 34.62% over the current year. Capital Outlay comprises approximately 0.35% of the Town's operating budget.

There are no significant capital outlay items in this proposed budget.

For more information on the operating budgets of individual Town Departments, please review Tabs E through L.

B. Board of Education Operating Budget

The Board of Education’s proposed operating budget totals \$79,944,063, with \$77,747,362 coming from the General Fund. The increase to the General Fund is 6.78% over the current year. The proposed budget includes funding to maintain educational programming, facilities and fund long-term liabilities.

For more on the Board of Education’s Operating Budget, please visit the Avon Public Schools’ website at www.avon.k12.ct.us, select “District” then “Board of Education” and “Budget Information.” Please contact the Business Office or Superintendent’s Office at (860) 404-4700 with questions.

C. Sewer Fund Operating Budget

The Sewer Fund’s proposed operating budget totals \$3,681,958, an increase of \$242,603 or 7.05% over the current year budget. As previously mentioned in this message, the Sewer Fund is a Special Revenue Fund, the purpose of which is to support the operation and maintenance of the public sanitary sewer collection system in Avon. These expenditures are funded by annual sewer use fees paid by users of the system, NOT the property tax levy. For more on the Sewer Fund Operating Budget, please see Tab N.

D. Debt Service Budget

The proposed Debt Service budget, which includes principal and interest payments for long term debt issued by the Town to fund large scale projects or purchases, is \$3,621,013, an increase of \$134,815 or 3.87% over the current year. Approximately 58% of the Town’s total outstanding debt service is committed to the Town’s support for its educational facilities, while 42% has been allocated to non-educational projects. Further details of the Town’s Debt Service Budget can be found in Tab M.

It is the Town’s intent to keep its per capita debt at a level acceptable to municipal securities rating agencies and to retire its debt rapidly. This approach rewarded the Town with AAA/aaa ratings from both Standard & Poor’s and Moody’s in June 1998 (the first such upgrade in Connecticut by Moody’s in nineteen years). This rating was reaffirmed by both rating agencies in 2002, by Standard and Poor’s in 2005, by both agencies in 2008, 2009, 2012, 2016, 2020 and most recently May 2025.

E. Capital Improvement Program

The proposed Capital Improvement Program budget, which includes projects, programs and equipment with an estimated value of over \$20,000 and an expected useful life of five years or more, is \$4,180,926 for fiscal year 2026/2027. This represents a decrease of \$866,585 or 17.17%. The General Fund capital budget totals \$3,632,000, with the balance of \$548,926 coming from Special Revenue Funds such as the Sewer Fund, or state grants. The proposed capital budget includes the following highlights:

- \$1,840,000 for improvements to the Town facilities and infrastructure
- \$ 715,000 for improvements to Board of Education facilities
- \$1,030,000 for the replacement of Town and Board of Education vehicles and equipment
- \$ 595,926 for road improvements

+

For more on the Town's Capital Improvement Program please refer to Tab R.

III. Revenue Overview

The proposed fiscal year 2026/2027 revenue budget is \$124,311,191. This includes \$116,842,868 in General Fund revenues and \$7,468,323 in revenues to support Special Revenue funds. **Revenues** are broken down into six categories: (1) Property Tax & Assessments; (2) Licenses, Fees & Permits; (3) State & Intergovernmental Grants; (4) Charges for Current Services; (5) Other Local Revenues; and (6) Other Financing Sources.

The remainder of this section of the Budget Message provides a high-level overview of these revenue categories. Further information on revenues can be found in Tab B.

A. Property Tax & Assessments

Property Tax & Assessments are ad valorem (valued-based) tax revenue levied against real estate, motor vehicle and personal property. This category also includes interest and penalties accrued against delinquent taxes.

The *Net Grand List* (assessed valuation of Real and Personal Property) at the time of budget preparation was estimated at \$3,239,610,000, an increase of \$16,214,319 or 0.503%. The budget as proposed requires a *Net Property Tax Levy* of \$103,992,309, an increase of 5.98% over the current year. The mill rate required to support the proposed budget is 32.42.

Other revenue sources in this category include *Supplemental Real Estate* which is estimated at a \$47,625 or -23.99% decrease over the current year and *Supplemental Motor Vehicle* which is estimated at a \$1,000,125 or 13.02% increase over current. We also assume that *Assessment Appeals and Tax Refunds* will be approximately 1% of tax revenue, *Property Tax Collections* will exceed 99.5% and we have placed the *Reserve for Uncollectible* at \$1,035,847.

B. Licenses, Fees & Permits

Licenses, Fees & Permits are revenue derived from funds collected in return for the issuance of certain permits or licenses such as Building Permits, Recording & Conveyance Fees, or Hunting Licenses, etc. Revenues in this category are budgeted at \$1,245,450, an increase of \$37,550 over the current year. The majority of this increase consists of a \$50,000 or 8.33% increase in building permit revenue which is offset by a decrease of \$10,200 in dog license fees.

C. State & Intergovernmental Grants

State & Intergovernmental Grants are revenue received from other governmental entities such as the State of Connecticut or the federal government. Avon has historically received only a small portion of its total revenue from state and federal grants. However, reductions in these grants do impact Town services. In the proposed budget, revenues in this category reflect a net increase in

the amount of \$596,903 or 11.87%. Significant changes include a \$477,961 in the Board of Education Special Education Excess Cost grant, a \$104,627 increase in Town Aid Road (Fund 08), a \$77,254 increase in the Education Cost Sharing (ECS) grant and a \$58,488 increase in Local Capital Improvement Program (LOCIP) funding (Fund 11).

D. Charges for Current Services

Charges for Current Services reflect revenue received in exchange for providing certain government services such as pool passes, or Transfer Station permits. This category reflects a net decrease of \$9,928 or -0.13%. The most significant changes in this category include a \$128,203 increase in Sewer Use Charges (Fund 05) and decreases of \$114,932 and \$180,000 in Recreation Fees (Fund 09) and BOE Special Education Interdistrict Tuition, respectively.

E. Other Local Revenues

Other Local Revenues include revenues derived from sources other than those listed above. The primary source of revenue in this category is Interest Income. Net decreases in the category equate to \$137,555 due primarily to a decrease of \$250,000 in Interest Income.

F. Other Financing Sources

This category consists of Assignments and Commitments placed on a portion of the increases made to Fund Balance at the end of each fiscal year if favorable operating results are recognized. These Assignments are then often budgeted for use in a subsequent fiscal year, effectively serving as a “credit” back to the taxpayer.

Due to positive operations in fiscal year 2024/2025, various assignments and commitments in the General Fund were approved and are credited back to the taxpayer via this budget. The proposed budget makes use of the following assignments and commitments: \$300,000 to offset capital projects related to public safety; \$187,470 in bond premium to offset debt service payments; and \$164,000 of building permit revenue derived from the Avon Village Center to offset the capital improvement plan.

IV. Use of Reserves/Unassigned General Fund Balance

The Town’s General Fund Unassigned Fund Balance for the fiscal year ending June 30, 2025 amounted to \$17,452,437 or 15.79% of fiscal year 2024/2025 General Fund expenditures and transfers out. As of this writing, the current adopted goal of the Town Council is to maintain a level of Unassigned General Fund Balance equal to 15% of the current year’s adopted budget.

This proposed budget makes use of \$970,000 of General Fund Unassigned Fund Balance to fund the Tillotson Road Bridge Replacement project as outlined in the Capital Improvement Plan. The project is eligible for reimbursement under the State Local Bridge Program administered by the Connecticut Department of Transportation. The Town expects this appropriation to be reimbursed in full by the State at project completion.

V. Conclusion

The annual budget process provides the community with the opportunity and means to review past accomplishments and identify collective goals for the future of our Town. The fiscal year

BUDGET MESSAGE

2026/2027 budget process began in August 2025. The energy, time and resources spent on the budget's creation will be reflected in products purchased and services delivered during the next year. Objectives established in years past have been met revised or reaffirmed. New objectives have been adopted where appropriate.

Respectfully submitted,



Brandon Robertson
Town Manager

BUDGET MESSAGE SUPPLEMENTARY MATERIALS

I. Goals, Objectives & Performance Measures

This section provides an overview of the Town's performance measurement program. The Town constantly seeks to improve its operations, programs and services. Performance measurement is one of the tools used to do this because it allows for a data-based review of current services and creates a metric to evaluate the degree to which the Town's programs and services respond to the needs of the community. The Town's performance measures are integrated into the annual budget to ensure accountability and to establish a link between resources and results. The performance measures shown throughout the budget document represent just some of the data points collected in the course of a budget unit's annual operations. Measures selected for the document are meaningful and useful to the overall budgetary decision-making process and relate to the Town Council's mission and long-term goals.

The Town recently completed a multi-year initiative to more closely align performance measures with budgetary unit goals and objectives and, more broadly, the mission and long-term programmatic goals of the Town Council. Readers will note the more streamlined presentation of each budgetary unit's goals, objectives and performance measures and the clear relationship between those items and the Town's mission and long-term goals.

The proposed fiscal year 2026/2027 Budget reflects **the stated mission of the Town Council which is to provide quality town services at a reasonable cost to citizens and taxpayers.** The mission and long-term goals are reviewed each year as part of the budget process. Long-term programmatic goals are outlined below.

Town Council & Board of Finance Long Term Goals

1. Provide continuity in planning and development, as the community approaches build out, by using an approach toward guiding growth as it naturally occurs, rather than artificially blocking or stimulating development.
2. Ensure long-term fiscal stability and programmatic effectiveness by providing professional management of the Town's programs and finances resulting in effective and efficient delivery of quality Town services at a low tax rate.
3. Provide a quality educational system with a caring and supportive learning environment by ensuring both high faculty standards and superior educational facilities, resulting in well-prepared students capable of successfully entering the nation's most competitive colleges and universities as well as competing in today's increasingly sophisticated world.
4. Provide a safe, secure and pleasing environment where people can live, work and play in harmony with their surroundings.

A matrix relating the goals of each department/division to the Town's long-term mission and goals follows this section.

BUDGET MESSAGE

Departmental Goals	Page #	Mission & Long Term Goals				
		Town Mission	Continuity in Planning	Fiscal Stability/Program	Quality Education	Safe, Secure, Environment
Town Manager						
Support the pursuit of the Mission and Long-Term Goals by all departments, divisions and programs.	E5					
Town Clerk						
Record, index, scan and return original documents as quickly as possible.	E10					
Continue to review, reorganize and destroy eligible Town records in accordance with state law.	E10					
Process ordinances and resolutions in a timely manner.	E10					
Human Resources						
Build and maintain cooperative relationships with employees and union representatives.	E11					
Create a suitable pool of qualified candidates	E11					
Maintain an internal staff Intranet to provide employees with 24/7 access to employment and benefits information.	E11					
Finance Administration						
Establish sound internal controls to minimize the risk of misstatement of financial information.	E12					
Receive the GFOA Distinguished Budget Presentation Award.	E12					
Expand the use of automated purchase order processing.	E12					
Assessment						
Manage the appeal process outside of the court system.	E14					
Collector of Revenue						
Maintain a tax collection rate of 99.00(+)%.	E15					
Information Technology						
Provide stable and resilient IT infrastructure that allows Town business to be conducted efficiently and securely.	E18					
Police						
Expand Community Policing Efforts.	F4					
Improve Traffic Safety Efforts and Preventative Patrols	F6					
Fire Prevention						
Use technology to develop a holistic approach to fire safety and inspections that increases the efficiency and productivity of the department.	F8					

BUDGET MESSAGE

Departmental Goals	Page #	Mission & Long Term Goals				
		Town Mission	Continuity in Planning	Fiscal Stability/ Program Effectiveness	Quality Education	Safe, Secure, Environment
Building Inspection						
Issue building permits in a timely manner.	F11					
Educate the public on building code safety and permit compliance.	F11					
Maintain a low number of appeals.	F11					
Emergency Management						
Formulate strategic, operational and tactical plans for protection of public in event of large-scale or man-made disaster.	F12					
Public Works						
Ensure timely responses to extreme weather events.	G3					
Ensure that playing field preparation is completed in a timely manner.	G3					
Complete road repairs in a timely manner.	G4					
Provide and encourage recycling opportunities and practices for Residents and the Town’s waste stream.	G5					
Improve cost efficiencies, safety, and longevity of the Town’s machinery, equipment, and workforce.	G6					
Improve and maintain the safety and appearance of all Town-owned facilities.	G7					
Engineering						
Complete engineering plan reviews, permit requests and GIS requests for service in a timely manner.	G9					
Social Services						
To assist local families with energy, food and other basic needs.	H6					
Recreation & Parks Administration						
Increase total number of individual program registrations and pool memberships.	I4,6					
Avon Free Public Library						
Provide community access to relevant collections, innovative services and quality programs.	J3					
Planning and Zoning						
Ensure all applications are processed with the utmost attention to procedural and planning context details.	K4					
Administer Town land use regulations in a manner that balances the need for housing, transportation, and economic growth with private property rights.	K4					

TOWN OF AVON STRATEGIC PLANNING DOCUMENTS

Name of Plan	Adoption Date	Purpose
Affordable Housing Plan (2022-2027)	May 2022	This plan was adopted by the Planning & Zoning Commission in accordance with state statute (PA 17-170) to guide the Town in increasing affordable housing units.
Avon Fire Department Plan for the Future	Dec 2022	A Master Plan to address the immediate and long term needs of the AVFD.
Avon Free Public Library Strategic Plan (2023-2028)	Dec 2022	This five year plan charts the course for even greater community engagement, responsible growth, and enhanced offerings and services. It serves as a flexible framework to be built upon and amended to reflect and address the challenge of change.
Avon Free Public Library Technology Plan	June 2021	This plan is intended to guide technological development in the Library. It will support the library’s mission statement, align with our strategic plan, stimulate thought and discussion about the technological needs of our community, and provide structure for planning and budgeting for technology.
Avon Public Schools Blueprint for Excellence Strategic Plan (2019-2023)	Jan 2021	To guide overall operations and strategic investments in the Avon Public School Systems.
Bicycle & Pedestrian Master Plan	March 2024	Actionable recommendations to create safe, more connected roadways for Avon’s bicyclists, pedestrians and drivers.
Business Continuity Plan	Feb 2012	To prepare the Town to restore services to the widest extent possible in a minimum time frame in the event of extended service outages caused by factors beyond our control (e.g., natural disasters, man-made events, etc.)
Commission on Accreditation for Law Enforcement Agencies	Accredited Since 1993	CALEA Accreditation is a national standard and a proven management model that provides Police Departments of all sizes with a dynamic strategic plan that promotes the efficient use of resources and improves the delivery of services.
Avon Community Energy Plan	April 2024	A two-year plan focused on the topics of energy efficiency and clean energy intended to provide a framework to guide future efforts of the Clean Energy Commission, staff and the community and a description of actions that should be undertaken to make progress.
Information Technology Plan	Dec 2016	This document identifies goals and objectives for the Town of Avon’s Information Technology infrastructure for the next several years.
Natural Resource Inventory & Management Plan	Nov 2023	To guide the management of five properties owned by the Town, including Alsop Meadows Conservation Area, Fisher Meadows Natural Area, Found Land Conservation Area, Huckleberry Hill Conservation Area, and Hazen Park.
Pavement Management Program	Oct. 2021	To guide annual resource allocation for prioritizing road improvements and rehabilitation based on objective road condition ratings.
Plan of Conservation and Development	Nov 2016	To guide the Planning and Zoning Commission and the citizens of Avon in making decisions regarding land use, transportation, public services, recreation, open space, natural resources, and housing, over the next decade. An update to the POCD was completed in 2016.
Recreation & Parks Facilities Master Plan	Dec 2024	To guide the Town in identifying long-term priorities for investments in the Town’s recreational facilities.
Roof Asset Management Plan	July 2023	To assist the Public Works Department in prioritizing the strategic replacement or improvement of rooftops on all municipal owned buildings.
Wastewater Facilities Plan	Apr 2007	To have a comprehensive document that addresses operations, maintenance, and expansion of the Town’s wastewater collection system.

II. Five-Year Financial Forecasting

Understanding the economic environment in which the Town operates is critical to achieving our future priorities. Standard and Poor's and Moody's reviewed the Town's credit rating in May 2025. The Town's AAA rating, originally awarded in 1998, was reaffirmed. The Moody's report noted the strength of Avon's economy citing several factors. Likewise, S&P noted that the Town's "rating reflects our view of Avon's wealthier residential tax base, demonstrated above-average income metrics compared with Hartford County and national peers, along with its healthy financial position and low debt burden... We anticipate ongoing stability in the economy and finances will continue supporting credit quality." While Avon's fundamentals are strong, we do recognize the value and importance of long-range planning, and we have developed a financial forecast.

Financial Forecasting is the process of projecting revenues and expenditures over the long term to identify trends that may have an influence on policies, goals or the provision of services. The following revenue and expenditure projections are dynamic best estimates based on a set of assumptions including economic conditions, historical trends, existing obligations, and other variables. Projections are subject to change based on a myriad of factors including, but not limited to, changes in intergovernmental revenue receipts, the stock of residential and/or commercial property, employee salary and benefit costs, and the expansion or reduction of municipal services, facilities, or infrastructure.

The following matrix contains revenue and expenditure projections for the fiscal years 2027/2028-2031/2032. In general, the Town used an extrapolation method to predict future behavior by projecting historical trends forward. Expenditure and revenue increases were determined using an average of the previous five fiscal years. For instance, the average growth for fiscal years 2022/2023-2026/2027 was used to project growth in fiscal year 2027/2028. Average growth for fiscal years 2023/2024-2027/2028 was used to project growth in fiscal year 2028/2029, and so on. Existing contractual obligations and trends in intergovernmental revenue receipts were also taken into account, as well as known market trends for personal services items such as health insurance and worker's compensation.

For each fiscal year projected in this forecast, revenues are expected to meet expenditures. If trends continue, the Town should expect an overall average rate of growth of 3.06% or about \$3.6 million, year over year for Town, Board of Education, Capital and Debt Service Budgets, which is fairly consistent with growth in previous years. It is important to note that this is a status quo forecast, showing the Town can provide existing services and current levels. It does not account for expanded programming or services, the completion of new capital projects, or the issuance of new debt.

*Note: Board of Education salary line item extrapolated based on six-year averages.

BUDGET MESSAGE

TOWN OF AVON							
FIVE YEAR FINANCIAL FORECASTING - GENERAL FUND							
FY 2025/2026 - FY 2031/2032							
	ADOPTED FY 2025/2026	PROJECTED FY 2026/2027	PROJECTED FY 2027/2028	PROJECTED FY 2028/2029	PROJECTED FY 2029/2030	PROJECTED FY 2030/2031	PROJECTED FY 2031/2032
REVENUES							
Taxes and Assessments	\$ 99,702,008	\$ 105,725,059	\$ 110,292,367	\$ 113,311,568	\$ 116,613,384	\$ 116,811,315	\$ 120,307,928
Intergovernmental	3,178,504	3,645,375	3,645,375	3,645,375	3,645,375	3,645,375	3,645,375
Licenses, Fees & Permits	1,206,400	1,241,150	1,259,767	1,278,664	1,297,844	1,297,844	1,317,312
Charges for Current Services	3,064,550	2,869,314	2,894,277	2,919,457	2,944,856	2,944,856	2,970,476
Other Local Revenues	1,965,500	1,740,500	1,752,161	1,763,900	1,775,718	1,775,718	1,787,615
Other Financing Sources	2,525,000	1,621,470	-	-	-	-	-
TOTAL REVENUES	\$ 111,641,962	\$ 116,842,868	\$ 119,843,947	\$ 122,918,964	\$ 126,277,177	\$ 126,475,108	\$ 130,028,706
\$ Inc/(Dec)	3,904,920	5,200,906	3,001,079	3,075,017	3,358,213	3,556,144	3,751,529
% Inc/(Dec)	3.62%	4.66%	2.57%	2.57%	2.73%	2.89%	2.97%
EXPENDITURES							
Town							
General Government	3,849,938	3,925,696	4,043,467	4,160,728	4,281,389	4,281,389	4,405,549
Public Safety	10,349,945	10,586,334	10,903,924	11,176,522	11,455,935	11,455,935	11,742,333
Public Works	6,496,928	6,715,345	6,916,805	7,089,725	7,266,968	7,266,968	7,448,642
Health & Social Services	613,541	911,232	938,569	962,033	986,084	986,084	1,010,736
Recreation & Parks	953,322	909,381	936,662	960,079	984,081	984,081	1,008,683
Education - Culture	1,844,233	2,013,140	2,073,534	2,125,372	2,178,506	2,178,506	2,232,969
Conservation & Development	560,554	605,085	623,238	638,819	654,789	654,789	671,159
Miscellaneous	6,113,027	6,176,280	6,361,568	4,771,176	4,914,311	4,914,311	5,061,740
TOTAL TOWN	\$ 30,781,488	\$ 31,842,493	\$ 32,797,767	\$ 31,884,454	\$ 32,722,063	\$ 32,722,063	\$ 33,581,811
Board of Education							
Salaries	45,180,034	46,399,228	48,023,201	49,704,013	51,319,393	51,319,393	52,987,273
Employee Benefits	12,965,307	15,650,614	16,354,892	17,090,862	17,518,134	17,518,134	17,956,087
Purchased Professional & Tech Services	1,652,618	1,864,592	1,911,207	1,958,987	2,007,962	2,007,962	2,058,161
Property Services	1,042,653	1,175,714	1,187,471	1,199,346	1,211,339	1,211,339	1,223,452
Other Purchased Services	8,468,457	9,142,063	9,370,615	9,604,880	9,845,002	9,845,002	10,091,127
General Supplies & Utilities	2,843,124	2,854,005	2,911,085	2,969,307	3,028,693	3,028,693	3,089,267
Equipment	471,607	479,972	489,571	499,362	509,349	509,349	519,536
Fees & Memberships	182,776	181,174	186,609	192,207	197,973	197,973	203,912
TOTAL BOE	\$ 72,806,576	\$ 77,747,362	\$ 80,434,651	\$ 83,218,964	\$ 85,637,845	\$ 85,637,845	\$ 88,128,815
TOTAL DEBT SERVICE	\$ 3,486,198	\$ 3,621,013	\$ 1,861,529	\$ 1,315,546	\$ 1,274,313	\$ 1,228,080	\$ 1,197,047
TOTAL CIP & OTHER FINANCING USES	\$ 4,567,700	\$ 3,632,000	\$ 4,750,000	\$ 6,500,000	\$ 6,642,956	\$ 6,887,120	\$ 7,121,033
TOTAL EXPENDITURES	\$ 111,641,962	\$ 116,842,868	\$ 119,843,947	\$ 122,918,964	\$ 126,277,177	\$ 126,475,108	\$ 130,028,706
\$ Inc/(Dec)	\$ 3,904,920	\$ 5,200,906	\$ 3,001,079	\$ 3,075,017	\$ 3,358,213	\$ 3,556,144	\$ 3,751,529
% Inc/(Dec)	3.62%	4.66%	2.57%	2.57%	2.73%	2.89%	2.97%

III. Town of Avon Goals, Practices, and Policies

The Town Council and Board of Finance, in partnership with the management team and outside professionals, collaborate to establish policies and practices that underpin our goals and objectives. The goal of this collaboration is to maintain Avon's AAA bond rating and ensure that prudent fiscal stewardship and best practices are standard operating procedures. The following practices and policies, in conjunction with the adopted mission and goals listed on pages X through XIII of the Budget Message Supplementary Materials, influence, shape, and direct the Town's approach to financial management:

A. Operating Management

Town Policy: Cash and investments will be maintained in accordance with the Town Charter and the adopted Investment Policy to ensure that proper controls and safeguards are maintained. This policy does not cover the financial assets of the pension plans. See Tab S, pages 24-27 for more.

Town Practice: Identify alternatives to current service delivery models where departments, in cooperation with the Town Manager's office, identify services and activities that could be provided through a more cost effective/efficient method.

B. Revenue

Town Practice: Revenues will not be dedicated for specific purposes unless required by law or Generally Accepted Accounting Practices (GAAP).

Town Practice: Reliance on State aid and grants are minimal, and revenue estimates must be prudently budgeted. Inconsistent or fluctuating grants should not be used to fund ongoing programs.

Town Practice: User fees and charges (i.e.: Recreational Activities Fund, Sewer Fund, Police Special Services Fund) are examined on a cyclical basis to ensure all direct and indirect costs are recovered.

C. Capital Management

Town Practice: Capital Improvement Program, where a five-year Capital Improvement Program (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction that results in a capitalized asset costing more than \$20,000 with an expected life (depreciable life) of at least five years.

Town Practice: Pay-as-you-go Capital Improvement Program financing is defined as all sources of revenue other than Town debt issuance. The debt service program capacity from the retirement of debt is shifted to the capital pay-as-you-go line items to fund the Capital Budget.

D. Debt Management

Town Policy: True or Operating Lease Policy establishes criteria when considering a true or operating lease. By allowing the Town to lease rather than purchase, the lease offers more flexibility in terms of adjusting to changes, as it is treated as an operating expense in the income statement and does not affect the balance sheet. See Tab S, page 15 for more.

Town Policy: The Debt Policy establishes parameters and guidance to make decisions on capital spending and issuance of debt as a means to fund them. In order to minimize debt service expenditures, the Town shall endeavor to take appropriate actions to maintain its “Aaa/AAA” credit ratings from Moody’s and Standard & Poor’s. See Tab S, pages 16-23 for more.

Town Practice: Prior to new debt, the Financial Advisor presents debt modeling and performs analysis showing how new issued and current debt impacts the Town’s debt capacity; conformance with Town debt policies will accompany every future bond issue proposal.

Town Practice: To keep per capita debt at an acceptable level to municipal securities rating agencies.

Town Practice: To retire 50% of debt within 10 years.

Town Practice: Bond interest earnings will be limited to funding changes to the bond financed CIP or be applied to debt service payment on the bonds issued for Capital Projects.

E. Fund Balance & Reserves

Town Policy: The Town established a General Fund Unassigned Fund Balance Policy with a goal of 15% Unassigned Fund Balance. See Tab S, page 28 for more.

Town Policy: Use of Unassigned General Fund Balance Policy where any use of “surplus” should only be considered after a showing of substantial support for such use by the requesting authority. Approval of any request shall be given upon the finding that such use will meet an extraordinary need or unusual opportunity, and that such use will result in a tangible and significant benefit to the Town. See Tab S, page 28 for more.

Town Practice: 15% of annual Special Revenue Funds operating expenditures reserved for unforeseen emergency expenditures.

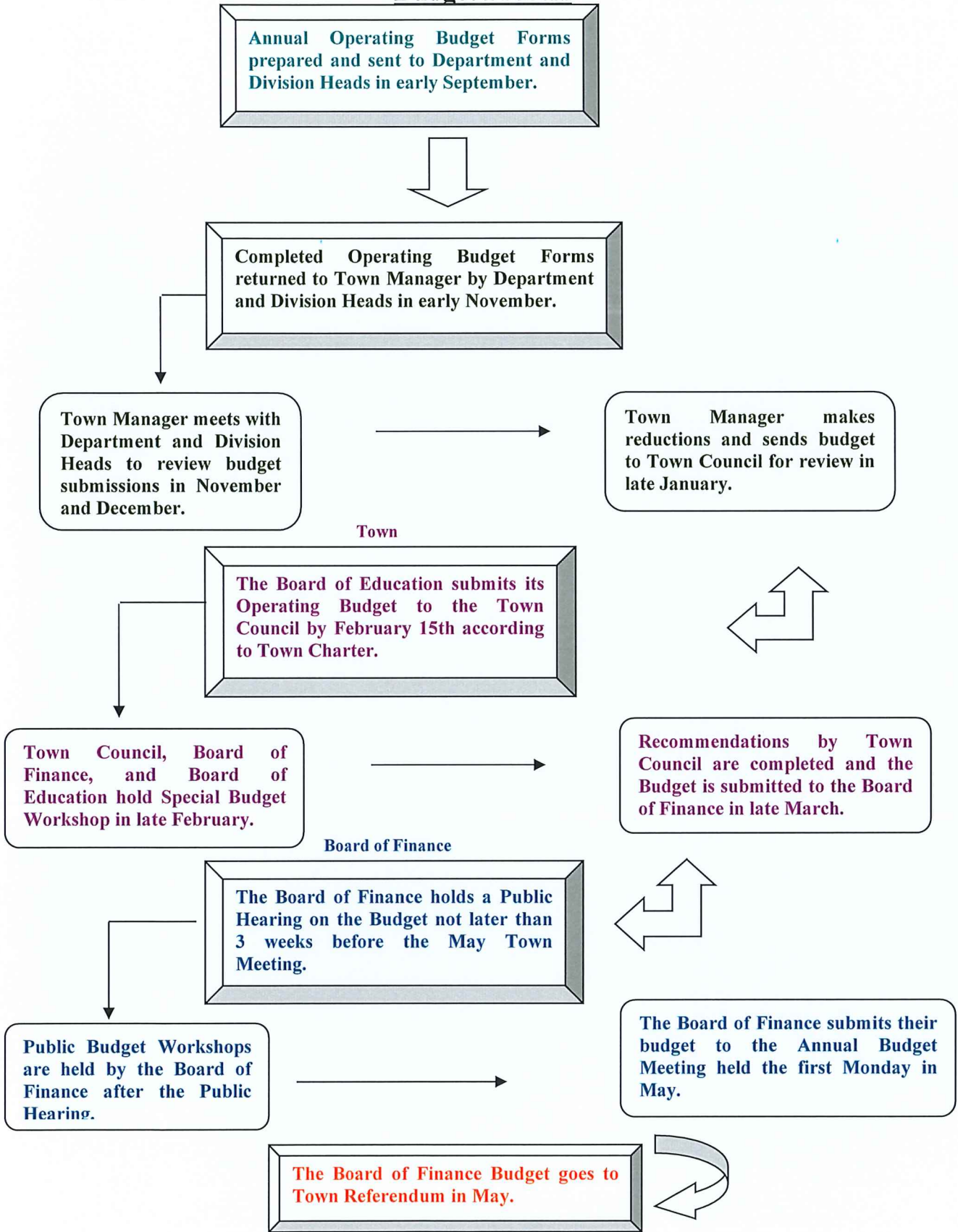
Town Practice: Self-insurance reserves will be managed in conjunction with a consultant from a qualified actuarial firm who will provide recommendations on appropriate funding levels.

Town Practice: All fund assignments and reserves will be evaluated annually for adequacy and use requirements. As an example, Assignment of General Fund Balance, generated from the sale of assets, is assigned and to be used for future capital asset purchases.



TOWN OF AVON –FY 2026/2027 BUDGET CALENDAR

Budget Process



TOWN OF AVON –FY 2026/2027 BUDGET CALENDAR

TOWN OF AVON FY 2026/2027 BUDGET CALENDAR

ACTIVITY	RECOMMENDED DATE	LATEST DATE PER TOWN CHARTER
Capital Budget Forms Prepared and sent to Departments	August 18, 2025	
Operating Budget Forms Prepared and sent to Departments	September 08, 2025	
Completed Capital Budget Forms returned to Town Manager	September 26, 2025	
(d) CIP Budgets presented at Town Council Meetings by Department Heads	Nov. – Dec. 2025	
Completed Operating Budget Forms returned to Town Manager	November 07, 2025	February 15, 2026
(a) Town Manager meets with Department Heads to review budget submissions.	Nov. – Dec. 2025	
(b) Town Manager makes recommended reductions.	Dec. 2025 – Jan. 2026	
Town Manager’s Proposed Operating and Capital Budgets submitted to Town Council	January 30, 2026	March 01, 2026
Board of Education Budget to Town Council	January 30, 2026	February 15, 2026
(a) Town Council holds Special Budget Workshop.	February 2026	
(b) Further reductions are made by Town Manager’s Office if necessary.	February 2026	
Capital Improvement Program Submitted to Planning & Zoning Commission for Sec. 8-24 Review	March 03, 2026	
Budget Work by Town Council completed and Budget submitted to Board of Finance	March 23, 2026	April 01, 2026
Public Hearing on Budget held by Board of Finance not later than three (3) weeks before May 04, 2026 Annual Budget Meeting	April 06, 2026	April 13, 2026
(a) Board of Finance holds evening Budget Workshop(s)* with Town Council and Board of Education after the Public Hearing. *additional dates (TBD), if needed	April 08, 2026	April 13, 2026
Board of Finance Completes Work on Budget	April 2026	
Copy of Budget approved by the Board of Finance printed in Newspaper at least five (5) days before the Annual Budget Meeting	April 28, 2026	April 29, 2026
Annual Budget Meeting First Monday in May	May 04, 2026	May 04, 2026
First Referendum	May 13, 2026	May 18, 2026
Second Referendum (if necessary)	June 10, 2026	June 12, 2026
Third Referendum (if necessary)	July 01, 2026	July 10, 2026

TOWN OF AVON – BUDGET OVERVIEW

AVON'S BUDGET PROCESS

AN OVERVIEW

Avon's Town Charter, which was adopted in 1959 in accordance with the Connecticut General Statutes, and amended in 1964, 1969, 1975, 1980, and 1998, governs the Town's budgetary procedures. Where the Charter is silent, state law governs financial activities the Town might undertake or enter into. The specific legal requirements of the respective offices, agencies, boards and commissions with regard to the budget process are outlined below, as well as a calendar depicting both the recommended and mandatory dates on which actions must occur.

In reality, the budget process is a priority-setting process: defining and prioritizing needs, evaluating alternatives, and then funding or staffing the appropriate alternative to meet the needs. For Town Departments, this begins in August of the year preceding the budget year. At that time, the Town Manager's Office distributes its budget guidance to all departments, agencies, boards and commissions of the Town. The budget guidance includes the budget calendar (usually adopted by the Council in early August), appropriate forms, and any special instructions or policy guidance that would affect the selection, prioritization, staffing requirements or implementation of the budget process.

Capital Budget requests, including those of the Board of Education, are submitted earlier than operational budgets in order to allow the Town Council, Board of Finance and interested citizens an opportunity to hear Department Heads explain and justify their requests in public. A series of public meetings are scheduled beginning in October and extending through late November for these presentations. After the presentations are completed, the Town Manager prepares a recommended Capital Improvement Program that includes Board of Education projects. This program is then submitted to the Town Council for review and modification, if appropriate, in conjunction with the Town Manager's recommended operating budget in late January. The Town Council then establishes an informal schedule of budget work sessions to review, discuss and revise the Town Manager's Operating and Capital Budgets. These work sessions are open to the public and comments on the budget by interested groups or individuals are welcome.

During this same period, the Board of Education and Superintendent of Schools have been preparing the Board of Education's Operating Budget for submission to the Town Council. While the Town Council cannot directly modify the Board of Education's budget, they can make recommendations to the Board of Finance and the Town Meeting. The Board of Education must submit its budget to the Town Council by February 15th.

Upon completion of its review, the Town Council makes appropriate adjustments and formally recommends a consolidated (Town and Board of Education) budget to the Board of Finance. The Board of Finance conducts a Public Hearing in accordance with the Charter, followed by several public meetings to review, in detail, the consolidated budget. The public once again has an opportunity for input (at the Public Hearing) and during the Board of Finance Workshops. After a review of the Budget, the Board of Finance makes what it feels are appropriate adjustments to the budget and recommends a budget to the Annual Budget Meeting in May, which is then adjourned to a referendum.

TOWN OF AVON – BUDGET OVERVIEW

The Annual Budget Meeting allows for further explanation and input to the budget prior to the referendum, in accordance with the Charter. Once adopted, the Budget takes effect on July 1, beginning the fiscal year. Amendments to the adopted budget can be made in several ways as follows:

- (a) Section 9.5.1 (e) of the Avon Town Charter allows the Board of Finance to make additional appropriations from unappropriated general fund resources upon favorable recommendation of the Town Council and certification from the Town Manager that such funds are available.
- (b) Section 9.5.1 (g) of the Avon Town Charter allows the Board of Finance, upon favorable Recommendation of the Town Council, to make emergency appropriations not exceeding four per cent of the current tax levy 'for the purpose of meeting a public emergency which threatens the lives, health or property of citizens.'
- (c) Other amendments to the Town Budget are made in the same fashion, and in accordance with the Charter, as the Annual Budget. These are provided below under 'Legal Requirements'.

The budget process is dynamic and lengthy, with plenty of opportunity for public input. Specific questions concerning the budget process are welcome, and interested citizens or groups are urged to contact the Town Manager's Office for details.

LEGAL REQUIREMENTS OF THE TOWN CHARTER

Section 9.1.1 of the Avon Town Charter deals with the duties of the various Town Agencies, Boards, Departments and Commissions with respect to the Budget and reads as follows:

"It shall be the duty of the Town Manager, with the assistance of the Department of Finance, to compile preliminary estimates for the annual budget.

The head of each office or agency of the Town supported wholly or in part from Town funds, or for which a specific Town appropriation is made, including the Chairman of the Board of Education shall, on or before February 15, file with the Town Manager on forms provided by the Town Manager, expenditure requests of that office or agency and the revenue, other than tax revenues, to be collected thereby in the ensuing fiscal year.

Expenditure requests, except the request of the Board of Education, shall be submitted in accordance with a budget classification plan formulated by the Town Manager with the approval of the Town Council and the Board of Finance. Expenditure requests of the Board of Education shall be submitted in accordance with a budget classification plan formulated by the Board of Finance and approved by the Town Council. Such requests shall be accompanied by data setting forth a program or programs showing services, activities and work accomplished during the current year and to be accomplished during the ensuing year.

Any office or agency shall include as part of its requests, estimates of the cost of proposed capital improvement projects for the ensuing fiscal year and four fiscal years thereafter. Such requests and estimates shall be in the form and at such time as prescribed by the Town Manager.

TOWN OF AVON – BUDGET OVERVIEW

Duties of the Town Manager:

Section 7.3.2 of the Town Charter deal with the duties of the Town Manager with respect to the Capital Improvement Program and reads as follows:

(j) Without eliminating the foregoing, the Town Manager shall have the following duties:

"to prepare and submit to the Town Council, as directed, an annual budget and Capital Improvement Program."

Section 9.2.1 of the Avon Town Charter deals with the duties of the Town Manager with respect to the Budget and reads as follows:

"on or before March 1, the Town Manager shall present to the Town Council a budget consisting of:

- (c) a written statement outlining the important features of the budget plan;
- (b) detailed estimates of revenues by source, itemized receipts collected in the last completed fiscal year, receipts estimated to be collected during the current fiscal year and estimates of receipts to be collected in the ensuing fiscal year;
- (c) estimates of expenditures, in detail directed by the Town Council, for each office or agency for the last fiscal year and expenditures for the current fiscal year to the time of preparing the estimates, total expenditures estimated for the current fiscal year, the requests of the several offices and agencies for the ensuing fiscal year, and the Town Manager shall, at the request of the Town Council, present reasons for any of his recommendations”.
- (e) as a part of the annual budget as a separate report attached thereto the Town Manager shall present a program concerning proposed municipal capital improvement projects for the ensuing year and for the four fiscal years thereafter, a copy of which shall be transmitted to the Zoning and Planning Commission. The Town Manager shall recommend to the Town Council a program of projects for the ensuing fiscal year and a method of financing the same. Such method may include but need not be limited to the special tax levy provided in Sec. 9.4.1 of this chapter for the benefit of the “Capital & Non-Recurring Expenditure Fund.”

Duties of the Town Council:

Section 9.3.1 of the Town Charter deals with the duties of the Town Council with respect to the budget and reads as follows:

"On or before April 1, the Town Council shall present and recommend to the Board of Finance the budget for the ensuing fiscal year prepared and presented by the Town Manager pursuant to Sec. 9.2 with such modifications as the Town Council deems appropriate. As respects the budget proposal of the Board of Education, such alterations or changes shall be in the form of recommendations. A copy of the budget as recommended by the Town Council shall be available for public inspection at the office of the Town Manager.”

TOWN OF AVON – BUDGET OVERVIEW

Duties of the Board of Finance:

Section 9.4.1 of the Town Charter deals with the duties of the Board of Finance with respect to the budget and reads as follows:

- (a) 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;
- (d) after the Board of Finance public hearing or hearings, and after consultation with the Town Council and the Board of Education, the Board of Finance shall make these revisions in the budget as the Board of Finance deems desirable and shall recommend the budget so revised to the Annual Budget Meeting. Summary copies of the budget showing estimated revenues by major sources and recommended appropriations by office or agency shall be available in sufficient numbers for public distribution at the office of the Town Manager and at the public hearing or hearings;
- (c) the revised budget as submitted to the Annual Budget Meeting shall not be in less detail than the recommended totals for each office or agency. Sufficient copies of the budget to be presented to the Annual Budget Meeting shall be available to the public in the office of the Town Manager, and at least five days prior to the Annual Budget Meeting the Board of Finance shall cause to be published in a newspaper having a circulation in the Town, a summary of the budget showing estimated revenues by major sources and recommended appropriations by major sources;
- (d) the Annual Budget Meeting shall receive and consider a resolution for the adoption of the budget recommended by the Board of Finance pursuant to Section 9.4.1(b);
- (e) at the conclusion of the discussion on the resolution for the adoption of the budget recommended by the Board of Finance to the Annual Budget Meeting, the moderator shall adjourn the Annual Budget Meeting to a date certain on a weekday not less than 7 days nor more than 14 days thereafter for a referendum vote by voting machine by those eligible by law to cast ballots for that purpose. All ballots shall be cast in accordance with the provisions of the General Statutes;
- (f) if the majority of the ballots cast at any referendum of the adjourned Annual Budget meeting on a budget recommended by the Board of Finance shall be “Yes” the budget shall be deemed approved as of the date of such affirmative vote;
- (g) an official copy of the approved budget at any referendum setting forth appropriations in accordance with the budget classification established under sec. 9.1.1 shall be filed by the Board of Finance with the Town Clerk within one week following such approval;

TOWN OF AVON – BUDGET OVERVIEW

- (h) within ten days after the approval of the budget at any referendum, the Board of Finance shall fix the tax rate in mills which shall be levied on the taxable property in the Town for the ensuing fiscal year. In accordance with the provisions of Chapter 108 of the General Statutes, as amended, the Board of Finance may levy annually a tax not to exceed two mills to be assessed upon the taxable property in the Town at the same time as the regular annual taxes for Town expenses for the benefit of a fund to be known as the “Capital and Non-Recurring Expenditure Fund” established for the purpose of paying the cost of capital improvements for which the Town is authorized to issue bonds and for no other purpose;
- (i) the Board of Finance shall have the power to transfer from time to time to this fund any portion of the resources of the general fund not otherwise appropriated. Appropriations for construction or for other permanent improvements, from whatever source derived, shall not lapse until the purpose for which the appropriation was made shall have been accomplished, or abandoned by action by the Board of Finance, or by Town Meeting, whichever authorized the original appropriation provided any project shall be deemed to have been abandoned if three fiscal years shall elapse without an expenditure from or encumbrance of the appropriation therefore.

9.4.2 Rejection of Budget

- (a) Subject to the provisions of Section 9.4.4, in the event the majority of the ballots cast at a referendum conducted pursuant to Section 9.4.1(e) or conducted pursuant to Section 9.4.2(c)(ii) shall be "No" the Annual Budget Meeting shall be deemed to be further adjourned to a date certain to be designated by the Town Council in accordance with Section 9.4.2(c)(i), except as prohibited by Section 9.4.2(d).
- (b) Within 20 days after a vote at referendum which results in the rejection of a budget recommended by the Board of Finance pursuant to either Section 9.4.1(b) or pursuant to Section 9.4.2(b)(iii) the Board of Finance shall:
 - (i) after any consultation with the Town Council and the Board of Education the Board of Finance deems advisable, determine those modifications, if any, to the rejected budget the Board of Finance deems appropriate.
 - (ii) conduct a public hearing on the rejected budget including those modifications, if any, determined to be appropriate by the Board of Finance pursuant Section 9.4.2(b)(i).
 - (iii) recommend to the Town Council a budget for vote thereon at referendum at the adjourned Annual Budget Meeting on the date designated by the Town Council in accordance with Section 9.4.2(c)(i).
- (c) Upon receipt from the Board of Finance of a recommended budget pursuant to Section 9.4.2(b)(iii) the Town Council shall:

TOWN OF AVON – BUDGET OVERVIEW

- (i) designate a date for a vote at referendum on a budget recommended by the Board of Finance pursuant to Section 9.4.2(b)(iii), which date shall be not more than 30 days after the vote on the budget rejected at the immediately prior referendum.
- (ii) instruct the Town Clerk to publish a timely call for a vote at referendum on a budget recommended by the Board of Finance on the date designated by the Town Council pursuant to Section 9.4.2(c)(i) by those eligible by law to cast ballots for that purpose, which call shall set forth the recommendation of the Board of Finance made pursuant to Section 9.4.2(b)(iii).

9.4.3 No more than two referenda may be conducted on budgets recommended by the Board of Finance to the Town Council pursuant to Section 9.4.2(b)(iii) for the same fiscal year.

9.4.4 If the number of persons voting at any referendum conducted pursuant to this Chapter shall be less than nine percent (9%) of the electors of the municipality, as determined by the last completed active registry list, the budget voted upon shall be deemed approved notwithstanding that a majority of the votes cast shall be for rejection of the budget.

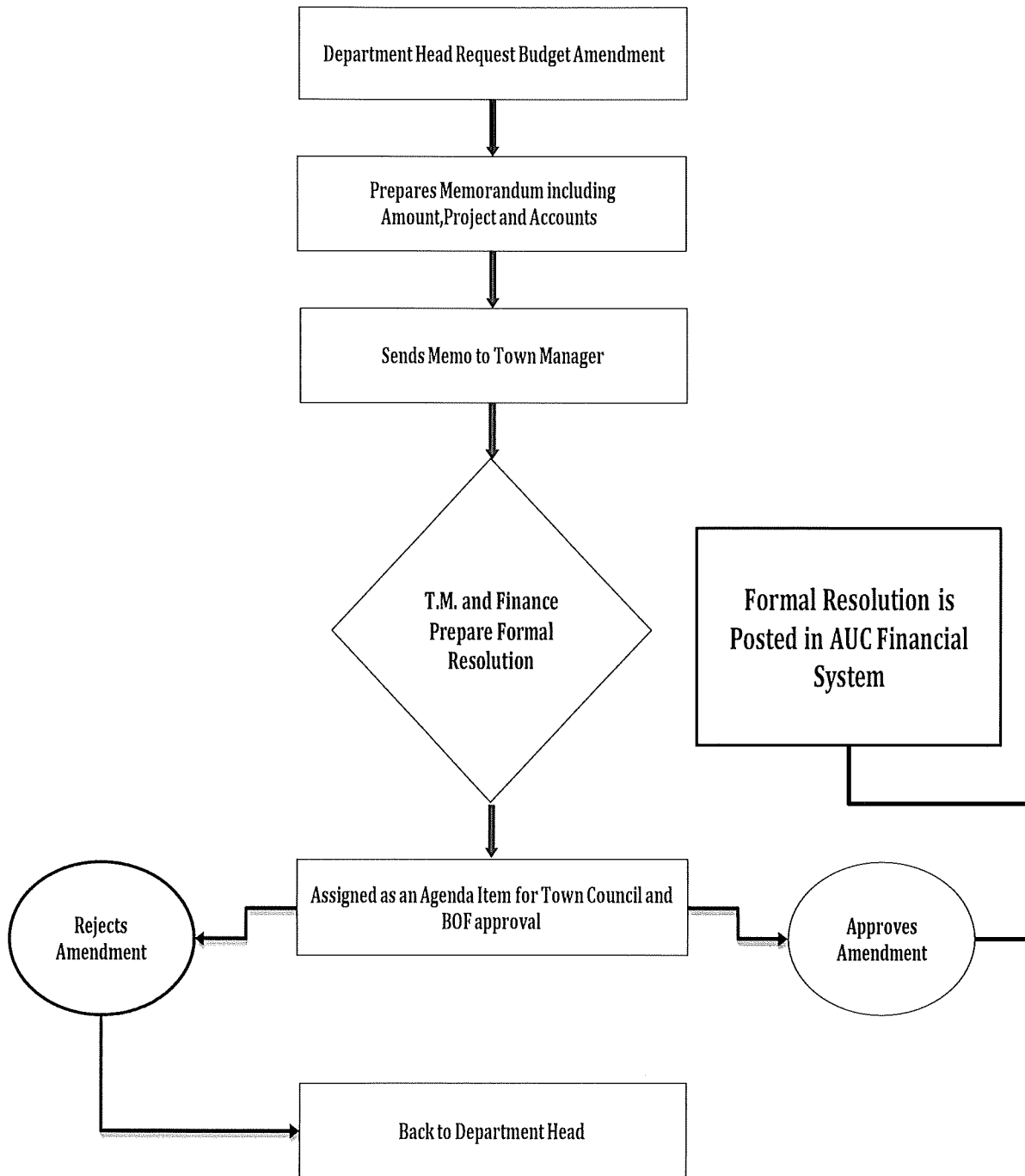
9.5 Expenditures and Accounting

- (a) No purchase shall be made by any office or agency of the Town other than the Board of Education except with the approval of the Town Manager or authorized agent.
- (b) No voucher, claim or charge against the Town by other than the Board of Education shall be paid until the same has been approved the Town Manager or authorized agent. No voucher, claim or charge against the Board of Education shall be paid until the same has been approved by the Superintendent of Schools or authorized agent. Checks for the payment of approved claims other than those against the Board of Education shall be drawn by the Town Manager and shall be valid only when countersigned by the Treasurer or authorized agent. In the absence or inability to act of either the Town Manager or the Treasurer, with respect to the above duty, the Council chairman is authorized to substitute temporarily for either but not for both of them. Checks for approved claims against the Board of Education shall be drawn by the Superintendent of Schools or authorized agent and shall be valid only when countersigned by the Treasurer or authorized agent. In the absence or inability to act of either the Superintendent of Schools or authorized agent or the Treasurer with respect to the above duty, the Chairman of the Board of Education is authorized to substitute temporarily for either but not both of them. Any provisions of this Charter to the contrary notwithstanding, the Town Manager or authorized agent may exercise the powers vested in the Superintendent of Schools or authorized agent with respect to purchasing, the approval of vouchers, claims or charges against the Board of Education, and the drawing of checks to pay approved claims, but only if and to the extent and for the period requested by the Board of Education and approved by the Town Council.
- (c) The Town Manager or authorized agent shall prescribe the time at which and the manner in which persons receiving money on account of the Town shall pay the same to the Town Treasurer.

TOWN OF AVON – BUDGET OVERVIEW

- (d) The several offices and agencies of the Town shall not obligate the Town to spend money for any purpose in excess of the amount appropriated for such office or agency; provided, when any office or agency except the Board of Education shall desire a transfer of funds between its appropriations such office or agency shall, with the approval of the Town Council, make application to the Board of Finance whose duty it shall be to examine into the matter, and upon its approval such transfer may be made except that said Board of Finance may, by resolution, delegate to the Town Council all or any part of its authority to examine into and approve such transfers. Authority delegated to the Town Council to transfer between appropriations for such office or agency shall not exceed 1/10 of 1% of the current Town Operating Budget.
- (e) Additional appropriations over and above the total budget may be made from time to time by the Board of Finance upon favorable recommendation of the Town Council and certification from the Town Manager that there are available unappropriated general fund resources in excess of the proposed additional appropriations (see chart on next page).
- (f) Upon the request of the Town Council, the Board of Finance may, by resolution, transfer any unencumbered appropriation or portion thereof from one office or agency to another, except that said Board of Finance may, by resolution, delegate to the Town Council all or any part of its authority to examine into and approve such transfer. Authority delegated to the Town Council to transfer any unencumbered appropriation or portion thereof from one office or agency to another shall not exceed 1/10 of 1% of the current Town Operating Budget.
- (g) Emergency appropriations not exceeding an amount four percent of the current tax levy in any one fiscal year may be made upon the favorable recommendation of the Town Council to the Board of Finance and by vote of not less than four members of said Board of Finance for the purpose of meeting a public emergency which threatens the lives, health or property of citizens. In the absence of available unappropriated general fund resources to meet such appropriation, the Board of Finance shall provide additional means of financing in a manner consistent with the provisions of the general statutes and of this Charter.
- (h) Each order drawn upon the Treasurer shall state the office or agency or the appropriation against which it is to be drawn.
- (i) Every payment made in violation of the provisions of this Charter shall be deemed illegal and every official authorizing or making such payment or any part thereof shall be jointly and severally liable to the Town for the full amount so paid or received. If any appointive officer or employee of the Town shall knowingly incur any obligation or shall authorize or make any expenditure in violation of the provisions of this Charter or take part therein, such action may be the cause for his removal.

Supplemental Appropriation Process



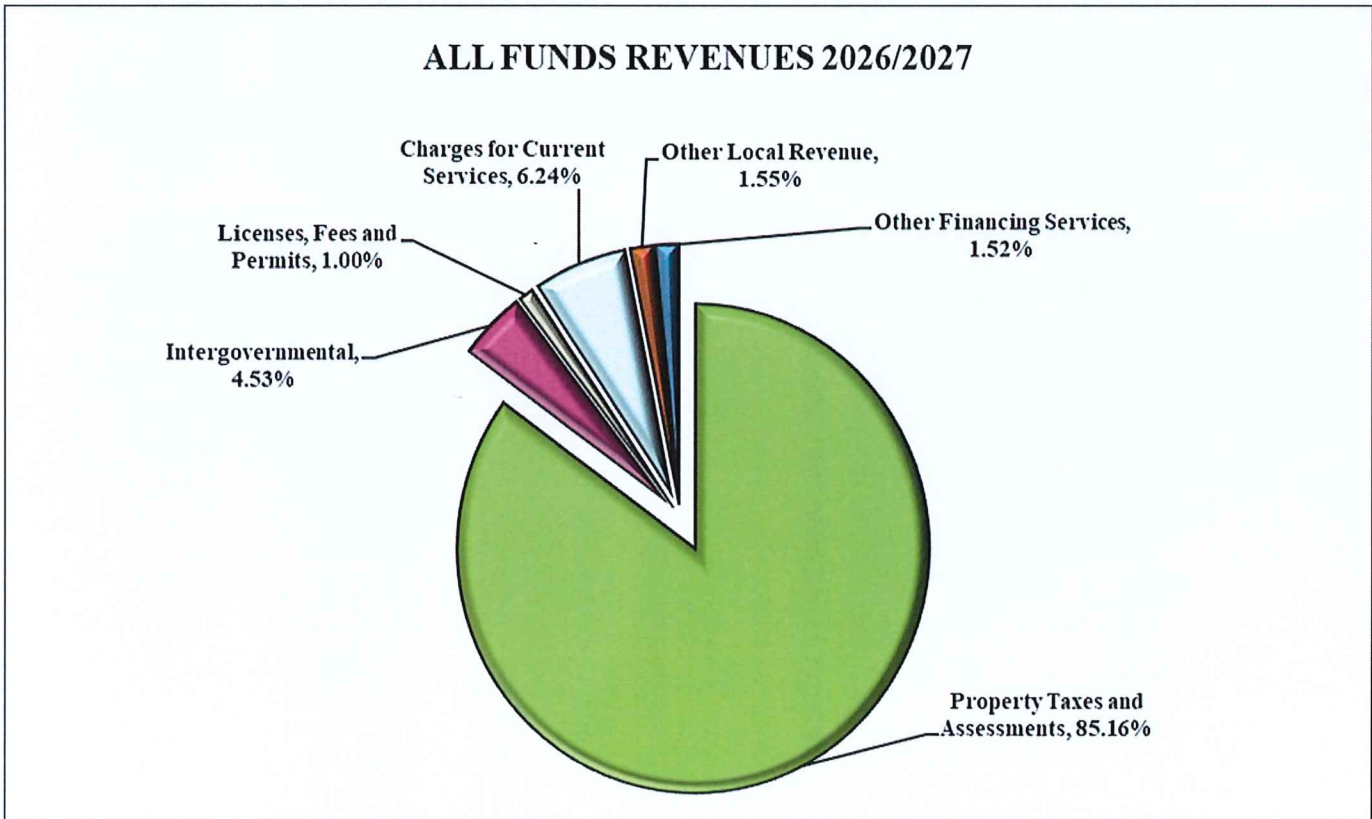
REVENUES

OVERVIEW

A Comparative Summary of fiscal year 2024/2025 revenues on a GAAP basis, fiscal year 2025/2026 budgeted revenues, and fiscal year 2026/2027 recommended revenues by classification (source) are provided below. The major sources of revenues are property taxes, building structures and equipment permits, sewer charges, interest income, and municipal state aid. On the following pages, a short narrative for each revenue classification has been included, as well as the detail, and a discussion of revenue trends and assumptions of the current and projected revenue estimates.

TOWN OF AVON ANNUAL BUDGET 2026/2027 WITH COMPARATIVE SUMMARY OF 2024/2025 AND 2025/2026 REVENUES

ALL FUNDS-REVENUE CLASSIFICATION	2024/2025 ACTUAL	2025/2026 BUDGET	2026/2027 RECOMMENDED	2026/2027 DOLLAR INCREASE/ (DECREASE)	2026/2027 PERCENT INCREASE/ - DECREASE
Property Tax & Assessments	\$96,150,972	\$99,796,608	\$105,859,259	\$6,062,651	6.08%
Intergovernmental	7,725,814	5,029,711	5,626,614	596,903	11.87%
Licenses, Fees & Permits	1,620,389	1,207,900	1,245,450	37,550	3.11%
Charges for Current Services	7,999,078	7,762,988	7,753,060	(9,928)	-0.13%
Other Local Revenues	2,810,092	2,071,000	1,933,445	(137,555)	-6.64%
Other Financing Sources (Uses)	267,467	2,755,000	1,893,363	(861,637)	-31.28%
TOTAL REVENUE	\$116,573,812	\$118,623,207	\$124,311,191	\$5,687,984	4.80%



PROPERTY TAXES AND ASSESSMENTS

TAXES

Ad valorem (based on value) taxes are a mainstay of financing for local governments. Ad valorem taxes may be levied against real property, personal property, and motor vehicles. Other kinds of taxes are interest and penalties on delinquent taxes.

The Property Tax is the largest and most vital component of Town revenue sources. All revenues that cannot be generated from state aid, licenses, fees, etc., must be derived from the property tax levy.

The percentage of total tax collections compared to the Tax Levy at fiscal year-end (June 30th) is an informative measure of the Town's ability to collect taxes due. Avon has maintained a high tax collection rate, often over 99% in prior years, and achieved 98.97% in 2025, as evidenced by the five-year Property Tax Levies and Collections Schedule presented on B.3.

The valuation of each parcel of taxable real property, as well as taxable personal and motor vehicle property owned by each taxpayer, is assigned by a process known as property assessment. The total of all taxable property minus exemptions is commonly known as the "net grand list." When the net grand list is known, the tax rate or "mill rate" may be computed based on the assessed valuation of total taxable property lying within the taxing jurisdiction of the Town of Avon.

The tax rate is expressed in terms of "mills," with one mill equal to one dollar of tax for every one thousand dollars of assessed value. The Tax Levy is a computation of the total amount of budgeted tax revenue necessary to be raised from property taxes considering allowances for estimated uncollectible taxes. Presented below is the Town Assessor's estimate of grand list growth by value classification as compared to actual prior year's history.

GRAND LIST INCREASES AND TAX IMPACT

	2022/2023 ACTUAL	2023/2024 ACTUAL	*2024/2025 ACTUAL	2025/2026 ACTUAL	2026/2027 ESTIMATED
Net Grand List	\$2,667,772,547	\$2,688,484,306	\$3,214,496,636	\$3,223,395,681	\$3,239,610,000
Mill Rate (Real Estate & Personal Property)	34.61	35.39	29.66	30.75	32.42
Mill Rate (Motor Vehicles)	32.46	32.46	29.66	30.75	32.42
Tax Levy, July 1	92,331,608	94,404,769	95,341,970	99,119,417	105,028,156
Real Estate	2,318,691,133	2,323,352,316	2,861,410,201	2,864,306,221	2,865,380,000
Personal Property	109,079,684	112,336,430	119,706,580	124,792,930	128,500,000
Motor Vehicles	<u>240,001,730</u>	<u>252,795,560</u>	<u>233,379,855</u>	<u>234,296,530</u>	<u>245,730,000</u>
Net Grand List Total					
Increase / (Decrease)	<u>\$67,139,515</u>	<u>\$20,711,759</u>	<u>\$526,012,330</u>	<u>\$8,899,045</u>	<u>\$16,214,319</u>
Net Grand List Percent Increase / (Decrease)	2.58%	.776%	19.57%	.277%	.503%
Supplemental Real Estate	\$1,251,806	\$1,466,940	\$1,679,550	\$2,037,724	\$1,467,643
Supplemental Motor Vehicle	\$31,251,254	\$31,631,590	\$31,591,202	\$34,174,088	\$30,820,493

* Revaluation is a Five-Year cycle as required by the State of Connecticut.

The estimated 2025 Net Grand List is \$3,239,610,000. This represents an increase of \$16,214,319 or 0.503%, from last year's Net Grand List of \$3,223,395,681. As part of the budget process an interactive "Tax Calculator" form is available on the Town's web site where it continues to be used and updated every fiscal year throughout the budget process.

Property Tax Levies and Collections*

FISCAL YEAR	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Net Tax Levies - June 30 th	\$85,006,824	\$89,514,054	\$92,212,284	\$94,776,569	\$95,791,014
Current Tax Collections	84,585,285	89,062,376	91,588,851	94,040,281	94,808,662
Delinquent Tax Collections	170,241	338,737	440,839	455,761	660,926
Total Tax Collections	<u>\$84,755,526</u>	<u>\$89,401,113</u>	<u>\$92,029,690</u>	<u>\$94,496,042</u>	<u>\$95,469,588</u>
% of Current Levy Collected	99.50%	99.50%	99.32%	99.22%	98.97%
% Collected - June 30, 2025	99.86%	99.84%	99.81%	99.63%	98.97%

* Source: Annual Comprehensive Financial Report for the years ended June 30, 2021, 2022, 2023, 2024, and 2025.

Estimated Uncollectible Taxes

Governments are not always able to collect all the money that is due to them. Each year, a percentage of property owners are unable to pay property taxes.

A determination is made on historical data and economic forecasts, as to the amount of the net tax levy expected to be uncollectible. Therefore, the levy must be adjusted to allow for Estimated Uncollectible Taxes. In consideration of trend information and current economic data, Estimated Uncollectible Taxes are budgeted at \$1,035,847. The table below provides a five-year prior history of Estimated Uncollectible Taxes including the Town's Elderly and Veterans Tax Relief Programs which are designed to provide additional tax relief for qualifying homeowners.

Estimated Uncollectible Taxes

CLASSIFICATION	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Est. Uncollectible Taxes	\$386,877	\$419,840	\$499,307	\$561,928	\$582,594
Transfers to Suspense	5,000	5,000	5,000	5,000	5,000
Certificates of Correction *	308,123	375,160	395,693	428,038	448,253
TOTAL	<u>\$700,000</u>	<u>\$800,000</u>	<u>\$900,000</u>	<u>\$994,966</u>	<u>\$1,035,847</u>

* Estimated Certificates of Correction are based on historic reductions to taxes receivable and include the effects of Tax Relief Programs.

ASSESSMENTS

Sewer Assessments are collected from properties benefiting from Town sewer improvements. Residential zoned properties are assessed at unit rates based on the existing zone designation of the assessed lot frontage. Non-residential properties are assessed based upon lot frontage plus a charge per square foot of building area.

REVENUE CLASSIFICATION: INTERGOVERNMENTAL

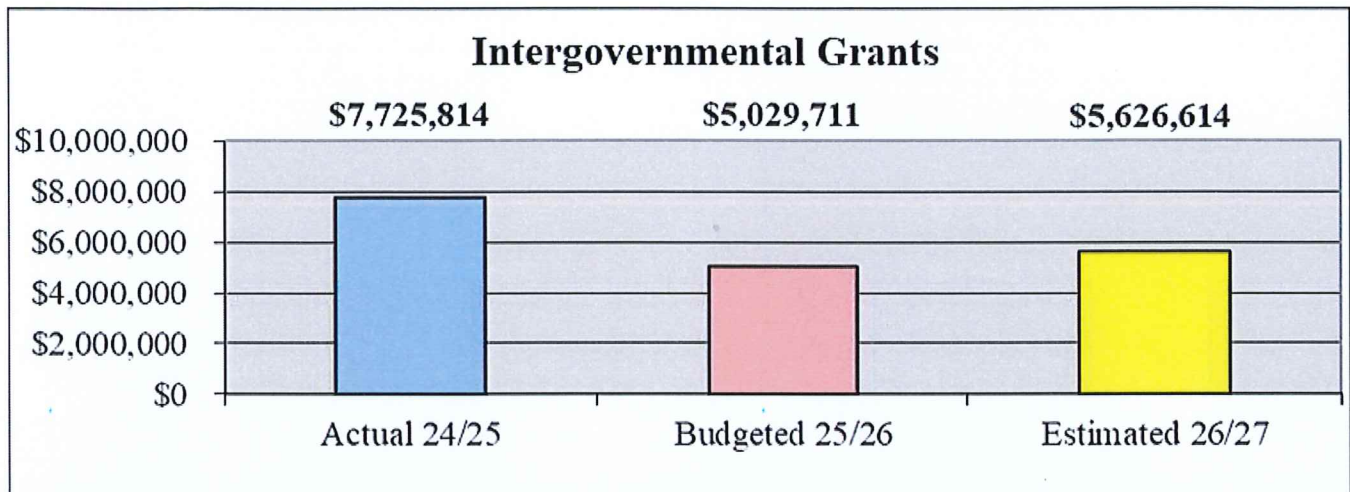
Local governments depend on state and federal aid to supplement their property tax and other revenue sources. To estimate grant allocations, the Town refers to the State of Connecticut Office of Policy and Management's Estimates of State Formula Aid to Municipalities, which is typically published in the fall and updated the following spring. The budgeted grant amounts for fiscal year 2026/2027 reflect estimates provided by the State and the Board of Education.

REVENUE CLASSIFICATION: INTERGOVERNMENTAL, continued

The estimated grant amounts for fiscal year 2026/2027 are based on current grant program appropriations, current information on file, and information received from other boards and agencies. Listed below are the State of Connecticut statutory formula grants and other grant programs estimated to be paid to Avon based on current information and the most recent estimates from the State and other agencies. Refer to B.20 for a State Grant Payment Schedule.

INTERGOVERNMENTAL GRANTS	FUND #	ACTUAL	BUDGETED	ESTIMATED
		GRANT AMOUNT 2024/2025	GRANT AMOUNT 2025/2026	GRANT AMOUNT 2026/2027
Municipal Grants-In-Aid	01	\$261,442	\$261,442	\$261,442
Municipal Revenue Sharing - Tiered PILOT	01	\$142,054	\$142,054	\$142,054
Education Cost Sharing (ECS)	01	\$922,424	\$832,104	\$909,358
Property Tax Relief - Elderly	01	\$4,592	-	-
Payment in Lieu of Taxes (PILOT)	01	\$87,749	\$87,749	\$98,770
Motor Vehicle Tax Reimbursement	01	\$827,238	-	-
Early Voting Grant	01	\$5,509	-	-
Judicial Branch	01	\$4,450	-	-
Speed Enforcement Program Grant	01	\$63,290	-	-
Emergency Management Grants	01	\$14,151	-	-
Youth Services Bureau Grant	01	\$30,579	\$32,155	\$31,290
Town Aid Road Grant	08	\$315,822	\$316,468	\$421,095
LOCIP Grant	11	\$171,275	\$113,343	\$171,831
American Rescue Plan Act Grant	50	\$1,136,316	-	-
Subtotal- Town Intergovernmental:		\$3,986,891	\$1,785,315	\$2,035,840
BOE Special Education Excess Cost	01	\$1,072,503	\$845,000	\$1,322,961
BOE Open Choice Attendance	01	\$1,048,156	\$978,000	\$879,500
Title II Part A Teachers	13	\$58,592	\$40,127	\$37,522
Adult Education Cooperative	13	\$3,965	\$3,695	\$3,455
IDEA 611 Part B	13	\$685,436	\$715,471	\$703,238
Title I Improving Basic Programs	13	\$89,031	\$92,111	\$81,600
IDEA 619 Preschool	13	\$34,099	\$21,608	\$19,103
Sheff Settlement	13	\$156,135	\$135,945	\$131,188
Title III	13	\$12,439	\$12,439	\$12,207
Title IV	13	\$9,380	-	-
ESSER & ARPA Grants	13	\$152,503	-	-
Education Program Grants	13	\$61,018	-	-
Avon Education Foundation	13	\$3,913	-	-
PEGPETIA Grant	13	\$20,433	-	-
BOE Cafeteria Grants	14	\$296,320	\$400,000	\$400,000
Subtotal- BOE Intergovernmental:		\$3,703,923	\$3,244,396	\$3,590,774
Total Intergovernmental:		\$7,690,814	\$5,029,711	\$5,626,614

REVENUE CLASSIFICATION: INTERGOVERNMENTAL, continued



Underlying Assumptions

Avon’s reliance on state aid remains limited. As presented, the Intergovernmental Grant Revenue category reflects a net increase of \$596,903, or 11.87%, compared to the fiscal year 2025/2026 budget. The primary driver of this increase is higher estimated funding from the State of Connecticut for the Special Education Excess Cost grant, based on Avon Public Schools’ December 1, 2025 submission reflecting eligible costs anticipated to qualify for reimbursement under the program. Additional increases are attributable to higher estimated revenues from the Town Aid Road and Local Capital Improvement Program (LoCIP) grants, which have been increased by \$104,627 (33.06%) and \$58,488 (51.60%), respectively. These estimates have been adjusted to better reflect actual grant revenues received in recent years and funding levels included in the second year of the State’s currently adopted biennial budget. The budget also includes an increase of \$77,254, or 9.28%, in Education Cost Sharing (ECS) grant funding based on fiscal year 2026/2027 allocations. Partially offsetting these increases are reductions in certain education grants within the State and Federal Education Grants Special Revenue Fund, including a recommended decrease of \$98,500, or 10.07%, in Open Choice Program funding.

In prior years, the Town has received grant revenues not included in the adopted budget, while other grants have been reduced or eliminated. Accordingly, certain grants with a history of inconsistent awards or susceptibility to discretionary State funding reductions have not been included in the fiscal year 2026/2027 budget. This conservative approach is intended to mitigate volatility in federal and state funding and protect the stability of the property tax levy over time.

Significant Trends

A biennial State budget for fiscal years 2026 and 2027 was enacted and signed into law in June 2025. This two-year budget includes investments in early childhood education, K-12 education (including hold-harmless provisions for the Education Cost Sharing grant), special education, higher education, and human service. It should be noted that the fiscal year 2026/2027 State budget figures reflected in this document are subject to revision through the State’s budget adjustment process, beginning with the Governor’s budget proposal and subsequent legislative action. Until a State budget is adopted, it is necessary for municipalities to carefully consider how to budget for anticipated intergovernmental grant funding from the State based on calculations for formula driven grants, actual grant revenues received in recent years, and ongoing trends in the State’s budgetary condition. Per the State Office of Fiscal Analysis (OFA), the State’s General Fund is anticipated to end fiscal year 2025/2026 with a surplus of \$95.2 million. The State’s adopted budget for fiscal year 2025/2026 anticipated a surplus of \$308.9 million, however the OFA has decreased this projected surplus by \$213.7 million as a result of expenditure projections that exceed net appropriations.

REVENUE CLASSIFICATION: LICENSES, FEES, AND PERMITS

Local indicators, such as new construction, are a key factor that relates directly to the budgeted estimated revenues for building permits fees and recording and conveyance fees (primarily property transfer documents).

Underlying Assumptions

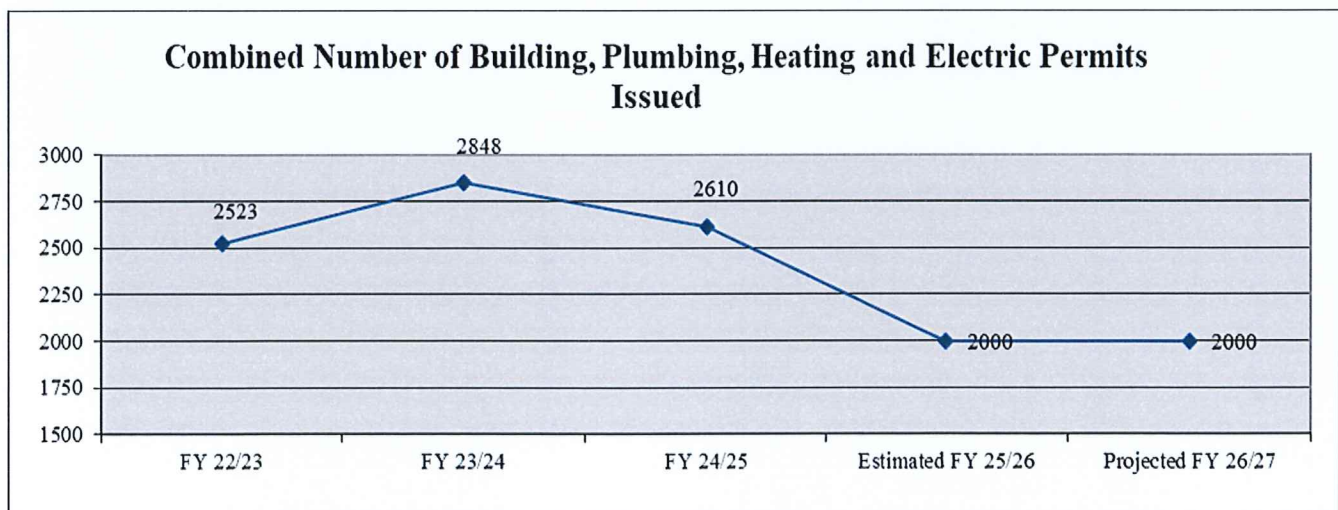
As Avon has physically matured, growth is less significant. There is less emphasis on accommodating growth through the expansion of Town and School facilities, and focus has shifted to the maintenance and upkeep of the high quality educational, recreational, and cultural facilities in place while maintaining comparatively low tax rates. The Town will seek to accommodate the needs of families with children, who seek access to Avon’s educational system; as well as active adults, who seek amenities that suit their lifestyle. Building permits issued in fiscal year 2024/2025 indicate a total value of \$66,258,898.

Significant Trends

Licenses, Fees, and Permits revenue for many of the Town funds are either level funded or slightly modified. Building, Structure & Equipment fees, which are based on prior and current activity, and estimates from the Building Department, have been increased by \$50,000, or 8.33% from fiscal year 2025/2026. Actual permit revenue activity exceeded budgeted projections in 2024/2025 by approximately 103.29%. A total of 13 new, single-family homes were permitted. Residential and commercial permits continued to remain steady with the number of plan reviews and inspections required remaining very high. This past year several large commercial projects were in various stages of construction. A new commercial building at 104 West Avon Road, a four-story, sixty-four-unit multi-family dwelling at 25 Avonwood Road, and a three-year dormitory renovation project at Avon Old Farms School have all required extensive plan reviews and numerous inspections by the Building Department staff.

Additional drivers for the high amount of permit revenues were permits issued for several projects including: re-roofing, generators, pools, window replacement, siding, home renovations, electrical service changes, decks, finished basements, and mechanical equipment replacement (furnaces, water heaters, etc.). Actual revenues also exceeded budgeted projections in the following prior years: 2020/2021 by 47%, 2021/2022 by 67%, 2022/2023 by 76%, and 2023/2024 by 26.32%. Recording and Conveyance revenue for fiscal year 2026/2027 is budgeted at \$550,000, the same level as the fiscal year 2025/2026 budget.

Actual, budgeted, and current estimated information for all estimated licenses, fees, and permits revenue sources can be located on B.13.



REVENUE CLASSIFICATION: CHARGES FOR CURRENT SERVICES

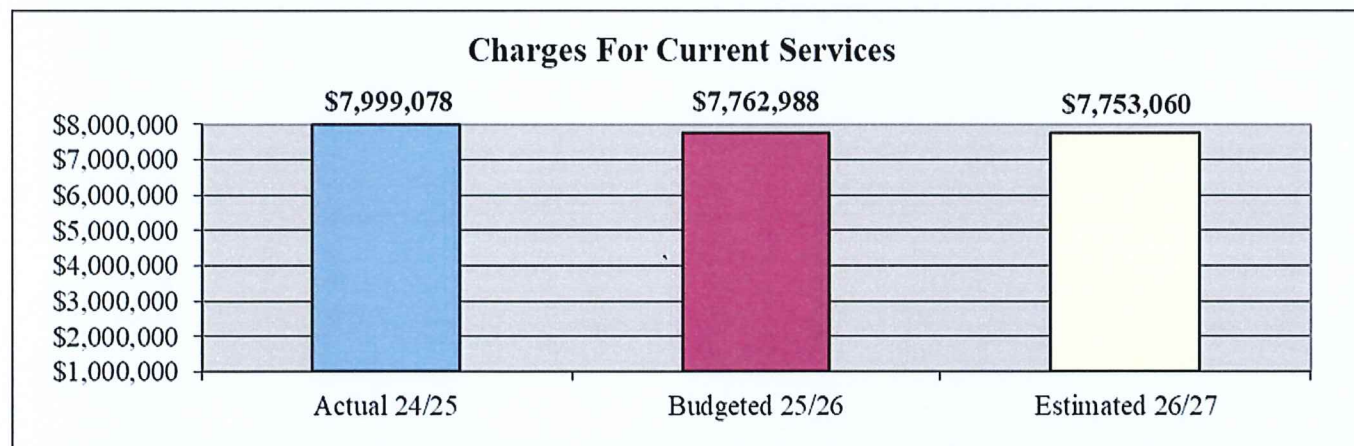
This revenue source consists of Charges for Current Services generated by Town and Board of Education sponsored programs, including Recreation and Parks programs, Landfill and Sewer operations, Police Services (Private Duty), School Cafeteria Sales, Athletic Participation, and Tuition. Overall, this category reflects a net decrease of \$9,928, or -0.13%.

The decrease is primarily attributable to reductions in Board of Education Special Education Tuition (\$180,000, or -7.89%), Recreation Program Fees (\$114,932, or -28.15%), and Board of Education Sports Program Participation Fees (\$18,000, or -10.00%). These reductions are partially offset by projected increases in Sewer Use Charges (\$128,203, or 4.02%), Sewer Connection Charges (\$76,000, or 95.00%), Board of Education Cafeteria Sales (\$60,000, or 8.82%), and Camp Program Fees (\$28,425, or 15.46%).

Many of these revenues are recorded in Special Revenue Funds and are used to support designated program expenditures rather than General Fund operations; accordingly, fluctuations in these revenues do not directly impact the property tax levy. Sewer use charges are established based on the financial requirements of the Sewer Fund and are calculated after budgeted expenditures are determined and offset by other available revenues, including assessments, connection charges, interest and liens, permit and inspection fees, and use of fund balance. The resulting sewer use charge is then projected to achieve a balanced Sewer Fund budget.

Underlying Assumptions

Each year, individual components of this revenue source are examined by the respective departments to ensure that the user fees cover the cost of services, where appropriate. Sewer Use Charges, Sewer Connection Charges, Landfill Permit Fees, and Recreation Fees are reviewed and adjusted when necessary, based on analysis that supports the Town's commitment to set fees at a level to supplement the costs of providing the service. The Board of Education provides all estimates for education related charges.



Significant Trends

Significant changes in service utilization, fee levels, or one-time revenues can materially affect trend information, as illustrated by Board of Education Special Education Tuition charges. For fiscal year 2026/2027, a decrease of \$180,000 has been budgeted, resulting in total estimated revenues of \$2,100,000. Actual revenues in prior years were \$2,310,234 in 2024/2025, \$1,909,735 in 2023/2024, \$2,119,599 in 2022/2023, \$1,616,805 in 2021/2022, and \$1,423,828 in 2020/2021, demonstrating significant fluctuation over the past five fiscal years. While special education fees have generally increased during this period, year-to-year changes in the number of Open Choice students served by Avon Public Schools have resulted in variability in service utilization. This combination of fluctuating enrollment and rising fees has contributed to notable volatility in Special Education Tuition revenues.

REVENUE CLASSIFICATION: CHARGES FOR CURRENT SERVICES, continued

Residential sewer-based revenues are billed in two installments, in April and October, on a calendar-year basis for each residential unit. The April 2025 installment was set at a flat rate of \$281.19 per residential unit. For single-family residences connected to the public water utility, the October installment is calculated based on water consumption during the two lowest-use quarters of the prior calendar year, using data provided by the Connecticut Water Company. This approach accounts for non-sewer-related water usage, such as irrigation and swimming pool use. The October bill is determined by applying a rate of \$4.95 per 1,000 gallons of effluent for calendar year 2025. Residential units served by private wells, as well as apartment and condominium units, were billed at a flat rate of \$281.19 for the October installment. Incorporating a usage-based component into the sewer billing methodology reduces costs for low-volume users while more equitably allocating costs to higher-volume users.

A complete listing of all Charges for Services revenue estimates may be found on page B.14 and commentary on individual Special Revenue Funds begins on page B.9.

REVENUE CLASSIFICATION: OTHER LOCAL REVENUES

A large component of this revenue class is Interest Income, which is a Town revenue source associated with the investment of temporarily idle cash in highly liquid investment vehicles that are permitted by the Town's Investment Policy. This revenue source is influenced by the volatility of prevailing market rates and the availability of cash for short-term investment.

Underlying Assumptions

Like many municipalities in the State, the Town deposits the majority of its pooled cash in the Short-Term Investment Fund (STIF) administered by the State of Connecticut Treasurer's Office. The objective of this fund is to provide participants with a short-term investment vehicle that prioritizes liquidity. As a result, STIF holdings consist primarily of short-term investments, and returns are closely correlated with the prevailing interest rate established by the Federal Reserve (the Fed).

The Federal Open Market Committee (FOMC), a component of the Fed, establishes a target range for the federal funds rate, which influences the rate at which depository institutions lend to one another to meet required reserve balances. As noted above, the interest rates earned on the Town's short-term investments are directly affected by changes in the federal funds rate. The Fed operates under a dual mandate of maximizing employment and maintaining price stability, requiring a continual balance between these objectives. During a period of elevated inflation in 2021 and 2022, the FOMC significantly increased the federal funds rate to address price stability concerns. Due to the strong correlation between the federal funds rate and short-term investment returns, the Town's interest income increased significantly in fiscal years 2022/2023 and 2023/2024. These results were unusually high by historical standards and reflected the historically elevated level of interest rates. Subsequent reductions in the federal funds rate during calendar years 2024 and 2025, as inflation moderated, contributed to a decrease in General Fund interest income of \$758,746, or -26.15%, in fiscal year 2024/2025.

Looking ahead, uncertainty remains regarding the timing and extent of future rate reductions as the Fed continues to balance its dual mandate; however, it is reasonable to anticipate that interest rates will continue to decrease in the near future. This uncertain outlook, combined with interest income realized through fiscal year 2025/2026 to date, has resulted in a reduction in the interest income estimate included in the recommended fiscal year 2026/2027 budget.

REVENUE CLASSIFICATION: OTHER LOCAL REVENUES, continued

In summary, the following interrelated factors drive anticipated interest income returns:

- current interest rates and expected future interest rates
- local, regional, and national current economy and future anticipated economy
- cash inventory (result of cash inflows from bonds issued in connection with a capital project and cash out flows for the related capital project disbursements)

Anticipated interest income is based on expected trend information; however, interest income has historically been an extremely inconsistent revenue source for the Town. As such, it is the Town's practice to budget interest income conservatively to avoid unpredictable impact to the property tax levy from the significant fluctuations in this revenue source over time. See page B.14 for comparative totals for interest income.

Significant Trends

For fiscal year 2026/2027, the Town is budgeting \$1,933,445 in total Other Local Revenues, a decrease of \$137,555, or -6.64%, from fiscal year 2025/2026. A primary source in this category is interest income, budgeted at \$1,600,000, reflecting a decrease of \$250,000, or -13.51%, from the prior year. The budget also includes \$98,557 in third-party lease revenue from the Fisher Drive property, a new revenue source since the Town purchased the property in January 2025 for use as the Board of Education Central Office. Lease revenue collected from tenants is recorded in the Fisher Drive Property Maintenance Special Revenue Fund and offsets the ongoing costs of maintaining the property.

REVENUE CLASSIFICATION: OTHER FINANCING SOURCES

It is the Town's practice to place General Fund Balance Assignments at the end of each fiscal year when favorable operating results are recognized, as part of the Town's year-end closing process. These assignments are often budgeted for use in a subsequent fiscal year. The recommended fiscal year 2026/2027 budget includes the following General Fund Balance Assignments: \$300,000 for public safety projects (to purchase fire apparatus), \$200,000 to offset the Town's contribution to the Pension Trust Fund, and \$150,000 to offset the Town's contribution to the Other Post-Employment Benefits (OPEB) Trust Fund.

The budget also includes several interfund transfers. Bond premium totaling \$187,470, received from the Town's May 2025 bond issuance, is proposed to be transferred from the Capital Improvement Fund Account to the General Fund and applied to the Town's fiscal year 2026/2027 debt service payment. Building permit revenue of \$164,000 collected through the Avon Village Center project will be transferred from the Capital & Nonrecurring Expenditures Fund to the General Fund to offset the fiscal year 2026/2027 capital budget. Finally, a transfer of \$105,893 from the Board of Education General Fund operating budget to the Fisher Drive Property Maintenance Fund is included to ensure that lease revenues and operating expenditures in that Special Revenue Fund are balanced. The recommended fiscal year 2026/2027 budget also includes the use of Unassigned Fund Balance in the amount of \$970,000 to cover the cost of the Tillotson Road Bridge Replacement project. This project will be partially reimbursed through State grant funding, which is anticipated to exceed the amount drawn from Unassigned Fund Balance and will replenish the use of these funds. There was no use of Unassigned General Fund Balance included in the 2025/2026 budget.

Capital expenditures funded through the Sewer Fund total \$136,000 for fiscal year 2026/2027, compared with \$230,000 budgeted in fiscal year 2025/2026. Additionally, expenditures in the amount of \$30,000 are budgeted through the use of Fisher Meadows/Fisher Old Farms Fund Balance, whereas there were no expenditures funded through the Fisher Meadows/Fisher Old Farms Fund in fiscal year 2025/2026.

Overall, the Other Financing Sources revenue classification reflects a decrease of \$861,637, or -31.28%, in the recommended fiscal year 2026/2027 budget.

ADDITIONAL REVENUE INFORMATION: SPECIAL REVENUE FUNDS

SEWER REVENUES

The Town of Avon does not operate or maintain a sewage treatment plant; all sewage flows to the Towns of Simsbury, Farmington, or Canton sewage treatment plants. The Town of Avon contracts this service with each town. Avon does, however, maintain the collection system and necessary pumping stations. Revenues and expenditures for these services are budgeted in a Special Revenue Fund type and can be found on pages N. 5 – N. 7.

Sewer Fund (Fund 05, page N. 5 – N. 7)

The Sewer Fund is used to account for all sewer related revenues and expenditures. Revenues are produced by sewer-use fees, connection charges, sewer permits, benefit assessments, and inspection fees. In any given year, if the revenues earned by the Sewer Fund exceed the expenditures incurred during the year, the resulting surplus is recorded to the fund's committed fund balance, which may be drawn upon to fund future deficits or capital improvement projects related to the Town's sewer infrastructure. Sewer Fund operating revenues are estimated to be \$3,681,958, which represents an increase of \$242,603, or 7.05%, from the previous budget.

Additionally, a major component of the Sewer Fund's budgeted revenues for fiscal year 2026/2027 is for funding sewer projects in the Capital Improvement Program. Funding in the amount of \$136,000 is budgeted through the Use of Fund Balance Committed for Public Works Sewers. For fiscal year 2025/2026, \$230,000 was appropriated to fund capital projects budgeted through the Sewer Fund.

Connection and assessment revenue estimates are based on payments for previously defined connections and assessments, and/or connections and assessments expected to take place after June 30, 2026. Municipal sewage treatment costs are paid for with the sewer-use revenues that are collected. These revenues are collected from all residential and commercial users.

MISCELLANEOUS SPECIAL REVENUES

Forest, Park, & Open Space Management Fund (Fund 04, page N. 4)

To provide a dedicated source of revenue from, and improvements and maintenance to, Town-owned or own-managed forests, parks, and open space areas. There are no revenues budgeted in this fund for fiscal year 2026/2027 as a timber sale is not planned.

Police Special Services Fund (Fund 07, page N. 8)

The purpose of this fund is to provide police services on a reimbursement basis. This fund is budgeted at \$54,060, which is an increase of \$14,058, or 35.14%, from the 2025/2026 budget.

Town Aid Road Fund (Fund 08, page N. 9)

This is a fund used to account for improvements to Town roads as funded through the State. The total proposed funding amount of \$421,095 is made up of State grant funding for fiscal year 2026/2027, which represents an increase of \$104,627, or 33.06%, from the amount budgeted in fiscal year 2025/2026.

Camp Programs, Recreational Activities, Facility Maintenance, & Senior Citizen Recreation Funds (Fund 09, page N.10, N.11, N.12, & N.13)

There are four self-funding, user fee-based programs within this fund: Camp Programs, Recreational Activities, Facility Maintenance, and Senior Citizen Recreation. Camp Programs, which cover summer camps for school-aged youth, is budgeted at \$212,295, a \$28,425, or 15.46%, increase from the prior year. Recreational Activities is budgeted at \$293,296, a decrease of \$114,932, or -28.15%. The Senior Citizens Recreational Activities program is budgeted at \$12,900, a \$3,478, or 21.24%, decrease.

MISCELLANEOUS SPECIAL REVENUES, continued

Facility Maintenance, which includes charges for use of the Senior Center/Community Room, supervisory fees, and registrant fees for sports organizations, is budgeted at \$53,737, a decrease of \$4,968, or -8.46%. The total budgeted amount for all four programs is \$572,228, a \$94,953, or -14.23%, decrease from fiscal year 2025/2026.

Local Capital Improvement Program Fund (Fund 11, page N.14)

This is a state provided revenue source to account for funding pursuant to Public Act 87-584 to reimburse municipalities for funds spent on infrastructure projects. For 2026/2027, this fund's estimated budget will be \$171,831, which represents the amount included in the biennial State budget for fiscal year 2026/2027, an increase of \$58,488, or 51.60%, from the fiscal year 2025/2026 budget.

Fisher Meadows/Fisher Old Farms Fund (Fund 12, page N.15)

This fund is established for the purposes of, and dedicated to, the uses of conservation, farming, recreation, and open space in accordance with the deeds, agreements, and grant requirements of the Fisher Family and the State of Connecticut. The recommended budget for fiscal year 2026/2027 includes \$30,000 from this fund for land maintenance. There were no revenues budgeted in this fund for fiscal year 2025/2026.

State and Federal Education Grants (Fund 13, page N.17)

This fund's purpose is to account for State and Federal education grants. The Board of Education fiscal year 2026/2027 budget for this fund was approved on January 20, 2026 in the amount of \$988,313, a decrease of \$33,083, or -3.24%, from fiscal year 2025/2026. Although precise funding levels are unknown until after the budget process is completed, the Board of Education has provided projected grant revenue amounts.

Cafeteria Fund (Fund 14, page N.19)

This fund is set up to account for the operations of school cafeterias. The Town's participation in the state-administered, federal grant supported, Child Nutrition Program is reported in this fund. The Board of Education fiscal year 2026/2027 budget for this fund was approved on January 20, 2026 in the amount of \$1,140,000, an increase of \$57,500, or 5.31%, from fiscal year 2025/2026.

Use of School Facilities Fund (Fund 15, page N.20)

This fund is used to offset expenditures incurred for maintenance, personnel, and utilities when school facilities are open for use by outside organizations. The Board of Education fiscal year 2026/2027 budget for this fund was approved on January 20, 2026 in the amount of \$42,000, an increase of \$2,000, or 5.00%, from fiscal year 2025/2026.

Fisher Drive Property Management Fund (Fund 21, page N.21)

This fund was established for the purpose of accounting for the operating revenues and expenditures incurred by the Town for the management of the property located at 200 Fisher Drive. Fund revenues are generated through rental payments received through lease agreements with third-party tenants, and transfers from the Board of Education operating budget to ensure balance between lease revenues and operating expenditures. The fiscal year 2026/2027 budget includes \$98,557 of lease revenue, as well as anticipated transfers of \$105,893 from Board of Education operating budget.

Technology Protection Plan Fund (Fund 40, page N.22)

This fund was established for the purpose of repairing and/or replacing devices loaned to students of the Avon Public Schools. The Board of Education fiscal year 2026/2027 budget for this fund was approved on January 20, 2026 in the amount of \$26,388, which represents a decrease of \$4,612, or -14.88%, from fiscal year 2025/2026.

American Rescue Plan Act (ARPA) Fund (Fund 50, page N.23)

This fund was established to track the receipt, appropriation, obligation, and disbursement of the Town of Avon's ARPA grant entitlement. There are no revenues budgeted in this fund for fiscal year 2026/2027.

USE OF FUND BALANCE: General Fund

Unassigned Fund Balance

Fiscal Year	Gen. Fund Exp. & Trfs. Out	Gen. Fund Rev. & Trfs. In	Desig. For Subsequent Yrs Budget	Unassigned Fund Balance	Percent Unassigned to Exp.	Percent Unassigned to Rev.	On Behalf Teacher Retm.	On Behalf Teacher OPEB
2025	\$110,538,595*	\$108,087,058*	\$0	\$17,452,437	15.79%*	16.15%*	\$10,829,304	\$151,620
2024	\$104,991,052	\$106,717,444	\$1,250,000	\$16,526,495	15.74%	15.49%	\$11,076,211	\$150,725
2023	\$100,796,891	\$103,269,631	\$0	\$14,673,859	14.56%	14.21%	\$10,149,497	\$143,554
2022	\$96,273,581	\$99,008,331	\$0	\$13,560,617	14.09%	13.70%	\$8,623,854	\$202,936
2021	\$92,965,286	\$91,887,505	\$206,000	\$12,718,912	13.68%	13.84%	\$8,340,844	\$201,293

*The General Fund expenditures and revenues reflected in the table above do not include the recognition of “on-behalf” contributions made by the State to the State teachers’ retirement program (\$10,829,304) and the teachers’ OPEB benefit (\$151,620). The percentage of Unassigned Fund Balance to General Fund expenditures and revenues including these on-behalf payments would be 14.36% and 14.66%, respectively.

The Unassigned Fund Balance of the General Fund represents net liquid assets available for appropriation (see Glossary, Page 8, for more information on the Town of Avon’s Fund Balance Policies). Under GASB Statement No. 54, fund balances are classified based on the degree of constraints placed on resources. Amounts in the General Fund not classified as nonspendable, restricted, committed, or assigned are considered unassigned. In addition to the General Fund, reserves are also maintained in the Capital Project and Special Revenue Funds for emergency purposes.

As discussed in Other Financing Sources (Page B.9), the recommended fiscal year 2026/2027 budget includes the use of \$970,000 of Unassigned General Fund Balance to partially fund the Tillotson Road Bridge Replacement project. This use is anticipated to be reimbursed through State grant funding for the project. No use of Unassigned Fund Balance was included in the adopted fiscal year 2025/2026 budget.

Rating agencies view municipal debt issuers favorably when a formal policy establishes a target level for unrestricted fund balance (the combination of assigned and unassigned fund balance) in the General Fund, as it indicates the Town’s ability to respond to unforeseen emergencies. On February 1, 2024, the Town Council amended the General Fund Unassigned Fund Balance policy to set a goal of maintaining a minimum of 15% of General Fund expenditures and transfers out. The adoption, review, and amendment of this policy underscores the Town’s commitment to maintaining an Unassigned Fund Balance consistent with best practices considered by rating agencies. This target level should serve as a guiding goal when establishing future budgets.

DEBT SERVICE FUND

The total Debt Service budget for fiscal year 2026/2027 is \$3,621,013, of which \$187,470 is anticipated to be offset by the use of bond premium. Debt service is budgeted and paid from the General Fund. The financial data and narrative pertaining to debt service can be found starting on page M.1.

REVENUE DETAIL: ALL FUNDS AND SOURCES

The revenue assumptions underlying the amount estimated in the budget for fiscal year 2026/2027 are based on prior years’ actual data, current observed and actual data, local regional economic statistical data, and financial trend information. A comparative detailed listing of all Town revenue sources by fund type and revenue classification (source) can be found on the following pages (B.13-B.19).

TOWN OF AVON
COMBINED REVENUE DETAIL
ALL FUNDS

REVENUE CLASSIFICATION	FUND*	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)
Taxes and Assessments:							
Gross Levy	GF	\$93,936,808	\$99,119,417	\$105,028,156	\$105,028,156		\$5,908,739 5.96%
43104 Uncollectible: Current Levy	GF	-	\$994,966	\$1,035,847	\$1,035,847		\$-40,881 -4.11%
43100 Net Levy	GF	\$93,936,808	\$98,124,451	\$103,992,309	\$103,992,309		\$5,867,858 5.98%
43101 Suppl. Real Estate	GF	\$49,815	\$62,660	\$47,625	\$47,625		(\$15,035) -23.99%
43102 Suppl. Motor Vehicle	GF	\$892,873	\$884,897	\$1,000,125	\$1,000,125		\$115,228 13.02%
43103 Prior Levies	GF	\$550,805	\$325,000	\$375,000	\$375,000		\$50,000 15.38%
43100 Interest and Penalties	GF	\$500,820	\$200,000	\$225,000	\$225,000		\$25,000 12.50%
43352 Telephone Gross Receipts	GF	\$84,246	\$105,000	\$85,000	\$85,000		(\$20,000) -19.05%
43441 Sewer Assessments - Fund #5	SRF	\$135,605	\$94,600	\$134,200	\$134,200		\$39,600 41.86%
Total Taxes and Assessments:		\$96,150,972	\$99,796,608	\$105,859,259	\$105,859,259		\$6,062,651 6.08%
Licenses, Fees and Permits:							
43212 Police Protection	GF	\$4,610	\$4,500	\$4,500	\$4,500		- 0.00%
43213 Pistol Permit Fees	GF	\$4,970	-	-	-		- 0.00%
43221 Building, Structures, and Equipment	GF	\$965,650	\$600,000	\$650,000	\$650,000		\$50,000 8.33%
43222 Hunting and Fishing	GF	\$44	\$50	\$40	\$40		(\$10) -20.00%
43223 Animal Licenses	GF	\$2,786	\$12,000	\$1,800	\$1,800		(\$10,200) -85.00%
43224 Street and Curb	GF	\$500	\$8,000	\$4,800	\$4,800		(\$3,200) -40.00%
43411 Recording and Conveyance	GF	\$596,651	\$550,000	\$550,000	\$550,000		- 0.00%
43412 Conservation and Development	GF	\$12,350	\$11,240	\$9,440	\$9,440		(\$1,800) -16.01%
43413 Sale of Maps and Publications	GF	\$18,833	\$15,110	\$15,070	\$15,070		(\$40) -0.26%
43414 PA 05-228 Local Cap Recording Fee	GF	\$5,776	\$5,500	\$5,500	\$5,500		- 0.00%
43415 Town Clerk Land Recording Fee	GF	\$1,529	-	-	-		- 0.00%
43444 Sewer Permits & Inspection Fees - Fund #5	SRF	\$6,690	\$1,500	\$4,300	\$4,300		\$2,800 186.67%
Total Licenses, Fees and Permits:		\$1,620,389	\$1,207,900	\$1,245,450	\$1,245,450		\$37,550 3.11%
Intergovernmental:							
State Grants-In-Aid:							
43338 Municipal Grants-In-Aid	GF	\$261,442	\$261,442	\$261,442	\$261,442		- 0.00%
43339 Municipal Revenue Sharing - Tiered PILOT	GF	\$142,054	\$142,054	\$142,054	\$142,054		- 0.00%
43341 Education Cost Sharing (ECS)	GF	\$922,424	\$832,104	\$909,358	\$909,358		\$77,254 9.28%
43396 BOE Special Education Excess Cost	GF	\$1,072,503	\$845,000	\$1,322,961	\$1,322,961		\$477,961 56.56%
44003 BOE Open Choice Attendance	GF	\$1,048,156	\$978,000	\$879,500	\$879,500		(\$98,500) -10.07%
43359 Property Tax Relief - Elderly	GF	\$4,592	-	-	-		- 0.00%
43361 Payment in Lieu of Taxes (PILOT)	GF	\$87,749	\$87,749	\$98,770	\$98,770		\$11,021 12.56%
43406 Motor Vehicle Tax Reimbursement	GF	\$827,238	-	-	-		- 0.00%
43307 Early Voting Grant	GF	\$5,509	-	-	-		- 0.00%
43383 Youth Services Bureau Grant	GF	\$30,579	\$32,155	\$31,290	\$31,290		(\$865) -2.69%
43385 Emergency Management Grants	GF	\$14,151	-	-	-		- 0.00%
43315 Speed Enforcement Program Grant	GF	\$63,290	-	-	-		- 0.00%
43427 Auto Theft and Violence Grant	GF	\$35,000	-	-	-		- 0.00%
43386 Judicial Branch	GF	\$4,450	-	-	-		- 0.00%
43353 Town Aid Road - Fund #8	SRF	\$315,822	\$316,468	\$421,095	\$421,095		\$104,627 33.06%
43365 LOCIP - Fund #11	SRF	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
44005 Title II Part A Teachers - Fund #13	SRF	\$58,592	\$40,127	\$37,522	\$37,522		(\$2,605) -6.49%
44010 Adult Education Cooperative - Fund #13	SRF	\$3,965	\$3,695	\$3,455	\$3,455		(\$240) -6.50%
44006 IDEA 611 Part B - Fund #13	SRF	\$685,436	\$715,471	\$703,238	\$703,238		(\$12,233) -1.71%
44004 Title I Improving Basic Programs - Fund #13	SRF	\$89,031	\$92,111	\$81,600	\$81,600		(\$10,511) -11.41%
44007 IDEA 619 Preschool - Fund #13	SRF	\$34,099	\$21,608	\$19,103	\$19,103		(\$2,505) -11.59%
44009 Sheff Settlement - Fund #13	SRF	\$156,135	\$135,945	\$131,188	\$131,188		(\$4,757) -3.50%
44011 Title III - Fund #13	SRF	\$12,439	\$12,439	\$12,207	\$12,207		(\$232) -1.87%
44019 Title IV - Fund #13	SRF	\$9,380	-	-	-		- 0.00%
43340 ESSER & ARPA Grants - Fund #13	SRF	\$152,503	-	-	-		- 0.00%
43343 Education Program Grants - Fund #13	SRF	\$61,018	-	-	-		- 0.00%
44033 Avon Education Foundation - Fund #13	SRF	\$3,913	-	-	-		- 0.00%
44035 PEGPETIA Grant - Fund #13	SRF	\$20,433	-	-	-		- 0.00%
43356 BOE Cafeteria - Fund #14	SRF	\$296,320	\$400,000	\$400,000	\$400,000		- 0.00%
44037 American Rescue Plan Act Grant - Fund #50	SRF	\$1,136,316	-	-	-		- 0.00%
Total Intergovernmental:		\$7,725,814	\$5,029,711	\$5,626,614	\$5,626,614		\$596,903 11.87%

* FUND NAMES: GF=general fund, SRF=special revenue fund

(Continued on next page)

TOWN OF AVON
COMBINED REVENUE DETAIL
ALL FUNDS

REVENUE CLASSIFICATION	FUND*	2024/25	2025/26	2026/27	2026/27	2026/27	2026/27
		ACTUAL	BUDGETED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
Charges for Current Services:							
Public Safety:							
43421 Police Services - Fund #7	SRF	\$120,452	\$40,002	\$54,060	\$54,060		\$14,058 35.14%
43422 Accident Reports and Photos	GF	\$3,408	\$1,800	\$1,800	\$1,800		- 0.00%
43423 Alarm System	GF	\$821	-	-	-		- 0.00%
43424 Animal Pound Fees	GF	\$480	\$300	\$300	\$300		- 0.00%
Public Works:							
43433 Landfill - Residential Fees	GF	\$150,758	\$150,000	\$150,000	\$150,000		- 0.00%
43435 Landfill - Bulky Waste	GF	\$34,040	\$25,000	\$25,000	\$25,000		- 0.00%
43442 Sewer Connection Charges - Fund #5	SRF	\$56,928	\$80,000	\$156,000	\$156,000	\$76,000	95.00%
43443 Sewer Use Charges - Fund #5	SRF	\$3,265,579	\$3,191,255	\$3,319,458	\$3,319,458	\$128,203	4.02%
Health & Social Services:							
43451 Vital Statistics	GF	\$18,545	\$28,800	\$15,000	\$15,000	(\$13,800)	-47.92%
Recreation & Parks:							
43470 Organized Summer Programs	GF	\$48,446	-	-	-	-	0.00%
43471 Swim Fees	GF	\$74,476	\$70,000	\$70,000	\$70,000	-	0.00%
43472 Camp Program Fees - Fund #9	SRF	-	\$183,870	\$212,295	\$212,295	\$28,425	15.46%
43473 Recreation Fees - Fund #9	SRF	\$481,461	\$408,228	\$293,296	\$293,296	(\$114,932)	-28.15%
43475 Facility Maintenance Fees - Fund #9	SRF	\$50,716	\$58,705	\$53,737	\$53,737	(\$4,968)	-8.46%
43484 Senior Recreation Activities - Fund #9	SRF	\$11,662	\$16,378	\$12,900	\$12,900	(\$3,478)	-21.24%
Education:							
43481 BOE Cafeteria Sales - Fund #14	SRF	\$743,234	\$680,000	\$740,000	\$740,000	\$60,000	8.82%
43485 BOE Sports Program Participation Fees	GF	\$166,770	\$180,000	\$162,000	\$162,000	(\$18,000)	-10.00%
43619 BOE Use of School Facilities - Fund #15	SRF	\$52,994	\$40,000	\$42,000	\$42,000	\$2,000	5.00%
Fines & Forfeits:							
43501 Court	GF	\$25	-	-	-	-	0.00%
43502 Library	GF	\$73	\$50	\$200	\$200	\$150	300.00%
43505 BOE Employee Contributions, Dental/Life	GF	\$99,922	\$98,600	\$99,000	\$99,000	\$400	0.41%
43504 BOE Vendor Refunds	GF	\$6,945	-	-	-	-	0.00%
43507 BOE Tuition Receipts Parent Paid	GF	\$253,328	\$200,000	\$211,634	\$211,634	\$11,634	5.82%
43509 BOE TEAM Program State Payments	GF	\$1,841	-	-	-	-	0.00%
43511 BOE Student Parking Fees	GF	\$34,030	\$30,000	\$34,380	\$34,380	\$4,380	14.60%
43513 BOE Special Education Interdistrict Tuition	GF	\$2,310,354	\$2,280,000	\$2,100,000	\$2,100,000	(\$180,000)	-7.89%
43517 BOE Non-Resident Tuition	GF	\$11,790	-	-	-	-	0.00%
Total Charges for Current Services:		\$7,999,078	\$7,762,988	\$7,753,060	\$7,753,060	(\$9,928)	-0.13%
Other Local Revenue:							
43611 Interest Income	GF	\$2,143,154	\$1,850,000	\$1,600,000	\$1,600,000	(\$250,000)	-13.51%
43611 Interest Income - Fund #14	SRF	\$2,440	\$2,500	-	-	(\$2,500)	-100.00%
43612 Refunds and Reimbursements	GF	\$116,822	\$35,000	\$60,000	\$60,000	\$25,000	71.43%
43612 Refunds and Reimbursements - Fund #5	SRF	\$31,431	-	-	-	-	0.00%
43615 Sewer Use - Interest and Lien Fees - Fund #5	SRF	\$41,259	\$72,000	\$68,000	\$68,000	(\$4,000)	-5.56%
43616 Sewer Assessments - Interest and Lien Fees - Fund #5	SRF	\$16,446	-	-	-	-	0.00%
43619 Rents and Reimbursements	GF	\$98,427	\$60,000	\$60,000	\$60,000	-	0.00%
43624 BOE Retiree Contributions, Dental/Life	GF	\$19,561	-	-	-	-	0.00%
43630 BOE Miscellaneous	GF	\$512	-	-	-	-	0.00%
43651 Donations and Grants, Private Sources - Fund #9	SRF	\$6,100	-	-	-	-	0.00%
43907 EV Charging Station Revenue	GF	-	-	\$2,000	\$2,000	\$2,000	100.00%
43910 Salvage and Demolition Sales	GF	\$15,598	\$8,500	\$8,500	\$8,500	-	0.00%
43911 Sale of Property	GF	\$54,853	\$10,000	\$10,000	\$10,000	-	0.00%
43912 Miscellaneous	GF	\$3,254	\$2,000	-	-	(\$2,000)	-100.00%
43638 Returned Check Fees	GF	\$60	-	-	-	-	0.00%
43657 Interlocal Program Funding	GF	\$3,942	-	-	-	-	0.00%
43469 Lease Interest Income	GF	\$26,777	-	-	-	-	0.00%
43469 Fisher Drive Lease Revenue - Fund #21	SRF	-	-	\$98,557	\$98,557	\$98,557	100.00%
43671 Fisher Drive Lease Revenue	GF	\$86,851	-	-	-	-	0.00%
45403 Opioid Settlement Revenue (Restricted)	GF	\$39,653	-	-	-	-	0.00%
45454 Liquor Surcharge Remittance (Restricted)	GF	\$10,131	-	-	-	-	0.00%
46700 BOE Technology Protection Plan - Fund #40	SRF	\$34,468	\$31,000	\$26,388	\$26,388	(\$4,612)	-14.88%
Cancelled Encumbrances	GF	\$46,009	-	-	-	-	0.00%
Cancelled Encumbrances - Fund #5	SRF	\$68	-	-	-	-	0.00%
Cancelled Encumbrances - Fund #9	SRF	\$12,276	-	-	-	-	0.00%
Total Other Local Revenue:		\$2,810,092	\$2,071,000	\$1,933,445	\$1,933,445	(\$137,555)	-6.64%
Other Financing Sources:							
43913 Use of Unassigned Fund Balance	GF	-	-	\$970,000	\$970,000	\$970,000	100.00%
43921 Use of Assigned Fund Bal. - Road Improvements	GF	-	\$1,775,000	-	-	(\$1,775,000)	-100.00%
43926 Use of Assigned Fund Bal. - Debt Service	GF	-	\$750,000	-	-	(\$750,000)	-100.00%
43936 Use of Assigned Fund Bal. - Public Safety	GF	-	-	\$300,000	\$300,000	\$300,000	100.00%
43918 Use of Bond Premium - Transferred From Fund #2	GF	-	-	\$187,470	\$187,470	\$187,470	100.00%
43918 Use of AVC Permit Revenue - Transferred From Fund #	GF	-	-	\$164,000	\$164,000	\$164,000	100.00%
43918 Transfers In	GF	\$103,208	-	-	-	-	0.00%
43913 Use of Committed Fund Bal. - Fund #5	SRF	-	\$230,000	\$136,000	\$136,000	(\$94,000)	-40.87%
43913 Use of Committed Fund Bal. - Fund #12	SRF	-	-	-	\$30,000	\$30,000	100.00%
43918 Transfers In - Fund #5	SRF	\$164,259	-	-	-	-	0.00%
43918 Transfers In - Fund #21	SRF	-	-	\$105,893	\$105,893	\$105,893	100.00%
Total Other Financing Sources:		\$267,467	\$2,755,000	\$1,863,363	\$1,893,363	(\$861,637)	-31.28%
Total Revenues-All Funds		\$116,573,812	\$118,623,207	\$124,281,191	\$124,311,191	\$5,687,984	4.80%

* FUND NAMES: GF=general fund, SRF=special revenue fund

TOWN OF AVON
GENERAL FUND REVENUE

GENERAL FUND REVENUE CLASSIFICATION	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27	
			REQUESTED TO W N MANAGER	RECOMMENDED TO W N COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
Taxes and Assessments:							
Gross Levy	\$93,936,808	\$99,119,417	\$105,028,156	\$105,028,156		\$5,908,739	5.96%
43114 Uncollectible: Current Levy	-	\$994,966	\$1,035,847	\$1,035,847		\$40,881	4.11%
43110 Net Levy	\$93,936,808	\$98,124,451	\$103,992,309	\$103,992,309		\$5,867,858	5.98%
43111 Suppl. Real Estate	\$49,815	\$62,660	\$47,625	\$47,625		(\$15,035)	-23.99%
43112 Suppl. Motor Vehicle	\$892,873	\$884,897	\$1,000,125	\$1,000,125		\$115,228	13.02%
43113 Prior Levies	\$550,805	\$325,000	\$375,000	\$375,000		\$50,000	15.38%
43190 Interest and Penalties	\$500,820	\$200,000	\$225,000	\$225,000		\$25,000	12.50%
43352 Telephone Gross Receipts	\$84,246	\$105,000	\$85,000	\$85,000		(\$20,000)	-19.05%
Total Taxes and Assessments:	\$96,015,367	\$99,702,008	\$105,725,059	\$105,725,059		\$6,023,051	6.04%
Licenses, Fees and Permits:							
43212 Police Protection	\$4,610	\$4,500	\$4,500	\$4,500		-	0.00%
43213 Pistol Permit Fees	\$4,970	-	-	-		-	0.00%
43221 Building, Structures, and Equipment	\$965,650	\$600,000	\$650,000	\$650,000		\$50,000	8.33%
43222 Hunting and Fishing	\$44	\$50	\$40	\$40		(\$10)	-20.00%
43223 Animal Licenses	\$2,786	\$12,000	\$1,800	\$1,800		(\$10,200)	-85.00%
43224 Street and Curb	\$500	\$8,000	\$4,800	\$4,800		(\$3,200)	-40.00%
43411 Recording and Conveyance	\$596,651	\$550,000	\$550,000	\$550,000		-	0.00%
43412 Conservation and Development	\$12,350	\$11,240	\$9,440	\$9,440		(\$1,800)	-16.01%
43413 Sale of Maps and Publications	\$18,833	\$15,110	\$15,070	\$15,070		(\$40)	-0.26%
43414 PA 05-228 Local Cap Recording Fee	\$5,776	\$5,500	\$5,500	\$5,500		-	0.00%
43415 Town Clerk Land Recording Fee	\$1,529	-	-	-		-	0.00%
Total Licenses, Fees and Permits:	\$1,613,699	\$1,206,400	\$1,241,150	\$1,241,150		\$34,750	2.88%
Intergovernmental:							
State Grants-In-Aid:							
43338 Municipal Grants-In-Aid	\$261,442	\$261,442	\$261,442	\$261,442		-	0.00%
43339 Municipal Revenue Sharing - Tiered PILOT	\$142,054	\$142,054	\$142,054	\$142,054		-	0.00%
43341 Education Cost Sharing (ECS)	\$922,424	\$832,104	\$909,358	\$909,358		\$77,254	9.28%
43396 BOE Special Education Excess Cost	\$1,072,503	\$845,000	\$1,322,961	\$1,322,961		\$477,961	56.56%
44003 BOE Open Choice Attendance	\$1,048,156	\$978,000	\$879,500	\$879,500		(\$98,500)	-10.07%
43359 Property Tax Relief - Elderly	\$4,592	-	-	-		-	0.00%
43361 Payment in Lieu of Taxes (PILOT)	\$87,749	\$87,749	\$98,770	\$98,770		\$11,021	12.56%
43406 Motor Vehicle Tax Reimbursement	\$827,238	-	-	-		-	0.00%
43307 Early Voting Grant	\$5,509	-	-	-		-	0.00%
43383 Youth Services Bureau Grant	\$30,579	\$32,155	\$31,290	\$31,290		(\$865)	-2.69%
43385 Emergency Management Grants	\$14,151	-	-	-		-	0.00%
43315 Speed Enforcement Program Grant	\$63,290	-	-	-		-	0.00%
43427 Auto Theft and Violence Grant	\$35,000	-	-	-		-	0.00%
43386 Judicial Branch	\$4,450	-	-	-		-	0.00%
Total Intergovernmental:	\$4,519,137	\$3,178,504	\$3,645,375	\$3,645,375		\$466,871	14.69%

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TOWN OF AVON
GENERAL FUND REVENUE

GENERAL FUND REVENUE CLASSIFICATION	2024/25 ACTUAL	2025/26 BUDGETED	2026/27 REQUESTED TOWN MANAGER	2026/27 RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	2026/27 DOLLAR INCREASE/ (DECREASE)	2026/27 PERCENT INCREASE/ -DECREASE
Charges for Current Services:							
Public Safety:							
43422 Accident Reports and Photos	\$3,408	\$1,800	\$1,800	\$1,800		-	0.00%
43423 Alarm System	\$821	-	-	-		-	0.00%
43424 Animal Pound Fees	\$480	\$300	\$300	\$300		-	0.00%
Public Works:							
43433 Landfill - Residential Fees	\$150,758	\$150,000	\$150,000	\$150,000		-	0.00%
43435 Landfill - Bulky Waste	\$34,040	\$25,000	\$25,000	\$25,000		-	0.00%
Health & Social Services:							
43451 Vital Statistics	\$18,545	\$28,800	\$15,000	\$15,000		(\$13,800)	-47.92%
Recreation & Parks:							
43470 Organized Summer Programs	\$48,446	-	-	-		-	0.00%
43471 Swim Fees	\$74,476	\$70,000	\$70,000	\$70,000		-	0.00%
Education:							
43485 BOE Sports Program Participation Fees	\$166,770	\$180,000	\$162,000	\$162,000		(\$18,000)	-10.00%
Fines & Forfeits:							
43501 Court	\$25	-	-	-		-	0.00%
43502 Library	\$73	\$50	\$200	\$200		\$150	300.00%
43505 BOE Employee Contributions, Dental/Life	\$99,922	\$98,600	\$99,000	\$99,000		\$400	0.41%
43504 BOE Vendor Refunds	\$6,945	-	-	-		-	-
43507 BOE Tuition Receipts Parent Paid	\$253,328	\$200,000	\$211,634	\$211,634		\$11,634	5.82%
43509 BOE TEAM Program State Payments	\$1,841	-	-	-		-	0.00%
43511 BOE Student Parking Fees	\$34,030	\$30,000	\$34,380	\$34,380		\$4,380	14.60%
43513 BOE Special Education Interdistrict Tuition	\$2,310,354	\$2,280,000	\$2,100,000	\$2,100,000		(\$180,000)	-7.89%
43517 BOE Non-Resident Tuition	\$11,790	-	-	-		-	0.00%
Total Charges for Current Services:	\$3,216,052	\$3,064,550	\$2,869,314	\$2,869,314		(\$195,236)	-6.37%
Other Local Revenue:							
43611 Interest Income	\$2,143,154	\$1,850,000	\$1,600,000	\$1,600,000		(\$250,000)	-13.51%
43612 Refunds and Reimbursements	\$116,822	\$35,000	\$60,000	\$60,000		\$25,000	71.43%
43619 Rents and Reimbursements	\$98,427	\$60,000	\$60,000	\$60,000		-	0.00%
43624 BOE Retiree Contributions, Dental/Life	\$19,561	-	-	-		-	0.00%
43630 BOE Miscellaneous	\$512	-	-	-		-	0.00%
43907 EV Charging Station Revenue	-	-	\$2,000	\$2,000		\$2,000	100.00%
43910 Salvage and Demolition Sales	\$15,598	\$8,500	\$8,500	\$8,500		-	0.00%
43911 Sale of Property	\$54,853	\$10,000	\$10,000	\$10,000		-	0.00%
43912 Miscellaneous	\$3,254	\$2,000	-	-		(\$2,000)	-100.00%
43638 Returned Check Fees	\$60	-	-	-		-	0.00%
43657 Interlocal Program Funding	\$3,942	-	-	-		-	0.00%
43469 Lease Interest Income	\$26,777	-	-	-		-	0.00%
43471 Fisher Drive Lease Revenue	\$86,851	-	-	-		-	0.00%
45403 Opioid Settlement Revenue (Restricted)	\$39,653	-	-	-		-	0.00%
45454 Liquor Surcharge Remittance (Restricted)	\$10,131	-	-	-		-	0.00%
Cancelled Encumbrances	\$46,009	-	-	-		-	0.00%
Total Other Local Revenue:	\$2,665,604	\$1,965,500	\$1,740,500	\$1,740,500		(\$225,000)	-11.45%
Other Financing Sources:							
43913 Use of Unassigned Fund Balance	-	-	\$970,000	\$970,000		\$970,000	100.00%
43931 Use of Assigned Fund Bal. - Road Improvements	-	\$1,775,000	-	-		(\$1,775,000)	-100.00%
43926 Use of Assigned Fund Bal. - Debt Service	-	\$750,000	-	-		(\$750,000)	-100.00%
43936 Use of Assigned Fund Bal. - Public Safety	-	-	\$300,000	\$300,000		\$300,000	100.00%
43918 Use of Bond Premium - Transferred From Fund #2	-	-	\$187,470	\$187,470		\$187,470	100.00%
43918 Use of AVC Permit Revenue - Transferred From Fund #3	-	-	\$164,000	\$164,000		\$164,000	100.00%
43918 Transfers In	\$103,208	-	-	-		-	0.00%
Total Other Financing Sources:	\$103,208	\$2,525,000	\$1,621,470	\$1,621,470		(\$903,530)	-35.78%
Total Revenues-General Fund	\$108,133,067	\$111,641,962	\$116,842,868	\$116,842,868		\$5,200,906	4.66%

TOWN OF AVON
GENERAL FUND REVENUE
SCHEDULE OF REVENUES-ACFR

REVENUE CLASSIFICATION	FUND	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27	
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
Taxes and Assessments:								
Gross Levy	GF	\$93,936,808	\$99,119,417	\$105,028,156	\$105,028,156		\$5,908,739	5.96%
43114 <i>Uncollectible: Current Levy</i>	GF	-	\$994,966	\$1,035,847	\$1,035,847		\$40,881	4.11%
43110 Net Levy	GF	\$93,936,808	\$98,124,451	\$103,992,309	\$103,992,309		\$5,867,858	5.98%
43111 Suppl. Real Estate	GF	\$49,815	\$62,660	\$47,625	\$47,625		(\$15,035)	-23.99%
43112 Suppl. Motor Vehicle	GF	\$892,873	\$884,897	\$1,000,125	\$1,000,125		\$115,228	13.02%
43113 Prior Levies	GF	\$550,805	\$325,000	\$375,000	\$375,000		\$50,000	15.38%
43190 Interest and Penalties	GF	\$500,820	\$200,000	\$225,000	\$225,000		\$25,000	12.50%
43352 Telephone Gross Receipts	GF	\$84,246	\$105,000	\$85,000	\$85,000		(\$20,000)	-19.05%
Total Taxes and Assessments:		\$96,015,367	\$99,702,008	\$105,725,059	\$105,725,059		\$6,023,051	6.04%
Intergovernmental:								
State Grants-In-Aid:								
43338 Municipal Grants-In-Aid	GF	\$261,442	\$261,442	\$261,442	\$261,442		-	0.00%
43339 Municipal Revenue Sharing - Tiered PILOT	GF	\$142,054	\$142,054	\$142,054	\$142,054		-	0.00%
43341 Education Cost Sharing (ECS)	GF	\$922,424	\$832,104	\$909,358	\$909,358		\$77,254	9.28%
43396 BOE Special Education Excess Cost	GF	\$1,072,503	\$845,000	\$1,322,961	\$1,322,961		\$477,961	56.56%
44003 BOE Open Choice Attendance	GF	\$1,048,156	\$978,000	\$879,500	\$879,500		(\$98,500)	-10.07%
43359 Property Tax Relief - Elderly	GF	\$4,592	-	-	-		-	0.00%
43361 Payment in Lieu of Taxes (PILOT)	GF	\$87,749	\$87,749	\$98,770	\$98,770		\$11,021	12.56%
43406 Motor Vehicle Tax Reimbursement	GF	\$827,238	-	-	-		-	0.00%
43307 Early Voting Grant	GF	\$5,509	-	-	-		-	0.00%
43383 Youth Services Bureau Grant	GF	\$30,579	\$32,155	\$31,290	\$31,290		(\$865)	-2.69%
43385 Emergency Management Grants	GF	\$14,151	-	-	-		-	0.00%
43315 Speed Enforcement Program Grant	GF	\$63,290	-	-	-		-	0.00%
43427 Auto Theft and Violence Grant	GF	\$35,000	-	-	-		-	0.00%
43386 Judicial Branch	GF	\$4,450	-	-	-		-	0.00%
Total Intergovernmental:		\$4,519,137	\$3,178,504	\$3,645,375	\$3,645,375		\$466,871	14.69%
Charges for Services:								
General Government:								
43222 Hunting and Fishing	GF	\$44	\$50	\$40	\$40		(\$10)	-20.00%
43411 Recording and Conveyance	GF	\$596,651	\$550,000	\$550,000	\$550,000		-	0.00%
43413 Sale of Maps and Publications	GF	\$18,833	\$15,110	\$15,070	\$15,070		(\$40)	-0.26%
43414 PA 05-228 Local Cap Recording Fee	GF	\$5,776	\$5,500	\$5,500	\$5,500		-	0.00%
43415 Town Clerk Land Recording Fee	GF	\$1,529	-	-	-		-	0.00%
Public Safety:								
43422 Accident Reports and Photos	GF	\$3,408	\$1,800	\$1,800	\$1,800		-	0.00%
43423 Alarm System	GF	\$821	-	-	-		-	0.00%
43424 Animal Pound Fees	GF	\$480	\$300	\$300	\$300		-	0.00%
43212 Police Protection	GF	\$4,610	\$4,500	\$4,500	\$4,500		-	0.00%
43213 Pistol Permit Fees	GF	\$4,970	-	-	-		-	0.00%
43221 Building, Structures, and Equipment	GF	\$965,650	\$600,000	\$650,000	\$650,000		\$50,000	8.33%
43223 Animal Licenses	GF	\$2,786	\$12,000	\$1,800	\$1,800		(\$10,200)	-85.00%

(Continued on next page)

TOWN OF AVON
GENERAL FUND REVENUE
SCHEDULE OF REVENUES-ACFR

REVENUE CLASSIFICATION	FUND	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)
Charges for Services (Cont.):							
Public Works:							
43433 Landfill - Residential Fees	GF	\$150,758	\$150,000	\$150,000	\$150,000	-	0.00%
43435 Landfill - Bulky Waste	GF	\$34,040	\$25,000	\$25,000	\$25,000	-	0.00%
43224 Street and Curb	GF	\$500	\$8,000	\$4,800	\$4,800	(\$3,200)	-40.00%
Health & Social Services:							
43451 Vital Statistics	GF	\$18,545	\$28,800	\$15,000	\$15,000	(\$13,800)	-47.92%
Recreation & Parks:							
43470 Organized Summer Programs	GF	\$48,446	-	-	-	-	0.00%
43471 Swim Fees	GF	\$74,476	\$70,000	\$70,000	\$70,000	-	0.00%
Educational-Cultural:							
43501 Court	GF	\$25	-	-	-	-	0.00%
43502 Library	GF	\$73	\$50	\$200	\$200	\$150	300.00%
43412 Conservation and Development	GF	\$12,350	\$11,240	\$9,440	\$9,440	(\$1,800)	-16.01%
43485 BOE Sports Program Participation Fees	GF	\$166,770	\$180,000	\$162,000	\$162,000	(\$18,000)	-10.00%
43505 BOE Employee Contributions, Dental/Life	GF	\$99,922	\$98,600	\$99,000	\$99,000	\$400	0.41%
43504 BOE Vendor Refunds	GF	\$6,945	-	-	-	-	0.00%
43507 BOE Tuition Receipts Parent Paid	GF	\$253,328	\$200,000	\$211,634	\$211,634	\$11,634	5.82%
43509 BOE TEAM Program State Payments	GF	\$1,841	-	-	-	-	0.00%
43511 BOE Student Parking Fees	GF	\$34,030	\$30,000	\$34,380	\$34,380	\$4,380	14.60%
43513 BOE Special Education Interdistrict Tuition	GF	\$2,310,354	\$2,280,000	\$2,100,000	\$2,100,000	(\$180,000)	-7.89%
43517 BOE Non-Resident Tuition	GF	\$11,790	-	-	-	-	0.00%
Total Charges for Current Services:		\$4,829,751	\$4,270,950	\$4,110,464	\$4,110,464	(\$160,486)	-3.76%
Other Local Revenue:							
43611 Interest Income	GF	\$2,143,154	\$1,850,000	\$1,600,000	\$1,600,000	(\$250,000)	-13.51%
43612 Refunds and Reimbursements	GF	\$116,822	\$35,000	\$60,000	\$60,000	\$25,000	71.43%
43619 Rents and Reimbursements	GF	\$98,427	\$60,000	\$60,000	\$60,000	-	0.00%
43624 BOE Retiree Contributions, Dental/Life	GF	\$19,561	-	-	-	-	0.00%
43630 BOE Miscellaneous	GF	\$512	-	-	-	-	0.00%
43907 EV Charging Station Revenue	GF	-	-	\$2,000	\$2,000	\$2,000	100.00%
43910 Salvage and Demolition Sales	GF	\$15,598	\$8,500	\$8,500	\$8,500	-	0.00%
43911 Sale of Property	GF	\$54,853	\$10,000	\$10,000	\$10,000	-	0.00%
43912 Miscellaneous	GF	\$3,254	\$2,000	-	-	(\$2,000)	-100.00%
43638 Returned Check Fees	GF	\$60	-	-	-	-	0.00%
43657 Interlocal Program Funding	GF	\$3,942	-	-	-	-	0.00%
43469 Lease Interest Income	GF	\$26,777	-	-	-	-	0.00%
43471 Fisher Drive Lease Revenue	GF	\$86,851	-	-	-	-	0.00%
45403 Opioid Settlement Revenue (Restricted)	GF	\$39,653	-	-	-	-	0.00%
45454 Liquor Surcharge Remittance (Restricted)	GF	\$10,131	-	-	-	-	0.00%
Cancelled Encumbrances	GF	\$46,009	-	-	-	-	0.00%
Total Other Local Revenue:		\$2,665,604	\$1,965,500	\$1,740,500	\$1,740,500	(\$225,000)	-11.45%
Other Financing Sources:							
43913 Use of Unassigned Fund Balance	GF	-	-	\$970,000	\$970,000	\$970,000	100.00%
43931 Use of Assigned Fund Bal. - Road Improvements	GF	-	\$1,775,000	-	-	(\$1,775,000)	-100.00%
43926 Use of Assigned Fund Bal. - Debt Service	GF	-	\$750,000	-	-	(\$750,000)	-100.00%
43936 Use of Assigned Fund Bal. - Public Safety	GF	-	-	\$300,000	\$300,000	\$300,000	100.00%
43918 Use of Bond Premium - Transferred From Fund #2	GF	-	-	\$187,470	\$187,470	\$187,470	100.00%
43918 Use of AVC Permit Revenue - Transferred From Fund #3	GF	-	-	\$164,000	\$164,000	\$164,000	100.00%
43918 Transfers In	GF	\$103,208	-	-	-	-	0.00%
Total Other Financing Sources:		\$103,208	\$2,525,000	\$1,621,470	\$1,621,470	(\$903,530)	-35.78%
Total Revenues- General Fund		\$108,133,067	\$111,641,962	\$116,842,868	\$116,842,868	\$5,200,906	4.66%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2026/2027**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
			REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
TAXES AND ASSESSMENTS:						
43441 Sewer Assessments - Fund #5	\$135,605	\$94,600	\$134,200	\$134,200		\$39,600 41.86%
LICENSES, FEES, PERMITS:						
43444 Sewer Permits & Inspection Fees - Fund #5	\$6,690	\$1,500	\$4,300	\$4,300		\$2,800 186.67%
INTERGOVERNMENTAL						
STATE GRANTS-IN-AID:						
43353 Town Aid Road - Fund #8	\$315,822	\$316,468	\$421,095	\$421,095		\$104,627 33.06%
43365 LOCIP - Fund #11	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
44005 Title II Part A Teachers - Fund #13	\$58,592	\$40,127	\$37,522	\$37,522		(\$2,605) -6.49%
44010 Adult Education Cooperative - Fund #13	\$3,965	\$3,695	\$3,455	\$3,455		(\$240) -6.50%
44006 IDEA 611 Part B - Fund #13	\$685,436	\$715,471	\$703,238	\$703,238		(\$12,233) -1.71%
44004 Title I Improving Basic Programs - Fund #13	\$89,031	\$92,111	\$81,600	\$81,600		(\$10,511) -11.41%
44007 IDEA 619 Preschool - Fund #13	\$34,099	\$21,608	\$19,103	\$19,103		(\$2,505) -11.59%
44009 Sheff Settlement - Fund #13	\$156,135	\$135,945	\$131,188	\$131,188		(\$4,757) -3.50%
44011 Title III - Fund #13	\$12,439	\$12,439	\$12,207	\$12,207		(\$232) -1.87%
44019 Title IV - Fund #13	\$9,380	-	-	-		- 0.00%
43340 ESSER & ARPA Grants - Fund #13	\$152,503	-	-	-		- 0.00%
43343 Education Program Grants - Fund #13	\$61,018	-	-	-		- 0.00%
44033 Avon Education Foundation - Fund #13	\$3,913	-	-	-		- 0.00%
44035 PEGPETIA Grant - Fund #13	\$20,433	-	-	-		- 0.00%
43356 BOE Cafeteria - Fund #14	\$296,320	\$400,000	\$400,000	\$400,000		- 0.00%
44037 American Rescue Plan Act Grant - Fund #50	\$1,136,316	-	-	-		- 0.00%
TOTAL INTERGOVERNMENTAL	\$3,206,677	\$1,851,207	\$1,981,239	\$1,981,239		\$130,032 7.02%
CHARGES FOR CURRENT SERVICES:						
PUBLIC SAFETY:						
43421 Police Services - Fund #7	\$120,452	\$40,002	\$54,060	\$54,060		\$14,058 35.14%
PUBLIC WORKS:						
43442 Sewer Connection Charges - Fund #5	\$56,928	\$80,000	\$156,000	\$156,000		\$76,000 95.00%
43443 Sewer Use Charges - Fund #5	\$3,265,579	\$3,191,255	\$3,319,458	\$3,319,458		\$128,203 4.02%
RECREATION & PARKS:						
43472 Camp Program Fees - Fund #9	-	\$183,870	\$212,295	\$212,295		\$28,425 15.46%
43473 Recreation Fees - Fund #9	\$481,461	\$408,228	\$293,296	\$293,296		(\$114,932) -28.15%
43475 Facility Maintenance Fees - Fund #9	\$50,716	\$58,705	\$53,737	\$53,737		(\$4,968) -8.46%
43484 Senior Recreation Activities - Fund #9	\$11,662	\$16,378	\$12,900	\$12,900		(\$3,478) -21.24%
EDUCATION:						
43481 BOE Cafeteria Sales - Fund #14	\$743,234	\$680,000	\$740,000	\$740,000		\$60,000 8.82%
43619 BOE Use of School Facilities - Fund #15	\$52,994	\$40,000	\$42,000	\$42,000		\$2,000 5.00%
TOTAL CHARGES FOR CURRENT SERVICES:	\$4,783,026	\$4,698,438	\$4,883,746	\$4,883,746		\$185,308 3.94%
OTHER LOCAL REVENUE:						
43611 Interest Income - Fund #14	\$2,440	\$2,500	-	-		(\$2,500) -100.00%
43615 Sewer Use - Interest and Lien Fees - Fund #5	\$41,259	\$72,000	\$68,000	\$68,000		(\$4,000) -5.56%
43616 Sewer Assessments - Interest and Lien Fees - Fund #5	\$16,446	-	-	-		- 0.00%
43651 Donations and Grants, Private Sources - Fund #9	\$6,100	-	-	-		- 0.00%
43469 Fisher Drive Lease Revenue - Fund #21	-	-	\$98,557	\$98,557		\$98,557 100.00%
46700 BOE Technology Protection Plan - Fund #40	\$34,468	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%
Cancelled Encumbrances - Fund #5	\$68	-	-	-		- 0.00%
Cancelled Encumbrances - Fund #9	\$12,276	-	-	-		- 0.00%
TOTAL OTHER LOCAL REVENUE:	\$144,488	\$105,500	\$192,945	\$192,945		\$87,445 82.89%
OTHER FINANCING SOURCES:						
43913 Use of Committed Fund Balance - Fund #5	-	\$230,000	\$136,000	\$136,000		(\$94,000) -40.87%
43913 Use of Committed Fund Balance - Fund #12	-	-	-	\$30,000		\$30,000 100.00%
43918 Transfers In - Fund #5	\$164,259	-	-	-		- 0.00%
43918 Transfers In - Fund #21	-	-	\$105,893	\$105,893		\$105,893 100.00%
TOTAL OTHER FINANCING SOURCES:	\$164,259	\$230,000	\$241,893	\$271,893		\$41,893 18.21%
TOTAL SPECIAL REVENUE	\$8,440,745	\$6,981,245	\$7,438,323	\$7,468,323		\$487,078 6.98%

PAYMENT SCHEDULES FOR STATE GRANTS TO MUNICIPALITIES

GRANT	FUND	PAYMENTS	NOTES
<u>NON-EDUCATION GRANTS</u>			
Payment in Lieu of Taxes (PILOT)	GF	On or before Sept. 30 th	Increased in FY 25 and FY 26. Anticipated in FY 27.
Town Aid Road	SRF	July & January	50% paid in July, balance paid in January.
Local Capital Improvement Program (LoCIP)	SRF	June 30 th	Allotment of funds from State bond processes. Processed through certification process and disbursed by June 30 th . Level funding in FY 25 and FY 26. Anticipated level funding for FY 27.
Municipal Grants-In-Aid	GF	June 30 th	For the construction and maintenance of public highways, roads, and bridges. Received FY 25. Anticipated for FY 26 and FY 27.
Municipal Revenue Sharing	GF	Oct. 31 st	Combination of municipal stabilization grant funds and sales tax sharing. Stabilization funds received in FY 25 and anticipated in FY 26 and FY 27.
Disability Exemption	GF	Dec. 31 st	Filed by Assessing.
Elderly & Disabled Exemption	GF	August	Filed by Assessing.
<u>EDUCATION GRANTS</u>			
Sheff (Public School) Transportation	SRF	April	Funding for student transportation. Received in FY 25. Anticipated for FY 26 and FY 27.
Special Education Excess Cost	GF	Feb. & May	Funds distributed based on submissions submitted by the BOE in December and March. Anticipated to increase in FY27.
Education Cost Sharing (ECS)	GF	Oct., Jan. & April	25% paid by 10/31, 25% paid by 1/31 and balance paid by 4/30. Increased in FY 25 and decreased in FY 26. Level funding anticipated for FY 27.

GF = General Fund
 SRF = Special Revenue Fund

**TOWN OF AVON, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025**

	Special Revenue Funds										
	Sewer Fund	State and Federal Education Grants Fund	School Cafeteria Fund	Recreational Activities Fund	Local Capital Improvement Program Fund	Forest Park Management Fund	Use of School Facilities Fund	Town Aid Road Fund	Fisher Meadow Maintenance Fund	Police Special Services Fund	Police Cadet Activities Fund
Revenues:											
Intergovernmental	\$ -	\$ 1,283,033	\$ 364,346	\$ -	\$ 171,275	\$ -	\$ -	\$ 315,822	\$ -	\$ -	\$ -
Charges for services	3,553,938	-	743,234	543,838	-	-	-	-	-	120,452	-
Investment income (loss)	-	-	2,440	-	-	-	-	-	16,872	-	-
Other local revenues	-	3,911	-	6,101	-	-	52,994	-	115,078	-	-
Total revenues	3,553,938	1,286,944	1,110,020	549,939	171,275	-	52,994	315,822	131,950	120,452	-
Expenditures:											
Current:											
General government	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	113,273	-
Public works	3,861,297	-	-	-	171,275	-	-	486,531	-	-	-
Recreation and parks	-	-	-	481,361	-	-	-	-	-	-	-
Education	-	1,309,626	1,535,318	-	-	-	166,101	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,861,297	1,309,626	1,535,318	481,361	171,275	-	166,101	486,531	-	113,273	-
Excess (Deficiency) of Revenues over Expenditures	(307,359)	(22,682)	(425,298)	68,578	-	-	(113,107)	(170,709)	131,950	7,179	-
Other Financing Sources (Uses):											
Transfers in	164,259	-	-	-	-	-	-	-	-	-	-
Transfers out	(205,000)	-	-	-	-	-	-	-	(289,000)	(65,000)	-
Net other fin.sources (uses)	(40,741)	-	-	-	-	-	-	-	(289,000)	(65,000)	-
Net Change in Fund Balances	(348,100)	(22,682)	(425,298)	68,578	-	-	(113,107)	(170,709)	(157,050)	(57,821)	-
Fund Balances at Beginning of Year	3,676,862	20,952	1,067,494	551,883	2,176	18,079	152,302	198,595	1,165,881	333,213	817
Fund Balances at End of Year	\$ 3,328,762	\$ (1,730)	\$ 642,196	\$ 620,461	\$ 2,176	\$ 18,079	\$ 39,195	\$ 27,886	\$ 1,008,831	\$ 275,392	\$ 817

(Continued on next page)

**TOWN OF AVON, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**

	Special Revenue Funds								Permanent Fund	Total Nonmajor Governmental Funds	
	Trail Equipment Replacement Fund	Asset Forfeiture Fund	Student Activities Fund	Flex Spending Fund	Donations Fund	Property Damage Fund	Town Clerk Fund	Technology Protection Plan Fund	Debt Service Fund		Police Officers' Meritorious Fund
Revenues:											
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	2,139,976
Charges for services	3,000	-	420,373	91,639	-	-	4,792	-	-	-	5,481,266
Investment income (loss)	-	-	-	-	-	-	-	-	-	11,948	31,260
Other local revenues	-	-	-	-	50,133	28,844	-	34,468	-	3,500	295,029
Total revenues	3,000	-	420,373	91,639	50,133	28,844	10,292	34,468	-	15,448	7,947,531
Expenditures:											
Current:											
General government	-	-	-	-	47,639	38,754	3,375	51,165	111,598	1,500	254,031
Public safety	-	-	-	-	-	-	-	-	-	-	113,273
Public works	-	-	-	-	-	-	-	-	-	-	4,519,103
Recreation and parks	3,000	-	-	-	-	-	-	-	-	-	484,361
Education	-	-	385,768	99,271	-	-	-	-	-	-	3,496,084
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,000	-	385,768	99,271	47,639	38,754	3,375	51,165	111,598	1,500	8,866,852
Excess (Deficiency) of Revenues over Expenditures	-	-	34,605	(7,632)	2,494	(9,910)	6,917	(16,697)	(111,598)	13,948	(919,321)
Other Financing Sources (Uses):											
Transfers in	-	-	-	-	-	-	-	-	150,000	-	314,259
Transfers out	-	-	-	-	-	-	-	-	-	-	(559,000)
Net other fin. sources (uses)	-	-	-	-	-	-	-	-	150,000	-	(244,741)
Net Change in Fund Balances	-	-	34,605	(7,632)	2,494	(9,910)	6,917	(16,697)	38,402	13,948	(1,164,062)
Fund Balances at Beginning of Year	-	1,170	189,310	23,584	19,816	45,695	76,825	17,658	191,544	119,025	7,872,881
Fund Balances at End of Year	\$ -	\$ 1,170	\$ 223,915	\$ 15,952	\$ 22,310	\$ 35,785	\$ 83,742	\$ 961	\$ 229,946	\$ 132,973	\$ 6,708,819

TOWN OF AVON, CONNECTICUT

Statement of Revenues, Expenditures and Changes in Fund Balances

GOVERNMENTAL FUNDS	Year Ending		
	6/30/2025	6/30/2026	6/30/2027
	GAAP	Estimated Unaudited	Estimated Unaudited
General			
Revenues			
Property Taxes	\$96,015,367	\$99,702,008	\$105,725,059
Intergovernmental	4,519,137	3,178,504	3,645,375
Charges for Services	4,829,753	4,270,950	4,110,464
Interest Income	2,169,931	1,850,000	1,600,000
Other Local Revenues	449,662	115,500	140,500
Other Financing Sources	-	2,525,000	1,621,470
Total Revenues	107,983,850	111,641,962	116,842,868
Expenditures Town Council			
General Government	3,726,940	3,849,938	3,925,370
Public Safety	10,669,878	10,349,945	10,582,386
Public Works	6,366,754	6,496,928	6,715,345
Health and Human Services	1,014,152	613,541	915,506
Recreation and Parks	939,817	953,322	909,381
Educational - Cultural	1,770,462	1,844,233	2,013,140
Conservation and Development	547,651	560,554	605,085
Miscellaneous			
Employee Benefit Funding	5,991,255	5,443,371	5,486,424
Other Miscellaneous	664,867	669,656	689,856
Total Expenditures Town Council	31,691,776	30,781,488	31,842,493
Expenditures Board of Education	70,320,885	72,806,576	77,747,362
Debt Service	2,818,750	3,486,198	3,621,013
Capital Outlay	-	-	-
Sewers	-	-	-
Total Expenditures	104,831,411	107,074,262	113,210,868
Excess (Deficiency) of Revenues Over Expenditures	3,152,439	4,567,700	3,632,000
Other Financing Sources (Uses):			
Transfer In	103,208	-	-
Transfers Out	(5,707,184)	(4,567,700)	(3,632,000)
Net Other Financing Sources (Uses)	(5,603,976)	(4,567,700)	(3,632,000)
Net Change in Fund Balances	(2,451,537)	-	-
Fund Balances at Beginning of Year	\$25,268,173	\$22,816,636	\$22,816,636
Fund Balances at End of Year	\$22,816,636	\$22,816,636	\$22,816,636

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TOWN OF AVON, CONNECTICUT

Statement of Revenues, Expenditures and Changes in Fund Balances

GOVERNMENTAL FUNDS	Year Ending		
	6/30/2025 GAAP	6/30/2026 Estimated Unaudited	6/30/2027 Estimated Unaudited
CIFA			
Revenues			
Property Taxes	-	-	-
Intergovernmental	973,406	-	-
Charges for Services	-	-	-
Interest Income	47,042	-	-
Other Local Revenues	203,116	-	-
Other Financing Sources	-	-	-
Total Revenues	<u>1,223,564</u>	-	-
Expenditures Town Council			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health and Human Services	-	-	-
Recreation and Parks	-	-	-
Educational - Cultural	-	-	-
Conservation and Development	-	-	-
Miscellaneous	-	-	-
Total Expenditures Town Council	-	-	-
Expenditures Board of Education	-	-	-
Debt Service	-	-	-
Capital Outlay	10,066,187	4,137,700	2,698,000
Sewers	-	-	-
Total Expenditures	<u>10,066,187</u>	<u>4,137,700</u>	<u>2,698,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,842,623)</u>	<u>(4,137,700)</u>	<u>(2,698,000)</u>
Other Financing Sources (Uses):			
Issuance of Bond	6,795,000	-	-
Premium on Bond Issuance	187,470	-	-
Transfer In	5,099,700	4,137,700	2,698,000
Transfers Out	(267,467)	-	-
Net Other Financing Sources (Uses)	<u>11,814,703</u>	<u>4,137,700</u>	<u>2,698,000</u>
Net Change in Fund Balance	2,972,080	-	-
Fund Balances at Beginning of Year	\$6,458,753	\$9,430,833	\$9,430,833
Fund Balances at End of Year	<u>\$9,430,833</u>	<u>\$9,430,833</u>	<u>\$9,430,833</u>

(Continued on Next Page)

TOWN OF AVON, CONNECTICUT

Statement of Revenues, Expenditures and Changes in Fund Balances

GOVERNMENTAL FUNDS	Year Ending		
	6/30/2025 GAAP	6/30/2026 Estimated Unaudited	6/30/2027 Estimated Unaudited
ARPA			
Revenues			
Property Taxes	-	-	-
Intergovernmental	1,136,316	-	-
Charges for Services	-	-	-
Interest Income	-	-	-
Other Local Revenues	-	-	-
Other Financing Sources	-	-	-
Total Revenues	1,136,316	-	-
Expenditures Town Council			
General Government	31,065	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health and Human Services	16,775	-	-
Recreation and Parks	6,714	-	-
Educational - Cultural	-	-	-
Conservation and Development	-	-	-
Miscellaneous	-	-	-
Total Expenditures Town Council	54,554	-	-
Expenditures Board of Education	-	-	-
Debt Service	-	-	-
Capital Outlay	1,081,762	-	-
Sewers	-	-	-
Total Expenditures	1,136,316	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfer In	-	-	-
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balances at Beginning of Year	-	-	-
Fund Balances at End of Year	-	-	-

(Continued on Next Page)

TOWN OF AVON, CONNECTICUT

Statement of Revenues, Expenditures and Changes in Fund Balances

GOVERNMENTAL FUNDS	Year Ending		
	6/30/2025 GAAP	6/30/2026 Estimated Unaudited	6/30/2027 Estimated Unaudited
Capital & Nonrecurring Expenditures Fund			
Revenues			
Property Taxes	-	-	-
Intergovernmental	2,867,751	-	-
Charges for Services	-	-	-
Interest Income	96,997	-	-
Other Local Revenues	-	-	-
Other Financing Sources	-	-	-
Total Revenues	2,964,748	-	-
Expenditures Town Council			
General Government	11,776	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health and Human Services	-	-	-
Recreation and Parks	-	-	-
Educational - Cultural	-	-	-
Conservation and Development	-	-	-
Miscellaneous	-	-	-
Total Expenditures Town Council	11,776	-	-
Expenditures Board of Education	-	-	-
Debt Service	-	-	-
Capital Outlay	3,193,534	660,000	1,070,000
Sewers	-	-	-
Total Expenditures	3,205,310	660,000	1,070,000
Excess (Deficiency) of Revenues Over Expenditures	(240,562)	(660,000)	(1,070,000)
Other Financing Sources (Uses):			
Transfer In	1,016,484	660,000	1,070,000
Transfers Out	-	-	-
Net Other Financing Sources (Uses)	1,016,484	660,000	1,070,000
Net Change in Fund Balances	775,922	-	-
Fund Balances at Beginning of Year	\$1,351,496	\$2,127,418	\$2,127,418
Fund Balances at End of Year	\$2,127,418	\$2,127,418	\$2,127,418

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TOWN OF AVON, CONNECTICUT

Statement of Revenues, Expenditures and Changes in Fund Balances

GOVERNMENTAL FUNDS	Year Ending		
	6/30/2025 GAAP	6/30/2026 Estimated Unaudited	6/30/2027 Estimated Unaudited
Nonmajor Governmental Funds			
Revenues			
Property Taxes	-	\$94,600	\$134,200
Intergovernmental	2,139,976	1,851,207	1,981,239
Charges for Services	5,481,266	4,699,938	4,888,046
Interest Income	31,260	2,500	-
Other Local Revenues	295,029	103,000	192,945
Other Financing Sources	-	230,000	271,893
Total Revenues	7,947,531	6,981,245	7,468,323
Expenditures Town Council			
General Government	254,031	-	-
Public Safety	113,273	40,002	54,060
Public Works	657,806	180,000	384,450
Health and Human Services	-	-	-
Recreation and Parks	484,361	667,181	602,228
Educational - Cultural	-	-	-
Conservation and Development	-	-	-
Miscellaneous	-	-	-
Total Expenditures Town Council	1,509,471	887,183	1,040,738
Expenditures Board of Education	3,496,084	2,174,896	2,196,701
Debt Service	-	-	-
Capital Outlay	-	249,811	412,926
Sewers	3,861,297	3,439,355	3,681,958
Total Expenditures	8,866,852	6,751,245	7,332,323
Excess (Deficiency) of Revenues Over Expenditures	(919,321)	230,000	136,000
Other Financing Sources (Uses):			
Transfer In	314,259	-	-
Transfers Out	(559,000)	(230,000)	(136,000)
Net Other Financing Sources (Uses)	(244,741)	(230,000)	(136,000)
Net Change in Fund Balances	(1,164,062)	-	-
Fund Balances at Beginning of Year	\$7,872,881	\$6,708,819	\$6,708,819
Fund Balances at End of Year	\$6,708,819	\$6,708,819	\$6,708,819

(Continued on Next Page)

TOWN OF AVON, CONNECTICUT

Statement of Revenues, Expenditures and Changes in Fund Balances

GOVERNMENTAL FUNDS	Year Ending		
	6/30/2025 GAAP	6/30/2026 Estimated Unaudited	6/30/2027 Estimated Unaudited
Total Governmental Funds			
Revenues			
Property Taxes	\$96,015,367	\$99,796,608	\$105,859,259
Intergovernmental	11,636,586	5,029,711	5,626,614
Charges for Services	10,311,019	8,970,888	8,998,510
Interest Income	2,345,230	1,852,500	1,600,000
Other Local Revenues	947,807	218,500	333,445
Other Financing Sources	-	2,755,000	1,893,363
Total Revenues	121,256,009	118,623,207	124,311,191
Expenditures Town Council			
General Government	4,023,812	3,849,938	3,925,370
Public Safety	10,783,151	10,389,947	10,636,446
Public Works	7,024,560	6,676,928	7,099,795
Health and Human Services	1,030,927	613,541	915,506
Recreation and Parks	1,430,892	1,620,503	1,511,609
Educational - Cultural	1,770,462	1,844,233	2,013,140
Conservation and Development	547,651	560,554	605,085
Miscellaneous			
Employee Benefit Funding	5,991,255	5,443,371	5,486,424
Other Miscellaneous	664,867	669,656	689,856
Total Expenditures Town Council	33,267,577	31,668,671	32,883,231
Expenditures Board of Education	73,816,969	74,981,472	79,944,063
Debt Service	2,818,750	3,486,198	3,621,013
Capital Outlay	14,341,483	5,047,511	4,180,926
Sewers	3,861,297	3,439,355	3,681,958
Total Expenditures	128,106,076	118,623,207	124,311,191
Excess (Deficiency) of Revenues Over Expenditures	-6,850,067	-	-
Other Financing Sources (Uses):			
Transfers In	6,533,651	4,797,700	3,768,000
Transfers Out	(6,533,651)	(4,797,700)	(3,768,000)
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	132,403	-	-
Fund Balances at Beginning of Year	\$40,951,303	\$41,083,706	\$41,083,706
Fund Balances at End of Year	\$41,083,706	\$41,083,706	\$41,083,706

EXPENDITURES

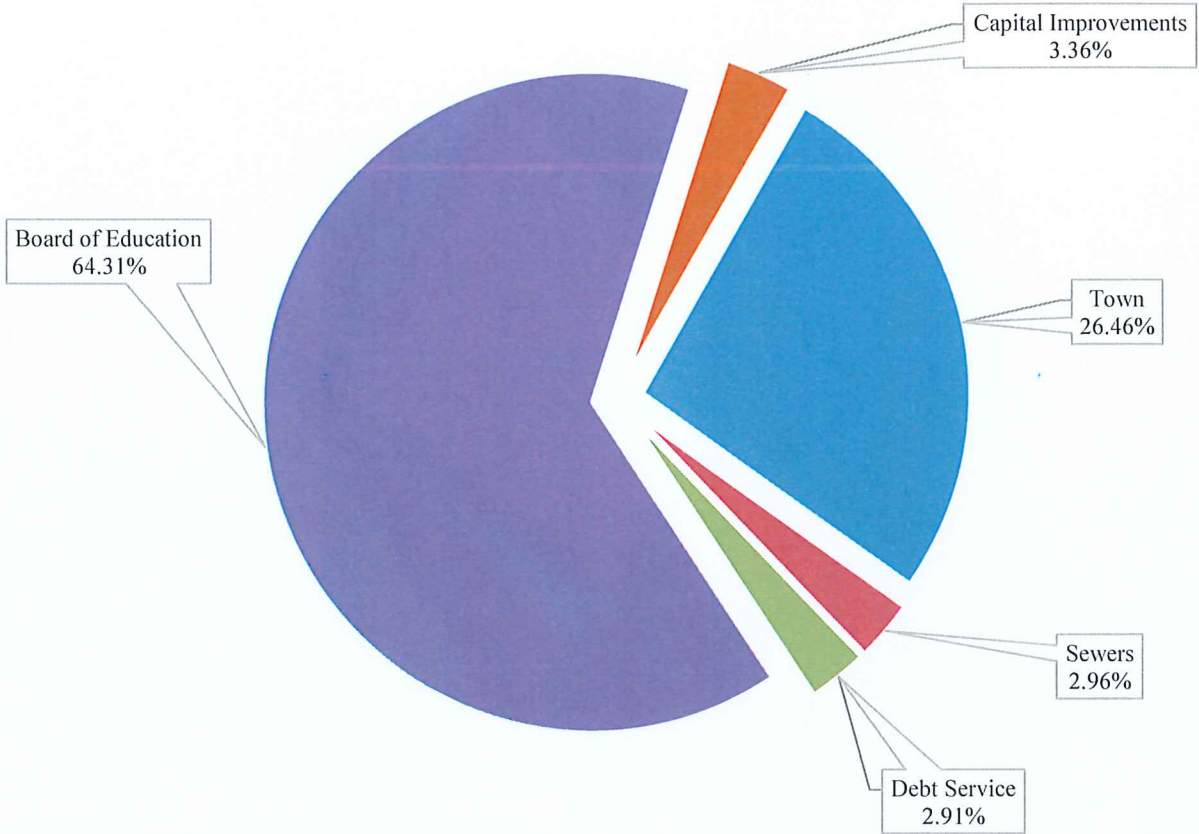
OVERVIEW

The recommended budget for fiscal year 2026/2027 includes expenditures for the Town, Board of Education, Sewers, Capital and Debt Service, and Capital Improvement Program totaling \$124,311,191. A comparative summary of fiscal years 2025/2026 and 2026/2027 expenditures, as well as a detailed discussion and analysis of expenditure changes in the various budgets, are provided below.

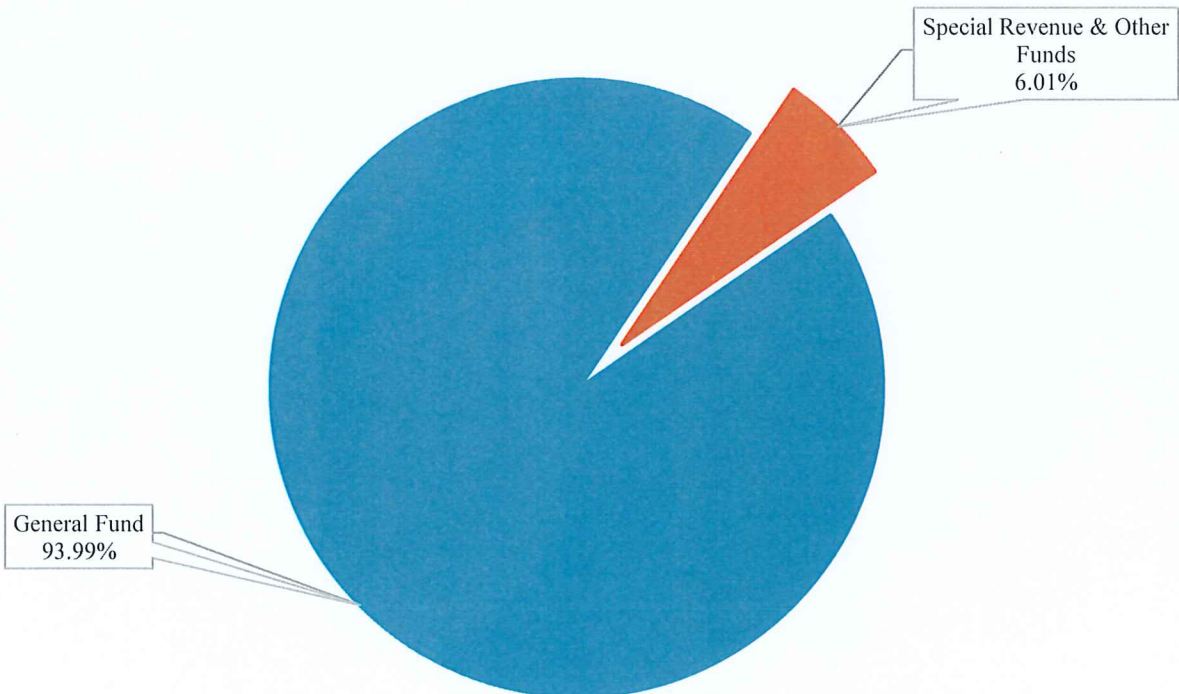
COMPARISON OF FY 2024/2025, FY 2025/2026, AND FY 2026/2027

	FY 24/25 ACTUAL	FY 25/26 ADOPTED BUDGET	FY 26/27 GENERAL FUND	FY 26/27 SPECIAL REV. & OTHER FUNDS	FY 26/27 REQUESTED BUDGET	DIFFERENCE	% CHANGE	% BY SUBTOTAL	BUDGET BY TOTAL
EXPENDITURES									
TOWN									
General Government	3,723,135	3,849,938	3,925,696		3,925,696	75,758	1.97%	11.94%	3.16%
Public Safety	10,785,218	10,389,947	10,586,334	54,060	10,640,394	250,447	2.41%	32.36%	8.56%
Public Works	6,568,591	6,676,928	6,715,345	384,450	7,099,795	422,867	6.33%	21.59%	5.71%
Health & Human Services	1,008,491	613,541	911,232		911,232	297,691	48.52%	2.77%	0.73%
Recreation & Parks	1,376,823	1,620,503	909,381	602,228	1,511,609	(108,894)	-6.72%	4.60%	1.22%
Library & Education	1,770,463	1,844,233	2,013,140		2,013,140	168,907	9.16%	6.12%	1.62%
Conservation & Development	547,651	560,554	605,085		605,085	44,531	7.94%	1.84%	0.49%
Miscellaneous									
Employee Benefit Funding	5,991,254	5,443,371	5,486,424		5,486,424	43,053	0.79%	16.68%	4.41%
Other Miscellaneous	664,868	669,656	689,856		689,856	20,200	3.02%	2.10%	0.55%
TOTAL TOWN	32,436,494	31,668,671	31,842,493	1,040,738	32,883,231	1,214,560	3.84%	100.00%	26.46%
BOARD OF EDUCATION									
Salaries	43,473,248	45,180,034	46,399,228		46,399,228	1,219,194	2.70%	58.04%	37.32%
Employee Benefits	11,926,401	12,965,307	15,650,614		15,650,614	2,685,307	20.71%	19.58%	12.59%
Purchased Prf & Tech Services	2,149,508	1,652,618	1,864,592		1,864,592	211,974	12.83%	2.33%	1.50%
Property Services	1,250,538	1,042,653	1,175,714		1,175,714	133,061	12.76%	1.47%	0.95%
Other Purchased Services	7,637,207	8,468,457	9,142,063		9,142,063	673,606	7.95%	11.43%	7.35%
General Supplies & Utilities	2,854,372	2,843,124	2,854,005		2,854,005	10,881	0.38%	3.57%	2.30%
Equipment	377,924	471,607	479,972		479,972	8,365	1.77%	0.60%	0.39%
Fees & Memberships	144,530	182,776	181,174		181,174	(1,602)	-0.88%	0.23%	0.15%
Cafeteria Operation	1,465,059	1,082,500		1,140,000	1,140,000	57,500	5.31%	1.43%	0.92%
Facility Use	166,101	40,000		42,000	42,000	2,000	5.00%	0.05%	0.03%
Prepaid State & Fed. Grants	1,285,103	1,021,396		988,313	988,313	(33,083)	-3.24%	1.24%	0.79%
Technology Protection Plan	51,165	31,000		26,388	26,388	(4,612)	-14.88%	0.03%	0.02%
TOTAL BOARD OF EDUCATION	72,781,156	74,981,472	77,747,362	2,196,701	79,944,063	4,962,591	6.62%	100.00%	64.31%
SEWERS									
Operating Expense	3,831,371	3,439,355		3,681,958	3,681,958	242,603	7.05%	100.00%	2.96%
TOTAL SEWERS	3,831,371	3,439,355		3,681,958	3,681,958	242,603	7.05%	100.00%	2.96%
DEBT SERVICE									
Bonds	2,818,750	3,486,198	3,621,013		3,621,013	134,815	3.87%	100.00%	2.91%
Notes									
TOTAL DEBT SERVICE	2,818,750	3,486,198	3,621,013		3,621,013	134,815	3.87%	100.00%	2.91%
CAPITAL IMPROVEMENT PROGRAM									
Capital Improvements									
Facilities	4,418,311	3,795,811	1,558,000	522,926	2,080,926	(1,714,885)	-45.18%	49.77%	1.67%
Equipment	1,090,000	591,700	1,004,000	26,000	1,030,000	438,300	74.07%	24.64%	0.83%
C.N.R.E.F.	870,000	660,000	1,070,000		1,070,000	410,000	62.12%	25.59%	0.86%
TOTAL CAPITAL IMPROVEMENTS	6,378,311	5,047,511	3,632,000	548,926	4,180,926	(866,585)	-17.17%	100.00%	3.36%
TOTAL EXPENDITURES	118,246,082	118,623,207	116,842,868	7,468,323	124,311,191	5,687,984	4.80%	100.00%	100.00%

Expenditures by Budget FY 2026/2027



Expenditures by Fund FY 2026/2027



EXPENDITURES

The Expenditures portion of this document has been separated on a fund basis and year-to-year comparisons made, where appropriate, to retain comparative continuity for ease of understanding.

TOWN OPERATING BUDGET

As indicated in the Town Manager’s Budget Message, the recommended budget for Town Services represents an increase of \$1,214,560 over the prior year appropriation of \$31,668,671, which represents a 3.84% increase.

Tables comparing expenditure totals, and percentages of totals for fiscal year 2023/2024 – fiscal year 2026/2027 are provided below. Detailed analysis of these three expenditure objects occurs on the following pages.

COMPARISON OF TOWN OPERATING - MAJOR EXPENDITURE OBJECTS *

EXPENDITURE OBJECT	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	\$ Inc/(Dec)	% Inc/(Dec)
Personal Services	\$22,045,036	\$22,863,364	\$23,217,957	\$23,526,055	\$308,098	1.33%
Services & Supplies	7,674,121	7,995,625	8,274,974	9,242,276	967,302	11.69%
Capital Outlay	<u>74,030</u>	<u>67,690</u>	<u>175,740</u>	<u>114,900</u>	<u>(60,840)</u>	<u>(34.62%)</u>
TOTAL	<u>\$29,793,187</u>	<u>\$30,926,679</u>	<u>\$31,668,671</u>	<u>\$32,883,231</u>	<u>\$1,214,560</u>	<u>3.84%</u>

* Does not include the Sewer Fund Budget.

PERCENTS OF TOTALS

EXPENDITURE OBJECT	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027
Personal Services*	73.99%	73.93%	73.32%	71.54%
Services & Supplies	25.76%	25.85%	26.13%	28.11%
Capital Outlay	0.25%	0.22%	0.55%	0.35%

* Percentages listed above will not match the percentages on C.6, which include the Sewer Fund Budget.

PERSONAL SERVICES

The total number of budgeted full-time positions included in the recommended budget for fiscal year 2026/2027 is 107, which represents a decrease of seven positions from the adopted fiscal year 2025/2026 budget. This reduction in full-time positions was driven by the reduction of six Communications Dispatcher positions as a result of the Town entering into an Interlocal Agreement with the Town of Farmington to provide dispatch services. Additionally, the Town combined the Social Services and Senior Center divisions into one department resulting in the reduction of another position.

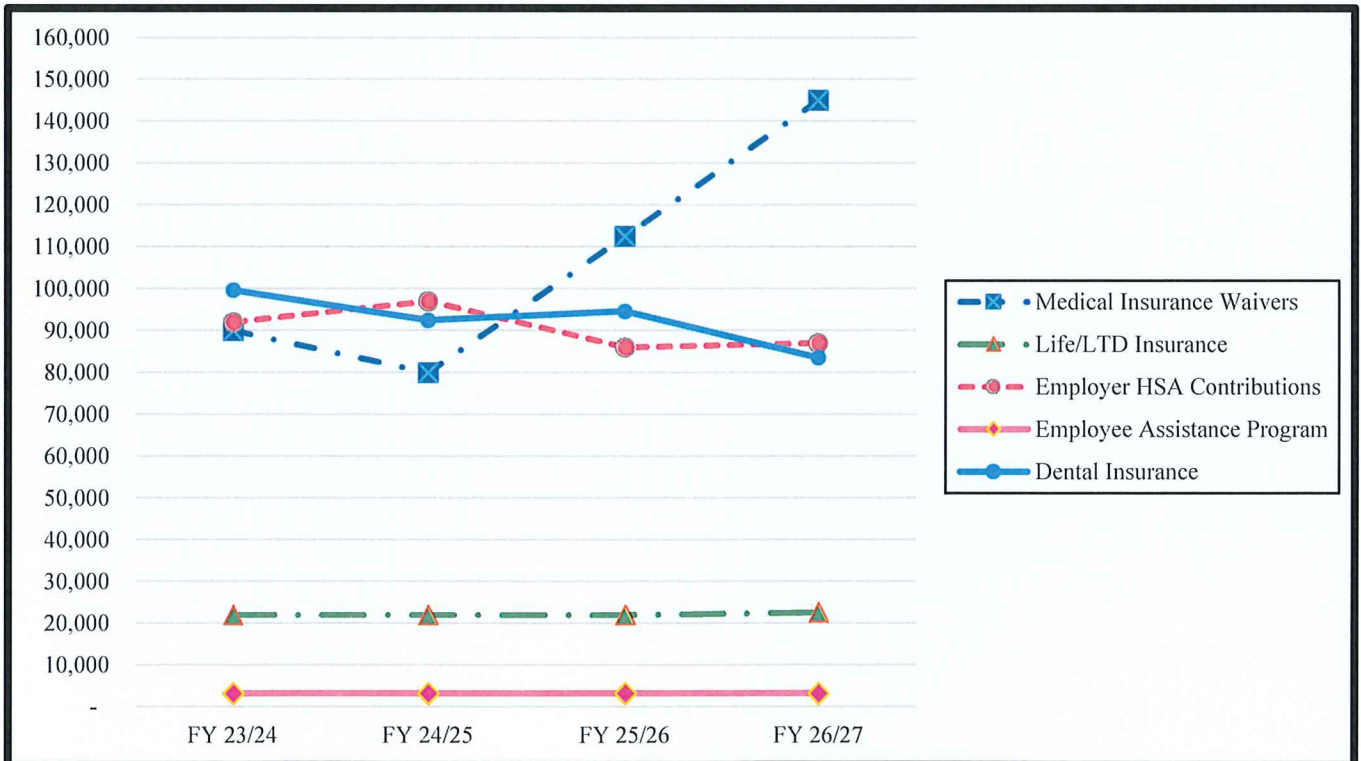
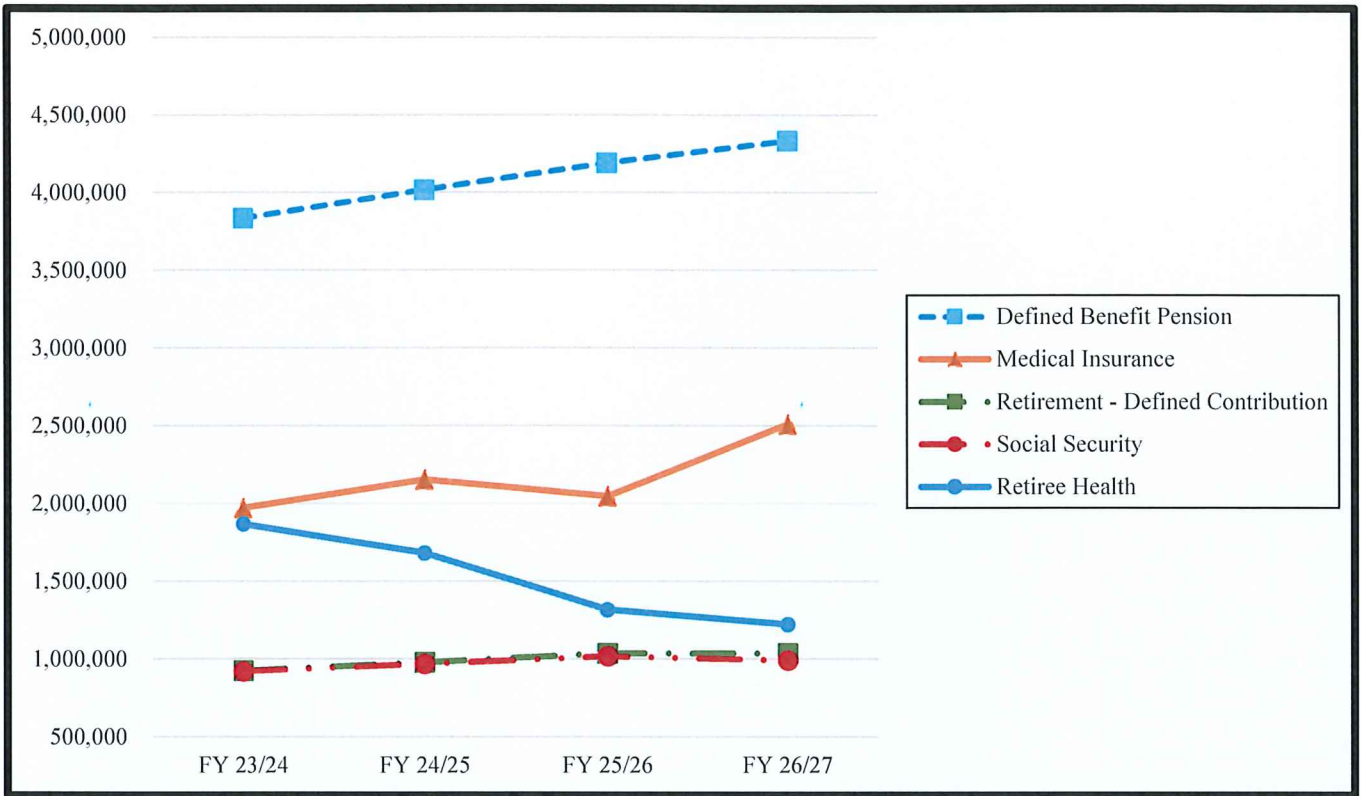
Overall, wages in fiscal year 2026/2027 decreased by \$165,119 compared to fiscal year 2025/2026, a reduction of 1.19%. This decrease is primarily attributable to the position reductions discussed in the paragraph above and is partially offset by general wage increases, additional part-time hours, and the implementation of the Classification & Compensation Plan approved by Town Council in January 2026. The estimated cost of implementing the new Classification & Compensation Plan is \$182,506, reflecting the placement of employees within the established pay steps and market-based adjustments for positions previously compensated below their assigned pay ranges. A detailed analysis of personal services expenditures pertaining to wages and benefits is presented on the following page. A listing of authorized full, permanent part-time, and temporary positions can be found on Pages A.18, A.19, and A.20.

The collective bargaining agreement between the Town and the Public Works Union is set to expire on June 30, 2026. Labor negotiations between the Town and the Union are pending for an agreement to go into effect on July 1, 2026.

COMPARISON OF PERSONAL SERVICES - FISCAL YEARS 2023/2024 – 2026/2027

	<u>FY</u> <u>2023/2024</u>	<u>FY</u> <u>2024/2025</u>	<u>FY</u> <u>2025/2026</u>	<u>FY</u> <u>2026/2027</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>
Wages						
General Government	1,803,194	1,951,427	2,037,858	2,087,878	50,020	2.45%
Public Safety	5,512,935	5,718,298	5,980,800	5,545,545	(435,255)	(7.28%)
Public Works	2,768,445	2,842,358	2,940,104	2,947,173	7,069	0.24%
Health & Social Services	176,105	188,625	194,616	377,775	183,159	94.11%
Recreation & Parks	742,814	757,445	791,293	716,758	(74,535)	(9.42%)
Library/Education	1,157,994	1,257,835	1,255,383	1,349,882	94,499	7.53%
Conservation & Development	337,750	349,367	360,543	371,750	11,207	3.11%
Car Allotments	27,300	20,800	20,300	20,300	20,300	100.00%
Town Operating Sub Total	12,526,537	13,086,155	13,580,897	13,417,061	(163,836)	(1.21%)
Sewer Operations	313,280	328,183	336,674	335,391	(1,283)	(0.38%)
Total Wages	<u>12,839,817</u>	<u>13,414,338</u>	<u>13,917,571</u>	<u>13,752,452</u>	<u>(165,119)</u>	<u>(1.19%)</u>
Employee Benefits						
General Government	550,753	586,498	599,537	665,481	65,944	11.00%
Public Safety	1,806,892	1,943,803	1,958,542	2,029,902	71,360	3.64%
Public Works	958,742	1,008,081	1,013,808	1,139,301	125,493	12.38%
Health & Social Services	23,596	25,337	25,958	67,954	41,996	161.78%
Recreation & Parks	145,511	146,600	133,873	158,789	24,916	18.61%
Library/Education	283,061	306,282	324,640	390,488	65,848	20.28%
Conservation & Development	126,711	134,648	137,331	170,655	33,324	24.27%
Employee Benefit Funding	5,623,233	5,625,960	5,443,371	5,486,424	43,053	0.79%
Town Operating Sub Total	9,518,499	9,777,209	9,637,060	10,108,994	471,934	4.90%
Sewer Operations	320,797	324,415	300,561	333,395	32,834	10.92%
Total Employee Benefits	<u>9,839,296</u>	<u>10,101,624</u>	<u>9,937,621</u>	<u>10,442,389</u>	<u>504,768</u>	<u>5.08%</u>
Total – Wages & Benefits	<u>22,679,113</u>	<u>23,515,962</u>	<u>23,855,192</u>	<u>24,194,841</u>	<u>339,649</u>	<u>1.42%</u>

Benefit Rate Changes FY 23/24 – FY 26/27



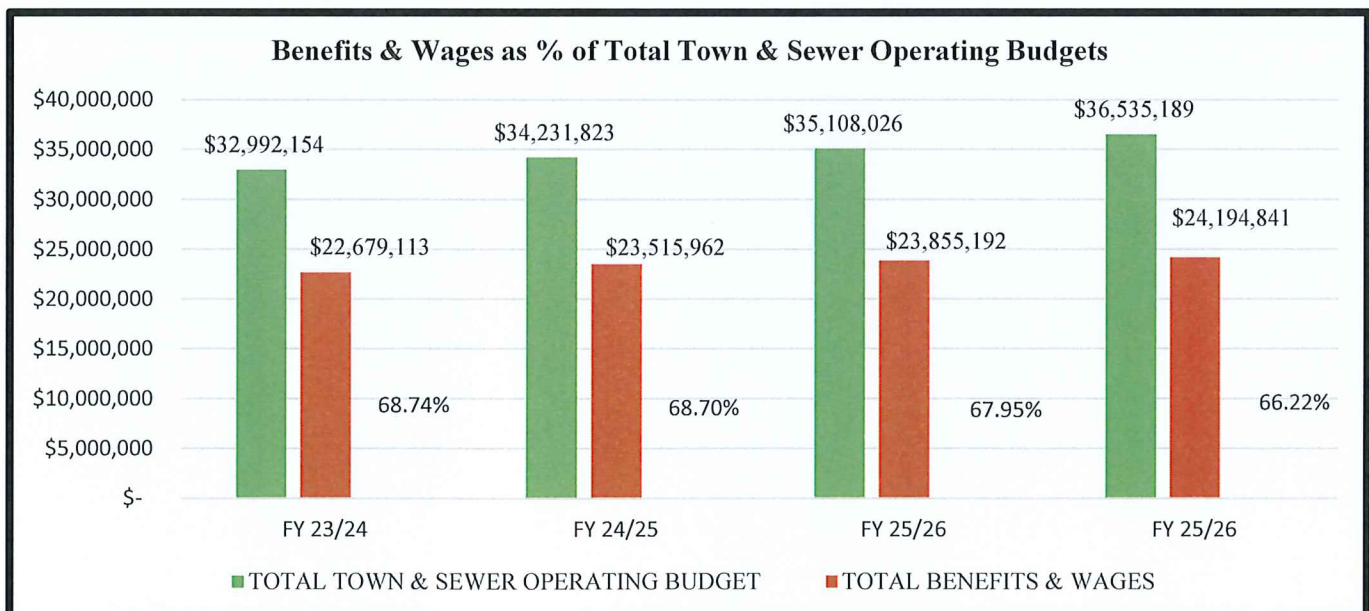
COMPARISON OF WAGE CHANGES & BENEFIT RATE CHANGES

	FY <u>2023/2024</u>	FY <u>2024/2025</u>	FY <u>2025/2026</u>	FY <u>2026/2027</u>	\$ <u>Inc/(Dec)</u>	% <u>Inc/(Dec)</u>
Social Security	\$923,125	\$969,377	\$1,018,574	\$992,130	(\$26,444)	(2.60%)
Retirement Defined Benefit *	3,837,869	4,018,877	4,193,532	4,335,322	141,790	3.38%
Retirement Defined Contribution	926,874	980,185	1,039,018	1,037,611	(1,407)	-0.14%
Medical Insurance	1,973,501	2,154,674	2,048,118	2,511,229	463,111	22.61%
Medical Insurance Waivers	90,000	80,000	112,500	145,000	32,500	28.89%
Employer HSA Contributions	92,000	97,000	86,000	87,000	1,000	1.16%
Dental Insurance	99,687	92,451	94,639	83,543	(11,096)	-11.72%
Life/LTD Insurance	22,000	22,000	22,000	22,550	550	2.50%
Retiree Health**	1,871,000	1,683,820	1,320,000	1,224,764	(95,236)	-7.21%
Employee Assistance Program	3,240	3,240	3,240	3,240	-	0.00%
Total Benefits	9,839,296	10,101,624	9,937,621	10,442,389	504,768	5.08%
Wages	12,839,817	13,414,338	13,917,571	13,752,452	(165,119)	-1.19%
Total Benefits and Wages	\$22,679,113	\$23,515,962	\$23,855,192	\$24,194,841	\$339,649	1.42%
Total Town/Sewer Budgets***	\$32,992,154	\$34,231,823	\$35,108,026	\$36,535,189	\$1,427,163	4.07%

* In fiscal year 2023/2024, \$200,000 was funded from Fund Balance Assigned for Pension (FBAP) and the total Actuarially Determined Contribution (ADC) was funded at \$3,987,869, along with funding of \$50,000 for administrative services. In fiscal year 2024/2025, \$200,000 was funded from FBAP and the total ADC was funded at \$4,168,877, along with funding of \$50,000 for administrative services. In fiscal year 2025/2026, \$200,000 was funded from FBAP and the total ADC was funded at \$4,343,532, along with funding of \$50,000 for administrative services. In the budget recommended for fiscal year 2026/2027, \$200,000 is being funded from FBAP and the total ADC is being funded at \$4,460,322, along with funding of \$75,000 for administrative services.

** In fiscal year 2023/2024, \$150,000 was funded from Fund Balance Assigned for OPEB (FBAO) and a portion of the total ADC was funded at \$2,021,000. In fiscal year 2024/2025, \$150,000 was funded from FBAO and the total ADC was funded at \$1,784,242, along with \$49,578 for administrative services. In fiscal year 2025/2026, \$150,000 was funded from FBAO and the total ADC was funded at \$1,420,000, along with \$50,000 for administrative services. In the budget recommended for fiscal year 2026/2027, \$150,000 is being funded from FBAO and a portion of the total ADC is being funded at \$1,374,764.

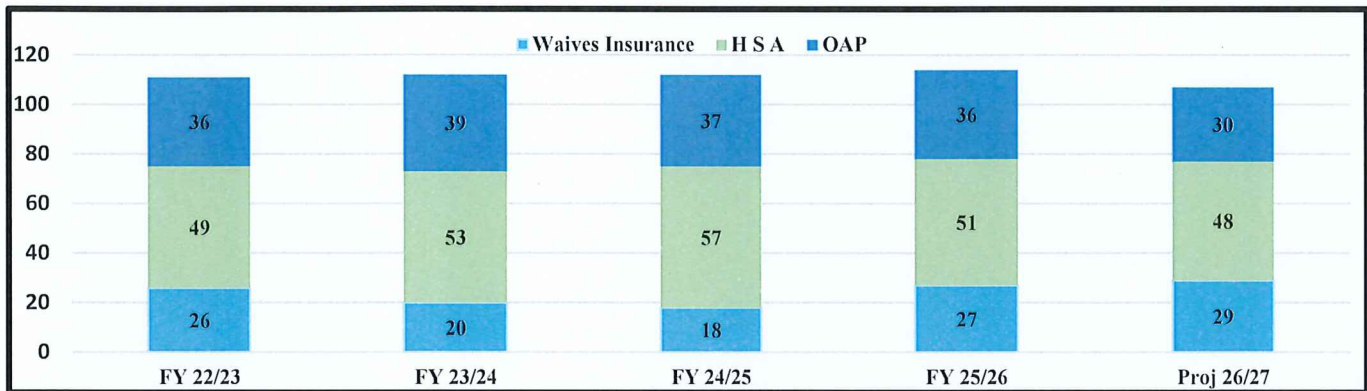
*** Percentages listed above include the General Fund and all Special Revenue Funds, including the Sewer Fund, and will not match the percentages on C.3, which do not include Sewer Fund expenditures.



As shown in the table at the top of page C.6, total employee benefits increased by \$504,768, or 5.08%. The primary driver of this increase is higher medical insurance costs, driven by an approximately 35% increase in projected premium rates. This increase reflects several factors, including annual medical cost trends related to provider contract pricing, pharmacy expenses, and fixed costs such as stop-loss insurance; higher overall claims experience; and increased catastrophic claim costs, including approximately \$1.5 million associated with a single claim that was denied by the Town’s stop-loss insurer.

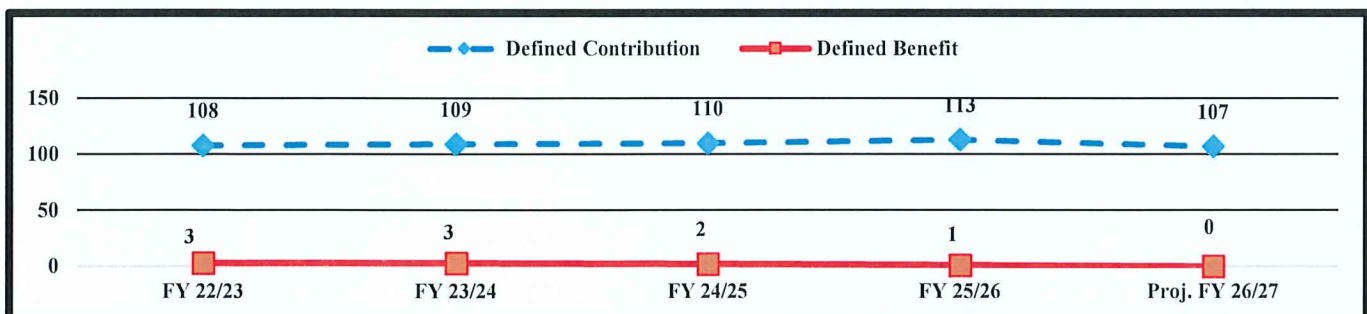
Additional contributors to the overall benefits increase include a higher actuarially determined contribution to the Town’s defined benefit pension plan, as well as increased defined contribution plan and FICA costs resulting from wage increases. These increases are partially offset by reductions in several benefit categories due to a decrease in the Town’s budgeted full-time positions from 114 to 107. As noted on page C.3, this reduction primarily reflects the Town’s entry into an Interlocal Agreement with the Town of Farmington for the provision of dispatch services.

Healthcare Coverage



As of July 1, 2021 all Public Works and Police employees participate in a High Deductible Health Plan/Health Savings Account (HDHP/HSA) Plan and unaffiliated employees have the option to participate in a HDHP/HSA as an alternative option to the Town’s OAP plan. Police contribute 16.5% of plan premiums and Public Works employees contribute 16% of plan premiums. Unaffiliated employees enrolled in the OAP Medical Plan contribute 15%-20% of plan premiums and those enrolled in the HDHP/HSA Medical Plan contribute 18% of plan premiums. The Town works together with Avon Public Schools to monitor escalating health care costs with our mutual consultant. All current Town employees contribute 15%-20% toward their Dental coverage. As a result of the Town’s and its consultants’ proactive management efforts, life insurance, long-term disability, and dental insurance have stabilized significantly.

Employees on Defined Contribution and Defined Benefit Plans from FY 2022/2023 – FY 2026/2027



The increase in the Retirement Defined Benefit is based upon the recommendation of the Town’s actuaries for fiscal year 2026/2027 contributions. Per the Retirement Plan for Employees of the Town of Avon Actuarial Valuation as of July 1, 2025, to determine funding for fiscal year 2026/2027, the long-range forecast indicates that the Town’s final significant budgetary contribution to the Employees Retirement Pension Trust Fund is anticipated to take place in fiscal year 2027/2028. This forecast is based on the following assumptions: that the Town will pay the ADC each year, that the assets will return the assumed interest rate on a market value basis each year, and that there are no future changes in the actuarial methods, or the assumptions, or in the plan provisions. As noted in the table above, there are no longer any active employees remaining on the Town’s defined benefit pension plan.

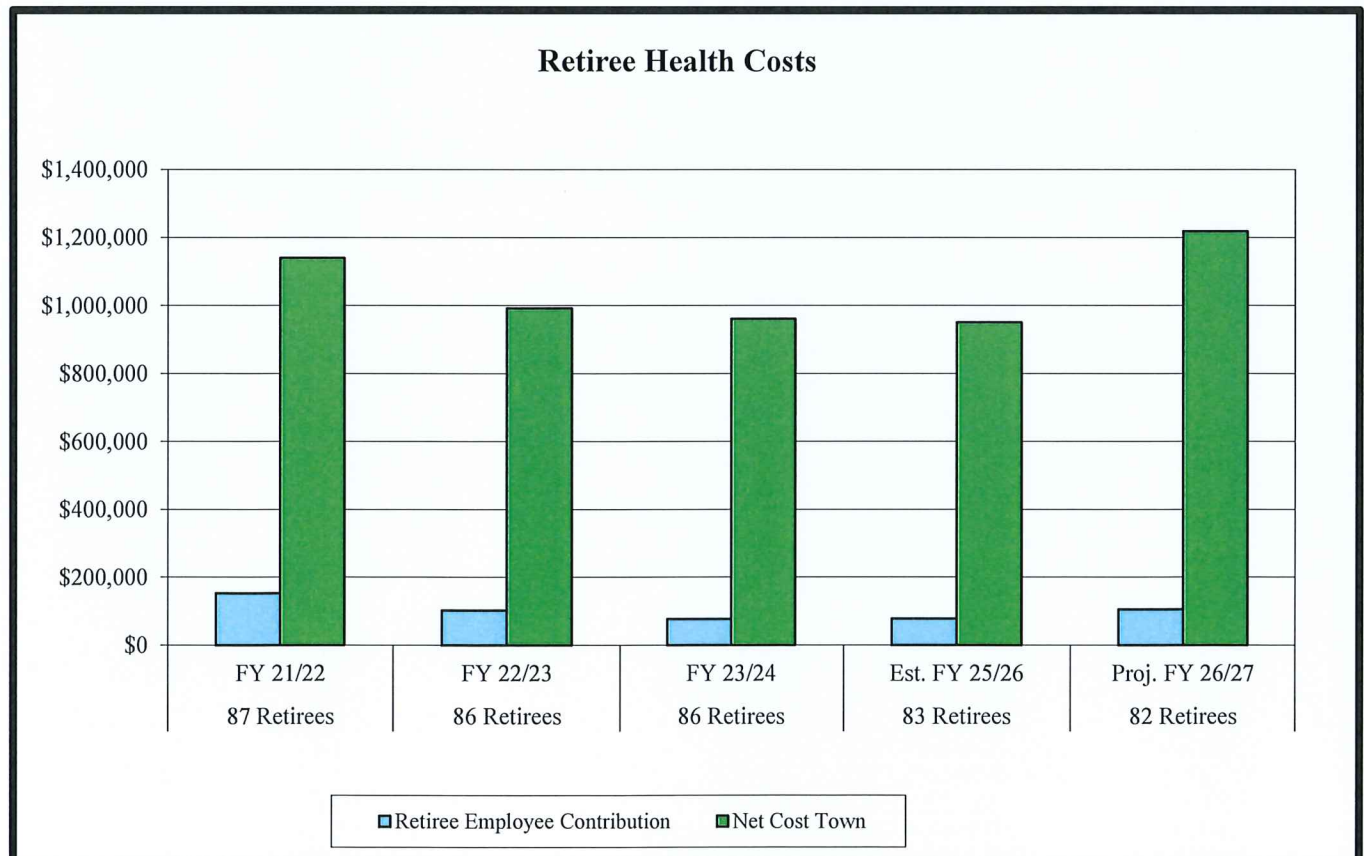
RETIREE HEALTH COSTS

The recommended budget for fiscal year 2026/2027 includes \$1,224,764 for retiree health costs. This amount is to be combined with \$150,000 from General Fund Balance Assigned for OPEB and transferred to the OPEB Trust Fund. This represents a portion of the estimated ADC of \$1,449,764 that has been recommended by the Town’s actuaries.

The amount included in the Town Operating Budget for retiree health costs, net of administrative costs (\$1,234,764), can be broken down between retiree health costs projected for fiscal year 2026/2027 and retiree health costs to be paid in future years in the following manner:

1. \$1,217,361 is for the Town’s net contribution towards retiree health costs projected to be incurred during fiscal year 2026/2027. Gross costs are projected to be \$1,471,755, which is anticipated to be offset by \$104,394 of retiree contributions as well as \$150,000 to be funded from General Fund Balance Assigned for OPEB.
2. The remaining \$17,403 is to fund future retiree health claims.

	FY 2022/2023	FY 2023/2024	FY 2024/2025	Est. FY 2025/2026	Proj. FY 2026/2027
Number of Retired Employees Receiving Health Insurance	87	86	86	83	82
Gross Cost	\$1,490,770	\$1,243,098	\$1,186,552	\$1,177,404	\$1,471,755
Retired Employee Contributions	\$151,736	\$101,425	\$75,745	\$77,484	\$104,394
Fund Balance Assigned for OPEB	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Budgeted Transfer from PREBRF	\$50,000	-	-	-	-
Net Town Operating Budget Cost	\$1,139,034	\$991,673	\$960,807	\$949,920	\$1,217,361



SERVICES AND SUPPLIES

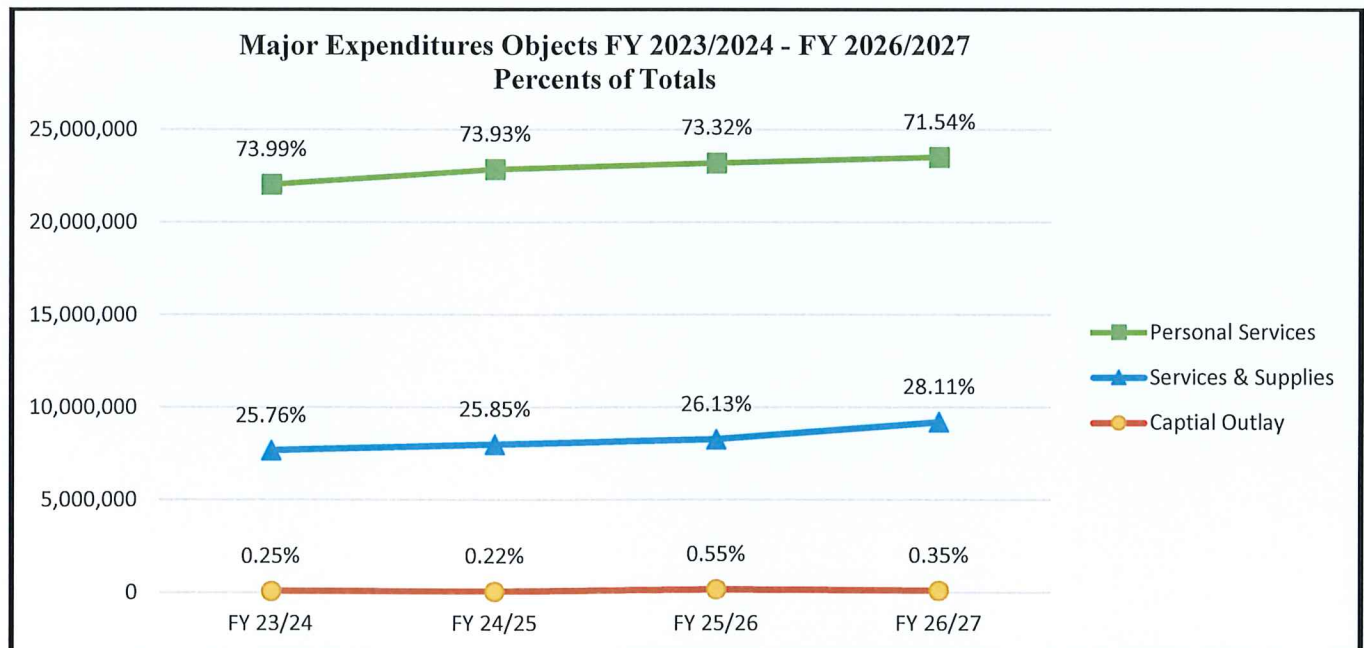
The Services and Supplies portion of the Town Operating Budget totals \$9,242,276 for fiscal year 2026/2027, an increase of \$967,302 (11.69%) over the fiscal year 2025/2026 Services and Supplies budget of \$8,274,974. The following General Fund services and supplies expenditures are proposed to increase by \$10,000 or more in fiscal year 2026/2027:

Major Increases	FY 2025/2026	FY 2026/2027	\$ Inc/(Dec)	% Inc/(Dec)
Public Works - Building Maintenance	346,420	400,000	53,580	15.47%
Fire Fighting - Town Organizations	858,320	881,924	23,604	2.75%
Recreation - Pool Maintenance & Repairs	16,800	36,000	19,200	114.29%
Miscellaneous - Municipal Insurance	587,266	606,385	19,119	3.26%
Information Technology - Computer Operation	398,110	411,000	12,890	3.24%
Public Works - Solid Waste Disposal	256,500	266,500	10,000	3.90%
Total	<u>\$2,463,416</u>	<u>\$2,601,809</u>	<u>\$138,393</u>	<u>5.62%</u>

CAPITAL OUTLAY

The third major category of Town expenditure is Capital Outlay. This includes capital equipment or facilities improvements of \$20,000 or less and a life expectancy of less than five years. Expenditures recommended for fiscal year 2026/2027 total \$114,900, a decrease of \$60,840 (-34.62%) from fiscal year 2025/2026. Major capital outlay expenditure increases for fiscal year 2026/2027 are:

Major Increases	FY 2025/2026	FY 2026/2027	\$ Inc/(Dec)	% Inc/(Dec)
Communications - Radios	\$57,500	\$60,000	\$2,500	4.35%
Library - Equipment	-	2,210	2,210	100.00%
Recreation - Equipment	3,000	5,000	2,000	66.67%
Ambulance Services - Equipment	900	2,000	1,100	122.22%
Total	<u>\$61,400</u>	<u>\$69,210</u>	<u>\$7,810</u>	<u>12.72%</u>



SCHOOL OPERATING BUDGET

The Board of Education accounting system is mandated by the State of Connecticut. Per the Town Charter, the Board of Education is required to file their budget with the Town Manager no later than February 15th. The fiscal year 2026/2027 Board of Education budget was approved by the Board of Education at their regularly scheduled meeting on January 20, 2026.

Account/Expenditures General Fund	2023/2024 Budgeted	2024/2025 Budgeted	2025/2026 Budgeted	2026/2027 Recommended
Salaries	\$42,180,291	\$44,073,119	\$45,180,034	\$46,399,228
Employee Benefits	11,076,230	11,970,047	12,965,307	15,650,614
Purchased Professional & Tech Services	1,331,551	1,360,544	1,652,618	1,864,592
Property Services	816,421	927,586	1,042,653	1,175,714
Other Purchased Services	7,850,636	8,312,824	8,468,457	9,142,063
General Supplies & Utilities	2,702,842	2,643,784	2,843,124	2,854,005
Equipment	638,536	369,609	471,607	479,972
Fees & Memberships	147,302	156,991	182,776	181,174
SUBTOTAL GENERAL FUND	<u>\$66,743,809</u>	<u>\$69,814,504</u>	<u>\$72,806,576</u>	<u>\$77,747,362</u>
Special Revenue Fund				
Cafeteria Operation	\$1,139,410	\$1,074,200	\$1,082,500	\$1,140,000
Use of School Facilities	38,000	40,000	40,000	42,000
Prepaid State & Federal Grants	958,612	1,012,257	1,021,396	988,313
Technology Protection Plan	25,250	31,520	31,000	26,388
Total Special Revenue Fund	<u>\$2,161,272</u>	<u>\$2,157,977</u>	<u>\$2,174,896</u>	<u>\$2,096,701</u>
TOTAL BOARD OF EDUCATION	<u>\$68,905,081</u>	<u>\$71,972,481</u>	<u>\$74,981,472</u>	<u>\$79,844,063</u>

SEWER OPERATING BUDGET

The \$3,681,958 for the operation and maintenance of the sewer system is fully funded by revenues from the Special Revenues Fund. Included in the \$3,681,958 budget is \$668,786 in Personal Services, \$2,227,180 in Supplies and Services, and \$785,992 in Capital Outlay, of which the majority (\$2,607,217) is for treatment contracts with the Towns of Farmington, Simsbury, and Canton. The Sewer Operating Budget increased by \$242,603 (7.05%).

CAPITAL & DEBT SERVICE BUDGETS - CAPITAL BUDGET

The Capital Improvement Program is a long-range list of capital projects that are proposed by the Town Council and Board of Education for the next ten years. The first five years are provided in detail; the second five-year period in summary fashion only. The first year of the program is called the Capital Budget.

The recommended fiscal year 2026/2027 appropriation for Capital and Debt Service Budgets totals \$7,801,939, a decrease of \$731,770 (-8.58%) from the fiscal year 2025/2026 appropriation of \$8,533,709.

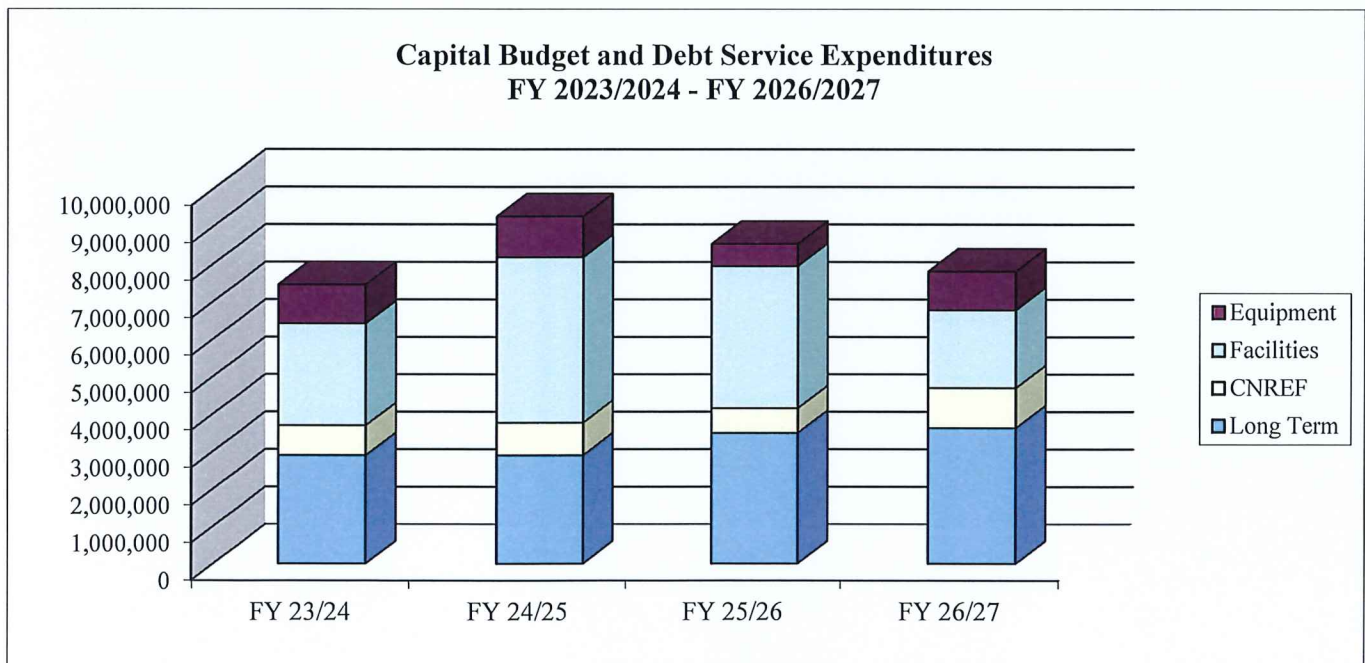
For fiscal year 2026/2027, the Debt Service (principal and interest payments) on Bonds, Bond Anticipation Notes, and Short-Term Notes totals \$3,621,013, an increase of \$134,815 (3.87%).

The Capital and Nonrecurring Expenditures Fund Account (9301) shows an increase of \$410,000 (62.12%) from the fiscal year 2025/2026 appropriation of \$660,000 to \$1,070,000. The Capital Equipment Account (8503) shows an increase of \$438,300 (74.07%) from \$591,700 to \$1,030,000, and the Capital Facilities Account (8501) shows a decrease of \$1,714,885 (-45.18%) from \$3,795,811 to \$2,080,926.

A Summary Schedule for the recommended Capital Improvement Program for the ensuing fiscal year and four subsequent fiscal years is included under the Capital Improvement section. A summary of Capital Budget and Debt Service Expenditure appropriations over the past three years, as well as those recommended for fiscal year 2026/2027, are included in the charts below.

**CAPITAL BUDGET AND DEBT SERVICE EXPENDITURES
FY 2023/2024 - FY 2026/2027**

FISCAL YEARS	Appropriated 2023/2024	Appropriated 2024/2025	Appropriated 2025/2026	Recommended 2026/2027
Debt Service: Long Term	\$2,889,400	\$2,890,950	\$3,486,198	\$3,621,013
Short Term	-	-	-	-
Sub-Total	\$2,889,400	\$2,890,950	\$3,486,198	\$3,621,013
Capital Improvement Program:				
CNREF	\$800,000	\$870,000	\$660,000	\$1,070,000
Facilities	2,720,906	4,418,311	3,795,811	2,080,926
Equipment	1,039,000	1,090,000	591,700	1,030,000
Sub-Total	\$4,559,906	\$6,378,311	\$5,047,511	\$4,180,926
TOTAL	<u>\$7,449,306</u>	<u>\$9,269,261</u>	<u>\$8,533,709</u>	<u>\$7,801,939</u>





DEBT SERVICE

PROGRAM DESCRIPTION

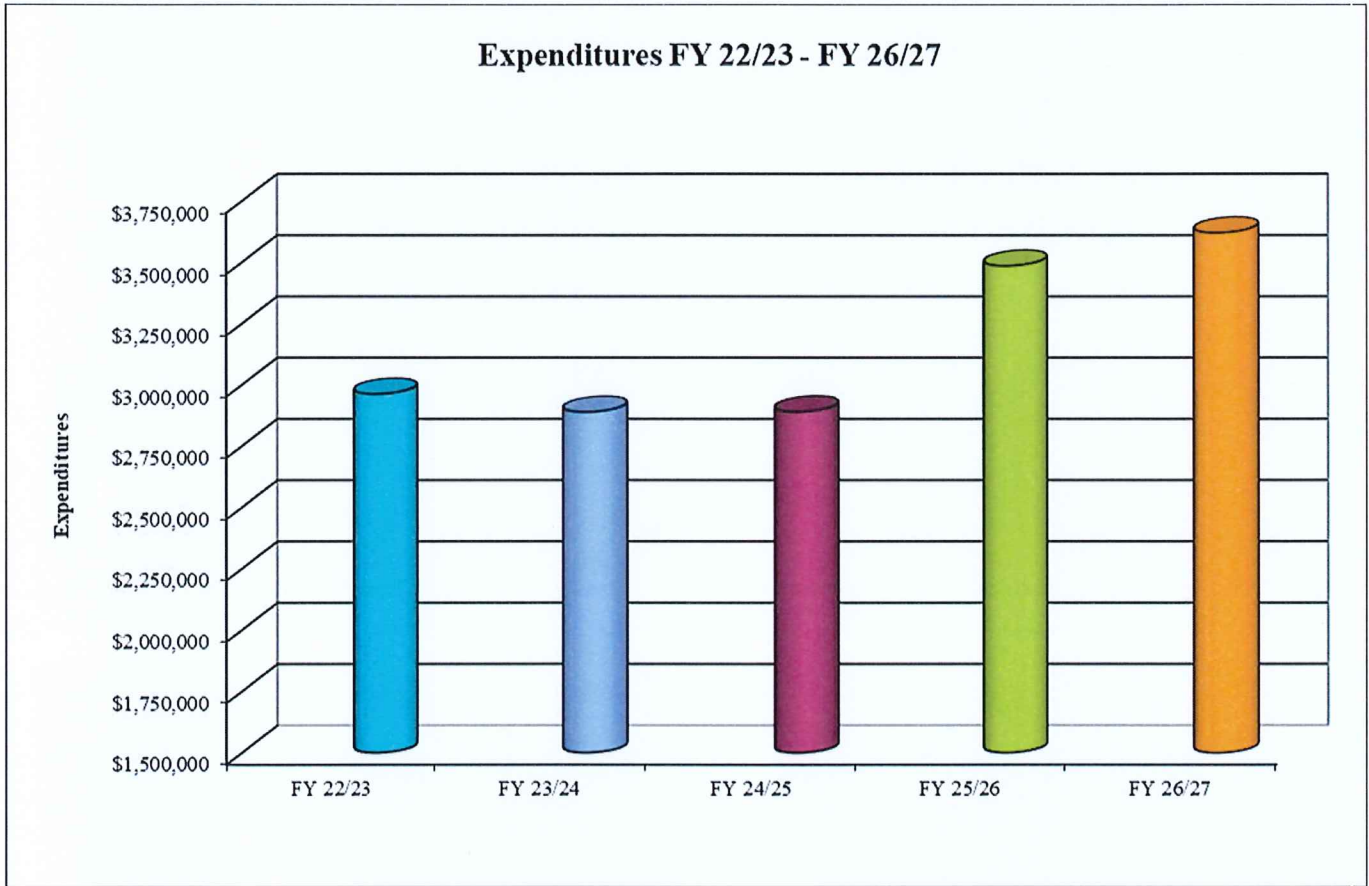
This series of accounts reflects those expenditures made by the Town for interest and principal payments for Short and Long-Term Debt.

PERSONNEL AND EXPENDITURES

The Director of Finance is responsible for monitoring the Town’s Debt Service Program.

PROGRAM COMMENTARY

	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	\$ Inc/(Dec)	% Inc-/Dec
Expenditures	\$2,962,950	\$2,889,400	\$2,890,950	\$3,486,198	\$3,621,013	\$134,815	3.87%



Debt Service reflects the pay down of existing debt from general obligation bond anticipation notes and bond issues for general purposes including the following previously approved projects: the Avon Free Public Library Renovations, Additions and Improvements project, the Refunding Bonds (issue of March 2016), the Avon High School Synthetic Turf Field and Track Improvement (issue of June 2020), the Town and Public Safety Communication System Replacement project (partially included in the issue of June 2020 with the remaining amount included in the issue of May 2025), the 200 Fisher Drive Property Acquisition and Renovations project (issue of May 2025), and the purchase of two fire apparatus (approved in January 2023, with an anticipated debt issuance in Summer 2026). The \$3,621,013 in Debt is reflected in the General Fund appropriation.

PROGRAM COMMENTARY, continued

The primary objectives of the Debt Service Program are to:

1. Ensure long-term debt will not exceed the Town's resources for repaying the debt;
2. Finance capital projects through the issuance of bonds for a period not to exceed the expected useful life of the project;
3. Maintain the Town's Aaa/AAA credit rating.

It is the Town's intent to keep its per capita debt at a level acceptable to municipal securities rating agencies and retire its debt rapidly (based on current and anticipated issuances, total debt is expected to be paid off in 2046). This strategy has been effective; as both Moody's and Standard & Poor's have consistently rated Avon as an Aaa/AAA community, most recently reaffirming these ratings in May 2025.

Summary of Projects/Purchases Funded by Existing and Anticipated Debt:

Renovations & Additions to the Avon Free Public Library – The Town presented and adopted an appropriation of \$9,500,000, with authorization for the issuance of up to \$8,000,000 of notes and bonds, for this project at an October 22, 2009 referendum. The Library expansion was completed in April 2012 at a total cost of \$8.61 million. The Avon Free Public Library received a \$1,000,000 Connecticut State Library construction grant, with the remainder of this approximately \$9,500,000 total construction project funded by notes, bonds, fundraisers, and donations. On October 30, 2012, the Town issued General Obligation Bonds at a rate of 2% maturing June 15, 2028.

General Obligation Refunding Bonds – On March 15, 2016, the Town closed on \$11.4 million General Obligation Refunding Bonds. A refunding means that future interest payments cease, and principal payments are refinanced through a bond issue at lower interest rates. In order to maintain maximum control of the process, and to realize as close to the projected savings as possible, the bonds were sold on a negotiated basis. The refunding will result in a total budgetary savings of \$385,413 spanning over the fiscal years of 2016 through 2027.

Avon High School (AHS) Synthetic Turf Field and Track Improvement Project and the Town and Public Safety Communication System Replacement Project – These two projects were approved at a referendum held on December 12, 2018 with authorized funding of \$2,995,000 and \$3,890,000, respectively. Work on the AHS Synthetic Turf Field and Track Improvement Project was completed in the fall of 2019. General Obligation Bonds in the amount of \$3,275,000 were issued on June 16, 2020 to fund the \$2,995,000 cost of the AHS Synthetic Turf Field and Track Improvement Project as well as \$280,000 of the cost of the Town and Public Safety Communications System Replacement Project. A second issuance in the amount of \$3,610,000 took place in May 2025 for the remaining public safety communications project appropriation.

200 Fisher Drive Property Acquisition & Renovations – At a Special Town Meeting held on December 10, 2024, the purchase and renovation of property located at 200 Fisher Drive was approved with authorized funding of \$3,187,000. The Town is scheduled to close on the purchase of this property in January 2025. Its purpose is to be used by the Avon Board of Education as its Central Office. Renovations are anticipated to take place through spring 2025, with an estimated relocation of BOE office staff in summer 2025. The Town has scheduled the issuance of debt to fund the purchase and renovation of the property in May 2025.

Purchase of Fire Apparatus – At a Special Town Meeting held on January 24, 2023, the purchases of two fire apparatus were approved: a ladder truck and a fire engine with authorized funding of \$2,172,000 and \$1,259,000, respectively. The Town anticipates issuing debt to fund these purchases closer to when these two fire apparatus will be delivered, which is estimated to take place in Summer 2026.

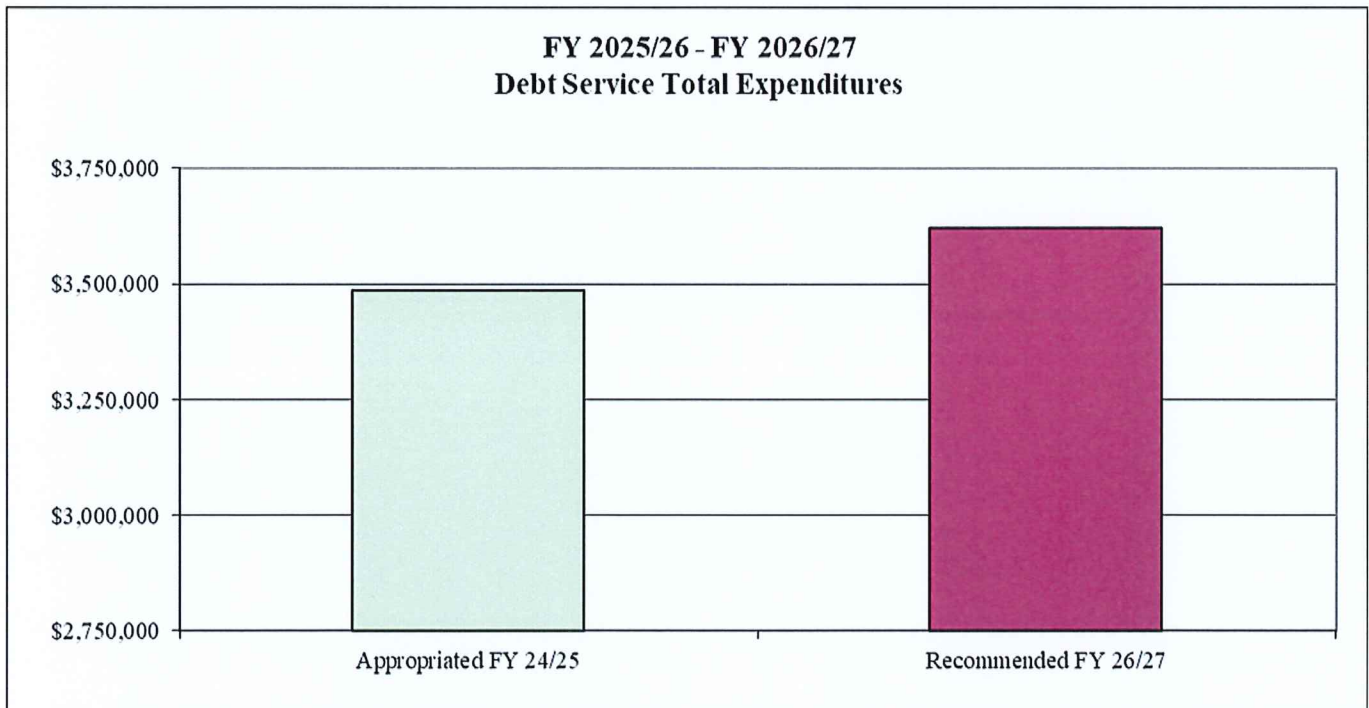
The Tables on M.5 reflect the Legal Debt Margin Information for the last ten fiscal years, and the Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita for the last ten years. The table on the following page illustrates the Schedule of Changes in Bonded Indebtedness for the year ended June 30, 2025. Page A.22 lists statewide comparative debt figures and A.23 compares Avon's debt and credit ratings to similar communities.

EFFECT OF EQUITY DEBT LEVEL ON ANNUAL AND FUTURE OPERATIONS

The Town has taken into consideration the budget impact of current and future debt levels on operations. This has been done in conjunction with the Capital Improvement Program (see R.3 for a more detailed analysis). Capacity from the retirement of debt has been shifted to funding the Capital Projects Fund on a pay-as-you-go basis. The current and anticipated debt service program has been planned to minimize major impacts on year-to-year operations. As of June 30, 2025 (excluding any estimates on authorized/unissued debt), outstanding debt will be 62% retired in five years and 89% retired in ten years. This projection is based on outstanding bonds, as reported in the *Notes to the Financial Statements* of the prior fiscal year's Annual Comprehensive Financial Report. The outlook for the Town is continued maintenance of its modest debt position.

**RECOMMENDED BUDGET SUMMARY
DEBT SERVICE**

	Appropriated FY 2025/2026	Recommended FY 2026/2027	Inc/(Dec) \$	Inc-/Dec %
Bonds and Notes				
Debt Service Expenditures	\$3,486,198	\$3,621,013	134,815	3.87%



**TOWN OF AVON, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
FOR THE YEAR ENDED JUNE 30, 2025**

Total Tax Collections (Including Interest and Lien Fees)
Received by Treasurer at prior year, June 30, 2024 \$ 94,942,945

Total Tax Collections (Including Interest and Lien Fees)
Received by Treasurers of All Other Taxing Districts
within Town for prior fiscal year, June 30, 2024 4,925,430

Base for Debt Limitation Computation \$ 99,868,375

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2-1/4 Times Base	\$ 224,703,844	\$ -	\$ -	\$ -	\$ -
4-1/2 Times Base	-	449,407,688	-	-	-
3-3/4 Times Base	-	-	374,506,406	-	-
3-1/4 Times Base	-	-	-	324,572,219	-
3 Times Base	-	-	-	-	299,605,125
Total Debt Limitation	<u>224,703,844</u>	<u>449,407,688</u>	<u>374,506,406</u>	<u>324,572,219</u>	<u>299,605,125</u>
Indebtedness:					
Bonds Payable	9,232,725	5,249,288	-	-	-
Bonds Authorized and Unissued	3,431,000	-	-	-	-
Net Indebtedness*	<u>12,663,725</u>	<u>5,249,288</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Outstanding Debt	<u>\$ 212,040,119</u>	<u>\$ 444,158,400</u>	<u>\$ 374,506,406</u>	<u>\$ 324,572,219</u>	<u>\$ 299,605,125</u>

*The Total of the Above Net Indebtedness Amounts to: \$ 17,913,013

In No Event Shall Total Indebtedness Exceed Seven
Times the Base for Debt Limitation Computation: \$ 699,078,625

**TOWN OF AVON, CONNECTICUT
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years**

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a % of Debt Limit	Debt Limit as a % of Assessed Value
2016	532,901,257	24,208,066	508,693,191	4.54%	20.64%
2017	549,535,427	21,884,367	527,651,060	3.98%	21.20%
2018	566,255,025	19,773,495	546,481,530	3.49%	21.68%
2019	590,060,653	19,270,000	570,790,653	3.27%	22.56%
2020	605,765,265	23,620,000	582,145,265	3.90%	23.67%
2021	621,258,253	20,975,000	600,283,253	3.38%	24.15%
2022	626,176,159	18,435,000	607,741,159	2.94%	24.08%
2023	659,356,208	19,331,000	640,025,208	2.93%	24.72%
2024	680,455,335	16,791,000	663,664,335	2.47%	25.31%
2025	699,078,625	17,913,014	681,165,611	2.56%	21.75%

Note: The State of Connecticut General Statutes require that in no event shall the total debt of the Town exceed seven (7) times the annual receipts from taxation.

**RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA
Last Ten Fiscal Years**

Fiscal Year	General Bonded Debt	Accumulated Resources Restricted For Debt Repayment	Net Bonded Debt	Ratio of Net General Bonded Debt to Estimated Actual Taxable Value	Bonded Debt per Capita	Capital Leases	Total Debt Per Capita	% of Personal Income
	Obligation Bonds							
2016	26,014,575	90,761	25,923,814	0.68%	1,307	313,279	1,323	2.14%
2017	23,509,630	67,070	23,442,560	0.61%	1,282	402,088	1,304	1.95%
2018	21,149,685	49,680	21,100,005	0.56%	1,152	358,138	1,172	1.74%
2019	20,389,740	64,391	20,454,131	0.54%	1,099	398,497	1,120	1.69%
2020	21,465,965	220,492	21,245,473	0.58%	1,175	376,704	1,195	1.65%
2021	18,348,769	86,322	18,262,447	0.49%	969	400,150	990	1.39%
2022	15,584,143	176,520	15,407,623	0.39%	827	202,686	838	1.12%
2023	12,861,597	196,509	12,665,088	0.29%	682	67,291	685	0.86%
2024	10,166,345	191,544	9,974,801	0.22%	537	-	537	0.60%
2025	14,482,013	229,946	14,252,067	0.30%	769	-	769	0.86%

DEBT OBLIGATIONS FISCAL YEAR 2026/2027

BONDS AND BOND ANTICIPATION NOTES

PROGRAM DESCRIPTION

This account shows the expenditures of principal and interest payments on all outstanding and anticipated debt issues for Town and School purposes.

PROGRAM COMMENTARY

The total debt service budgeted for fiscal year 2026/2027 is \$3,621,013. The bond payments are budgeted in the General Fund. Currently there are no notes outstanding.

Date of Issue	Description	Original Issue	Principal Obligation	Interest Obligation	2026/2027 Debt Service
General Purposes:					
Bonds:					
October 30, 2012	AFPL Renovations, Additions, Imp.	\$ 7,100,000	\$ 525,000	\$ 20,500	\$ 545,500
March 15, 2016	Refunding, Town Hall Renovations	964,000	140,000	2,800	142,800
June 16, 2020	Town/PS Comm. Sys. Replacement	280,000	18,809	5,583	24,392
May 29, 2025	Town/PS Comm. Sys. Replacement	3,610,000 *	200,000	148,500	348,500
TBD	Fire Apparatus Purchase	3,431,000 **	171,550	128,663	300,213
Total General Purposes:		15,385,000	1,055,359	306,046	1,361,405
Schools:					
Bonds:					
March 15, 2016	Refunding, AHS & AMS Reno. and Roof	10,436,000	1,510,000	30,200	1,540,200
June 16, 2020	AHS Turf/Track Imp	2,995,000	201,191	59,717	260,908
May 29, 2025	Fisher Drive Acquisition & Renovation	3,185,000 *	315,000	143,500	458,500
Total Schools:		16,616,000	2,026,191	233,417	2,259,608
Grand Total – Authorized Debt		\$32,001,000	\$3,081,550	\$539,463	\$3,621,013*

* The Town received \$187,470 of bond premium in the issue of May 2025 (\$161,469 for the Town & Public Safety Communications System Replacement and \$26,001 for the Fisher Drive Acquisition & Renovation). The recommended Fiscal Year 2026/2027 budget uses this bond premium to reduce the amount of debt service required to be supported by the property tax levy to \$3,433,543.

** *Original Issue* amount represents \$3,431,000 of authorized, unissued debt at time of printing. Debt issuance is anticipated to take place in Summer 2026.

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
9101 BONDS & NOTES									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	2,818,750	3,486,198	2,103,268	3,621,013	3,621,013	3,621,013	0	134,815	4
Total SERVICES & SUPPLIES	2,818,750	3,486,198	2,103,268	3,621,013	3,621,013	3,621,013	0	134,815	4
Total 9101 BONDS & NOTES	2,818,750	3,486,198	2,103,268	3,621,013	3,621,013	3,621,013	0	134,815	4

**TOWN OF AVON
GENERAL LONG-TERM DEBT OBLIGATIONS
SCHEDULE OF CHANGES IN BONDED INDEBTEDNESS
FOR THE YEAR ENDED JUNE 30, 2025**

DATE OF ISSUE	DESCRIPTION	ORIGINAL ISSUE	OUTSTANDING JULY 1, 2024	ISSUED	REDEEMED	OUTSTANDING JUNE 30, 2025
GENERAL PURPOSES:						
BONDS:						
October 30, 2012	AFPL Renovations, Additions, Imp.	7,100,000	2,075,000	-	525,000	1,550,000
March 15, 2016	General Purpose Refunding	964,000	413,000	-	135,000	278,000
July 15, 2018	Land Purchase	1,600,000	400,000	-	200,000	200,000
June 16, 2020	Town/PS Comm. Sys. Repl.	280,000	204,764	-	18,809	185,955
May 29, 2025	Town/PS Comm. Sys. Repl.	3,610,000	-	3,610,000	-	3,610,000
TOTAL GENERAL PURPOSES.....		13,554,000	3,092,764	3,610,000	878,809	5,823,955
SCHOOLS:						
BONDS:						
March 15, 2016	General Purpose Refunding, AMS	1,013,000	434,000	-	142,000	292,000
March 15, 2016	General Purpose Refunding, AHS	9,423,000	4,033,000	-	1,318,000	2,715,000
June 16, 2020	AHS Turf/Track Imp	2,995,000	2,190,236	-	201,191	1,989,045
May 29, 2025	Town/PS Comm. Sys. Repl.	3,185,000	-	3,185,000	-	3,185,000
TOTAL SCHOOLS.....		16,616,000	6,657,236	3,185,000	1,661,191	8,181,045
GRAND TOTAL-ALL BONDED DEBT.....		30,170,000	9,750,000	6,795,000	2,540,000	14,005,000
BOND ANTICIPATION NOTES.....		-	-	-	-	-
TOTAL BONDS AND NOTES.....		\$30,170,000	\$9,750,000	-	\$2,540,000	\$14,005,000

TOWN OF AVON, CONNECTICUT

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

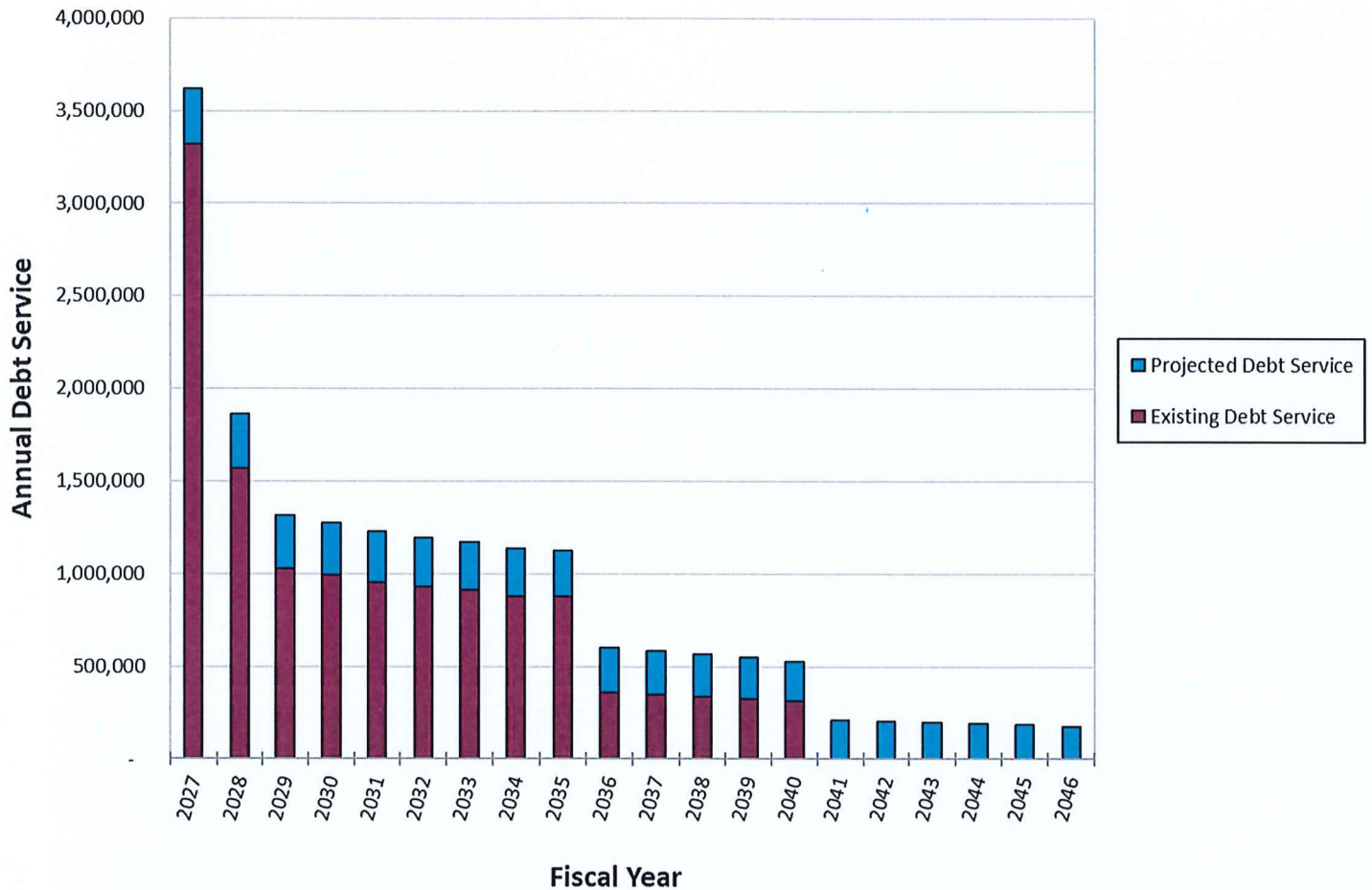
JUNE 30, 2025

Governmental Unit	Debt Outstanding	Estimated % Applicable	Estimated Share of Overlapping Debt
Overlapping District	\$ 0	0%	\$ 0
Town of Avon Direct Debt	\$ 14,005,000	100%	\$ 14,005,000
Total Direct and Overlapping Debt	\$ 14,005,000	100%	\$ 14,005,000

Sources: Annual Comprehensive Financial Report - June 30, 2025

Notes: The Town of Avon has no overlapping debt with respect to the special tax districts within the Town's boundaries.

Existing and 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 for debt that has not yet been issued and is subject to revision.** Debt financing for the following project is included in the “Projected Debt Service” values included above:

- Purchase of Fire Apparatus

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026/2027**

DESCRIPTION

Special Revenue Funds are used to account for all revenue and expenditure sources authorized by a legislative body to be used for a specific purpose. The annual operating budgets for the Special Revenue Fund types, for which a budget is adopted, are prepared on a basis consistent with generally accepted accounting principles. A consolidated statement of revenues for Special Revenue Funds is provided below; a consolidated statement of expenditures is on Page N.3. Detailed estimated revenues and appropriations (expenditures) by fund are presented following this page.

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2026/2027**

FUND NAME	FUND #	2024/25 ACTUAL	2025/26 BUDGEIED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)
TOWN:							
Police Special Services	07	\$120,452	\$40,002	\$54,060	\$54,060		\$14,058 35.14%
Town Aid Road	08	\$315,822	\$316,468	\$421,095	\$421,095		\$104,627 33.06%
Recreational Activities	09	\$562,215	\$667,181	\$572,228	\$572,228		(\$94,953) -14.23%
Loc. Capital/Improv. Program	11	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
Fisher Meadows/Fisher Old Farms	12	-	-	-	\$30,000		\$30,000 100.00%
Fisher Drive Property Mgt.	21	-	-	\$204,450	\$204,450		\$204,450 100.00%
American Rescue Plan Act Grant	50	\$1,136,316	-	-	-		- 0.00%
TOTAL TOWN		\$2,306,080	\$1,136,994	\$1,423,664	\$1,453,664		\$316,670 27.85%
SEWERS:							
Sewer Fund	05	\$3,718,265	\$3,669,355	\$3,817,958	\$3,817,958		\$148,603 4.05%
BOARD OF EDUCATION:							
St. & Fed. Education Grants	13	\$1,286,944	\$1,021,396	\$988,313	\$988,313		(\$33,083) -3.24%
School Cafeteria	14	\$1,041,994	\$1,082,500	\$1,140,000	\$1,140,000		\$57,500 5.31%
Use of School Facilities	15	\$52,994	\$40,000	\$42,000	\$42,000		\$2,000 5.00%
Technology Protection Plan	40	\$34,468	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%
TOTAL BOARD OF EDUCATION		\$2,416,400	\$2,174,896	\$2,196,701	\$2,196,701		\$21,805 1.00%
TOTAL REVENUES		\$8,440,745	\$6,981,245	\$7,438,323	\$7,468,323		\$487,078 6.98%

**TOWN OF AVON
BUDGET SUMMARY
SPECIAL REVENUE FUNDS
FISCAL YEAR: 2026/2027**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2024/25 ACTUAL	2025/26 BUDGETED	2026/27 REQUESTED TOWN MANAGER	2026/27 RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	2026/27 DOLLAR INCREASE/ (DECREASE)	2026/27 PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:							
Sewer Assessments - Fund#5	\$135,605	\$94,600	\$134,200	\$134,200		\$39,600	41.86%
LICENSES, FEES, PERMITS:							
Sewer Permits & Inspection Fees - Fund#5	\$6,690	\$1,500	\$4,300	\$4,300		\$2,800	186.67%
INTERGOVERNMENTAL							
STATE GRANTS-IN-AID:							
Town Aid Road - Fund #8	\$315,822	\$316,468	\$421,095	\$421,095		\$104,627	33.06%
LOCIP - Fund #11	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488	51.60%
Title II Part A Teachers - Fund #13	\$58,592	\$40,127	\$37,522	\$37,522		(\$2,605)	-6.49%
Adult Education Cooperative - Fund #13	\$3,965	\$3,695	\$3,455	\$3,455		(\$240)	-6.50%
IDEA 611 Part B - Fund #13	\$685,436	\$715,471	\$703,238	\$703,238		(\$12,233)	-1.71%
Title I Improving Basic Programs - Fund #13	\$89,031	\$92,111	\$81,600	\$81,600		(\$10,511)	-11.41%
IDEA 619 Preschool - Fund #13	\$34,099	\$21,608	\$19,103	\$19,103		(\$2,505)	-11.59%
Sheff Settlement - Fund #13	\$156,135	\$135,945	\$131,188	\$131,188		(\$4,757)	-3.50%
Title III - Fund #13	\$12,439	\$12,439	\$12,207	\$12,207		(\$232)	-1.87%
Title IV - Fund #13	\$9,380	-	-	-		-	0.00%
ESSER & ARPA Grants - Fund #13	\$152,503	-	-	-		-	0.00%
Education Program Grants - Fund #13	\$61,018	-	-	-		-	0.00%
Avon Education Foundation - Fund #13	\$3,913	-	-	-		-	0.00%
PEGPETIA Grant - Fund #13	\$20,433	-	-	-		-	0.00%
BOE Cafeteria - Fund #14	\$296,320	\$400,000	\$400,000	\$400,000		-	0.00%
American Rescue Plan Act Grant - Fund #50	\$1,136,316	-	-	-		-	0.00%
TOTAL INTERGOVERNMENTAL	\$3,206,677	\$1,851,207	\$1,981,239	\$1,981,239		\$130,032	7.02%
CHARGES FOR CURRENT SERVICES:							
PUBLIC SAFETY:							
Police Services - Fund#7	\$120,452	\$40,002	\$54,060	\$54,060		\$14,058	35.14%
PUBLIC WORKS:							
Sewer Connection Charges - Fund #5	\$56,928	\$80,000	\$156,000	\$156,000		\$76,000	95.00%
Sewer Use Charges - Fund #5	\$3,265,579	\$3,191,255	\$3,319,458	\$3,319,458		\$128,203	4.02%
RECREATION & PARKS:							
Camp Program Fees - Fund #9	-	\$183,870	\$212,295	\$212,295		\$28,425	15.46%
Recreation Fees - Fund #9	\$481,461	\$408,228	\$293,296	\$293,296		(\$114,932)	-28.15%
Facility Maintenance Fees - Fund #9	\$50,716	\$58,705	\$53,737	\$53,737		(\$4,968)	-8.46%
Senior Recreation Activities - Fund #9	\$11,662	\$16,378	\$12,900	\$12,900		(\$3,478)	-21.24%
EDUCATION:							
BOE Cafeteria Sales - Fund #14	\$743,234	\$680,000	\$740,000	\$740,000		\$60,000	8.82%
BOE Use of School Facilities - Fund #15	\$52,994	\$40,000	\$42,000	\$42,000		\$2,000	5.00%
TOTAL CHARGES FOR CURRENT SERVICES:	\$4,783,026	\$4,698,438	\$4,883,746	\$4,883,746		\$185,308	3.94%
OTHER LOCAL REVENUE:							
Interest Income - Fund #14	\$2,440	\$2,500	-	-		(\$2,500)	-100.00%
Refunds and Reimbursements - Fund #5	\$31,431	-	-	-		-	0.00%
Sewer Use - Interest and Lien Fees - Fund #5	\$41,259	\$72,000	\$68,000	\$68,000		(\$4,000)	-5.56%
Sewer Assessments - Interest and Lien Fees - Fund #5	\$16,446	-	-	-		-	0.00%
Donations and Grants, Private Sources - Fund #9	\$6,100	-	-	-		-	0.00%
Fisher Drive Lease Revenue - Fund #21	-	-	\$98,557	\$98,557		\$98,557	100.00%
BOE Technology Protection Plan - Fund #40	\$34,468	\$31,000	\$26,388	\$26,388		(\$4,612)	-14.88%
Cancelled Encumbrances - Fund #5	\$68	-	-	-		-	0.00%
Cancelled Encumbrances - Fund #9	\$12,276	-	-	-		-	0.00%
TOTAL OTHER LOCAL REVENUE	\$144,488	\$105,500	\$192,945	\$192,945		\$87,445	82.89%
OTHER FINANCING SOURCES:							
Use of Committed Fund Balance - Fund #5	-	\$230,000	\$136,000	\$136,000		(\$94,000)	-40.87%
Use of Committed Fund Balance - Fund #12	-	-	-	\$30,000		\$30,000	100.00%
Transfers In - Fund #5	\$164,259	-	-	-		-	0.00%
Transfers In - Fund #21	-	-	\$105,893	\$105,893		\$105,893	100.00%
TOTAL OTHER FINANCING SOURCES:	\$164,259	\$230,000	\$241,893	\$271,893		\$41,893	18.21%
TOTAL SPECIAL REVENUE FUNDS REVENUES	\$8,440,745	\$6,981,245	\$7,438,323	\$7,468,323		\$487,078	6.98%

TOWN OF AVON
 BUDGET SUMMARY
 SPECIAL REVENUE FUNDS
 FISCAL YEAR 2026/2027

EXPENDITURE BUDGETS
 SPECIAL REVENUE FUNDS

FUND NAME	FUND #	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)
TOWN:							
Police Special Services	07	\$178,273	\$40,002	\$54,060	\$54,060		\$14,058 35.14%
Town Aid Road	08	\$407,682	\$316,468	\$421,095	\$421,095		\$104,627 33.06%
Recreational Activities	09	\$453,715	\$667,181	\$572,228	\$572,228		(\$94,953) -14.23%
Loc. Capital/Improv. Program	11	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
Fisher Meadows/Fisher Old Farms	12	-	-	-	\$30,000		\$30,000 100.00%
Fisher Drive Property Mgt.	21	-	-	\$204,450	\$204,450		\$204,450 100.00%
American Rescue Plan Act Grant	50	\$1,136,316	-	-	-		- 0.00%
TOTAL TOWN		\$2,347,261	\$1,136,994	\$1,423,664	\$1,453,664		\$316,670 27.85%
SEWERS:							
Sewer Fund	05	\$4,036,371	\$3,669,355	\$3,817,958	\$3,817,958		\$148,603 4.05%
BOARD OF EDUCATION:							
St. & Fed. Education Grants	13	\$1,285,103	\$1,021,396	\$988,313	\$988,313		(\$33,083) -3.24%
School Cafeteria	14	\$1,465,059	\$1,082,500	\$1,140,000	\$1,140,000		\$57,500 5.31%
Use of School Facilities	15	\$166,101	\$40,000	\$42,000	\$42,000		\$2,000 5.00%
Technology Protection Plan	40	\$51,165	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%
TOTAL BOARD OF EDUCATION		\$2,967,428	\$2,174,896	\$2,196,701	\$2,196,701		\$21,805 1.00%
TOTAL EXPENDITURES		\$9,351,060	\$6,981,245	\$7,438,323	\$7,468,323		\$487,078 6.98%

**TOWN OF AVON
 FOREST, PARK, AND OPEN SPACE MANAGEMENT
 SPECIAL REVENUE FUND
 REVENUE AND EXPENDITURE BUDGET
 FISCAL YEAR 2026/2027**

NAME OF FUND: Forest, Park, and Open Space Management Fund (04)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To provide a dedicated source of revenue from and for improvements and maintenance to town owned or managed forests, parks, and open space areas. In 1986, the Avon Natural Resources commission requested a review of several of Avon’s Open Space properties by the Eastern Connecticut Environmental Review Team. During this same period, the Town staff began a study and review of the feasibility of managing the Town’s open space to determine proper management and maintenance techniques. Both studies were positive, and a ten (10) year natural resource management plan was produced by the firm of East-West Forestry Associates (now Ferruci & Walicki). This plan was updated in 1998. The goal of the plan is to carefully manage the land for the current and future residents of Avon. To have a minimum impact on the natural character of the property while providing increased access and use through an expanded hiking and cross country ski trail system, interpretive nature trails and wildlife management demonstration areas. The Town Council approved the creation of the fund on August 4, 1988, and the Board of Finance approved it on September 14, 1988.

Expenditures shall be limited to direct or indirect improvements to and/or maintenance of town owned or managed forest, park and open space properties. The time, method, terms, and amount of any appropriation or expenditure shall be determined by the Town Council in accordance with the Town Charter and appropriate town policies.

PROGRAM COMMENTARY

A ten-year update to the Town’s Forestry Management Plan was completed in 2023. The most typical revenue source for this fund is revenue generated from timber sales, which take place on an irregular basis. When a timber sale is not planned, the revenue source for expenditures budgeted from this fund is typically use of Committed Fund Balance. There are no revenues or expenditures budgeted for fiscal year 2026/2027.

WORKLOAD MEASURES

	2022/2023	2023/2024	2024/2025	Est. 2025/2026	Proj. 2026/2027
Timber Sale	\$0	\$0	\$0	\$0	\$0



**TOWN OF AVON
SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Sewer Fund (05)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Avon Water Pollution Control Authority, established pursuant to provisions of the Connecticut General Statutes, is responsible for planning and directing the installation, operation, and maintenance of the public sanitary collection system in Avon. This includes providing information, review, approval and inspection of new connections to the collection system as well as assistance with private issues.

The Town of Avon does not own its own sanitary sewer treatment plant and, accordingly, contracts for treatment with the Towns of Farmington, Simsbury, and Canton. The Town pays for treatment on the basis of volume of effluent in accordance with inter-town agreements and because of this, the Engineering Department is taking measures to identify and eliminate leaks and illicit discharges into the system.

The Sewer Fund is used to manage all sewer-related revenues and expenditures. Revenues are produced by sewer-use fees, connection charges, sewer permits, benefit assessments, and inspection fees.

Benefit assessments are paid by property owners whose properties specifically benefit from Town-based sewer extension projects. Residential properties are normally assessed at unit rates based on the ratio of total project costs divided by total number of benefiting parcels. Assessments for non-residential properties are determined by establishing type of use and square footage of usable building area that the utility is serving. Property owners typically have the option of paying their benefit assessments in a lump sum or in interest-bearing annual installments.

PROGRAM COMMENTARY

Estimated sewer use revenues for fiscal year 2026/2027 reflect an increase from the amount budgeted for current year sewer use, primarily due to increases in sewer treatment charges from Canton, Farmington, and Simsbury. Connection and assessment revenue estimates are based on payments for either previously defined connections and assessments, and/or connections and assessments expected to take place after June 30, 2026.

Residential sewer-use revenues are billed for each residential unit on a current calendar year basis and are based in part on water usage. Commercial accounts are billed on a previous-year basis and charged based completely on water consumption because nearly all of them get their water from the public utility.

All costs for treatment plant allocations are paid by sewer fees which are wholly funded by users with access to the public sewer. Avon has made numerous payments to Simsbury for the upgrade of their treatment plant and is on a monthly payment program with them, which will be completed in September of 2028. Avon paid its first annual installment for the Farmington sewage treatment plant upgrade in November 2020. Subsequent annual payments have been and will continue to be made annually until 2040.

WORKLOAD MEASURES

Avon has contractual sewer capacity limits equaling 980,000 gallons per day to Simsbury, 838,166 gallons per day to Farmington, and 50,000 gallons per day to Canton. There are approximately 4,744 residential units made up of single-family dwellings, condominiums, apartments and 2-family homes. There are also 328 commercial connections to the Avon sewer system. There were 67 new connections to the collection system during fiscal year 2025/2026.

Our average daily sewer flow in 2024 to Simsbury was approximately 573,000 gallons per day, 500,000 gallons per day to Farmington, and estimated at 30,000 gallons per day to Canton.

SEWER FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGETS
FISCAL YEAR 2026/2027

Sewer Fund (05)

ESTIMATED REVENUE BUDGET:

ACCT#	REVENUES	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27 ADOPTED	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
TAXES AND ASSESSMENTS:								
43441	Sewer Assessments	\$135,605	\$94,600	\$134,200	\$134,200		\$39,600	41.86%
LICENSES, FEES, PERMITS:								
43444	Inspections & Permits	\$6,690	\$1,500	\$4,300	\$4,300		\$2,800	186.67%
CHARGES FOR CURRENT SERVICES:								
43442	Sewer Connection Charges	\$56,928	\$80,000	\$156,000	\$156,000		\$76,000	95.00%
43443	Sewer Use Charges	\$3,265,579	\$3,191,255	\$3,319,458	\$3,319,458		\$128,203	4.02%
OTHER LOCAL REVENUE:								
43612	Refunds and Reimbursements	\$31,431	-	-	-		-	0.00%
43615	Sewer Use: Int & Liens	\$41,259	\$72,000	\$68,000	\$68,000		(\$4,000)	-5.56%
43616	Sewer Asses.: Int & Liens	\$16,446	-	-	-		-	0.00%
	Cancelled Encumbrances	\$68	-	-	-		-	0.00%
OTHER FINANCING SOURCES:								
43918	Transfers In	-	\$230,000	\$136,000	\$136,000		(\$94,000)	-40.87%
	TOTAL REVENUES	\$3,554,006	\$3,669,355	\$3,817,958	\$3,817,958		\$148,603	4.05%

APPROPRIATION EXPENDITURES BUDGET:

ACCT#	EXPENDITURES	2024/25 ACTUAL	2025/26 BUDGETED	2026/27 TOWN MANAGER	2026/27 TOWN COUNCIL	2026/27 ADOPTED	2026/27 DOLLAR INCREASE/ (DECREASE)	2026/27 PERCENT INCREASE/ -DECREASE
Various	Public Works	\$3,831,371	\$3,439,355	\$3,681,958	\$3,681,958		\$242,603	7.05%
Various	CIP Facilities	\$205,000	\$230,000	\$136,000	\$136,000		(\$94,000)	-40.87%
	TOTAL EXPENDITURES	\$4,036,371	\$3,669,355	\$3,817,958	\$3,817,958		\$148,603	4.05%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05 SEWER FUND									
3205 SEWAGE COLL & DIS									
PERSONAL SERVICES									
WAGES & SALARIES	317,912	336,674	152,905	276,706	335,391	335,391	0	(1,283)	0
EMPLOYEE BENEFITS	124,344	119,160	96,292	113,994	146,943	146,943	0	27,783	23
Total PERSONAL SERVICES	442,256	455,834	249,197	390,700	482,334	482,334	0	26,500	6
SERVICES & SUPPLIES									
AUTO ALLOWANCE	48	250	0	250	250	250	0	0	0
ADVERTISING	1,718	2,000	959	1,500	1,500	1,500	0	(500)	(25)
MEMBERSHIP FEES	143	400	0	400	400	400	0	0	0
BOOKS & PERIODICALS	100	100	0	100	100	100	0	0	0
RECRUITMENT & TRAINING	0	5,000	0	8,000	8,000	8,000	0	3,000	60
UTILITIES	25,389	26,000	13,399	30,000	30,000	30,000	0	4,000	15
CONTRACTUAL SERV & PRINTING	2,357,166	1,856,375	614,801	1,841,625	2,076,350	2,076,350	0	219,975	12
RENTALS	2,532	32,900	8,181	32,900	32,900	32,900	0	0	0
EQUIPMENT OPER & MAINT	22,081	82,400	36,087	64,880	64,880	64,880	0	(17,520)	(21)
REPAIRS & MAINTENANCE	0	5,000	2,894	3,100	3,100	3,100	0	(1,900)	(38)
POSTAGE	7,050	6,700	4,799	7,100	7,100	7,100	0	400	6
MATERIALS AND SUPPLIES	1,556	2,500	315	2,600	2,600	2,600	0	100	4
Total SERVICES & SUPPLIES	2,417,783	2,019,625	681,435	1,992,455	2,227,180	2,227,180	0	207,555	10
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	474,343	472,202	472,202	470,061	470,061	470,061	0	(2,141)	0
Total CAPITAL OUTLAY	772,222	782,495	780,683	785,992	785,992	785,992	0	3,497	0
Total 3205 SEWAGE COLL & DIS	3,632,261	3,257,954	1,711,315	3,169,147	3,495,506	3,495,506	0	237,552	7

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8700 OTHER FINANCING U									
MISCELLANEOUS									
INTERFUND XFR ACCT	205,000	230,000	0	136,000	136,000	136,000	0	(94,000)	(41)
Total MISCELLANEOUS	205,000	230,000	0	136,000	136,000	136,000	0	(94,000)	(41)
Total 8700 OTHER FINANCING U	205,000	230,000	0	136,000	136,000	136,000	0	(94,000)	(41)

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8801 EMPLOYEE BENEFIT									
PERSONAL SERVICES									
EMPLOYEE BENEFITS	199,110	181,401	181,207	186,452	186,452	186,452	0	5,051	3
Total PERSONAL SERVICES	199,110	181,401	181,207	186,452	186,452	186,452	0	5,051	3

Total 8801 EMPLOYEE BENEFIT	199,110	181,401	181,207	186,452	186,452	186,452	0	5,051	3

**TOWN OF AVON
POLICE SPECIAL SERVICES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Police Special Services (07)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Police Special Services Special Revenue Fund was established in 2008 for the purpose of providing Police services on a reimbursement basis to individuals, businesses, and groups for which the Town is, in turn, compensated.

Expenditures are incurred from submission of an Avon Police Department Extra Duty Slip from the Police Department. Additions to this Fund are from a specific revenue source, Charges for Services, Police Services, which would occur as a result of Accounts Receivable billing to individuals, businesses and various groups reimbursing the Town for direct payroll cost, plus overhead, per the Town of Avon Administrative Policy #2.7. Additions to this fund can also be from transfers in. Transferred resources normally occur at the end of a fiscal year in order to bring an account, or in this case a fund, into budgetary and charter compliance.

PROGRAM COMMENTARY

The Police Special Services Special Revenue Fund was created in fiscal year 2007/2008 and approved by the Town Council in March 2008 and by the Board of Finance in April 2008. The fund became active at the beginning of fiscal year 2009/2010. A budget of \$40,002 has been requested for fiscal year 2026/2027.

ACCT#	REVENUES	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27 ADOPTED	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL		DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
	Charges for Current Services:							
43421	Police Services	\$120,452	\$40,002	\$54,060	\$54,060		\$14,058	35.14%
	TO TAL REVENUES	\$120,452	\$40,002	\$54,060	\$54,060		\$14,058	35.14%
ACCT#	EXPENDITURES							
Various	Special Services	\$178,273	\$40,002	\$54,060	\$54,060		\$14,058	35.14%
	TO TAL EXPENDITURES	\$178,273	\$40,002	\$54,060	\$54,060		\$14,058	35.14%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
07 POLICE SPECIAL SERV									
2109 SPECIAL SERVICES									
PERSONAL SERVICES									
WAGES & SALARIES	112,152	28,000	90,391	40,000	40,000	40,000	0	12,000	43
EMPLOYEE BENEFITS	0	4,802	0	6,860	6,860	6,860	0	2,058	43
Total PERSONAL SERVICES	112,152	32,802	90,391	46,860	46,860	46,860	0	14,058	43
SERVICES & SUPPLIES									
EQUIPMENT OPER & MAINT	1,121	7,200	1,000	7,200	7,200	7,200	0	0	0
Total SERVICES & SUPPLIES	1,121	7,200	1,000	7,200	7,200	7,200	0	0	0
Total 2109 SPECIAL SERVICES	113,273	40,002	91,391	54,060	54,060	54,060	0	14,058	35

**TOWN OF AVON
TOWN AID ROAD
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Town Aid Road (08)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Town Aid Road Fund is used to account for the annual grant received from the State of Connecticut for the improvement and maintenance of local roadways. The money is received in two payments, July and January.

PROGRAM COMMENTARY

In the fiscal year 2026/2027 budget, \$180,000 is budgeted for Snow and Ice removal and \$241,095 for CIP-Road Overlay. A detailed outline of expenditures can be found on S.1.

WORKLOAD MEASURES

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Estimated 2025/2026	Projected 2026/2027
Town Road Miles	112.37	112.37	112.37	112.37	112.37

ACCT#	REVENUES	2026/27		2026/27		2026/27		
		2024/25	2025/26	REQUESTED	RECOMMENDED	DOLLAR	PERCENT	
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Intergovernmental:							
43353	Town Aid Road Grant	\$315,822	\$316,468	\$421,095	\$421,095		\$104,627	33.06%
	TOTAL REVENUES	\$315,822	\$316,468	\$421,095	\$421,095		\$104,627	33.06%
	EXPENDITURES							
Various	Public Works	\$181,580	\$180,000	\$180,000	\$180,000		-	0.00%
Various	CIP-Road Overlay	\$226,102	\$136,468	\$241,095	\$241,095		\$104,627	76.67%
	TOTAL EXPENDITURES	\$407,682	\$316,468	\$421,095	\$421,095		\$104,627	33.06%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
08 TOWN ROAD AID FUND									
3103 SNOW & ICE REMOVA									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	168,221	180,000	273,574	180,000	180,000	180,000	0	0	0
Total SERVICES & SUPPLIES	168,221	180,000	273,574	180,000	180,000	180,000	0	0	0
Total 3103 SNOW & ICE REMOVA	168,221	180,000	273,574	180,000	180,000	180,000	0	0	0

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
4831 TOWN CIP-FACIL/RO									
CAPITAL OUTLAY									
Capital Proj Funds 2&3	239,461	136,468	136,468	136,468	241,095	241,095	0	104,627	77
Total CAPITAL OUTLAY	239,461	136,468	136,468	136,468	241,095	241,095	0	104,627	77
Total 4831 TOWN CIP-FACIL/RO	239,461	136,468	136,468	136,468	241,095	241,095	0	104,627	77



**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Camp Programs Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with summer camps run by the Town for school-aged youth, grades 1-8. Fees are charged for camps that cover administrative costs for a percentage of the clerical assistance, and program supervision, along with covering all direct costs.

PROGRAM COMMENTARY

Fees collected in this account generally compensate for expenditures. Changes have again been made to reflect actual line-item expenditures more accurately.

All accounts were moved from Fund 01 beginning fiscal year 2025/2026 (formerly 01.5103 – Organized Programs).

	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/ 2026	Proj. 2026/ 2027
Deposits	-	-	-	\$183,870	\$212,295
Expenditures	-	-	-	\$183,870	\$212,295
Difference	-	-	-	-	-

WORKLOAD MEASURES

ACTIVITY	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/ 2026	Proj. 2026/ 2027
Summer Fun Camp (Gr. K-4)	399	414	418	420	490
Adventure Camp (Gr. 5-9)	275	275	269	280	308
Extended Care	155	162	144	160	160

ACCT#	REVENUES	2024/25	2025/26	2026/27	2026/27	2026/27	2026/27
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Charges for Current Services:						
43472	Camp Program Fees	-	\$183,870	\$212,295	\$212,295	\$28,425	15.46%
	TO TAL REVENUES	-	\$183,870	\$212,295	\$212,295	\$28,425	15.46%
	<hr/>						
	EXPENDITURES						
Various	Expenditures	-	\$183,870	\$212,295	\$212,295	\$28,425	15.46%
	TO TAL EXPENDITURES	-	\$183,870	\$212,295	\$212,295	\$28,425	15.46%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025		2026		2026			Department		
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%	
09 RECREATION ACTIVITI										
5103 CAMP PROGRAMS										
PERSONAL SERVICES										
WAGES & SALARIES	0	86,214	52,681	105,654	105,654	105,654	0	19,440	23	
EMPLOYEE BENEFITS	0	6,596	3,983	8,081	8,081	8,081	0	1,485	23	
Total PERSONAL SERVICES	0	92,810	56,664	113,735	113,735	113,735	0	20,925	23	
SERVICES & SUPPLIES										
AUTO ALLOWANCE	0	90	0	90	90	90	0	0	0	
ADVERTISING	0	720	0	720	720	720	0	0	0	
RECRUITMENT & TRAINING	0	2,000	48	2,000	2,000	2,000	0	0	0	
UTILITIES	0	500	259	500	500	500	0	0	0	
CONTRACTUAL SERV & PRINTING	0	79,250	4,079	85,250	85,250	85,250	0	6,000	8	
MATERIALS AND SUPPLIES	0	4,500	2,153	7,000	7,000	7,000	0	2,500	56	
Total SERVICES & SUPPLIES	0	87,060	6,539	95,560	95,560	95,560	0	8,500	10	
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	0	4,000	99	3,000	3,000	3,000	0	(1,000)	(25)	
Total CAPITAL OUTLAY	0	4,000	99	3,000	3,000	3,000	0	(1,000)	(25)	
Total 5103 CAMP PROGRAMS	0	183,870	63,302	212,295	212,295	212,295	0	28,425	15	

**TOWN OF AVON
RECREATIONAL ACTIVITIES FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Recreational Activities Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with activities run by the Town for all ages throughout the year. Fees are charged for all programs that cover administrative costs for a percentage of the Program Specialist, clerical assistance, and program supervision, along with covering all direct costs.

PROGRAM COMMENTARY

Fees collected in this account generally compensate for expenditures. Changes have again been made to reflect actual line-item expenditures more accurately.

	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/ 2026	Proj. 2026/ 2027
Deposits	\$422,297	\$444,402	\$481,461	\$408,228	\$293,296
Expenditures	\$358,638	\$382,379	\$445,605	\$408,228	\$293,296
Difference	\$63,659	\$62,023	\$35,856	-	-

WORKLOAD MEASURES

ACTIVITY	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/ 2026	Proj. 2026/ 2027
Youth Basketball League	270	244	269	270	270
Ski Sundown	100	80	82	100	100
Sports Clinics	436	565	555	525	525
Sports Leagues	411	354	345	425	350
Sports Camps	332	325	289	350	325
Specialty Camps	n/a	70	137	70	100
Preschool Specialty Programs	n/a	156	119	150	150
Youth Specialty Programs	n/a	257	167	250	175
Adult Programs	n/a	264	255	250	250

ACCT#	REVENUES	2024/25		2026/27		2026/27	
		ACTUAL	BUDGETED	TOWN REQUESTED MANAGER	TOWN RECOMMENDED COUNCIL	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
	Charges for Current Services:						
43473	Recreation Fees	\$481,461	\$408,228	\$293,296	\$293,296	(\$114,932)	-28.15%
	Other Local Revenues:						
43651	Donations & Grants	\$6,100	-	-	-	-	0.00%
	TOTAL REVENUES	\$487,561	\$408,228	\$293,296	\$293,296	(\$114,932)	-28.15%
ACCT#	EXPENDITURES						
Various	Expenditures	\$428,606	\$408,228	\$293,296	\$293,296	(\$114,932)	-28.15%
	TOTAL EXPENDITURES	\$428,606	\$408,228	\$293,296	\$293,296	(\$114,932)	-28.15%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
5107 RECREATION ACTIVI									
PERSONAL SERVICES									
WAGES & SALARIES	122,054	99,038	71,261	113,833	37,335	37,335	0	(61,703)	(62)
EMPLOYEE BENEFITS	10,943	6,885	4,871	17,201	2,856	2,856	0	(4,029)	(59)
Total PERSONAL SERVICES	132,997	105,923	76,132	131,034	40,191	40,191	0	(65,732)	(62)
SERVICES & SUPPLIES									
AUTO ALLOWANCE	62	1,350	143	1,350	1,350	1,350	0	0	0
TRAVEL & MEETING EXP	140	2,155	462	2,155	2,155	2,155	0	0	0
ADVERTISING	0	200	0	200	200	200	0	0	0
MEMBERSHIP FEES	420	900	115	900	900	900	0	0	0
RECRUITMENT & TRAINING	1,366	2,500	1,108	2,500	2,500	2,500	0	0	0
UTILITIES	0	400	0	400	400	400	0	0	0
CONTRACTUAL SERV & PRINTING	256,820	248,700	167,729	199,500	199,500	199,500	0	(49,200)	(20)
RENTALS	8,008	12,500	0	12,500	12,500	12,500	0	0	0
MATERIALS AND SUPPLIES	28,674	30,000	20,931	30,000	30,000	30,000	0	0	0
Total SERVICES & SUPPLIES	295,490	298,705	190,488	249,505	249,505	249,505	0	(49,200)	(16)
CAPITAL OUTLAY									
CAPITAL EQUIP EXP	120	3,600	0	3,600	3,600	3,600	0	0	0
Total CAPITAL OUTLAY	120	3,600	0	3,600	3,600	3,600	0	0	0
Total 5107 RECREATION ACTIVI	428,607	408,228	266,620	384,139	293,296	293,296	0	(114,932)	(28)

**TOWN OF AVON
FACILITY MAINTENANCE SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Facility Maintenance Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the maintenance, operation, and improvements to facilities. Fees charged for each program and field use assist with the operation and care of the facilities.

PROGRAM COMMENTARY

Revenue and line item expenditure adjustments have been made based upon expenditures. The personnel costs associated with a temporary part-time facility attendant position are funded in this account along with other expenditures brought to this account from the General Fund. A \$7.00 Facility Maintenance fee is added to every Recreation Department registration, as well as to all sport leagues, and then deposited into this account along with all field and facility rental fees.

	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/ 2026	Proj. 2026/ 2027
Deposits	\$42,192	\$53,346	\$50,715	\$58,705	\$53,737
Expenditures	\$40,624	\$18,433	\$10,906	\$58,705	\$53,737
Difference	\$1,568	\$34,913	\$39,809	-	-

ACCT#	REVENUES	2024/25		2026/27		2026/27	
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Charges for Current Services:						
43475	Maintenance Fees	\$50,716	\$58,705	\$53,737	\$53,737		(\$4,968) -8.46%
	TOTAL REVENUES	\$50,716	\$58,705	\$53,737	\$53,737		(\$4,968) -8.46%
	<hr/>						
ACCT#	EXPENDITURES	2024/25		2026/27		2026/27	
	Various Expenditures	\$10,906	\$58,705	\$53,737	\$53,737		(\$4,968) -8.46%
	TOTAL EXPENDITURES	\$10,906	\$58,705	\$53,737	\$53,737		(\$4,968) -8.46%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025		2026		Department			Board		%
	Actual	Base Budget	Actual YTD		Head	Town Manager	Town Council	of Finance	Inc/Dec	
=====										
5201 PARKS										
PERSONAL SERVICES										
WAGES & SALARIES	946	4,615	355		0	0	0	0	(4,615)	(100)
EMPLOYEE BENEFITS	376	353	8		0	0	0	0	(353)	(100)
Total PERSONAL SERVICES	1,322	4,968	363		0	0	0	0	(4,968)	(100)
=====										
SERVICES & SUPPLIES										
MEMBERSHIP FEES	0	0	0		600	600	600	0	600	0
RECRUITMENT & TRAINING	0	0	0		1,000	1,000	1,000	0	1,000	0
CONTRACTUAL SERV & PRINTING	4,577	14,537	437		12,937	12,937	12,937	0	(1,600)	(11)
REPAIRS & MAINTENANCE	0	15,420	0		15,420	15,420	15,420	0	0	0
MATERIALS AND SUPPLIES	247	10,780	0		10,780	10,780	10,780	0	0	0
Total SERVICES & SUPPLIES	4,824	40,737	437		40,737	40,737	40,737	0	0	0
=====										
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	4,760	13,000	159		13,000	13,000	13,000	0	0	0
Total CAPITAL OUTLAY	4,760	13,000	159		13,000	13,000	13,000	0	0	0
=====										
Total 5201 PARKS	10,906	58,705	959		53,737	53,737	53,737	0	(4,968)	(8)
=====										

**TOWN OF AVON
 SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND
 REVENUE AND EXPENDITURE BUDGET
 FISCAL YEAR 2026/2027**

NAME OF FUND: Senior Citizen Recreation Fund (09)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund includes reimbursable expenses associated with the all-senior activities designed and maintained by the staff at the Senior Center/Community Room. The purpose of this fund is similar to the Special Revenues - Recreation Activities fund, so that the senior citizens who use the programs will assume a greater responsibility for the activities in which they participate, without dependence upon the Recreation Activities Fund.

PROGRAM COMMENTARY

In recent years, fees collected in this account have fluctuated post COVID, and have not covered contract and material expenditures.

	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/2026	Proj. 2026/2027
Deposits	\$12,434	\$14,370	\$10,900	\$11,000	\$12,900
Expenditures	\$18,727	\$13,550	\$11,661	\$11,000	\$12,900
Difference	(\$6,293)	\$820	(\$761)	-	-

ACCT#	REVENUES			2026/27	2026/27			
		2024/25	2025/26	REQUESTED	RECOMMENDED	2026/27	2026/27	
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	INCREASE/ (DECREASE)	INCREASE/ -DECREASE
	Charges for Current Services:							
43484	Senior Citizen Fund	\$11,662	\$16,378	\$12,900	\$12,900		(\$3,478)	-21.24%
	Other Local Revenues:							
	Cancelled Encumbrances	\$12,276	-	-	-		-	0.00%
	TO TAL REVENUES	\$23,938	\$16,378	\$12,900	\$12,900		(\$3,478)	-21.24%
	EXPENDITURES							
Various	Expenditures	\$14,203	\$16,378	\$12,900	\$12,900		(\$3,478)	-21.24%
	TO TAL EXPENDITURES	\$14,203	\$16,378	\$12,900	\$12,900		(\$3,478)	-21.24%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
5301 SENIOR CENTER									
PERSONAL SERVICES									
WAGES & SALARIES	1,775	3,231	0	0	0	0	0	(3,231)	(100)
EMPLOYEE BENEFITS	0	247	0	0	0	0	0	(247)	(100)
Total PERSONAL SERVICES	1,775	3,478	0	0	0	0	0	(3,478)	(100)
SERVICES & SUPPLIES									
MEMBERSHIP FEES	325	0	0	0	0	0	0	0	0
CONTRACTUAL SERV & PRINTING	12,012	11,500	5,172	11,500	11,500	11,500	0	0	0
MATERIALS AND SUPPLIES	90	1,400	0	1,400	1,400	1,400	0	0	0
Total SERVICES & SUPPLIES	12,427	12,900	5,172	12,900	12,900	12,900	0	0	0
Total 5301 SENIOR CENTER	14,202	16,378	5,172	12,900	12,900	12,900	0	(3,478)	(21)

**TOWN OF AVON
LOCAL CAPITAL IMPROVEMENT PROGRAM
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Local Capital Improvement Program (11)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

The Local Capital Improvement Program was authorized by Public Act 87-584, Section 11-14, in 1987. For fiscal year 2026/2027, \$171,831 has been budgeted. The Local Capital Improvement Program reimburses municipalities for funds spent on infrastructure and other approved capital projects. Reimbursement is processed upon receipt that an approved project has been completed.

PROGRAM COMMENTARY

The estimated grant included in the requested budget for fiscal year 2026/2027 is \$171,831, which has been included in the Road Improvement Program.

ACCT#	REVENUES	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Intergovernmental:						
43363	LOCIP Grant	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
	TOTAL REVENUES	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
	EXPENDITURES						
Various	Public Works	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%
	TOTAL EXPENDITURES	\$171,275	\$113,343	\$171,831	\$171,831		\$58,488 51.60%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
11 LOCAL CAPITAL IMPRO									
8501 CAPITAL IMPROV PR									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	171,275	113,343	84,389	113,343	171,831	171,831	0	58,488	52
Total SERVICES & SUPPLIES	171,275	113,343	84,389	113,343	171,831	171,831	0	58,488	52
Total 8501 CAPITAL IMPROV PR	171,275	113,343	84,389	113,343	171,831	171,831	0	58,488	52

**TOWN OF AVON
FISHER MEADOWS
SPECIAL REVENUE FUND
FISCAL YEAR 2026/2027**

NAME OF FUND: Fisher Meadows/Fisher Old Farms
FUND TYPE: Special Revenue Fund (12)
PURPOSE: For Conservation, Farming, Recreation, Open Space and Uses Incidental to Fisher Meadows and the Fisher Old Farms Properties

The Fisher Meadows/Fisher Old Farms Special Revenue Fund is established for the purposes of, and dedicated to the uses of, conservation, farming, recreation, and open space in accordance with the deeds, agreements, and grant requirements of the Fisher Family and the State of Connecticut. Funds may be used for the acquisition of open space abutting or adjacent to the existing properties, improvements, operations or maintenance of Fisher Meadows and the Fisher Old Farms Property. Additions to this fund may be made through interest earned through principal, net proceeds from the sale of any gravel, mineral matter, timber or crops from these premises, land lease funds or fees adopted by the Town for the use of these premises and donations. Such proceeds are invested separately where the income and principal shall be restricted for the above-mentioned purposes.

PROGRAM COMMENTARY

Revenues to the Fisher Meadows/Fisher Old Farms Fund consist of the rental payments associated with the Town’s lease agreements with the Connecticut Water Company and Sub-Edge Farms, as well as interest income.

	2022/ 2023	2023/ 2024	2024/ 2025	Est. 2025/ 2026	Proj. 2026/ 2027
Water Company Lease Payments	\$140,616	\$96,667	\$104,645	\$120,000	\$100,000
Farm Lease Payments	\$4,535	\$4,998	\$5,436	\$4,998	\$5,000
Interest Income	\$19,394	\$23,532	\$16,871	\$15,000	\$15,000

References:

- Deed dated December 23, 1976 to the Town from Fisher Family
- Affidavit dated December 12, 1980 affirming farming acreage (41.3 acres)
- Affidavit dated March 17, 1997 regarding Use of Property by Avon Water Company for wells
- Affidavit dated March 26, 1999 affirming relocation of 19.8 acres of farming rights
- Agreement dated April 11, 2002 concerning the Purchase and Sale of Fisher Old Farms property to the Town of Avon
- Deed dated August 20, 2002 to the Town from Fisher Farms Properties (Fisher Old Farms Property)
- Agreement dated November 13, 2002 between the State of Connecticut and the Town of Avon and Old Farms Property
- Lease Agreement dated January 8, 2003 with Simmons Family Farms for use of property from January 1, 2004 – December 31, 2008, extended to 12/31/13
- Fund Approved by the Town Council on April 3, 2003 and by the Board of Finance on April 15, 2003
- Lease Agreement with Dan Logue signed January 2, 2014 for property located on east side of Tillotson Road and to the north of Fisher Meadows, effective until December 31, 2020.
- Lease Agreement with Rodger and Isabelle Phillips signed September 14, 2020 for property located on the east and west side of Tillotson Road, effective from January 1, 2021 to February 28, 2028, extended from February 28, 2025

ACCT#	REVENUES	2026/27		2026/27		2026/27		2026/27	
		2024/25	2025/26	REQUESTED	RECOMMENDED	ADOPTED	DOLLAR	PERCENT	INCREASE/
		ACTUAL	BUDGETED	TOWN	TOWN		(DECREASE)	-DECREASE	
	Other Financing Sources:								
43913	Use of Committed Fund Balance	-	-	-	\$30,000		\$30,000		100.00%
	TO TAL REVENUES	-	-	-	\$30,000		\$30,000		100.00%
	EXPENDITURES								
52213	Land	-	-	-	\$30,000		\$30,000		100.00%
	TO TAL EXPENDITURES	-	-	-	\$30,000		\$30,000		100.00%

FISHER MEADOWS SPECIAL REVENUE FUND
(FUND 12)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended
June 30, 2025

REVENUES:

Interest income.....	\$16,872
Other local revenues.....	<u>115,078</u>

TOTAL REVENUES.....	<u>131,950</u>
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EXPENDITURES:

Recreation & Parks	<u>-</u>
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TOTAL EXPENDITURES.....	<u>-</u>
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EXCESS OF REVENUES OVER EXPENDITURES.....	131,950
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OTHER FINANCING SOURCES (USES):

Operating transfers in.....	-
Operating transfers out.....	<u>289,000</u>

NET OTHER FINANCING SOURCES (USES).....	289,000
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EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES.....	(157,050)
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FUND BALANCE JULY 1, 2024.....	1,165,881
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FUND BALANCE JUNE 30, 2025.....	<u><u>\$1,008,831</u></u>
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**TOWN OF AVON
STATE AND FEDERAL EDUCATION GRANTS
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: State and Federal Education Grants Fund (13)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To account for State and Federal education prepayment grants. These funds and their amounts are determined by the Board of Education. The Board of Education approved its budget on January 20, 2026.

ACCT#	REVENUES	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Intergovernmental:						
43343	State & Fed. Education Grants	\$1,286,944	\$1,021,396	\$988,313	\$988,313		(\$33,083) -3.24%
	TOTAL REVENUES	\$1,286,944	\$1,021,396	\$988,313	\$988,313		(\$33,083) -3.24%
	<hr/>						
	EXPENDITURES						
59200	State & Fed. Education Grants	\$1,285,103	\$1,021,396	\$988,313	\$988,313		(\$33,083) -3.24%
	TOTAL EXPENDITURES	\$1,285,103	\$1,021,396	\$988,313	\$988,313		(\$33,083) -3.24%

**AVON TOWN AND BOARD OF EDUCATION
INTERGOVERNMENTAL GRANT REVENUES
2024/2025 - 2025/2026 - 2026/2027**

INTERGOVERNMENTAL GRANTS	FUND #	ACTUAL	BUDGETED	ESTIMATED
		GRANT AMOUNT 2024/2025	GRANT AMOUNT 2025/2026	GRANT AMOUNT 2026/2027
Municipal Grants-In-Aid	01	\$261,442	\$261,442	\$261,442
Municipal Revenue Sharing - Tiered PILOT	01	\$142,054	\$142,054	\$142,054
Education Cost Sharing (ECS)	01	\$922,424	\$832,104	\$909,358
Property Tax Relief - Elderly	01	\$4,592	-	-
Payment in Lieu of Taxes (PILOT)	01	\$87,749	\$87,749	\$98,770
Motor Vehicle Tax Reimbursement	01	\$827,238	-	-
Early Voting Grant	01	\$5,509	-	-
Judicial Branch	01	\$4,450	-	-
Speed Enforcement Program Grant	01	\$63,290	-	-
Emergency Management Grants	01	\$14,151	-	-
Youth Services Bureau Grant	01	\$30,579	\$32,155	\$31,290
Town Aid Road Grant	08	\$315,822	\$316,468	\$421,095
LOCIP Grant	11	\$171,275	\$113,343	\$171,831
American Rescue Plan Act Grant	50	\$1,136,316	-	-
Subtotal- Town Intergovernmental:		\$3,986,891	\$1,785,315	\$2,035,840
BOE Special Education Excess Cost	01	\$1,072,503	\$845,000	\$1,322,961
BOE Open Choice Attendance	01	\$1,048,156	\$978,000	\$879,500
Title II Part A Teachers	13	\$58,592	\$40,127	\$37,522
Adult Education Cooperative	13	\$3,965	\$3,695	\$3,455
IDEA 611 Part B	13	\$685,436	\$715,471	\$703,238
Title I Improving Basic Programs	13	\$89,031	\$92,111	\$81,600
IDEA 619 Preschool	13	\$34,099	\$21,608	\$19,103
Sheff Settlement	13	\$156,135	\$135,945	\$131,188
Title III	13	\$12,439	\$12,439	\$12,207
Title IV	13	\$9,380	-	-
ESSER & ARPA Grants	13	\$152,503	-	-
Education Program Grants	13	\$61,018	-	-
Avon Education Foundation	13	\$3,913	-	-
PEGPETIA Grant	13	\$20,433	-	-
BOE Cafeteria Grants	14	\$296,320	\$400,000	\$400,000
Subtotal- BOE Intergovernmental:		\$3,703,923	\$3,244,396	\$3,590,774
Total Intergovernmental:		\$7,690,814	\$5,029,711	\$5,626,614

Sources: Town & Board of Education Budgets for FY 2024/2025, FY 2025/2026, and FY 2026/2027
Adopted Grant Amount reflects current fiscal year appropriations with any known adjustments.

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
13 STATE & FEDERAL ED.									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	1,285,102	1,021,396	539,425	988,313	988,313	988,313	0	(33,083)	(3)
Total MISCELLANEOUS	1,285,102	1,021,396	539,425	988,313	988,313	988,313	0	(33,083)	(3)
Total 9401 BOARD OF EDUCATIO	1,285,102	1,021,396	539,425	988,313	988,313	988,313	0	(33,083)	(3)



**TOWN OF AVON
SCHOOL CAFETERIA FUND
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: School Cafeteria Fund (14)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

To separately account for the operations of the school cafeteria. The Town's participation in the State-Administered Federal Child Nutrition Program is reported in this fund.

This fund includes all revenues and expenditures of the School Cafeteria system determined by the Board of Education. The Board of Education approved its budget on January 20, 2026.

ACCT#	REVENUES	2024/25 ACTUAL	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Charges for Current Services:						
43481	Cafeteria Sales	\$743,234	\$680,000	\$740,000	\$740,000		\$60,000 8.82%
	Intergovernmental:						
43356	Cafeteria Grants	\$296,320	\$400,000	\$400,000	\$400,000		- 0.00%
	Other Local Revenues:						
43611	Interest Income	\$2,440	\$2,500	-	-		(\$2,500) -100.00%
	TOTAL REVENUES	\$1,041,994	\$1,082,500	\$1,140,000	\$1,140,000		\$57,500 5.31%
ACCT#	EXPENDITURES						
59600	Cafeteria	\$1,465,059	\$1,082,500	\$1,140,000	\$1,140,000		\$57,500 5.31%
	TOTAL EXPENDITURES	\$1,465,059	\$1,082,500	\$1,140,000	\$1,140,000		\$57,500 5.31%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
14 SCHOOL CAFETERIA									
9401 BOARD OF EDUCATIO									
MISCELLANEOUS									
Board of Education	1,465,059	1,082,500	946,931	1,040,000	1,140,000	1,140,000	0	57,500	5
Total MISCELLANEOUS	1,465,059	1,082,500	946,931	1,040,000	1,140,000	1,140,000	0	57,500	5
Total 9401 BOARD OF EDUCATIO	1,465,059	1,082,500	946,931	1,040,000	1,140,000	1,140,000	0	57,500	5

**TOWN OF AVON
USE OF SCHOOL FACILITIES
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Use of School Facilities (15)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION

This fund is used to offset the expenditures incurred for maintenance, personnel, and utilities when school facilities are open after school hours for use by outside organizations.

PROGRAM COMMENTARY

The establishment of this fund was approved by the Town Council on December 1, 1997 and the Board of Finance on December 22, 1997. The Board of Education approved its budget on January 20, 2026.

	2022/2023	2023/2024	2024/2025	Estimated 2025/2026	Projected 2026/2027
Number of Rentals Per School Facility:					
Avon High School	3	3	4	4	4
Avon Middle School	5	5	5	5	5
Thompson Brook School	4	4	4	4	4
Roaring Brook School	2	2	3	3	3
Pine Grove School	2	2	3	3	3
Totals	16	16	17	17	17
Hours of Usage Per School Facility:					
Avon High School	75	75	100	100	100
Avon Middle School	150	150	150	150	150
Thompson Brook School	150	150	150	150	150
Roaring Brook School	225	225	235	235	235
Pine Grove School	225	225	235	235	235
Totals	825	825	870	870	870

ACCT#	REVENUES	2024/25		2026/27		2026/27	
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
	Other Local Revenues:						
43619	Rents & Reimbursements	\$52,994	\$40,000	\$42,000	\$42,000	\$2,000	5.00%
	TOTAL REVENUES	\$52,994	\$40,000	\$42,000	\$42,000	\$2,000	5.00%
	EXPENDITURES						
52185	General Services	\$166,101	\$40,000	\$42,000	\$42,000	\$2,000	5.00%
	TOTAL EXPENDITURES	\$166,101	\$40,000	\$42,000	\$42,000	\$2,000	5.00%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
15 USE OF SCHOOL FACIL									
9401 BOARD OF EDUCATIO									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	166,101	40,000	44,640	42,000	42,000	42,000	0	2,000	5
Total SERVICES & SUPPLIES	166,101	40,000	44,640	42,000	42,000	42,000	0	2,000	5
Total 9401 BOARD OF EDUCATIO	166,101	40,000	44,640	42,000	42,000	42,000	0	2,000	5

**TOWN OF AVON
FISHER DRIVE PROPERTY MANAGEMENT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Fisher Drive Property Management (21)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION:

The Fisher Drive Property Management Fund is established for the purpose of accounting for the operating revenues and expenditures incurred by the Town for the management of the property located at 200 Fisher Drive. This property was acquired by the Town on January 28, 2025 after its purchase was approved at a Special Town Meeting on December 10, 2024. The primary function of this property is for use as the Avon Board of Education’s Central Office. The Board of Education Central Office does not currently require use of all of the office space in the building located on the property. This being the case, the Town rents the available office space in the building to 3rd party tenants.

Fund revenues are generated primarily through rental payments received through the Town’s lease agreements with 3rd party tenants. Fund expenditures are incurred for the management, maintenance, and upkeep of the property. Examples of the operating expenditures of the fund include utilities, management fees, insurance, building maintenance, janitorial costs, refuse removal, and grounds care. The Town has contracted with a property management company for the execution of services for the care, protection, maintenance, and operation of the property. The Board of Education operating budget will be used as a supplemental revenue source of the Fund to ensure balance between lease revenues and operating expenditures.

PROGRAM COMMENTARY:

This fund is subject to the Town’s annual and supplemental budget approval processes, and an operating budget for the Fund will be established each fiscal year. The Finance Department is responsible for monitoring the revenues and expenditures of the Fund, reconciling the Fund’s bank account, and budgetary oversight of the Fund.

A review of the creation of the fund was completed by CliftonLarsonAllen LLP, the Town’s independent auditors, on January 24, 2025.

ACCT#	REVENUES	2024/25		2026/27	2026/27	2026/27	2026/27
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Other Local Revenues:						
43619	Rents & Reimbursements	-	-	\$98,557	\$98,557		\$98,557 100.00%
	Other Financing Sources:						
43918	Transfers In	-	-	\$105,893	\$105,893		\$105,893 100.00%
	TO TAL REVENUES	-	-	\$204,450	\$204,450		\$204,450 100.00%
	EXPENDITURES						
Various	Public Works	-	-	\$204,450	\$204,450		\$204,450 100.00%
	TO TAL EXPENDITURES	-	-	\$204,450	\$204,450		\$204,450 100.00%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department	Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
21 FISHER DRIVE PROPER										
9405 FISHER DRIVE EXPE	0	0	0			204,450	204,450	0	204,450	0
Total 9405 FISHER DRIVE EXPE	0	0	0			204,450	204,450	0	204,450	0

**TOWN OF AVON
TECHNOLOGY PROTECTION PLAN
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Technology Protection Plan (40)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION:

The Technology Protection Plan Special Revenue Fund is 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 3514.1 (adopted December 15, 2020). The creation of the fund was approved by the Town Council on January 19, 2021 and by the Board of Finance on January 25, 2021. The fund description was reviewed by the Town Appointed Auditor on July 29, 2020 and the Town Attorney on January 15, 2021. The fund became active in fiscal year 2020/2021.

The source of revenue for this fund shall be limited to annual premiums collected from families that elect to participate in the Plan. The premium shall be determined by the Board of Education annually. Expenditures from this fund shall be limited to: (1) repairs to, or replacements of, damaged or inoperable devices during the school year, or; (2) the purchase of new devices at the conclusion of the school year. An annual budget for the fund shall be included in the Town’s annual budget approval process.

At the conclusion of the fiscal year, unspent revenue shall be returned to the Technology Protection Plan Special Revenue Fund Balance. The time, methods, terms, and amount of any appropriation from unassigned fund balance shall be initiated by the Board of Education and subject to approval by the Town Council and the Board of Finance.

PROGRAM COMMENTARY:

The Board of Education shall maintain operational control over the fund, including, but not limited to, the expenditure of the funds, and the discretion to purchase the types of technological devices that, in its sole discretion, are determined to be most appropriate for student use. The Superintendent of Schools may authorize expenditures of not more than \$25,000. Expenditures in excess of \$25,000 shall be authorized by the Board of Education, and in accordance with the Town Charter, as applicable. The financial status of the fund shall be reported to the Board of Education and/or the Board’s Finance Committee on a monthly basis.

ACCT#	REVENUES	2024/25		2026/27	2026/27	2026/27	2026/27
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Other Local Revenues:						
46700	Technology Protection Plan	\$34,468	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%
	TOTAL REVENUES	\$34,468	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%
	EXPENDITURES						
56700	Technology Repair or Replace	\$51,165	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%
	TOTAL EXPENDITURES	\$51,165	\$31,000	\$26,388	\$26,388		(\$4,612) -14.88%

Town Council's Budget Summary

Budget Fiscal Year: 2027 to 2027

Account# and Description	2025 Actual	2026 Base Budget	2026 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
40 TECHNOLOGY PROTECTI									
9401 BOARD OF EDUCATIO	51,165	31,000	0	26,388	26,388	26,388	0	(4,612)	(15)
Total 9401 BOARD OF EDUCATIO	51,165	31,000	0	26,388	26,388	26,388	0	(4,612)	(15)

**TOWN OF AVON
AMERICAN RESCUE PLAN ACT GRANT
SPECIAL REVENUE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: American Rescue Plan Act Grant (50)

FUND TYPE: Special Revenue

PROGRAM DESCRIPTION:

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law, which established the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds). The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments in responding to the COVID-19 public health emergency through four categories of eligible uses:

- 1) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- 2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- 3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- 4) To make necessary investments in water, sewer, or broadband infrastructure.

The Town of Avon’s total ARPA grant entitlement is \$5,408,792.89. The Town received \$2,704,396.44 of this entitlement in June 2021 and the remaining \$2,704,396.45 in June 2022. As required, the Town has obligated all Fiscal Recovery Funds as of December 31, 2024. All obligated, but unspent funds must be spent by December 31, 2026. Any funds that have not been expended by this date must be returned to the Federal government.

PROGRAM COMMENTARY:

Management is responsible for identifying projects, programs, and other eligible uses for the ARPA grant funding received by the Town and recommending them for approval.

ACCT#	REVENUES	2024/25		2026/27	2026/27	2026/27	2026/27
		ACTUAL	BUDGETED	TOWN MANAGER	TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)
	Intergovernmental:						
44037	American Rescue Plan Act Grant	\$1,136,316	-	-	-	-	0.00%
	TOTAL REVENUES	\$1,136,316	-	-	-	-	0.00%
ACCT#	EXPENDITURES						
Various	General Government	\$31,065	-	-	-	-	0.00%
Various	Health & Social Services	\$16,775	-	-	-	-	0.00%
Various	Recreation & Parks	\$6,714	-	-	-	-	0.00%
Various	CIP	\$1,081,762	-	-	-	-	0.00%
	TOTAL EXPENDITURES	\$1,136,316	-	-	-	-	0.00%

**TOWN OF AVON
PENSION TRUST
FIDUCIARY FUND
FISCAL YEAR 2026/2027**

NAME OF FUND: Pension Trust (18)

FUND TYPE: Fiduciary Funds (Trust and Custodial Funds)

PROGRAM DESCRIPTION

Per the recommendation of the Town’s independent auditors, the Town maintains a Pension Trust Fund, which is classified as a fiduciary fund for financial reporting purposes. Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee or agent for individuals, organizations, other governmental units, or another fund of the same governmental unit. For that reason, fiduciary funds are often identified as either trust, or custodial funds. The Employees Retirement Pension Trust Fund is used to report the accumulation of resources for pension benefit appropriations and payments to qualified Town and Board of Education employees. The annual contributions made by the Town and Board of Education to the Pension Trust Fund are appropriated from the General Fund and Sewer Fund.

The Town also maintains one custodial fund, the C-PACE Clean Energy Fund. No estimated revenues or appropriations are budgeted by the Town for this fund, as the Town acts only as a custodian of assets. Furthermore, custodial funds do not carry a fund balance.

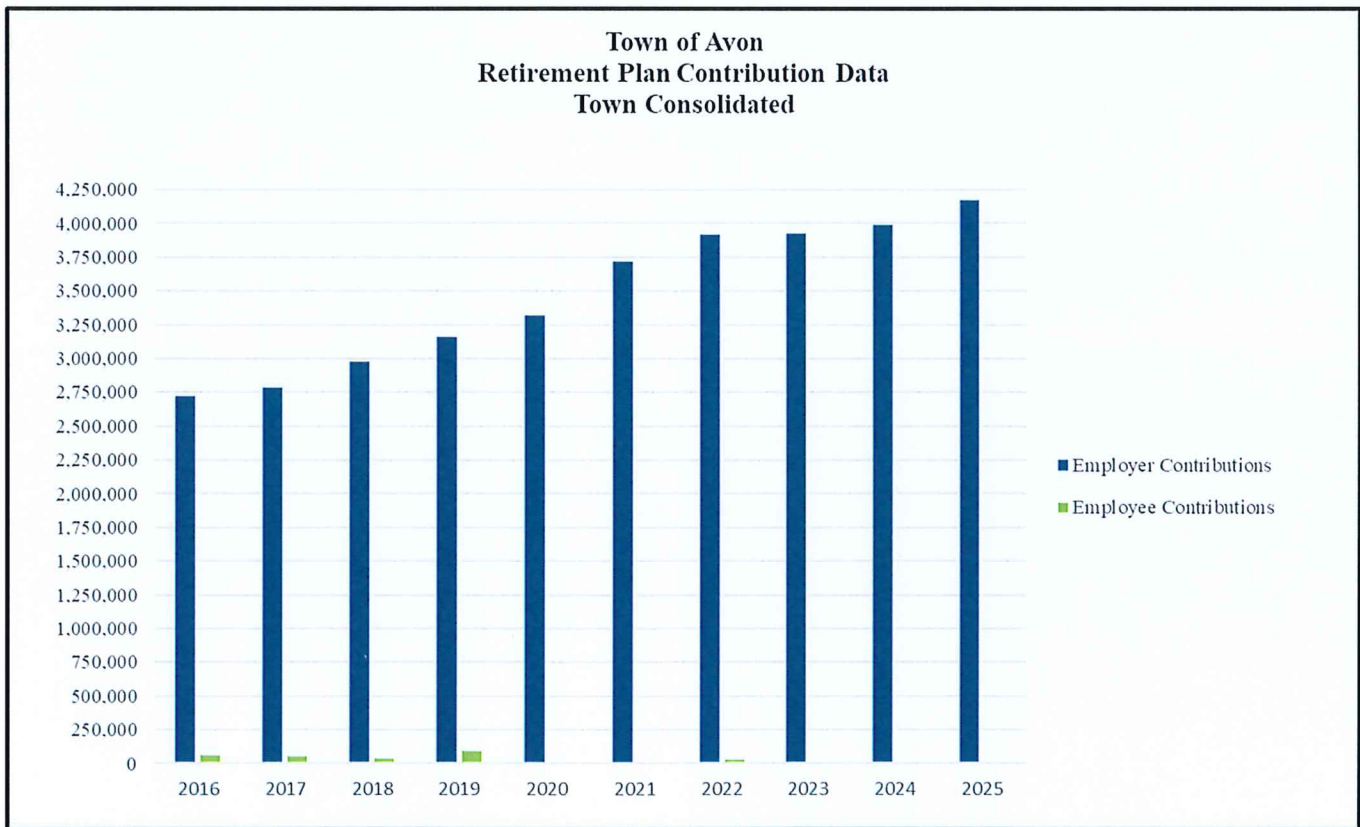
Fd	Obj.	BUDGET	2024/25		2026/27		2026/27		
			BUDGETED	BUDGETED	TOWN MANAGER	TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
REVENUES:									
Operating Revenues 'from':									
General Fund									
01	43623	General Government (Town)	\$3,875,842	\$4,046,599	\$4,160,112	\$4,160,112		\$113,513	2.81%
01	43918	FB Assigned for Pension	200,000	200,000	200,000	200,000		-	0.00%
01	43628	Board of Education	640,024	608,332	557,100	557,100		(51,232)	-8.42%
Total General Fund			4,715,866	4,854,931	4,917,212	4,917,212		62,281	1.28%
05	43623	Sewer Fund	93,035	96,933	100,210	100,210		3,277	3.38%
TOTAL REVENUES			\$4,808,901	\$4,951,864	\$5,017,422	\$5,017,422		\$65,558	1.32%
BUDGET:									
APPROPRIATIONS:									
01	51032	General Government (Town)	\$4,075,842	\$4,246,599	\$4,360,112	\$4,360,112		\$113,513	2.67%
01	55000	Board of Education	640,024	608,332	557,100	557,100		(51,232)	-8.42%
Total General Fund			4,715,866	4,854,931	4,917,212	4,917,212		62,281	1.28%
05	51032	Sewer Fund	93,035	96,933	100,210	100,210		3,277	3.38%
TOTAL APPROPRIATIONS			\$4,808,901	\$4,951,864	\$5,017,422	\$5,017,422		\$65,558	1.32%

Presented above are the appropriations within the General Fund and Sewer Fund for the Employees Retirement Pension Trust Fund included in the budget adopted for fiscal year 2026/2027. Both the Town and the Board of Education develop their budget requests for the annual amount to be contributed into the Employees Retirement Pension Trust Fund based on an Actuarially Determined Contribution (ADC) that is developed by a third party actuary. The actuary develops the ADC in an effort to match the funds that flow out of a pension plan with the funds that flow into the plan over a long term period through the application of various actuarial assumptions. These actuarial assumptions allow the actuary to anticipate the long term levels of benefits and expenditures that will be paid out of the plan in order to determine the appropriate level of contributions that should come into the plan when adjusted to account for the anticipated long-term level of investment income that the plan’s portfolio is expected to generate.

Several actuarial assumptions are utilized in the development of an ADC. Some of the most impactful assumptions utilized include: an actuarial assumed interest rate, the application of mortality tables, assumed active employee salary growth, assumed retirement dates, and an assumed amortization growth rate that is applied to past service cost. The Town and Board of Education have made changes to some of these actuarial assumptions in recent fiscal years at the recommendation of their actuaries. For example, as of fiscal year 2022/2023, both the Town and the Board of Education have reduced their actuarial assumed interest rate to 6.00%. For fiscal year 2026/2027, updated public-sector pension plan mortality tables (PUB-2016) were applied in the valuation calculations for both the Town and the Board of Education resulting in a slight decrease to the ADC.

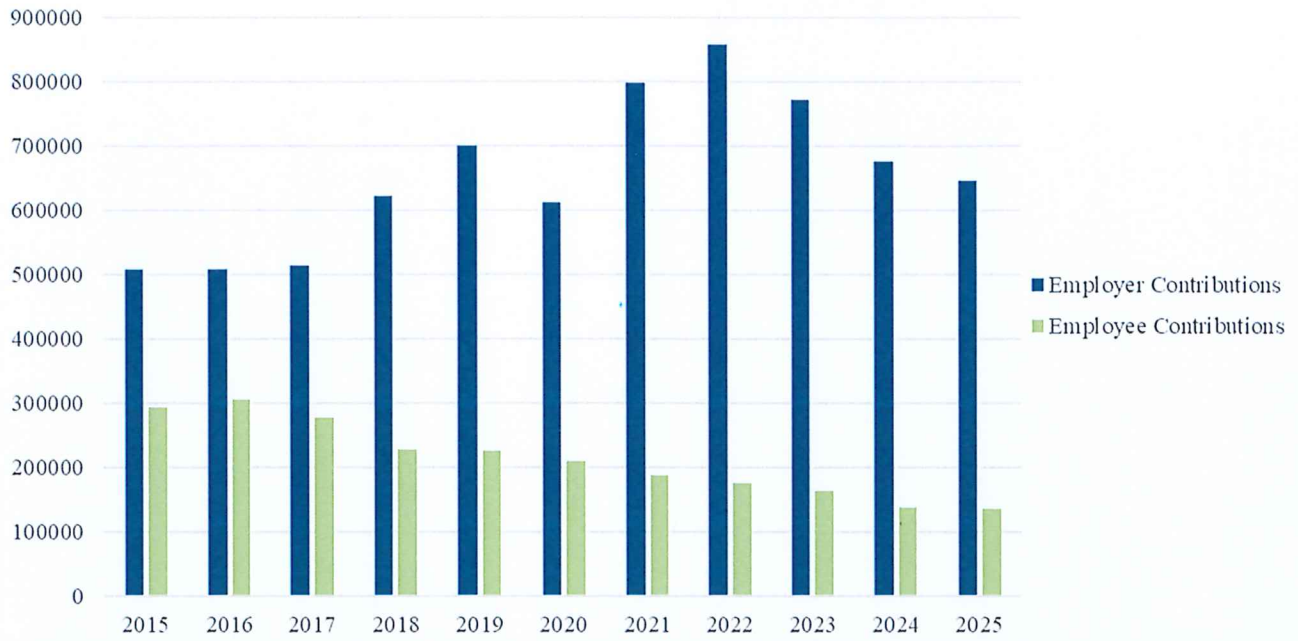
The Retirement Plan for Employees of the Town of Avon Actuarial Valuation as of July 1, 2025, which was used to determine funding for fiscal year 2026/2027, includes a long-range forecast that indicates that the Town’s budgetary contribution to the Employees Retirement Pension Trust Fund is anticipated to significantly drop after fiscal year 2027/2028. This forecast is based on the following assumptions: that the Town will pay the ADC each year, that the assets will return the assumed interest rate on a market value basis each year, and that there are no future changes in the actuarial methods, or assumptions, or in the plan provisions. The Retirement Plan for the Board of Education of the Town of Avon Actuarial Valuation, as of July 1, 2025, which was used to determine funding for fiscal year 2026/2027, includes a long-range forecast that indicates that the Board of Education is also anticipated to significant drop in their contribution towards past service cost after fiscal year 2027/2028. This forecast is based on the following assumptions: that the Board of Education will pay the ADC each year, that the assets will return the assumed interest rate on a market value basis each year, and that there are no future changes in the actuarial methods, assumptions, or in the plan provisions.

Prior to 2014, the annual costs for Dispatchers, Non-Organized, Public Works and Police groups were determined in four separate valuations. In order to streamline administration for these four closed plans, they combined into one plan, effective June 30, 2014.



Source: June 30, 2025 Annual Comprehensive Financial Report
 Schedule of Changes in Net Pension Liability and Related Ratios

**Town of Avon
Retirement Plan Contribution Data
Board of Education**



Source: June 30, 2025 Annual Comprehensive Financial Report,
Schedule of Changes in Net Pension Liability and Related Ratios

**TOWN OF AVON
OTHER POST EMPLOYMENT BENEFITS TRUST FUND
FISCAL YEAR 2026/2027**

NAME OF FUND: Other Post Employment Benefits Trust Fund (19)

FUND TYPE: Fiduciary Fund (Trust and Custodial Funds)

PROGRAM DESCRIPTION:

The purpose of the Other Post Employment Benefits (OPEB) Trust Fund is to provide funding for the actuarially determined share of the Town of Avon’s liability for health and other post-employment benefits to retired employees of the Town. The Trust is intended to constitute a funding vehicle for purposes of GASB Statements 74 and 75 and to fund all or part of such liability on an annual basis using revenues generated by the Trust Fund. The Town shall budget and deposit sufficient funds into the Trust Fund in accordance with the recommendations of a third party actuary as contained in an actuarial report. Revenues earned from the Trust Fund are to be used to offset the annual budgetary obligations of the Town of Avon, which have been incurred in funding the employer’s share of employee post-retirement medical costs. Funds shall be invested in accordance with the Trust Fund Agreement and managed by an independent investment manager selected by the Town Council. Costs for management of the fund shall include, but not be limited to, direct administrative, actuarial, and investment management costs, which are to be charged to the Fund. The Trust Fund shall be used for the exclusive purpose of defraying reasonable expenses of administering the Plan and Trust and providing OPEB to plan participants.

The Town Council approved of the creation of the fund on June 4, 2009. Presented below is the appropriation included in the budget adopted for fiscal year 2026/2027 in the amount of \$1,224,764 which, when combined with funding in the amount of \$150,000 from the post-employment benefit assignment in the General Fund, is equal to \$1,374,764. This amount represents about 95% of the Actuarially Determined Contribution (ADC) that has been recommended by the Town’s actuaries (\$1,449,764). The Town budgeted this amount within the General Fund and Sewer Fund under benefit object number 51039. The Board of Education’s contribution for fiscal year 2026/2027 decreased to \$373,789, which represents about 50% of their ADC (\$748,789). As noted on page P.2, both the Town and the Board of Education are expected to make their final contribution toward past pension service costs in fiscal year 2027/2028. Once this obligation is satisfied, additional operating budget capacity will be available, allowing both the Town and the Board of Education to increase contributions to the OPEB Trust Fund.

Fd Obj.	BUDGET	2024/25 BUDGETED	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27
				REQUESTED	RECOMMENDED	DOLLAR	PERCENT
				TOWN	TOWN	2026/27	INCREASE/ (DECREASE)
				MANAGER	COUNCIL	ADOPTED	INCREASE/ -DECREASE
APPROPRIATIONS:							
General Fund:							
01 51039	Town Retiree Health ER	\$1,529,050	\$1,186,282	1,139,291	1,139,291		(\$46,991) -3.96%
01 51039	FB Assigned For OPEB	150,000	150,000	150,000	150,000		- 0.00%
01 55000	BOE Retiree Health ER Contribution	587,346	740,000	373,789	373,789		(366,211) -49.49%
Total General Fund		2,266,396	2,076,282	1,663,080	1,663,080		(413,202) -19.90%
05 51039	Sewer Fund	105,192	83,718	85,473	85,473		1,755 2.10%
TOTAL APPROPRIATIONS		\$2,371,588	\$2,160,000	\$1,748,553	\$1,748,553		(\$411,447) -19.05%

Fd	Obj.	BUDGET	2024/25 BUDGETED	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
REVENUES:									
19	43620	Town Retiree Contributions	\$75,745	\$77,484	\$104,394	\$104,394		\$26,910	34.73%
19	43623	Town ER Contributions - GF	1,679,050	1,336,282	1,289,291	1,289,291		(46,991)	-3.52%
19	43625	BOE Retiree Contributions	145,000	240,000	250,000	250,000		10,000	4.17%
19	43628	BOE ER Contributions - GF	587,346	740,000	373,789	373,789		(366,211)	-49.49%
		Total GF and Other Cont.	2,487,141	2,393,766	2,017,474	2,017,474		(376,292)	-15.72%
19	43623	Sewer Fund	105,192	83,718	85,473	85,473		1,755	2.10%
TOTAL REVENUES			\$2,592,333	\$2,477,484	\$2,102,947	\$2,102,947		(\$374,537)	-15.12%

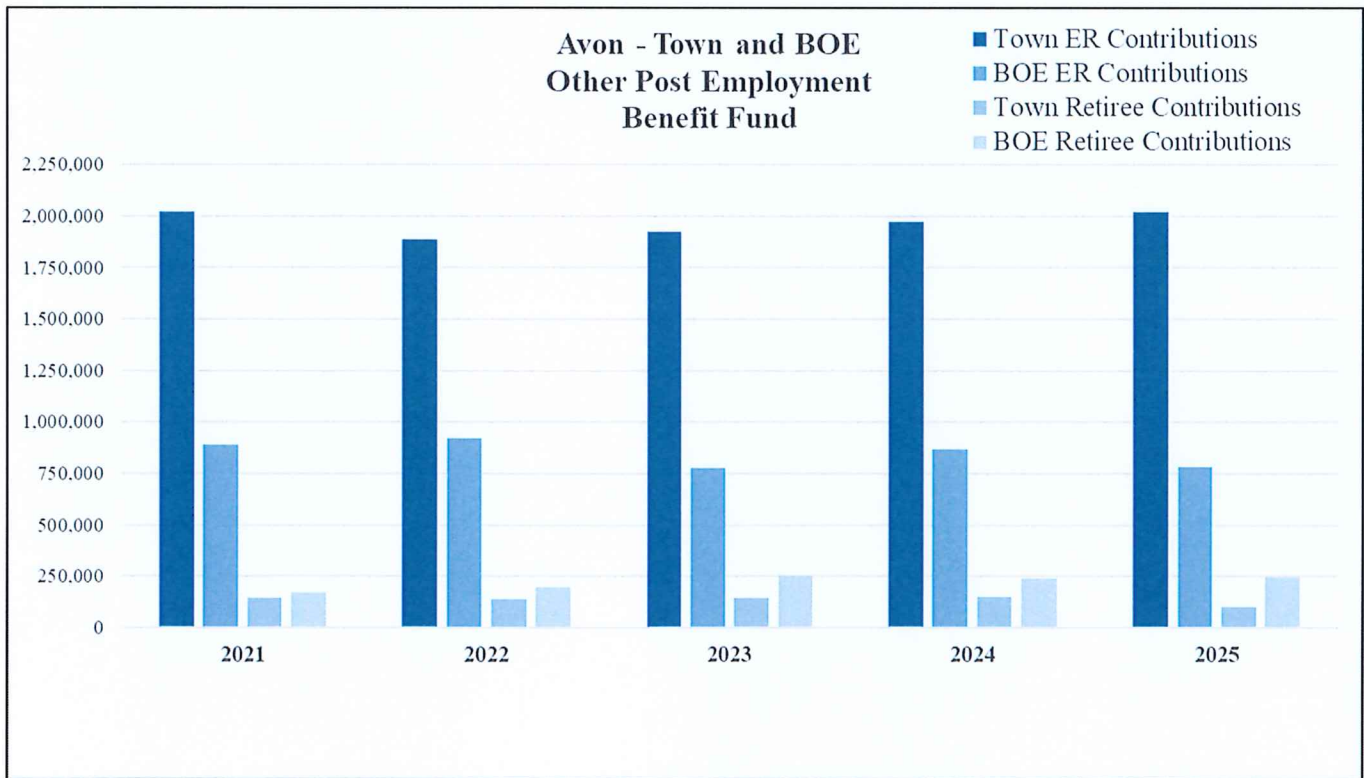
APPROPRIATIONS:

TOWN

19	51046	Medical Claims - Retirees - Town	\$1,562,409	\$1,166,562	\$1,224,509	\$1,224,509		\$57,947	4.97%
19	51048	Medical Admin. - Retirees - Town	270,910	309,067	237,753	237,753		(71,314)	-23.07%
19	51045	Fully Insured Retirees - Town	26,668	21,855	16,896	16,896		(4,959)	-22.69%

BOE

19	51046	Medical Claims - Retirees - BOE	732,346	980,000	623,789	623,789		(356,211)	-36.35%
TOTAL APPROPRIATIONS			\$2,592,333	\$2,477,484	\$2,102,947	\$2,102,947		(\$374,537)	-15.12%



Source: June 30, 2025 Annual Comprehensive Financial Report,
Statement of Changes in Fiduciary Net Position



**TOWN OF AVON
MEDICAL CLAIMS
INTERNAL SERVICE FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2026/2027**

NAME OF FUND: Medical Claims Internal Service Fund (10)

FUND TYPE: Proprietary

PROGRAM DESCRIPTION

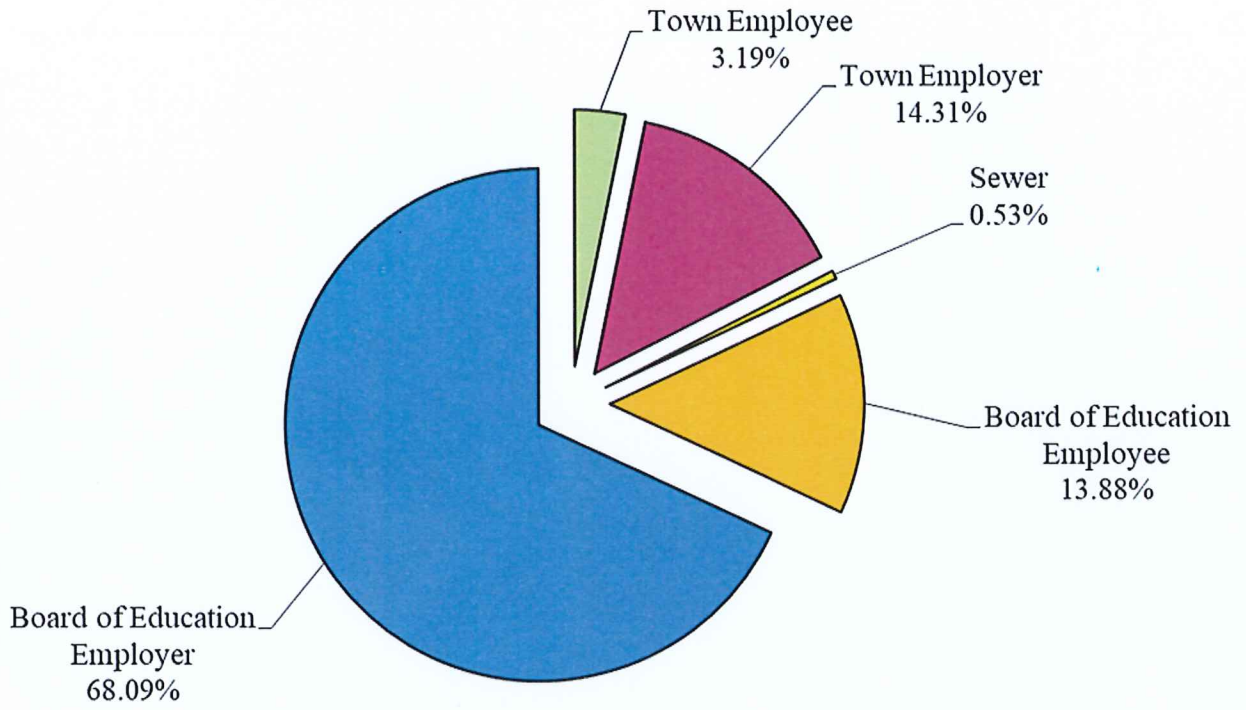
The Town and Board of Education jointly sponsor a self-insured employee health plan (the plan) that is currently administered through CIGNA. The purpose of this fund is to account for the revenues and expenses related to health benefits for current Town and Board of Education employees covered under the plan. The budget requested for fiscal year 2026/2027 includes contributions from the Board of Education, General Government, and Sewer Fund.

Following an intensive review of medical insurance data pertaining to the plan, including analyzing the claims activity for the period of October 2024 through September 2025, the insurance consultant hired by the Town and Board of Education to assist with the administration of the plan recommended an increase to health insurance premium rates of 34.9% for fiscal year 2026/2027. While this is significantly higher than prior year increases, based on comparisons to similar municipal health insurance plans, this increase appears to align with industry trends. Town appropriations for this fund are budgeted within the General Fund and Sewer Fund under benefit object number 51033. The requested appropriations for fiscal year 2026/2027 amount to \$2,511,229. This represents an increase of \$463,111, or 22.61%, from the appropriations approved under benefit object number 51033 in the fiscal year 2025/2026 budget. The Board of Education budgets appropriations to this fund entirely within the General Fund. The requested Board of Education appropriations for fiscal year 2026/2027 amount to \$11,523,216, which represents a \$2,981,173, or 34.90% increase from fiscal year 2025/2026.

Per GASB Statements 74 and 75 retiree health insurance activity is reflected in a separate Fiduciary Fund, the Other Post-Employment Benefits Fund (Fund 19). Other Post-Employment Benefits Program information for the Town and Board of Education can be located in Tab P.

Fd	Obj.	BUDGET	2024/25 BUDGETED	2025/26 BUDGETED	2026/27	2026/27	2026/27	2026/27	
					REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	2026/27 ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
OPERATING REVENUES:									
10	43622	Town Employee Contributions	\$443,613	\$429,470	\$538,877	\$538,877		\$109,407	25.47%
10	43623	Town Employer Contributions	2,080,231	1,981,709	2,422,258	2,422,258		440,549	22.23%
10	43627	BOE Employee Contributions	2,243,832	2,299,429	2,349,635	2,349,635		50,206	2.18%
10	43628	BOE Employer Contributions	7,702,473	8,542,043	11,523,216	11,523,216		2,981,173	34.90%
		Total GF and Other Cont.	\$12,470,149	\$13,252,651	\$16,833,986	\$16,833,986		\$3,581,335	27.02%
10	43623	Sewer Fund	74,443	66,409	88,971	88,971		22,562	33.97%
TOTAL REVENUES			\$12,544,592	\$13,319,060	\$16,922,957	\$16,922,957		\$3,603,897	27.06%
OPERATING EXPENSES:									
TOWN									
10	51041	Medical Claims - Town	\$2,280,076	\$2,115,627	\$2,609,570	\$2,609,570		\$493,943	23.35%
10	51042	Medical Admin. - Town	289,811	331,961	365,536	365,536		33,575	10.11%
10	52184	Service & Consultant	28,400	30,000	75,000	75,000		45,000	150.00%
BOE									
10	51041	Medical Claims - BOE	8,670,328	9,450,657	12,207,632	12,207,632		2,756,975	29.17%
10	51042	Medical Admin. - BOE	1,275,977	1,390,815	1,665,219	1,665,219		274,404	19.73%
TOTAL EXPENSES			\$12,544,592	\$13,319,060	\$16,922,957	\$16,922,957		\$3,603,897	27.06%

**Internal Service Fund -
Medical Claims Funding Sources**



**TOWN OF AVON, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2025**

	Governmental Activities
	Internal Service Fund
OPERATING REVENUES	
Charges for Services:	
Town	\$ 3,458,621
Board of Education	9,539,342
Other	2,214,281
Total Operating Revenues	15,212,244
 OPERATING EXPENSES	
Medical Claims:	
Town	2,926,171
Board of Education	13,216,594
Total Operating Expenses	16,142,765
 OPERATING LOSS	(930,521)
Net Position - Beginning of Year	1,377,386
 NET POSITION - END OF YEAR	\$ 446,865



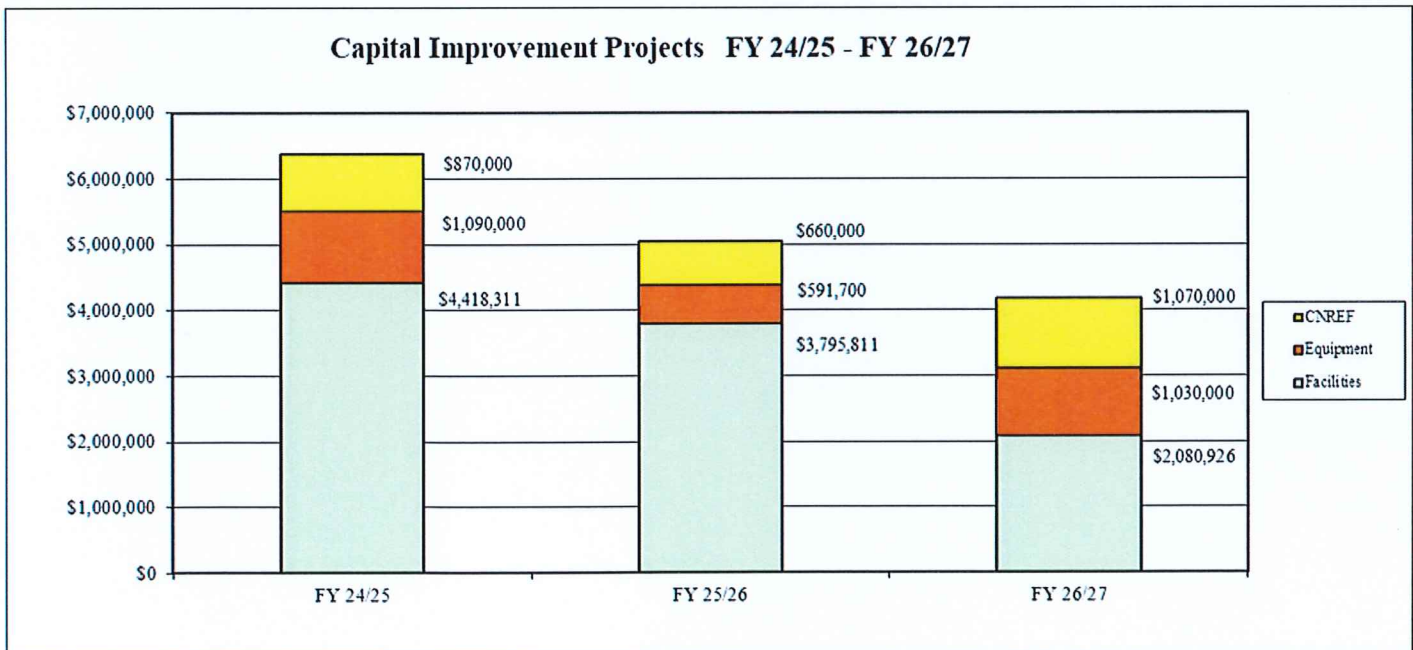
**TOWN OF AVON
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2026/2027**

OVERVIEW

The Capital Improvement Projects Summary (pages R.10 through R.57) summarizes all projects that were requested by departments for funding in the first year, as well as the out years (two through five), of the Capital Improvement Program (CIP). Pages R.1 through R.9 highlight those projects that are being funded in the fiscal year 2026/2027 CIP. The recommended Capital Budget of \$4,180,926, which includes \$136,000 for projects funded by the Sewer Fund (Fund 5), is (\$866,585) or -17.17% lower than the current year capital budget of \$5,047,511. The total impact of the recommended Capital Budget is offset by the use of (1) an Assignment on General Fund Balance in the amount of \$300,000 designated for Public Safety; (2) Committed Fund Balance from the Capital and Non-recurring Expenditures Fund (03) in the amount of \$164,000; and (3) Unassigned General Fund Balance in the amount of \$970,000 for the Tillotson Bridge Replacement which will be reimbursed in full by a grant from the State of Connecticut. Debt Service payments have increased to \$3,621,013, an increase of \$134,815 or 3.87% from the fiscal year 2025/2026 appropriation of \$3,486,198. For fiscal year 2026/2027, the recommended Capital Budget combined with Debt Service, totals \$7,801,939, a decrease of (\$731,770) or -8.58% from last year's combined total of \$8,533,709.

**TOWN OF AVON ANNUAL BUDGET - FISCAL YEAR 2026/2027
RECOMMENDED BY TOWN COUNCIL MARCH 5, 2026**

OTHER FINANCING USES	FY 24/25 ACTUAL	FY 25/26 ADOPTED BUDGET	FY 26/27 GENERAL FUND	FY 26/27 SPECIAL REV. & OTHER FUNDS	FY 26/27 RECOMMENDED	DIFFERENCE	%
							CHANGE
Capital Improvements							
Facilities	\$4,418,311	\$3,795,811	\$1,558,000	\$522,926	\$2,080,926	(\$1,714,885)	-45.18
Equipment	\$1,090,000	\$591,700	\$1,004,000	\$26,000	\$1,030,000	\$438,300	74.07
C.N.R.E.F.	\$870,000	\$660,000	\$1,070,000		\$1,070,000	\$410,000	62.12
CAPITAL IMPROVEMENT PROGRAM	\$6,378,311	\$5,047,511	\$3,632,000	\$548,926	\$4,180,926	(\$866,585)	-17.17



RECOMMENDED FISCAL YEAR 2026/2027 CAPITAL EXPENDITURES

Particular emphasis is placed on that portion of the five-year program that has been recommended for fiscal year 2026/2027, the coming budget year. Historically, projects proposed for approval in the upcoming year have consisted of those items funded from revenues to be received during the year, either from taxes, or outside resources, such as grants, or borrowing. These items generally have been budgeted in three (3) areas: Account #85, "Capital Improvement Projects;" Account #93, "Capital and Nonrecurring Expenditure Fund;" and in Capital Improvement "Summary," for those projects where borrowing authorizations are necessary, but no funding appropriation is required for the upcoming year. Account #85, "Capital Improvement Projects" is further divided into two (2) sub-accounts: Account #8501, "Capital Improvement Projects, Facilities" and Account #8503, "Capital Improvement Projects, Equipment." A more detailed analysis of the fiscal year 2026/2027 program is provided below. Sources for funding the program are outlined on R.6.

A. Account 8501, Capital Improvement Projects, Facilities

This year's Capital Improvement Program for Town and BOE Facilities includes: \$595,926 for road surfacing and drainage improvements with \$412,926 funded by state grant funding; \$200,000 for Senior Center improvements; \$150,000 for Department of Public Works (DPW) Building Upgrades; \$140,000 for Sidewalk Replacement on Scoville Road; \$50,000 for improvements to Animal Control facility; \$50,000 for Country Club Road reconstruction; \$45,000 for ADA Transition Plan; and \$25,000 for renovations to Sperry Park Baseball Field #1; \$340,000 for Thompson Brook School roof replacement; \$200,000 for Avon Middle School Notification System replacement; \$100,000 for Avon Middle School entrance door replacement (Phase II) [note in FY26, \$145,000 was budgeted for Phase II. Additional funding is now required to complete this phase of the project]; \$40,000 for Thompson Brook School HVAC upgrade; and \$35,000 for Districtwide Security Upgrades. Also included, but to be paid out of Fund 05 Sewer Operation and Maintenance Fund \$110,000 to continue funding for the next phase of the Town's Infiltration and Inflow Study.

B. Account 8503, Capital Improvement Projects, Equipment

This year's Capital Improvement Program for Town and BOE Equipment includes \$960,000. Projects include the following: funding for the replacement of fire apparatus, Tanker 20, in the AVFD (\$370,000); Excavator replacement in the Department of Public Works, Highway Division (\$210,000); purchase of one police vehicle and equipment, including vehicle set-ups (\$94,000); the purchase of APD Body and Dash Cameras (\$92,000); Generator replacement at Avon High School (\$80,000); funding for Police Core Network Equipment (\$48,000); replacement of Police Technology, in-vehicle modems and antennas (\$20,000); for security camera upgrades (\$20,000); and for Districtwide Equipment Replacement (\$70,000). Also included, but to be paid out of the Fund 05 Sewer Operation and Maintenance Fund, is the replacement of the Simsbury Meter Solar Power System (\$26,000).

C. Account 9301, Capital and Nonrecurring Expenditures

This year's Capital Improvement Program includes \$970,000 for the replacement of Tillotson Bridge (to be offset by an appropriation from Unassigned General Fund Balance of \$970,000 and reimbursed with state grant funding); \$50,000 for the continued design of the reconstruction of Old Farms Road and Thompson Road; and \$50,000 for the 2028 Revaluation.

D. Debt Service in Fiscal Year 2026/2027

The Town's Debt Policy establishes parameters and guidance to make decisions on capital spending and the issuance of debt as a means to fund them. In order to minimize debt service expenditures, the Town endeavors to take appropriate actions to maintain its "Aaa/AAA" credit rating from Moody's and Standard & Poor's, respectively. The Town has held an Aaa/AAA rating since June 1998. The rating was reaffirmed in 2002, 2005, 2008, 2009, 2012, 2016, 2020 and most recently in May 2025.

The Town aims to keep its per capita debt at a level acceptable to municipal securities rating agencies and to retire its debt rapidly. The Town's debt service peaked in fiscal year 2010/2011 at just over \$5 million and began a steady decline in fiscal year 2011/2012. All currently approved and issued debt financing is scheduled to be retired by fiscal year 2039/2040.

In fiscal year 2026/2027, debt service is anticipated to be \$3,621,013. This includes principal and interest payments for projects/purchases funded by existing debt, as well as debt that is anticipated to be issued in the current fiscal year for which principal and interest payments are expected to come due in fiscal year 2026/2027: (1) Avon Free Public Library Renovations & Addition; (2) Refunding Bonds for the renovations to Town Hall facilities; (3) Refunding Bonds for the AHS Renovations and AMS Roof; (4) AHS Turf and Track Improvement; (5) Town and Public Safety Communications System Replacement; (6) 200 Fisher Drive Property Acquisition & Renovations; and (7) Fire Apparatus Purchase. More detail on each of these projects and the proposed debt service budget for fiscal year 2026/2027 can be found on M.6.

As of this writing, the Town has a total of approximately \$3.4 million in authorized but unissued debt that is expected to impact the Town's debt service beginning in fiscal year 2026/2027. On January 24, 2023, a Special Town Meeting approved the purchase and financing of two fire apparatus totaling \$3.431 million. At this time, the vehicles have been ordered, and the Town anticipates delivery in June 2026.

In the long term, the Town has several large-scale capital projects on the horizon that will likely result in the issuance of debt including the Old Farms Road East-West Section, Country Club Road Improvements, and Avon Volunteer Fire Department Facilities Improvements. At this time, the Town is in the planning stages and does not anticipate any of these projects to begin to impact debt service until fiscal year 2027/2028 at the earliest.

E. Impact of Capital Budget on Operating Expenditures

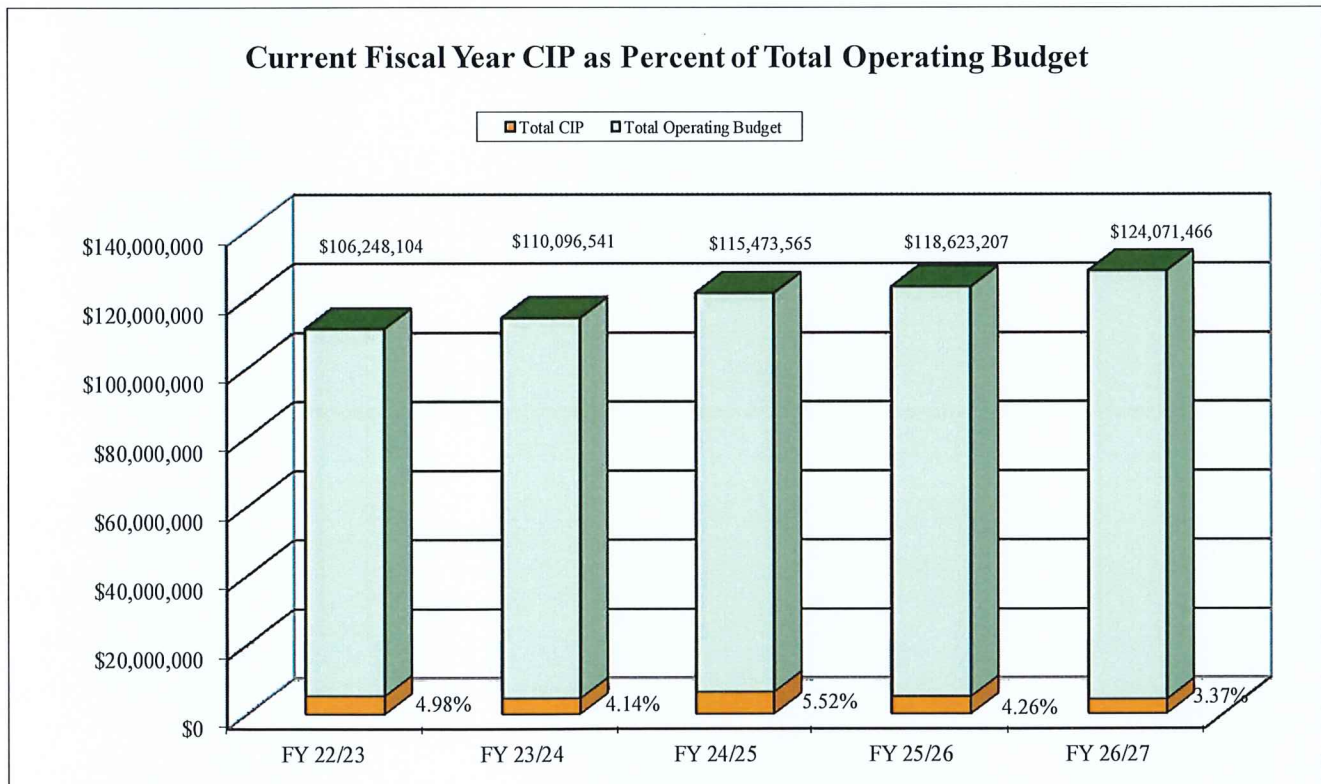
Capital improvement projects generally have a measurable impact, positive or negative, on operating expenditures. New or expanded facilities often lead to higher utility costs or require additional equipment, materials, staff time, or contractual services to operate and maintain. Conversely, projects such as road or bridge improvements can help stabilize or even slightly reduce per-unit operating costs. Infrastructure upgrades typically decrease maintenance needs, shorten snowplow route turnaround times, reduce delays caused by poor road conditions, and lower liability exposure associated with deteriorated surfaces.

In fiscal year 2026/2027, the Infiltration & Inflow project, proposed for funding through the Sewer Fund, is expected to generate a net operating decrease by reducing Avon's wastewater flows to neighboring communities' treatment facilities, thereby lowering treatment costs.

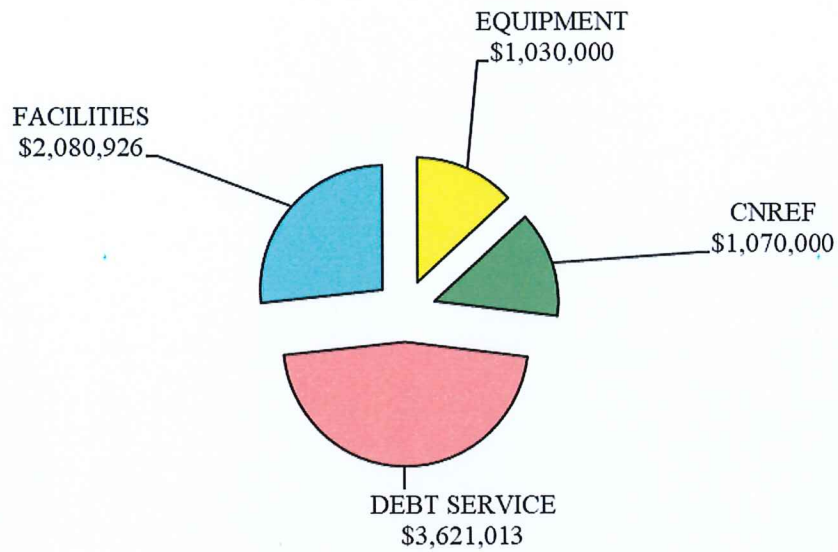
Similarly, the replacement of the Tillotson Road bridge, improvements to Country Club Road, and general roadway upgrades are anticipated to produce operational savings for the reasons outlined above. The roof replacement and HVAC upgrades at Thompson Brook School, along with the recommended improvements at the Senior Center, should enhance energy efficiency, reducing utility expenses, and decrease maintenance costs. The current roof experiences year-round leakage, and many Senior Center components slated for replacement (doors, chimney, kitchen elements, carpeting, exterior trim, generator, etc.) have remained unchanged since the building's construction in the mid-1980s. In contrast, the DPW Facility Upgrade is expected to increase utility and custodial costs due to the addition of new square footage.

Finally, the acquisition of new vehicles and equipment, including the tanker, excavator, police vehicles, and generator, should reduce maintenance expenditures. Newer equipment typically requires fewer repairs and results in lower parts and service costs.

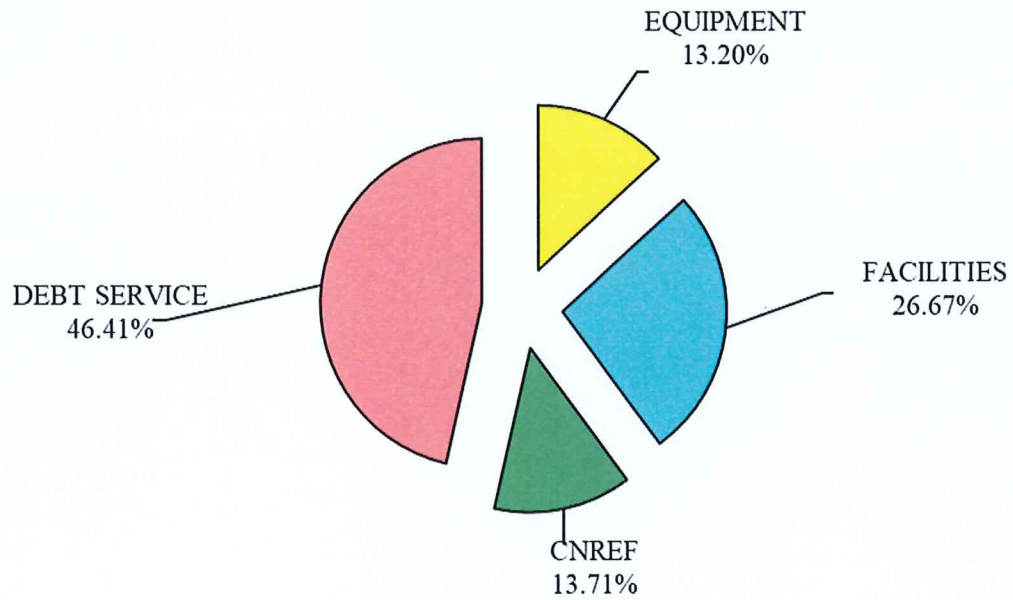
	FY 2022/2023	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027
Total CIP	\$5,291,836	\$4,559,906	\$6,378,311	\$5,047,511	\$4,180,926
Total Operating Budget	\$106,248,104	\$110,096,541	\$115,473,565	\$118,623,207	\$124,181,191
	4.98%	4.14%	5.52%	4.26%	3.37%



**CAPITAL EXPENDITURES AS (\$) OF
FY 26/27 CIP BUDGET**



**CAPITAL EXPENDITURES AS (%) OF
FY 26/27 CIP BUDGET**



**CAPITAL IMPROVEMENT PROGRAM
SOURCE OF FUNDS
FISCAL YEAR 2026/2027**

CAPITAL PROJECTS ACCOUNT	FUND 01 GENERAL	FUND 05 SEWERS ¹	FUND 08 TAR ²	FUND 11 LOCIP ³	TOTAL CIP
02-8501-52189 FACILITIES					
TOWN:					
Road Improvements	183,000		\$ 241,095	\$ 171,831	\$595,926
Senior Center Improvements	200,000				200,000
DPW Facility Upgrade	150,000				150,000
Sidewalk Replacement - Scoville	140,000				140,000
Infiltration & Inflow		110,000			110,000
Animal Control Facility	50,000				50,000
Country Club Road Reconstruction	50,000				50,000
ADA Transition Plan	45,000				45,000
Sperry Park Baseball Field #1 Renov.	25,000				25,000
BOARD OF EDUCATION:					
TBS Roof Replacement	340,000				340,000
AMS Notification System Rpl.	200,000				200,000
AMS Door Entrance Floor (Phase II)	100,000				100,000
TBS HVAC Upgrade	40,000				40,000
Districtwide Security Upgrades	35,000				35,000
TOTAL FACILITIES	<u>\$1,558,000</u>	<u>\$110,000</u>	<u>\$241,095</u>	<u>\$171,831</u>	<u>\$2,080,926</u>
02-8503-53311 EQUIPMENT					
TOWN:					
Fire Apparatus (Tanker 20)	\$ 370,000				\$ 370,000
Excavator Replacement	210,000				210,000
Police Vehicle (1)	94,000				94,000
APD Body & Dash Cameras	92,000				92,000
Generator Replacement (AHS)	80,000				80,000
Core Network Equipment	48,000				48,000
Simsbury Meter Solar Power System		26,000			26,000
Police Technology	20,000				20,000
Security Camera Upgrades	20,000				20,000
BOARD OF EDUCATION:					
Districtwide Equipment Rpl.	70,000				70,000
TOTAL CIP EQUIPMENT	<u>\$1,004,000</u>	<u>\$26,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,030,000</u>
03-9301-52189 CNREF					
TOWN:					
Tillotson Bridge Replacement ⁴	\$ 970,000				\$ 970,000
Reconst. of OFR/Thompson Rd	50,000				50,000
2028 Revaluation	50,000				50,000
BOARD OF EDUCATION:					
-	-				-
TOTAL CNREF	<u>\$1,070,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,070,000</u>
GRAND TOTAL	<u>\$3,632,000⁵</u>	<u>\$136,000</u>	<u>\$241,095</u>	<u>\$171,831</u>	<u>\$4,180,926</u>

¹ Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate.

² TAR (Town Aid Road – Grant from State of Connecticut).

³ LOCIP (Local Capital Improvement Program – Grant from State of Connecticut).

⁴ To be offset by Unassigned General Fund Balance and reimbursed by a Grant from State of Connecticut.

⁵ To be offset by Assignment on General Fund Balance for Public Safety of \$300,000 and Committed Fund Balance from CNREF of \$164,000

**COMPARISON FISCAL YEAR 2025/2026 TO FISCAL YEAR 2026/2027
CAPITAL BUDGET PROJECTS**

FISCAL YEAR 2025/2026		FISCAL YEAR 2026/2027	
<u>Account 8501 CIP Facilities</u>		<u>Account 8501 CIP Facilities</u>	
TOWN:		TOWN:	
Road Improvements	\$2,024,811	Road Improvements	\$ 595,926
Sperry Park Softball Field Construction	\$ 530,000	Senior Center Improvements	\$ 200,000
Senior Center Improvements	\$ 250,000	DPW Facility Upgrade	\$ 150,000
Infiltration & Inflow ²	\$ 110,000	Sidewalk Replacement - Scoville	\$ 140,000
Plan of Conservation & Development Update	\$ 100,000	Infiltration & Inflow ²	\$ 110,000
Farmington Flume Modifications ²	\$ 70,000	Animal Control Facility	\$ 50,000
Country Club Road Reconstruction	\$ 50,000	Country Club Road Reconstruction	\$ 50,000
Farmington Interceptor ²	<u>\$ 50,000</u>	ADA Transition Plan	\$ 45,000
TOTAL TOWN	\$3,184,811	Sperry Park Baseball Field #1 Renovation	<u>\$ 25,000</u>
		TOTAL TOWN	\$1,365,926
BOARD OF EDUCATION:		BOARD OF EDUCATION:	
AHS Partial Roof Rpl. (Phase III)	\$ 180,000	TBS Roof Replacement	\$ 340,000
AMS Notification System Replacement	\$ 160,000	AMS Notification System Replacement	\$ 200,000
AMS Door Entrance Floor (Phase II)	\$ 145,000	AMS Door Entrance Floor (Phase II)	\$ 100,000
AMS Electrical Upgrades	\$ 50,000	TBS HVAC Upgrade	\$ 40,000
Districtwide Security Upgrades	\$ 40,000	Districtwide Security Upgrades	<u>\$ 35,000</u>
AHS Track Repairs	<u>\$ 36,000</u>	TOTAL BOE	\$ 715,000
TOTAL BOE	\$ 611,000	TOTAL	\$2,080,926
TOTAL	\$3,795,811		
<u>Account 8503 CIP Equipment</u>		<u>Account 8503 CIP Equipment</u>	
TOWN:		TOWN:	
Police Vehicles	\$ 188,000	Fire Apparatus (Tanker 20)	\$ 370,000
Fire Apparatus (Tanker 20)	\$ 150,000	Excavator Replacement	\$ 210,000
APD Body & Dash Cameras	\$ 93,000	Police Vehicles (1)	\$ 94,000
BOE Dump Truck	\$ 70,000	APD Body & Dash Cameras	\$ 92,000
Town Hall Firewall Upgrades	\$ 50,700	Generator Replacement (AHS)	\$ 80,000
Police Technology	\$ 20,000	Core Network Equipment	\$ 48,000
Security Camera Upgrades	<u>\$ 20,000</u>	Simsbury Meter Solar Power System	\$ 26,000
TOTAL TOWN	\$ 591,700	Police Technology	\$ 20,000
		Security Camera Upgrades	<u>\$ 20,000</u>
		TOTAL TOWN	\$ 960,000
BOARD OF EDUCATION:		BOARD OF EDUCATION:	
TOTAL BOE	\$ 0	Districtwide Equipment Rpl.	\$ 70,000
TOTAL	\$ 591,700	TOTAL BOE	\$ 70,000
		TOTAL	\$1,030,000

¹ Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate.

² To be offset by an appropriation from Unassigned General Fund Balance and reimbursed by a Grant from State of CT.

³ To be offset by Assignment on General Fund Balance for Public Safety of \$300,000 and Committed Fund Balance from CNREF of \$164,000.

**COMPARISON FISCAL YEAR 2025/2026 TO FISCAL YEAR 2026/2027
CAPITAL BUDGET PROJECTS (Continued)**

FISCAL YEAR 2025/2026		FISCAL YEAR 2026/2027	
<u>Account 9301 Capital & Nonrecurring Exp.</u>		<u>Account 9301 Capital & Nonrecurring Exp.</u>	
TOWN:		TOWN:	
Tillotson Bridge Replacement	\$ 660,000	Tillotson Bridge Replacement ²	\$ 970,000
TOTAL TOWN	\$ 660,000	Reconst. of OFR/Thompson Rd	\$ 50,000
		2028 Revaluation	<u>\$ 50,000</u>
		TOTAL TOWN	\$1,070,000
BOARD OF EDUCATION:		BOARD OF EDUCATION:	
TOTAL BOE	\$ 0	TOTAL BOE	\$ 0
TOTAL	\$ 660,000	TOTAL	\$1,070,000
TOTAL CASH CIP	\$5,047,511	TOTAL CASH CIP	\$4,180,926
<u>Account 9101 Bond & Notes</u>		<u>Account 9101 Bond & Notes</u>	
Existing General Fund Debt	\$3,486,198	Existing General Fund Debt	\$3,621,013
Sewer Debt	<u>\$ 0</u>	Sewer Debt	<u>\$ 0</u>
TOTAL DEBT	\$3,486,198	TOTAL DEBT	\$3,621,013
TOTAL CAPITAL PROGRAM	<u>\$8,533,709</u>	TOTAL CAPITAL PROGRAM	<u>\$7,801,939</u>

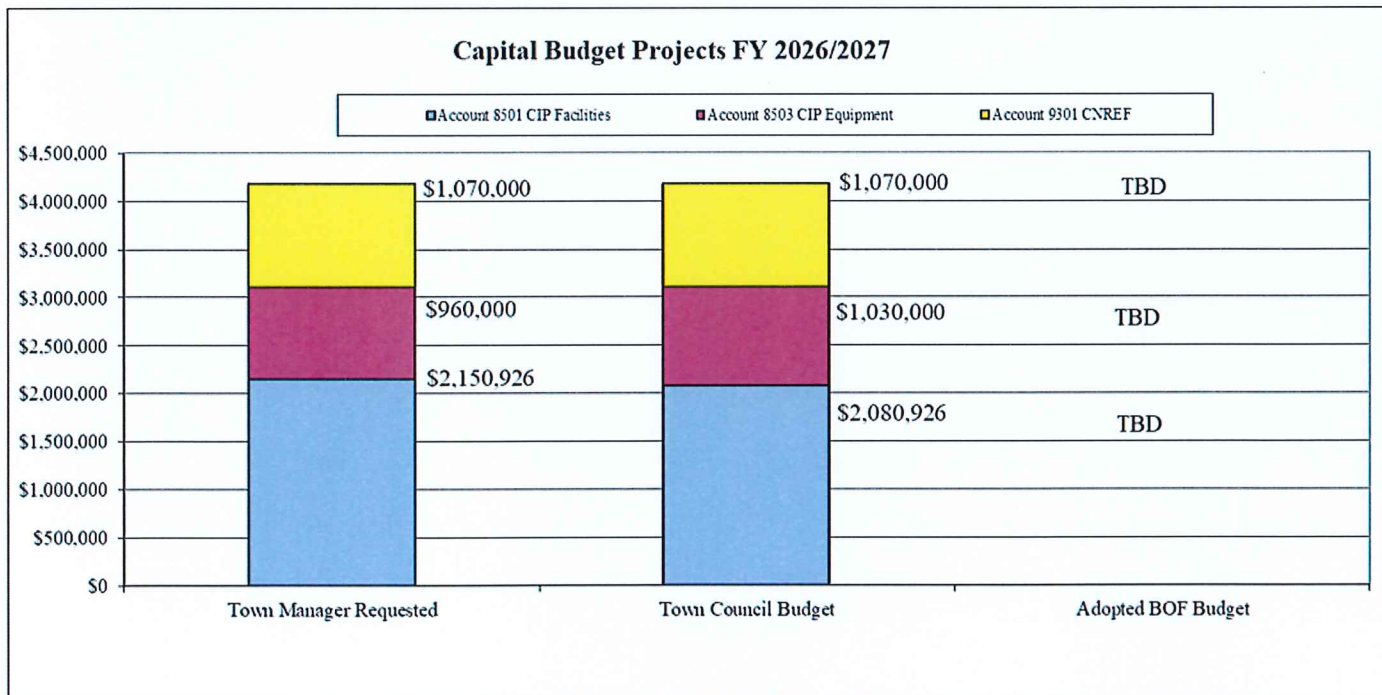
¹ Paid from Fund 05 – Sewer Operation & Maintenance Fund, does not affect tax rate.

² To be offset by an appropriation from Unassigned General Fund Balance and reimbursed by a Grant from State of CT.

³ To be offset by Assignment on General Fund Balance for Public Safety of \$300,000 and Committed Fund Balance from CNREF of \$164,000.

CAPITAL BUDGET PROJECTS FY 2026/2027

Account 8501 CIP Facilities	Town Manager Requested	Town Council Budget	Adopted BOF Budget
Road Improvements	\$ 595,926	\$ 595,926	TBD
Senior Center Improvements	200,000	200,000	TBD
DPW Facility Upgrade	150,000	150,000	TBD
Sidewalk Replacement - Scoville	140,000	140,000	TBD
Infiltration & Inflow	110,000	110,000	TBD
Animal Control Facility	50,000	50,000	TBD
Country Club Road Reconstruction	50,000	50,000	TBD
ADA Transition Plan	45,000	45,000	TBD
Sperry Park Baseball Field #1 Renovation	25,000	25,000	TBD
TBS Roof Replacement	445,000	340,000	TBD
AMS Notification System	200,000	200,000	TBD
AMS Door Entrance (Phase II)	100,000	100,000	TBD
TBS HVAC Upgrade	40,000	40,000	TBD
Districtwide Security Upgrades	-	35,000	TBD
Account 8503 CIP Equipment			
Fire Apparatus (Tanker 20)	370,000	370,000	TBD
Excavator Replacement	210,000	210,000	TBD
Police Vehicles (1)	94,000	94,000	TBD
APD Body & Dash Cameras	92,000	92,000	TBD
Generator Replacement (AHS)	80,000	80,000	TBD
Core Network Equipment	48,000	48,000	TBD
Simsbury Meter Solar Power System	26,000	26,000	TBD
Police Technology	20,000	20,000	TBD
Security Camera Upgrades	20,000	20,000	TBD
Districtwide Equipment Replacement	-	70,000	TBD
Account 9301 CNREF			
Tillotson Bridge Replacement	970,000	970,000	TBD
Reconst. of Old Farms Rd/Thompson Rd	50,000	50,000	TBD
2028 Revaluation	50,000	50,000	TBD
TOTAL CASH CIP	\$4,180,926	\$4,180,926	TBD



CAPITAL IMPROVEMENT PROGRAM 2026 – 2030 PROJECT SUMMARY

CAPITAL IMPROVEMENT PROGRAM									
2026 - 2030 PROJECT SUMMARY									
	Page R. #	*Source of Funds	Total Cost	FY 26 **	FY 27	FY 28	FY 29	FY 30	5 Year Cost
I. GENERAL GOVERNMENT									
(a) Town Hall Building #1 Renovations	13	1	1,490,000	361,000	258,000	433,000	258,000	155,000	1,465,000
(b) Split Rail Fencing - 828 West Avon Road	13	1	27,000	27,000					27,000
(c) 2028 Revaluation	14	1	225,000	50,000	100,000	75,000			225,000
(d) Core Network Equipment	14	1	47,367	47,367					47,367
(e) Renovations to Animal Control Facility	15	1	110,000	110,000					110,000
(f) Police Department Technology	15	1	100,000	20,000	20,000	20,000	20,000	20,000	100,000
(g) Axon Body Worn/Dash Cameras	16	1	496,000	92,000	95,000	99,000	103,000	107,000	496,000
(h) Motorola Warranty and Services	16	1	202,000				99,000	103,000	202,000
(i) Emergency Shelter Preparation	17	1	33,633	33,633					33,633
(j) Emergency Power Generator Fund	17	1	240,000	80,000			80,000	80,000	240,000
TOTAL GENERAL GOV.			2,971,000	821,000	473,000	627,000	560,000	465,000	2,946,000
II. PUBLIC SAFETY									
A. FIRE DEPARTMENT									
1. Capital Equipment									
(a) Fire Station #1 Repair	18	1	50,000	50,000					50,000
(b) Fire Apparatus - Tanker 20	18	1	895,000	370,000					370,000
(c) Fire Apparatus - Engine 11 Paint	19	1	50,000	50,000					50,000
(d) Fire Apparatus - Engine 7 Paint	19	1	50,000		50,000				50,000
(e) Fire Apparatus - Engine 10	20	1	1,305,000		450,000	450,000	450,000		1,350,000
(f) Fire Apparatus - Command Vehicle	20	1	100,000			50,000	50,000		100,000
(g) Fire Apparatus - Unassigned	21	1	450,000					450,000	450,000
(h) Fire Station - New Construction/Renovation	21	2	57,600,000	10,000,000	10,000,000	20,500,000	11,000,000	6,000,000	57,500,000
TOTAL FIRE DEPARTMENT			60,500,000	10,470,000	10,500,000	21,000,000	11,500,000	6,450,000	59,920,000
TOTAL PUBLIC SAFETY			60,500,000	10,470,000	10,500,000	21,000,000	11,500,000	6,450,000	59,920,000
III. PUBLIC WORKS									
A. HIGHWAY DIVISION									
1. Facilities Improvement									
(a) Pavement Management Program	22	1	9,240,330	1,848,066	1,848,066	1,848,066	1,848,066	1,848,066	9,240,330
(b) Sidewalk Improvement Plan	22	1	125,000	25,000	25,000	25,000	25,000	25,000	125,000
(c) Dept. of Public Works Building Upgrades	23	5	150,000	150,000					150,000
(d) Senior Center Improvements	23	1	860,000	460,000	400,000				860,000
(e) Security Camera Improvements	24	1	40,000	20,000	20,000				40,000
(f) Semi-Automatic Truck Wash Equipment	24	1	314,170	314,170					314,170
(g) 60 West Main Street Campus	25	1	26,000	26,000					26,000
(h) Refurbish Metal Roofs: Bldgs. 1, 5, 6 & 7	25	1	910,000	535,000		375,000			910,000
TOTAL FACILITIES			11,665,500	3,378,236	2,293,066	2,248,066	1,873,066	1,873,066	11,665,500
2. Capital Equipment									
(a) Rpl. Excavator	26	1	210,000	210,000					210,000
(b) Rpl. 2013, 1-Ton Dump Truck #76-AV	26	1	90,000	90,000					90,000
(c) 20-Ton Equipment Trailer	27	1	50,000	50,000					50,000
(d) 2008 John Deere Gator	27	1	25,000	25,000					25,000
(e) Transfer Station Improvements & Upgrades	28	1	260,000	140,000	120,000				260,000
(f) Rpl. 2005 Dump Truck, #7-AV	28	1	270,000		270,000				270,000
(g) Rpl. 2016 3/4 Ton Pickup, #1-AV	29	1	90,000			90,000			90,000
(h) Rpl. 2007, Dump Truck, #6-AV	29	1	270,000			270,000			270,000
TOTAL EQUIPMENT			1,265,000	515,000	390,000	360,000	-	-	1,265,000
TOTAL HIGHWAY DIVISION			12,930,500	3,893,236	2,683,066	2,608,066	1,873,066	1,873,066	12,930,500
C. BLDG. & GROUNDS									
(a) Rpl. 2 Police Patrol Vehicles	30	1	968,000	188,000	192,000	194,000	196,000	198,000	968,000
(b) Rpl. 2013 1-Ton Dump Truck, #89-AV	30	5	90,000	90,000					90,000
(c) Bobcat Skid Steer	31	1	80,000	80,000					80,000
(d) Rpl. 2007 GMC Box Truck #14-AV	31	1	90,000		90,000				90,000
(e) 2014 Toro 4100D (10'13") Field Mower	32	1	105,000			105,000			105,000
TOTAL BLDG. & GROUNDS DIVISION			1,333,000	358,000	282,000	299,000	196,000	198,000	1,333,000

CAPITAL IMPROVEMENT PROGRAM 2026 – 2030 PROJECT SUMMARY

	Page R. #	*Source of Funds	Total Cost	FY 26 **	FY 27	FY 28	FY 29	FY 30	5 Year Cost
D. ENGINEERING DIVISION									
1. Public Facility Improvements									
(a) Reconstruction of Old Farms/Thompson Rd	32	1,4	8,050,000	50,000	8,000,000				8,050,000
(b) Tillotson Bridge Replacement	33	1,4	970,000	970,000					970,000
(c) Sidewalk Rpl. on Scoville fr Burnham-FCHT	33	1	140,000	140,000					140,000
(d) Country Club Road Reconstruction	34	1,4	6,050,000	50,000	6,000,000				6,050,000
(e) Drainage Issue Repairs	34	1	1,225,000	225,000	225,000	250,000	250,000	275,000	1,225,000
(f) Cider Brook Rd - Storm Drainage & Reconstr.	35	1	1,265,000	250,000	250,000	250,000	265,000	250,000	1,265,000
(g) Simsbury Meter Solar Power System Rpl.	35	8	26,000	26,000					26,000
(h) Infiltration and Inflow	36	4,8	1,140,000	110,000	700,000	110,000	110,000	110,000	1,140,000
(i) Farmington Interceptor	36	8	900,000		900,000				900,000
(j) Lateral Extension Program	37	6,8	2,325,000			720,000	775,000	830,000	2,325,000
TOTAL ENGINEERING			22,091,000	1,821,000	16,075,000	1,330,000	1,400,000	1,465,000	22,091,000
TOTAL PUBLIC WORKS			36,354,500	6,072,236	19,040,066	4,237,066	3,469,066	3,536,066	36,354,500
IV. HEALTH & SOCIAL SERVICE									
A. EQUIPMENT									
(1) Purchase of additional Dial-a-Ride Vehicle	37	1	85,000		85,000				85,000
TOTAL HEALTH			85,000	-	85,000	-	-	-	85,000
V. RECREATION & PARKS									
B. FACILITIES IMPROVEMENTS									
1. ADA Assessment and Transition Plan	38	1	45,000	45,000					45,000
2. Unionville Dam: Maintenance and Safety Imprv.	38	1	20,000	20,000					20,000
3. Sperry Park Baseball Field #1 Renovations	39	1	170,000	170,000					170,000
4. ADA Transition Plan Implem. - Sycamore Hills	39	1	150,000		150,000				150,000
5. Buckingham Baseball Field Renovations	40	1	100,000		100,000				100,000
6. Buckingham Playground Renovations	40	1	100,000			100,000			100,000
7. Caulk Expans. Jts & Deck Jts at Sycamore Pool	41	1	50,000				50,000		50,000
8. Playscape for Sperry Park	41	1	120,000				120,000		120,000
9. Sperry Park Baseball Field #2 Renovations	42	1	85,000				85,000		85,000
10. Sperry Park ADA Improvements	42	1	250,000				250,000		250,000
11. Sperry LED Lighting	43	1	182,000				182,000		182,000
12. Buckingham Recreation Area ADA Improv.	43	1	300,000				300,000		300,000
13. PickleBall Courts	44	1	450,000					450,000	450,000
TOTAL RECREATION			2,022,000	235,000	250,000	100,000	987,000	450,000	2,022,000
TOTAL TOWN			101,932,500	17,598,236	30,348,066	25,964,066	16,516,066	10,901,066	101,327,500

CAPITAL IMPROVEMENT PROGRAM 2026 – 2030 PROJECT SUMMARY

	Page R. #	*Source of Funds	Total Cost	FY 26 **	FY 27	FY 28	FY 29	FY 30	5 Year Cost
VI. BOARD OF EDUCATION									
A. EQUIPMENT									
1. Equipment Replacement	45	1	120,000	70,000	50,000				120,000
2. Districtwide - Replace Cargo Van	44	1	30,000		30,000				30,000
3. Districtwide - Rpl 77 Passenger Activity Bus	45	1	50,000			50,000			50,000
SUBTOTAL BOE EQUIPMENT			200,000	70,000	80,000	50,000	-	-	200,000
B. PUBLIC BLDG. IMPROVEMENTS									
AMS - Door Entrance System and Landing Ph II	46	1	275,000	100,000					100,000
TBS - Courts Replacement Phase II	46	1	200,000	200,000					200,000
AMS - Notification System Replacement	47	1	200,000	200,000					200,000
Districtwide - HVAC BMS Upgrade	47	1	40,000	20,000	20,000				40,000
Districtwide - Electrical Upgrades	48	1	100,000	50,000	50,000				100,000
TBS - HVAC Upgrade	48	1	440,000	40,000	400,000				440,000
TBS - Roof Replacement	49	1	1,162,000	445,000	435,000	282,000			1,162,000
Districtwide - Floor Rpl./Asbestos Abatement	49	1	50,000		50,000				50,000
Central Office - Community Room	50	1	200,000		200,000				200,000
AMS - Tennis Court Replacement	50	1	200,000		200,000				200,000
TBS - Playground Replacement	51	1	225,000		150,000	75,000			225,000
AHS - Auditorium Upgrades	51	1	800,000		400,000	400,000			800,000
Districtwide - Interior Door Lock Rpl. Ph III	52	1	120,000		40,000	40,000	40,000		120,000
AHS - Small Gym Bleacher Replacement	52	1	100,000			100,000			100,000
AHS - Replace Locker Room Lockers	53	1	260,000			130,000	130,000		260,000
AHS - Practice Field Refurbishment	53	1	80,000				80,000		80,000
PGS - Locker Replacement	54	1	200,000				200,000		200,000
AHS - Emergency Generator	54	1	400,000				400,000		400,000
PGS - Emergency Generator	55	1	200,000				200,000		200,000
Districtwide - Security Updates	55	1	200,000	40,000	40,000	40,000	40,000	40,000	200,000
AHS - Turf Field Escrow	56	1	500,000	100,000	100,000	100,000	100,000	100,000	500,000
AHS - Track/Field Facility	57	1	400,000					400,000	400,000
PGS - Playground Replacement	56	1	400,000					400,000	400,000
SUBTOTAL BOE FACILITIES			6,752,000	1,195,000	2,085,000	1,167,000	1,190,000	940,000	6,577,000
TOTAL BOARD OF EDUCATION			6,952,000	1,265,000	2,165,000	1,217,000	1,190,000	940,000	6,777,000
TOTAL TOWN AND BOE			108,884,500	18,863,236	32,513,066	27,181,066	17,706,066	11,841,066	108,104,500

* SOURCE OF FUNDS:

- | | | |
|----------------------|-------------------------|----------------|
| (1) General Revenues | (5) Federal Aid | (a) Facilities |
| (2) Long Term Bonds | (6) Special Assessments | (b) Equipment |
| (3) Short Term Notes | (7) Other | (c) CNREF |
| (4) State Aid | (8) Sewers | |

**The total of this column will not match the comparison sheet on page R. 8 because it includes several projects that will be funded from short-term and long-term bonds as well as from cash. Also included are CIP projects not in cash, projects from prior years, and future projects.

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Town Hall Building #1 Renovations			Town Manager					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Funding is requested to renovate Building #1 of the Town Office complex. \$25,000 was appropriated in fiscal year 2022/2023 to engage an architect to complete schematic designs and cost estimates. The renovation is proposed to include the following: (1) the renovation and reconfiguration of the interior spaces to create appropriate office and meeting spaces for groups of various sizes; (2) the construction of a new atrium structure between the existing Building #1 and Building #2 to create an ADA compliant formal entryway for the complex and to house ADA complaint restrooms; (3) the installation of an ADA compliant elevator and code compliant stairs; (4) the installation of energy efficient HVAC and lighting systems and (5) the creation of additional storage space in the lower level. We propose completing the work in several phases over multiple years in order to maximize available funding and maintain office operations while work is underway. For fiscal year 2026/2027, \$361,000 is requested to complete detailed design work, develop construction drawings and provide seed money for the first phase of construction which is anticipated to include the construction of the atrium and the replacement of the roof. Budget requests for out-years will be refined/adjusted following the completion of detailed design.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$92,000	\$67,000					\$67,000
B. Land and Row								
C. Construction	(1)	\$1,398,000	\$294,000	\$258,000	\$433,000	\$258,000	\$155,000	\$1,398,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$1,490,000	\$361,000	\$258,000	\$433,000	\$258,000	\$155,000	\$1,465,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Split Rail Fencing – 828 West Avon Road			Town Manager's Office					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Funding is requested to install approximately 1,400 linear feet of split rail fencing along the frontage of the Town owned property located at 828 West Avon Road. The fencing will replace the existing stone wall which has collapsed.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$27,000	\$27,000					\$27,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$27,000	\$27,000					\$27,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
2028 Revaluation			Assessment					
III. PROJECT BACKGROUND, PURPOSE, AND OBJECTIVES:								
Legislative changes in the frequency of revaluation prompted Avon to adopt a five-year cycle, starting with the 2003 Grand List. The past year's revaluation was performed with the assistance of a Computer Assisted Mass Appraisal system. This system allows the Assessor's Office to maintain information on each property and generates the cost tables needed to complete the revaluation. In addition, a consultant was hired to assist in the development of the needed tables and to handle informal hearings and formal appeals, as needed. Our 2028 revaluation project will be handled in a similar manner. As with past revaluations, funding for the 2028 Revaluation will be spread over three fiscal years.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs	(1)	\$225,000	\$50,000	\$100,000	\$75,000			\$225,000
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$225,000	\$50,000	\$100,000	\$75,000			\$225,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Core Network Equipment			Avon Police Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The four network switches currently in use are all 5 or more years old, rendering them no longer covered by support. New switches will align the PD with the Town's network infrastructure and will make monitoring and troubleshooting the PD network more robust and accessible.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$47,367	\$47,367					\$47,367
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$47,367	\$47,367					\$47,367

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Renovations to Animal Control Facility				Avon Police Department				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Renovations are needed to bring the municipal animal control facility into compliance with State of Connecticut standards that will take effect July 1, 2029. Work includes architectural services as plans need to be approved by the state Agriculture Commissioner. Major expense areas include new indoor and outdoor chain link fencing, refinishing all floors and walls, and the addition of a shed for storage of supplies presently kept in dog runs.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$110,000	\$110,000					\$110,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$110,000	\$110,000					\$110,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Police Department Technology				Avon Police Department				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The police department is heavily reliant on technology systems for report writing, record keeping, and communication. This request supports our ability to address unplanned issues occurring during the year, and initiate a replacement cycle for computers, both desktop and ruggedized in-car computers that need to be replaced. We also need an update to GIS data in CAD mapping system.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$100,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$100,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Axon Body Worn/Dash Cameras			Avon Police Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The prices below are for the current 10-year contract with equipment replacement/storage included.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$496,000	\$92,000	\$95,000	\$99,000	\$103,000	\$107,000	\$496,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$496,000	\$92,000	\$95,000	\$99,000	\$103,000	\$107,000	\$496,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Motorola Warranty and Services			Avon Police Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Warranty and service contract for the new Motorola emergency services radio system. The first 5 years were included with purchase of system. The amount I am requesting for fiscal year 2029/2030 and fiscal year 2030/2031 is based on a 3% increase above the cost of the last year of the existing contract. Actual cost will be subject to negotiation with Motorola.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs	(1)	\$202,000				\$99,000	\$103,000	\$202,000
H. New Staff Requirements (# of People)								
TOTAL		\$202,000				\$99,000	\$103,000	\$202,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Emergency Planning: Emergency Shelter Preparation			Division of Fire Prevention and Emergency Management					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Preparation of Avon's primary emergency shelter at Avon High School is high priority for Emergency Management. AHS has capacity to shelter 600 short term and 300 long term should a state of emergency be declared and residents are displaced. The Town currently has 116 cots, 100 disposable cot covers, 110 pillows, 50 sheet sets, 25 wool blankets, 5 dozen hygiene kits and 4 dozen towels and wash cloths. It is our goal to have complete set-ups for 300 people. The following lists supplies to be purchased and added to the aforementioned supplies in storage to provide emergency provisions for a total of 300 persons. All supplies will be safely stored at the Library, one block away from AHS.								
IV. RECOMMENDED FINANCING	IV. a Source Of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase		\$33,633	\$33,633					\$33,633
E. Interest Cost	(1)							
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$33,633	\$33,633					\$33,633

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Emergency Planning: Emergency Power Generator Fund			Division of Fire Prevention and Emergency Management					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Avon lacks sufficient emergency power in several key Town buildings serving residents. The top priority is ensuring that Avon High School, the Town's primary emergency shelter, has reliable alternate power. The school currently relies on two aging generators installed at different times, powering different systems, and some systems, such as the RTUs that provide cooling, are not connected to backup power at all. With both generators nearing the end of their useful lives, staff identified an opportunity to plan for a single alternate power source capable of supporting the entire building. Staff and third-party experts are now developing scope options. FY27 capital funding would support the creation of specifications and project drawings, while the purchase and installation of a new generator would be requested in a future BOE capital budget and may be offset by grants. Funding in FY30 and FY31 is proposed for new generators at the Senior Center and Avon Free Public Library.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$80,000	\$80,000					\$80,000
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$160,000				\$80,000	\$80,000	\$160,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$240,000	\$80,000			\$80,000	\$80,000	\$240,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewer

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Fire Station #1 Repair			Avon Volunteer Fire Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Fire Station # 1 was built in the 1970's and has no significant maintenance or renovation since then. This request is to repair the peeling stucco on the concrete wall at the public entrance to building and remove the eroded exterior concrete stairs, regrade the area where the stairs were and pour a new concrete sidewalk from the lower exterior exit to the entrance to the IT storage room. The stairs in the current condition are a safety hazard and have been blocked off from use for several years. Additionally, Fire Station #1 serves as the HQ for the AVFD and has a significant number of visitors. This project would assist with recruitment of new volunteers and retention of current members.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$50,000	\$50,000					\$50,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$50,000	\$50,000					\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Fire Apparatus – Tanker 20			Avon Volunteer Fire Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This request represents the third and final \$370,000 installment toward the total \$895,000 cost of replacing Tanker 20. The current tanker, a 1997 model with 29 years of service, is far beyond the NFPA 1901 recommended 20-year frontline lifespan. It is essential for providing water supply in the eastern section of Avon, which has no public water system. Replacing this vehicle ensures the Avon Volunteer Fire Department can meet modern safety standards and maintain reliable fire response. Lead time for a new tanker is estimated at 12 to 16 months.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$895,000	\$370,000					\$370,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$895,000	\$370,000					\$370,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Engine 11 Paint			Avon Volunteer Fire Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This request funds repairs and repainting of Engine 11, a 2016 vehicle now showing corrosion around the rear body panels due to metal reaction and winter road treatments. The work includes body repair, protective coating, and full repainting to prevent further deterioration and extend the vehicle's service life through its expected replacement in 2036. Well-maintained apparatus also supports volunteer recruitment and retention.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs	(1)	\$50,000	\$50,000					\$50,000
H. New Staff Requirements (# of People)								
TOTAL		\$50,000	\$50,000					\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Engine 7 Paint			Avon Volunteer Fire Department					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This request funds repairs and repainting of Engine 7, a 2016 vehicle now showing corrosion around the rear body panels due to metal reaction and winter road treatments. The work includes body repair, protective coating, and a full repaint to prevent further deterioration and extend the vehicle's service life through its expected replacement in 2036. Well-maintained apparatus also supports volunteer recruitment and retention.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs	(1)	\$50,000		\$50,000				\$50,000
H. New Staff Requirements (# of People)								
TOTAL		\$50,000		\$50,000				\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Fire Apparatus – Engine 10				Avon Volunteer Fire Department				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This request begins funding the replacement of Engine 10, a 2001 vehicle now at 25 years of service and lacking modern NFPA 1901 safety features. NFPA guidelines recommend placing apparatus over 15 years old in reserve status and replacing them after 20 years. Engine 10 currently serves as the department’s reserve engine. Its replacement would operate out of Fire Station 4, with Engine 11 shifting to backup status. The estimated lead time for a new engine is 32 to 38 months.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$1,350,000		\$450,000	\$450,000	\$450,000		\$1,350,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$1,350,000		\$450,000	\$450,000	\$450,000		\$1,350,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Fire Apparatus – Command Vehicle				Avon Volunteer Fire Department				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This request is to fund the replacement of the 2016 Chevy Tahoe that is at 10 year of service and used by the Assistant and Deputy Chiefs. During assigned duty weeks, the duty chief uses this vehicle to respond to calls, establish incident command, institute firefighter accountability and be the primary AVFD contact for the 911 dispatch center. This vehicle is shared by the Chief Officers because they are not assigned individual vehicles.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$100,000			\$50,000	\$50,000		\$100,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$100,000			\$50,000	\$50,000		\$100,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Fire Apparatus – Unassigned				Avon Volunteer Fire Department				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
To avoid large one-time capital expenditures (i.e. Ladder 12 and Engine 14), the Department is recommending the Town establish an annual unassigned fire apparatus fund. This fund would allow the Department to replace and maintain vehicles as needed. This would allow for predictable budgeting and can be adjusted for inflation as needed. This also allows the Department to forecast its needs based on a predictable budget figure. Regardless of the makeup of the Department, apparatus will always be needed.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$450,000					\$450,000	\$450,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$450,000					\$450,000	\$450,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Fire Station New Construction/Renovation				Avon Volunteer Fire Department				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The Town has appointed a Building Committee and hired an architect to begin conceptual design for renovations and additions to Company #1, a new Company #3 facility and renovations to Company #4. The Town Council has been presented with conceptual design level drawings and cost estimates for the three facilities. The Town Council is in the process of identifying next steps for this project. Request is based off a Debt Modeling Presentation that was provided to the Town Council on September 4, 2025. Timing and project scope are subject to change.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(2)	\$57,500,000	\$10,000,000	\$10,000,000	\$20,500,000	\$11,000,000	\$6,000,000	\$57,500,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$57,500,000	\$10,000,000	\$10,000,000	\$20,500,000	\$11,000,000	\$6,000,000	\$57,500,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72

Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Pavement Management Program			Public Works					
III. PROJECT BACKGROUND, PURPOSE, AND OBJECTIVES:								
Based on the current information provided by an independent Engineering firm audit in 2021. The DPW recommends improvements to the following roads: Deercliff Road, High Ridge Road, Highwood Drive, Industrial Drive, Rosewood Road, Sandscreen Road, and Zachary Drive. Crack sealing, various roads to be determined, and budget permitting.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$9,240,330	\$1,848,066	\$1,848,066	\$1,848,066	\$1,848,066	\$1,848,066	\$9,240,330
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$9,240,330	\$1,848,066	\$1,848,066	\$1,848,066	\$1,848,066	\$1,848,066	\$9,240,330

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72

Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Sidewalk Improvement Plan			Public Works					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The Town is responsible for the maintenance of approximately 64,000 square feet of sidewalk throughout the community. The purpose of the funds is to maintain our existing sidewalks to an acceptable standard that will help to minimize trip and fall hazards. Funds are also used to extend new sidewalks, when needed.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs	(1)	\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
H. New Staff Requirements (# of People)								
TOTAL		\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Department of Public Works Building Upgrades				Public Works				
III. PROJECT BACKGROUND, PURPOSE, AND OBJECTIVES:								
Phase II of II - Renovation of 2,600 square feet, with a 1,625 square foot addition to front of the existing administrative building. Fiscal year 2021/2022 funded the conceptual design services and preliminary construction drawings. Fiscal year 2024/2025 funded Phase I of II in the amount of \$450,000; with the assistance of State Representative Kavros DeGraw, the Town was awarded \$514,000 in the State's second year of its Biennial Budget (FY 27) for renovations to the DPW Facility. The additional request is to address anticipated escalation increases to complete the project.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs	(1)	\$150,000	\$150,000					\$150,000
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$150,000	\$150,000					\$150,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Senior Center Improvements				Public Works				
III. PROJECT BACKGROUND, PURPOSE, AND OBJECTIVES:								
Original Department Head Request of \$460,000 includes funding to replace exterior and interior foyer doors, frames, and hardware; chimney evaluation and repair/removal; kitchen expansion to accommodate current and future programs; carpet replacement in the Community Room; exterior building trim repairs and painting; parking lot and exterior light replacements to LED; sidewalk repairs and various ADA improvements. Generator replacement/upgrade. Due to recent changes in the Department of Social Services and Senior Center staffing structure, Town Manager's Proposed Budget includes \$200,000 in FY27 for the purpose of converting the existing Craft Room into offices and conference space for the Department of Social Services, chimney evaluation and repair/removal, and Community Room carpet replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$860,000	\$460,000	\$400,000				\$860,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$860,000	\$460,000	\$400,000				\$860,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Security Camera Improvements: Police, Town Hall, DPW, Countryside Park			Public Works					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Upgrade to the original camera systems installed at the exterior of Police Department, Animal Control facility, and additional municipal properties. Over the last 15 years, significant improvements to software and camera quality/functions have become available.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$40,000	\$20,000	\$20,000				\$40,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$40,000	\$20,000	\$20,000				\$40,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Semi-Automated Truck Wash Equipment			Public Works					
III. PROJECT BACKGROUND, PURPOSE, AND OBJECTIVES:								
Semi-automated pressure washer, high-impact -under chassis, wheel washer, and a manual pressure water plant with articulated boom.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$314,170	\$314,170					\$314,170
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$314,170	\$314,170					\$314,170

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
60 West Main Street Campus				Public Works				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The Director of Planning and Community Development/Zoning Enforcement Officer requested that the DPW plant approximately 30 native trees with a 4-inch to 5-inch caliper throughout the 60 West Main Street campus. The estimated cost is \$1,200 per tree, covering both purchasing and planting.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$26,000	\$26,000					\$26,000
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$26,000	\$26,000					\$26,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Refurbish Metal Roof at 60 West Main Street, Buildings 1, 5, 6, 7				Public Works				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The following metal roofs were identified as in poor condition based on the results of an independent inspection by and outside Engineering firm in 2023. The replacement estimates have been provided by a Roofing Materials Supply Company for budgeting purposes.								
Roof replacement for Buildings 5, 6 and 7: \$535,000 Roof replacement for Building 1: \$375,000								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$910,000	\$535,000		\$375,000			\$910,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$910,000	\$535,000		\$375,000			\$910,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Excavator			Public Works – Highway Division					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The Excavator is used heavily during the 9 months of the construction season. The primary uses are for drainage improvements, that are tied to our road improvement projects. It is also used on various construction projects and is an essential piece of equipment.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$210,000	\$210,000					\$210,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$210,000	\$210,000					\$210,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Replacement: 2013, 1-Ton Dump Truck, Plate Number 76-AV			Public Works – Highway Division					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This vehicle is assigned to the Highway Department. It is primarily used by the Tree Crew to pull equipment needed for operations. Current mileage is 89,511, estimated to be 100,000 at time of replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$90,000	\$90,000					\$90,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$90,000	\$90,000					\$90,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
20-Ton Equipment Trailer				Public Works – Highway Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This would be an additional equipment trailer to be utilized by the Division. The 20-Ton size would better allow equipment transport of larger pieces to and from Townwide job sites.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$50,000	\$50,000					\$50,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$50,000	\$50,000					\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
2008 John Deere Gator				Public Works – Highway Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replacement of the 17-year-old John Deere Gator. The equipment is currently out of rotation due to a blown motor; the cost to replace the motor exceeds the overall value of the vehicle. A new UTV will offer greater capabilities, allowing the Grounds crew to maintain sports fields more efficiently, tow equipment and trailers, and transport materials for grounds maintenance throughout the Town. Replacement will provide improved reliability, expanded functionality, and long-term cost savings compared to repairing the existing Gator.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$25,000	\$25,000					\$25,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$25,000	\$25,000					\$25,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Transfer Station Improvements & Upgrades			Public Works – Highway Division					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Develop an area to accommodate a cardboard compactor and a polystyrene recycling machine. Both processes will reduce waste, along with waste disposal and transport costs, while also generating potential revenue by selling the recycled material to manufacturers.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$260,000	\$140,000	\$120,000				\$260,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$260,000	\$140,000	\$120,000				\$260,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Replacement: 2005 Dump Truck, Plate Number 7-AV			Public Works – Highway Division					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This truck will be 24 years old at the time of replacement. The truck is used daily for various department functions, but the primary function is snow removal and road maintenance. Historically, these trucks required replacement on a scheduled cycle due to deterioration from deicing chemicals. It currently has 62,134 miles and is forecasted to have approximately 70,000 by replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$270,000		\$270,000				\$270,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$270,000		\$270,000				\$270,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Replacement: 2016, 3/4-Ton Pickup Truck, Plate Number 1-AV				Public Works – Highway Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This vehicle is assigned to the Highway Division Foreman. The vehicle currently has 80,039 miles and is forecasted to have approximately 91,000 miles by replacement. This vehicle provides crucial transportation for the Highway Foreman in the execution of duties.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$90,000			\$90,000			\$90,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$90,000			\$90,000			\$90,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Replacement: 2007, Dump Truck, Plate Number: 6-AV				Public Works – Highway Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replacement of 19-year-old truck, used for snow plowing and road construction. The truck currently has 49,382 miles; forecasted at 62,000 by replacement. Parts for repair on this make/model truck are becoming difficult to acquire.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$270,000			\$270,000			\$270,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$270,000			\$270,000			\$270,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Replacement of 2 vehicles				Police				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replacement of 2 vehicles, that will have between 100,000 to 125,000 miles at the time of replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$968,000	\$188,000	\$192,000	\$194,000	\$196,000	\$198,000	\$968,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$968,000	\$188,000	\$192,000	\$194,000	\$196,000	\$198,000	\$968,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Replacement: 2013, 1-Ton Dump Truck, Plate Number: 89-AV				Public Works – Building & Grounds Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This vehicle is assigned to Buildings & Grounds. It is used all year for towing equipment, hauling materials, and plowing snow. Current mileage is 87,871, estimated at replacement to be 93,756.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$90,000	\$90,000					\$90,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$90,000	\$90,000					\$90,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Bobcat Skid Steer				Public Works – Building & Grounds Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replacement of the 24-year-old Bobcat skid steer. Equipment is heavily utilized throughout the year for a wide range of operations and is essential for both construction projects within the Highway Division and for vegetation management and renovation work in our Parks. Due to its age and extensive use, the 2001 Bobcat Skid Steer is nearing the end of its reliable service life. Replacing it will ensure continued efficiency and productivity across these operations.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$80,000	\$80,000					\$80,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$80,000	\$80,000					\$80,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
2007 GMC Box Truck, Plate Number: 14-AV				Public Works – Building & Grounds Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replacement of 19-year-old truck; expected to have an estimated 133,000 miles at the time of replacement. Truck is used daily for all buildings maintenance and repairs, as well as the transfer of equipment and supplies to sites.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$90,000		\$90,000				\$90,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$90,000		\$90,000				\$90,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
2014 Toro 4100D (10'13") Field Mower				Public Works – Building & Grounds Division				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replacement of the Toro 4100D Field Mower. Equipment is primarily used to maintain the Fisher Meadows sport fields. At time of replacement, the equipment will be 12 years old.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$105,200			\$105,200			\$105,200
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$105,200			\$105,200			\$105,200

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Reconstruction of Old Farms Road/Thompson Road				Engineering				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Fiscal year 2027 - funds are requested for additional permitting. Fiscal year 2028 Construction is for East/West section - amount indicated is a very preliminary estimate of Town funds in addition to the estimated \$5,000,000 of LOTCIP and CCGP funds. We intend to apply for additional grants as they become available.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1,4)	\$8,050,000	\$50,000	\$8,000,000				\$8,050,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$8,050,000	\$50,000	\$8,000,000				\$8,050,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Tillotson Bridge Replacement			Engineering					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Install replacement of the bridge over Thompson Brook at Tillotson Road. Funds were allocated in previous years for design, and a portion of construction. The current remaining balance of previous funding is \$1,280,000. The bridge is eligible for 50% reimbursement of all applicable costs from CTDOT State Local Bridge program. Funding requested for fiscal year 2027 is in addition to previous allocation and based on Engineer's estimate (\$2.25M required including a 30% contingency).								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1,4)	\$970,000	\$970,000					\$970,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$970,000	\$970,000					\$970,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Complete the Sidewalk Replacement on Scoville from Burnham to the FCHT			Engineering					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project is to complete replacing the existing bituminous sidewalk with the Town standard concrete sidewalk from Burnham Road to the Farmington Canal Heritage Trail. It also includes addition of a rapid flashing beacon at the entrances to Pine Grove School.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$130,000	\$130,000					\$130,000
D. Equipment Purchase	(1)	\$10,000	\$10,000					\$10,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$140,000	\$140,000					\$140,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Country Club Road Reconstruction			Engineering					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project involves reconstruction of the portion of Country Club Road from West Avon Road to Springbrook, as well as inclusion of a dedicated bike/pedestrian lane. We have received CRCOG endorsement for the project with a LOTCIP funding request of \$4M but hope to get more LOTCIP funding. Funds indicated below include the LOTCIP grant plus possible additional construction funds. The actual cost estimate will not be known until the design work is completed.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$50,000	\$50,000					\$50,000
B. Land and Row								
C. Construction	(1,4)	\$6,000,000		\$6,000,000				\$6,000,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$6,050,000	\$50,000	\$6,000,000				\$6,050,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Drainage Issue Repairs			Engineering					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Projects proposed are intended to provide drainage and roadway improvements to Town roads and facilities outside of the Pavement Management System. The frequency and intensity of storm events have increased over time resulting in numerous areas in Town that have required immediate repair. It was discussed amongst staff that we should carry an annual general storm drainage repair CIP request.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/20230 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
B. Land and Row								
C. Construction	(1)	\$1,100,000	\$200,000	\$200,000	\$225,000	\$225,000	\$250,000	\$1,100,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$1,225,000	\$225,000	\$225,000	\$250,000	\$250,000	\$275,000	\$1,225,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Cider Brook Road – Storm Drainage and Reconstruction			Engineering					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Cider Brook Road is in need of formal drainage, widening to make it at least as wide as our Town standard minimum, and full-depth reconstruction. Funds are spread over a 5-year term with the intention of performing the work in the fifth year.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row	(1)	\$15,000				\$15,000		\$15,000
C. Construction	(1)	\$1,250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$1,265,000	\$250,000	\$250,000	\$250,000	\$265,000	\$250,000	\$1,265,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Simsbury Meter Solar Power System Replacement			Sewers					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The sanitary sewer meter that measures the sewer flows from Avon to Simsbury and transmits instantaneous and cumulative flow data to each Town real time. It is located east of the FCHT very near the Avon/Simsbury town line and nowhere near public power. Because of that, the meter gets its power from a solar panel and battery system. The equipment in place has reached the end of its useful life and needs to be replaced. The cost listed is an estimate as we evaluate options.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(8)	\$1,000	\$1,000					\$1,000
B. Land and Row								
C. Construction	(8)	\$25,000	\$25,000					\$25,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$26,000	\$26,000					\$26,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Infiltration and Inflow				Sewers				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The first phase of the Infiltration and Inflow study of the Farmington sewer shed is completed. We are currently working on the second phase, known as the Sewer System Evaluation Survey (SSES). We anticipate the SSES will provide discreet locations and methods to eliminate I&I and are carrying funds for repairs. We also included a placeholder item to perform an I&I study of the Simsbury sewer shed beginning in fiscal year 2026/2027 which will also be partially funded under the Clean Water Fund.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(4,8)	\$640,000	\$10,000	\$600,000	\$10,000	\$10,000	\$10,000	\$640,000
B. Land and Row								
C. Construction	(8)	\$500,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$1,140,000	\$110,000	\$700,000	\$110,000	\$110,000	\$110,000	\$1,140,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Farmington Interceptor				Sewers				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project is to replace or provide additional interceptor capacity for the main interceptor sewer from Avon to Route 4 in Farmington. According to their DPW Director, the existing interceptor surcharges during heavy rain events and since it takes most of the flow from Avon, we have significant responsibility for it. We have a cost item within our SSES project to perform an analysis of this interceptor which will lead to design criteria. Construction funds are a place holder and Farmington and Canton will have a minimal share in the costs.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row	(8)	\$50,000		\$50,000				\$50,000
C. Construction	(8)	\$850,000		\$850,000				\$850,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$900,000		\$900,000				\$900,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Lateral Extension Program			Sewers					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This program provides funding to extend public sewer as recommended in the updated Town-wide Sewage Facility Plan, and in accordance with the pavement management program. We have funds designated for sewer extension projects from previous CIP requests and therefore are requesting no additional funds this fiscal year. Short term future projects include Stony Corners, Stony Corners Circle, Highwood Drive, Highwood Circle, and Carriage Drive areas. Note that substantial efforts including petitioning residents, field and office survey, geotechnical exploration, and final design must be performed prior to final construction cost estimation.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(6,8)	\$60,000			\$15,000	\$20,000	\$25,000	\$60,000
B. Land and Row	(6,8)	\$15,000			\$5,000	\$5,000	\$5,000	\$15,000
C. Construction	(6,8)	\$2,250,000			\$700,000	\$750,000	\$800,000	\$2,250,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$2,325,000			\$720,000	\$775,000	\$830,000	\$2,325,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Additional Dial-A-Ride Vehicle			Social Services					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
The addition of a second vehicle (8 passenger, lift equipped) is for our general Dial-A-Ride service, which provides transportation to local seniors and residents with disabilities. The contractor would continue to cover all vehicle operating costs, including maintenance, insurance, fuel and related costs. Also, our growing senior and disabled population would benefit from having a second bus available for busy days.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$85,000		\$85,000				\$85,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$85,000		\$85,000				\$85,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
ADA Assessment and Transition Plan				Recreation and Parks				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This comprehensive ADA audit will provide a thorough evaluation of all 14 non-BOE park facilities through detailed site visits and a standardized checklist. To deliver a clear, actionable Transition Plan that identifies necessary improvements and prioritizes compliance efforts. Additionally, an opinion of probable cost will equip the Town with the financial insight needed to make informed decisions and advance these projects efficiently.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$45,000	\$45,000					\$45,000
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$45,000	\$45,000					\$45,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Unionville Dam: Maintenance and Safety Improvements				Recreation and Parks				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
A study of the dam was done by Army Corps of Engineers in 1981. This dam is a Class B- Significant Hazard making this inspection particularly important. In the study they noted concerns about the adequacy of the spillway to pass a design flood without overtopping of the dam. More recently the DEEP contacted us about the need to do an inspection of the dam to determine the accuracy of the Corp's assertions and comment about them in the inspection report from 1981. The only way to define the spillway design capability is to determine the spillway design flood through a hydrologic and hydraulics (H&H) study. This request will fund the services of an engineering firm to conduct the study and provide a report as requested by DEEP.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$20,000	\$20,000					\$20,000
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$20,000	\$20,000					\$20,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Sperry Park Baseball Field #1 Renovations				Recreation and Parks				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Renovations at Sperry Park Field #1 will include removing and replacing the infield material, installing a new backstop, bullpen, and bleachers, and improving site drainage and grading to protect the new surface. The project will also add a proper warning track to enhance safety and update all fencing and foul netting to meet current standards.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$170,000	\$170,000					\$170,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$170,000	\$170,000					\$170,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
ADA Transition Plan Implementation – Sycamore Hills				Recreation and Parks				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Based on the Transition Plan, Sycamore Hills is expected to be the first site for ADA upgrades due to its high community use and visible needs. Improvements will include accessible walks, ADA-compliant pool deck and bathhouse upgrades, and accessible parking connections. A placeholder cost has been included until the Transition Plan provides refined estimates.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$150,000		\$150,000				\$150,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$150,000		\$150,000				\$150,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Buckingham Baseball Field Renovations				Recreation and Parks				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project will address aging field infrastructure at Buckingham Recreation Area. Renovations will include drainage improvements, infield grading, dugout repairs, fencing and foul pole upgrades, and installation of a warning track, as noted in the Master Plan.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$100,000		\$100,000				\$100,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$100,000		\$100,000				\$100,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Buckingham Playground Renovations				Recreation and Parks				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project will renovate and expand the existing playground at Buckingham Recreation Area to provide safe, modern, and inclusive play opportunities for children of all ages. Improvements will include updated play equipment, ADA-compliant surfacing and pathways, shaded seating, and site amenities to enhance accessibility, safety, and family use.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$40,000			\$40,000			\$40,000
D. Equipment Purchase	(1)	\$60,000			\$60,000			\$60,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$100,000			\$100,000			\$100,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Caulk Expansion Joints and Deck Joints at Sycamore Pool			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Each of the pools has an expansion joint around it between the coping and the concrete deck. Expansion joints relieve stress caused by movement. The main pool was caulked in the summer of 2023. The baby pool still needs to be done. Both pools will need to be caulked again by 2028-2029. This needs to be a recurring preventative maintenance project to prevent damage to the pools and coping. In addition, all the decks and sidewalk joints need to be caulked next spring and again when both pools are done in 4-5 years.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)							
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs		\$50,000				\$50,000		\$50,000
H. New Staff Requirements (# of People)								
TOTAL		\$50,000				\$50,000		\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Playscape for Sperry Park			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Currently there is no playscape in the Northeast side of Town. A playground company has provided us a concept drawing that would fit in the area determined appropriate for the cost listed below.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$120,000				\$120,000		\$120,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$120,000				\$120,000		\$120,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Sperry Park Baseball Field #2 Renovations			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project will renovate Field #2 at Sperry Park to improve safety, playability, and accessibility. Work will include infield grading and reconditioning, drainage improvements, fencing and backstop upgrades, and installation of a warning track.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$85,000				\$85,000		\$85,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$85,000				\$85,000		\$85,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Sperry Park ADA Improvements			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project will implement ADA improvements at Sperry Park as identified in the forthcoming Transition Plan. Work will include accessible walks to fields, bleacher seating pads, upgraded parking with curb cuts, and improved circulation to concessions and restrooms. These improvements will ensure Sperry Park is inclusive and accessible for all users while aligning with Master Plan goals.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$250,000				\$250,000		\$250,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$250,000				\$250,000		\$250,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) – SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Sperry Park LED Lighting			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project will replace existing field lighting at Sperry Park with modern LED fixtures to improve visibility, safety, and energy efficiency. LED lighting will reduce maintenance costs, extend field use into evening hours, and enhance accessibility with improved pathway and spectator area lighting.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$182,000				\$182,000		\$182,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$182,000				\$182,000		\$182,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) – SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Buckingham Recreation Area ADA Improvements			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This project will implement ADA improvements at Buckingham Recreation Area as identified in the forthcoming Transition Plan. Upgrades will include expanded accessible parking, circulation walks to fields and playgrounds, ADA-compliant bleacher seating, and improved access to concessions and restrooms. These enhancements will address existing barriers, increase equity, and ensure that Buckingham functions as an inclusive, community-wide recreation hub.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$300,000				\$300,000		\$300,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$300,000				\$300,000		\$300,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) – SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Pickleball Courts			Recreation and Parks					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
This request would fund dedicated pickleball courts. Although a location has not been determined, various courts are called out in the 2007 Recreation Master Plan at Buckingham Recreation Area. Requests from residents, for additional or dedicated pickleball courts is the most request for new park amenities. It is the fastest growing sport in the country. Like the dog park, this potential project should be explored when updating the Recreation Master Plan and designing Buckingham Recreation Area.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$450,000					\$450,000	\$450,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$450,000					\$450,000	\$450,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Districtwide – Replace Cargo Van Replacement			Avon Board of Education					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
District owned cargo van will be due for replacement due to age and mileage.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$30,000		\$30,000				\$30,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$30,000		\$30,000				\$30,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Districtwide – Replace 77 Passenger Activity Bus				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
District owned bus will be due for replacement due to age and mileage.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$50,000			\$50,000			\$50,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$50,000			\$50,000			\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Equipment Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Heavy-duty, diesel-powered commercial rotary mower.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$120,000	\$70,000	\$50,000				\$120,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$120,000	\$70,000	\$50,000				\$120,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon Middle School – Door Entrance System and Landing – Phase II				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Two large glass door and window enclosures that have shifted due to weather damage making it difficult to properly secure the doors. Plan to replace one door system each year.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$275,000	\$100,000					\$100,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$275,000	\$100,000					\$100,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Thompson Brook School – Courts Replacement Phase II				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Basketball and tennis courts are severely cracked and need to be replaced. Phase I - Basketball court and prep Tennis court Phase II - Tennis Court								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$200,000	\$200,000					\$200,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000	\$200,000					\$200,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon Middle School – Notification System Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Present system will be outdated and require replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$200,000	\$200,000					\$200,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000	\$200,000					\$200,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Districtwide HVAC Building Management System Upgrade				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
<ul style="list-style-type: none"> • Upgrade of current BMS to newest software and hardware • Transfer from building based controller to consolidated district controller 								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$40,000	\$20,000	\$20,000				\$40,000
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$40,000	\$20,000	\$20,000				\$40,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Districtwide – Electrical Upgrades			Avon Board of Education					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
<ul style="list-style-type: none"> • AMS <ul style="list-style-type: none"> ○ Original Electrical panels outdated and parts no longer available ○ Replace Main Switch Gear • AHS Electrical conduits not in accordance with current code-too close to roof 								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$100,000	\$50,000	\$50,000				\$100,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$100,000	\$50,000	\$50,000				\$100,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Thompson Brook School – HVAC Upgrade			Avon Board of Education					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
System has exceeded service life expectancy. Upgrade includes: BMS control boards and chiller replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$440,000	\$40,000	\$400,000				\$440,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$440,000	\$40,000	\$400,000				\$440,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Thompson Brook School – Roof Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
46,500 square feet of roof was installed in 2002 and warranty expired in 2022.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$1,162,000	\$445,000	\$435,000	\$282,000			\$1,162,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$1,162,000	\$445,000	\$435,000	\$282,000			\$1,162,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Districtwide – Floor Replacement/Asbestos Abatement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Multiple classrooms require tile replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$50,000		\$50,000				\$50,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$50,000		\$50,000				\$50,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Central Office – Community Room				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Community room for BOE meetings, district meetings with administrators and department heads, and other public town meetings.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$200,000		\$200,000				\$200,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000		\$200,000				\$200,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon Middle School – Tennis Court Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Courts are severely cracked and need to be replaced.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$200,000		\$200,000				\$200,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000		\$200,000				\$200,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Thompson Brook School – Playground Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Present playground was built in 2002. Playground equipment is failing and requires updating.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$225,000		\$150,000	\$75,000			\$225,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$225,000		\$150,000	\$75,000			\$225,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon High School – Auditorium Upgrades				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Auditorium does not meet modern requirements								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$800,000		\$400,000	\$400,000			\$800,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$800,000		\$400,000	\$400,000			\$800,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Districtwide – Interior Door Lock Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Replace/rekey all interior door locks under single Master Key, with capability for sub Master keys, as needed. Phase III – Roaring Brook School								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$120,000		\$40,000	\$40,000	\$40,000		\$120,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$120,000		\$40,000	\$40,000	\$40,000		\$120,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon High School – Small Gym Bleacher Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Bleachers are outdated.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$100,000			\$100,000			\$100,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$100,000			\$100,000			\$100,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon High School – Replace Locker Room Lockers				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Lockers in both locker rooms require updating and replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$260,000			\$130,000	\$130,000		\$260,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$260,000			\$130,000	\$130,000		\$260,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon High School – Practice Field Refurbishment				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Field requires extensive maintenance and reconditioning. Fields are used by High School and Rec teams.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$80,000				\$80,000		\$80,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$80,000				\$80,000		\$80,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Pine Grove School – Locker Replacement				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Student lockers are original to 1992 building. Lockers are falling off the wall and do not meet present day student requirements.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$200,000				\$200,000		\$200,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000				\$200,000		\$200,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Avon High School – Emergency Generator				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Current generator is over 30 years old and at end of lifecycle. It also does not support present-day emergency shelter requirements.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$400,000				\$400,000		\$400,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$400,000				\$400,000		\$400,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Pine Grove School – Emergency Generator				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Current generator is over 30 years old and at end of lifecycle.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$200,000				\$200,000		\$200,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000				\$200,000		\$200,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
Districtwide Security Upgrades				Avon Board of Education				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
1. Persona Lock replacement 2. Additional lockdown buttons 3. Additional Cameras 4. Additional Alert Strobes/horns 5. Other improvements as determined by APD biannual assessment								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase	(1)	\$200,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$200,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

* (1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Avon High School – Turf Field Escrow			Avon Board of Education					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Funds for escrow account to cover future field carpet replacement.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering	(1)	\$500,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$500,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:			II. AGENCY OR DEPARTMENT:					
Pine Grove School – Playground Replacement			Avon Board of Education					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
Playground equipment was installed in 2008.								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction	(1)	\$400,000					\$400,000	\$400,000
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL		\$400,000					\$400,000	\$400,000

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

**AVON, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM, PROJECT PROPOSAL
FY 2026/2027 – 2030/2031**

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:					
Avon High School – Track/Field Facility				Avon Board of Education					
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:									
Permanent restroom facility Press box									
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$	
A. Planning and Engineering	(1)	\$400,000							
B. Land and Row									
C. Construction								\$400,000	\$400,000
D. Equipment Purchase									
E. Interest Cost									
F. Other Costs									
G. Annual Maint. & Repairs									
H. New Staff Requirements (# of People)									
TOTAL		\$400,000					\$400,000	\$400,000	

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

CAPITAL BUDGET REQUEST FORM 2 (CBF-2) - SUMMARY OF PROJECT REQUESTS

New 12/72
Revised 06/02

I. PROJECT:				II. AGENCY OR DEPARTMENT:				
III. PROJECT BACKGROUND, PURPOSE AND OBJECTIVES:								
FORM IS INTENTIONALLY BLANK								
IV. RECOMMENDED FINANCING	IV. a Source of Funds*	IV. b Total Estimated Cost	FY 2026/2027 \$	FY 2027/2028 \$	FY 2028/2029 \$	FY 2029/2030 \$	FY 2030/2031 \$	Five Year Total \$
A. Planning and Engineering								
B. Land and Row								
C. Construction								
D. Equipment Purchase								
E. Interest Cost								
F. Other Costs								
G. Annual Maint. & Repairs								
H. New Staff Requirements (# of People)								
TOTAL								

* 1) General Revenue (2) Long Term Bonds (3) Short Term Notes (4) State Aid (5) Federal Aid (6) Special Assessments (7) Other (8) Sewers

