

TOWN OF AVON

2026 ANNUAL BUDGET MEETING

MONDAY, MAY 4, 2026 - 7:00 P.M.

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

AND

VIA GOTOMEETING

Join by web: <https://meet.goto.com/572822061>

Dial by phone: 1-877-309-2073, Access code: 572822061#

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

TOWN OF AVON, CONNECTICUT

2026 ANNUAL BUDGET MEETING

MAY 4, 2026

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Town of Avon

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

LEGAL NOTICE TOWN OF AVON ANNUAL BUDGET MEETING

The Annual Budget Meeting of the electors and citizens qualified to vote in Town Meetings of the Town of Avon, Connecticut will be held at the Avon Senior Center, 635 West Avon Road, in the Town of Avon, Connecticut on Monday, May 4, 2026 at 7:00 p.m. for the following purpose:

To receive and consider a resolution for the adoption of the 2026/2027 Annual Budget in the amount of \$122,281,503 as recommended by the Board of Finance, for the fiscal year commencing July 1, 2026.

The Annual Town Meeting shall comply with the public meeting requirements set forth in Public Act 21-2. The Annual Town Meeting will be held in hybrid format: both in-person at the Avon Senior Center, and virtually via GoToMeeting. Virtual access is available on the web at the following address: <https://meet.goto.com/572822061> or by phone by dialing 1 877 309 2073 and entering access code 572-822-061. Annual Budget Meeting access instructions, as well as information concerning the proposed Budget will also be available on the Town's website.

As provided in Section 9.4.1 (a) of the Avon Town Charter, subject to the relevant provisions of Public Act 21-2, any elector or taxpayer may have the opportunity to be heard on the 2026/2027 Town Budget at that time. An "elector" is any person who is registered to vote in the Town of Avon. A "taxpayer" is any person who is (1) at least 18 years of age, and (2) is a citizen of the United States, and (3) is the owner of property in the Town of Avon that has an assessed value of not less than \$1,000 on the October 1, 2025 Grand List.

Each speaker will be limited to no more than three minutes. Electors or taxpayers wishing to provide public comment may participate in the Annual Budget Meeting in-person at the Avon Senior Center or virtually via GoToMeeting. Should a speaker wish to provide public comment virtually, the Town recommends accessing the Annual Budget Meeting using the web link address listed above rather than dialing in on the phone.

The aforesaid question will be placed on paper ballots under the following heading:

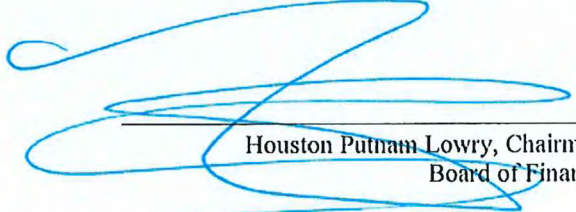
"Shall the Annual Town Budget in the amount of \$122,281,503 as recommended by the Board of Finance, for the fiscal year commencing July 1, 2026, be approved?"

Voters approving the proposed question will vote "Yes" and those opposing the proposed question will vote "No". Said vote on the Annual Budget will take place on May 13, 2026 between 6:00 am and 8:00 pm at the Avon Senior Center, 635 West Avon Road, in the Town of Avon, Connecticut.

Absentee ballots will be available at the Town Clerk's Office in the Town Hall.

Dated at Avon, Connecticut, this 8th day of April 2026.

The following is a summary of the budget showing estimated revenues by major sources and recommended appropriations by major sources.


Houston Putham Lowry, Chairman
Board of Finance

Town of Avon – BUDGET SUMMARY

| | Actual FY 2024/2025 | Adopted FY 2025/2026 | Projected FY 2025/2026 | Proposed FY 2026/2027 |
|--------------------------------------|------------------------|-------------------------|---------------------------|--------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes & Assessments | 96,150,972 | 99,796,608 | 99,796,608 | 103,843,412 |
| Intergovernmental Revenues | 7,725,814 | 5,029,711 | 5,029,711 | 5,626,614 |
| Licenses, Fees and Permits | 1,620,389 | 1,207,900 | 1,207,900 | 1,245,450 |
| Charges for Services | 7,999,078 | 7,762,988 | 7,762,988 | 7,739,219 |
| Other Local Revenues | 2,810,092 | 2,071,000 | 2,071,000 | 1,933,445 |
| Transfers from Other Funds | 267,467 | NA | NA | NA |
| Use of Fund Balance | NA | 2,755,000 | 2,755,000 | 1,893,363 |
| Other | NA | NA | NA | NA |
| Total Revenues | 116,573,812 | 118,623,207 | 118,623,207 | 122,281,503 |
| <u>Expenditures</u> | | | | |
| General Government | 3,723,135 | 3,849,938 | 3,849,938 | 3,930,658 |
| Public Safety | 10,785,218 | 10,389,947 | 10,389,947 | 10,521,219 |
| Public Works | 6,568,591 | 6,676,928 | 6,676,928 | 7,030,907 |
| Health and Social Services | 1,008,491 | 613,541 | 613,541 | 908,220 |
| Recreation | 1,376,823 | 1,620,503 | 1,620,503 | 1,502,441 |
| Library | 1,770,463 | 1,844,233 | 1,844,233 | 1,975,499 |
| Education – Town | 72,781,156 | 74,981,472 | 74,981,472 | 78,179,881 |
| Education – Regional School District | NA | NA | NA | NA |
| Conservation & Development | 547,651 | 560,554 | 560,554 | 586,342 |
| Miscellaneous | 6,656,122 | 6,113,027 | 6,113,027 | 6,176,280 |
| Sewers | 3,831,371 | 3,439,355 | 3,439,355 | 3,668,117 |
| Debt Service | 2,818,750 | 3,486,198 | 3,486,198 | 3,621,013 |
| Capital Improvement Program (CIP) | 6,378,311 | 5,047,511 | 5,047,511 | 4,180,926 |
| Other | NA | NA | NA | NA |
| Total Expenditures | 118,246,082 | 118,623,207 | 118,623,207 | 122,281,503 |

Proposed 2026-27 Budget Summary

| | |
|---|----------------|
| Total Estimated Expenditures | \$ 122,281,503 |
| Less: Revenues Other Than <u>Current</u> Property Taxes | \$ 20,305,041 |
| Amount to be Raised from <u>Current</u> Property Taxes (based on an estimated tax collection rate of 99%) | \$ 101,976,462 |

Estimated Fund Balance (Deficit) – General Fund as of July 1, 2026

| | |
|---|---------------|
| General Fund Resources Available as of June 30, 2025 | \$ 17,452,437 |
| FY 2025-2026 General Fund Projected Increase (Decrease) in Revenues over Expenditures | \$ - |
| Estimated General Fund, fund balance (deficit) as of July 1, 2026 | \$ 17,452,437 |

The estimates above of the proposed fiscal year 2026-27 budget represents a summary of the proposed budget. A complete detailed presentation is on file at: Avon Town Hall, 60 West Main Street, Avon, CT 06001. It can also be viewed at the following web address: www.avonct.gov.

Houston Putnam Lowry, Chairman
Board of Finance

TOWN OF AVON BOARD OF FINANCE

Annual Budget Meeting
Recommended Fiscal Year 26/27 Budget
Monday, May 4, 2026

1

Board of Finance Balances

The requested amount of expenditures for services must be equal to the level of revenues generated to pay for these requests.



The proposed \$122,281,503 budget for Fiscal Year 2026/2027 would require a 3.41% tax increase.

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Proposed Budget Summary

All Budgeted Funds

| | <u>FY 25/26</u> | <u>FY 26/27</u> | <u>\$ Inc/(Dec)</u> | <u>% Inc/-Dec</u> |
|---------------------------------|-----------------------|-----------------------|---------------------|-------------------|
| Town | \$ 30,781,488 | \$ 31,590,828 | \$ 809,340 | 2.63% |
| Education | 72,806,576 | 75,983,180 | 3,176,604 | 4.36% |
| Debt Service | 3,486,198 | 3,621,013 | 134,815 | 3.87% |
| Capital Projects | 4,567,700 | 3,632,000 | (935,700) | -20.49% |
| General Fund Subtotal | \$ 111,641,962 | \$ 114,827,021 | \$ 3,185,059 | 2.85% |
| Town | \$ 4,326,538 | \$ 4,708,855 | \$ 382,317 | 8.84% |
| Education | 2,174,896 | 2,196,701 | 21,805 | 1.00% |
| Capital Projects | 479,811 | 548,926 | 69,115 | 14.40% |
| Special Revenue Subtotal | \$ 6,981,245 | \$ 7,454,482 | \$ 473,237 | 6.78% |
| GRAND TOTAL | \$ 118,623,207 | \$ 122,281,503 | \$ 3,658,296 | 3.08% |

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Non-Tax Levy Revenue

| <u>Non-Tax Levy Revenue Category</u> | <u>FY 25/26</u> | <u>FY 26/27</u> | <u>\$ Inc/(Dec)</u> | <u>% Inc/-Dec</u> |
|---|----------------------|----------------------|---------------------|-------------------|
| Charges For Services (e.g. landfill, recreation fees) | \$ 7,762,988 | \$ 7,739,219 | (\$ 23,769) | -0.31% |
| Intergovernmental (e.g. grants) | 5,029,711 | 5,626,614 | 596,903 | 11.87% |
| Interest Income | 1,850,000 | 1,600,000 | (250,000) | -13.51% |
| Licenses, Fees & Permits (e.g. building permits, conveyance) | 1,207,900 | 1,245,450 | 37,550 | 3.11% |
| Use of Unassigned Fund Balance (to be reimbursed) | - | 970,000 | 970,000 | 100.00% |
| Taxes & Assessments (e.g. supplemental taxes, interest) | 677,191 | 816,863 | 139,672 | 20.63% |
| Other Local Revenue (e.g. rent, salvage sales) | 221,000 | 333,445 | 112,445 | 50.88% |
| Use of Fund Balance (from Capital & Special Revenue Funds) | 230,000 | 330,000 | 100,000 | 43.48% |
| Use of Fund Balance Assignments (applied to capital projects) | 2,525,000 | 300,000 | (2,225,000) | -88.12% |
| Use of Bond Premium (applied to debt service) | - | 187,470 | 187,470 | 100.00% |
| Transfers In (for Fisher Drive Property Management Fund) | - | 105,893 | 105,893 | 100.00% |
| TOTAL | \$ 19,503,790 | \$ 19,254,954 | (\$ 248,836) | -1.28% |

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Property Tax Levy

- **Definition** – The Property Tax Levy is the amount the Town must raise in a fiscal year from property taxes.

| | <u>FY 25/26</u> | <u>FY 26/27</u> |
|-----------------------------|----------------------|-----------------------|
| Requested Expenditures | \$ 118,623,207 | \$ 122,281,503 |
| Less: Non-Tax Levy Revenues | (19,503,790) | (19,254,954) |
| PROPERTY TAX LEVY: | \$ 99,119,417 | \$ 103,026,549 |

- The difference between the total Requested Expenditures and total Non-Tax Levy Revenues determines the amount of the Property Tax Levy.

Revenue Summary By Category

| | <u>FY 25/26</u> | <u>FY 26/27</u> | <u>\$ Inc/(Dec)</u> | <u>% Inc/-Dec</u> |
|-----------------------------|-----------------------|-----------------------|---------------------|-------------------|
| Property Tax Levy | \$ 99,119,417 | \$ 103,026,549 | \$ 3,907,132 | 3.94% |
| <i>% of Total Revenues</i> | <i>83.56%</i> | <i>84.25%</i> | | |
| Non-Tax Levy Revenue | 19,503,790 | 19,254,954 | (248,836) | -1.28% |
| <i>% of Total Revenues</i> | <i>16.44%</i> | <i>15.75%</i> | | |
| TOTAL | \$ 118,623,207 | \$ 122,281,503 | \$ 3,658,296 | 3.08% |

How is the Mill Rate Calculated?

| FY 26/27 PROPERTY TAX LEVY | | ESTIMATED 2025 NET GRAND LIST | | MILL RATE |
|----------------------------|---|-------------------------------|-----------|-----------|
| \$103,026,549 | ÷ | \$3,239,828,600 | X 1,000 = | 31.80 |

1 Mill = 1/1000 of a Dollar

- The mill rate is calculated after the Property Tax Levy and Grand List value have been determined.

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Proposed FY 26/27 Mill Rate

| <u>FY 25/26</u> | <u>FY 26/27</u> | <u>\$ Inc/(Dec)</u> | <u>% Inc/-Dec</u> |
|-----------------|-----------------|---------------------|-------------------|
| 30.75 | 31.80 | 1.05 | 3.41% |

- The table above represents a comparison between the proposed FY 26/27 Mill Rate and the current FY 25/26 Mill Rate.
- The proposed increase is 3.41%.

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Please Vote on
Wednesday, May 13th
6:00 a.m. – 8:00 p.m.

at the
Avon Senior Center

FY 2026/2027 Recommended Budget



TOWN OF AVON
May 4, 2026



1

Impact of Change in Medical Insurance

- After the Public Hearing held on 4/6/2026, the Town & BOE made the decision to join the State Partnership Plan for medical insurance as of 7/1/2026. This had a significant impact on the Proposed Fiscal Year 2026/2027 budget as summarized below:

| GENERAL FUND | Proposed Budget Public Hearing | Proposed Budget Town Meeting | Dollar Change | Percent Change |
|---------------------------|-----------------------------------|---------------------------------|---------------------|-------------------|
| Town Operating Budget | \$ 31,842,493 | \$ 31,590,828 | \$ (251,665) | -0.79% |
| BOE Operating Budget | 77,747,362 | 75,983,180 | (1,764,182) | -2.27% |
| Debt Service & Capital | 7,253,013 | 7,253,013 | - | 0.00% |
| General Fund Total | \$ 116,842,868 | \$ 114,827,021 | \$ 2,015,847 | -1.73% |

- This reduction in General Fund expenditures results in a reduction to the proposed mill rate increase from 5.43% to 3.41%. An overall reduction of 2.02% to the proposed mill rate increase.

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Recommended Budget Summary FY 2026/2027

| GENERAL FUND | | FY 2025/2026 Adopted | | FY 2026/2027 Recommended | | Dollar Change | Percent Change |
|---------------------------|-----------|-------------------------|-----------|-----------------------------|-----------|------------------|-------------------|
| Town Operating Budget | \$ | 30,781,488 | \$ | 31,590,828 | \$ | 809,340 | 2.63% |
| BOE Operating Budget | | 72,806,576 | | 75,983,180 | | 3,176,604 | 4.36% |
| Debt Service & Capital | | 8,053,898 | | 7,253,013 | | (800,885) | -9.94% |
| General Fund Total | \$ | 111,641,962 | \$ | 114,827,021 | \$ | 3,185,059 | 2.85% |

Full Budget Document is available at www.avonct.gov/budget

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Mission Statement & Strategic Objectives

It is the mission of the Town of Avon to provide quality town services at a reasonable cost to all citizens and taxpayers.

- **Maintain capital budget funding** levels with emphasis on road improvements and public facilities.
- Continue to **adequately fund long-term liabilities** [Pension & Other Post-Employment Benefits (OPEB)].
- Continue to **focus on core government services** including public safety, education and social services and **integrate private vendor contracts** for services **when efficient and effective**.

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General Fund Town Operating Budget

WHAT WAS FUNDED?

- 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.
- Maintain support for public safety functions, including the Avon Volunteer Fire Department
- Maintain and care for Town facilities, parks and public infrastructure.
- Maintain support for 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.

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General Fund Capital Budget

WHAT WAS FUNDED?

| CAPITAL PROJECTS ACCT | GENERAL FUND |
|-------------------------------------|---------------------------|
| FACILITIES | |
| Road Improvements | \$ 183,000 |
| Senior Center Improvements | 200,000 |
| DPW Facility Upgrade | 150,000 |
| Sidewalk Replacement - Scoville | 140,000 |
| Animal Control Facility | 50,000 |
| Country Club Road Reconstruction | 50,000 |
| ADA Transition Plan | 45,000 |
| Sperry Park Baseball Field #1 Reno. | 25,000 |
| TBS Roof Replacement | 340,000 |
| AMS Notification System Replacement | 200,000 |
| AMS Door Entrance Floor (Phase II) | 100,000 |
| TBS HVAC Upgrade | 40,000 |
| Districtwide Security Upgrades | 35,000 |
| TOTAL FACILITIES | <u>\$1,558,000</u> |

TOTAL GENERAL FUND CAPITAL **\$ 3,632,000**

| CAPITAL PROJECTS ACCT | GENERAL FUND |
|------------------------------|----------------------------|
| EQUIPMENT | |
| Fire Apparatus (Tanker 20) | \$ 370,000 |
| Excavator Replacement | 210,000 |
| Police Vehicles (1) | 94,000 |
| APD Body & Dash Cameras | 92,000 |
| Generator Replacement (AHS) | 80,000 |
| Core Network Equipment | 48,000 |
| Police Technology | 20,000 |
| Security Camera Upgrades | 20,000 |
| Districtwide Equipment Rpl. | 70,000 |
| TOTAL EQUIPMENT | <u>\$ 1,004,000</u> |
| CNREF | |
| Tillotson Bridge Replacement | \$ 970,000 |
| Reconst. of OFR/Thompson Rd | 50,000 |
| 2028 Revaluation | 50,000 |
| TOTAL CNREF | <u>\$ 1,070,000</u> |

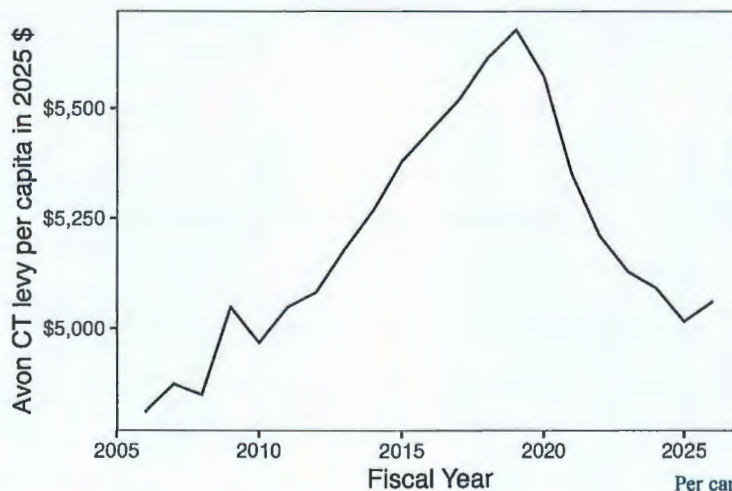
6

What Does This Proposed Budget Do?

- Prioritizes core government services (public safety, education, infrastructure)
- Maintains existing service levels
- Meets long-term financial obligations
- Meets the Town's most pressing needs and includes very few "nice to haves."
- Anticipates a very low positive expenditure variance at year end.
 - \$4,500, or 0.004% budgeted expenditures in FY25
 - Variances are usually due to favorable winter weather and/or employee turnover

7

Inflation-Adjusted Tax Levy



How much of our budget is driven by inflation?

How much does it cost, per resident, to run the town that Niche ranks the **fourth** "Best Place to Live in Connecticut"?

The *cost to serve our residents* (adjusted for inflation) is now back down to levels not seen since the early 2010s.

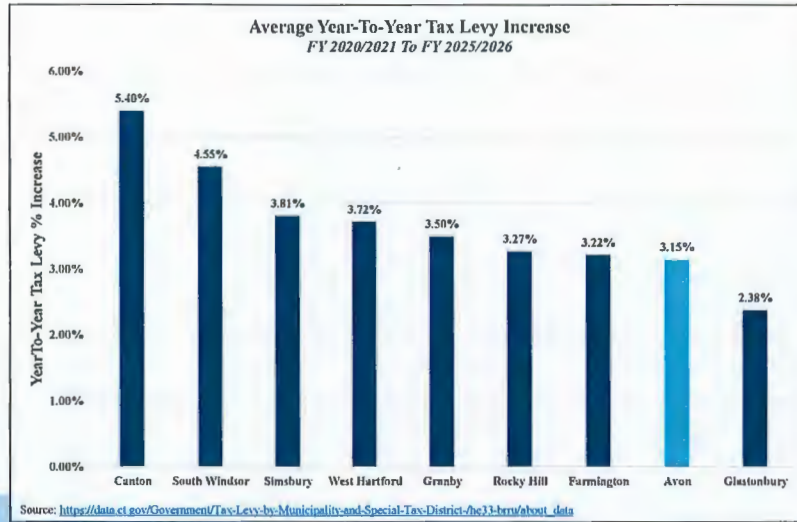
Per capita, inflation-adjusted tax levy:

$$\text{Levy in 2025 dollars}_t = \text{Levy in year } t \times \frac{CPI_{2025}}{CPI_t}$$

$$\text{Levy per person}_t = \frac{\text{Levy in 2025 dollars}_t}{\text{Population}_t}$$

8

Average Tax Levy Increase Comparisons To Other Area Towns



9

A Budget is a Set of Choices:
Now is the time to make decisions regarding the
community we want to be.



AVON
FREE PUBLIC LIBRARY



Niche
A+
#4
town in
CT

10

Elderly & Disabled Tax Relief Programs

- Homeowners who are age 65+ or totally disabled may be eligible for up to \$2,430 in property tax relief.
 - Must be 65+ prior to 12/31/2025
 - Adjusted gross income plus any non-taxable Social Security must be \$76,500 or less.
 - Must have owned your home on 10/1/2025.
- Application filing period is February 1 through May 15, 2026.
- Applications can be dropped of at the Assessor's Office, 60 W Main Street, Building 5, 1st Floor
- For more information, please call the Assessor's Office at (860) 409-4335.

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Veterans Tax Relief Program

- All veterans who qualify for state-mandated exemption will now receive a \$10,000 reduction in the assessed value of their primary residence regardless of income.
- Veterans with 100% permanent and total disability rating or Total Disability Based on Individual Unemployability (TDIU) are eligible for a full property tax exemption, including land beneath their dwelling up to two acres.
- If you feel you may be eligible, please call the Assessor's Office at (860) 409-4335.

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Stay in the Loop!

GET TOWN OF AVON NEWS

1. Receive email notifications straight to your inbox. Visit www.avonct.gov/subscribe to enroll in Constant Contact and to opt in to receive agendas and minutes of your choosing.
2. On Facebook? Like and Follow the Town of Avon, Connecticut [@townofavonct](https://www.facebook.com/townofavonct).
3. Want more Avon news on Facebook? Follow our friends:
 - Avon Recreation & Parks Department [@avonrecreationandparks](https://www.facebook.com/avonrecreationandparks)
 - Avon Free Public Library [@avonfreepubliclibrary](https://www.facebook.com/avonfreepubliclibrary)
 - Avon Police Department [@avonpolicdeptCT](https://www.facebook.com/avonpolicdeptCT)
 - Avon Animal Control [@AvonCTAnimalControl](https://www.facebook.com/AvonCTAnimalControl)
 - Avon Volunteer Fire Department [@AvonVFD](https://www.facebook.com/AvonVFD)

FY 2026/27 Board of Education Proposed Budget

Avon Public Schools

May 4th, 2026

Our mission is to inspire in each student a joy and passion for learning and a commitment to excellence, personal integrity, and social responsibility.

Accomplishments



Ranked 1st in School Day SAT scores for ELA/Math in Farmington Valley/Hartford County



CT Assistant Principal of the Year winner; finalist for National award



Ranked 9th in Math & 10th in ELA for all high schools in CT



CT Association of School Librarians (CASL) Administrator's Award winner



92% of Class of 2025 enrolled in college or university



National Innovation in the Preparation of School Meals Award winner



15 National Merit Class Qualifiers



Avon High School Niche rating of A+

Budget Priorities & Strategies: A Roadmap for Responsible Growth

Strategic Priorities



Align with District Goals & Student Success Initiatives



Protect Current Student Programs & Services



Fund Essential New Resources for Progress.

Financial Strategies



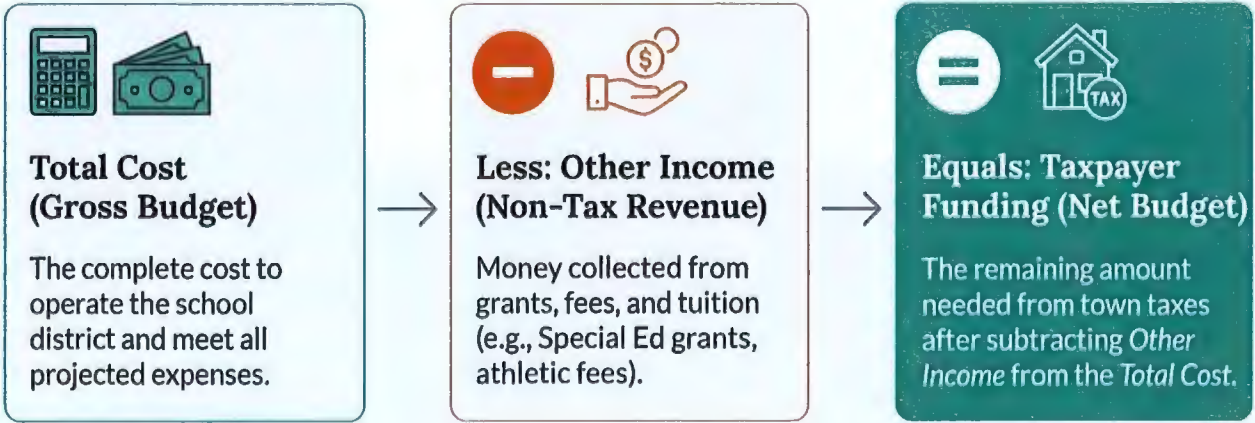
Employ a Thorough "Zero-Based" Review for Every Dollar



Shift Funds, Reduce Costs, & Find New Revenue to Balance.



Budget Terms Simplified: Understanding the Funding Flow



Investing in Education: Key Budget Priorities

Sustaining Essential Programs



Continuing K-5 Literacy & Math Success (*MyView & Think!*)



Ensuring Necessary Instructional Supplies for All Courses

Strategic Enhancements for Growth



Expanding Think! Math Program to Grade 6



Resuming Athletic Uniform Replacement Schedule

What was funded - \$77,983,180

Staffing & Programs

- Minimum staffing -maintain class sizes & programming
- Essential classroom curricular materials & supplies
- Contractual Obligations
- AMS/AHS Athletic Programs
- Special Education programs and services
- AMS - Mentor Club Advisor

Equipment & Facilities

- AMS - Tuba & Science Lab Equipment
- RBS - Music Equipment incl. Glockenspiels
- TBS/PGS - Music Stands & Chairs
- AHS - Technology Education Equipment
- AHS - Camcorders & Drum Sander
- AMS - Lego Project Table & Modular Wall
- AHS - Wrestling Mat
- AHS - Covers for Track field sand pits
- PGS - Defibrillator for 2nd floor
- AHS - Science Lab Equipment
- AHS - Digital Piano

**List is not inclusive. Please see detailed budget for all line items.*

What was not funded - \$1,249,500

Staffing & Core Programs

- DW - Partial funding of substitute expenses
- RBS - 1.0 K-4 Elementary teacher
- AMS - 5.0 Teachers
 - 1.0 Math / 1.0 World Language
 - 1.0 Science / 1.0 Social Studies
 - 1.0 Special Education
- PGS - 0.5 Social Worker
- DW - Many school climate activities

Operations & Equipment

- AHS - Athletic Uniforms (1/2 schedule)
- DW - Security updates & Cameras
- AHS - Direct internet to Turf Field & Ben Q boards
- TBS - Library Furniture
- DW - Staff laptops (1/2 request) & Chromebooks
- DW - Adequate maintenance/repairs funding
- PGS - Cafeteria Tables (half)
- PGS - New Audio Visual System for gym
- AHS - New iMacs for Video lab

**List is not inclusive. Please see detailed budget for all line items.*

Key Budget Drivers: Rising Employee Benefit Costs



Health Insurance: The Primary Driver

- Significant projected cost increase of 34.9%.
- Driven by rising medical expenses, higher claim volume, and market trends.
- A Town/BOE change to the State Partnership Plan reduces the increase to 13.43%.

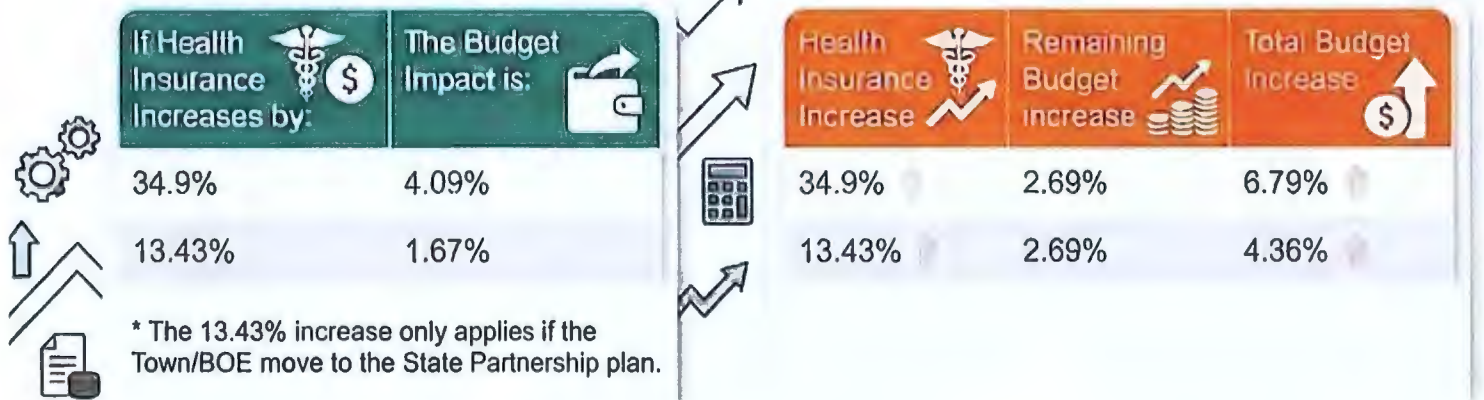


Other Required Benefits: Cumulative Increases

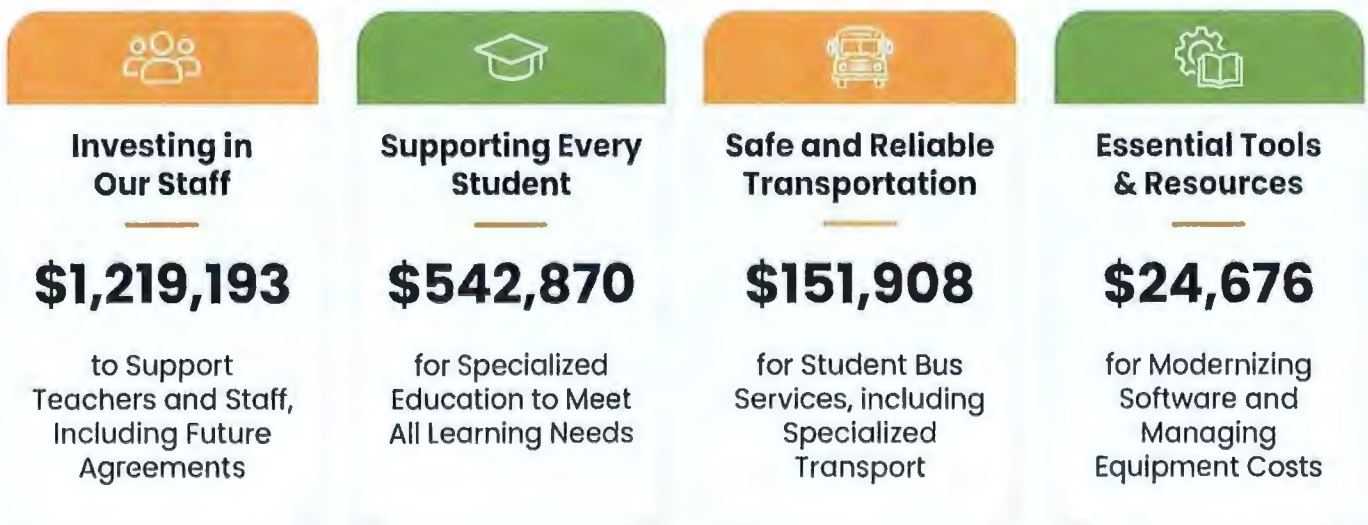
- Combined increases in Dental, Workers' Compensation, and Disability Insurance.
- Mandatory increases in Social Security and Medicare taxes.

FY 26-27 Health Insurance as the Driver

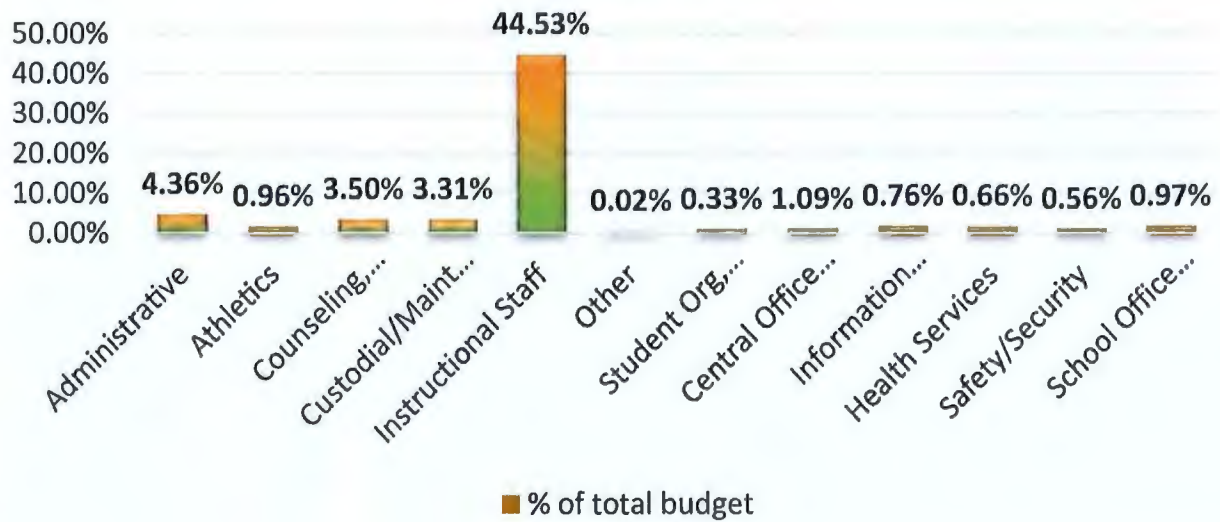
Health Insurance Increase scenarios:



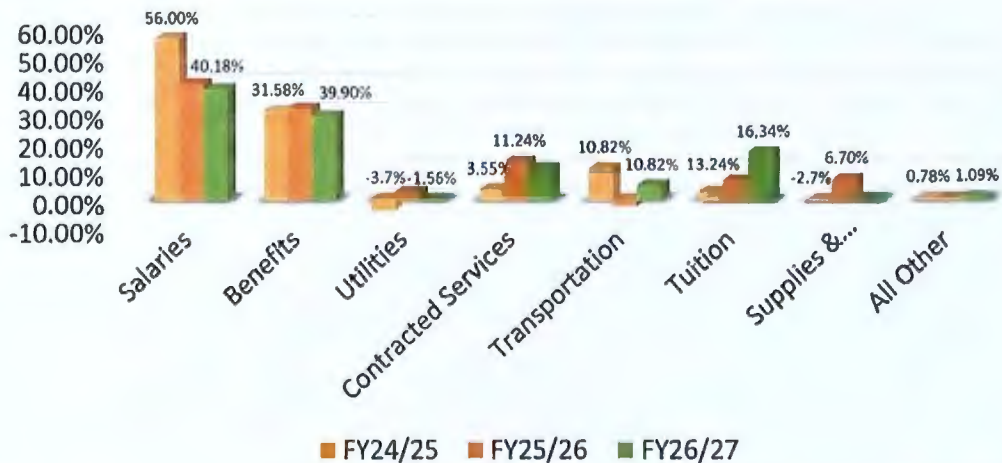
Investing in Our Schools: Key Budget Drivers



Salaries (61.07%) Categories as % of total budget



Budget Drivers FY24/25 through 26/27



| | Salaries | Benefits | Utilities | Contracted Services | Transportation | Tuition | Supplies & Equipment | All Other |
|---------|----------|----------|-----------|---------------------|----------------|---------|----------------------|-----------|
| FY24/25 | 56.03% | 30.90% | -3.79% | 3.55% | 10.82% | 10.82% | 2.87% | 0.78% |
| FY25/26 | 40.18% | 31.58% | 3.19% | 11.24% | 13.24% | -2.34% | 6.70% | 0.31% |
| FY26/27 | 38.38% | 29.00% | -1.56% | 11.20% | 11.20% | 4.78% | 16.34% | 1.09% |

FY 26-27 Budget Reductions & Savings



Staffing Adjustments

- Total Reductions (\$649,215)
- K-6 Teachers (3.0 FTE) - savings through retirements.
- Teaching Assistants (3.0 FTE) - Savings through resignations and reduced hours.
- Assistant Superintendent (1.0 FTE) - Savings through reorganization opportunities.



Benefits Savings

- Pension Contribution - (\$51,232) Lower required contribution due to favorable investments.
- OPEB Contribution - (\$366,211) Reduced the amount of the actuarial determined contribution.



Operational & Other Savings

- Tuition (Magnet/VoAg/Technical) - (\$26,792) Fewer students attending.
- Utilities - (\$49,499) Energy savings and lower telecom costs.
- Contracted Services - (\$28,705) Reduced HVAC repairs and equipment rentals.
- Professional Development - (\$4,455) Utilizing lower-cost options.
- Supplies & Equipment - (\$63,150) Reduced technology hardware and maintenance supplies.

Enhancing Our Schools Through New Grant Funding



Special Education & Expansion Development (SEED)

Funding Amount: \$3,197

- Purpose: To expand our in-house special education services.
- Planned Use: Create a dedicated section at Central Office for:
 - In-house tutoring
 - Testing & evaluations
 - Specialized programs



District Repair & Improvement Project (DRIP)

Funding Amount: \$126,307

- Purpose: To fund minor capital improvements and repairs.
- Planned Use: Reimbursement for necessary upgrades like:
 - Renovations & repairs
 - HVAC, plumbing, and electrical work



Grant Financial Revenue Summary - 3 Years

| Grant Description | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Expected | 2026/2027 Forecast |
|----------------------------------|------------------|--------------------|--------------------|--------------------|
| Adult Education Cooperative | \$3,481 | \$3,965 | \$3,455 | \$3,455 |
| IDEA 611-Part B | \$710,567 | \$715,471 | \$703,238 | \$703,238 |
| IDEA 619 - Preschool | \$21,558 | \$21,608 | \$19,103 | \$19,103 |
| SHEFF Settlement | \$104,640 | \$135,945 | \$131,188 | \$131,188 |
| Title I Improving Basic Programs | \$90,592 | \$92,111 | \$81,600 | \$81,600 |
| Title II Part A Teachers | \$40,617 | \$40,127 | \$37,522 | \$37,522 |
| Title III | \$11,859 | \$12,439 | \$12,207 | \$12,207 |
| Total Grants | \$983,314 | \$1,021,666 | \$988,313 | \$988,313 |



General Fund Revenue Summary - 3 Years

| General Fund Revenues | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Expected | 2026/2027 Forecast |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| AHS Parking Fees | \$28,990.00 | \$34,030.00 | \$34,380.00 | \$34,380.00 |
| Athletic Gate Receipts | \$8,461.07 | \$8,574.41 | \$8,000.00 | \$8,000.00 |
| Athletic Pay to Play-AHS | \$159,249.90 | \$134,204.13 | \$134,000.00 | \$134,000.00 |
| Athletic Pay to Play-AMS | \$23,748.16 | \$23,991.45 | \$20,000.00 | \$20,000.00 |
| Early Beginnings Grant | \$123,300.00 | \$97,500.00 | \$71,500.00 | \$71,500.00 |
| Employee Dental Contributions | \$88,646.96 | \$86,061.10 | \$86,000.00 | \$86,000.00 |
| Employee Life Ins Contributions | \$13,575.50 | \$13,861.37 | \$13,000.00 | \$13,000.00 |
| Open Choice Attendance | \$1,008,396.00 | \$950,656.00 | \$768,000.00 | \$808,000.00 |
| Pre-K Program Tuition | \$245,087.90 | \$253,328.43 | \$211,634.00 | \$211,634.00 |
| Special Education Excess Cost | \$781,666.00 | \$1,072,503.03 | \$1,322,961.00 | \$1,322,961.00 |
| Special Education Tuition Reim. | \$1,909,733.33 | \$2,310,354.18 | \$2,100,000.00 | \$2,100,000.00 |
| Total General Fund Revenues | \$4,387,053.82 | \$4,985,064.07 | \$4,769,475.00 | \$4,809,475.00 |



Summary of FY26/27 Gross Budget Changes

Fiscal Year Financial Overview

| Category | FY26-27 Proposed | FY25-26 Adopted | Dollar Change | Budget % Change | % of Total Budget | % Increase of Category |
|----------------------|-------------------------|-------------------------|------------------------|-----------------|-------------------|------------------------|
| Health Insurance | \$ 10,276,733.84 | \$ 9,059,742.72 | \$ 1,216,991.12 | 1.67% | 13.53% | 13.43% |
| Other Benefits | \$ 3,609,697.84 | \$ 3,905,565.33 | \$ (295,867.49) | -0.41% | 4.75% | -3.27% |
| Salaries | \$ 46,399,227.46 | \$ 45,180,034.11 | \$ 1,219,193.35 | 1.67% | 61.07% | 13.46% |
| Tuition | \$ 4,732,432.81 | \$ 4,213,531.72 | \$ 518,901.09 | 0.71% | 6.23% | 5.73% |
| Transportation | \$ 3,885,496.95 | \$ 3,733,589.43 | \$ 151,907.52 | 0.21% | 5.11% | 1.68% |
| Contracted Services | \$ 2,950,659.82 | \$ 2,594,957.19 | \$ 355,702.63 | 0.49% | 3.88% | 3.93% |
| Utilities | \$ 1,457,286.48 | \$ 1,506,785.57 | \$ (49,499.09) | -0.07% | 1.92% | -0.55% |
| Supplies & Equipment | \$ 2,155,789.84 | \$ 2,131,064.02 | \$ 24,725.82 | 0.03% | 2.84% | 0.27% |
| Other | \$ 515,904.83 | \$ 481,305.91 | \$ 34,598.92 | 0.05% | 0.68% | 0.38% |
| Total | \$ 75,983,179.87 | \$ 72,806,576.00 | \$ 3,176,603.87 | 4.36% | 100.00% | |

PROJECTED ENROLLMENT REPORT 2026-2027

| School | Grade | Actual 2025-2026 | # Sect | Average Class Size | Projected 2026-2027 | # Sect | Average Class Size | Section Difference |
|------------------------|-------|------------------|-----------|--------------------|---------------------|-----------|--------------------|--------------------|
| APS Pre-K | Pre-K | 82 | 5 | 16.40 | 90 | 5 | 18.00 | 0.00 |
| RBS | K | 95 | 5 | 19.00 | 94 | 5 | 18.80 | 0.00 |
| RBS | 1 | 75 | 4 | 18.75 | 95 | 5 | 19.00 | 1.00 |
| RBS | 2 | 110 | 6 | 18.33 | 75 | 4 | 18.75 | -2.00 |
| RBS | 3 | 99 | 5 | 19.80 | 110 | 5 | 22.00 | 0.00 |
| RBS | 4 | 86 | 4 | 21.50 | 99 | 5 | 19.80 | 1.00 |
| Total in school | | 465 | 24 | | 473 | 24 | | |
| PGS | K | 115 | 6 | 19.17 | 114 | 6 | 19.00 | 0.00 |
| PGS | 1 | 93 | 5 | 18.60 | 115 | 6 | 19.17 | 1.00 |
| PGS | 2 | 133 | 7 | 19.00 | 93 | 5 | 18.60 | -2.00 |
| PGS | 3 | 115 | 6 | 19.17 | 133 | 6 | 22.17 | 0.00 |
| PGS | 4 | 141 | 7 | 20.14 | 115 | 6 | 19.17 | -1.00 |
| Total in school | | 597 | 31 | | 570 | 29 | | |
| TBS | 5 | 238 | 10 | 23.80 | 227 | 10 | 22.70 | 0.00 |
| TBS | 6 | 254 | 11 | 23.09 | 238 | 10 | 23.80 | -1.00 |
| Total in school | | 492 | 21 | | 465 | 20 | | |
| Total K-6 | | 1554 | 76 | | 1508 | 73 | | |
| AMS | 7 | 241 | | | 254 | | | |
| AMS | 8 | 207 | | | 241 | | | |
| Total in school | | 448 | | | 495 | | | |
| AHS | 9 | 230 | | | 207 | | | |
| AHS | 10 | 210 | | | 230 | | | |
| AHS | 11 | 247 | | | 215 | | | |
| AHS | 12 | 215 | | | 247 | | | |
| Total in school | | 914 | | | 905 | | | |
| Total 7-12 | | 1362 | | | 1400 | | | |
| Outplaced Students | | 43 | | | 45 | | | -3 |
| GRAND TOTAL | | 3041 | | | 3043 | | | 2 |

* Open Choice students are included in enrollment, projection and average class size figures.

* Current enrollment numbers based on the 3/30/26 student count.

FY26/27 Proposed Budget: \$75,983,180

Budget Drivers Breakdown

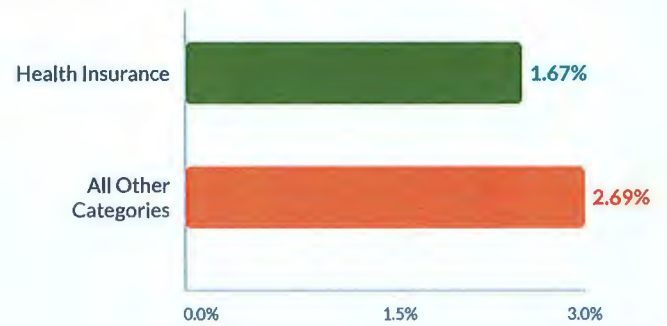
Primary Drivers:

- Health Insurance: \$1,216,991 (1.67%)
- Remaining Categories: \$1,959,613 (2.69%)

Category Details:

- Salaries: \$1,219,193
- Tuition: \$518,901
- Contracted Svcs: \$355,703
- Transportation: \$151,908
- Other Benefits: (\$295,867)
- Utilities: (\$49,499)
- Other: \$34,599
- Supplies & Equip: \$24,676

Impact of Key Drivers



Tax Calculation Form - Real Estate

This calculator reflects the mill rate adopted on May 14, 2025 for the FY 25-26 budget, and the proposed mill rate for the FY 26-27 budget.

Adopted

FY 25-26 Mill Rate

30.75

Proposed

FY 26-27 Mill Rate

31.80

Your Home's Assessed Value

Your assessed value can be located at the following link: <http://www.avonassessor.com/>, or by contacting the Town of Avon Assessor's Office. Hard copies of your assessment information are also available at the Library, Town Clerk's Office, and Assessor's Office.

FY 25-26 Mill Rate

October 2024 Assessment

FY 26-27 Mill Rate

October 2025 Assessment

Calculate

Tax Calculation Form - Motor Vehicle Personal Property

This calculator reflects the mill rate adopted on May 14, 2025 for the FY 25-26 budget, and the proposed mill rate for the FY 26-27 budget.

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

| | | |
|----------|--------------------|-------|
| Adopted | FY 25-26 Mill Rate | 30.75 |
| Proposed | FY 26-27 Mill Rate | 31.80 |

FY 2025-2026

October 2024 Assessment

FY 2026-2027

October 2025 Assessment

Automobile Assessed

1 Value

Automobile Assessed

2 Value

Auto/Other Assessed

3 Value

Auto/Other Assessed

4 Value

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

Calculate