

MISCELLANEOUS

PROGRAM DESCRIPTION

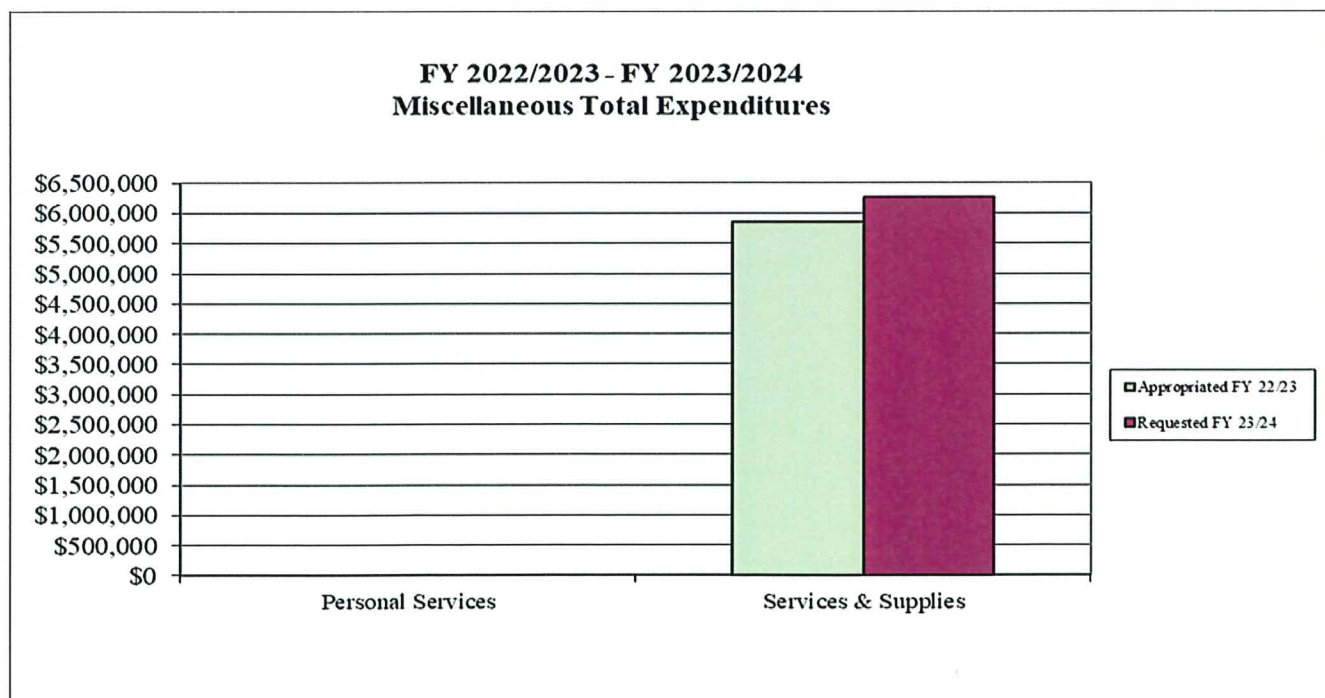
Activities included in these accounts are those which cannot be properly classified or allocated to the foregoing functions and activities. They include: Claims and Losses, Insurance, Intergovernmental Expenditures, Contingency Account, and Employee Benefit Funding.

EXPENDITURES

	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	\$ Inc/(Dec)	% Inc/-Dec
Expenditures	\$304,891	\$1,878,487	\$431,834	\$5,845,912	\$6,272,432	\$426,520	7.30%

REQUESTED BUDGET SUMMARY					
MISCELLANEOUS					
	Appropriated FY 2022/2023	Requested FY 2023/2024	Adopted FY 2023/2024	Inc/(Dec) \$	Inc/-Dec %
Claims and Losses					
Total Personal Services	\$0	\$0		\$0	-100.00%
Total Services & Supplies	\$12,000	\$12,000		\$0	0.00%
Total Claims and Losses	\$12,000	\$12,000		\$0	0.00%
Municipal Insurance					
Total Services & Supplies	\$302,685	\$561,749		\$259,064	85.59%
Total Municipal Insurance	\$302,685	\$561,749		\$259,064	85.59%
Contingency					
Total Services & Supplies	\$10,000	\$10,000		\$0	0.00%
Total Contingency	\$10,000	\$10,000		\$0	0.00%
Secret Lake					
Total Services & Supplies	\$42,350	\$43,680		\$1,330	3.14%
Total Secret Lake	\$42,350	\$43,680		\$1,330	3.14%
Lakeview					
Total Services & Supplies	\$21,525	\$21,770		\$245	1.14%
Total Lakeview	\$21,525	\$21,770		\$245	1.14%
Employee Benefit Funding					
Total Personal Services	\$5,457,352	\$5,623,233		\$165,881	0.00%
Total Employee Benefit Funding	\$5,457,352	\$5,623,233		\$165,881	0.00%
Total Personal Services	\$0	\$0		\$0.00	-100.00%
Total Services and Supplies	\$5,845,912	\$6,272,432		\$426,520	7.30%
Total Miscellaneous	\$5,845,912	\$6,272,432		\$426,520	7.30%

NEW FY24: Workers' Compensation expenditures for the Town have been budgeted under Municipal Insurance, Services & Supplies. These budgeted expenditures amount to \$247,011 in FY24 and account for the majority of the \$259,064 increase shown in the chart above.





8101 CLAIMS AND LOSSES

PROGRAM DESCRIPTION

This account provides funds for the payment of Unemployment Compensation claims.

PROGRAM COMMENTARY

The Town is self-funded for unemployment compensation claims.

Note: Beginning fiscal year 2022/2023, the Health Savings Account (HSA) employer contribution has been moved to Employee Benefit Funding.

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	
01-8101-52189 SERVICES - OTHE Unemployment.	19,590	12,000	0	12,000	12,000	0	0	0	0
Total CLAIMS AND LOS	19,590	12,000	0	12,000	12,000	0	0	0	0
Total 8101 CLAIMS & LOS	19,590	12,000	0	12,000	12,000	0	0	0	0



8401 **MUNICIPAL INSURANCE**

PROGRAM DESCRIPTION

This account reflects the cost of various risk management insurance premiums which provide protection from filed claims.

PROGRAM COMMENTARY

Historically, Workers' Compensation premiums have been allocated across all Town departments. Beginning in fiscal year 2023/2024 this departmental allocation has been eliminated and the Workers' Compensation premium expenditure is being added to the Municipal Insurance account.

The fiscal year 2023/2024 insurance funding request, which now includes Workers' Compensation, represents a 3.08% increase. If Workers' Compensation was not included in fiscal year 2023/2024, the funding request would have been a 3.98% increase compared to the fiscal year 2022/2023 appropriation.

Estimates are recommended by USI Insurance Services, the Town's insurance agent and risk management consultant, and are based on industry and Town loss trends and exposure analysis. Effective risk management practices have continued to enable the Town to mitigate insurance premium exposure.

Effective fiscal year 2021/2022, the Town changed its Liability/Auto/Property/Casualty and Workers' Compensation insurance carriers.

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	\$
8401 MUNICIPAL INSURAN									
SERVICES & SUPPLIES									
CONTRACTUAL SERV & PRINTING	285,938	302,685	208,543	561,749	561,749	0	0	259,064	86
Total SERVICES & SUPPLIES	285,938	302,685	208,543	561,749	561,749	0	0	259,064	86
Total 8401 MUNICIPAL INSURAN	285,938	302,685	208,543	561,749	561,749	0	0	259,064	86

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	±
01-8401-52182 INSURANCE	285,938	302,685	208,543	561,749	561,749	0	0	259,064	86
NEW:									
Workers' Compensation	\$247,011								
LAP	\$213,296								
AVFD	\$ 44,729								
(unchanged)									
Package*	\$ 21,182								
(unchanged)									
Deductable Fund	\$ 16,000								
(unchanged)									
Endorsement Fund	\$ 2,000								
(unchanged)									
Cyber	\$ 16,159								
Bonds	\$ 1,372								
\$561,749 (22/23 was 302,685)									
*Includes Crime, Service Fee									
Total FINANCE	285,938	302,685	208,543	561,749	561,749	0	0	259,064	86
Total 8401 MUNICIPAL IN	285,938	302,685	208,543	561,749	561,749	0	0	259,064	86



PROGRAM DESCRIPTION

The Secret Lake Association is a municipal tax district established by a Special Act of the General Assembly. The Association is reimbursed by the Town for the cost of maintaining certain roadways in that portion of Secret Lake within Avon.

PROGRAM COMMENTARY

Historically, the primary expenses in the operating budget have been snow plowing of the streets, catch basin cleaning, streetlights, hydro-raking of the outfall pipes into Secret Lake, and other minor repairs. The proposed fiscal year 2023/2024 budget is level funded. The Town Council Representative for the Secret Lake Association is Sue Anderson.

LONG TERM GOALS

- Dredge Secret Lake and its outflow
- Raise Secret Lake Road above the flood plain
- Improve storm drainage system

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	
8601 SECRET LAKE									
SERVICES & SUPPLIES									
GRANTS & CONTRIBUTIONS	30,680	42,350	31,403	43,680	43,680	0	0	1,330	3
Total SERVICES & SUPPLIES	30,680	42,350	31,403	43,680	43,680	0	0	1,330	3
Total 8601 SECRET LAKE	30,680	42,350	31,403	43,680	43,680	0	0	1,330	3

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8601-52161 TOWN ORGANIZATI	30,680	42,350	31,403	43,680	43,680	0	0	1,330	3
Snowplowing/Salt \$28,510									
Street Lighting \$ 4,000									
Street Sweeping \$ 3,000									
Drain Maintenance \$ 920									
Street Line Painting \$ 750									
Storm Water Outfall \$ 6,500									
Total INTERGOVERNMENTAL	30,680	42,350	31,403	43,680	43,680	0	0	1,330	3
Total 8601 SECRET LAKE	30,680	42,350	31,403	43,680	43,680	0	0	1,330	3



8603

LAKEVIEW

PROGRAM DESCRIPTION

Similar to the Secret Lake Association, this State-created tax district is also reimbursed by the Town for certain expenses such as streetlights, signage, and road repairs.

PROGRAM COMMENTARY

The Town Council Representative for Lakeview is Gary Greene. The adopted budget covers the cost of contracted snow plowing of the streets in this district as well as miscellaneous expenses, as noted above in the program description. The proposed fiscal year 2023/2024 budget is level funded.

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8603 LAKEVIEW									
SERVICES & SUPPLIES									
GRANTS & CONTRIBUTIONS	20,028	21,525	20,176	21,770	21,770	0	0	245	1
Total SERVICES & SUPPLIES	20,028	21,525	20,176	21,770	21,770	0	0	245	1
Total 8603 LAKEVIEW	20,028	21,525	20,176	21,770	21,770	0	0	245	1

Total INTERGOVERNMENTAL	20,028	21,525	20,176	21,770	21,770	0	0	245	1
Total 8603 LAKEVIEW	20,028	21,525	20,176	21,770	21,770	0	0	245	1



8701 CONTINGENCY

PROGRAM DESCRIPTION

The purpose of this account is to provide for unforeseen expenses which may occur during the year. This account is level funded

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8701 CONTINGENCY									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	1,310	10,000	0	10,000	10,000	0	0	0	0
Total SERVICES & SUPPLIES	1,310	10,000	0	10,000	10,000	0	0	0	0
Total 8701 CONTINGENCY	1,310	10,000	0	10,000	10,000	0	0	0	0

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8701-52239 MATERIALS-OTHER	1,310	10,000	0	10,000	10,000	0	0	0	0
Total CONTINGENCY	1,310	10,000	0	10,000	10,000	0	0	0	0
Total 8701 CONTINGENCY	1,310	10,000	0	10,000	10,000	0	0	0	0



PROGRAM DESCRIPTION

These accounts are used to record the funding of the Town's Retirement Pension Trust Fund and Other Post Employment Benefits (OPEB) Trust Fund, as well as employer Health Savings Account (HSA) contributions and life and long-term disability insurance premiums, and employee assistance programs pertaining to active employees.

PROGRAM COMMENTARY

Historically, contributions made from the General Fund to the Pension Trust and OPEB Trust funds, as well as life and long term disability premium payments, have been allocated across all of the Town's departments. As the majority of these expenditures do not pertain to active employees of the Town, beginning in fiscal year 2022/2023 these departmental allocations have been eliminated and these expenditures are being consolidated in individual accounts under the category of "Employee Benefit Funding".

Employee Benefit	Budgeted 2019/2020	Budgeted 2020/2021	Budgeted 2021/2022	Budgeted 2022/2023	Budgeted 2023/2024
Defined Benefit Pension Contributions	\$3,075,150	\$3,486,031	\$3,677,590	\$3,689,620	\$3,749,024
OPEB Retiree Health Contributions	\$1,771,385	\$1,551,361	\$1,580,903	\$1,661,482	\$1,757,719
Employer HSA Contributions	-	-	\$30,000	\$85,000	\$92,000
Life/LTD Insurance	\$24,009	\$19,686	\$21,250	\$21,250	\$21,250
Employee Assistance Programs	-	-	-	-	\$3,240
Totals	\$4,870,544	\$5,057,078	\$5,309,743	\$5,457,352	\$5,623,233

Town of Avon
Town Manager's Budget Summary
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8801 EMPLOYEE BENEFIT									
EMPLOYEE BENEFITS	0	85,000	0	85,000	92,000	0	0	7,000	8
PERSONAL SERVICES									
EMPLOYEE BENEFITS	0	5,372,352	5,739,939	5,372,352	5,531,233	0	0	158,881	3
Total PERSONAL SERVICES	0	5,372,352	5,739,939	5,372,352	5,531,233	0	0	158,881	3
Total 8801 EMPLOYEE BENEFIT	0	5,457,352	5,739,939	5,457,352	5,623,233	0	0	165,881	3

Town of Avon
Town Manager's Budget Detail
Budget - Town Manager

Budget Fiscal Year: 2024 to 2024

Account# and Description	2022 Actual	2023 Base Budget	2023 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8801-51032 DB PENSION CONT	0	3,689,620	3,859,049	3,689,620	3,749,024	0	0	59,404	2
01-8801-51039 RETIREE HEALTH	0	1,661,482	1,866,332	1,661,482	1,757,719	0	0	96,237	6
01-8801-51040 LIFE/LTD INSURA	0	21,250	14,558	21,250	21,250	0	0	0	0
01-8801-51044 OTHER SERVICES-	0	0	0	0	3,240	0	0	3,240	0
Budgeted Town Employee Assistance									
Plan costs:									
- \$1,680 for Town employee plan									
- \$1,560 for Police plan									
01-8801-51054 ER CONTRIB HSA	0	85,000	0	85,000	92,000	0	0	7,000	8
Total OTHER FINANCIN	0	5,457,352	5,739,939	5,457,352	5,623,233	0	0	165,881	3
Total 8801 EMPLOYEE BEN	0	5,457,352	5,739,939	5,457,352	5,623,233	0	0	165,881	3