

MISCELLANEOUS

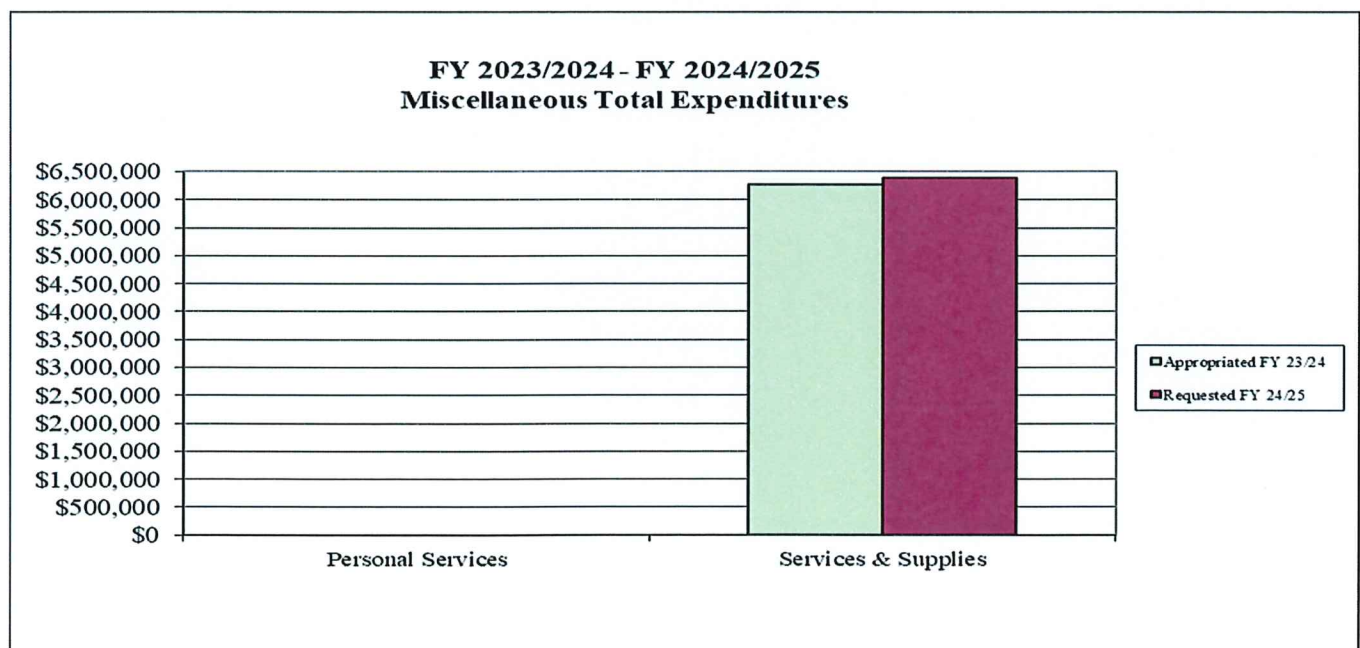
PROGRAM DESCRIPTION

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

	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	\$ Inc/(Dec)	% Inc/-Dec
Expenditures	\$1,878,487	\$431,834	\$5,845,912	\$6,272,432	\$6,391,146	\$118,714	1.89%

REQUESTED BUDGET SUMMARY					
MISCELLANEOUS					
	Appropriated FY 2023/2024	Requested FY 2024/2025	Adopted FY 2024/2025	Inc/(Dec) \$	Inc/-Dec %
Claims and Losses					
Total Personal Services	\$0	\$0		\$0	0.00%
Total Services & Supplies	\$12,000	\$8,000		(\$4,000)	-33.33%
Total Claims and Losses	\$12,000	\$8,000		(\$4,000)	-33.33%
Municipal Insurance					
Total Services & Supplies	\$561,749	\$578,796		\$17,047	3.03%
Total Municipal Insurance	\$561,749	\$578,796		\$17,047	3.03%
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	\$43,680	\$45,416		\$1,736	3.97%
Total Secret Lake	\$43,680	\$45,416		\$1,736	3.97%
Lakeview					
Total Services & Supplies	\$21,770	\$22,974		\$1,204	5.53%
Total Lakeview	\$21,770	\$22,974		\$1,204	5.53%
Employee Benefit Funding					
Total Personal Services	\$5,623,233	\$5,725,960		\$102,727	1.83%
Total Employee Benefit Funding	\$5,623,233	\$5,725,960		\$102,727	1.83%
Total Personal Services	\$0	\$0		\$0	0.00%
Total Services and Supplies	\$6,272,432	\$6,391,146		\$118,714	1.89%
Total Miscellaneous	\$6,272,432	\$6,391,146		\$118,714	1.89%





8101 CLAIMS AND LOSSES

PROGRAM DESCRIPTION

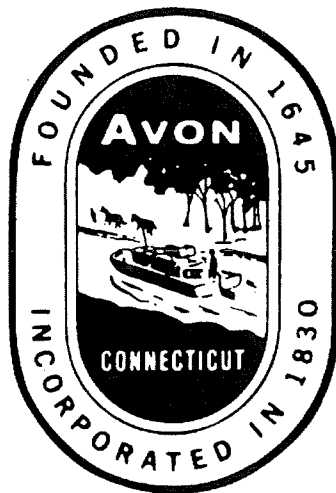
This account provides funds for the payment of Unemployment Compensation claims.

PROGRAM COMMENTARY

The Town is self-funded for unemployment compensation claims.

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025



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 2024/2025 insurance funding request, including Workers' Compensation, represents a 2.00% increase.

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.

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8401 MUNICIPAL INSURAN									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	305,466	561,749	433,335	578,796	578,796	0	0	17,047	3
Total SERVICES & SUPPLIES	305,466	561,749	433,335	578,796	578,796	0	0	17,047	3
Total 8401 MUNICIPAL INSURAN	305,466	561,749	433,335	578,796	578,796	0	0	17,047	3



8601 **SECRET LAKE ASSOCIATION**

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 fiscal year 2024/2025 budget reflects an increase in snow plowing costs. The Town Council Representative for the Secret Lake Association is Sue Anderson.

LONG TERM GOALS

- Dredge Secret Lake and its outflow (goal of Association)

Town of Avon

Town Manager's Budget Summary

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8601 SECRET LAKE									
SERVICES & SUPPLIES									
GRANTS & CONTRIBUTIONS	33,946	43,680	31,054	45,416	45,416	0	0	1,736	4
Total SERVICES & SUPPLIES	33,946	43,680	31,054	45,416	45,416	0	0	1,736	4
Total 8601 SECRET LAKE	33,946	43,680	31,054	45,416	45,416	0	0	1,736	4

Town of Avon

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8601-52161 TOWN ORGANIZATI	33,946	43,680	31,054	45,416	45,416	0	0	1,736	4
Snowplowing/Salt									
Street Lighting \$ 4,000									
Street Sweeping \$ 3,000									
Drain Maintenance \$ 920									
Street Line Painting \$ 750									
Storm Water Outfall \$ 6,500									
Total INTERGOVERNMENTAL	33,946	43,680	31,054	45,416	45,416	0	0	1,736	4
Total 8601 SECRET LAKE	33,946	43,680	31,054	45,416	45,416	0	0	1,736	4



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 minor road repairs.

PROGRAM COMMENTARY

The Town Council Representative for Lakeview is Gary Greene. The 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 fiscal year 2024/2025 budget reflects an increase in the snow plowing costs.

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8603-52161 TOWN ORGANIZATI	20,738	21,770	20,771	22,974	22,974	0	0	1,204	6
Snowplowing \$20,974									
Street Lighting \$ 1,390									
Street Sweeping \$ 500									
Drain Maint. \$ 100									
Total INTERGOVERNMENTAL	20,738	21,770	20,771	22,974	22,974	0	0	1,204	6
Total 8603 LAKEVIEW	20,738	21,770	20,771	22,974	22,974	0	0	1,204	6



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.

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023 Actual	2024 Base Budget	2024 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8701 CONTINGENCY									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	0	10,000	0	10,000	10,000	0	0	0	0
Total SERVICES & SUPPLIES	0	10,000	0	10,000	10,000	0	0	0	0
Total 8701 CONTINGENCY	0	10,000	0	10,000	10,000	0	0	0	0

Town Manager's Budget Detail

Budget Fiscal Year: 2025 to 2025



8801 **EMPLOYEE BENEFIT FUNDING**

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 2020/2021	Budgeted 2021/2022	Budgeted 2022/2023	Budgeted 2023/2024	Budgeted 2024/2025
Defined Benefit Pension Contributions	\$3,486,031	\$3,677,590	\$3,689,620	\$3,749,024	\$3,925,842
OPEB Retiree Health Contributions	\$1,551,361	\$1,580,903	\$1,661,482	\$1,757,719	\$1,678,628
Employer HSA Contributions	-	\$30,000	\$85,000	\$92,000	\$97,000
Life/LTD Insurance	\$19,686	\$21,250	\$21,250	\$21,250	\$21,250
Employee Assistance Programs	-	-	-	\$3,240	\$3,240
Totals	\$5,057,078	\$5,309,743	\$5,457,352	\$5,623,233	\$5,725,960

Budget Fiscal Year: 2025 to 2025

Account# and Description	2023	2024	2024	Department		Town Council	Board	Inc/Dec	%
	Actual	Base Budget	Actual YTD	Head	Town Manager		of Finance		
01-8801-51032 DB PENSION CONT	3,899,982	3,749,024	3,931,141	3,925,842	3,925,842	0	0	176,818	5
01-8801-51039 RETIREE HEALTH	1,873,151	1,757,719	1,913,303	1,678,628	1,678,628	0	0	(79,091)	(4)
01-8801-51040 LIFE/LTD INSURA	24,782	21,250	13,935	21,250	21,250	0	0	0	0
01-8801-51044 OTHER SERVICES-	0	3,240	1,108	3,240	3,240	0	0	0	0
Budgeted Town Employee Assistance									
Plan costs:									
-\$1,680 for Town employee plan									
-\$1,560 for Police plan									
01-8801-51054 ER CONTRIB HSA	92,750	92,000	0	97,000	97,000	0	0	5,000	5
Total EMPLOYEE BENEF	5,890,665	5,623,233	5,859,487	5,725,960	5,725,960	0	0	102,727	2
Total 8801 EMPLOYEE BEN	5,890,665	5,623,233	5,859,487	5,725,960	5,725,960	0	0	102,727	2