

MISCELLANEOUS

PROGRAM DESCRIPTION

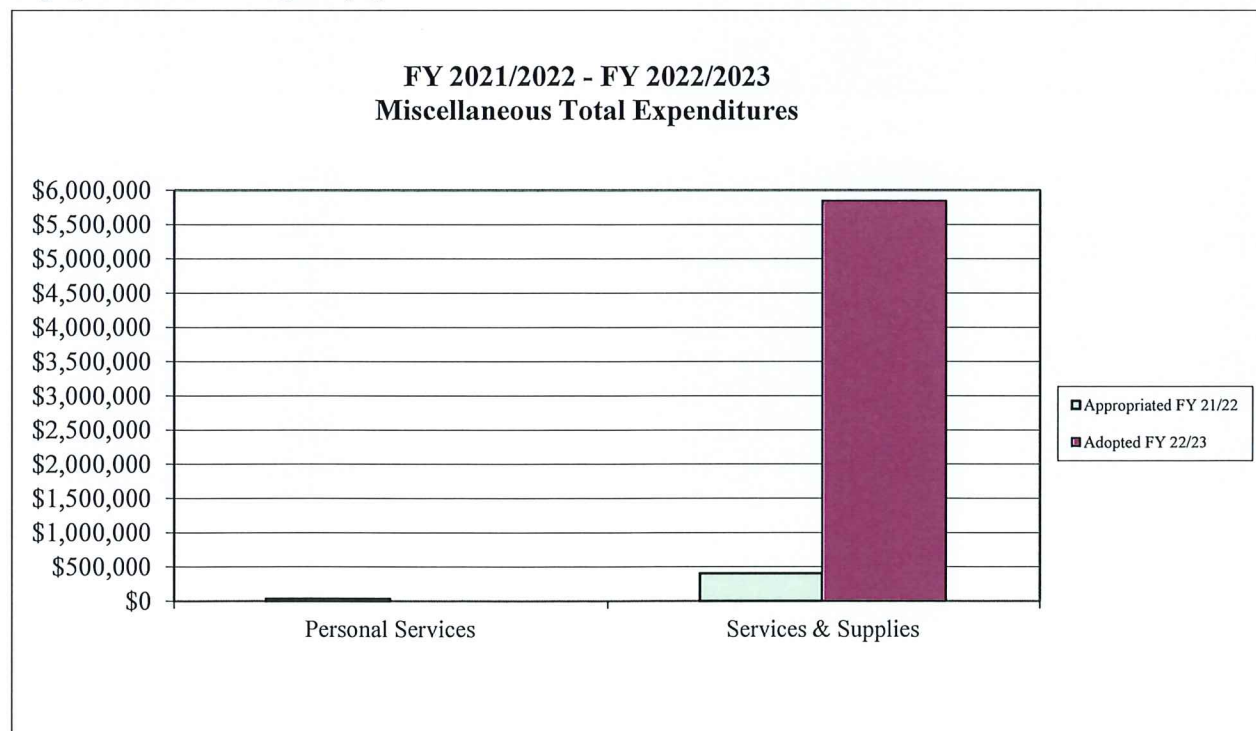
Activities included in these accounts are those which cannot be properly classified or allocated to the foregoing functions and activities. They include: Claims and Losses, Insurance, Intergovernmental Expenditures, Contingency Account, and Employee Benefit Funding.

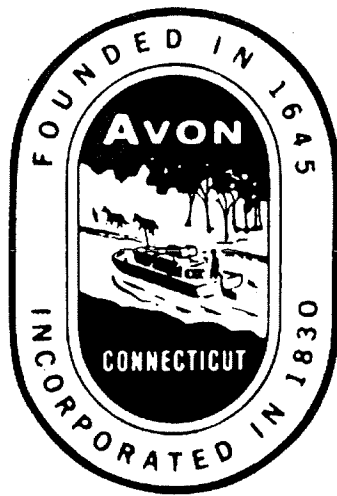
PERSONNEL AND EXPENDITURES

	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	\$ Inc/(Dec)	% Inc/-Dec
Expenditures	\$338,260	\$304,891	\$1,878,487	\$431,834	\$5,845,912	\$5,414,078	1253.74%

ADOPTED BUDGET SUMMARY					
MISCELLANEOUS					
	Appropriated FY 2021/2022	Requested FY 2022/2023	Adopted FY 2022/2023	Inc/(Dec) \$	Inc/-Dec %
Claims and Losses					
Total Personal Services	\$30,000	\$0	\$0	(\$30,000)	-100.00%
Total Services & Supplies	\$15,000	\$12,000	\$12,000	(\$3,000)	-20.00%
Total Claims and Losses	\$45,000	\$12,000	\$12,000	(\$33,000)	-73.33%
Municipal Insurance					
Total Services & Supplies	\$312,959	\$306,641	\$302,685	(\$10,274)	-3.28%
Total Municipal Insurance	\$312,959	\$306,641	\$302,685	(\$10,274)	-3.28%
Contingency					
Total Services & Supplies	\$10,000	\$10,000	\$10,000	\$0	0.00%
Total Contingency	\$10,000	\$10,000	\$10,000	\$0	0.00%
Secret Lake					
Total Services & Supplies	\$42,350	\$42,350	\$42,350	\$0	0.00%
Total Secret Lake	\$42,350	\$42,350	\$42,350	\$0	0.00%
Lakeview					
Total Services & Supplies	\$21,525	\$21,525	\$21,525	\$0	0.00%
Total Lakeview	\$21,525	\$21,525	\$21,525	\$0	0.00%
Employee Benefit Funding					
Total Personal Services	\$0	\$5,457,352	\$5,457,352	\$5,457,352	0.00%
Total Employee Benefit Funding	\$0	\$5,457,352	\$5,457,352	\$5,457,352	0.00%
Total Personal Services	\$30,000	\$0	\$0	(\$30,000.00)	-100.00%
Total Services and Supplies	\$401,834	\$5,849,868	\$5,845,912	\$5,444,078	1354.81%
Total Miscellaneous	\$431,834	\$5,849,868	\$5,845,912	\$5,414,078	1253.74%

NEW FY23: Personal Services object codes 51032 (DB), 51039 (OPEB), & 51040 (Life/LTD) now consolidated under "Employee Benefit Funding" on page L.8.





481.01 CLAIMS AND LOSSES

PROGRAM DESCRIPTION

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

PROGRAM COMMENTARY

This line item is reduced to \$12,000. In addition, the Town is self-funded for unemployment compensation claims.

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

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8101 CLAIMS & LOSSES									
EMPLOYEE BENEFITS	0	30,000	0	0	0	0	0	(30,000)	(100)
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	14,085	15,000	19,590	12,000	12,000	12,000	12,000	(3,000)	(20)
Total SERVICES & SUPPLIES	14,085	15,000	19,590	12,000	12,000	12,000	12,000	(3,000)	(20)
Total 8101 CLAIMS & LOSSES	14,085	45,000	19,590	12,000	12,000	12,000	12,000	(33,000)	(73)

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8101-51054 ER CONTRIB HSA	0	30,000	0	0	0	0	0	(30,000)	(100)
01-8101-52189 SERVICES - OTHE	14,085	15,000	19,590	12,000	12,000	12,000	12,000	(3,000)	(20)
Unemployment.									
Total CLAIMS AND LOS	14,085	45,000	19,590	12,000	12,000	12,000	12,000	(33,000)	(73)
Total 8101 CLAIMS & LOS	14,085	45,000	19,590	12,000	12,000	12,000	12,000	(33,000)	(73)



484.01 MUNICIPAL INSURANCE

PROGRAM DESCRIPTION

This account reflects the cost of various insurance premiums which provide protection from claims filed by a third party including Bodily Injury and Property Damage.

PROGRAM COMMENTARY

The Department's request for insurance funding for fiscal year 2022/2023 represents a -2.02% decrease as compared to the fiscal year 2021/2022 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 July 1, 2021, the Town changed its Property/Casualty and Workers' Compensation insurance carriers.

PROGRAM PERFORMANCE MEASURES*

Policy Year	2018	2019	2020	Est. 2021	Proj. 2022
ACTIVITY					
Workload Measures					
Safety Meetings Held	4	4	4	4	4
Automobile Claims Filed	7	3	9	4	4
Automobile Claims Closed	4	5	4	9	5
General Liability Claims Filed	19	2	3	4	3
General Liability Claims Closed	6	13	2	2	5

*Note that Program Performance Measures are measured based on the policy year under which a claim was reported, rather than the fiscal year under which a particular activity related to the claim occurred.

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8401 MUNICIPAL INSURAN									
SERVICES & SUPPLIES									
CONTRACTUCTUAL SERV & PRINTING	290,801	312,959	280,071	331,303	306,641	302,685	302,685	(10,274)	(3)
Total SERVICES & SUPPLIES	290,801	312,959	280,071	331,303	306,641	302,685	302,685	(10,274)	(3)
Total 8401 MUNICIPAL INSURAN	290,801	312,959	280,071	331,303	306,641	302,685	302,685	(10,274)	(3)

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8401-52182 INSURANCE	290,801	312,959	280,071	331,303	306,641	302,685	302,685	(10,274)	(3)
NEW:									
LAP	\$201,774								
AVFD	\$ 44,729								
Package*	\$ 21,182								
Deductable Fund	\$ 16,000								
(unchanged)									
Endorsement Fund	\$ 2,000								
(unchanged)									
Cyber	\$ 15,627								
Bonds	\$ 1,372								
	\$302,685								
*Includes Crime, Service Fee									
(TOWN MANAGER REDUCED)									
(TOWN COUNCIL REDUCED)									

Total FINANCE	290,801	312,959	280,071	331,303	306,641	302,685	302,685	(10,274)	(3)
Total 8401 MUNICIPAL IN	290,801	312,959	280,071	331,303	306,641	302,685	302,685	(10,274)	(3)



486.01 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, street lights, hydro-raking of the outfall pipes into Secret Lake, and other minor repairs. The adopted fiscal year 2022/2023 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: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8601-52161 TOWN ORGANIZATI	30,909	42,350	30,294	42,350	42,350	42,350	42,350	0	0
Snowplowing/Salt	\$28,100								
Street Lighting	\$ 4,000								
Street Sweeping	\$ 2,500								
Drain Maintenance	\$ 500								
Street Line Painting	\$ 750								
Storm Water Outfall	\$ 6,500								
Clearing & Debris Removal									
 Total INTERGOVERNMEN	 30,909	 42,350	 30,294	 42,350	 42,350	 42,350	 42,350	 0	 0
 Total 8601 SECRET LAKE	 30,909	 42,350	 30,294	 42,350	 42,350	 42,350	 42,350	 0	 0



486.03 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 street lights, 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 adopted fiscal year 2022/2023 budget is level funded.

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8603 LAKEVIEW									
SERVICES & SUPPLIES									
GRANTS & CONTRIBUTIONS	19,164	21,525	19,638	21,525	21,525	21,525	21,525	0	0
Total SERVICES & SUPPLIES	19,164	21,525	19,638	21,525	21,525	21,525	21,525	0	0
Total 8603 LAKEVIEW	19,164	21,525	19,638	21,525	21,525	21,525	21,525	0	0

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
01-8603-52161 TOWN ORGANIZATI	19,164	21,525	19,638	21,525	21,525	21,525	21,525	0	0
Snowplowing \$19,525									
Misc. \$ 2,000									
Total INTERGOVERNMENTAL	19,164	21,525	19,638	21,525	21,525	21,525	21,525	0	0
Total 8603 LAKEVIEW	19,164	21,525	19,638	21,525	21,525	21,525	21,525	0	0



487.01 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.

Board of Finance's Budget Summary

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021 Actual	2022 Base Budget	2022 Actual YTD	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
8701 CONTINGENCY									
SERVICES & SUPPLIES									
MATERIALS AND SUPPLIES	300	10,000	0	10,000	10,000	10,000	10,000	0	0
Total SERVICES & SUPPLIES	300	10,000	0	10,000	10,000	10,000	10,000	0	0
Total 8701 CONTINGENCY	300	10,000	0	10,000	10,000	10,000	10,000	0	0

Board of Finance's Budget Detail

Budget Fiscal Year: 2023 to 2023

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488.01 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 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 2018/2019	Budgeted 2019/2020	Budgeted 2020/2021	Budgeted 2021/2022	Budgeted 2022/2023
Defined Benefit Pension Contributions	\$2,921,291	\$3,075,150	\$3,486,031	\$3,677,590	\$3,689,620
OPEB Retiree Health Contributions	\$1,620,845	\$1,771,385	\$1,551,361	\$1,580,903	\$1,661,482
Life/LTD Insurance	\$23,481	\$24,009	\$19,686	\$21,250	\$21,250
Employer HSA Contributions	-	-	-	\$30,000	\$85,000
Totals	\$4,565,617	\$4,870,544	\$5,057,078	\$5,309,743	\$5,457,352

Budget Fiscal Year: 2023 to 2023

Account# and Description	2021	2022	2022	Department	Board				
	Actual	Base Budget	Actual YTD	Head	Town Manager	Town Council	of Finance	Inc/Dec	%
01-8801-51032 DB PENSION CONT	0	0	0	0	3,689,620	3,689,620	3,689,620	3,689,620	0
01-8801-51039 RETIREE HEALTH	0	0	0	0	1,661,482	1,661,482	1,661,482	1,661,482	0
01-8801-51040 LIFE/LTD INSURA	0	0	0	0	21,250	21,250	21,250	21,250	0
01-8801-51054 ER CONTRIB HSA	0	0	0	0	85,000	85,000	85,000	85,000	0
Total 8801 EMPLOYEE BEN	0	0	0	0	5,457,352	5,457,352	5,457,352	5,457,352	0