

**Social Security and Medicare
Account Code #10670270**

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
52000	Employee Benefits	\$997,572	\$1,103,665	\$1,151,680	\$1,151,680	\$1,151,680	\$48,015	4.35%
Grand Total		\$997,572	\$1,103,665	\$1,151,680	\$1,151,680	\$1,151,680	\$48,015	4.35%

TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$803,078	\$901,177	\$901,177	\$498,117	\$873,980	10670270	52200	SOCIAL SECURITY	\$937,723	\$937,723	\$937,723
\$194,493	\$202,488	\$202,488	\$121,295	\$212,358	10670270	52210	MEDICARE	\$213,957	\$213,957	\$213,957
\$997,572	\$1,103,665	\$1,103,665	\$619,413	\$1,086,338	10670270 Total		SOCIAL SECURITY AND MEDICARE	\$1,151,680	\$1,151,680	\$1,151,680

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY				
	SOCIAL SECURITY		937,723	937,723	937,723
		Total Object	<u>937,723</u>	<u>937,723</u>	<u>937,723</u>
52210	MEDICARE				
	MEDICARE		213,957	213,957	213,957
		Total Object	<u>213,957</u>	<u>213,957</u>	<u>213,957</u>
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	<u><u>1,151,680</u></u>	<u><u>1,151,680</u></u>	<u><u>1,151,680</u></u>

Department: Social Security and Medicare

Org Code:

10670270

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021

REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET

FY 2019 - 2020	FY 2020- 2021	Increase				
Adopted	Proposed	(Decrease)	Object	Account		
Budget	Budget	Proposed	Code	Description		Explanation
901,177	937,723	36,546	52200	Social Security	Decrease	
202,488	213,957	11,469	52210	Medicare	Decrease	
	Total	48,015				

Pension
Account Code #10670271

Narrative:

Accounts for all expenses related to employer sponsored Defined Benefit and Defined Contribution plans. Also, the Annual Required Contributions (ARC) for the plans can be found under this account.

In addition, contributions related to the Other Post-Employment Benefits (OPEB) Trust Fund are included.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
52900	Pension	\$3,355,886	\$3,315,751	\$3,326,959	\$3,326,959	\$3,326,959	\$11,208	0.34%
Grand Total		\$3,355,886	\$3,315,751	\$3,326,959	\$3,326,959	\$3,326,959	\$11,208	0.34%

**TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY**

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$1,198,275	\$1,168,000	\$1,130,362	\$1,130,362	\$1,130,362	10670271	52910	PENSION - TOWN	\$1,130,362	\$1,130,362	\$1,130,362
\$1,879,711	\$1,864,551	\$1,929,304	\$1,929,304	\$1,929,304	10670271	52911	PENSION - POLICE	\$1,929,304	\$1,929,304	\$1,929,304
\$10,738	\$22,000	\$22,000	\$16,275	\$22,000	10670271	52912	PENSION - ADMINISTRATION	\$22,926	\$22,926	\$22,926
\$157,162	\$151,200	\$151,200	\$102,529	\$175,589	10670271	52920	PENSION - DEFINED CONTRIBUTION	\$151,200	\$151,200	\$151,200
\$110,000	\$110,000	\$110,000	\$0	\$110,000	10670271	52930	OPEB TRUST FUND CONTRIBUTION	\$93,167	\$93,167	\$93,167
\$3,355,886	\$3,315,751	\$3,342,866	\$3,178,470	\$3,367,255	10670271 Total		PENSION	\$3,326,959	\$3,326,959	\$3,326,959

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION			
52910	PENSION - TOWN			
	DEFINED BENEFIT (ANNUAL REQUIRED CONTRIBUTION)	1,130,362	1,130,362	1,130,362
	Total Object	<u>1,130,362</u>	<u>1,130,362</u>	<u>1,130,362</u>
52911	PENSION - POLICE			
	DEFINED BENEFIT (ANNUAL REQUIRED CONTRIBUTION)	1,929,304	1,929,304	1,929,304
	Total Object	<u>1,929,304</u>	<u>1,929,304</u>	<u>1,929,304</u>
52912	PENSION - ADMINISTRATION			
	PENSION CONSULTING & PLAN RELATED CHARGES	5,300	5,300	5,300
	ACTUARIAL SERVICES FEES	14,300	14,300	14,300
	GASB #67 & #68 - TOWN	1,663	1,663	1,663
	GASB #67 & #68 - POLICE	1,663	1,663	1,663
	Total Object	<u>22,926</u>	<u>22,926</u>	<u>22,926</u>
52920	PENSION - DEFINED CONTRIBUTION			
	REQUIRED TOWN CONTRIBUTION	151,200	151,200	151,200
	Total Object	<u>151,200</u>	<u>151,200</u>	<u>151,200</u>
52930	OPEB TRUST FUND CONTRIBUTION			
	ANNUAL REQUIRED CONTRIBUTION	93,167	93,167	93,167
	Total Object	<u>93,167</u>	<u>93,167</u>	<u>93,167</u>
Grand Total	10670271 PENSION	<u><u>3,326,959</u></u>	<u><u>3,326,959</u></u>	<u><u>3,326,959</u></u>

Department:

Pension

Org Code:

10670271

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021**REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET**

FY 2019 - 2020	FY 2020- 2021	Increase			
Adopted	Proposed	(Decrease)	Object	Account	
Budget	Budget	Proposed	Code	Description	Explanation
1,168,000	1,130,362	(37,638)	52910	Pension - Town	
1,864,551	1,929,304	64,753	52911	Pension - Police	
22,000	22,926	926	52912	Pension - Admin	
151,200	151,200		52920	Pension - Defined Contribution	
110,000	93,167	(16,833)	52930	PEB Trust Fund Contribution	
	Total	11,208			

Group Insurance
Account Code #10670272

Narrative:

Accounts for expenditures related to employee benefits inclusive of Medical, Life, Dental and Vision insurances.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
51000	Salaries & Wages	\$29,483	\$35,100	\$35,100	\$35,100	\$35,100	\$0	0.00%
52000	Employee Benefits	\$3,053,928	\$3,057,828	\$2,984,477	\$2,984,477	\$2,984,477	(\$73,351)	-2.40%
Grand Total		\$3,083,411	\$3,092,928	\$3,019,577	\$3,019,577	\$3,019,577	(\$73,351)	-2.37%

**TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY**

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$29,483	\$35,100	\$35,100	\$17,467	\$32,233	10670272	51137	IN LIEU OF MEDICAL INSURANCE	\$35,100	\$35,100	\$35,100
\$21,699	\$22,479	\$22,479	\$9,181	\$22,479	10670272	52130	LIFE INSURANCE	\$22,479	\$22,479	\$22,479
\$51,977	\$55,712	\$55,712	\$0	\$55,712	10670272	52181	MEDICAL - SUPPLEMENTAL INS	\$55,712	\$55,712	\$55,712
\$21,374	\$20,949	\$20,949	\$10,580	\$21,160	10670272	52182	MEDICAL - HMO	\$20,949	\$20,949	\$20,949
\$3,150	\$3,150	\$3,150	\$5,350	\$5,350	10670272	52183	HRA ER CONTRIBUTION	\$3,150	\$3,150	\$3,150
\$259,941	\$265,300	\$265,300	\$249,095	\$265,300	10670272	52184	MEDICAL - HSA ER CONTRIBUTION	\$265,300	\$265,300	\$265,300
\$129,661	\$118,477	\$118,477	\$0	\$118,477	10670272	52185	MEDICAL - DENTAL	\$114,923	\$114,923	\$114,923
\$6,738	\$6,545	\$6,545	\$0	\$6,545	10670272	52186	MEDICAL - PRESCRIPTION	\$6,545	\$6,545	\$6,545
\$2,498,220	\$2,504,100	\$2,504,100	\$1,162,030	\$2,478,027	10670272	52187	MEDICAL - HSA ER PREMIUM	\$2,434,303	\$2,434,303	\$2,434,303
\$27,308	\$26,765	\$26,765	\$27,648	\$34,967	10670272	52188	MEDICAL HRA PREMIUM	\$26,765	\$26,765	\$26,765
\$0	\$200	\$200	\$0	\$200	10670272	52189	MEDICAL - VACCINATIONS	\$200	\$200	\$200
\$8,291	\$7,649	\$7,649	\$4,885	\$7,649	10670272	52196	VISION COVERAGE INSURANCE	\$7,649	\$7,649	\$7,649
\$2,178	\$2,178	\$2,178	\$0	\$2,178	10670272	52300	EMPLOYEE ASSISTANCE PROGRAM	\$2,178	\$2,178	\$2,178
\$23,480	\$24,324	\$24,324	\$11,505	\$24,000	10670272	52850	DISABILITY INSURANCE	\$24,324	\$24,324	\$24,324
\$3,083,501	\$3,092,928	\$3,092,928	\$1,497,741	\$3,074,278	10670272 Total		GROUP INSURANCE	\$3,019,577	\$3,019,577	\$3,019,577

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE			
51137	IN LIEU OF MEDICAL INSURANCE			
	PAYMENTS MADE IN LIEU OF EMPLOYEES TAKING MEDICAL INSURANCE COVERAGE	35,100	35,100	35,100
	Total Object	35,100	35,100	35,100
52130	LIFE INSURANCE			
	GROUP TERM/AD & D	20,337	20,337	20,337
	GROUP TERM/AD & D REIMBURSABLE	2,142	2,142	2,142
	Total Object	22,479	22,479	22,479
52181	MEDICAL - SUPPLEMENTAL INS			
	POLICE OFFICER UNION - OPEB	55,712	55,712	55,712
	Total Object	55,712	55,712	55,712
52182	MEDICAL - HMO			
	GENERAL GOVERNMENT - \$10 OAP	20,949	20,949	20,949
	Total Object	20,949	20,949	20,949
52183	HRA ER CONTRIBUTION			
	DEDUCTIBLE	3,150	3,150	3,150
	Total Object	3,150	3,150	3,150
52184	MEDICAL - HSA ER CONTRIBUTION			
	DEDUCTIBLE	250,050	250,050	250,050
	NEW HIRES	15,250	15,250	15,250
	Total Object	265,300	265,300	265,300
52185	MEDICAL - DENTAL			
	GENERAL GOVERNMENT	114,923	114,923	114,923
	Total Object	114,923	114,923	114,923
52186	MEDICAL - PRESCRIPTION			
	GENERAL GOVERNMENT - HMO	6,545	6,545	6,545
	Total Object	6,545	6,545	6,545
52187	MEDICAL - HSA ER PREMIUM			
	GENERAL GOVERNMENT	2,434,303	2,434,303	2,434,303
	Total Object	2,434,303	2,434,303	2,434,303
52188	MEDICAL HRA PREMIUM			
	GENERAL GOVERNMENT	26,765	26,765	26,765
	Total Object	26,765	26,765	26,765
52189	MEDICAL - VACCINATIONS			
	PROFESSIONAL UNION - FLU SHOTS	200	200	200
	Total Object	200	200	200
52196	VISION COVERAGE INSURANCE			
	REIMBURSABLE	7,649	7,649	7,649
	Total Object	7,649	7,649	7,649
52300	EMPLOYEE ASSISTANCE PROGRAM			
	POLICE UNIONS	2,178	2,178	2,178
	Total Object	2,178	2,178	2,178
52850	DISABILITY INSURANCE			
	UNIFORMED POLICE UNION	16,123	16,123	16,123
	PROFESSIONALS UNION	8,201	8,201	8,201
	Total Object	24,324	24,324	24,324
Grand Total	10670272 GROUP INSURANCE	3,019,577	3,019,577	3,019,577

Department:

Group Insurance

Org Code:

10670272

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021**REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET**

FY 2019 - 2020	FY 2020- 2021	Increase				
Adopted	Proposed	(Decrease)	Object	Account		
Budget	Budget	Proposed	Code	Description		Explanation
118,447	114,923	(3,554)	52185	Medical Dental		Adjusted as needed
2,478,027	2,434,303	(69,797)	52187	Medical HAS ER Premium		Adjusted as needed
	Total	(73,351)				

Unemployment Compensation
Account Code #10670273

Narrative:

The Town of Vernon is self-insured for unemployment compensation and reimburses the Department of Labor for actual payments made to former employees.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
52000	Employee Benefits	\$17,403	\$21,400	\$21,400	\$21,400	\$21,400	\$0	0.00%
Grand Total		\$17,403	\$21,400	\$21,400	\$21,400	\$21,400	\$0	0.00%

TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$17,403	\$21,400	\$21,400	\$5,252	\$21,400	10670273	52500	UNEMPLOYMENT COMPENSATION	\$21,400	\$21,400	\$21,400
\$17,403	\$21,400	\$21,400	\$5,252	\$21,400	10670273 Total		UNEMPLOYMENT COMPENSATION	\$21,400	\$21,400	\$21,400

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670273	UNEMPLOYMENT COMPENSATION				
52500	UNEMPLOYMENT COMPENSATION				
	UNEMPLOYMENT COMPENSATION		21,400	21,400	21,400
		Total Object	<u>21,400</u>	<u>21,400</u>	<u>21,400</u>
Grand Total	10670273	UNEMPLOYMENT COMPENSATION	<u><u>21,400</u></u>	<u><u>21,400</u></u>	<u><u>21,400</u></u>

Department: Unemployment Compensation

Org Code:

10670273

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021

REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET

FY 2019 - 2020	FY 2020- 2021	Increase			
Adopted	Proposed	(Decrease)	Object	Account	
Budget	Budget	Proposed	Code	Description	Explanation

No changes

**Municipal Insurance
Account Code #10671278**

Narrative:

Accounts for expenditures related to General Liability insurance as well as Workers Compensation related expenses.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
51000	Salaries & Wages	\$52,800	\$55,960	\$55,960	\$55,960	\$55,960	\$0	0.00%
52000	Employee Benefits	\$616,008	\$614,515	\$598,015	\$598,015	\$598,015	(\$16,500)	-2.69%
55000	Purchased Services	\$365,768	\$353,062	\$329,409	\$329,409	\$329,409	(\$23,653)	-6.70%
Grand Total		\$1,034,577	\$1,023,537	\$983,384	\$983,384	\$983,384	(\$40,153)	-3.92%

**TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY**

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$52,800	\$55,960	\$55,960	\$31,477	\$31,477	10671278	51088	HYPERTENSION PAYMENTS	\$55,960	\$55,960	\$55,960
\$550,000	\$550,000	\$550,000	\$0	\$0	10671278	52600	WORKERS' COMPENSATION	\$550,000	\$550,000	\$550,000
\$50,828	\$52,000	\$52,000	\$25,502	\$25,502	10671278	52620	WORKERS' COMPENSATION-STOP LOSS	\$35,500	\$35,500	\$35,500
\$2,315	\$2,315	\$2,315	\$0	\$2,315	10671278	52690	HYPERTENSION	\$2,315	\$2,315	\$2,315
\$12,866	\$10,200	\$10,200	\$4,237	\$12,000	10671278	52692	HYPERTENSION - MEDICAL	\$10,200	\$10,200	\$10,200
\$133,617	\$124,104	\$124,104	\$86,391	\$86,391	10671278	55210	GENERAL LIABILITY INSURANCE	\$117,898	\$117,898	\$117,898
\$5,216	\$9,430	\$9,430	\$5,609	\$5,609	10671278	55211	BOILER AND MACHINERY INSURANCE	\$5,609	\$5,609	\$5,609
\$102,430	\$95,863	\$95,863	\$62,934	\$95,863	10671278	55220	VEHICLE INSURANCE	\$92,870	\$92,870	\$92,870
\$30,806	\$30,806	\$29,103	\$20,224	\$30,806	10671278	55230	UMBRELLA/EXCESS LIABILITY	\$27,965	\$27,965	\$27,965
\$17,229	\$17,229	\$17,229	\$11,311	\$17,229	10671278	55240	POLICE LIABILITY INSURANCE	\$15,081	\$15,081	\$15,081
\$24,223	\$24,223	\$24,223	\$15,902	\$24,223	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	\$21,204	\$21,204	\$21,204
\$13,813	\$13,311	\$13,311	\$1,754	\$13,311	10671278	55250	BONDS/SURETY INSURANCE	\$11,945	\$11,945	\$11,945
\$15,146	\$15,146	\$15,146	\$16,628	\$16,628	10671278	55260	ACCIDENT INSURANCE	\$17,170	\$17,170	\$17,170
\$19,950	\$19,950	\$21,654	\$21,654	\$19,950	10671278	55270	AGENCY FEE	\$16,667	\$16,667	\$16,667
\$3,340	\$3,000	\$3,000	\$0	\$3,000	10671278	55280	CLAIMS DEDUCTIBLES	\$3,000	\$3,000	\$3,000
\$1,034,577	\$1,023,537	\$1,023,537	\$303,622	\$384,304	10671278 Total		MUNICIPAL INSURANCE	\$983,384	\$983,384	\$983,384

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE			
51088	HYPERTENSION PAYMENTS			
	HYPERTENSION	55,960	55,960	55,960
	Total Object	55,960	55,960	55,960
52600	WORKERS' COMPENSATION			
	WORKERS' COMPENSATION	550,000	550,000	550,000
	Total Object	550,000	550,000	550,000
52620	WORKERS' COMPENSATION EXCESS			
	STOP LOSS POLICY	35,500	35,500	35,500
	Total Object	35,500	35,500	35,500
52690	HYPERTENSION			
	HYPERTENSION	2,315	2,315	2,315
	Total Object	2,315	2,315	2,315
52692	HYPERTENSION - MEDICAL			
	HYPERTENSION - MEDICAL	10,200	10,200	10,200
	Total Object	10,200	10,200	10,200
55210	GENERAL LIABILITY INSURANCE			
	GENERAL LIABILITY	117,898	117,898	117,898
	Total Object	117,898	117,898	117,898
55211	BOILER AND MACHINERY INSURANCE			
	BOILER AND MACHINERY INSURANCE	5,609	5,609	5,609
	Total Object	5,609	5,609	5,609
55220	VEHICLE INSURANCE			
	VEHICLE INSURANCE	92,870	92,870	92,870
	Total Object	92,870	92,870	92,870
55230	UMBRELLA/EXCESS LIABILITY			
	UMBRELLA/EXCESS LIABILITY	27,965	27,965	27,965
	Total Object	27,965	27,965	27,965
55240	POLICE LIABILITY INSURANCE			
	LAW ENFORCEMENT	15,081	15,081	15,081
	Total Object	15,081	15,081	15,081
55242	PUBLIC OFFICIAL LIABILITY INS			
	PUBLIC OFFICIAL LIABILITY INSURANCE	21,204	21,204	21,204
	Total Object	21,204	21,204	21,204
55250	BONDS/SURETY INSURANCE			
	COLLECTOR OF REVENUE BOND	891	891	891
	CRIME - EMPLOYEE DISHONESTY BOND	1,754	1,754	1,754
	PENSION BOARD-FIDUCIARY LIABILITY	9,300	9,300	9,300
	Total Object	11,945	11,945	11,945
55260	ACCIDENT & HEALTH INSURANCE			
	FIRE DEPT - GROUP AAD&D POLICY	799	799	799
	FIRE DEPT - SUPPLEMENTAL ACCIDENT & HEALTH	16,371	16,371	16,371
	Total Object	17,170	17,170	17,170
55270	RISK MANAGEMENT AGENCY FEE			
	INSURANCE AGENCY FEE	16,667	16,667	16,667
	Total Object	16,667	16,667	16,667
55280	CLAIMS: DEDUCTIBLES			
	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
	Total Object	3,000	3,000	3,000

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
Grand Total	10671278	MUNICIPAL INSURANCE	<u>983,384</u>	<u>983,384</u>	<u>983,384</u>

Department:

Municipal Insurance

Org Code:

10671278

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021**REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET**

FY 2019 - 2020 Adopted Budget	FY 2020- 2021 Proposed Budget	Increase (Decrease) Proposed	Object Code	Account Description	Explanation
52,000	35,500	(16,500)	52620	Workers Comp - Stop Loss	Savings resulting for new CIRMA policy
124,104	117,898	(6,206)	55210	General Liability Insurance	New policy savings
9,430	5,609	(3,821)	55211	Boiler And Machinery Insurance	New policy savings
95,863	92,870	(2,993)	55220	Vehicle Insurance	New policy savings
30,806	27,965	(2,841)	55230	Umbrella/Excess Liability	New policy savings
17,229	15,081	(2,148)	55240	Police Liability Insurance	New policy savings
24,223	21,204	(3,019)	55242	Public Official Liability Ins	New policy savings
13,311	11,945	(1,366)	55250	Bonds/Surety Insurance	New policy savings
15,146	17,170	2,024	55260	Accident Insurance	Adjusted to trend
19,950	16,667	(3,283)	55270	Agency Fee	New policy savings
Total		(40,153)			

Contingency
Account Code #10672280

Narrative:

Account is set up to plan for contingent expense that may arise during the fiscal year. Examples are wage adjustments related to step increases, salary grade changes and/or promotions.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
58000	Other/Sundry	\$0	\$135,000	\$74,605	\$74,605	\$74,605	(\$60,395)	-44.74%
Grand Total		\$0	\$135,000	\$74,605	\$74,605	\$74,605	(\$60,395)	-44.74%

**TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY**

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$0	\$135,000	\$135,000	\$0	\$135,000	10672280	58400	CONTINGENCY	\$74,605	\$74,605	\$74,605
\$0	\$135,000	\$135,000	\$0	\$135,000	10672280 Total		CONTINGENCY	\$74,605	\$74,605	\$74,605

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY				
58400	CONTINGENCY				
	WAGE, STEP AND MERIT ADJUSTMENTS		135,000	74,605	74,605
		Total Object	<u>135,000</u>	<u>74,605</u>	<u>74,605</u>
Grand Total	10672280	CONTINGENCY	<u><u>135,000</u></u>	<u><u>74,605</u></u>	<u><u>74,605</u></u>

Housing Authority – Sewer Subsidy
Account Code #10673282

Narrative:

The Housing Authority Sewer Subsidy budget is for the cost of sewer use charges levied by the Water Pollution Authority to the Vernon Housing Authority. The Town of Vernon has a payment in lieu of taxes (PILOT) agreement with the Housing Authority where-by the Housing Authority pays 5% of its shelter rental income to the Town in lieu of real property taxes, special benefit assessments or sewer use charges.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
54000		\$40,002	\$49,000	\$47,500	\$47,500	\$47,500	(\$1,500)	-3.06%
Grand Total		\$40,002	\$49,000	\$47,500	\$47,500	\$47,500	(\$1,500)	-3.06%

**TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY**

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$40,002	\$49,000	\$49,000	\$23,704	\$49,000	10673282	54140	SEWER USAGE	\$47,500	\$47,500	\$47,500
\$40,002	\$49,000	\$49,000	\$23,704	\$49,000	10673282 Total		HOUSING AUTHORITY-SEWER	\$47,500	\$47,500	\$47,500

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10673282	HOUSING AUTHORITY-SEWER SUBSDY				
54140	UTILITY SERVICES: SEWER USE				
	SEWER USE CHARGES -14 ACCOUNTS/344 HOUSING UNITS - BASED ON HISTORICAL USE (3 YEARS)		47,500	47,500	47,500
	Total Object		<u>47,500</u>	<u>47,500</u>	<u>47,500</u>
Grand Total	10673282	HOUSING AUTHORITY-SEWER SUBSDY	<u>47,500</u>	<u>47,500</u>	<u>47,500</u>

Department:

Housing Authority

Org Code:

10673282

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021**REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET**

FY 2019 - 2020	FY 2020- 2021	Increase			
Adopted	Proposed	(Decrease)	Object	Account	
Budget	Budget	Proposed	Code	Description	Explanation
49,000	47,500	(1,500)	54140	Utility Services-Sewer Use	3.06% Decrease in Sewer Use Projection
	Total	(1,500)			

Vernon Cemetery Commission
Account Code #10826302

Narrative:

This account represents the subsidy provided from the General Fund to compensate for the shortfall between cemetery revenues and expenditures. The operating and maintenance of the five Town cemeteries. Grove Hill, Elmwood, Dobsonville, Bamforth Road and Valley Falls, is provided for in the Special Revenue Fund.

Account Code	Account Classification	Actual 2018-2019 Expended	Adopted FY20 Budget	Department's FY21 Request	Mayor FY21	Town Council FY21	\$Increase Decrease	%Increase Decrease
58000		\$206,066	\$206,066	\$164,801	\$164,801	\$164,801	(\$41,265)	-20.03%
Grand Total		\$206,066	\$206,066	\$164,801	\$164,801	\$164,801	(\$41,265)	-20.03%

**TOWN OF VERNON
FISCAL YEAR 2020 - 2021 BUDGET SUMMARY**

	FISCAL YEAR 2019-2020							FISCAL YEAR 2020-2021		
2018-2019 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT.CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT. REQUEST	MAYOR	TOWN COUNCIL
\$206,066	\$206,066	\$206,066	\$103,033	\$206,066	10826302	58800	FINANCING - TRANSFER OUT	\$164,801	\$164,801	\$164,801
\$206,066	\$206,066	\$206,066	\$103,033	\$206,066	10826302 Total		VERNON CEMETERY COMMISSION	\$164,801	\$164,801	\$164,801

**TOWN OF VERNON 2020-2021
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION				
58800	FINANCING - TRANSFER OUT				
	CEMETERY REVENUE SUBSIDY - REQUEST IS NET RESULT OF ORG 23342420;	164,801		164,801	164,801
	CEMETERY OPERATIONS SUBMITTED BUDGET				
	Total Object		<u>164,801</u>	<u>164,801</u>	<u>164,801</u>
Grand Total	10826302	VERNON CEMETERY COMMISSION	<u>164,801</u>	<u>164,801</u>	<u>164,801</u>

Department: Vernon Cemetery Commission

Org Code:

10826302

BUDGET PREPARATION - FISCAL YEAR 2020 - 2021

REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET

FY 2019 - 2020	FY 2020- 2021	Increase			
Adopted	Proposed	(Decrease)	Object	Account	
Budget	Budget	Proposed	Code	Description	Explanation
206,066	164,801	(41,265)	58800	Other Financing Uses-Transfer Out	Adjusted based on Cemetery Operations Budget ORG 23342420
Total		(41,265)			