

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages					-	0.00%
52000	Employee Benefits	996,890	1,059,800	1,103,665	1,103,665	43,865	4.14%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services					-	0.00%
55000	Other Purchased Services					-	0.00%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry					-	0.00%
Total:		\$ 996,890	\$ 1,059,800	\$ 1,103,665	\$ 1,103,665	\$ 43,865	4.14%
Total Excluding Wages:		\$ 996,890	\$ 1,059,800	\$ 1,103,665	\$ 1,103,665	\$ 43,865	4.14%

TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUDGET SUMMARY

DEPARTMENT: SOCIAL SECURITY AND MEDICARE

FISCAL YEAR 2018 - 2019								FISCAL YEAR 2019 - 2020		
2017-2018 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
807,420	858,900	858,900	420,330	858,900	10670270	52200	SOCIAL SECURITY	901,177	901,177	901,177
189,470	200,900	200,900	103,049	200,900	10670270	52210	MEDICARE	202,488	202,488	202,488
996,890	1,059,800	1,059,800	523,379	1,059,800			DEPARTMENT TOTAL	1,103,665	1,103,665	1,103,665

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY				
	SOCIAL SECURITY		901,177	901,177	901,177
		Total Object	<u>901,177</u>	<u>901,177</u>	<u>901,177</u>
52210	MEDICARE				
	MEDICARE		202,488	202,488	202,488
		Total Object	<u>202,488</u>	<u>202,488</u>	<u>202,488</u>
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	<u><u>1,103,665</u></u>	<u><u>1,103,665</u></u>	<u><u>1,103,665</u></u>

Pension
Account Code #10670271

Narrative:

The Town maintains two single-employer, contributory defined benefit pension plans that cover substantially all of the full-time employees, except for the certified faculty and administrative personnel of the Board of Education, who are covered under the State Teachers' Retirement System. One plan covers police personnel and the other plan covers all other eligible employees. The pension liability is funded each year based on the recommendation of an independent actuary.

Beginning July 1, 2009, the Town Council authorized the establishment of six separate single employer defined contribution plans for various qualifying bargaining unit members and certain non-affiliated employees. The employer contribution is dependent on the level of the employee's contribution.

Other Post-Employment Benefits Plan (OPEB)

The Town has established an OPEB Trust Fund, which incorporates three single-employer, post retirement healthcare plans, for the General Government, Police and Board of Education employees. The OPEB liability is funded each year based on the recommendation of an independent actuary.

An appropriation for administrative and consultant costs is also budgeted.

Department Summary:

Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages					-	0.00%
52000	Employee Benefits	3,251,052	3,304,751	3,315,751	3,315,751	11,000	0.33%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services					-	0.00%
55000	Other Purchased Services					-	0.00%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry					-	0.00%
	Total:	\$ 3,251,052	\$ 3,304,751	\$ 3,315,751	\$ 3,315,751	\$ 11,000	0.33%
	Total Excluding Wages:	\$ 3,251,052	\$ 3,304,751	\$ 3,315,751	\$ 3,315,751	\$ 11,000	0.33%

**TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUDGET SUMMARY**

DEPARTMENT: PENSION										
FISCAL YEAR 2018 - 2019								FISCAL YEAR 2019 - 2020		
2017-2018	ORIGINAL	REVISED	SIX-MONTH	ESTIMATED	DEPT.	OBJECT		DEPARTMENT	MAYOR'S	TOWN
ACTUAL	BUDGET	BUDGET	EXPEND	EXPEND	CODE	CODE	ACCOUNT DESCRIPTION	REQUEST	RECMD	COUNCIL
1,156,107	1,168,000	1,168,000	1,143,206	1,168,000	10670271	52910	PENSION - TOWN	1,168,000	1,168,000	1,168,000
1,839,551	1,864,551	1,864,551	1,879,711	1,864,551	10670271	52911	PENSION - POLICE	1,864,551	1,864,551	1,864,551
17,354	21,200	21,200	4,250	21,200	10670271	52912	PENSION - ADMINISTRATION	22,000	22,000	22,000
128,040	141,000	141,000	72,038	141,000	10670271	52920	PENSION - DEFINED CONTRIBUTION	151,200	151,200	151,200
110,000	110,000	110,000	-	110,000	10670271	52930	OPEB TRUST FUND CONTRIBUTION	110,000	110,000	110,000
3,251,052	3,304,751	3,304,751	3,099,205	3,304,751			52000 SUBTOTAL	3,315,751	3,315,751	3,315,751
3,251,052	3,304,751	3,304,751	3,099,205	3,304,751			DEPARTMENT TOTAL	3,315,751	3,315,751	3,315,751

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION			
52910	PENSION - TOWN			
	DEFINED BENEFIT - TOWN ARC (ANNUAL REQUIRED CONTRIBUTION)	1,168,000	1,168,000	1,168,000
	Total Object	<u>1,168,000</u>	<u>1,168,000</u>	<u>1,168,000</u>
52911	PENSION - POLICE			
	DEFINED BENEFIT - POLICE ARC (ANNUAL REQUIRED CONTRIBUTION)	1,864,551	1,864,551	1,864,551
	Total Object	<u>1,864,551</u>	<u>1,864,551</u>	<u>1,864,551</u>
52912	PENSION - ADMINISTRATION			
	PENSION CONSULTING & PLAN RELATED CHARGES	5,700	5,700	5,700
	OPEB - ACTUARY FEE	12,700	12,700	12,700
	GASB #67 & #68 - TOWN	1,900	1,900	1,900
	GASB #67 & #68 - POLICE	1,700	1,700	1,700
	Total Object	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
52920	PENSION - DEFINED CONTRIBUTION			
	DEFINED 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			
	OPEB TRANSFER TO TRUST FUND	110,000	110,000	110,000
	Total Object	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Grand Total	10670271 PENSION	<u><u>3,315,751</u></u>	<u><u>3,315,751</u></u>	<u><u>3,315,751</u></u>

Group Insurance
Account Code #10670272

Narrative:

This account centralizes general government employees' coverage of medical insurance, life insurance, employee assistance programs, long-term disability for the police department and professional union, and medical waivers. The Town self-insures for dental benefits. Also included in this budget are former employees on Cobra, as well as Vernon Housing Authority participants. Premiums paid to the Town from those groups are included on the revenue side of the budget.

Department Summary:

Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	35,867	35,100	35,100	35,100	-	0.00%
52000	Employee Benefits	2,791,857	3,079,603	3,057,828	3,057,828	(21,775)	-0.71%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services					-	0.00%
55000	Other Purchased Services					-	0.00%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry					-	0.00%
	Total:	\$ 2,827,724	\$ 3,114,703	\$ 3,092,928	\$ 3,092,928	\$ (21,775)	-0.70%
	Total Excluding Wages:	\$ 2,791,857	\$ 3,079,603	\$ 3,057,828	\$ 3,057,828	\$ (21,775)	-0.71%

**TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUDGET SUMMARY**

DEPARTMENT: GROUP INSURANCE										
FISCAL YEAR 2018 - 2019								FISCAL YEAR 2019 - 2020		
2017-2018 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
35,867	35,100	35,100	14,000	35,100	10670272	51137	IN LIEU OF MEDICAL INSURANCE	35,100	35,100	35,100
35,867	35,100	35,100	14,000	35,100			51000 SUBTOTAL	35,100	35,100	35,100
21,306	22,479	22,479	8,923	22,479	10670272	52130	LIFE INSURANCE	22,479	22,479	22,479
56,194	55,712	55,712	-	55,712	10670272	52181	MEDICAL - POST EMPLOYMENT	55,712	55,712	55,712
20,164	22,231	22,231	10,687	22,231	10670272	52182	MEDICAL - HMO	20,949	20,949	20,949
2,100	2,100	2,100	3,150	2,100	10670272	52183	MEDICAL - HRA ER CONTRIBUTION	3,150	3,150	3,150
250,950	262,350	262,350	258,712	262,350	10670272	52184	MEDICAL - HSA ER CONTRIBUTION	265,300	265,300	265,300
123,126	122,526	122,526	-	122,526	10670272	52185	MEDICAL - DENTAL	118,477	118,477	118,477
4,868	6,545	6,545	-	6,545	10670272	52186	MEDICAL - PRESCRIPTION	6,545	6,545	6,545
2,265,560	2,533,204	2,533,204	1,256,482	2,533,204	10670272	52187	MEDICAL - HSA ER PR	2,504,100	2,504,100	2,504,100
17,127	18,882	18,882	13,654	18,882	10670272	52188	MEDICAL HRA PREMIUM	26,765	26,765	26,765
	200	200	-	200	10670272	52189	MEDICAL - VACCINATION	200	200	200
7,448	7,649	7,649	3,344	7,649	10670272	52196	VISION COVERAGE INSURANCE	7,649	7,649	7,649
	2,178	2,178	2,178	2,178	10670272	52300	EMPLOYEE ASSISTANCE PROGRAM	2,178	2,178	2,178
23,014	23,547	23,547	9,845	23,547	10670272	52850	DISABILITY INSURANCE	24,324	24,324	24,324
2,791,857	3,079,603	3,079,603	1,566,975	3,079,603			52000 SUBTOTAL	3,057,828	3,057,828	3,057,828
2,827,724	3,114,703	3,114,703	1,580,975	3,114,703			DEPARTMENT TOTAL	3,092,928	3,092,928	3,092,928

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE				
51137	IN LIEU OF MEDICAL INSURANCE				
	GENERAL GOVERNMENT		35,100	35,100	35,100
	Total Object		<u>35,100</u>	<u>35,100</u>	<u>35,100</u>
52130	LIFE INSURANCE				
	GROUP TERM/AD & D		22,479	22,479	22,479
	Total Object		<u>22,479</u>	<u>22,479</u>	<u>22,479</u>
52181	MEDICAL - SUPPLEMENTAL INS				
	POLICE OFFICER UNION - OPEB		55,712	55,712	55,712
	Total Object		<u>55,712</u>	<u>55,712</u>	<u>55,712</u>
52182	MEDICAL - HMO				
	GENERAL GOVERNMENT - \$10 OAP		20,949	20,949	20,949
	Total Object		<u>20,949</u>	<u>20,949</u>	<u>20,949</u>
52183	HRA ER CONTRIBUTION				
	DEDUCTIBLE		3,150	3,150	3,150
	Total Object		<u>3,150</u>	<u>3,150</u>	<u>3,150</u>
52184	MEDICAL - HSA ER CONTRIBUTION				
	DEDUCTIBLE		265,300	265,300	265,300
	Total Object		<u>265,300</u>	<u>265,300</u>	<u>265,300</u>
52185	MEDICAL - DENTAL				
	FULL DENTAL - GENERAL GOVERNMENT - HSA		118,477	118,477	118,477
	Total Object		<u>118,477</u>	<u>118,477</u>	<u>118,477</u>
52186	MEDICAL - PRESCRIPTION				
	GENERAL GOVERNMENT - HMO		6,545	6,545	6,545
	Total Object		<u>6,545</u>	<u>6,545</u>	<u>6,545</u>
52187	MEDICAL - HSA ER PREMIUM				
	GENERAL GOVERNMENT		2,504,100	2,504,100	2,504,100
	Total Object		<u>2,504,100</u>	<u>2,504,100</u>	<u>2,504,100</u>
52188	MEDICAL HRA PREMIUM				
	GENERAL GOVERNMENT		26,765	26,765	26,765
	Total Object		<u>26,765</u>	<u>26,765</u>	<u>26,765</u>
52189	MEDICAL - VACCINATIONS				
	PROFESSIONAL UNION - FLU SHOTS		200	200	200
	Total Object		<u>200</u>	<u>200</u>	<u>200</u>
52196	VISION COVERAGE INSURANCE				
	REIMBURSABLE		7,649	7,649	7,649
	Total Object		<u>7,649</u>	<u>7,649</u>	<u>7,649</u>
52300	EMPLOYEE ASSISTANCE PROGRAM				
	POLICE UNIONS		2,178	2,178	2,178
	Total Object		<u>2,178</u>	<u>2,178</u>	<u>2,178</u>
52850	DISABILITY INSURANCE				
	UNIFORMED POLICE UNION		16,123	16,123	16,123
	PROFESSIONALS UNION		8,201	8,201	8,201
	Total Object		<u>24,324</u>	<u>24,324</u>	<u>24,324</u>
Grand Total	10670272 GROUP INSURANCE		<u><u>3,092,928</u></u>	<u><u>3,092,928</u></u>	<u><u>3,092,928</u></u>

Municipal Insurance
Account Code #10671278

Narrative:

This account provides appropriations for property and liability insurance; installments to the workers' compensation fund; and hypertension benefits. The Town of Vernon has a balanced insurance program to provide coverage for damage to real and personal property; property loss; loss of income; liability; and to protect against catastrophic losses. The Town self-insures for workers' compensation benefits and retains commercial stop-loss coverage against losses in excess of a self-insured retention.

Department Summary:

Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	51,841	55,960	55,960	55,960	-	0.00%
52000	Employee Benefits	616,152	612,200	614,515	614,515	2,315	0.38%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services					-	0.00%
55000	Other Purchased Services	385,514	358,033	356,548	353,062	(4,971)	-1.39%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry					-	0.00%
	Total:	\$ 1,053,507	\$ 1,026,193	\$ 1,027,023	\$ 1,023,537	\$ (2,656)	-0.26%
	Total Excluding Wages:	\$ 1,001,666	\$ 970,233	\$ 971,063	\$ 967,577	\$ (2,656)	-0.27%

TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUDGET SUMMARY

DEPARTMENT: MUNICIPAL INSURANCE										
FISCAL YEAR 2018 - 2019					FISCAL YEAR 2019 - 2020					
2017-2018 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
51,841	55,960	55,960	21,323	55,960	10671278	51088	HYPERTENSION PAYMENT	55,960	55,960	55,960
51,841	55,960	55,960	21,323	55,960			51000 SUBTOTAL	55,960	55,960	55,960
550,000	550,000	550,000	-	550,000	10671278	52600	WORKERS' COMPENSATION	550,000	550,000	550,000
50,435	52,000	52,000	50,828	50,828	10671278	52620	WORKERS' COMP. - EXCESS	52,000	52,000	52,000
2,175			2,315	2,315	10671278	52690	HYPERTENSION	2,315	2,315	2,315
13,542	10,200	10,200	6,304	10,200	10671278	52692	HYPERTENSION - MEDICAL	10,200	10,200	10,200
616,152	612,200	612,200	59,447	613,343			52000 SUBTOTAL	614,515	614,515	614,515
138,677	125,358	125,358	67,412	125,358	10671278	55210	GENERAL LIABILITY INSURANCE	127,590	127,590	124,104
9,376	9,430	9,430	5,216	9,430	10671278	55211	BOILER & MACHINERY INSURANCE	9,430	9,430	9,430
	1,500	1,500	-	1,500	10671278	55212	AUDITS - LIABILITY INSURANCE	-	-	
104,844	96,760	96,760	52,571	96,760	10671278	55220	VEHICLE INSURANCE	95,863	95,863	95,863
32,331	29,906	29,906	15,403	29,906	10671278	55230	UMBRELLA/EXCESS LIABILITY	30,806	30,806	30,806
18,081	16,730	16,730	8,614	16,730	10671278	55240	POLICE LIABILITY INSURANCE	17,229	17,229	17,229
25,422	23,515	23,515	12,111	23,515	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	24,223	24,223	24,223
12,738	12,738	12,738	12,922	12,922	10671278	55250	BONDS/SURETY INSURANCE	13,311	13,311	13,311
15,146	15,146	15,146	7,954	15,146	10671278	55260	ACCIDENT & HEALTH INSURANCE	15,146	15,146	15,146
19,950	19,950	19,950	19,950	19,950	10671278	55270	AGENCY FEE	19,950	19,950	19,950
1,699	3,000	3,000	-	3,340	10671278	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
7,250	-	-	-		10671278	55281	CLAIMS: SETTLEMENTS	-	-	
	4,000	4,000	-	0	10671278	55290	OTHER MUNICIPAL INSURANCE	-	-	
385,514	358,033	358,033	202,153	354,557			55000 SUBTOTAL	356,548	356,548	353,062
1,053,507	1,026,193	1,026,193	282,923	1,023,860			DEPARTMENT TOTAL	1,027,023	1,027,023	1,023,537

**TOWN OF VERNON 2019-2020
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	<u>55,960</u>	<u>55,960</u>	<u>55,960</u>
52600	WORKERS' COMPENSATION			
	WORKERS' COMPENSATION	550,000	550,000	550,000
	Total Object	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>
52620	WORKERS' COMPENSATION EXCESS			
	WORKERS' COMPENSATION-STOP LOSS POLICY	52,000	52,000	52,000
	Total Object	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>
52690	HYPERTENSION			
	HYPERTENSION	2,315	2,315	2,315
	Total Object	<u>2,315</u>	<u>2,315</u>	<u>2,315</u>
52692	HYPERTENSION - MEDICAL			
	HYPERTENSION - MEDICAL	10,200	10,200	10,200
	Total Object	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>
55210	GENERAL LIABILITY INSURANCE			
	GENERAL LIABILITY	127,590	127,590	124,104
	Total Object	<u>127,590</u>	<u>127,590</u>	<u>124,104</u>
55211	BOILER AND MACHINERY INSURANCE			
	BOILER AND MACHINERY INSURANCE	9,430	9,430	9,430
	Total Object	<u>9,430</u>	<u>9,430</u>	<u>9,430</u>
55220	VEHICLE INSURANCE			
	VEHICLE INSURANCE	95,863	95,863	95,863
	Total Object	<u>95,863</u>	<u>95,863</u>	<u>95,863</u>
55230	UMBRELLA/EXCESS LIABILITY			
	UMBRELLA/EXCESS LIABILITY	30,806	30,806	30,806
	Total Object	<u>30,806</u>	<u>30,806</u>	<u>30,806</u>
55240	POLICE LIABILITY INSURANCE			
	LAW ENFORCEMENT	17,229	17,229	17,229
	Total Object	<u>17,229</u>	<u>17,229</u>	<u>17,229</u>
55242	PUBLIC OFFICIAL LIABILITY INS			
	PUBLIC OFFICIAL LIABILITY INSURANCE	24,223	24,223	24,223
	Total Object	<u>24,223</u>	<u>24,223</u>	<u>24,223</u>
55250	BONDS/SURETY INSURANCE			
	TREASURER/COLLECTOR REVENUE BONDS	1,884	1,884	1,884
	CRIME - EMPLOYEE DISHONESTY BOND	1,702	1,702	1,702
	PENSION BOARD-FIDUCIARY LIABILITY	9,725	9,725	9,725
	Total Object	<u>13,311</u>	<u>13,311</u>	<u>13,311</u>
55260	ACCIDENT & HEALTH INSURANCE			
	FIRE DEPT - GROUP AAD&D POLICY	761	761	761
	FIRE DEPT - SUPPLEMENTAL ACCIDENT & HEALTH	14,385	14,385	14,385
	Total Object	<u>15,146</u>	<u>15,146</u>	<u>15,146</u>
55270	RISK MANAGEMENT AGENCY FEE			
	AGENCY FEE	19,950	19,950	19,950
	Total Object	<u>19,950</u>	<u>19,950</u>	<u>19,950</u>

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE				
55280	CLAIMS: DEDUCTIBLES				
	CLAIMS: DEDUCTIBLES		3,000	3,000	3,000
		Total Object	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Grand Total	10671278	MUNICIPAL INSURANCE	<u><u>1,027,023</u></u>	<u><u>1,027,023</u></u>	<u><u>1,023,537</u></u>

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.

Department Summary:

Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages					-	0.00%
52000	Employee Benefits	9,561	21,400	21,400	21,400	-	0.00%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services					-	0.00%
55000	Other Purchased Services					-	0.00%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry					-	0.00%
Total:		\$ 9,561	\$ 21,400	\$ 21,400	\$ 21,400	\$ -	0.00%
Total Excluding Wages:		\$ 9,561	\$ 21,400	\$ 21,400	\$ 21,400	\$ -	0.00%

TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUDGET SUMMARY

DEPARTMENT: UNEMPLOYMENT COMPENSATION

FISCAL YEAR 2018 - 2019											FISCAL YEAR 2019 - 2020		
2017-2018	ORIGINAL	REVISED	SIX-MONTH	ESTIMATED	DEPT.	OBJECT					DEPARTMENT	MAYOR'S	TOWN
ACTUAL	BUDGET	BUDGET	EXPEND	EXPEND	CODE	CODE	ACCOUNT DESCRIPTION				REQUEST	RECMD	COUNCIL
9,561	21,400	21,400	166	21,400	10670273	52500	UNEMPLOYMENT COMPENSATION				21,400	21,400	21,400
9,561	21,400	21,400	166	21,400			DEPARTMENT TOTAL				21,400	21,400	21,400

**TOWN OF VERNON 2019-2020
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>

Contingency
Account Code #10672280

Department Summary:							
Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages					-	0.00%
52000	Employee Benefits					-	0.00%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services					-	0.00%
55000	Other Purchased Services					-	0.00%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry	250	578,000	135,000	135,000	(443,000)	-76.64%
	Total:	\$ 250	\$ 578,000	\$ 135,000	\$ 135,000	\$ (443,000)	-76.64%
	Total Excluding Wages:	\$ 250	\$ 578,000	\$ 135,000	\$ 135,000	\$ (443,000)	-76.64%

**TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUDGET SUMMARY**

DEPARTMENT: CONTINGENCY										
FISCAL YEAR 2018 - 2019					FISCAL YEAR 2019 - 2020					
2017-2018 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
250	158,000	158,000	-	158,000	10672280	58400	CONTINGENCY	135,000	135,000	135,000
	420,000	420,000	-	420,000	10672280	58800	TRANSFER OUT	-		
250	578,000	578,000	-	578,000			58000 SUBTOTAL	135,000	135,000	135,000
250	578,000	578,000	-	578,000			DEPARTMENT TOTAL	135,000	135,000	135,000

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY				
58400	CONTINGENCY				
	STEP & WAGE ADJUSTMENTS		125,500	125,500	125,500
	MERIT PAY - UNIONS		9,500	9,500	9,500
		Total Object	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>
Grand Total	10672280	CONTINGENCY	<u><u>135,000</u></u>	<u><u>135,000</u></u>	<u><u>135,000</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.

Department Summary:

Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages					-	0.00%
52000	Employee Benefits					-	0.00%
53000	Professional & Tech. Services					-	0.00%
54000	Property Services	45,911	49,000	49,000	49,000	-	0.00%
55000	Other Purchased Services					-	0.00%
56000	Supplies & Materials					-	0.00%
57000	Capital Outlay					-	0.00%
58000	Other/Sundry					-	0.00%
	Total:	\$ 45,911	\$ 49,000	\$ 49,000	\$ 49,000	\$ -	0.00%
	Total Excluding Wages:	\$ 45,911	\$ 49,000	\$ 49,000	\$ 49,000	\$ -	0.00%

TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUD GET SUMMARY

DEPARTMENT: HOUSING AUTHORITY - SEWER SUBSIDY

FISCAL YEAR 2018 - 2019								FISCAL YEAR 2019 - 2020		
2017-2018 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
45,911	49,000	49,000	11,639	49,000	10673282	54140	SEWER USAGE	49,000	49,000	49,000
45,911	49,000	49,000	11,639	49,000				49,000	49,000	49,000

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10673282	HOUSING AUTHORITY-SEWER SUBSDY				
54140	UTILITY SERVICES: SEWER USE				
	UTILITY SERVICES - SEWER USE CHARGES -14 ACCOUNTS/344 HOUSING UNITS - BASED ON HISTORICAL USE (3 YEARS)		49,000	49,000	49,000
	Total Object		<u>49,000</u>	<u>49,000</u>	<u>49,000</u>
Grand Total	10673282	HOUSING AUTHORITY-SEWER SUBSDY	<u>49,000</u>	<u>49,000</u>	<u>49,000</u>

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.

Department Summary:

Account Code	Account Classification	Actual 2017-2018 Expended	Adopted 2018-2019 Budget	Department's 2019-2020 Request	Town Council 2019-2020 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages						0.00%
52000	Employee Benefits						0.00%
53000	Professional & Tech. Services						0.00%
54000	Property Services						0.00%
55000	Other Purchased Services						0.00%
56000	Supplies & Materials						0.00%
57000	Capital Outlay						0.00%
58000	Other/Sundry	206,954	206,066	206,066	206,066	-	0.00%
Total:		\$ 206,954	\$ 206,066	\$ 206,066	\$ 206,066	\$ -	0.00%
Total Excluding Wages:		\$ 206,954	\$ 206,066	\$ 206,066	\$ 206,066	\$ -	0.00%

**TOWN OF VERNON
FISCAL YEAR 2019 - 2020 BUD GET SUMMARY**

DEPARTMENT: VERNON CEMETERY COMMISSION

FISCAL YEAR 2018 - 2019											2019 - 2020		
2017-2018	ORIGINAL	REVISED	SIX-MONTH	ESTIMATED	DEPT.	OBJECT			DEPARTMENT	MAYOR'S	TOWN		
ACTUAL	BUDGET	BUDGET	EXPEND	EXPEND	CODE	CODE	ACCOUNT DESCRIPTION		REQUEST	RECMD	COUNCIL		
206,954	206,066	206,066	51,517	206,066	10826302	58800	OTHR FINANCNG USES-TRNSFER OUT		206,066	206,066	206,066		
206,954	206,066	206,066	51,517	206,066					206,066	206,066	206,066		
8,391,849	9,359,913	9,359,913	5,549,804	9,357,580			TOTAL TOWN WIDE		8,950,833	8,950,833	8,947,347		

**TOWN OF VERNON 2019-2020
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION				
58800	OTHER FINANCING USES-TRANSFER OUT				
	CEMETERY REVENUE SUBSIDY		206,066	206,066	206,066
		Total Object	<u>206,066</u>	<u>206,066</u>	<u>206,066</u>
Grand Total	10826302	VERNON CEMETERY COMMISSION	<u>206,066</u>	<u>206,066</u>	<u>206,066</u>