

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	978,251	1,043,600	1,059,800	1,059,800	16,200	1.55%
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:		\$ 978,251	\$ 1,043,600	\$ 1,059,800	\$ 1,059,800	\$ 16,200	1.55%
Total Excluding Wages:		\$ 978,251	\$ 1,043,600	\$ 1,059,800	\$ 1,059,800	\$ 16,200	1.55%

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - SOCIAL SECURITY AND MEDICARE

2016- 2017 ACTUAL	FISCAL YEAR 2017-2018				FISCAL YEAR 2018-2019					
	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2017-2018	EST EXP 2017-2018	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
791,867	845,800	846,927	385,121	838,844	10670270	52200	SOCIAL SECURITY	858,900	858,900	858,900
186,384	197,800	197,800	90,201	196,345	10670270	52210	MEDICARE	200,900	200,900	200,900
978,251	1,043,600	1,044,727	475,322	1,035,189			52000 SUB TOTAL	1,059,800	1,059,800	1,059,800
978,251	1,043,600	1,044,727	475,322	1,035,189			DEPARTMENT TOTAL	1,059,800	1,059,800	1,059,800

**TOWN OF VERNON 2018-2019
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY				
	SOCIAL SECURITY		858,900	858,900	858,900
		Total Object	858,900	858,900	858,900
52210	MEDICARE				
	MEDICARE		200,900	200,900	200,900
		Total Object	200,900	200,900	200,900
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	1,059,800	1,059,800	1,059,800

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 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	3,115,347	3,262,940	3,304,751	3,304,751	41,811	1.28%
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:	\$ 3,115,347	\$ 3,262,940	\$ 3,304,751	\$ 3,304,751	\$ 41,811	1.28%
	Total Excluding Wages:	\$ 3,115,347	\$ 3,262,940	\$ 3,304,751	\$ 3,304,751	\$ 41,811	1.28%

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - PENSION

	FISCAL YEAR 2017-2018							FISCAL YEAR 2018-2019		
2016- 2017 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	EXP 2017-2018	EST EXP 2017-2018	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
1,166,630	1,217,940	1,217,940	1,156,107	1,156,107	10670271	52910	PENSION - TOWN	1,168,000	1,168,000	1,168,000
1,730,812	1,810,000	1,850,748	1,839,551	1,839,551	10670271	52911	PENSION - POLICE	1,864,551	1,864,551	1,864,551
6,909	22,000	48,080	2,554	34,000	10670271	52912	PENSION - ADMINISTRATION	21,200	21,200	21,200
-	-	-	-	-	10670271	52915	NET PENSION OBLIGATION	-	-	-
100,996	103,000	104,310	59,440	136,120	10670271	52920	PENSION - DEFINED CONTRIBU	141,000	141,000	141,000
110,000	110,000	110,000	-	110,000	10670271	52930	OPEB TRUST FUND CONTRIBUT	110,000	110,000	110,000
3,115,347	3,262,940	3,331,078	3,057,652	3,275,778			52000 SUB TOTAL	3,304,751	3,304,751	3,304,751
-	-	-	-	-	10670271	53800	OTHER FEES	-	-	-
-	-	-	-	-	10670271	53830	RETIREMENT/SEVERANCE FEES	-	-	-
-	-	-	-	-			53000 SUB TOTAL	-	-	-
3,115,347	3,262,940	3,331,078	3,057,652	3,275,778			DEPARTMENT TOTAL	3,304,751	3,304,751	3,304,751

**TOWN OF VERNON 2018-2019
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	5,300	5,300	5,300
	OPEB - ACTUARY FEE	12,700	12,700	12,700
	GASB #67 & #68 - TOWN	1,600	1,600	1,600
	GASB #67 & #68 - POLICE	1,600	1,600	1,600
	Total Object	<u>21,200</u>	<u>21,200</u>	<u>21,200</u>
52920	PENSION - DEFINED CONTRIBUTION			
	DEFINED CONTRIBUTION	141,000	141,000	141,000
	Total Object	<u>141,000</u>	<u>141,000</u>	<u>141,000</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>3,304,751</u></u>	<u><u>3,304,751</u></u>	<u><u>3,304,751</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 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	28,200	29,300	35,100	35,100	5,800	19.80%
52000	Employee Benefits	2,567,080	3,051,637	3,079,603	3,079,603	27,966	0.92%
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:		\$ 2,595,280	\$ 3,080,937	\$ 3,114,703	\$ 3,114,703	\$ 33,766	1.10%
Total Excluding Wages:		\$ 2,567,080	\$ 3,051,637	\$ 3,079,603	\$ 3,079,603	\$ 27,966	0.92%

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

2016-2017 ACTUAL	FISCAL YEAR 2017-2018				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2018-2019		
	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2017-2018	EST EXP 2017-2018					DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
28,200	29,300	29,300	16,200	34,250	10670272	51137	IN LIEU OF MEDICAL INSURANCE	35,100	35,100	35,100
28,200	29,300	29,300	16,200	34,250			51000 SUB TOTAL	35,100	35,100	35,100
21,340	22,731	22,731	8,904	21,569	10670272	52130	LIFE INSURANCE	22,479	22,479	22,479
-	-	-	-	-	10670272	52161	PRESCRIPTION CLAIMS - RETIRE	-	-	-
-	-	-	-	-	10670272	52180	MEDICAL INSURANCE	-	-	-
51,001	65,673	65,673	-	55,575	10670272	52181	MEDICAL - SUPPLEMENTAL INS	55,712	55,712	55,712
42,259	40,328	40,328	11,762	11,768	10670272	52182	MEDICAL - HMO	22,231	22,231	22,231
2,100	4,200	4,200	2,100	2,100	10670272	52183	HRA ER CONTRIBUTION	2,100	2,100	2,100
258,734	279,750	279,750	248,746	251,746	10670272	52184	MEDICAL - HSA ER CONTRIBUTI	262,350	262,350	262,350
131,392	141,200	141,200	-	123,072	10670272	52185	MEDICAL - DENTAL	122,526	122,526	122,526
10,386	9,736	9,736	-	4,868	10670272	52186	MEDICAL - PRESCRIPTION	6,545	6,545	6,545
2,003,522	2,428,427	2,543,954	1,132,686	2,276,596	10670272	52187	MEDICAL - HSA ER PREMIUM	2,533,204	2,533,204	2,533,204
14,601	25,690	25,690	8,563	17,127	10670272	52188	MEDICAL HRA PREMIUM	18,882	18,882	18,882
-	200	200	-	200	10670272	52189	MEDICAL - VACCINATIONS	200	200	200
-	-	-	-	-	10670272	52190	MEDICAL WAIVER	-	-	-
6,325	7,200	7,200	3,161	7,506	10670272	52196	VISION COVERAGE INSURANCE	7,649	7,649	7,649
2,178	2,178	2,178	-	2,178	10670272	52300	EMPLOYEE ASSISTANCE PROGI	2,178	2,178	2,178
23,243	24,324	24,481	9,320	22,933	10670272	52850	DISABILITY INSURANCE	23,547	23,547	23,547
2,567,080	3,051,637	3,167,321	1,425,242	2,797,238			52000 SUB TOTAL	3,079,603	3,079,603	3,079,603

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

2016- 2017 ACTUAL	FISCAL YEAR 2017-2018				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2018-2019		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	EXP 2017-2018	EST EXP 2017-2018				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10670272	55281	CLAIMS: SETTLEMENTS	-	-	-
-	-	-	-	-			55000 SUB TOTAL	-	-	-
2,595,280	3,080,937	3,196,621	1,441,442	2,831,488			DEPARTMENT TOTAL	3,114,703	3,114,703	3,114,703

**TOWN OF VERNON 2018-2019
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE			
51137	IN LIEU OF MEDICAL INSURANCE			
	GENERAL GOVERNMENT	9,600	9,600	9,600
	DPW LINE UNION	6,000	6,000	6,000
	PROFESSIONAL UNION	11,000	11,000	11,000
	POLICE OFFICER & POLICE CIVILIAN UNIONS	8,500	8,500	8,500
	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	22,231	22,231	22,231
	Total Object	22,231	22,231	22,231
52183	HRA ER CONTRIBUTION			
	DEDUCTIBLE	2,100	2,100	2,100
	Total Object	2,100	2,100	2,100
52184	MEDICAL - HSA ER CONTRIBUTION			
	DEDUCTIBLE	250,050	250,050	250,050
	NEW HIRES (TO FILL POSSIBLE VACANCIES [6])	12,300	12,300	12,300
	Total Object	262,350	262,350	262,350
52185	MEDICAL - DENTAL			
	FULL DENTAL - GENERAL GOVERNMENT HMO	933	933	933
	FULL DENTAL - GENERAL GOVERNMENT - HSA	121,593	121,593	121,593
	Total Object	122,526	122,526	122,526
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	2,558,656	2,558,656	2,558,656
	VACANCY FACTOR (7 @ 50%)	-25,452	-25,452	-25,452
	Total Object	2,533,204	2,533,204	2,533,204
52188	MEDICAL HRA PREMIUM			
	GENERAL GOVERNMENT	18,882	18,882	18,882
	Total Object	18,882	18,882	18,882
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

**TOWN OF VERNON 2018-2019
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE				
52850	DISABILITY INSURANCE				
	UNIFORMED POLICE UNION		17,406	17,406	17,406
	PROFESSIONALS UNION		6,141	6,141	6,141
		Total Object	<u>23,547</u>	<u>23,547</u>	<u>23,547</u>
Grand Total	10670272	GROUP INSURANCE	<u><u>3,114,703</u></u>	<u><u>3,114,703</u></u>	<u><u>3,114,703</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 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	16,923	22,800	21,400	21,400	(1,400)	-6.14%
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:	\$ 16,923	\$ 22,800	\$ 21,400	\$ 21,400	\$ (1,400)	-6.14%
	Total Excluding Wages:	\$ 16,923	\$ 22,800	\$ 21,400	\$ 21,400	\$ (1,400)	-6.14%

TOWN OF VERNON

FISCAL YEAR 2018 - 2019 BUDGET SUMMARY

DEPARTMENT - UNEMPLOYMENT COMPENSATION

2016- 2017 ACTUAL	FISCAL YEAR 2017-2018				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2018-2019		
	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2017-2018	EST EXP 2017-2018				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
16,923	22,800	35,703	787	21,355	10670273	52500	UNEMPLOYMENT COMPENSATI	21,400	21,400	21,400
16,923	22,800	35,703	787	21,355			52000 SUB TOTAL	21,400	21,400	21,400
16,923	22,800	35,703	787	21,355			DEPARTMENT TOTAL	21,400	21,400	21,400

**TOWN OF VERNON 2018-2019
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>21,400</u>	<u>21,400</u>	<u>21,400</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 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	55,009	55,960	55,960	55,960	-	0.00%
52000	Employee Benefits	588,027	610,448	612,200	612,200	1,752	0.29%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	-	-	-	-	-	0.00%
55000	Other Purchased Services	432,103	374,375	358,033	358,033	(16,342)	-4.37%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	\$ -	-	0.00%
Total:		\$ 1,075,139	\$ 1,040,783	\$ 1,026,193	\$ 1,026,193	\$ (14,590)	-1.40%
Total Excluding Wages:		\$ 1,020,130	\$ 984,823	\$ 970,233	\$ 970,233	\$ (14,590)	-1.48%

TOWN OF VERNON

FISCAL YEAR 2018 - 2019 BUDGET SUMMARY

DEPARTMENT - MUNICIPAL INSURANCE

	FISCAL YEAR 2017-2018							FISCAL YEAR 2018-2019		
2016- 2017 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	EXP 2017-2018	EST EXP 2017-2018	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10671278	51087	REHAB/LIGHT DUTY WAGES	-	-	-
55,009	55,960	55,960	26,913	53,314	10671278	51088	HYPERTENSION PAYMENTS	55,960	55,960	55,960
55,009	55,960	55,960	26,913	53,314			51000 SUB TOTAL	55,960	55,960	55,960
525,000	550,000	550,000	-	550,000	10671278	52600	WORKERS' COMPENSATION	550,000	550,000	550,000
48,784	50,248	50,248	50,435	50,435	10671278	52620	WORKERS' COMPENSATION EX	52,000	52,000	52,000
1,900	-	-	2,175	2,175	10671278	52690	HYPERTENSION	-	-	-
12,343	10,200	10,200	4,595	11,000	10671278	52692	HYPERTENSION - MEDICAL	10,200	10,200	10,200
588,027	610,448	610,448	57,205	613,610			52000 SUB TOTAL	612,200	612,200	612,200

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - MUNICIPAL INSURANCE

	FISCAL YEAR 2017-2018							FISCAL YEAR 2018-2019		
2016- 2017 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2017-2018	EST EXP 2017-2018		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
143,902	136,397	136,397	102,238	135,379	10671278	55210	GENERAL LIABILITY INSURANCE	125,358	125,358	125,358
9,470	9,470	9,470	7,032	9,376	10671278	55211	BOILER AND MACHINERY INSUF	9,430	9,430	9,430
-	1,500	1,500	-	1,500	10671278	55212	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
-	-	-	-	-	10671278	55214	CYBER LIABILITY / DATA BREAC	-	-	-
107,389	99,703	99,703	78,606	104,172	10671278	55220	VEHICLE INSURANCE	96,760	96,760	96,760
33,726	32,040	32,040	24,248	32,331	10671278	55230	UMBRELLA/EXCESS LIABILITY	29,906	29,906	29,906
-	-	-	-	-	10671278	55232	EXCESS FLOOD/EARTHQUAKE	-	-	-
18,862	17,920	17,920	13,561	18,082	10671278	55240	POLICE LIABILITY INSURANCE	16,730	16,730	16,730
26,519	25,195	25,195	19,067	25,422	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	23,515	23,515	23,515
13,311	13,311	13,311	12,738	12,738	10671278	55250	BONDS/SURETY INSURANCE	12,738	12,738	12,738
14,701	11,889	11,889	11,550	15,146	10671278	55260	ACCIDENT & HEALTH INSURANC	15,146	15,146	15,146
19,950	19,950	19,950	19,950	19,950	10671278	55270	RISK MANAGEMENT AGENCY FE	19,950	19,950	19,950
44,274	3,000	3,000	-	3,000	10671278	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
-	-	-	7,250	7,250	10671278	55281	CLAIMS: SETTLEMENTS	-	-	-
-	4,000	4,000	-	4,000	10671278	55290	OTHER MUNICIPAL INSURANCE	4,000	4,000	4,000
432,103	374,375	374,375	296,240	388,346			55000 SUB TOTAL	358,033	358,033	358,033
1,075,139	1,040,783	1,040,783	380,358	1,055,270			DEPARTMENT TOTAL	1,026,193	1,026,193	1,026,193

**TOWN OF VERNON 2018-2019
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			
	WORKERS' COMPENSATION-STOP LOSS POLICY	52,000	52,000	52,000
	Total Object	52,000	52,000	52,000
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	122,620	122,620	122,620
	UNDERGROUND STORAGE TANKS	2,738	2,738	2,738
	Total Object	125,358	125,358	125,358
55211	BOILER AND MACHINERY INSURANCE			
	BOILER AND MACHINERY INSURANCE	9,430	9,430	9,430
	Total Object	9,430	9,430	9,430
55212	AUDITS - LIABILITY INSURANCE			
	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
	Total Object	1,500	1,500	1,500
55220	VEHICLE INSURANCE			
	VEHICLE INSURANCE	96,760	96,760	96,760
	Total Object	96,760	96,760	96,760
55230	UMBRELLA/EXCESS LIABILITY			
	UMBRELLA/EXCESS LIABILITY	29,906	29,906	29,906
	Total Object	29,906	29,906	29,906
55240	POLICE LIABILITY INSURANCE			
	LAW ENFORCEMENT	16,730	16,730	16,730
	Total Object	16,730	16,730	16,730
55242	PUBLIC OFFICIAL LIABILITY INS			
	PUBLIC OFFICIAL LIABILITY INSURANCE	9,415	9,415	9,415
	EMPLOYMENT PRACTICE LIABILITY	14,100	14,100	14,100
	Total Object	23,515	23,515	23,515
55250	BONDS/SURETY INSURANCE			
	TREASURER/COLLECTOR REVENUE BONDS	1,884	1,884	1,884
	CRIME - EMPLOYEE DISHONESTY BOND	1,754	1,754	1,754
	PENSION BOARD-FIDUCIARY LIABILITY	9,100	9,100	9,100
	Total Object	12,738	12,738	12,738
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	15,146	15,146	15,146

**TOWN OF VERNON 2018-2019
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE				
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>
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>
55290	OTHER MUNICIPAL INSURANCE				
	HYPERTENSION ADMINISTRATION		4,000	4,000	4,000
		Total Object	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Grand Total	10671278	MUNICIPAL INSURANCE	<u><u>1,026,193</u></u>	<u><u>1,026,193</u></u>	<u><u>1,026,193</u></u>

Contingency
Account Code #10672280

Department Summary:							
Account Code	Account Classification	Actual 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 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	346	160,000	578,000	578,000	418,000	261.25%
	Total:	\$ 346	\$ 160,000	\$ 578,000	\$ 578,000	\$ 418,000	261.25%
	Total Excluding Wages:	\$ 346	\$ 160,000	\$ 578,000	\$ 578,000	\$ 418,000	261.25%

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - CONTINGENCY

FISCAL YEAR 2017-2018					FISCAL YEAR 2018-2019				
2016- 2017 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2017-2018	EST EXP 2017-2018	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	10672280	53800	OTHER FEES	-	-	-
-	-	-	-			53000 SUB TOTAL	-	-	-
-	-	-	-	10672280	54230	ENVIRONMENTAL REMEDY - OIL	-	-	-
-	-	-	-			54000 SUB TOTAL	-	-	-
346	160,000	154,308	-	10672280	58400	CONTINGENCY	158,000	158,000	158,000
-	-	-	-	10672280	58800	OTHR FINANCNG USES-TRNSFE	420,000	420,000	420,000
346	160,000	154,308	-			58000 SUB TOTAL	578,000	578,000	578,000
346	160,000	154,308	-			DEPARTMENT TOTAL	578,000	578,000	578,000

**TOWN OF VERNON 2018-2019
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY				
58400	CONTINGENCY				
	WAGE ADJUSTMENTS		47,138	47,138	47,138
	STEP ADJUSTMENTS		47,221	47,221	47,221
	MERIT PAY - UNIONS		9,255	9,255	9,255
	CONTINGENCY		29,386	29,386	29,386
	PERFORMANCE PAY FOR COMMUNITY DEVELOPMENT		25,000	25,000	25,000
	Total Object		<u>158,000</u>	<u>158,000</u>	<u>158,000</u>
58800	OTHR FINANCNG USES-TRANSFER OUT				
	TOWN COUNCIL ADDITION		420,000	420,000	420,000
	Total Object		<u>420,000</u>	<u>420,000</u>	<u>420,000</u>
Grand Total	10672280	CONTINGENCY	<u><u>578,000</u></u>	<u><u>578,000</u></u>	<u><u>578,000</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 Control 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 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	-	-	-	-	-	0.00%
53000	Professional & Tech. Services	\$ -	\$ -	\$ -	-	\$ -	0.00%
54000	Property Services	47,336	50,450	49,000	49,000	(1,450)	-2.87%
55000	Other Purchased Services	-	-	-	-	-	0.00%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
Total:		\$ 47,336	\$ 50,450	\$ 49,000	\$ 49,000	\$ (1,450)	-2.87%
Total Excluding Wages:		\$ 47,336	\$ 50,450	\$ 49,000	\$ 49,000	\$ (1,450)	-2.87%

TOWN OF VERNON
FISCAL YEAR 2018 - 2019 BUDGET SUMMARY
DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY

FISCAL YEAR 2017-2018					FISCAL YEAR 2018-2019				
2016- 2017 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2017-2018	EST EXP 2017-2018	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
47,336	50,450	59,200	11,758	50,450	10673282	54140 UTILITY SERVICES: SEWER USE	49,000	49,000	49,000
47,336	50,450	59,200	11,758	50,450		54000 SUB TOTAL	49,000	49,000	49,000
47,336	50,450	59,200	11,758	50,450		DEPARTMENT TOTAL	49,000	49,000	49,000

**TOWN OF VERNON 2018-2019
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><u>49,000</u></u>	<u><u>49,000</u></u>	<u><u>49,000</u></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 2016-2017 Expended	Adopted 2017-2018 Budget	Department's 2018-2019 Request	Town Council 2018-2019 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	188,603	206,954	206,066	206,066	(888)	-0.43%
Total:		\$ 188,603	\$ 206,954	\$ 206,066	\$ 206,066	\$ (888)	-0.43%
Total Excluding Wages:		\$ 188,603	\$ 206,954	\$ 206,066	\$ 206,066	\$ (888)	-0.43%

TOWN OF VERNON

FISCAL YEAR 2018 - 2019 BUDGET SUMMARY

DEPARTMENT - VERNON CEMETERY COMMISSION

	FISCAL YEAR 2017-2018							FISCAL YEAR 2018-2019		
2016- 2017 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2017-2018	EST EXP 2017-2018		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
188,603	206,954	206,954	103,477	206,954	10826302	58800	OTHR FINANCNG USES-TRNSFE	206,066	206,066	206,066
188,603	206,954	206,954	103,477	206,954			58000 SUB TOTAL	206,066	206,066	206,066
188,603	206,954	206,954	103,477	206,954			DEPARTMENT TOTAL	206,066	206,066	206,066

**TOWN OF VERNON 2018-2019
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION				
58800	OTHR FINANCNG 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><u>206,066</u></u>	<u><u>206,066</u></u>	<u><u>206,066</u></u>