

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 976,511	\$ 1,030,390	\$ 1,043,600	\$ 1,043,600	\$ 13,210	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:		\$ 976,511	\$ 1,030,390	\$ 1,043,600	\$ 1,043,600	\$ 13,210	1.28%
Total Excluding Wages:		\$ 976,511	\$ 1,030,390	\$ 1,043,600	\$ 1,043,600	\$ 13,210	1.28%

TOWN OF VERNON

**FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
DEPARTMENT - SOCIAL SECURITY AND MEDICARE**

2015- 2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
790,618	835,090	835,090	379,550	793,872	10670270	52200	SOCIAL SECURITY	845,800	845,800	845,800
185,893	195,300	195,300	89,955	195,381	10670270	52210	MEDICARE	197,800	197,800	197,800
976,511	1,030,390	1,030,390	469,506	989,253			52000 SUB TOTAL	1,043,600	1,043,600	1,043,600
976,511	1,030,390	1,030,390	469,506	989,253			DEPARTMENT TOTAL	1,043,600	1,043,600	1,043,600

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY				
	SOCIAL SECURITY		845,800	845,800	845,800
		Total Object	<u>845,800</u>	<u>845,800</u>	<u>845,800</u>
52210	MEDICARE				
	MEDICARE		197,800	197,800	197,800
		Total Object	<u>197,800</u>	<u>197,800</u>	<u>197,800</u>
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	<u><u>1,043,600</u></u>	<u><u>1,043,600</u></u>	<u><u>1,043,600</u></u>

Pension
Account Code #10670271

Narrative:

Pension

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 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 2,952,821	\$ 3,168,190	\$ 3,262,940	\$ 3,262,940	\$ 94,750	2.99%
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:		\$ 2,952,821	\$ 3,168,190	\$ 3,262,940	\$ 3,262,940	\$ 94,750	2.99%
Total Excluding Wages:		\$ 2,952,821	\$ 3,168,190	\$ 3,262,940	\$ 3,262,940	\$ 94,750	2.99%

TOWN OF VERNON
FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
DEPARTMENT - PENSION

2015-2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
1,106,122	1,164,300	1,164,300	1,166,630	1,166,630	10670271	52910	PENSION - TOWN	1,217,940	1,217,940	1,217,940
1,639,455	1,773,890	1,773,890	1,730,812	1,730,812	10670271	52911	PENSION - POLICE	1,810,000	1,810,000	1,810,000
41,278	22,000	35,985	1,625	22,000	10670271	52912	PENSION - ADMINISTRATION	22,000	22,000	22,000
-	-	-	-	-	10670271	52915	NET PENSION OBLIGATION	-	-	-
85,966	98,000	98,000	48,046	100,000	10670271	52920	PENSION - DEFINED CONTRIBU	103,000	103,000	103,000
80,000	110,000	110,000	-	110,000	10670271	52930	OPEB TRUST FUND CONTRIBUT	110,000	110,000	110,000
2,952,821	3,168,190	3,182,175	2,947,113	3,129,442			52000 SUB TOTAL	3,262,940	3,262,940	3,262,940
-	-	-	-	-	10670271	53800	OTHER FEES	-	-	-
-	-	-	-	-	10670271	53830	RETIREMENT/SEVERANCE FEES	-	-	-
-	-	-	-	-			53000 SUB TOTAL	-	-	-
2,952,821	3,168,190	3,182,175	2,947,113	3,129,442			DEPARTMENT TOTAL	3,262,940	3,262,940	3,262,940

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION			
52910	PENSION - TOWN			
	DEFINED BENEFIT - TOWN ARC (ANNUAL REQUIRED CONTRIBUTION)	1,217,940	1,217,940	1,217,940
	Total Object	<u>1,217,940</u>	<u>1,217,940</u>	<u>1,217,940</u>
52911	PENSION - POLICE			
	DEFINED BENEFIT - POLICE ARC (ANNUAL REQUIRED CONTRIBUTION)	1,810,000	1,810,000	1,810,000
	Total Object	<u>1,810,000</u>	<u>1,810,000</u>	<u>1,810,000</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	103,000	103,000	103,000
	Total Object	<u>103,000</u>	<u>103,000</u>	<u>103,000</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>3,262,940</u></u>	<u><u>3,262,940</u></u>	<u><u>3,262,940</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 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 24,617	\$ 26,300	\$ 29,300	\$ 29,300	\$ 3,000	11.41%
52000	Employee Benefits	2,703,757	2,673,648	3,051,637	3,051,637	377,989	14.14%
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:		\$ 2,728,374	\$ 2,699,948	\$ 3,080,937	\$ 3,080,937	\$ 380,989	14.11%
Total Excluding Wages:		\$ 2,703,757	\$ 2,673,648	\$ 3,051,637	\$ 3,051,637	\$ 377,989	14.14%

TOWN OF VERNON
FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

2015-2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2016-2017	EST EXP 2016-2017					DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
24,617	26,300	26,300	12,950	29,200	10670272	51137	IN LIEU OF MEDICAL INSURANCE	29,300	29,300	29,300
24,617	26,300	26,300	12,950	29,200			51000 SUB TOTAL	29,300	29,300	29,300
21,403	21,723	21,723	10,601	21,412	10670272	52130	LIFE INSURANCE	22,731	22,731	22,731
-	-	-	-	-	10670272	52161	PRESCRIPTION CLAIMS - RETIRE	-	-	-
-	-	-	-	-	10670272	52180	MEDICAL INSURANCE	-	-	-
44,907	64,312	64,312	-	41,926	10670272	52181	MEDICAL - SUPPLEMENTAL INS	65,673	65,673	65,673
46,801	43,108	46,808	25,069	40,585	10670272	52182	MEDICAL - HMO	40,328	40,328	40,328
4,200	6,300	6,300	2,100	2,100	10670272	52183	HRA ER CONTRIBUTION	4,200	4,200	4,200
264,333	273,350	273,350	256,984	258,384	10670272	52184	MEDICAL - HSA ER CONTRIBUTI	279,750	279,750	279,750
133,450	139,789	139,789	-	131,329	10670272	52185	MEDICAL - DENTAL	141,200	141,200	141,200
11,559	6,141	6,141	-	10,386	10670272	52186	MEDICAL - PRESCRIPTION	9,736	9,736	9,736
2,129,245	2,063,316	2,085,203	1,005,936	2,021,630	10670272	52187	MEDICAL - HSA ER PREMIUM	2,428,427	2,428,427	2,428,427
19,077	22,624	22,624	7,300	14,601	10670272	52188	MEDICAL HRA PREMIUM	25,690	25,690	25,690
-	200	200	-	200	10670272	52189	MEDICAL - VACCINATIONS	200	200	200
-	-	-	-	-	10670272	52190	MEDICAL WAIVER	-	-	-
5,764	7,200	7,236	2,596	6,394	10670272	52196	VISION COVERAGE INSURANCE	7,200	7,200	7,200
-	2,178	2,178	2,178	2,178	10670272	52300	EMPLOYEE ASSISTANCE PROGI	2,178	2,178	2,178
23,018	23,407	23,407	11,464	23,136	10670272	52850	DISABILITY INSURANCE	24,324	24,324	24,324
2,703,757	2,673,648	2,699,271	1,324,228	2,574,261			52000 SUB TOTAL	3,051,637	3,051,637	3,051,637

TOWN OF VERNON

FISCAL YEAR 2017 - 2018 BUDGET SUMMARY

DEPARTMENT - GROUP INSURANCE

	FISCAL YEAR 2016-2017					FISCAL YEAR 2017-2018				
2015- 2016 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10670272	55281	CLAIMS: SETTLEMENTS	-	-	-
-	-	-	-	-			55000 SUB TOTAL	-	-	-
2,728,374	2,699,948	2,725,571	1,337,178	2,603,461			DEPARTMENT TOTAL	3,080,937	3,080,937	3,080,937

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

	DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272 GROUP INSURANCE			
51137 IN LIEU OF MEDICAL INSURANCE			
GENERAL GOVERNMENT	6,000	6,000	6,000
DPW LINE UNION	7,000	7,000	7,000
PROFESSIONAL UNION	8,800	8,800	8,800
POLICE OFFICER & POLICE CIVILIAN UNIONS	7,500	7,500	7,500
Total Object	<u>29,300</u>	<u>29,300</u>	<u>29,300</u>
52130 LIFE INSURANCE			
GROUP TERM/AD & D	20,715	20,715	20,715
GROUP TERM/AD & D REIMBURSABLE	2,016	2,016	2,016
Total Object	<u>22,731</u>	<u>22,731</u>	<u>22,731</u>
52181 MEDICAL - SUPPLEMENTAL INS			
POLICE OFFICER UNION - OPEB	65,673	65,673	65,673
Total Object	<u>65,673</u>	<u>65,673</u>	<u>65,673</u>
52182 MEDICAL - HMO			
GENERAL GOVERNMENT - \$10 OAP	40,328	40,328	40,328
Total Object	<u>40,328</u>	<u>40,328</u>	<u>40,328</u>
52183 HRA ER CONTRIBUTION			
DEDUCTIBLE	2,100	2,100	2,100
DEDUCTIBLE - NEWLY ELIGIBLE	2,100	2,100	2,100
Total Object	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
52184 MEDICAL - HSA ER CONTRIBUTION			
DEDUCTIBLE	267,450	267,450	267,450
NEW HIRES (TO FILL POSSIBLE VACANCIES [6])	12,300	12,300	12,300
Total Object	<u>279,750</u>	<u>279,750</u>	<u>279,750</u>
52185 MEDICAL - DENTAL			
FULL DENTAL - GENERAL GOVERNMENT HMO	1,866	1,866	1,866
FULL DENTAL - GENERAL GOVERNMENT - HSA	139,334	139,334	139,334
Total Object	<u>141,200</u>	<u>141,200</u>	<u>141,200</u>
52186 MEDICAL - PRESCRIPTION			
GENERAL GOVERNMENT - HMO	9,736	9,736	9,736
Total Object	<u>9,736</u>	<u>9,736</u>	<u>9,736</u>
52187 MEDICAL - HSA ER PREMIUM			
GENERAL GOVERNMENT	2,486,445	2,486,445	2,486,445
VACANCY FACTOR (7 @ 50%)	-58,018	-58,018	-58,018
Total Object	<u>2,428,427</u>	<u>2,428,427</u>	<u>2,428,427</u>
52188 MEDICAL HRA PREMIUM			
GENERAL GOVERNMENT	25,690	25,690	25,690
Total Object	<u>25,690</u>	<u>25,690</u>	<u>25,690</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	7,200	7,200	7,200
Total Object	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE			
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>3,080,937</u></u>	<u><u>3,080,937</u></u>	<u><u>3,080,937</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 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 13,763	\$ 24,000	\$ 22,800	\$ 22,800	\$ (1,200)	-5.00%
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:		\$ 13,763	\$ 24,000	\$ 22,800	\$ 22,800	\$ (1,200)	-5.00%
Total Excluding Wages:		\$ 13,763	\$ 24,000	\$ 22,800	\$ 22,800	\$ (1,200)	-5.00%

TOWN OF VERNON

FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
 DEPARTMENT - UNEMPLOYMENT COMPENSATION

2015-2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
13,763	24,000	29,826	956	18,669	10670273	52500	UNEMPLOYMENT COMPENSATI	22,800	22,800	22,800
13,763	24,000	29,826	956	18,669			52000 SUB TOTAL	22,800	22,800	22,800
13,763	24,000	29,826	956	18,669			DEPARTMENT TOTAL	22,800	22,800	22,800

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670273	UNEMPLOYMENT COMPENSATION			
52500	UNEMPLOYMENT COMPENSATION			
	UNEMPLOYMENT COMPENSATION	22,800	22,800	22,800
	Total Object	<u>22,800</u>	<u>22,800</u>	<u>22,800</u>
 Grand Total	 10670273 UNEMPLOYMENT COMPENSATION	 <u>22,800</u>	 <u>22,800</u>	 <u>22,800</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 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 51,422	\$ 52,000	\$ 55,960	\$ 55,960	\$ 3,960	7.62%
52000	Employee Benefits	579,722	578,352	610,448	610,448	32,096	5.55%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	-	-	-	-	-	0.00%
55000	Other Purchased Services	394,602	390,340	374,375	374,375	(15,965)	-4.09%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
Total:		\$ 1,025,746	\$ 1,020,692	\$ 1,040,783	\$ 1,040,783	\$ 20,091	1.97%
Total Excluding Wages:		\$ 974,324	\$ 968,692	\$ 984,823	\$ 984,823	\$ 16,131	1.67%

TOWN OF VERNON
FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
DEPARTMENT - MUNICIPAL INSURANCE

FISCAL YEAR 2016-2017					FISCAL YEAR 2017-2018					
2015-2016 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10671278	51087	REHAB/LIGHT DUTY WAGES	-	-	-
51,422	52,000	52,000	27,582	50,790	10671278	51088	HYPERTENSION PAYMENTS	55,960	55,960	55,960
51,422	52,000	52,000	27,582	50,790			51000 SUB TOTAL	55,960	55,960	55,960
525,000	525,000	525,000	-	525,000	10671278	52600	WORKERS' COMPENSATION	550,000	550,000	550,000
42,001	45,152	45,152	48,784	48,784	10671278	52620	WORKERS' COMPENSATION EX	50,248	50,248	50,248
2,000	-	-	1,900	1,900	10671278	52690	HYPERTENSION	-	-	-
10,721	8,200	8,200	6,478	12,800	10671278	52692	HYPERTENSION - MEDICAL	10,200	10,200	10,200
579,722	578,352	578,352	57,162	588,484			52000 SUB TOTAL	610,448	610,448	610,448

TOWN OF VERNON

FISCAL YEAR 2017 - 2018 BUDGET SUMMARY

DEPARTMENT - MUNICIPAL INSURANCE

2015-2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
149,226	144,160	152,434	108,628	141,096	10671278	55210	GENERAL LIABILITY INSURANCE	136,397	136,397	136,397
9,530	10,007	10,007	7,103	9,470	10671278	55211	BOILER AND MACHINERY INSUF	9,470	9,470	9,470
-	1,500	1,500	-	-	10671278	55212	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
-	-	-	-	-	10671278	55214	CYBER LIABILITY / DATA BREAC	-	-	-
112,502	104,400	104,400	78,898	106,375	10671278	55220	VEHICLE INSURANCE	99,703	99,703	99,703
35,098	33,350	33,350	25,294	33,726	10671278	55230	UMBRELLA/EXCESS LIABILITY	32,040	32,040	32,040
-	-	-	-	-	10671278	55232	EXCESS FLOOD/EARTHQUAKE	-	-	-
19,629	18,700	18,700	14,146	18,862	10671278	55240	POLICE LIABILITY INSURANCE	17,920	17,920	17,920
27,598	26,230	26,230	19,889	26,519	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	25,195	25,195	25,195
13,277	13,543	13,543	13,311	13,311	10671278	55250	BONDS/SURETY INSURANCE	13,311	13,311	13,311
3,543	11,500	11,500	9,107	11,576	10671278	55260	ACCIDENT & HEALTH INSURANC	11,889	11,889	11,889
19,950	19,950	19,950	19,950	19,950	10671278	55270	RISK MANAGEMENT AGENCY FE	19,950	19,950	19,950
2,528	3,000	25,000	-	3,000	10671278	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
-	-	-	-	-	10671278	55281	CLAIMS: SETTLEMENTS	-	-	-
1,722	4,000	4,000	-	4,000	10671278	55290	OTHER MUNICIPAL INSURANCE	4,000	4,000	4,000
394,602	390,340	420,614	296,327	387,885			55000 SUB TOTAL	374,375	374,375	374,375
1,025,747	1,020,692	1,050,966	381,071	1,027,159			DEPARTMENT TOTAL	1,040,783	1,040,783	1,040,783

**TOWN OF VERNON 2017-2018
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	50,248	50,248	50,248
	Total Object	<u>50,248</u>	<u>50,248</u>	<u>50,248</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	134,041	134,041	134,041
	UNDERGROUND STORAGE TANKS	2,356	2,356	2,356
	Total Object	<u>136,397</u>	<u>136,397</u>	<u>136,397</u>
55211	BOILER AND MACHINERY INSURANCE			
	BOILER AND MACHINERY INSURANCE	9,470	9,470	9,470
	Total Object	<u>9,470</u>	<u>9,470</u>	<u>9,470</u>
55212	AUDITS - LIABILITY INSURANCE			
	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
	Total Object	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
55220	VEHICLE INSURANCE			
	VEHICLE INSURANCE	99,703	99,703	99,703
	Total Object	<u>99,703</u>	<u>99,703</u>	<u>99,703</u>
55230	UMBRELLA/EXCESS LIABILITY			
	UMBRELLA/EXCESS LIABILITY	32,040	32,040	32,040
	Total Object	<u>32,040</u>	<u>32,040</u>	<u>32,040</u>
55240	POLICE LIABILITY INSURANCE			
	LAW ENFORCEMENT	17,920	17,920	17,920
	Total Object	<u>17,920</u>	<u>17,920</u>	<u>17,920</u>
55242	PUBLIC OFFICIAL LIABILITY INS			
	PUBLIC OFFICIAL LIABILITY INSURANCE	10,195	10,195	10,195
	EMPLOYMENT PRACTICE LIABILITY	15,000	15,000	15,000
	Total Object	<u>25,195</u>	<u>25,195</u>	<u>25,195</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	11,128	11,128	11,128
	Total Object	<u>11,889</u>	<u>11,889</u>	<u>11,889</u>

**TOWN OF VERNON 2017-2018
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>1,040,783</u></u>	<u><u>1,040,783</u></u>	<u><u>1,040,783</u></u>

Contingency
Account Code #10672280

Department Summary:							
Account Code	Account Classification	Actual 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 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	\$ 5,140	\$ 221,700	\$ 160,000	\$ 160,000	\$ (61,700)	-27.83%
Total:		\$ 5,140	\$ 221,700	\$ 160,000	\$ 160,000	\$ (61,700)	-27.83%
Total Excluding Wages:		\$ 5,140	\$ 221,700	\$ 160,000	\$ 160,000	\$ (61,700)	-27.83%

TOWN OF VERNON
FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
DEPARTMENT - CONTINGENCY

2015-2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10672280	53800	OTHER FEES	-	-	-
-	-	-	-	-			53000 SUB TOTAL	-	-	-
-	-	-	-	-	10672280	54230	ENVIRONMENTAL REMEDY - OIL	-	-	-
-	-	-	-	-			54000 SUB TOTAL	-	-	-
5,140	221,700	221,320	-2,570	221,700	10672280	58400	CONTINGENCY	160,000	160,000	160,000
-	-	-	-	-	10672280	58800	OTHR FINANCNG USES-TRNSFE	-	-	-
5,140	221,700	221,320	-2,570	221,700			58000 SUB TOTAL	160,000	160,000	160,000
5,140	221,700	221,320	-2,570	221,700			DEPARTMENT TOTAL	160,000	160,000	160,000

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY			
58400	CONTINGENCY			
	WAGE ADJUSTMENTS	56,543	56,543	56,543
	STEP ADJUSTMENTS	39,848	39,848	39,848
	MERIT PAY - UNIONS	9,255	9,255	9,255
	CONTINGENCY	29,354	29,354	29,354
	PERFORMANCE PAY FOR COMMUNITY DEVELOPMENT	25,000	25,000	25,000
	Total Object	<u>160,000</u>	<u>160,000</u>	<u>160,000</u>
Grand Total	10672280 CONTINGENCY	<u>160,000</u>	<u>160,000</u>	<u>160,000</u>

Housing Authority - Sewer Subsidy
Account Code #10673282

Narrative:

The Housing Authority Sewer Subsidy budget is for the cost of sewer user charges levied by the Water Pollution Control Authority to the Vernon Housing Authority. The Town of Vernon has a payment on 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.

The Vernon Housing Authority currently has 14 accounts with the Water Pollution Control Authority totaling 344 housing units. The Housing Authority Director has advised that housing is provided to the elderly and to those on social security disability. Many of the housing units receive minimum charges based on water usage.

Department Summary:							
Account Code	Account Classification	Actual 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	-	-	-	-	-	0.00%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	\$ 45,002	\$ 50,450	\$ 50,450	\$ 50,450	\$ -	0.00%
55000	Other Purchased Services	-	-	-	-	-	0.00%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 45,002	\$ 50,450	\$ 50,450	\$ 50,450	\$ -	0.00%
	Total Excluding Wages:	\$ 45,002	\$ 50,450	\$ 50,450	\$ 50,450	\$ -	0.00%

TOWN OF VERNON

FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
 DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY

FISCAL YEAR 2016-2017					FISCAL YEAR 2017-2018					
2015- 2016 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
45,002	50,450	56,086	11,526	50,450	10673282	54140	UTILITY SERVICES: SEWER USE	50,450	50,450	50,450
45,002	50,450	56,086	11,526	50,450			54000 SUB TOTAL	50,450	50,450	50,450
45,002	50,450	56,086	11,526	50,450			DEPARTMENT TOTAL	50,450	50,450	50,450

**TOWN OF VERNON 2017-2018
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)	50,450	50,450	50,450
	Total Object	<u>50,450</u>	<u>50,450</u>	<u>50,450</u>
Grand Total	10673282 HOUSING AUTHORITY-SEWER SUBSDY	<u><u>50,450</u></u>	<u><u>50,450</u></u>	<u><u>50,450</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 2015-2016 Expended	Adopted 2016-2017 Budget	Department's 2017-2018 Request	Town Council 2017-2018 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	\$ 185,805	\$ 188,603	\$ 216,954	\$ 206,954	\$ 18,351	9.73%
Total:		\$ 185,805	\$ 188,603	\$ 216,954	\$ 206,954	\$ 18,351	9.73%
Total Excluding Wages:		\$ 185,805	\$ 188,603	\$ 216,954	\$ 206,954	\$ 18,351	9.73%

TOWN OF VERNON

FISCAL YEAR 2017 - 2018 BUDGET SUMMARY
 DEPARTMENT - VERNON CEMETERY COMMISSION

2015-2016 ACTUAL	FISCAL YEAR 2016-2017				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2017-2018		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2016-2017	EST EXP 2016-2017				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
185,805	188,603	188,603	94,302	188,603	10826302	58800	OTHR FINANCNG USES-TRNSFE	216,954	206,954	206,954
185,805	188,603	188,603	94,302	188,603			58000 SUB TOTAL	216,954	206,954	206,954
185,805	188,603	188,603	94,302	188,603			DEPARTMENT TOTAL	216,954	206,954	206,954

**TOWN OF VERNON 2017-2018
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION				
58800	OTHR FINANCNG USES-TRNSFER OUT				
	CEMETERY REVENUE SUBSIDY		<u>216,954</u>	<u>206,954</u>	<u>206,954</u>
		Total Object	<u>216,954</u>	<u>206,954</u>	<u>206,954</u>
Grand Total	10826302	VERNON CEMETERY COMMISSION	<u><u>216,954</u></u>	<u><u>206,954</u></u>	<u><u>206,954</u></u>