

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 931,472	\$ 978,100	\$ 1,005,600	\$ 999,200	\$ 21,100	2.16%
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:		\$ 931,472	\$ 978,100	\$ 1,005,600	\$ 999,200	\$ 21,100	2.16%
Total Excluding Wages:		\$ 931,472	\$ 978,100	\$ 1,005,600	\$ 999,200	\$ 21,100	2.16%

TOWN OF VERNON

FISCAL YEAR 2015 - 2016 BUDGET SUMMARY

DEPARTMENT - SOCIAL SECURITY AND MEDICARE

FISCAL YEAR 2014-2015					FISCAL YEAR 2015-2016					
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2014-2015	EST EXP 2014-2015	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
754,347	792,700	792,700	377,481	779,000	10670270	52200	SOCIAL SECURITY	815,000	810,000	810,000
177,126	185,400	185,400	88,897	183,110	10670270	52210	MEDICARE	190,600	189,200	189,200
931,472	978,100	978,100	466,378	962,110			52000 SUB TOTAL	1,005,600	999,200	999,200
931,472	978,100	978,100	466,378	962,110			DEPARTMENT TOTAL	1,005,600	999,200	999,200

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY				
	SOCIAL SECURITY		815,000	810,000	810,000
		Total Object	<u>815,000</u>	<u>810,000</u>	<u>810,000</u>
52210	MEDICARE				
	MEDICARE		190,600	189,200	189,200
		Total Object	<u>190,600</u>	<u>189,200</u>	<u>189,200</u>
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	<u><u>1,005,600</u></u>	<u><u>999,200</u></u>	<u><u>999,200</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 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 2,404,354	\$ 2,550,280	\$ 2,770,380	\$ 2,770,380	\$220,100	8.63%
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:		\$ 2,404,354	\$ 2,550,280	\$ 2,770,380	\$ 2,770,380	\$220,100	8.63%
Total Excluding Wages:		\$ 2,404,354	\$ 2,550,280	\$ 2,770,380	\$ 2,770,380	\$220,100	8.63%

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - PENSION

FISCAL YEAR 2014-2015					FISCAL YEAR 2015-2016					
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	EXP 2014-2015	EST EXP 2014-2015	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
921,545	976,840	1,045,752	1,001,583	1,001,583	10670271	52910	PENSION - TOWN	1,024,000	1,024,000	1,024,000
1,348,338	1,429,240	1,567,152	1,515,199	1,515,199	10670271	52911	PENSION - POLICE	1,584,400	1,584,400	1,584,400
20,846	20,000	51,513	8,613	20,000	10670271	52912	PENSION - ADMINISTRATION	12,000	12,000	12,000
-	-	-	-	-	10670271	52915	NET PENSION OBLIGATION	-	-	-
33,625	44,200	44,200	31,274	70,434	10670271	52920	PENSION - DEFINED CONTRIBU	69,980	69,980	69,980
80,000	80,000	80,000	-	80,000	10670271	52930	OPEB TRUST FUND CONTRIBUT	80,000	80,000	80,000
2,404,354	2,550,280	2,788,617	2,556,668	2,687,216			52000 SUB TOTAL	2,770,380	2,770,380	2,770,380
-	-	-	-	-	10670271	53800	OTHER FEES	-	-	-
-	-	-	-	-	10670271	53830	RETIREMENT/SEVERANCE FEES	-	-	-
-	-	-	-	-			53000 SUB TOTAL	-	-	-
2,404,354	2,550,280	2,788,617	2,556,668	2,687,216			DEPARTMENT TOTAL	2,770,380	2,770,380	2,770,380

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION			
52910	PENSION - TOWN			
	DEFINED BENEFIT - TOWN ARC	1,045,000	1,045,000	1,045,000
	REDUCTION - 2% LIABILITY SHIFT PER D.C. PLAN	-21,000	-21,000	-21,000
	Total Object	1,024,000	1,024,000	1,024,000
52911	PENSION - POLICE			
	DEFINED BENEFIT - POLICE ARC	1,584,400	1,584,400	1,584,400
	Total Object	1,584,400	1,584,400	1,584,400
52912	PENSION - ADMINISTRATION			
	PENSION CONSULTING & PLAN RELATED CHARGES	5,000	5,000	5,000
	OPEB - ACTUARY FEE	7,000	7,000	7,000
	Total Object	12,000	12,000	12,000
52920	PENSION - DEFINED CONTRIBUTION			
	DEFINED CONTRIBUTION	69,980	69,980	69,980
	Total Object	69,980	69,980	69,980
52930	OPEB TRUST FUND CONTRIBUTION			
	OPEB TRANSFER TO TRUST FUND	80,000	80,000	80,000
	Total Object	80,000	80,000	80,000
Grand Total	10670271 PENSION	2,770,380	2,770,380	2,770,380

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. 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 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 23,602	\$ 23,900	\$ 27,500	\$ 27,500	\$ 3,600	15.06%
52000	Employee Benefits	2,506,503	2,490,616	2,683,611	2,678,611	187,995	7.55%
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:		\$ 2,530,105	\$ 2,514,516	\$ 2,711,111	\$ 2,706,111	\$ 191,595	7.62%
Total Excluding Wages:		\$ 2,506,503	\$ 2,490,616	\$ 2,683,611	\$ 2,678,611	\$ 187,995	7.55%

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

	FISCAL YEAR 2014-2015										FISCAL YEAR 2015-2016		
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2014-2015	EST EXP 2014-2015	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL				
23,602	23,900	23,900	12,806	27,356	10670272	51137	IN LIEU OF MEDICAL INSURANCE	27,500	27,500		27,500		27,500
23,602	23,900	23,900	12,806	27,356			51000 SUB TOTAL	27,500	27,500		27,500		27,500
21,395	21,773	23,373	10,582	21,179	10670272	52130	LIFE INSURANCE	21,773	21,773		21,773		21,773
-	-	-	-	-	10670272	52161	PRESCRIPTION CLAIMS - RETIREMENT	-	-		-		-
15,560	16,494	19,087	8,247	16,494	10670272	52180	MEDICAL INSURANCE	17,003	17,003		17,003		17,003
50,022	57,763	59,341	7,944	45,570	10670272	52181	MEDICAL - SUPPLEMENTAL INSURANCE	64,777	64,777		64,777		64,777
84,768	92,038	99,153	31,532	60,815	10670272	52182	MEDICAL - HMO	62,161	62,161		62,161		62,161
328,050	264,350	264,350	271,700	274,100	10670272	52184	MEDICAL - HSA ER CONTRIBUTION	265,800	265,800		265,800		265,800
133,511	130,282	134,051	21,561	129,591	10670272	52185	MEDICAL - DENTAL	126,748	126,748		126,748		126,748
51,670	25,279	25,591	4,658	23,636	10670272	52186	MEDICAL - PRESCRIPTION	19,388	19,388		19,388		19,388
1,797,162	1,857,107	1,888,147	941,049	1,869,901	10670272	52187	MEDICAL - HSA ER PREMIUM	2,080,150	2,080,150		2,080,150		2,075,150
-	-	-	-	-	10670272	52188	MAJOR MEDICAL INSURANCE	-	-		-		-
-	200	200	-	200	10670272	52189	MEDICAL - VACCINATIONS	200	200		200		200
-	-	-	-	-	10670272	52190	MEDICAL WAIVER	-	-		-		-
2,145	2,079	2,079	2,178	2,178	10670272	52300	EMPLOYEE ASSISTANCE PROGRAM	2,178	2,178		2,178		2,178
22,221	23,251	24,206	11,530	22,900	10670272	52850	DISABILITY INSURANCE	23,433	23,433		23,433		23,433
2,506,503	2,490,616	2,539,579	1,310,981	2,466,564			52000 SUB TOTAL	2,683,611	2,683,611		2,683,611		2,678,611
-	-	-	-	-	10670272	55281	CLAIMS: SETTLEMENTS	-	-		-		-
-	-	-	-	-			55000 SUB TOTAL	-	-		-		-

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

FISCAL YEAR 2014-2015					FISCAL YEAR 2015-2016				
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2014-2015	EST EXP 2014-2015	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
2,530,106	2,514,516	2,563,479	1,323,787	2,493,920		DEPARTMENT TOTAL	2,711,111	2,711,111	2,706,111

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE			
51137	IN LIEU OF MEDICAL INSURANCE			
	GENERAL GOVERNMENT	4,800	4,800	4,800
	DPW LINE UNION	7,000	7,000	7,000
	PROFESSIONAL UNION	8,200	8,200	8,200
	POLICE OFFICER & POLICE CIVILIAN UNIONS	7,500	7,500	7,500
	Total Object	27,500	27,500	27,500
52130	LIFE INSURANCE			
	GROUP TERM/AD & D	19,505	19,505	19,505
	GROUP TERM/AD & D REIMBURSABLE	2,268	2,268	2,268
	Total Object	21,773	21,773	21,773
52180	MEDICAL INSURANCE			
	GENERAL GOVERNMENT - \$25 OAP	17,003	17,003	17,003
	Total Object	17,003	17,003	17,003
52181	MEDICAL - SUPPLEMENTAL INS			
	POLICE OFFICER UNION-OPEB	64,777	64,777	64,777
	Total Object	64,777	64,777	64,777
52182	MEDICAL - HMO			
	GENERAL GOVERNMENT - \$10 OAP	62,161	62,161	62,161
	Total Object	62,161	62,161	62,161
52184	MEDICAL - HSA ER CONTRIBUTION			
	DEDUCTIBLE	253,500	253,500	253,500
	NEW HIRES - TO FILL POSSIBLE VACANCIES (6)	12,300	12,300	12,300
	Total Object	265,800	265,800	265,800
52185	MEDICAL - DENTAL			
	FULL DENTAL-GENERAL GOVERNMENT PPO	722	722	722
	FULL DENTAL-GENERAL GOVERNMENT - HMO	2,944	2,944	2,944
	FULL DENTAL-GENERAL GOVERNMENT-HSA	123,082	123,082	123,082
	Total Object	126,748	126,748	126,748
52186	MEDICAL - PRESCRIPTION			
	GENERAL GOVERNMENT - HMO	15,043	15,043	15,043
	GENERAL GOVERNMENT - PPO	4,345	4,345	4,345
	Total Object	19,388	19,388	19,388
52187	MEDICAL - HSA ER PREMIUM			
	GENERAL GOVERNMENT	2,124,991	2,124,991	2,124,991
	VACANCY FACTOR (7 @ 50%)	-44,841	-44,841	-49,841
	Total Object	2,080,150	2,080,150	2,075,150
52189	MEDICAL - VACCINATIONS			
	PROFESSIONAL UNION - FLU SHOTS	200	200	200
	Total Object	200	200	200
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	16,066	16,066	16,066
	PROFESSIONALS UNION	7,367	7,367	7,367
	Total Object	23,433	23,433	23,433

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
Grand Total	10670272	GROUP INSURANCE	<u>2,711,111</u>	<u>2,711,111</u>	<u>2,706,111</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 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 20,823	\$ 30,000	\$ 28,000	\$ 25,000	\$ (5,000)	-16.67%
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:		\$ 20,823	\$ 30,000	\$ 28,000	\$ 25,000	\$ (5,000)	-16.67%
Total Excluding Wages:		\$ 20,823	\$ 30,000	\$ 28,000	\$ 25,000	\$ (5,000)	-16.67%

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - UNEMPLOYMENT COMPENSATION

	FISCAL YEAR 2014-2015							FISCAL YEAR 2015-2016		
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2014-2015	EST EXP 2014-2015		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
20,823	30,000	42,421	1,578	11,000	10670273	52500	UNEMPLOYMENT COMPENSATI	28,000	28,000	25,000
20,823	30,000	42,421	1,578	11,000			52000 SUB TOTAL	28,000	28,000	25,000
20,823	30,000	42,421	1,578	11,000			DEPARTMENT TOTAL	28,000	28,000	25,000

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670273	UNEMPLOYMENT COMPENSATION				
52500	UNEMPLOYMENT COMPENSATION				
	UNEMPLOYMENT COMPENSATION		28,000	28,000	25,000
		Total Object	<u>28,000</u>	<u>28,000</u>	<u>25,000</u>
Grand Total	10670273	UNEMPLOYMENT COMPENSATION	<u><u>28,000</u></u>	<u><u>28,000</u></u>	<u><u>25,000</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 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 51,081	\$ 52,000	\$ 51,702	\$ 51,702	\$ (298)	-0.57%
52000	Employee Benefits	571,748	572,167	572,827	572,827	660	0.12%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	-	-	-	-	-	0.00%
55000	Other Purchased Services	383,905	416,244	415,878	415,878	(366)	-0.09%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 1,006,734	\$ 1,040,411	\$ 1,040,407	\$ 1,040,407	\$ (4)	0.00%
	Total Excluding Wages:	\$ 955,653	\$ 988,411	\$ 988,705	\$ 988,705	\$ 294	0.03%

TOWN OF VERNON

FISCAL YEAR 2015 - 2016 BUDGET SUMMARY

DEPARTMENT - MUNICIPAL INSURANCE

2013- 2014 ACTUAL	FISCAL YEAR 2014-2015				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2015-2016		
	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2014-2015	EST EXP 2014-2015					DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10671278	51087	REHAB/LIGHT DUTY WAGES	-	-	-
51,081	52,000	52,000	25,467	51,040	10671278	51088	HYPERTENSION PAYMENTS	51,702	51,702	51,702
51,081	52,000	52,000	25,467	51,040			51000 SUB TOTAL	51,702	51,702	51,702
529,000	529,000	529,000	-	529,000	10671278	52600	WORKERS' COMPENSATION	525,000	525,000	525,000
35,873	37,667	37,667	38,443	38,443	10671278	52620	WORKERS' COMPENSATION EX	41,327	41,327	41,327
-	-	-	-	-	10671278	52690	HYPERTENSION	-	-	-
6,875	5,500	5,500	-	6,500	10671278	52692	HYPERTENSION - MEDICAL	6,500	6,500	6,500
571,748	572,167	572,167	38,443	573,943			52000 SUB TOTAL	572,827	572,827	572,827

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - MUNICIPAL INSURANCE

	FISCAL YEAR 2014-2015				FISCAL YEAR 2015-2016					
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	EXP 2014-2015	EST EXP 2014-2015	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
145,865	159,438	165,816	79,249	156,534	10671278	55210	GENERAL LIABILITY INSURANCE	156,730	156,730	156,730
8,268	8,517	8,517	4,344	9,558	10671278	55211	BOILER AND MACHINERY INSUF	9,558	9,558	9,558
-	1,500	1,500	-	2,065	10671278	55212	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
-	-	-	-	-	10671278	55214	CYBER LIABILITY / DATE BREAC	6,140	6,140	6,140
108,342	117,155	117,155	57,486	114,973	10671278	55220	VEHICLE INSURANCE	114,973	114,973	114,973
34,225	37,649	37,649	18,473	36,947	10671278	55230	UMBRELLA/EXCESS LIABILITY	36,947	36,947	36,947
-	-	-	-	-	10671278	55232	EXCESS FLOOD/EARTHQUAKE	-	-	-
19,141	21,056	21,056	10,332	20,664	10671278	55240	POLICE LIABILITY INSURANCE	20,664	20,664	20,664
26,340	28,980	28,980	14,526	29,052	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	29,052	29,052	29,052
12,375	12,379	12,379	8,842	12,347	10671278	55250	BONDS/SURETY INSURANCE	12,594	12,594	12,594
761	770	770	761	761	10671278	55260	ACCIDENT & HEALTH INSURANC	770	770	770
21,000	21,000	21,000	19,950	19,950	10671278	55270	RISK MANAGEMENT AGENCY FE	19,950	19,950	19,950
1,000	3,000	3,000	18,341	28,000	10671278	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
-	-	-	-	-	10671278	55281	CLAIMS: SETTLEMENTS	-	-	-
6,588	4,800	4,800	-	4,800	10671278	55290	OTHER MUNICIPAL INSURANCE	4,000	4,000	4,000
383,905	416,244	422,622	232,306	435,651			55000 SUB TOTAL	415,878	415,878	415,878
1,006,734	1,040,411	1,046,789	296,216	1,060,634			DEPARTMENT TOTAL	1,040,407	1,040,407	1,040,407

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE			
51088	HYPERTENSION PAYMENTS			
	HYPERTENSION	51,702	51,702	51,702
	Total Object	51,702	51,702	51,702
52600	WORKERS' COMPENSATION			
	WORKERS' COMPENSATION	525,000	525,000	525,000
	Total Object	525,000	525,000	525,000
52620	WORKERS' COMPENSATION EXCESS			
	WORKERS' COMPENSATION-STOP LOSS POLICY	41,327	41,327	41,327
	Total Object	41,327	41,327	41,327
52692	HYPERTENSION - MEDICAL			
	HYPERTENSION - MEDICAL	6,500	6,500	6,500
	Total Object	6,500	6,500	6,500
55210	GENERAL LIABILITY INSURANCE			
	GENERAL LIABILITY	66,059	66,059	66,059
	PROPERTY INLAND MARINE	88,512	88,512	88,512
	UNDERGROUND STORAGE TANKS	2,159	2,159	2,159
	Total Object	156,730	156,730	156,730
55211	BOILER AND MACHINERY INSURANCE			
	BOILER AND MACHINERY INSURANCE	9,558	9,558	9,558
	Total Object	9,558	9,558	9,558
55212	AUDITS - LIABILITY INSURANCE			
	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
	Total Object	1,500	1,500	1,500
55214	CYBER LIABILITY / DATE BREACH			
	CYBER LIABILITY/DATA BREACH	6,140	6,140	6,140
	Total Object	6,140	6,140	6,140
55220	VEHICLE INSURANCE			
	VEHICLE INSURANCE	114,973	114,973	114,973
	Total Object	114,973	114,973	114,973
55230	UMBRELLA/EXCESS LIABILITY			
	UMBRELLA/EXCESS LIABILITY	36,947	36,947	36,947
	Total Object	36,947	36,947	36,947
55240	POLICE LIABILITY INSURANCE			
	LAW ENFORCEMENT	20,664	20,664	20,664
	Total Object	20,664	20,664	20,664
55242	PUBLIC OFFICIAL LIABILITY INS			
	PUBLIC OFFICIALS LIABILITY INSURANCE	11,843	11,843	11,843
	EMPLOYMENT PRACTICE LIABILITY	17,209	17,209	17,209
	Total Object	29,052	29,052	29,052
55250	BONDS/SURETY INSURANCE			
	TREASURER/COLLECTOR OF REVENUE BONDS	1,922	1,922	1,922
	CRIME	1,736	1,736	1,736
	PENSION BOARD-FIDUCIARY LIABILITY	8,936	8,936	8,936
	Total Object	12,594	12,594	12,594

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE				
55260	ACCIDENT & HEALTH INSURANCE				
	FIRE DEPT - GROUP ACCIDENT POLICY		770	770	770
	Total Object		770	770	770
55270	RISK MANAGEMENT AGENCY FEE				
	AGENCY FEE		19,950	19,950	19,950
	Total Object		19,950	19,950	19,950
55280	CLAIMS: DEDUCTIBLES				
	CLAIMS: DEDUCTIBLES		3,000	3,000	3,000
	Total Object		3,000	3,000	3,000
55290	OTHER MUNICIPAL INSURANCE				
	OTHER MUNICIPAL INSURANCE - HYPERTENSION ADMINISTRATION		4,000	4,000	4,000
	Total Object		4,000	4,000	4,000
Grand Total	10671278	MUNICIPAL INSURANCE	1,040,407	1,040,407	1,040,407

Contingency
Account Code #10672280

Department Summary:							
Account Code	Account Classification	Actual 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 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	\$ 1,730	\$ 117,000	\$ 119,000	\$ 119,000	\$ 2,000	1.71%
Total:		\$ 1,730	\$ 117,000	\$ 119,000	\$ 119,000	\$ 2,000	1.71%
Total Excluding Wages:		\$ 1,730	\$ 117,000	\$ 119,000	\$ 119,000	\$ 2,000	1.71%

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - CONTINGENCY

FISCAL YEAR 2014-2015						FISCAL YEAR 2015-2016			
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2014-2015	EST EXP 2014-2015	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	-	-	-
1,730	117,000	117,000	-	10672280	58400	CONTINGENCY	119,000	119,000	119,000
-	-	-	-	10672280	58800	OTHR FINANCNG USES-TRNSFE	-	-	-
1,730	117,000	117,000	-			58000 SUB TOTAL	119,000	119,000	119,000
1,730	117,000	117,000	-			DEPARTMENT TOTAL	119,000	119,000	119,000

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY			
58400	CONTINGENCY			
	WAGE ADJUSTMENTS	51,729	51,729	51,729
	STEP ADJUSTMENTS	25,088	25,088	25,088
	MERIT PAY - UNIONS	10,175	10,175	10,175
	PERFORMANCE PAY - COMMUNITY DEVELOPMENT	7,500	7,500	7,500
	CONTINGENCY	24,508	24,508	24,508
	Total Object	<u>119,000</u>	<u>119,000</u>	<u>119,000</u>
Grand Total	10672280 CONTINGENCY	<u><u>119,000</u></u>	<u><u>119,000</u></u>	<u><u>119,000</u></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 15 accounts with the Water Pollution Control Authority totaling 346 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 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	-	-	-	-	-	0.00%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	\$ 51,576	\$ 50,200	\$ 50,450	\$ 50,450	\$ 250	0.50%
55000	Other Purchased Services	-	-	-	-	-	0.00%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
							0.00%
	Total:	\$ 51,576	\$ 50,200	\$ 50,450	\$ 50,450	\$ 250	0.50%
	Total Excluding Wages:	\$ 51,576	\$ 50,200	\$ 50,450	\$ 50,450	\$ 250	0.50%

TOWN OF VERNON

FISCAL YEAR 2015 - 2016 BUDGET SUMMARY

DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY

	FISCAL YEAR 2014-2015							FISCAL YEAR 2015-2016		
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2014-2015	EST EXP 2014-2015		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
51,576	50,200	55,307	29,061	50,200	10673282	54140	UTILITY SERVICES: SEWER USE	50,450	50,450	50,450
51,576	50,200	55,307	29,061	50,200			54000 SUB TOTAL	50,450	50,450	50,450
51,576	50,200	55,307	29,061	50,200			DEPARTMENT TOTAL	50,450	50,450	50,450

**TOWN OF VERNON 2015-2016
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10673282	HOUSING AUTHORITY-SEWER SUBSDY				
54140	UTILITY SERVICES: SEWER USE				
	SEWER USE BASED ON HISTORICAL SEWER USE (3 YRS)		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 2013-2014 Expended	Adopted 2014-2015 Budget	Department's 2015-2016 Request	Town Council 2015-2016 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	\$ 160,752	\$ 172,911	\$ 185,805	\$ 185,805	\$ 12,894	7.46%
	Total:	\$ 160,752	\$ 172,911	\$ 185,805	\$ 185,805	\$ 12,894	7.46%
	Total Excluding Wages:	\$ 160,752	\$ 172,911	\$ 185,805	\$ 185,805	\$ 12,894	7.46%

TOWN OF VERNON
FISCAL YEAR 2015 - 2016 BUDGET SUMMARY
DEPARTMENT - VERNON CEMETERY COMMISSION

FISCAL YEAR 2014-2015					FISCAL YEAR 2015-2016					
2013- 2014 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2014-2015	EST EXP 2014-2015	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
160,752	172,911	172,911	86,456	172,911	10826302	58800	OTHR FINANCNG USES-TRNSFE	185,805	185,805	185,805
160,752	172,911	172,911	86,456	172,911			58000 SUB TOTAL	185,805	185,805	185,805
160,752	172,911	172,911	86,456	172,911			DEPARTMENT TOTAL	185,805	185,805	185,805

**TOWN OF VERNON 2015-2016
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		185,805	185,805	185,805
		Total Object	<u>185,805</u>	<u>185,805</u>	<u>185,805</u>
Grand Total	10826302	VERNON CEMETERY COMMISSION	<u><u>185,805</u></u>	<u><u>185,805</u></u>	<u><u>185,805</u></u>