

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

<b>Account Code</b>	<b>Account Classification</b>	<b>ACTUAL FY20</b>	<b>FY21 Budget</b>	<b>FY22 DEPT REQUEST</b>	<b>FY22 MAYOR PROPOSED</b>	<b>FY22 TOWN COUNCIL</b>	<b>\$ Change</b>
<b>52000</b>	Employee Benefits	\$1,008,528	\$1,151,680	\$1,195,796	\$1,195,796	\$1,195,796	\$44,116
<b>Grand Total</b>		<b>\$1,008,528</b>	<b>\$1,151,680</b>	<b>\$1,195,796</b>	<b>\$1,195,796</b>	<b>\$1,195,796</b>	<b>\$44,116</b>

<b>DEPT:</b>	<b>SOCIAL SECURITY</b>		<b>ORG CODE:</b>	<b>10670270</b>	
<b>BUDGET PREPARATION - FISCAL YEAR 2021 - 2022</b>					
<b>REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET</b>					
<b>FY 20 - 21 Adopted Budget</b>	<b>FY 21- 22 Proposed Budget</b>	<b>Increase (Decrease) Proposed</b>	<b>Object Code</b>	<b>Account Description</b>	<b>Explanation</b>
937,723	969,142	31,419	52200	SOCIAL SECURITY	Increase result of wages changes
213,957	226,654	12,697	52210	MEDICARE	Increase result of wages changes
	<b>Total</b>	<b>44,116</b>			

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - SOCIAL SECURITY AND MEDICARE  
ORG CODE 10670270**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
697,683	969,142	969,142	525,060	917,525	52200	SOCIAL SECURITY	969,142	969,142	969,142
166,452	226,654	226,654	127,585	211,552	52210	MEDICARE	226,654	226,654	226,654
<b>864,134</b>	<b>1,195,796</b>	<b>1,195,796</b>	<b>652,645</b>	<b>1,129,077</b>		<b>DEPARTMENT TOTAL</b>	<b>1,195,796</b>	<b>1,195,796</b>	<b>1,195,796</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
<b>10670270</b>	<b>SOCIAL SECURITY AND MEDICARE</b>			
<b>52200</b>	<b>SOCIAL SECURITY</b>			
	SOCIAL SECURITY	969,142	969,142	969,142
	<b>Total Object</b>	<u>969,142</u>	<u>969,142</u>	<u>969,142</u>
<b>52210</b>	<b>MEDICARE</b>			
	MEDICARE	226,654	226,654	226,654
	<b>Total Object</b>	<u>226,654</u>	<u>226,654</u>	<u>226,654</u>
<b>Grand Total</b>	<b>10670270 SOCIAL SECURITY AND MEDICARE</b>	<u><u>1,195,796</u></u>	<u><u>1,195,796</u></u>	<u><u>1,195,796</u></u>

**Pension**  
**Account Code #10670271**

**Narrative:**

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

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

<b>Account Code</b>	<b>Account Classification</b>	<b>ACTUAL FY20</b>	<b>FY21 Budget</b>	<b>FY22 DEPT REQUEST</b>	<b>FY22 MAYOR PROPOSED</b>	<b>FY22 TOWN COUNCIL</b>	<b>\$ Change</b>
52000	Employee Benefits	\$3,365,332	\$3,326,959	\$3,387,595	\$3,387,595	\$3,387,595	\$60,636
<b>Grand Total</b>		<b>\$3,365,332</b>	<b>\$3,326,959</b>	<b>\$3,387,595</b>	<b>\$3,387,595</b>	<b>\$3,387,595</b>	<b>\$60,636</b>

<b>DEPT:</b>	<b>PENSION</b>	<b>ORG CODE:</b>	<b>10670271</b>		
<b>BUDGET PREPARATION - FISCAL YEAR 2021 - 2022</b>					
<b>REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET</b>					
<b>FY 20 - 21 Adopted Budget</b>	<b>FY 21- 22 Proposed Budget</b>	<b>Increase (Decrease) Proposed</b>	<b>Object Code</b>	<b>Account Description</b>	<b>Explanation</b>
1,130,362	1,052,009	(78,353)	52910	Pension - Town	Fund at FY20 Actual. Plan is 59% funded
1,929,304	1,993,154	63,850	52911	Pension - Police	Fund at FY20 Actual. Plan is 50% funded
22,926	19,750	(3,176)	52912	Pension Administration	No Change
151,200	212,682	61,482	52920	Defined Contribution (Employer)	Increase in employee participation
93,167	110,000	16,833	52930	OPEB Trust Fund Contribution	Required increased contribution. Plan is 15.53% funded
	<b>Total</b>	<b>60,636</b>			

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - PENSION  
ORG CODE 10670271**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

<b>2019- 2020 ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>REVISED BUDGET</b>	<b>6 MO EXP 2020-2021</b>	<b>EST EXP 2020-2021</b>	<b>OBJECT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>DEPT REQUEST</b>	<b>MAYOR'S RECMD</b>	<b>TOWN COUNCIL</b>
1,052,009	1,052,009	1,052,009	1,052,009	1,052,009	<b>52910</b>	PENSION - TOWN	1,052,009	1,052,009	1,052,009
1,993,154	1,993,154	1,993,154	1,993,154	1,993,154	<b>52911</b>	PENSION - POLICE	1,993,154	1,993,154	1,993,154
7,838	19,750	19,750	2,544	17,094	<b>52912</b>	PENSION - ADMINISTRATION	19,750	19,750	19,750
167,015	212,682	212,682	101,817	203,634	<b>52920</b>	PENSION - DEFINED CONTRIBU	212,682	212,682	212,682
-	110,000	110,000	-	93,167	<b>52930</b>	OPEB TRUST FUND CONTRIBUT	110,000	110,000	110,000
<b>3,220,016</b>	<b>3,387,595</b>	<b>3,387,595</b>	<b>3,149,524</b>	<b>3,359,058</b>		<b>DEPARTMENT TOTAL</b>	<b>3,387,595</b>	<b>3,387,595</b>	<b>3,387,595</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
<b>10670271</b>	<b>PENSION</b>			
<b>52910</b>	<b>PENSION - TOWN</b>			
	DEFINED BENEFIT (ANNUAL REQUIRED CONTRIBUTION)	1,052,009	1,052,009	1,052,009
	<b>Total Object</b>	<u>1,052,009</u>	<u>1,052,009</u>	<u>1,052,009</u>
<b>52911</b>	<b>PENSION - POLICE</b>			
	DEFINED BENEFIT (ANNUAL REQUIRED CONTRIBUTION)	1,993,154	1,993,154	1,993,154
	<b>Total Object</b>	<u>1,993,154</u>	<u>1,993,154</u>	<u>1,993,154</u>
<b>52912</b>	<b>PENSION - ADMINISTRATION</b>			
	PENSION CONSULTING & PLAN RELATED CHARGES	5,300	5,300	5,300
	ACTUARIAL SERVICES FEES	4,750	4,750	4,750
	GASB #67 & #68 - TOWN	4,850	4,850	4,850
	GASB #67 & #68 - POLICE	4,850	4,850	4,850
	<b>Total Object</b>	<u>19,750</u>	<u>19,750</u>	<u>19,750</u>
<b>52920</b>	<b>PENSION - DEFINED CONTRIBUTION</b>			
	REQUIRED TOWN CONTRIBUTION	212,682	212,682	212,682
	<b>Total Object</b>	<u>212,682</u>	<u>212,682</u>	<u>212,682</u>
<b>52930</b>	<b>OPEB TRUST FUND CONTRIBUTION</b>			
	RECOMMENDED ANNUAL CONTRIBUTION	110,000	110,000	110,000
	<b>Total Object</b>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
<b>Grand Total</b>	<b>10670271 PENSION</b>	<u><u>3,387,595</u></u>	<u><u>3,387,595</u></u>	<u><u>3,387,595</u></u>

**Group Insurance**  
**Account Code #10670272**

**Narrative:**

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

For FY22, a change to a self-insured model is planned for Medical (Dental and Vision are already self-insured programs). This change will result in changes to both the expense and revenue figures calculated in the proposed budget as we will now show a net expenditure for

Account Code	Account Classification	ACTUAL FY20	FY21 Budget	FY22 DEPT REQUEST	FY22 MAYOR PROPOSED	FY22 TOWN COUNCIL	\$ Change
51000	Salaries & Wages	\$32,283	\$35,100	\$35,100	\$35,100	\$35,100	\$0
52000	Employee Benefits	\$2,845,282	\$2,984,477	\$2,676,028	\$2,676,028	\$2,676,028	-\$308,449
<b>Grand Total</b>		<b>\$2,877,565</b>	<b>\$3,019,577</b>	<b>\$2,711,128</b>	<b>\$2,711,128</b>	<b>\$2,711,128</b>	<b>-\$308,449</b>

DEPT:	GROUP INSURANCE	ORG CODE:	10670272		
<b>BUDGET PREPARATION - FISCAL YEAR 2021 - 2022</b>					
<b>REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET</b>					
FY 20 - 21 Adopted Budget	FY 21- 22 Proposed Budget	Increase (Decrease) Proposed	Object Code	Account Description	Explanation
22,479	22,630	151	52130	Life Insurance	Change based on projected enrollment
20,949	-	(20,949)	52182	Medical - HMO	Moved to and included in 52187
3,150	7,450	4,300	52183	HRA Employer Contribution	Increased due to enrollment
265,300	252,650	(12,650)	52184	Medical - HSA Employer Contribution	Change based on projected enrollment
6,545	-	(6,545)	52186	Medical - Prescription	Moved to and included in 52187
2,434,303	2,181,318	(252,985)	52187	Medical Employer Premium	Adjusted to actual and included HMO and HRA Premiums
26,765	-	(26,765)	52188	Medical HRA Premium	Moved to and included in 52187
200	-	(200)	52189	Medical - Vaccinations	Moved to and included in 52187
7,649	14,760	7,111	52196	Vision Coverage Insurance	Change based on enrollment
24,324	24,407	83	52850	Disability Insurance	Change based on projected enrollment
	<b>Total</b>	<b>(308,449)</b>			

<b>Revenue Impact Analysis</b>					
313,164	-	(313,164)	48100	Medical Insurance Reimbursement	No longer utilize revenue accounting for employee portion of insurance
8,605	10,800	2,195	48101	Vision Insurance Reimbursement	Based on enrollment
	<b>Total</b>	<b>(310,969)</b>		Reduction to Revenue	

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - GROUP INSURANCE  
ORG CODE 10670272**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
34,042	35,100	35,100	15,808	35,100	51137	IN LIEU OF MEDICAL INSURANCI	35,100	35,100	35,100
14,228	22,630	22,630	7,046	21,438	52130	LIFE INSURANCE	22,630	22,630	22,630
-	55,712	55,712	-	55,712	52181	MEDICAL - SUPPLEMENTAL INS	55,712	55,712	55,712
-	-	-	-	20,949	52182	MEDICAL - HMO	-	-	-
5,350	7,450	7,450	5,350	5,350	52183	HRA ER CONTRIBUTION	7,450	7,450	7,450
247,892	252,650	252,650	244,229	247,179	52184	MEDICAL - HSA ER CONTRIBUTI	252,650	252,650	252,650
-	114,923	114,923	-	114,923	52185	MEDICAL - DENTAL	114,923	114,923	114,923
-	-	-	-	6,545	52186	MEDICAL - PRESCRIPTION	-	-	-
1,761,552	2,181,318	2,181,318	1,355,379	2,350,729	52187	MEDICAL - HSA ER PREMIUM	2,181,318	2,181,318	2,181,318
-	-	-	-	26,765	52188	MEDICAL HRA PREMIUM	-	-	-
-	-	-	-	-	52189	MEDICAL - VACCINATIONS	-	-	-
12,155	14,760	14,760	6,079	14,641	52196	VISION COVERAGE INSURANCE	14,760	14,760	14,760
-	2,178	2,178	-	-	52300	EMPLOYEE ASSISTANCE PROGI	2,178	2,178	2,178
16,271	24,407	24,407	12,181	24,324	52850	DISABILITY INSURANCE	24,407	24,407	24,407
<b>2,091,489</b>	<b>2,711,128</b>	<b>2,711,128</b>	<b>1,646,072</b>	<b>2,923,655</b>		<b>DEPARTMENT TOTAL</b>	<b>2,711,128</b>	<b>2,711,128</b>	<b>2,711,128</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
<b>10670272</b>	<b>GROUP INSURANCE</b>			
<b>51137</b>	<b>IN LIEU OF MEDICAL INSURANCE</b>			
	PAYMENTS MADE IN LIEU OF EMPLOYEES TAKING MEDICAL INSURANCE COVERAGE	35,100	35,100	35,100
	<b>Total Object</b>	<u>35,100</u>	<u>35,100</u>	<u>35,100</u>
<b>52130</b>	<b>LIFE INSURANCE</b>			
	GROUP TERM/AD & D	22,630	22,630	22,630
	<b>Total Object</b>	<u>22,630</u>	<u>22,630</u>	<u>22,630</u>
<b>52181</b>	<b>MEDICAL - SUPPLEMENTAL INS</b>			
	POLICE OFFICER UNION - OPEB	55,712	55,712	55,712
	<b>Total Object</b>	<u>55,712</u>	<u>55,712</u>	<u>55,712</u>
<b>52183</b>	<b>HRA ER CONTRIBUTION</b>			
	DEDUCTIBLE	7,450	7,450	7,450
	<b>Total Object</b>	<u>7,450</u>	<u>7,450</u>	<u>7,450</u>
<b>52184</b>	<b>MEDICAL - HSA ER CONTRIBUTION</b>			
	DEDUCTIBLE	252,650	252,650	252,650
	<b>Total Object</b>	<u>252,650</u>	<u>252,650</u>	<u>252,650</u>
<b>52185</b>	<b>MEDICAL - DENTAL</b>			
	GENERAL GOVERNMENT	114,923	114,923	114,923
	<b>Total Object</b>	<u>114,923</u>	<u>114,923</u>	<u>114,923</u>
<b>52187</b>	<b>MEDICAL - HSA ER PREMIUM</b>			
	GENERAL GOVERNMENT	2,181,318	2,181,318	2,181,318
	<b>Total Object</b>	<u>2,181,318</u>	<u>2,181,318</u>	<u>2,181,318</u>
<b>52196</b>	<b>VISION COVERAGE INSURANCE</b>			
	REIMBURSABLE	14,760	14,760	14,760
	<b>Total Object</b>	<u>14,760</u>	<u>14,760</u>	<u>14,760</u>
<b>52300</b>	<b>EMPLOYEE ASSISTANCE PROGRAM</b>			
	POLICE UNIONS	2,178	2,178	2,178
	<b>Total Object</b>	<u>2,178</u>	<u>2,178</u>	<u>2,178</u>
<b>52850</b>	<b>DISABILITY INSURANCE</b>			
	CONTRACTUAL - POLICE & PROFESSIONALS UNION	24,407	24,407	24,407
	<b>Total Object</b>	<u>24,407</u>	<u>24,407</u>	<u>24,407</u>
<b>Grand Total</b>	<b>10670272 GROUP INSURANCE</b>	<u><u>2,711,128</u></u>	<u><u>2,711,128</u></u>	<u><u>2,711,128</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.

<b>Account Code</b>	<b>Account Classification</b>	<b>ACTUAL FY20</b>	<b>FY21 Budget</b>	<b>FY22 DEPT REQUEST</b>	<b>FY22 MAYOR PROPOSED</b>	<b>FY22 TOWN COUNCIL</b>	<b>\$ Change</b>
<b>52000</b>	Employee Benefits	\$92,332	\$21,400	\$21,400	\$21,400	\$21,400	\$0
<b>Grand Total</b>		<b>\$92,332</b>	<b>\$21,400</b>	<b>\$21,400</b>	<b>\$21,400</b>	<b>\$21,400</b>	<b>\$0</b>

<b>DEPT:</b>	<b>UNEMPLOYMENT COMPENSATION</b>	<b>ORG CODE:</b>	<b>10670273</b>		
<b>BUDGET PREPARATION - FISCAL YEAR 2021 - 2022</b>					
<b>REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET</b>					
<b>FY 20 - 21 Adopted Budget</b>	<b>FY 21- 22 Proposed Budget</b>	<b>Increase (Decrease) Proposed</b>	<b>Object Code</b>	<b>Account Description</b>	<b>Explanation</b>
21,400	21,400	-	52500	UNEMPLOYMENT COMPENSATION	No changes

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - UNEMPLOYMENT COMPENSATION  
ORG CODE 10670273**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
3,740	21,400	21,400	-	11,232	52500	UNEMPLOYMENT COMPENSATION	21,400	21,400	21,400
<b>3,740</b>	<b>21,400</b>	<b>21,400</b>		<b>11,232</b>		<b>DEPARTMENT TOTAL</b>	<b>21,400</b>	<b>21,400</b>	<b>21,400</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

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

**Municipal Insurance**  
**Account Code #10671278**

**Narrative:**

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

For FY22, savings will be realized as a result of the new Workers Compensation program entered into during FY21.

Account Code	Account Classification	ACTUAL FY20	FY21 Budget	FY22 DEPT REQUEST	FY22 MAYOR PROPOSED	FY22 TOWN COUNCIL	\$ Change
51000	Salaries & Wages	\$52,800	\$55,960	\$55,972	\$55,972	\$55,972	\$12
52000	Employee Benefits	\$591,921	\$598,015	\$289,745	\$289,745	\$261,887	-\$336,128
55000	Purchased Services	\$333,226	\$329,409	\$329,821	\$329,821	\$329,821	\$412
<b>Grand Total</b>		<b>\$977,947</b>	<b>\$983,384</b>	<b>\$675,538</b>	<b>\$675,538</b>	<b>\$647,680</b>	<b>-\$335,704</b>

DEPT:	MUNICIPAL INSURANCE	ORG CODE:	10671278		
BUDGET PREPARATION - FISCAL YEAR 2021 - 2022					
REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET					
FY 20 - 21 Adopted Budget	FY 21- 22 Proposed Budget	Increase (Decrease) Proposed	Object Code	Account Description	Explanation
55,960	55,972	12	51088	Hypertension Payments	Estimated based on FY21
550,000	250,000	(300,000)	52600	Workers Compensation	Adjusted; CIRMA Pooled Program
35,500	24,191	(11,309)	52620	Workers Compensation Excess	Adjusted; CIRMA Pooled Program
2,315	-	(2,315)	52690	Hypertension	Actuary fee no longer required (included in CIRMA Program)
10,200	15,554	5,354	52692	Hypertension - Medical	Estimated based on FY21
117,898	120,168	2,270	55210	General Liability Insurance	FY22 Premium Increase
5,609	5,514	(95)	55211	Boiler and Machinery Insurance	FY22 Premium Increase
92,870	96,656	3,786	55220	Vehicle Insurance	FY22 Premium Increase
27,965	26,327	(1,638)	55230	Umbrella/Excess Liability	FY22 Premium Increase
15,081	14,724	(357)	55240	Police Liability	FY22 Premium Increase
21,204	20,700	(504)	55242	Public Official Liability	FY22 Premium Increase
11,945	11,108	(837)	55250	Bonds/Surety Insurance	FY22 Premium Increase
17,170	15,957	(1,213)	55260	Accident & Health Insurance	FY22 Premium Increase
16,667	16,667	-	55270	Risk Management Agency Fee	
3,000	3,000	-	55280	Claims: Deductibles	
	<b>Total</b>	<b>(306,846)</b>			

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - MUNICIPAL INSURANCE  
ORG CODE 10671278**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

<b>2019- 2020 ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>REVISED BUDGET</b>	<b>6 MO EXP 2020-2021</b>	<b>EST EXP 2020-2021</b>	<b>OBJECT CODE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>DEPT REQUEST</b>	<b>MAYOR'S RECMD</b>	<b>TOWN COUNCIL</b>
44,677	55,972	55,972	26,400	53,307	51088	HYPERTENSION PAYMENTS	55,972	55,972	55,972
-	222,142	222,142	-	250,000	52600	WORKERS' COMPENSATION	250,000	250,000	222,142
24,191	24,191	24,191	24,191	24,191	52620	WORKERS' COMPENSATION EXI	24,191	24,191	24,191
-	-	-	-	-	52690	HYPERTENSION	-	-	-
7,864	15,554	15,554	1	15,269	52692	HYPERTENSION - MEDICAL	15,554	15,554	15,554
108,390	120,168	120,168	186,274	116,104	55210	GENERAL LIABILITY INSURANCE	120,168	120,168	120,168
5,353	5,514	5,514	5,353	5,353	55211	BOILER AND MACHINERY INSUF	5,514	5,514	5,514
80,839	95,656	95,656	59,653	92,786	55220	VEHICLE INSURANCE	95,656	95,656	95,656
25,559	26,327	26,327	19,169	25,560	55230	UMBRELLA/EXCESS LIABILITY	26,327	26,327	26,327
14,294	14,724	14,724	10,721	14,295	55240	POLICE LIABILITY INSURANCE	14,724	14,724	14,724
20,098	20,700	20,700	15,073	20,097	55242	PUBLIC OFFICIAL LIABILITY INS	20,700	20,700	20,700
10,784	11,108	11,108	10,784	10,784	55250	BONDS/SURETY INSURANCE	11,108	11,108	11,108
15,493	15,957	15,957	15,493	15,493	55260	ACCIDENT & HEALTH INSURANC	15,957	15,957	15,957
16,667	16,667	16,667	16,667	16,667	55270	RISK MANAGEMENT AGENCY FE	16,667	16,667	16,667
38,569	3,000	3,000	13,915	38,377	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
<b>412,778</b>	<b>647,680</b>	<b>647,680</b>	<b>403,694</b>	<b>698,283</b>		<b>DEPARTMENT TOTAL</b>	<b>675,538</b>	<b>675,538</b>	<b>647,680</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
<b>10671278</b>	<b>MUNICIPAL INSURANCE</b>			
<b>51088</b>	<b>HYPERTENSION PAYMENTS</b>			
	FY22 EXPECTED COST	55,972	55,972	55,972
	<b>Total Object</b>	<u>55,972</u>	<u>55,972</u>	<u>55,972</u>
<b>52600</b>	<b>WORKERS' COMPENSATION</b>			
	WORKERS' COMPENSATION	250,000	250,000	222,142
	<b>Total Object</b>	<u>250,000</u>	<u>250,000</u>	<u>222,142</u>
<b>52620</b>	<b>WORKERS' COMPENSATION EXCESS</b>			
	STOP LOSS POLICY	24,191	24,191	24,191
	<b>Total Object</b>	<u>24,191</u>	<u>24,191</u>	<u>24,191</u>
<b>52692</b>	<b>HYPERTENSION - MEDICAL</b>			
	FY22 EXPECTED COST	15,554	15,554	15,554
	<b>Total Object</b>	<u>15,554</u>	<u>15,554</u>	<u>15,554</u>
<b>55210</b>	<b>GENERAL LIABILITY INSURANCE</b>			
	FY22 PREMIUM	120,168	120,168	120,168
	<b>Total Object</b>	<u>120,168</u>	<u>120,168</u>	<u>120,168</u>
<b>55211</b>	<b>BOILER AND MACHINERY INSURANCE</b>			
	FY22 PREMIUM	5,514	5,514	5,514
	<b>Total Object</b>	<u>5,514</u>	<u>5,514</u>	<u>5,514</u>
<b>55220</b>	<b>VEHICLE INSURANCE</b>			
	FY22 PREMIUM	95,656	95,656	95,656
	<b>Total Object</b>	<u>95,656</u>	<u>95,656</u>	<u>95,656</u>
<b>55230</b>	<b>UMBRELLA/EXCESS LIABILITY</b>			
	FY22 PREMIUM	26,327	26,327	26,327
	<b>Total Object</b>	<u>26,327</u>	<u>26,327</u>	<u>26,327</u>
<b>55240</b>	<b>POLICE LIABILITY INSURANCE</b>			
	FY22 PREMIUM	14,724	14,724	14,724
	<b>Total Object</b>	<u>14,724</u>	<u>14,724</u>	<u>14,724</u>
<b>55242</b>	<b>PUBLIC OFFICIAL LIABILITY INS</b>			
	FY22 PREMIUM	20,700	20,700	20,700
	<b>Total Object</b>	<u>20,700</u>	<u>20,700</u>	<u>20,700</u>
<b>55250</b>	<b>BONDS/SURETY INSURANCE</b>			
	COLLECTOR OF REVENUE BOND	910	910	910
	CRIME POLICY	1,943	1,943	1,943
	FIDUCIARY LIABILITY	8,255	8,255	8,255
	<b>Total Object</b>	<u>11,108</u>	<u>11,108</u>	<u>11,108</u>
<b>55260</b>	<b>ACCIDENT &amp; HEALTH INSURANCE</b>			
	FIRE DEPT - GROUP AD&D POLICY	15,957	15,957	15,957
	<b>Total Object</b>	<u>15,957</u>	<u>15,957</u>	<u>15,957</u>
<b>55270</b>	<b>RISK MANAGEMENT AGENCY FEE</b>			
	INSURANCE AGENCY FEE	16,667	16,667	16,667
	<b>Total Object</b>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>
<b>55280</b>	<b>CLAIMS: DEDUCTIBLES</b>			
	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
	<b>Total Object</b>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<b>Grand Total</b>	<b>10671278 MUNICIPAL INSURANCE</b>	<u><u>675,538</u></u>	<u><u>675,538</u></u>	<u><u>647,680</u></u>

**Contingency**  
**Account Code #10672280**

**Narrative:**

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

Account Code	Account Classification	ACTUAL FY20	FY21 Budget	FY22 DEPT REQUEST	FY22 MAYOR PROPOSED	FY22 TOWN COUNCIL	\$ Change
58000	Other/Sundry	\$0	\$74,605	\$153,831	\$153,831	\$150,931	\$76,326
<b>Grand Total</b>		<b>\$0</b>	<b>\$74,605</b>	<b>\$153,831</b>	<b>\$153,831</b>	<b>\$150,931</b>	<b>\$76,326</b>

<b>DEPT:</b>	<b>CONTINGENCY</b>	<b>ORG CODE:</b>	<b>10672280</b>		
<b>BUDGET PREPARATION - FISCAL YEAR 2021 - 2022</b>					
<b>REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET</b>					
<b>FY 20 - 21 Adopted Budget</b>	<b>FY 21- 22 Proposed Budget</b>	<b>Increase (Decrease) Proposed</b>	<b>Object Code</b>	<b>Account Description</b>	<b>Explanation</b>
74,605	153,831	79,226	58800	CONTINGENCY	Account for anticipated wage, step and merit adjustments
	<b>Total</b>	<b>79,226</b>			

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - CONTINGENCY  
ORG CODE 10672280**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	150,931	150,931	-	74,605	58400	CONTINGENCY	153,831	153,831	150,931
-	150,931	150,931		74,605		DEPARTMENT TOTAL	153,831	153,831	150,931

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY				
58400	CONTINGENCY				
	WAGE, STEPS AND MERIT ADJUSTMENTS		153,831	153,831	150,931
		<b>Total Object</b>	<u>153,831</u>	<u>153,831</u>	<u>150,931</u>
<b>Grand Total</b>	<b>10672280</b>	<b>CONTINGENCY</b>	<u><u>153,831</u></u>	<u><u>153,831</u></u>	<u><u>150,931</u></u>

**Housing Authority – Sewer Subsidy  
Account Code #10673282**

**Narrative:**

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

Account Code	Account Classification	ACTUAL FY20	FY21 Budget	FY22 DEPT REQUEST	FY22 MAYOR PROPOSED	FY22 TOWN COUNCIL	\$ Change
54000	Property Services	\$47,549	\$47,500	\$47,500	\$47,500	\$47,500	\$0
<b>Grand Total</b>		<b>\$47,549</b>	<b>\$47,500</b>	<b>\$47,500</b>	<b>\$47,500</b>	<b>\$47,500</b>	<b>\$0</b>

<b>DEPT:</b>	<b>HOUSING AUTHORITY</b>	<b>ORG CODE:</b>		<b>10673282</b>	
<b>BUDGET PREPARATION - FISCAL YEAR 2021 - 2022</b>					
<b>REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET</b>					
<b>FY 20 - 21 Adopted Budget</b>	<b><i>FY 21- 22 Proposed Budget</i></b>	<b>Increase (Decrease) Proposed</b>	<b>Object Code</b>	<b>Account Description</b>	<b>Explanation</b>
					<b>NO CHANGE</b>

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY  
ORG CODE 10673282**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
23,771	47,500	47,500	23,771	47,542	54140	UTILITY SERVICES: SEWER USE	47,500	47,500	47,500
<b>23,771</b>	<b>47,500</b>	<b>47,500</b>	<b>23,771</b>	<b>47,542</b>		<b>DEPARTMENT TOTAL</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

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

Account Code	Account Classification	ACTUAL FY20	FY21 Budget	FY22 DEPT REQUEST	FY22 MAYOR PROPOSED	FY22 TOWN COUNCIL	\$ Change
58000	Other/Sundry	\$206,066	\$164,801	\$156,068	\$156,068	\$156,068	-\$8,733
<b>Grand Total</b>		<b>\$206,066</b>	<b>\$164,801</b>	<b>\$156,068</b>	<b>\$156,068</b>	<b>\$156,068</b>	<b>-\$8,733</b>

**TOWN OF VERNON  
FISCAL YEAR 2021 - 2022 BUDGET SUMMARY**

**DEPARTMENT - VERNON CEMETERY COMMISSION  
ORG CODE 10826302**

**FISCAL YEAR 2020-2021**

**FISCAL YEAR 2021-2022**

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
123,601	156,068	156,068	82,401	164,801	58800	FINANCING - TRANSFER OUT	156,068	156,068	156,068
<b>123,601</b>	<b>156,068</b>	<b>156,068</b>	<b>82,401</b>	<b>164,801</b>		<b>DEPARTMENT TOTAL</b>	<b>156,068</b>	<b>156,068</b>	<b>156,068</b>

**TOWN OF VERNON 2021-2022  
BUDGET REQUEST DETAIL**

		<b>DEPARTMENT'S REQUEST</b>	<b>MAYOR'S RECOMMEND</b>	<b>TOWN COUNCIL APPROVED</b>
<b>10826302</b>	<b>VERNON CEMETERY COMMISSION</b>			
<b>58800</b>	<b>FINANCING - TRANSFER OUT</b>			
	CEMETERY REVENUE SUBSIDY	156,068	156,068	156,068
	NET RESULT OF ORG 23342420;			
	CEMETERY OPERATIONS			
	<b>Total Object</b>	<b>156,068</b>	<b>156,068</b>	<b>156,068</b>
<b>Grand Total</b>	<b>10826302      VERNON CEMETERY COMMISSION</b>	<b>156,068</b>	<b>156,068</b>	<b>156,068</b>