

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

Account Code	Account Classification	FY22 Budget	FY23 DEPT REQUEST	FY23 MAYOR PROPOSED	FY23 TOWN COUNCIL	\$ Change
52000	Employee Benefits	\$1,195,796	\$1,184,043	\$1,184,043	\$1,184,043	-\$11,753
Grand Total		\$1,195,796	\$1,184,043	\$1,184,043	\$1,184,043	-\$11,753

**TOWN OF VERNON
FISCAL YEAR 2022-2023 GENERAL FUND BUDGET SUMMARY**

Department and Code	10670270 - SOCIAL SECURITY AND MEDICARE	Fiscal Year 2021-2022				Fiscal Year 2022-2023		
Object & Description	2020-2021 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT REQUEST	MAYOR	TOWN COUNCIL
52200 - SOCIAL SECURITY	\$876,877	\$969,142	\$969,142	\$420,165	\$903,354	\$957,443	\$957,443	\$957,443
52210 - MEDICARE	\$208,847	\$226,654	\$226,654	\$102,527	\$215,306	\$226,600	\$226,600	\$226,600
Grand Total	\$1,085,724	\$1,195,796	\$1,195,796	\$522,692	\$1,118,661	\$1,184,043	\$1,184,043	\$1,184,043

DEPT:	Social Security & Medicare		ORG CODE:	10670270	
REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET					
Account Description	Object Code	Fiscal Year		Increase (Decrease)	Explanation
		FY 2022	FY 2023		
		Adopted Budget	Proposed Budget		
Social Security	52200	969,142	957,443	\$ (11,699)	Estimated based on wages
Medicare	52210	226,654	226,600	\$ (54)	Estimated based on wages

**TOWN OF VERNON
FISCAL YEAR 2022-2023 BUDGET DETAIL**

Department	10670270-SOCIAL SECURITY AND MEDICARE
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	Department's Request	Mayor Recommendation	Town Council Approve
52200-SOCIAL SECURITY			
SOCIAL SECURITY	\$957,443	\$957,443	\$957,443
Total	\$957,443	\$957,443	\$957,443
52210-MEDICARE			
MEDICARE	\$226,600	\$226,600	\$226,600
Total	\$226,600	\$226,600	\$226,600
Grand Total	\$1,184,043	\$1,184,043	\$1,184,043

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.

Account Code	Account Classification	FY22 Budget	FY23 DEPT REQUEST	FY23 MAYOR PROPOSED	FY23 TOWN COUNCIL	\$ Change
52000	Employee Benefits	\$3,387,595	\$3,380,145	\$3,380,145	\$3,380,145	-\$7,450
Grand Total		\$3,387,595	\$3,380,145	\$3,380,145	\$3,380,145	-\$7,450

**TOWN OF VERNON
FISCAL YEAR 2022-2023 GENERAL FUND BUDGET SUMMARY**

Department and Code	10670271 - PENSION	Fiscal Year 2021-2022				Fiscal Year 2022-2023		
Object & Description	2020-2021 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT REQUEST	MAYOR	TOWN COUNCIL
52910 - PENSION - TOWN	\$1,052,009	\$1,052,009	\$1,043,219	\$1,029,403	\$1,029,403	\$1,029,403	\$1,029,403	\$1,029,403
52911 - PENSION - POLICE	\$1,993,154	\$1,993,154	\$2,001,944	\$2,001,944	\$2,001,944	\$2,001,944	\$2,001,944	\$2,001,944
52912 - PENSION - ADMINISTRATION	\$7,838	\$19,750	\$19,750	\$5,475	\$19,750	\$22,926	\$22,926	\$22,926
52920 - PENSION - DEFINED CONTRIBUTION	\$209,246	\$212,682	\$212,682	\$115,509	\$231,018	\$215,872	\$215,872	\$215,872
52930 - OPEB TRUST FUND CONTRIBUTION	\$110,000	\$110,000	\$110,000	\$0	\$110,000	\$110,000	\$110,000	\$110,000
Grand Total	\$3,372,247	\$3,387,595	\$3,387,595	\$3,152,331	\$3,392,115	\$3,380,145	\$3,380,145	\$3,380,145

DEPT:	Pension		ORG CODE:	10670271	
REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET					
Account Description	Object Code	Fiscal Year		Increase (Decrease)	Explanation
		FY 2022	FY 2023		
		Adopted Budget	Proposed Budget		
Pension - Town	52910	1,052,009	1,029,403	\$ (22,606)	Per actuarial valuation
Pension - Police	52911	1,993,154	2,001,944	\$ 8,790	Per actuarial valuation
Pension - Administration	52912	19,750	22,926	\$ 3,176	Increased cost of services (Actuarial)
Pension - Defined Contribution	52920	212,682	215,872	\$ 3,190	Increase employee participation

**TOWN OF VERNON
FISCAL YEAR 2022-2023 BUDGET DETAIL**

Department	10670271-PENSION
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	Department's Request	Mayor Recommendation	Town Council Approve
52910-PENSION - TOWN			
DEFINED BENEFIT (ANNUAL REQUIRED CONTRIBUTION)	\$1,029,403	\$1,029,403	\$1,029,403
Total	\$1,029,403	\$1,029,403	\$1,029,403
52911-PENSION - POLICE			
DEFINED BENEFIT (ANNUAL REQUIRED CONTRIBUTION)	\$2,001,944	\$2,001,944	\$2,001,944
Total	\$2,001,944	\$2,001,944	\$2,001,944
52912-PENSION - ADMINISTRATION			
ACTUARIAL SERVICES FEES	\$14,300	\$14,300	\$14,300
GASB #67 & #68 - POLICE	\$1,663	\$1,663	\$1,663
GASB #67 & #68 - TOWN	\$1,663	\$1,663	\$1,663
PENSION CONSULTING & PLAN RELATED CHARGES	\$5,300	\$5,300	\$5,300
Total	\$22,926	\$22,926	\$22,926
52920-PENSION - DEFINED CONTRIBUTION			
REQUIRED TOWN CONTRIBUTION	\$215,872	\$215,872	\$215,872
Total	\$215,872	\$215,872	\$215,872
52930-OPEB TRUST FUND CONTRIBUTION			
RECOMMENDED ANNUAL CONTRIBUTION	\$110,000	\$110,000	\$110,000
Total	\$110,000	\$110,000	\$110,000
Grand Total	\$3,380,145	\$3,380,145	\$3,380,145

Group Insurance
Account Code #10670272

Narrative:

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

In FY22, a change to a self-insured model was implemented for Medical (Dental and Vision are already self-insured programs).

Account Code	Account Classification	FY22 Budget	FY23 DEPT REQUEST	FY23 MAYOR PROPOSED	FY23 TOWN COUNCIL	\$ Change
51000	Wages	\$35,100	\$45,600	\$45,600	\$45,600	\$10,500
52000	Employee Benefits	\$2,676,028	\$2,679,101	\$2,679,101	\$2,679,101	\$3,073
Grand Total		\$2,711,128	\$2,724,701	\$2,724,701	\$2,724,701	\$13,573

**TOWN OF VERNON
FISCAL YEAR 2022-2023 GENERAL FUND BUDGET SUMMARY**

Department and Code	10670272 - GROUP INSURANCE	Fiscal Year 2021-2022				Fiscal Year 2022-2023		
Object & Description	2020-2021 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT REQUEST	MAYOR	TOWN COUNCIL
51137 - IN LIEU OF MEDICAL INSURANCE	\$34,042	\$35,100	\$35,100	\$18,867	\$42,867	\$45,600	\$45,600	\$45,600
52130 - LIFE INSURANCE	\$21,441	\$22,630	\$22,630	\$9,051	\$21,748	\$22,630	\$22,630	\$22,630
52181 - MEDICAL - SUPPLEMENTAL INS	\$49,893	\$55,712	\$55,712	\$0	\$55,712	\$55,712	\$55,712	\$55,712
52183 - HRA ER CONTRIBUTION	\$5,350	\$7,450	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
52184 - MEDICAL - HSA ER CONTRIBUTION	\$248,867	\$252,650	\$251,700	\$250,475	\$252,354	\$252,650	\$252,650	\$252,650
52185 - MEDICAL - EMPLOYER DENTAL	\$113,643	\$114,923	\$114,923	\$0	\$114,923	\$114,923	\$114,923	\$114,923
52187 - MEDICAL - EMPLOYER PREMIUM	\$2,365,253	\$2,181,318	\$2,181,318	\$1,090,659	\$2,181,318	\$2,181,318	\$2,181,318	\$2,181,318
52196 - VISION COVERAGE INSURANCE	\$14,580	\$14,760	\$14,760	\$8,618	\$16,883	\$16,883	\$16,883	\$16,883
52300 - EMPLOYEE ASSISTANCE PROGRAM	\$0	\$2,178	\$2,178	\$0	\$0	\$2,178	\$2,178	\$2,178
52850 - DISABILITY INSURANCE	\$24,371	\$24,407	\$24,407	\$10,057	\$24,139	\$24,407	\$24,407	\$24,407
Grand Total	\$2,877,440	\$2,711,128	\$2,711,128	\$1,396,127	\$2,718,342	\$2,724,701	\$2,724,701	\$2,724,701

DEPT:	Group Insurance		ORG CODE:	10670272	
REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET					
Account Description	Object Code	Fiscal Year		Increase (Decrease)	Explanation
		FY 2022	FY 2023		
		Adopted Budget	Proposed Budget		
In Lieu of Medical Insurance	51137	35,100	45,600	\$ 10,500	Increased number of employees taking waiver
HRA Employer Contribution	52183	7,450	8,400	\$ 950	Increase in eligibile employees
Vision Coverage Insurance	52196	14,760	16,883	\$ 2,123	Increased number of participants
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**TOWN OF VERNON
FISCAL YEAR 2022-2023 BUDGET DETAIL**

Department	10670272-GROUP INSURANCE
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	Department's Request	Mayor Recommendation	Town Council Approve
51137-IN LIEU OF MEDICAL INSURANCE			
PAYMENTS MADE IN LIEU OF EMPLOYEES TAKING MEDICAL INSURANCE COVERAGE	\$45,600	\$45,600	\$45,600
Total	\$45,600	\$45,600	\$45,600
52130-LIFE INSURANCE			
GROUP TERM/AD & D	\$22,630	\$22,630	\$22,630
Total	\$22,630	\$22,630	\$22,630
52181-MEDICAL - SUPPLEMENTAL INS			
POLICE OFFICER UNION - OPEB	\$55,712	\$55,712	\$55,712
Total	\$55,712	\$55,712	\$55,712
52183-HRA ER CONTRIBUTION			
DEDUCTIBLE	\$8,400	\$8,400	\$8,400
Total	\$8,400	\$8,400	\$8,400
52184-MEDICAL - HSA ER CONTRIBUTION			
DEDUCTIBLE	\$252,650	\$252,650	\$252,650
Total	\$252,650	\$252,650	\$252,650
52185-MEDICAL - DENTAL			
GENERAL GOVERNMENT	\$114,923	\$114,923	\$114,923
Total	\$114,923	\$114,923	\$114,923
52187-MEDICAL - HSA ER PREMIUM			
GENERAL GOVERNMENT	\$2,181,318	\$2,181,318	\$2,181,318
Total	\$2,181,318	\$2,181,318	\$2,181,318
52196-VISION COVERAGE INSURANCE			
EMPLOYEE (REIMBURSABLE) & POLICE (NONREIMBURSABLE)	\$16,883	\$16,883	\$16,883
Total	\$16,883	\$16,883	\$16,883
52300-EMPLOYEE ASSISTANCE PROGRAM			
POLICE UNIONS	\$2,178	\$2,178	\$2,178
Total	\$2,178	\$2,178	\$2,178
52850-DISABILITY INSURANCE			
CONTRACTUAL - POLICE & PROFESSIONALS UNION	\$24,407	\$24,407	\$24,407
Total	\$24,407	\$24,407	\$24,407
Grand Total	\$2,724,701	\$2,724,701	\$2,724,701

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.

Account Code	Account Classification	FY22 Budget	FY23 DEPT REQUEST	FY23 MAYOR PROPOSED	FY23 TOWN COUNCIL	\$ Change
52000	Employee Benefits	\$21,400	\$21,400	\$21,400	\$21,400	\$0
Grand Total		\$21,400	\$21,400	\$21,400	\$21,400	\$0

**TOWN OF VERNON
FISCAL YEAR 2022-2023 GENERAL FUND BUDGET SUMMARY**

Department and Code	10670273 - UNEMPLOYMENT	Fiscal Year 2021-2022				Fiscal Year 2022-2023		
Object & Description	2020-2021 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT REQUEST	MAYOR	TOWN COUNCIL
52500 - UNEMPLOYMENT COMPENSATION	\$11,030	\$21,400	\$21,400	\$6,708	\$19,200	\$21,400	\$21,400	\$21,400
Grand Total	\$11,030	\$21,400	\$21,400	\$6,708	\$19,200	\$21,400	\$21,400	\$21,400

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**TOWN OF VERNON
FISCAL YEAR 2022-2023 BUDGET DETAIL**

Department	10670273-UNEMPLOYMENT
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	Department's Request	Mayor Recommendation	Town Council Approve
52500-UNEMPLOYMENT COMPENSATION			
UNEMPLOYMENT COMPENSATION	\$21,400	\$21,400	\$21,400
Total	\$21,400	\$21,400	\$21,400
Grand Total	\$21,400	\$21,400	\$21,400

Municipal Insurance
Account Code #10671278

Narrative:

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

Account Code	Account Classification	FY22 Budget	FY23 DEPT REQUEST	FY23 MAYOR PROPOSED	FY23 TOWN COUNCIL	\$ Change
51000	Wages	\$55,972	\$55,700	\$55,700	\$55,700	-\$272
52000	Employee Benefits	\$261,887	\$206,773	\$206,773	\$206,773	-\$55,114
55000	Purchased Services	\$329,821	\$335,491	\$335,491	\$335,491	\$5,670
Grand Total		\$647,680	\$597,964	\$597,964	\$597,964	-\$49,716

**TOWN OF VERNON
FISCAL YEAR 2022-2023 GENERAL FUND BUDGET SUMMARY**

Department and Code	10671278 - MUNICIPAL INSURANCE	Fiscal Year 2021-2022				Fiscal Year 2022-2023		
Object & Description	2020-2021 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT REQUEST	MAYOR	TOWN COUNCIL
51088 - HYPERTENSION PAYMENTS	\$52,800	\$55,972	\$55,972	\$31,477	\$53,308	\$55,700	\$55,700	\$55,700
52600 - WORKERS' COMPENSATION	\$477,000	\$222,142	\$222,142	\$0	\$222,142	\$191,219	\$191,219	\$191,219
52620 - WORKERS'COMPENSATION-STOP LOSS	\$24,191	\$24,191	\$24,191	\$0	\$0	\$0	\$0	\$0
52692 - HYPERTENSION - MEDICAL	\$12,141	\$15,554	\$15,554	\$4,438	\$9,986	\$15,554	\$15,554	\$15,554
55210 - GENERAL LIABILITY INSURANCE	\$108,390	\$120,168	\$283,089	\$196,535	\$266,852	\$277,575	\$277,575	\$277,575
55211 - BOILER AND MACHINERY INSURANCE	\$5,353	\$5,514	\$0	\$0	\$0	\$5,514	\$5,514	\$5,514
55220 - VEHICLE INSURANCE	\$81,510	\$95,656	\$0	\$0	\$0	\$0	\$0	\$0
55230 - UMBRELLA/EXCESS LIABILITY	\$25,559	\$26,327	\$0	\$0	\$0	\$0	\$0	\$0
55240 - POLICE LIABILITY INSURANCE	\$14,294	\$14,724	\$0	\$0	\$0	\$0	\$0	\$0
55242 - PUBLIC OFFICIAL LIABILITY INS	\$20,098	\$20,700	\$0	\$0	\$0	\$0	\$0	\$0
55250 - BONDS/SURETY INSURANCE	\$10,784	\$11,108	\$11,108	\$11,013	\$11,013	\$11,108	\$11,108	\$11,108
55260 - ACCIDENT INSURANCE	\$15,493	\$15,957	\$15,957	\$15,711	\$15,711	\$15,957	\$15,957	\$15,957
55270 - AGENCY FEE	\$15,334	\$16,667	\$16,667	\$15,337	\$15,337	\$15,337	\$15,337	\$15,337
55280 - CLAIMS: DEDUCTIBLES	\$38,674	\$3,000	\$3,000	\$7,694	\$7,694	\$10,000	\$10,000	\$10,000
Grand Total	\$901,621	\$647,680	\$647,680	\$282,205	\$602,043	\$597,964	\$597,964	\$597,964

DEPT:	Municipal Insurance		ORG CODE:	10671278	
REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET					
Account Description	Object Code	Fiscal Year		Increase (Decrease)	Explanation
		FY 2022	FY 2023		
		Adopted Budget	Proposed Budget		
Hypertension Payments	51088	55,972	55,700	\$ (272)	Estimated payments
Workers Compensation	52600	222,142	191,219	\$ (30,923)	Reduced due to FY22 experience
Workers Compensation Excess	52620	24,191	-	\$ (24,191)	No longer required in Self-Insured program
General Liability Insurance	55210	120,168	277,575	\$ 157,407	All Liability included in this Object Code for FY23
Vehicle Insurance	55220	95,656	-	\$ (95,656)	Combined into Object 55210
Umbrella/Excess Liability	55230	26,327	-	\$ (26,327)	Combined into Object 55210
Police Liability	55240	14,724	-	\$ (14,724)	Combined into Object 55210
Public Official Liability	55242	20,700	-	\$ (20,700)	Combined into Object 55210
Agency Fee	55720	16,667	15,337	\$ (1,330)	Adjust to actual for FY22 and FY23
Claims: Deductibles	55280	3,000	10,000	\$ 7,000	Adjust to minimum deductible claim (1)

**TOWN OF VERNON
FISCAL YEAR 2022-2023 BUDGET DETAIL**

Department	10671278-MUNICIPAL INSURANCE
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	Department's Request	Mayor Recommendation	Town Council Approve
51088-HYPERTENSION PAYMENTS			
FY23 EXPECTED COST	\$55,700	\$55,700	\$55,700
Total	\$55,700	\$55,700	\$55,700
52600-WORKERS' COMPENSATION			
WORKERS' COMPENSATION	\$191,219	\$191,219	\$191,219
Total	\$191,219	\$191,219	\$191,219
52692-HYPERTENSION - MEDICAL			
FY23 EXPECTED COST	\$15,554	\$15,554	\$15,554
Total	\$15,554	\$15,554	\$15,554
55210-GENERAL LIABILITY INSURANCE			
FY23 PREMIUM	\$277,575	\$277,575	\$277,575
Total	\$277,575	\$277,575	\$277,575
55211-BOILER AND MACHINERY INSURANCE			
FY23 PREMIUM	\$5,514	\$5,514	\$5,514
Total	\$5,514	\$5,514	\$5,514
55250-BONDS/SURETY INSURANCE			
COLLECTOR OF REVENUE BOND	\$910	\$910	\$910
CRIME POLICY	\$1,943	\$1,943	\$1,943
FIDUCIARY LIABILITY	\$8,255	\$8,255	\$8,255
Total	\$11,108	\$11,108	\$11,108
55260-ACCIDENT INSURANCE			
FIRE DEPT - GROUP AD&D POLICY	\$15,957	\$15,957	\$15,957
Total	\$15,957	\$15,957	\$15,957
55270-AGENCY FEE			
INSURANCE AGENCY FEE	\$15,337	\$15,337	\$15,337
Total	\$15,337	\$15,337	\$15,337
55280-CLAIMS: DEDUCTIBLES			
CLAIMS: DEDUCTIBLES	\$10,000	\$10,000	\$10,000
Total	\$10,000	\$10,000	\$10,000
Grand Total	\$597,964	\$597,964	\$597,964

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	FY22 Budget	FY23 DEPT REQUEST	FY23 MAYOR PROPOSED	FY23 TOWN COUNCIL	\$ Change
58000	Other/ Sundry	\$150,931	\$387,975	\$387,975	\$387,975	\$237,044
Grand Total		\$150,931	\$387,975	\$387,975	\$387,975	\$237,044

**TOWN OF VERNON
FISCAL YEAR 2022-2023 GENERAL FUND BUDGET SUMMARY**

Department and Code	10672280 - CONTINGENCY	Fiscal Year 2021-2022				Fiscal Year 2022-2023		
Object & Description	2020-2021 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6-MONTH EXPEND	ESTIMATED EXPEND	DEPT REQUEST	MAYOR	TOWN COUNCIL
58400 - CONTINGENCY	\$0	\$150,931	\$150,931	\$0	\$0	\$387,975	\$387,975	\$387,975
Grand Total	\$0	\$150,931	\$150,931	\$0	\$0	\$387,975	\$387,975	\$387,975

DEPT:	Contingency		ORG CODE:	10672280	
REVIEW OF ACCOUNTS WITH PROPOSED CHANGES FROM THE CURRENT BUDGET					
Account Description	Object Code	Fiscal Year		Increase (Decrease)	Explanation
		FY 2022	FY 2023		
		Adopted Budget	Proposed Budget		
Contingency	58000	150,931	387,975	\$ 237,044	Account for anticipated wage, step and merit adjustments

**TOWN OF VERNON
FISCAL YEAR 2022-2023 BUDGET DETAIL**

Department	10672280-CONTINGENCY
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	Department's Request	Mayor Recommendation	Town Council Approve
58400-CONTINGENCY			
WAGE, STEPS AND MERIT ADJUSTMENTS	\$387,975	\$387,975	\$387,975
Total	\$387,975	\$387,975	\$387,975
Grand Total	\$387,975	\$387,975	\$387,975