

Social Security and Medicare
Account Code #10670270

| Department Summary: | | | | | | | |
|-------------------------------|-------------------------------|----------------------------------|---------------------------------|---------------------------------------|--|-------------------------------|-----------------------------|
| Account Code | Account Classification | Actual 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 Approved | \$ Increase (Decrease) | %Increase (Decrease) |
| 51000 | Salaries & Wages | - | - | - | - | - | 0.00% |
| 52000 | Employee Benefits | \$ 962,358 | \$ 999,200 | \$ 1,040,500 | \$ 1,030,390 | \$ 31,190 | 3.12% |
| 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: | | \$ 962,358 | \$ 999,200 | \$ 1,040,500 | \$ 1,030,390 | \$ 31,190 | 3.12% |
| Total Excluding Wages: | | \$ 962,358 | \$ 999,200 | \$ 1,040,500 | \$ 1,030,390 | \$ 31,190 | 3.12% |

TOWN OF VERNON
FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
DEPARTMENT - SOCIAL SECURITY AND MEDICARE

| | FISCAL YEAR 2015-2016 | | | | | | | FISCAL YEAR 2016-2017 | | |
|----------------------|-----------------------|-------------------|-----------------------|----------------------|--------------|----------------|---------------------|-----------------------|------------------|-----------------|
| 2014- 2015 ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| 779,452 | 810,000 | 810,000 | 396,787 | 798,787 | 10670270 | 52200 | SOCIAL SECURITY | 843,300 | 835,090 | 835,090 |
| 182,906 | 189,200 | 189,200 | 93,788 | 188,088 | 10670270 | 52210 | MEDICARE | 197,200 | 195,300 | 195,300 |
| 962,358 | 999,200 | 999,200 | 490,575 | 986,875 | | | 52000 SUB TOTAL | 1,040,500 | 1,030,390 | 1,030,390 |
| 962,358 | 999,200 | 999,200 | 490,575 | 986,875 | | | DEPARTMENT TOTAL | 1,040,500 | 1,030,390 | 1,030,390 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|--------------------|-------------------------------------|-------------------------------------|-------------------------|-------------------------|--------------------------|
| 10670270 | SOCIAL SECURITY AND MEDICARE | | | | |
| 52200 | SOCIAL SECURITY | | | | |
| | SOCIAL SECURITY | | 843,300 | 835,090 | 835,090 |
| | | Total Object | <u>843,300</u> | <u>835,090</u> | <u>835,090</u> |
| 52210 | MEDICARE | | | | |
| | MEDICARE | | 197,200 | 195,300 | 195,300 |
| | | Total Object | <u>197,200</u> | <u>195,300</u> | <u>195,300</u> |
| Grand Total | 10670270 | SOCIAL SECURITY AND MEDICARE | <u><u>1,040,500</u></u> | <u><u>1,030,390</u></u> | <u><u>1,030,390</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 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 Approved | \$ Increase (Decrease) | % Increase (Decrease) |
| 51000 | Salaries & Wages | - | - | - | - | - | 0.00% |
| 52000 | Employee Benefits | \$ 2,674,594 | \$ 2,770,380 | \$ 3,168,190 | \$ 3,168,190 | \$ 397,810 | 14.36% |
| 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: | \$ 2,674,594 | \$ 2,770,380 | \$ 3,168,190 | \$ 3,168,190 | \$ 397,810 | 14.36% |
| | Total Excluding Wages: | \$ 2,674,594 | \$ 2,770,380 | \$ 3,168,190 | \$ 3,168,190 | \$ 397,810 | 14.36% |

TOWN OF VERNON
FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
DEPARTMENT - PENSION

| 2014- 2015 ACTUAL | FISCAL YEAR 2015-2016 | | | | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | FISCAL YEAR 2016-2017 | | |
|----------------------|-----------------------|-------------------|-----------------------|----------------------|--------------|----------------|--------------------------------|-----------------------|------------------|------------------|
| | ORIGINAL BUDGET | REVISED BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | | | | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| 1,001,583 | 1,024,000 | 1,066,945 | 1,106,122 | 1,106,122 | 10670271 | 52910 | PENSION - TOWN | 1,164,300 | 1,164,300 | 1,164,300 |
| 1,515,199 | 1,584,400 | 1,639,455 | 1,639,455 | 1,639,455 | 10670271 | 52911 | PENSION - POLICE | 1,773,890 | 1,773,890 | 1,773,890 |
| 12,091 | 12,000 | 51,259 | 21,900 | 28,000 | 10670271 | 52912 | PENSION - ADMINISTRATION | 22,000 | 22,000 | 22,000 |
| - | - | - | - | - | 10670271 | 52915 | NET PENSION OBLIGATION | - | - | - |
| 65,721 | 69,980 | 69,980 | 42,619 | 87,095 | 10670271 | 52920 | PENSION - DEFINED CONTRIBUTION | 98,000 | 98,000 | 98,000 |
| 80,000 | 80,000 | 80,000 | - | 80,000 | 10670271 | 52930 | OPEB TRUST FUND CONTRIBUTION | 110,000 | 110,000 | 110,000 |
| 2,674,594 | 2,770,380 | 2,907,639 | 2,810,096 | 2,940,672 | | | 52000 SUB TOTAL | 3,168,190 | 3,168,190 | 3,168,190 |
| - | - | - | - | - | 10670271 | 53800 | OTHER FEES | - | - | - |
| - | - | - | - | - | 10670271 | 53830 | RETIREMENT/SEVERANCE FEES | - | - | - |
| - | - | - | - | - | | | 53000 SUB TOTAL | - | - | - |
| 2,674,594 | 2,770,380 | 2,907,639 | 2,810,096 | 2,940,672 | | | DEPARTMENT TOTAL | 3,168,190 | 3,168,190 | 3,168,190 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|--------------------|---|-------------------------|-------------------------|--------------------------|
| 10670271 | PENSION | | | |
| 52910 | PENSION - TOWN | | | |
| | DEFINED BENEFIT - TOWN ARC (ANNUAL REQUIRED CONTRIBUTION) | 1,164,300 | 1,164,300 | 1,164,300 |
| | Total Object | <u>1,164,300</u> | <u>1,164,300</u> | <u>1,164,300</u> |
| 52911 | PENSION - POLICE | | | |
| | DEFINED BENEFIT - POLICE ARC (ANNUAL REQUIRED CONTRIBUTION) | 1,773,890 | 1,773,890 | 1,773,890 |
| | Total Object | <u>1,773,890</u> | <u>1,773,890</u> | <u>1,773,890</u> |
| 52912 | PENSION - ADMINISTRATION | | | |
| | PENSION CONSULTING & PLAN RELATED CHARGES | 1,000 | 1,000 | 1,000 |
| | OPEB - ACTUARY FEE | 11,200 | 11,200 | 11,200 |
| | GASB #67 & #68 - TOWN | 5,000 | 5,000 | 5,000 |
| | GASB #67 & #68 - POLICE | 4,800 | 4,800 | 4,800 |
| | Total Object | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> |
| 52920 | PENSION - DEFINED CONTRIBUTION | | | |
| | DEFINED CONTRIBUTION | 98,000 | 98,000 | 98,000 |
| | Total Object | <u>98,000</u> | <u>98,000</u> | <u>98,000</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>3,168,190</u></u> | <u><u>3,168,190</u></u> | <u><u>3,168,190</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 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 Approved | \$ Increase (Decrease) | % Increase (Decrease) |
| 51000 | Salaries & Wages | \$ 26,206 | \$ 27,500 | \$ 26,300 | \$ 26,300 | \$ (1,200) | -4.36% |
| 52000 | Employee Benefits | 2,474,373 | 2,678,611 | 2,760,774 | 2,673,648 | (4,963) | -0.19% |
| 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: | | \$ 2,500,579 | \$ 2,706,111 | \$ 2,787,074 | \$ 2,699,948 | \$ (6,163) | -0.23% |
| Total Excluding Wages: | | \$ 2,474,373 | \$ 2,678,611 | \$ 2,760,774 | \$ 2,673,648 | \$ (4,963) | -0.19% |

TOWN OF VERNON

FISCAL YEAR 2016 - 2017 BUDGET SUMMARY

DEPARTMENT - GROUP INSURANCE

| 2014- 2015 ACTUAL | FISCAL YEAR 2015-2016 | | | | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | FISCAL YEAR 2016-2017 | | |
|----------------------|-----------------------|--------------------------------------|----------------------|-----------|--------------|----------------|------------------------------|-----------------------|------------------|-----------------|
| | ORIGINAL BUDGET | REVISED 6 MO EXP BUDGET 2015-2016 | EST EXP 2015-2016 | | | | | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| 26,206 | 27,500 | 27,500 | 12,150 | 23,700 | 10670272 | 51137 | IN LIEU OF MEDICAL INSURANCI | 26,300 | 26,300 | 26,300 |
| 26,206 | 27,500 | 27,500 | 12,150 | 23,700 | | | 51000 SUB TOTAL | 26,300 | 26,300 | 26,300 |
| 21,155 | 21,773 | 23,789 | 10,693 | 21,456 | 10670272 | 52130 | LIFE INSURANCE | 21,849 | 21,723 | 21,723 |
| - | - | - | - | - | 10670272 | 52161 | PRESCRIPTION CLAIMS - RETIRI | - | - | - |
| 16,494 | 17,003 | 19,596 | - | - | 10670272 | 52180 | MEDICAL INSURANCE | - | - | - |
| 46,168 | 64,777 | 68,187 | 3,819 | 45,824 | 10670272 | 52181 | MEDICAL - SUPPLEMENTAL INS | 64,312 | 64,312 | 64,312 |
| 59,421 | 62,161 | 85,154 | 24,601 | 46,801 | 10670272 | 52182 | MEDICAL - HMO | 44,401 | 43,108 | 43,108 |
| - | - | - | 4,200 | 4,200 | 10670272 | 52183 | HRA ER CONTRIBUTION | 6,300 | 6,300 | 6,300 |
| 280,700 | 265,800 | 265,800 | 262,533 | 263,408 | 10670272 | 52184 | MEDICAL - HSA ER CONTRIBUTI | 275,450 | 273,350 | 273,350 |
| 128,949 | 126,748 | 131,588 | 10,887 | 130,647 | 10670272 | 52185 | MEDICAL - DENTAL | 140,784 | 139,789 | 139,789 |
| 22,823 | 19,388 | 24,837 | 1,642 | 19,702 | 10670272 | 52186 | MEDICAL - PRESCRIPTION | 6,141 | 6,141 | 6,141 |
| 1,873,504 | 2,075,150 | 2,091,150 | 1,064,730 | 2,177,120 | 10670272 | 52187 | MEDICAL - HSA ER PREMIUM | 2,145,928 | 2,084,316 | 2,063,316 |
| - | - | - | 11,535 | 19,077 | 10670272 | 52188 | MEDICAL HRA PREMIUM | 22,624 | 22,624 | 22,624 |
| - | 200 | 200 | - | 200 | 10670272 | 52189 | MEDICAL - VACCINATIONS | 200 | 200 | 200 |
| - | - | - | - | - | 10670272 | 52190 | MEDICAL WAIVER | - | - | - |
| - | - | - | 2,756 | 5,683 | 10670272 | 52196 | VISION COVERAGE INSURANCE | 7,200 | 7,200 | 7,200 |
| 2,178 | 2,178 | 2,178 | - | - | 10670272 | 52300 | EMPLOYEE ASSISTANCE PROGI | 2,178 | 2,178 | 2,178 |
| 22,980 | 23,433 | 24,659 | 11,458 | 22,886 | 10670272 | 52850 | DISABILITY INSURANCE | 23,407 | 23,407 | 23,407 |
| 2,474,373 | 2,678,611 | 2,737,138 | 1,408,854 | 2,757,004 | | | 52000 SUB TOTAL | 2,760,774 | 2,694,648 | 2,673,648 |

TOWN OF VERNON
FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

| | FISCAL YEAR 2015-2016 | | | | FISCAL YEAR 2016-2017 | | | | | |
|----------------------|-----------------------|------------------------|-----------------------|----------------------|-----------------------|----------------|-------------------------|------------------|------------------|------------------|
| 2014- 2015 ACTUAL | ORIGINAL BUDGET | REVISED 6 MO BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| - | - | - | - | - | 10670272 | 55281 | CLAIMS: SETTLEMENTS | - | - | - |
| - | - | - | - | - | | | 55000 SUB TOTAL | - | - | - |
| 2,500,580 | 2,706,111 | 2,764,638 | 1,421,004 | 2,780,704 | | | DEPARTMENT TOTAL | 2,787,074 | 2,720,948 | 2,699,948 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|-----------------|--|-------------------------|----------------------|--------------------------|
| 10670272 | GROUP INSURANCE | | | |
| 51137 | IN LIEU OF MEDICAL INSURANCE | | | |
| | GENERAL GOVERNMENT | 7,200 | 7,200 | 7,200 |
| | DPW LINE UNION | 7,000 | 7,000 | 7,000 |
| | PROFESSIONAL UNION | 6,600 | 6,600 | 6,600 |
| | POLICE OFFICER & POLICE CIVILIAN UNIONS | 5,500 | 5,500 | 5,500 |
| | Total Object | <u>26,300</u> | <u>26,300</u> | <u>26,300</u> |
| 52130 | LIFE INSURANCE | | | |
| | GROUP TERM/AD & D | 19,959 | 19,833 | 19,833 |
| | GROUP TERM/AD & D REIMBURSABLE | 1,890 | 1,890 | 1,890 |
| | Total Object | <u>21,849</u> | <u>21,723</u> | <u>21,723</u> |
| 52181 | MEDICAL - SUPPLEMENTAL INS | | | |
| | POLICE OFFICER UNION-OPEB | 64,312 | 64,312 | 64,312 |
| | Total Object | <u>64,312</u> | <u>64,312</u> | <u>64,312</u> |
| 52182 | MEDICAL - HMO | | | |
| | GENERAL GOVERNMENT - \$10 OAP | 44,401 | 43,108 | 43,108 |
| | Total Object | <u>44,401</u> | <u>43,108</u> | <u>43,108</u> |
| 52183 | HRA ER CONTRIBUTION | | | |
| | DEDUCTIBLE | 6,300 | 6,300 | 6,300 |
| | Total Object | <u>6,300</u> | <u>6,300</u> | <u>6,300</u> |
| 52184 | MEDICAL - HISA ER CONTRIBUTION | | | |
| | DEDUCTIBLE | 263,150 | 261,050 | 261,050 |
| | NEW HIRES (TO FILL POSSIBLE VACANCIES [6]) | 12,300 | 12,300 | 12,300 |
| | Total Object | <u>275,450</u> | <u>273,350</u> | <u>273,350</u> |
| 52185 | MEDICAL - DENTAL | | | |
| | FULL DENTAL-GEN.GOV'T.-HMO | 2,189 | 2,189 | 2,189 |
| | FULL DENTAL-GENERAL GOV'T.-HSA | 138,595 | 137,600 | 137,600 |
| | Total Object | <u>140,784</u> | <u>139,789</u> | <u>139,789</u> |
| 52186 | MEDICAL - PRESCRIPTION | | | |
| | GENERAL GOV'T. - HMO | 6,141 | 6,141 | 6,141 |
| | Total Object | <u>6,141</u> | <u>6,141</u> | <u>6,141</u> |
| 52187 | MEDICAL - HISA ER PREMIUM | | | |
| | GENERAL GOV'T. | 2,215,234 | 2,135,410 | 2,114,410 |
| | VACANCY FACTOR (7 FOR 6 MONTHS) | -69,306 | -51,094 | -51,094 |
| | Total Object | <u>2,145,928</u> | <u>2,084,316</u> | <u>2,063,316</u> |
| 52188 | MEDICAL HRA PREMIUM | | | |
| | GENERAL GOVERNMENT | 22,624 | 22,624 | 22,624 |
| | Total Object | <u>22,624</u> | <u>22,624</u> | <u>22,624</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> |
| 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> |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|--------------------|-----------------------------|------------------------|-------------------------|-------------------------|--------------------------|
| 10670272 | GROUP INSURANCE | | | | |
| 52850 | DISABILITY INSURANCE | | | | |
| | UNIFORMED POLICE UNION | | 15,856 | 15,856 | 15,856 |
| | PROFESSIONALS UNION | | 7,551 | 7,551 | 7,551 |
| | | Total Object | <u>23,407</u> | <u>23,407</u> | <u>23,407</u> |
| Grand Total | 10670272 | GROUP INSURANCE | <u><u>2,787,074</u></u> | <u><u>2,720,948</u></u> | <u><u>2,699,948</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 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 Approved | \$ Increase (Decrease) | %Increase (Decrease) |
| 51000 | Salaries & Wages | - | - | - | - | - | 0.00% |
| 52000 | Employee Benefits | \$ 15,399 | \$ 25,000 | \$ 24,000 | \$ 24,000 | \$ (1,000) | -4.00% |
| 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: | | \$ 15,399 | \$ 25,000 | \$ 24,000 | \$ 24,000 | \$ (1,000) | -4.00% |
| Total Excluding Wages: | | \$ 15,399 | \$ 25,000 | \$ 24,000 | \$ 24,000 | \$ (1,000) | -4.00% |

TOWN OF VERNON

FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
 DEPARTMENT - UNEMPLOYMENT COMPENSATION

| 2014-2015 ACTUAL | FISCAL YEAR 2015-2016 | | | | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | FISCAL YEAR 2016-2017 | | |
|---------------------|-----------------------|------------------------|-----------------------|----------------------|--------------|----------------|-------------------------|-----------------------|------------------|-----------------|
| | ORIGINAL BUDGET | REVISED 6 MO BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | | | | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| 15,399 | 25,000 | 39,934 | 11,519 | 33,000 | 10670273 | 52500 | UNEMPLOYMENT COMPENSATI | 24,000 | 24,000 | 24,000 |
| 15,399 | 25,000 | 39,934 | 11,519 | 33,000 | | | 52000 SUB TOTAL | 24,000 | 24,000 | 24,000 |
| 15,399 | 25,000 | 39,934 | 11,519 | 33,000 | | | DEPARTMENT TOTAL | 24,000 | 24,000 | 24,000 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|--------------------|---|---------------------------------|------------------------------|----------------------------------|
| 10670273 | UNEMPLOYMENT COMPENSATION | | | |
| 52500 | UNEMPLOYMENT COMPENSATION | | | |
| | UNEMPLOYMENT COMPENSATION | 24,000 | 24,000 | 24,000 |
| | Total Object | <u>24,000</u> | <u>24,000</u> | <u>24,000</u> |
| Grand Total | 10670273 UNEMPLOYMENT COMPENSATION | <u><u>24,000</u></u> | <u><u>24,000</u></u> | <u><u>24,000</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 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 Approved | \$ Increase (Decrease) | % Increase (Decrease) |
| 51000 | Salaries & Wages | \$ 51,039 | \$ 51,702 | \$ 52,000 | \$ 52,000 | \$ 298 | 0.58% |
| 52000 | Employee Benefits | 608,851 | 572,827 | 577,400 | 578,352 | 5,525 | 0.96% |
| 53000 | Professional & Tech. Services | - | - | - | - | - | 0.00% |
| 54000 | Property Services | - | - | - | - | - | 0.00% |
| 55000 | Other Purchased Services | 423,839 | 415,878 | 421,713 | 390,340 | (25,538) | -6.14% |
| 56000 | Supplies & Materials | - | - | - | - | - | 0.00% |
| 57000 | Capital Outlay | - | - | - | - | - | 0.00% |
| 58000 | Other/Sundry | - | - | - | - | - | 0.00% |
| | Total: | \$ 1,083,729 | \$ 1,040,407 | \$ 1,051,113 | \$ 1,020,692 | \$ (19,715) | -1.89% |
| | Total Excluding Wages: | \$ 1,032,690 | \$ 988,705 | \$ 999,113 | \$ 968,692 | \$ (20,013) | -2.02% |

TOWN OF VERNON
FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
DEPARTMENT - MUNICIPAL INSURANCE

| 2014- 2015 ACTUAL | FISCAL YEAR 2015-2016 | | | | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | FISCAL YEAR 2016-2017 | | |
|----------------------|-----------------------|------------------------|-----------------------|----------------------|--------------|----------------|--------------------------|-----------------------|------------------|-----------------|
| | ORIGINAL BUDGET | REVISED 6 MO BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | | | | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| - | - | - | - | - | 10671278 | 51087 | REHAB/LIGHT DUTY WAGES | - | - | - |
| 51,039 | 51,702 | 51,702 | 25,572 | 51,295 | 10671278 | 51088 | HYPERTENSION PAYMENTS | 52,000 | 52,000 | 52,000 |
| 51,039 | 51,702 | 51,702 | 25,572 | 51,295 | | | 51000 SUB TOTAL | 52,000 | 52,000 | 52,000 |
| 529,000 | 525,000 | 525,000 | - | 525,000 | 10671278 | 52600 | WORKERS' COMPENSATION | 525,000 | 525,000 | 525,000 |
| 40,695 | 41,327 | 41,327 | 42,001 | 42,001 | 10671278 | 52620 | WORKERS' COMPENSATION EX | 44,200 | 45,152 | 45,152 |
| - | - | - | - | - | 10671278 | 52690 | HYPERTENSION | - | - | - |
| 39,156 | 6,500 | 6,500 | 3,892 | 8,081 | 10671278 | 52692 | HYPERTENSION - MEDICAL | 8,200 | 8,200 | 8,200 |
| 608,851 | 572,827 | 572,827 | 45,893 | 575,082 | | | 52000 SUB TOTAL | 577,400 | 578,352 | 578,352 |

TOWN OF VERNON

FISCAL YEAR 2016 - 2017 BUDGET SUMMARY

DEPARTMENT - MUNICIPAL INSURANCE

| 2014-2015 ACTUAL | FISCAL YEAR 2015-2016 | | | | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | FISCAL YEAR 2016-2017 | | |
|---------------------|-----------------------|------------------------|-----------------------|----------------------|--------------|----------------|-------------------------------|-----------------------|------------------|-----------------|
| | ORIGINAL BUDGET | REVISED 6 MO BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | | | | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| 156,535 | 156,730 | 163,108 | 75,577 | 148,999 | 10671278 | 55210 | GENERAL LIABILITY INSURANCE | 156,386 | 144,160 | 144,160 |
| 8,689 | 9,558 | 9,558 | 7,148 | 9,530 | 10671278 | 55211 | BOILER AND MACHINERY INSUF | 10,007 | 10,007 | 10,007 |
| - | 1,500 | 1,500 | - | 2,800 | 10671278 | 55212 | AUDITS - LIABILITY INSURANCE | 1,500 | 1,500 | 1,500 |
| - | 6,140 | 6,140 | - | - | 10671278 | 55214 | CYBER LIABILITY / DATE BREAC | - | - | - |
| 117,940 | 114,973 | 114,973 | 55,282 | 109,891 | 10671278 | 55220 | VEHICLE INSURANCE | 115,386 | 104,400 | 104,400 |
| 36,947 | 36,947 | 36,947 | 17,549 | 35,098 | 10671278 | 55230 | UMBRELLA/EXCESS LIABILITY | 36,853 | 33,350 | 33,350 |
| - | - | - | - | - | 10671278 | 55232 | EXCESS FLOOD/EARTHQUAKE | - | - | - |
| 20,663 | 20,664 | 20,664 | 9,814 | 19,629 | 10671278 | 55240 | POLICE LIABILITY INSURANCE | 20,610 | 18,700 | 18,700 |
| 29,052 | 29,052 | 29,052 | 13,799 | 27,598 | 10671278 | 55242 | PUBLIC OFFICIAL LIABILITY INS | 28,978 | 26,230 | 26,230 |
| 8,842 | 12,594 | 12,594 | 13,277 | 13,277 | 10671278 | 55250 | BONDS/SURETY INSURANCE | 13,543 | 13,543 | 13,543 |
| 761 | 770 | 770 | - | 761 | 10671278 | 55260 | ACCIDENT & HEALTH INSURANC | 11,500 | 11,500 | 11,500 |
| 19,950 | 19,950 | 19,950 | 19,950 | 19,950 | 10671278 | 55270 | RISK MANAGEMENT AGENCY FE | 19,950 | 19,950 | 19,950 |
| 24,461 | 3,000 | 3,000 | 2,528 | 2,529 | 10671278 | 55280 | CLAIMS: DEDUCTIBLES | 3,000 | 3,000 | 3,000 |
| - | - | - | - | - | 10671278 | 55281 | CLAIMS: SETTLEMENTS | - | - | - |
| - | 4,000 | 4,000 | - | 4,000 | 10671278 | 55290 | OTHER MUNICIPAL INSURANCE | 4,000 | 4,000 | 4,000 |
| 423,839 | 415,878 | 422,256 | 214,924 | 394,062 | | | 55000 SUB TOTAL | 421,713 | 390,340 | 390,340 |
| 1,083,729 | 1,040,407 | 1,046,785 | 286,389 | 1,020,439 | | | DEPARTMENT TOTAL | 1,051,113 | 1,020,692 | 1,020,692 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|-----------------|---|-------------------------|----------------------|--------------------------|
| 10671278 | MUNICIPAL INSURANCE | | | |
| 51088 | HYPERTENSION PAYMENTS | | | |
| | HYPERTENSION | 52,000 | 52,000 | 52,000 |
| | Total Object | <u>52,000</u> | <u>52,000</u> | <u>52,000</u> |
| 52600 | WORKERS' COMPENSATION | | | |
| | WORKERS' COMPENSATION | 525,000 | 525,000 | 525,000 |
| | Total Object | <u>525,000</u> | <u>525,000</u> | <u>525,000</u> |
| 52620 | WORKERS' COMPENSATION EXCESS | | | |
| | WORKERS' COMPENSATION-STOP LOSS POLICY | 44,200 | 45,152 | 45,152 |
| | Total Object | <u>44,200</u> | <u>45,152</u> | <u>45,152</u> |
| 52692 | HYPERTENSION - MEDICAL | | | |
| | HYPERTENSION - MEDICAL | 8,200 | 8,200 | 8,200 |
| | Total Object | <u>8,200</u> | <u>8,200</u> | <u>8,200</u> |
| 55210 | GENERAL LIABILITY INSURANCE | | | |
| | GENERAL LIABILITY PACKAGE | 154,186 | 142,000 | 142,000 |
| | UNDERGROUND STORAGE TANKS | 2,200 | 2,160 | 2,160 |
| | Total Object | <u>156,386</u> | <u>144,160</u> | <u>144,160</u> |
| 55211 | BOILER AND MACHINERY INSURANCE | | | |
| | BOILER AND MACHINERY INSURANCE | 10,007 | 10,007 | 10,007 |
| | Total Object | <u>10,007</u> | <u>10,007</u> | <u>10,007</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 | 115,386 | 104,400 | 104,400 |
| | Total Object | <u>115,386</u> | <u>104,400</u> | <u>104,400</u> |
| 55230 | UMBRELLA/EXCESS LIABILITY | | | |
| | UMBRELLA/EXCESS LIABILITY | 36,853 | 33,350 | 33,350 |
| | Total Object | <u>36,853</u> | <u>33,350</u> | <u>33,350</u> |
| 55240 | POLICE LIABILITY INSURANCE | | | |
| | LAW ENFORCEMENT | 20,610 | 18,700 | 18,700 |
| | Total Object | <u>20,610</u> | <u>18,700</u> | <u>18,700</u> |
| 55242 | PUBLIC OFFICIAL LIABILITY INS | | | |
| | PUBLIC OFFICIAL LIABILITY INSURANCE | 11,592 | 10,500 | 10,500 |
| | EMPLOYMENT PRACTICE LIABILITY | 17,386 | 15,730 | 15,730 |
| | Total Object | <u>28,978</u> | <u>26,230</u> | <u>26,230</u> |
| 55250 | BONDS/SURETY INSURANCE | | | |
| | TREASURER/COLLECTOR REVENUE BONDS | 1,922 | 1,922 | 1,922 |
| | CRIME - EMPLOYEE DISHONESTY BOND | 1,736 | 1,736 | 1,736 |
| | PENSION BOARD-FIDUCIARY LIABILITY | 9,885 | 9,885 | 9,885 |
| | Total Object | <u>13,543</u> | <u>13,543</u> | <u>13,543</u> |
| 55260 | ACCIDENT & HEALTH INSURANCE | | | |
| | FIRE DEPT - GROUP AAD& D POLICY | 761 | 761 | 761 |
| | FIRE DEPT - SUPPLEMENTAL ACCIDENT & ILLNESS | 10,739 | 10,739 | 10,739 |
| | Total Object | <u>11,500</u> | <u>11,500</u> | <u>11,500</u> |

**TOWN OF VERNON 2016-2017
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>1,051,113</u></u> | <u><u>1,020,692</u></u> | <u><u>1,020,692</u></u> |

Contingency
Account Code #10672280

| Department Summary: | | | | | | | |
|-------------------------------|-------------------------------|----------------------------------|---------------------------------|---------------------------------------|--|-------------------------------|------------------------------|
| Account Code | Account Classification | Actual 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 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 | \$ 15,419 | \$ 119,000 | \$ 225,000 | \$ 221,700 | \$ 102,700 | 86.30% |
| Total: | | \$ 15,419 | \$ 119,000 | \$ 225,000 | \$ 221,700 | \$ 102,700 | 86.30% |
| Total Excluding Wages: | | \$ 15,419 | \$ 119,000 | \$ 225,000 | \$ 221,700 | \$ 102,700 | 86.30% |

TOWN OF VERNON
FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
DEPARTMENT - CONTINGENCY

| 2014-2015 ACTUAL | FISCAL YEAR 2015-2016 | | | | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | FISCAL YEAR 2016-2017 | | |
|---------------------|-----------------------|-------------------|-----------------------|----------------------|--------------|----------------|----------------------------|-----------------------|------------------|-----------------|
| | ORIGINAL BUDGET | REVISED BUDGET | 6 MO EXP 2015-2016 | EST EXP 2015-2016 | | | | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL |
| - | - | - | - | - | 10672280 | 53800 | OTHER FEES | - | - | - |
| - | - | - | - | - | | | 53000 SUB TOTAL | - | - | - |
| - | - | - | - | - | 10672280 | 54230 | ENVIRONMENTAL REMEDY - OIL | - | - | - |
| - | - | - | - | - | | | 54000 SUB TOTAL | - | - | - |
| 5,248 | 119,000 | 104,050 | 150 | 104,050 | 10672280 | 58400 | CONTINGENCY | 225,000 | 221,700 | 221,700 |
| 10,171 | - | - | - | - | 10672280 | 58800 | OTHR FINANCNG USES-TRNSFE | - | - | - |
| 15,419 | 119,000 | 104,050 | 150 | 104,050 | | | 58000 SUB TOTAL | 225,000 | 221,700 | 221,700 |
| 15,419 | 119,000 | 104,050 | 150 | 104,050 | | | DEPARTMENT TOTAL | 225,000 | 221,700 | 221,700 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|--------------------|--|-------------------------|-----------------------|--------------------------|
| 10672280 | CONTINGENCY | | | |
| 58400 | CONTINGENCY | | | |
| | WAGE ADJUSTMENTS | 98,803 | 97,608 | 97,608 |
| | STEP ADJUSTMENTS | 42,389 | 40,283 | 40,283 |
| | MERIT PAY - UNIONS | 8,445 | 8,445 | 8,445 |
| | CONTINGENCY | 25,159 | 25,160 | 25,160 |
| | PERFORMANCE PAY FOR ECONOMIC DEVELOPMENT COORDINATOR | 7,500 | 25,000 | 25,000 |
| | 53rd PAY WEEK - ONE DAY | 42,704 | 25,204 | 25,204 |
| | Total Object | <u>225,000</u> | <u>221,700</u> | <u>221,700</u> |
| Grand Total | 10672280 CONTINGENCY | <u><u>225,000</u></u> | <u><u>221,700</u></u> | <u><u>221,700</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 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 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 Approved | \$ Increase (Decrease) | % Increase (Decrease) |
| 51000 | Salaries & Wages | - | - | - | - | - | 0.00% |
| 52000 | Employee Benefits | - | - | - | - | - | 0.00% |
| 53000 | Professional & Tech. Services | - | - | - | - | - | 0.00% |
| 54000 | Property Services | \$ 55,119 | \$ 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: | \$ 55,119 | \$ 50,450 | \$ 50,450 | \$ 50,450 | \$ - | 0.00% |
| | Total Excluding Wages: | \$ 55,119 | \$ 50,450 | \$ 50,450 | \$ 50,450 | \$ - | 0.00% |

TOWN OF VERNON

FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
 DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY

| | FISCAL YEAR 2015-2016 | | | | | FISCAL YEAR 2016-2017 | | | | |
|----------------------|-----------------------|--------------------------------------|----------------------|--------------|----------------|-----------------------|-----------------------------|------------------|-----------------|--------|
| 2014- 2015 ACTUAL | ORIGINAL BUDGET | REVISED 6 MO EXP BUDGET 2015-2016 | EST EXP 2015-2016 | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL | |
| 55,119 | 50,450 | 50,638 | 22,776 | 50,450 | 10673282 | 54140 | UTILITY SERVICES: SEWER USE | 50,450 | 50,450 | 50,450 |
| 55,119 | 50,450 | 50,638 | 22,776 | 50,450 | | | 54000 SUB TOTAL | 50,450 | 50,450 | 50,450 |
| 55,119 | 50,450 | 50,638 | 22,776 | 50,450 | | | DEPARTMENT TOTAL | 50,450 | 50,450 | 50,450 |

**TOWN OF VERNON 2016-2017
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 | 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 2014-2015 Expended | Adopted 2015-2016 Budget | Department's 2016-2017 Request | Town Council 2016-2017 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 | \$ 172,911 | \$ 185,805 | \$ 188,603 | \$ 188,603 | \$ 2,798 | 1.51% |
| Total: | | \$ 172,911 | \$ 185,805 | \$ 188,603 | \$ 188,603 | \$ 2,798 | 1.51% |
| Total Excluding Wages: | | \$ 172,911 | \$ 185,805 | \$ 188,603 | \$ 188,603 | \$ 2,798 | 1.51% |

TOWN OF VERNON
FISCAL YEAR 2016 - 2017 BUDGET SUMMARY
DEPARTMENT - VERNON CEMETERY COMMISSION

| FISCAL YEAR 2015-2016 | | | | | FISCAL YEAR 2016-2017 | | | | | |
|-----------------------|--------------------|--------------------------------------|----------------------|--------------|-----------------------|---------------------|---------------------------|------------------|-----------------|---------|
| 2014- 2015 ACTUAL | ORIGINAL BUDGET | REVISED 6 MO EXP BUDGET 2015-2016 | EST EXP 2015-2016 | DEPT CODE | OBJECT CODE | ACCOUNT DESCRIPTION | DEPT REQUEST | MAYOR'S RECMD | TOWN COUNCIL | |
| 172,911 | 185,805 | 185,805 | 92,903 | 185,805 | 10826302 | 58800 | OTHR FINANCNG USES-TRNSFE | 188,603 | 188,603 | 188,603 |
| 172,911 | 185,805 | 185,805 | 92,903 | 185,805 | | | 58000 SUB TOTAL | 188,603 | 188,603 | 188,603 |
| 172,911 | 185,805 | 185,805 | 92,903 | 185,805 | | | DEPARTMENT TOTAL | 188,603 | 188,603 | 188,603 |

**TOWN OF VERNON 2016-2017
BUDGET REQUEST DETAIL**

| | | | DEPARTMENT'S REQUEST | MAYOR'S RECOMMEND | TOWN COUNCIL APPROVED |
|--------------------|--|-----------------------------------|---------------------------------|------------------------------|----------------------------------|
| 10826302 | VERNON CEMETERY COMMISSION | | | | |
| 58800 | OTIIR FINANCNG USES-TRNSFER OUT | | | | |
| | CEMETERY REVENUE SUBSIDY | | <u>188,603</u> | <u>188,603</u> | <u>188,603</u> |
| | | Total Object | <u>188,603</u> | <u>188,603</u> | <u>188,603</u> |
| Grand Total | 10826302 | VERNON CEMETERY COMMISSION | <u><u>188,603</u></u> | <u><u>188,603</u></u> | <u><u>188,603</u></u> |

VERNON CEMETERY COMMISSION

FISCAL YEAR 2016 - 2017 BUDGET PROPOSAL

ESTIMATED INCOME AGAINST PROPOSED EXPENDITURES

| Description | 2014 - 2015 Actual | 2015 - 2016 Estimate | 2016 - 2017 Estimate | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------|-------------------------|-------------------------|---------------------------|--------------------------|
| Lot Sales | \$ 26,525 | \$ 28,000 | \$ 28,000 | \$ - | 0.00% |
| Foundations | 12,545 | 9,000 | 9,000 | - | 0.00% |
| Interments | 54,537 | 58,000 | 58,000 | - | 0.00% |
| Disinterments | 200 | 1,050 | 1,050 | - | |
| Lot Care | - | 240 | 240 | - | |
| Tree/Shrub Removal | 525 | 200 | 200 | - | 0.00% |
| Special Lot Care | - | 2,750 | 2,750 | - | 0.00% |
| Tent Rental | 3,050 | 3,825 | 2,825 | (1,000) | -26.14% |
| Pre-Need Foundation Fund | 230 | 200 | 200 | - | 0.00% |
| Miscellaneous | - | - | - | - | |
| Perpetual Care | 35 | 30,320 | 30,320 | - | 0.00% |
| Perpetual Flower Fund | 3 | 245 | 245 | - | 0.00% |
| Other Interest | 305 | 371 | 371 | - | 0.00% |
| Estimated Income | | | | | |
| from Operations: | \$ 97,955 | \$ 134,201 | \$ 133,201 | \$ (1,000) | -0.75% |
| Cemetery Fund Balance: | - | - | - | - | |
| General Fund Subsidy | 172,911 | 185,805 | 188,603 | 2,798 | 1.51% |
| Subtotal Income/Reserve: | \$ 270,866 | \$ 320,006 | \$ 321,804 | \$ 1,798 | 0.56% |
| Estimated Expenditures: | 307,251 | 320,006 | 321,804 | 1,798 | 0.56% |
| Excess (Deficiency) of Revenue over Expend.: | \$ (36,385) | \$ - | \$ - | | |