

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 927,514	\$ 943,000	\$ 954,000	\$ 954,000	\$ 11,000	1.17%
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:	\$ 927,514	\$ 943,000	\$ 954,000	\$ 954,000	\$ 11,000	1.17%
	Total Excluding Wages:	\$ 927,514	\$ 943,000	\$ 954,000	\$ 954,000	\$ 11,000	1.17%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - SOCIAL SECURITY AND MEDICARE

2011- 2012 ACTUAL	FISCAL YEAR 2012-2013				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2013-2014		
	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
750,570	764,000	768,827	359,791	767,000	10670270	52200	SOCIAL SECURITY	773,000	773,000	
176,944	179,000	180,130	85,466	181,000	10670270	52210	MEDICARE	181,000	181,000	
927,514	943,000	948,957	445,256	948,000			52000 SUB TOTAL	954,000	954,000	
927,514	943,000	948,957	445,256	948,000			DEPARTMENT TOTAL	954,000	954,000	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE			
52200	SOCIAL SECURITY			
	SOCIAL SECURITY	773,000	773,000	_____
	Total Object	<u>773,000</u>	<u>773,000</u>	_____
52210	MEDICARE			
	MEDICARE	181,000	181,000	_____
	Total Object	<u>181,000</u>	<u>181,000</u>	_____
Grand Total	10670270 SOCIAL SECURITY AND MEDICARE	<u><u>954,000</u></u>	<u><u>954,000</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 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 1,859,149	\$ 2,251,074	\$ 2,403,507	\$ 2,403,507	\$ 152,433	6.77%
53000	Professional & Tech. Services	-	-	-	-	-	#DIV/0!
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:	\$ 1,859,149	\$ 2,251,074	\$ 2,403,507	\$ 2,403,507	\$ 152,433	6.77%
	Total Excluding Wages:	\$ 1,859,149	\$ 2,251,074	\$ 2,403,507	\$ 2,403,507	\$ 152,433	6.77%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - PENSION

2011-2012 ACTUAL	FISCAL YEAR 2012-2013				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2013-2014		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
589,285	906,000	912,783	911,123	911,123	10670271	52910	PENSION - TOWN	938,457	938,457	
1,240,074	1,240,074	1,365,291	1,365,291	1,365,291	10670271	52911	PENSION - POLICE	1,406,250	1,406,250	
6,038	15,000	37,871	65	37,871	10670271	52912	PENSION - ADMINISTRATION	10,000	10,000	
-	-	-	-	-	10670271	52915	NET PENSION OBLIGATION	-	-	
6,752	10,000	10,000	7,791	25,920	10670271	52920	PENSION - DEFINED CONTRIBUTION	18,800	18,800	
17,000	80,000	80,000	-	80,000	10670271	52930	OPEB TRUST FUND CONTRIBUTION	30,000	30,000	
1,859,149	2,251,074	2,405,945	2,284,270	2,420,205			52000 SUB TOTAL	2,403,507	2,403,507	
-	-	-	-	-	10670271	53800	OTHER FEES	-	-	
-	-	-	-	-	10670271	53830	RETIREMENT/SEVERANCE FEES	-	-	
-	-	-	-	-			53000 SUB TOTAL	-	-	
1,859,149	2,251,074	2,405,945	2,284,270	2,420,205			DEPARTMENT TOTAL	2,403,507	2,403,507	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION			
52910	PENSION - TOWN			
	PENSION - TOWN	938,457	938,457	_____
	Total Object	<u>938,457</u>	<u>938,457</u>	_____
52911	PENSION - POLICE			
	PENSION - POLICE	1,406,250	1,406,250	_____
	Total Object	<u>1,406,250</u>	<u>1,406,250</u>	_____
52912	PENSION - ADMINISTRATION			
	PENSION - ADMINISTRATION	6,000	6,000	
	OPEB - ACTUARY FEE	4,000	4,000	
	Total Object	<u>10,000</u>	<u>10,000</u>	_____
52920	PENSION - DEFINED CONTRIBUTION			
	DEFINED CONTRIBUTION	18,800	18,800	_____
	Total Object	<u>18,800</u>	<u>18,800</u>	_____
52930	OPEB TRUST FUND CONTRIBUTION			
	OPEB TRANSFER TO TRUST FUND	80,000	80,000	
	REDUCTION BY CURRENT YEAR CONTRIBUTION	-50,000	-50,000	
	Total Object	<u>30,000</u>	<u>30,000</u>	_____
Grand Total	10670271 PENSION	<u><u>2,403,507</u></u>	<u><u>2,403,507</u></u>	<u><u> </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. 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.

The Town offers employees a choice between a PPO style plan and a HMO style plan, with the majority of employees enrolled in a Health Savings Account (HSA) program. Changes of plan design and contributions are continually advanced. The Town also self-insures for dental coverage; and maintains a self-insurance prescription fund for Town and Board of Education employees.

The proposed budget includes an increase of 13.2% for the majority of medical insurance coverage.

Department Summary:							
Account Code	Account Classification	Actual 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 19,612	\$ 15,400	\$ 21,400	\$ 21,400	\$ 6,000	38.96%
52000	Employee Benefits	2,935,890	2,731,789	2,457,614	2,457,614	(274,175)	-10.04%
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:	\$ 2,955,502	\$ 2,747,189	\$ 2,479,014	\$ 2,479,014	\$ (268,175)	-9.76%
	Total Excluding Wages:	\$ 2,935,890	\$ 2,731,789	\$ 2,457,614	\$ 2,457,614	\$ (274,175)	-10.04%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - GROUP INSURANCE

2011- 2012 ACTUAL	FISCAL YEAR 2012-2013				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2013-2014		
	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2012-2013	EST EXP 2012-2013					DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
19,612	15,400	15,400	10,467	21,267	10670272	51137	IN LIEU OF MEDICAL INSURANCE	21,400	21,400	
19,612	15,400	15,400	10,467	21,267			51000 SUB TOTAL	21,400	21,400	
21,176	22,453	22,453	7,046	21,258	10670272	52130	LIFE INSURANCE	22,453	22,453	
-	-	-	-	-	10670272	52161	PRESCRIPTION CLAIMS - RETIRE	-	-	
97,250	79,518	79,518	33,187	39,759	10670272	52180	MEDICAL INSURANCE	14,878	14,878	
44,533	54,612	54,612	13,997	45,773	10670272	52181	MEDICAL - SUPPLEMENTAL INS	56,234	56,234	
1,409,864	1,209,448	1,209,448	366,859	422,531	10670272	52182	MEDICAL - HMO	75,476	75,476	
147,600	145,250	145,250	252,350	339,050	10670272	52184	MEDICAL - HSA ER CONTRIBUTI	317,750	317,750	
139,262	142,653	142,653	45,539	136,644	10670272	52185	MEDICAL - DENTAL	137,622	137,622	
303,474	298,878	358,878	70,924	111,209	10670272	52186	MEDICAL - PRESCRIPTION	20,619	20,619	
749,678	750,945	750,945	504,157	1,295,486	10670272	52187	MEDICAL - HSA ER PREMIUM	1,786,710	1,786,710	
-	-	-	-	-	10670272	52188	MAJOR MEDICAL INSURANCE	-	-	
15	200	200	-	200	10670272	52189	MEDICAL - VACCINATIONS	200	200	
-	-	-	-	-	10670272	52190	MEDICAL WAIVER	-	-	
2,079	4,472	4,472	2,211	2,211	10670272	52300	EMPLOYEE ASSISTANCE PROGI	4,396	4,396	
20,957	23,360	23,360	4,911	20,436	10670272	52850	DISABILITY INSURANCE	21,276	21,276	
2,935,890	2,731,789	2,791,789	1,301,181	2,434,557			52000 SUB TOTAL	2,457,614	2,457,614	
-	-	-	-	-	10670272	55281	CLAIMS: SETTLEMENTS	-	-	
							55000 SUB TOTAL	-	-	

TOWN OF VERNON
FISCAL YEAR 2013 - 2014 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

FISCAL YEAR 2012-2013					FISCAL YEAR 2013-2014					
2011-2012 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
2,955,502	2,747,189	2,807,189	1,311,648	2,455,824			DEPARTMENT TOTAL	2,479,014	2,479,014	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

	DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272 GROUP INSURANCE			
51137 IN LIEU OF MEDICAL INSURANCE			
GENERAL GOVERNMENT	6,000	6,000	
DPW LINE UNION	4,000	4,000	
PROFESSIONAL UNION	4,400	4,400	
POLICE OFFICER & POLICE CIVILIAN UNIONS	7,000	7,000	
Total Object	<u>21,400</u>	<u>21,400</u>	
52130 LIFE INSURANCE			
GROUP TERM/AD & D	20,059	20,059	
GROUP TERM/AD & D REIMBURSABLE	2,394	2,394	
Total Object	<u>22,453</u>	<u>22,453</u>	
52180 MEDICAL INSURANCE			
GENERAL GOVERNMENT-PPO STYLE	14,878	14,878	
Total Object	<u>14,878</u>	<u>14,878</u>	
52181 MEDICAL - SUPPLEMENTAL INS			
POLICE OFFICER UNION-OPEB	56,234	56,234	
Total Object	<u>56,234</u>	<u>56,234</u>	
52182 MEDICAL - HMO			
GENERAL GOVERNMENT	75,476	75,476	
Total Object	<u>75,476</u>	<u>75,476</u>	
52184 MEDICAL - HSA ER CONTRIBUTION			
DEDUCTIBLE	317,750	317,750	
Total Object	<u>317,750</u>	<u>317,750</u>	
52185 MEDICAL - DENTAL			
FULL DENTAL-GEN.GOV'T. PPO	722	722	
FULL DENTAL-GEN.GOV'T.-HMO	4,467	4,467	
FULL DENTAL-GENERAL GOV'T.-HSA	132,433	132,433	
Total Object	<u>137,622</u>	<u>137,622</u>	
52186 MEDICAL - PRESCRIPTION			
GENERAL GOV'T. - HMO	17,741	17,741	
GENERAL GOV'T. - PPO	2,878	2,878	
Total Object	<u>20,619</u>	<u>20,619</u>	
52187 MEDICAL - HSA ER PREMIUM			
GENERAL GOV'T.	1,827,420	1,827,420	
VACANCY FACTOR (7)	-40,710	-40,710	
Total Object	<u>1,786,710</u>	<u>1,786,710</u>	
52189 MEDICAL - VACCINATIONS			
PROFESSIONAL UNION-FLU SHOTS	200	200	
Total Object	<u>200</u>	<u>200</u>	
52300 EMPLOYEE ASSISTANCE PROGRAM			
GENERAL GOV'T. NON-UNION	684	684	
ALL BARGAINING UNIONS	3,712	3,712	
Total Object	<u>4,396</u>	<u>4,396</u>	
52850 DISABILITY INSURANCE			
UNIFORMED POLICE UNION	14,878	14,878	
PROFESSIONALS UNION	6,398	6,398	
Total Object	<u>21,276</u>	<u>21,276</u>	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
Grand Total	10670272	GROUP INSURANCE	<u><u>2,479,014</u></u>	<u><u>2,479,014</u></u>	<u><u> </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 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 43,259	\$ 25,000	\$ 40,000	\$ 40,000	\$ 15,000	60.00%
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:	\$ 43,259	\$ 25,000	\$ 40,000	\$ 40,000	\$ 15,000	60.00%
	Total Excluding Wages:	\$ 43,259	\$ 25,000	\$ 40,000	\$ 40,000	\$ 15,000	60.00%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - UNEMPLOYMENT COMPENSATION

FISCAL YEAR 2012-2013					FISCAL YEAR 2013-2014				
2011- 2012 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2012-2013	EST EXP 2012-2013	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
43,259	25,000	28,253	14,131	52,000	10670273	52500	UNEMPLOYMENT COMPENSATI	40,000	40,000
43,259	25,000	28,253	14,131	52,000		52000 SUB TOTAL	40,000	40,000	
43,259	25,000	28,253	14,131	52,000		DEPARTMENT TOTAL	40,000	40,000	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670273	UNEMPLOYMENT COMPENSATION			
52500	UNEMPLOYMENT COMPENSATION			
	UNEMPLOYMENT COMPENSATION	40,000	40,000	_____
	Total Object	40,000	40,000	_____
Grand Total	10670273 UNEMPLOYMENT COMPENSATION	40,000	40,000	_____

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. The current self-insured retention is \$500,000 per occurrence for firefighters and police officers; and \$500,000 per occurrence for all other employees as well. Hypertension benefits are also self-insured.

Department Summary:							
Account Code	Account Classification	Actual 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 51,647	\$ 52,875	\$ 53,125	\$ 53,125	\$ 250	0.47%
52000	Employee Benefits	433,954	532,000	568,080	568,080	36,080	6.78%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	-	-	-	-	-	0.00%
55000	Other Purchased Services	326,690	280,250	368,213	368,213	87,963	31.39%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 812,291	\$ 865,125	\$ 989,418	\$ 989,418	\$ 124,293	14.37%
	Total Excluding Wages:	\$ 760,644	\$ 812,250	\$ 936,293	\$ 936,293	\$ 124,043	15.27%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - MUNICIPAL INSURANCE

2011- 2012 ACTUAL	FISCAL YEAR 2012-2013				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2013-2014		
	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	-	10671278	51087	REHAB/LIGHT DUTY WAGES	-	-	-
51,647	52,875	52,875	25,748	51,580	10671278	51088	HYPERTENSION PAYMENTS	53,125	53,125	
51,647	52,875	52,875	25,748	51,580			51000 SUB TOTAL	53,125	53,125	
400,000	500,000	500,000	-	500,000	10671278	52600	WORKERS' COMPENSATION	529,000	529,000	
29,200	26,500	26,500	30,524	30,524	10671278	52620	WORKERS' COMPENSATION EXI	33,580	33,580	
-	-	-	-	-	10671278	52690	HYPERTENSION	-	-	
4,754	5,500	5,500	6	5,410	10671278	52692	HYPERTENSION - MEDICAL	5,500	5,500	
433,954	532,000	532,000	30,530	535,934			52000 SUB TOTAL	568,080	568,080	

TOWN OF VERNON
FISCAL YEAR 2013 - 2014 BUDGET SUMMARY
DEPARTMENT - MUNICIPAL INSURANCE

2011- 2012 ACTUAL	FISCAL YEAR 2012-2013				DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	FISCAL YEAR 2013-2014		
	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013				DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
97,288	95,000	100,200	75,765	125,841	10671278	55210	GENERAL LIABILITY INSURANCE	141,550	141,550	
-	-	-	-	-	10671278	55211	BOILER AND MACHINERY INSUR	-	-	
-	1,500	1,500	-	1,000	10671278	55212	AUDITS - LIABILITY INSURANCE	1,500	1,500	
79,997	80,000	80,000	57,322	91,879	10671278	55220	VEHICLE REPLACEMENT COST	101,100	101,100	
25,455	25,500	25,500	30,122	30,122	10671278	55230	UMBRELLA/EXCESS LIABILITY	33,140	33,140	
-	-	-	-	-	10671278	55232	EXCESS FLOOD/EARTHQUAKE	-	-	
15,944	16,000	16,000	16,855	16,855	10671278	55240	POLICE LIABILITY INSURANCE	18,540	18,540	
17,774	17,000	17,000	23,143	23,143	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	25,460	25,460	
9,649	9,700	9,700	11,398	11,398	10671278	55250	BONDS/SURETY INSURANCE	11,453	11,453	
11,453	11,550	11,550	761	11,453	10671278	55260	ACCIDENT & HEALTH INSURANC	11,470	11,470	
21,000	21,000	21,000	21,000	21,000	10671278	55270	RISK MANAGEMENT AGENCY FE	21,000	21,000	
48,130	3,000	29,500	-	29,500	10671278	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	
-	-	-	-	-	10671278	55281	CLAIMS: SETTLEMENTS	-	-	
-	-	-	-	-	10671278	55290	OTHER MUNICIPAL INSURANCE	-	-	
326,690	280,250	311,950	236,366	362,191			55000 SUB TOTAL	368,213	368,213	
812,291	865,125	896,825	292,644	949,705			DEPARTMENT TOTAL	989,418	989,418	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

	DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278 MUNICIPAL INSURANCE			
51088 HYPERTENSION PAYMENTS			
HYPERTENSION	53,125	53,125	
Total Object	<u>53,125</u>	<u>53,125</u>	
52600 WORKERS' COMPENSATION			
WORKERS' COMPENSATION	529,000	529,000	
Total Object	<u>529,000</u>	<u>529,000</u>	
52620 WORKERS' COMPENSATION EXCESS			
WORKERS' COMPENSATION-STOP LOSS POLICY	33,580	33,580	
Total Object	<u>33,580</u>	<u>33,580</u>	
52692 HYPERTENSION - MEDICAL			
HYPERTENSION - MEDICAL	5,500	5,500	
Total Object	<u>5,500</u>	<u>5,500</u>	
55210 GENERAL LIABILITY INSURANCE			
GENERAL LIABILITY PACKAGE	59,750	59,750	
COMMERCIAL PROPERTY	81,800	81,800	
Total Object	<u>141,550</u>	<u>141,550</u>	
55212 AUDITS - LIABILITY INSURANCE			
AUDITS - LIABILITY INSURANCE	1,500	1,500	
Total Object	<u>1,500</u>	<u>1,500</u>	
55220 VEHICLE REPLACEMENT COST INSUR			
VEHICLE INSURANCE	101,100	101,100	
Total Object	<u>101,100</u>	<u>101,100</u>	
55230 UMBRELLA/EXCESS LIABILITY			
UMBRELLA/EXCESS LIABILITY	33,140	33,140	
Total Object	<u>33,140</u>	<u>33,140</u>	
55240 POLICE LIABILITY INSURANCE			
LAW ENFORCEMENT	18,540	18,540	
Total Object	<u>18,540</u>	<u>18,540</u>	
55242 PUBLIC OFFICIAL LIABILITY INS			
PUBLIC OFFICIAL LIABILITY INSURANCE	14,800	14,800	
PROFESSIONAL LIABILITY	10,660	10,660	
Total Object	<u>25,460</u>	<u>25,460</u>	
55250 BONDS/SURETY INSURANCE			
TREASURER/COLLECTOR REVENUE BONDS	1,913	1,913	
EMPLOYEE DISHONESTY BOND	1,500	1,500	
PENSION BOARD-FIDUCIARY LIABILITY	8,040	8,040	
Total Object	<u>11,453</u>	<u>11,453</u>	
55260 ACCIDENT & HEALTH INSURANCE			
FIRE DEPT - GROUP ACCIDENT POLICY	770	770	
FIRE DEPT - ACCIDENT & SICKNESS	10,700	10,700	
Total Object	<u>11,470</u>	<u>11,470</u>	
55270 RISK MANAGEMENT AGENCY FEE			
AGENCY FEE	21,000	21,000	
Total Object	<u>21,000</u>	<u>21,000</u>	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE			
55280	CLAIMS: DEDUCTIBLES			
	CLAIMS: DEDUCTIBLES	3,000	3,000	
	Total Object	3,000	3,000	
Grand Total	10671278 MUNICIPAL INSURANCE	989,418	989,418	

Contingency
Account Code #10672280

Department Summary:							
Account Code	Account Classification	Actual 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ 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	\$ 6,000	\$ 170,000	\$ 114,000	\$ 114,000	\$ (56,000)	-32.94%
	Total:	\$ 6,000	\$ 170,000	\$ 114,000	\$ 114,000	\$ (56,000)	-32.94%
	Total Excluding Wages:	\$ 6,000	\$ 170,000	\$ 114,000	\$ 114,000	\$ (56,000)	-32.94%

TOWN OF VERNON
FISCAL YEAR 2013 - 2014 BUDGET SUMMARY
DEPARTMENT - CONTINGENCY

	FISCAL YEAR 2012-2013				FISCAL YEAR 2013-2014					
2011- 2012 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013	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	-	-	-
6,000	170,000	169,968	47,000	168,968	10672280	58400	CONTNGENCY	114,000	114,000	
-	-	-	-	-	10672280	58800	OTHR FINANCNG USES-TRNSFE	-	-	-
6,000	170,000	169,968	47,000	168,968			58000 SUB TOTAL	114,000	114,000	
6,000	170,000	169,968	47,000	168,968			DEPARTMENT TOTAL	114,000	114,000	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY			
58400	CONTINGENCY			
	WAGE ADJUSTMENTS	55,206	55,206	
	STEP ADJUSTMENTS	35,532	35,532	
	CONTINGENCY	23,262	23,262	
	Total Object	114,000	114,000	
Grand Total	10672280 CONTINGENCY	114,000	114,000	

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 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	-	-	-	-	-	0.00%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	\$ 50,282	\$ 50,500	\$ 50,500	\$ 50,500	\$ -	0.00%
55000	Other Purchased Services	-	-	-	-	-	0.00%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 50,282	\$ 50,500	\$ 50,500	\$ 50,500	\$ -	0.00%
	Total Excluding Wages:	\$ 50,282	\$ 50,500	\$ 50,500	\$ 50,500	\$ -	0.00%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY

	FISCAL YEAR 2012-2013							FISCAL YEAR 2013-2014		
2011- 2012 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
50,282	50,500	55,759	24,560	48,500	10673282	54140	UTILITY SERVICES: SEWER USE	50,500	50,500	
50,282	50,500	55,759	24,560	48,500			54000 SUB TOTAL	50,500	50,500	
50,282	50,500	55,759	24,560	48,500			DEPARTMENT TOTAL	50,500	50,500	

**TOWN OF VERNON 2013-2014
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-15 ACCTS./346 UNITS	50,500	50,500	_____
	Total Object	<u>50,500</u>	<u>50,500</u>	_____
Grand Total	10673282 HOUSING AUTHORITY-SEWER SUBSDY	<u><u>50,500</u></u>	<u><u>50,500</u></u>	<u><u>_____</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 2011-2012 Expended	Adopted 2012-2013 Budget	Department's 2013-2014 Request	Mayor's 2013-2014 Recommended	\$ 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	\$ 152,999	\$ 162,384	\$ 174,754	\$ 162,384	\$ -	0.00%
Total:		\$ 152,999	\$ 162,384	\$ 174,754	\$ 162,384	\$ -	0.00%
Total Excluding Wages:		\$ 152,999	\$ 162,384	\$ 174,754	\$ 162,384	\$ -	0.00%

TOWN OF VERNON

FISCAL YEAR 2013 - 2014 BUDGET SUMMARY

DEPARTMENT - VERNON CEMETERY COMMISSION

FISCAL YEAR 2012-2013					FISCAL YEAR 2013-2014					
2011-2012 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2012-2013	EST EXP 2012-2013	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
152,999	162,384	162,384	40,596	162,384	10826302	58800	OTHR FINANCNG USES-TRNSFE	174,754	162,384	
152,999	162,384	162,384	40,596	162,384			58000 SUB TOTAL	174,754	162,384	
152,999	162,384	162,384	40,596	162,384			DEPARTMENT TOTAL	174,754	162,384	

**TOWN OF VERNON 2013-2014
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION			
58800	OTHR FINANCNG USES-TRNSFER OUT			
	CEMETERY REVENUE SUBSIDY	174,754	162,384	_____
	Total Object	174,754	162,384	_____
Grand Total	10826302 VERNON CEMETERY COMMISSION	174,754	162,384	_____

VERNON CEMETERY COMMISSION
FISCAL YEAR 2013 - 2014 BUDGET PROPOSAL

ESTIMATED INCOME AGAINST PROPOSED EXPENDITURES

Description	2011 - 2012 Actual	2012 - 2013 Estimate	2013 - 2014 Estimate	\$ Increase (Decrease)	% Increase (Decrease)
Lot Sales	\$ 22,587	\$ 25,000	\$ 25,000	\$ -	0.00%
Foundations	9,075	9,000	9,000	-	0.00%
Internments	42,525	50,000	50,000	-	0.00%
Disinternments	-	1,050	1,050	-	
Lot Care	-	-	-	-	
Tree/Shrub Removal	-	200	200	-	0.00%
Special Lot Care	-	2,750	2,750	-	0.00%
Tent Rental	1,500	2,775	2,775	-	0.00%
Rent - Hale Street	-	-	-	-	
Pre-Need Foundation Fund	-	200	200	-	0.00%
Miscellaneous	12,035	-	-	-	
Perpetual Care	19,021	17,692	17,692	-	0.00%
Perpetual Flower Fund	-	245	245	-	0.00%
Other Interest	654	1,444	700	(744)	-51.52%
Estimated Income					
from Operations:	\$ 107,397	\$ 110,356	\$ 109,612	\$ (744)	-0.67%
Cemetery Fund Balance:	-	-	-	-	
General Fund Subsidy	152,999	162,384	175,416	13,032	8.03%
Subtotal Income/Reserve:	\$ 260,396	\$ 272,740	\$ 285,028	\$ 12,288	4.51%
Estimated Expenditures:	263,602	287,740	285,028	(2,712)	-0.94%
Excess (Deficiency) of Revenue over Expend.:	\$ (3,206)	\$ (15,000)	\$ -		

Utilization of reserves:	Fence at Grove Hill:	\$ -
	Asphalt for Grove Hill roads:	13,032
	Total Utilization of Reserves:	\$ 13,032