

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 849,567	\$ 898,000	\$ 909,000	\$ 909,000	\$ 11,000	1.22%
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:	\$ 849,567	\$ 898,000	\$ 909,000	\$ 909,000	\$ 11,000	1.22%
	Total Excluding Wages:	\$ 849,567	\$ 898,000	\$ 909,000	\$ 909,000	\$ 11,000	1.22%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: SOCIAL SECURITY AND MEDICARE			
		Fiscal Year	Fiscal Year
		2008 - 2009	2009-2010

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				2008 - 2009	MAYOR'S RECMD	TOWN COUNCIL	2009-2010
688,084	728,000	728,000	357,649	731,900	10670270	52200	SOCIAL SECURITY	736,000	736,000	736,000	758,000
161,483	170,000	170,000	85,340	175,520	10670270	52210	MEDICARE	173,000	173,000	173,000	178,000
849,567	898,000	898,000	442,989	907,420			DEPARTMENT TOTAL	909,000	909,000	909,000	936,000

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY		736,000	736,000	736,000
	SOCIAL SECURITY		<u>736,000</u>	<u>736,000</u>	<u>736,000</u>
	Total Object	52200			
52210	MEDICARE		173,000	173,000	173,000
	MEDICARE		<u>173,000</u>	<u>173,000</u>	<u>173,000</u>
	Total Object	52210			
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	<u><u>909,000</u></u>	<u><u>909,000</u></u>	<u><u>909,000</u></u>

Pension
Account Code #10670271

Narrative:

The Town maintains two single-employer, contributory defined benefit plans that cover substantially all of the full-time employees, except for the certified faculty and administrative personnel of the Education Department, who are covered under the State Teachers' Retirement System. One plan covers police officers and the other covers all other eligible employees. The pension liability is funded each year based on the recommendation of an independent actuary.

Department Summary:							
Account Code	Account Classification	Actual 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 1,695,938	\$ 1,851,600	\$ 1,901,600	\$ 1,901,600	\$ 50,000	2.70%
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:	\$ 1,695,938	\$ 1,851,600	\$ 1,901,600	\$ 1,901,600	\$ 50,000	2.70%
	Total Excluding Wages:	\$ 1,695,938	\$ 1,851,600	\$ 1,901,600	\$ 1,901,600	\$ 50,000	2.70%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: PENSION

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			Fiscal Year
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				2008 - 2009		2009-2010	
								DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL	DEPT REQUEST
746,177	821,000	821,000	818,397	818,397	10670271	52910	PENSION - TOWN	841,000	841,000	841,000	882,000
931,473	1,020,600	1,020,600	1,020,600	1,020,600	10670271	52911	PENSION - POLICE	1,050,600	1,050,600	1,050,600	1,164,000
18,288	10,000	10,000	3,538	12,000	10670271	52912	PENSION - ADMINISTRATION	10,000	10,000	10,000	10,000
-	-	-	-	-	10670271	52915	NET PENSION OBLIGATION	-	-	-	-
1,695,938	1,851,600	1,851,600	1,842,535	1,850,997			52000 SUBTOTAL	1,901,600	1,901,600	1,901,600	2,056,000
-	-	-	-	-	10670271	53800	OTHER FEES	-	-	-	-
-	-	-	-	-	10670271	53830	RETIREMENT/SEVERANCE FEES	-	-	-	-
-	-	-	-	-			53000 SUBTOTAL	-	-	-	-
1,695,938	1,851,600	1,851,600	1,842,535	1,850,997			DEPARTMENT TOTAL	1,901,600	1,901,600	1,901,600	2,056,000

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION				
52910	PENSION - TOWN		841,000	841,000	841,000
		Total Object	<u>841,000</u>	<u>841,000</u>	<u>841,000</u>
52911	PENSION - POLICE		1,050,600	1,050,600	1,050,600
		Total Object	<u>1,050,600</u>	<u>1,050,600</u>	<u>1,050,600</u>
52912	PENSION - ADMINISTRATION		10,000	10,000	10,000
		Total Object	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	10670271 PENSION		<u><u>1,901,600</u></u>	<u><u>1,901,600</u></u>	<u><u>1,901,600</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 plan and a HMO plan. With the exception of the police and police civilian unions, several changes have been made to all other general government employees' plan design that increases participant cost sharing. The Town also initiated a self-insurance plan for prescription drugs.

Department Summary:							
Account Code	Account Classification	Actual 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	15,034	28,518	25,445	25,445	(3,073)	0.00%
52000	Employee Benefits	\$ 2,657,095	\$ 2,562,619	\$ 2,634,606	\$ 2,597,555	\$ 34,936	1.36%
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:	\$ 2,672,129	\$ 2,591,137	\$ 2,660,051	\$ 2,623,000	\$ 31,863	1.23%
	Total Excluding Wages:	\$ 2,657,095	\$ 2,562,619	\$ 2,634,606	\$ 2,597,555	\$ 34,936	1.36%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: GROUP INSURANCE

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			Fiscal Year
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				DEPARTMENT REQUEST	2008 - 2009	TOWN COUNCIL	2009-2010
									MAYOR'S RECMD	DEPT REQUEST	
15,034	28,518	28,518	16,822	28,445	10670272	51137	IN LIEU OF MEDICAL INSURANCE	25,445	25,445	25,445	25,445
15,034	28,518	28,518	16,822	28,445			51000 SUBTOTAL	25,445	25,445	25,445	25,445
33,259	34,966	34,966	11,312	27,598	10670272	52130	LIFE INSURANCE	24,538	24,538	24,538	24,538
594,910	632,132	388,749	195,199	335,368	10670272	52180	MEDICAL INSURANCE - PPO	338,741	338,741	338,741	348,907
-	-	89,157	36,015	61,448	10670272	52181	MEDICAL - POST EMPLOYMENT	70,505	70,505	70,505	72,620
1,561,836	1,392,651	1,392,651	812,937	1,384,926	10670272	52182	MEDICAL - HMO	1,569,786	1,544,735	1,532,735	1,628,000
-	-	154,226	84,454	145,539	10670272	52185	MEDICAL - DENTAL	152,053	152,053	152,053	156,600
429,582	474,877	474,877	273,029	473,609	10670272	52186	MEDICAL - PRESCRIPTION	446,357	446,357	446,357	459,750
-	200	200	-	200	10670272	52189	MEDICAL - VACCINATION	200	200	200	200
13,433	-	-	-	-	10670272	52190	MEDICAL WAIVER	-	-	-	-
4,037	4,252	4,252	3,390	4,236	10670272	52300	EMPLOYEE ASSISTANCE PROGRAM	4,453	4,453	4,453	4,453
20,038	23,541	23,541	13,896	26,435	10670272	52850	DISABILITY INSURANCE	27,973	27,973	27,973	28,800
2,657,095	2,562,619	2,562,619	1,430,232	2,459,359			52000 SUBTOTAL	2,634,606	2,609,555	2,597,555	2,723,868
2,672,129	2,591,137	2,591,137	1,447,054	2,487,804			DEPARTMENT TOTAL	2,660,051	2,635,000	2,623,000	2,749,313

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE				
51137	IN LIEU OF MEDICAL INSURANCE		25,445	25,445	25,445
	IN LIEU OF MEDICAL INSURANCE				
	Total Object	51137	<u>25,445</u>	<u>25,445</u>	<u>25,445</u>
52130	LIFE INSURANCE				
	GROUP TERM/AD & D		22,378	22,378	22,378
	GROUP TERM/AD & D REIMBURSABLE		2,160	2,160	2,160
	Total Object	52130	<u>24,538</u>	<u>24,538</u>	<u>24,538</u>
52180	MEDICAL INSURANCE				
	HOSPITAL/PRESCRIPTION - PPO		338,741	338,741	338,741
	Total Object	52180	<u>338,741</u>	<u>338,741</u>	<u>338,741</u>
52181	MEDICAL - SUPPLEMENTAL INS				
	MEDICAL SUPPLEMENTAL POST EMPLOY FUND		70,505	70,505	70,505
	Total Object	52181	<u>70,505</u>	<u>70,505</u>	<u>70,505</u>
52182	MEDICAL - HMO				
	GENERAL GOVERNMENT - HMO		1,569,786	1,544,735	1,532,735
	Total Object	52182	<u>1,569,786</u>	<u>1,544,735</u>	<u>1,532,735</u>
52185	MEDICAL - DENTAL				
	FULL DENTAL - GENERAL GOV'T PPO		26,028	26,028	26,028
	FULL DENTAL - GENERAL GOV'T HMO		126,025	126,025	126,025
	Total Object	52185	<u>152,053</u>	<u>152,053</u>	<u>152,053</u>
52186	MEDICAL - PRESCRIPTION				
	GENERAL GOVERNMENT - HMO		385,580	385,580	385,580
	GENERAL GOVERNMENT - PPO		60,777	60,777	60,777
	Total Object	52186	<u>446,357</u>	<u>446,357</u>	<u>446,357</u>
52189	MEDICAL - VACCINATIONS				
	PROFESSIONAL UNION - FLU SHOTS		200	200	200
	Total Object	52189	<u>200</u>	<u>200</u>	<u>200</u>
52300	EMPLOYEE ASSISTANCE PROGRAM				
	GENERAL GOVERNMENT		703	703	703
	BARGAINING UNIONS		3,750	3,750	3,750
	Total Object	52300	<u>4,453</u>	<u>4,453</u>	<u>4,453</u>
52850	DISABILITY INSURANCE				
	PROFESSIONALS UNION		8,637	8,637	8,637
	UNIFORMED POLICE UNION		19,336	19,336	19,336
	Total Object	52850	<u>27,973</u>	<u>27,973</u>	<u>27,973</u>
Grand Total	10670272	GROUP INSURANCE	<u><u>2,660,051</u></u>	<u><u>2,635,000</u></u>	<u><u>2,623,000</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 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 25,118	\$ 9,540	\$ 25,000	\$ 25,000	\$ 15,460	162.05%
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:	\$ 25,118	\$ 9,540	\$ 25,000	\$ 25,000	\$ 15,460	162.05%
	Total Excluding Wages:	\$ 25,118	\$ 9,540	\$ 25,000	\$ 25,000	\$ 15,460	162.05%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: UNEMPLOYMENT COMPENSATION

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				2008 - 2009	MAYOR'S RECMD	TOWN COUNCIL	2009-2010
25,118	9,540	9,540	13,580	30,620	10670273	52500	UNEMPLOYMENT COMPENSATION	25,000	25,000	25,000	25,000
25,118	9,540	9,540	13,580	30,620			DEPARTMENT TOTAL	25,000	25,000	25,000	25,000

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670273	UNEMPLOYMENT COMPENSATION				
52500	UNEMPLOYMENT COMPENSATION				
	UNEMPLOYMENT COMPENSATION		25,000	25,000	25,000
	Total Object	52500	25,000	25,000	25,000
Grand Total	10670273		25,000	25,000	25,000

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 \$450,000 per occurrence for firefighters and police officers; and \$400,000 per occurrence for all other employees. The employer liability limit is \$1,000,000 in aggregate. Hypertension benefits are also self-insured.

The following page discloses the municipal insurance budget for the past ten years.

Department Summary:							
Account Code	Account Classification	Actual 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
52000	Employee Benefits	285,726	334,469	335,666	335,666	1,197	0.36%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	-	-	-	-	-	0.00%
55000	Other Purchased Services	432,280	447,423	348,531	348,531	(98,892)	-22.10%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 718,006	\$ 781,892	\$ 684,197	\$ 684,197	\$ (97,695)	-12.49%
	Total Excluding Wages:	\$ 718,006	\$ 781,892	\$ 684,197	\$ 684,197	\$ (97,695)	-12.49%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: MUNICIPAL INSURANCE

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			Fiscal Year
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				2008 - 2009	2009-2010	DEPT REQUEST	MAYOR'S RECMD
-	-	-	-	-	10671278	51087	REHAB / LIGHT DUTY WAGES	-	-	-	-
-	-	-	-	-			51000 SUBTOTAL	-	-	-	-
215,000	260,000	260,000	-	260,000	10671278	52600	WORKERS' COMPENSATION	260,000	260,000	260,000	260,000
26,423	27,842	27,842	25,661	25,661	10671278	52620	WORKERS' COMP. - EXCESS	26,944	26,944	26,944	26,944
41,640	43,127	43,127	21,512	44,371	10671278	52690	HYPERTENSION	45,182	45,182	45,182	46,592
2,663	3,500	3,500	1,307	3,538	10671278	52692	HYPERTENSION - MEDICAL	3,540	3,540	3,540	3,600
285,726	334,469	334,469	48,480	333,570			52000 SUBTOTAL	335,666	335,666	335,666	337,136
120,334	141,696	141,696	57,713	76,388	10671278	55210	GENERAL LIABILITY INSURANCE	79,701	79,701	79,701	79,701
3,190	3,945	3,945	2,640	3,520	10671275	55211	BOILER & MACHINERY INSURANCE	4,020	4,020	4,020	4,020
2,422	1,500	1,500	-	2,500	10671278	55212	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500	1,500
126,426	135,754	135,754	76,840	102,453	10671278	55220	VEHICLE INSURANCE	106,453	106,453	106,453	106,453
49,099	52,446	52,446	67,824	68,469	10671278	55230	UMBRELLA/EXCESS LIABILITY	67,824	67,824	67,824	67,824
-	-	-	-	-	10671278	55232	EXCESS FLOOD/EARTHQUAKE	-	-	-	-
29,388	30,270	30,270	20,188	20,188	10671278	55240	POLICE LIABILITY INSURANCE	20,188	20,188	20,188	20,188
26,378	27,427	27,427	25,289	25,289	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	25,289	25,289	25,289	25,289
10,898	11,315	11,315	9,266	9,266	10671278	55250	BONDS/SURETY INSURANCE	9,486	9,486	9,486	9,486
8,694	9,070	9,070	378	8,694	10671278	55260	ACCIDENT & HEALTH INSURANCE	9,070	9,070	9,070	9,070
30,000	30,000	30,000	21,000	21,000	10671278	55270	AGENCY FEE	21,000	21,000	21,000	21,000
25,451	4,000	4,000	5,050	9,849	10671278	55280	CLAIMS: DEDUCTIBLES	4,000	4,000	4,000	4,000
-	-	-	-	-	10671278	55281	CLAIMS: SETTLEMENTS	-	-	-	-
-	-	-	-	-	10671278	55290	OTHER MUNICIPAL INSURANCE	-	-	-	-
432,280	447,423	447,423	286,188	347,616			55000 SUBTOTAL	348,531	348,531	348,531	348,531
718,006	781,892	781,892	334,668	681,186			DEPARTMENT TOTAL	684,197	684,197	684,197	685,667

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE				
52600	WORKERS' COMPENSATION				
	WORKERS' COMPENSATION		260,000	260,000	260,000
	Total Object	52600	260,000	260,000	260,000
52620	WORKERS' COMPENSATION EXCESS				
	WORKERS' COMPENSATION STOP-LOSS POLICY		26,944	26,944	26,944
	Total Object	52620	26,944	26,944	26,944
52690	HYPERTENSION				
	HYPERTENSION (INCLUDES 4.0% INCREASE)		45,182	45,182	45,182
	Total Object	52690	45,182	45,182	45,182
52692	HYPERTENSION - MEDICAL				
	HYPERTENSION - MEDICAL		3,540	3,540	3,540
	Total Object	52692	3,540	3,540	3,540
55210	GENERAL LIABILITY INSURANCE				
	PROPERTY/LIABILITY PACKAGE		79,701	79,701	79,701
	Total Object	55210	79,701	79,701	79,701
55211	BOILER AND MACHINERY INSURANCE				
	BOILER AND MACHINERY		4,020	4,020	4,020
	Total Object	55211	4,020	4,020	4,020
55212	AUDITS - LIABILITY INSURANCE				
	AUDITS - LIABILITY INSURANCE		1,500	1,500	1,500
	Total Object	55212	1,500	1,500	1,500
55220	VEHICLE REPLACEMENT COST INSUR				
	VEHICLE INSURANCE		106,453	106,453	106,453
	Total Object	55220	106,453	106,453	106,453
55230	UMBRELLA/EXCESS LIABILITY				
	UMBRELLA/EXCESS LIABILITY		67,824	67,824	67,824
	Total Object	55230	67,824	67,824	67,824
55240	POLICE LIABILITY INSURANCE				
	LAW ENFORCEMENT		20,188	20,188	20,188
	Total Object	55240	20,188	20,188	20,188
55242	PUBLIC OFFICIAL LIABILITY INS				
	PUBLIC OFFICIAL LIABILITY INSURANCE		25,289	25,289	25,289
	Total Object	55242	25,289	25,289	25,289
55250	BONDS/SURETY INSURANCE				
	POLICE DOG		120	120	120
	TREASURER/COLLECTOR OF REVENUE BONDS		1,884	1,884	1,884
	EMPLOYEE DISHONESTY BOND		1,329	1,329	1,329
	PENSION BOARD - FIDUCIARY LIABILITY		6,053	6,053	6,053
	FIREFIGHERS/AMBULANCE BONDS		100	100	100
	Total Object	55250	9,486	9,486	9,486
55260	ACCIDENT & HEALTH INSURANCE				
	GROUP ACCIDENT - FIRE DEPARTMENT		400	400	400
	ACCIDENT AND HEALTH - FIRE DEPARTMENT		8,320	8,320	8,320
	ACCIDENT AND HEALTH - POLICE EXPLORERS		350	350	350
	Total Object	55260	9,070	9,070	9,070
55270	RISK MANAGEMENT AGENCY FEE				
	AGENCY FEE		21,000	21,000	21,000
	Total Object	55270	21,000	21,000	21,000
55280	CLAIMS; DEDUCTIBLES				
	CLAIMS - DEDUCTIBLES		4,000	4,000	4,000
	Total Object	55280	4,000	4,000	4,000

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
Grand Total	10671278	<u>684,197</u>	<u>684,197</u>	<u>684,197</u>
	MUNICIPAL INSURANCE			

Contingency
Account Code #10672280

Narrative:

The majority of the appropriation is dedicated to the estimate for wage adjustments. The actual contingency for unexpected expenditures is \$24,636.

Department Summary:							
Account Code	Account Classification	Actual 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 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	4,493	150,086	150,086	150,086	-	0.00%
	Total:	\$ 4,493	\$ 150,086	\$ 150,086	\$ 150,086	\$ -	0.00%
	Total Excluding Wages:	\$ 4,493	\$ 150,086	\$ 150,086	\$ 150,086	\$ -	0.00%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: CONTINGENCY

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			Fiscal Year
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				2008 - 2009		2009-2010	
								DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL	DEPT REQUEST
-	-	-	-	-	10672280	54230	ENVIRONMENTAL REMEDY	-	-	-	-
-	-	-	-	-			<i>54000 SUBTOTAL</i>	-	-	-	-
4,493	150,086	147,086	705	147,086	10672280	58400	CONTINGENCY	150,086	150,086	150,086	156,000
-	-	-	-	-	10672280	58400	TRANSFER OUT	-	-	-	-
4,493	150,086	147,086	705	147,086			<i>58000 SUBTOTAL</i>	150,086	150,086	150,086	156,000
4,493	150,086	147,086	705	147,086			DEPARTMENT TOTAL	150,086	150,086	150,086	156,000

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY			
58400	RESERVE FOR NEGOTIATIONS			
	WAGE ADJUSTMENTS	125,450	125,450	125,450
	CONTINGENCY	24,636	24,636	24,636
	Total Object 58400	150,086	150,086	150,086
Grand Total 10672280	CONTINGENCY	150,086	150,086	150,086

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.

Department Summary:							
Account Code	Account Classification	Actual 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 Approved	\$ Increase (Decrease)	% Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	-	-	-	-	-	0.00%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	\$ 37,340	\$ 39,500	\$ 43,735	\$ 43,735	\$ 4,235	10.72%
55000	Other Purchased Services	-	-	-	-	-	0.00%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 37,340	\$ 39,500	\$ 43,735	\$ 43,735	\$ 4,235	10.72%
	Total Excluding Wages:	\$ 37,340	\$ 39,500	\$ 43,735	\$ 43,735	\$ 4,235	10.72%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: HOUSING AUTHORITY - SEWER SUBSIDY

2006-2007 ACTUAL	FISCAL YEAR 2007 - 2008				DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	Fiscal Year			Fiscal Year
	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND				2008 - 2009		2009-2010	
								DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL	DEPT REQUEST
37,340	39,500	39,500	10,044	41,652	10673282	54140	SEWER USAGE	43,735	43,735	43,735	45,047
37,340	39,500	39,500	10,044	41,652				43,735	43,735	43,735	45,047

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10673282	HOUSING AUTHORITY-SEWER SUBSDY			
54140	UTILITY SERVICES: SEWER USE			
	SEWER USAGE	43,735	43,735	43,735
	Total Object	43,735	43,735	43,735
Grand Total	10673282 HOUSING AUTHORITY-SEWER SUBSDY	<u>43,735</u>	<u>43,735</u>	<u>43,735</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 2006-2007 Expended	Adopted 2007-2008 Budget	Department's 2008-2009 Request	Town Council 2008-2009 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	\$ 157,587	\$ 159,442	\$ 133,053	\$ 133,053	\$ (26,389)	-16.55%
	Total:	\$ 157,587	\$ 159,442	\$ 133,053	\$ 133,053	\$ (26,389)	-16.55%
	Total Excluding Wages:	\$ 157,587	\$ 159,442	\$ 133,053	\$ 133,053	\$ (26,389)	-16.55%

**TOWN OF VERNON
FISCAL YEAR 2008 - 2009 BUDGET SUMMARY**

DEPARTMENT: VERNON CEMETERY COMMISSION

FISCAL YEAR 2007 - 2008								Fiscal Year 2008 - 2009			Fiscal Year 2009-2010
2006-2007 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	SIX-MONTH EXPEND	ESTIMATED EXPEND	DEPT. CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPARTMENT REQUEST	MAYOR'S RECMD	TOWN COUNCIL	DEPT REQUEST
157,587	159,442	159,442	39,861	159,442	10826302	58800	OTHR FINANCNG USES-TRNSFER OU	133,053	133,053	133,053	148,972
157,587	159,442	159,442	39,861	159,442				133,053	133,053	133,053	148,972
6,160,178	6,481,197	6,478,197	4,131,436	6,306,207			TOTAL TOWN WIDE	6,506,722	6,481,671	6,469,671	6,801,999

**TOWN OF VERNON 2008-2009
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION				
58800	OTHR FINANCNG USES-TRNSFER OUT		133,053	133,053	133,053
	OTHER FINANCING USES - TRANSFER OUT		<u>133,053</u>	<u>133,053</u>	<u>133,053</u>
	Total Object	58800	<u>133,053</u>	<u>133,053</u>	<u>133,053</u>
Grand Total	10826302	VERNON CEMETERY COMMISSION	<u><u>133,053</u></u>	<u><u>133,053</u></u>	<u><u>133,053</u></u>