

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

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
52000	Employee Benefits	\$1,008,528	\$1,151,680	\$1,195,796	\$1,195,796	\$44,116
Grand Total		\$1,008,528	\$1,151,680	\$1,195,796	\$1,195,796	\$44,116

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

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

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

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
812,859	937,723	937,723	525,060	917,525	52200	SOCIAL SECURITY	969,142	969,142	
195,669	213,957	213,957	127,585	211,552	52210	MEDICARE	226,654	226,654	
1,008,528	1,151,680	1,151,680	652,645	1,129,077		DEPARTMENT TOTAL	1,195,796	1,195,796	

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

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

Pension
Account Code #10670271

Narrative:

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

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

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
52000	Employee Benefits	\$3,365,332	\$3,326,959	\$3,387,595	\$3,387,595	\$60,636
Grand Total		\$3,365,332	\$3,326,959	\$3,387,595	\$3,387,595	\$60,636

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

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

**DEPARTMENT - PENSION
ORG CODE 10670271**

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
1,130,362	1,130,362	1,066,512	1,052,009	1,052,009	52910	PENSION - TOWN	1,052,009	1,052,009	
1,929,304	1,929,304	1,993,154	1,993,154	1,993,154	52911	PENSION - POLICE	1,993,154	1,993,154	
16,275	22,926	22,926	2,544	17,094	52912	PENSION - ADMINISTRATION	19,750	19,750	
179,391	151,200	151,200	101,817	203,634	52920	PENSION - DEFINED CONTRIBU	212,682	212,682	
110,000	93,167	93,167	-	93,167	52930	OPEB TRUST FUND CONTRIBUT	110,000	110,000	
3,365,332	3,326,959	3,326,959	3,149,524	3,359,058		DEPARTMENT TOTAL	3,387,595	3,387,595	

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

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

Group Insurance
Account Code #10670272

Narrative:

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

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

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
51000	Salaries & Wages	\$32,283	\$35,100	\$35,100	\$35,100	\$0
52000	Employee Benefits	\$2,845,282	\$2,984,477	\$2,676,028	\$2,676,028	-\$308,449
Grand Total		\$2,877,565	\$3,019,577	\$2,711,128	\$2,711,128	-\$308,449

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

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

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

**DEPARTMENT - GROUP INSURANCE
ORG CODE 10670272**

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
32,283	35,100	35,100	15,808	35,100	51137	IN LIEU OF MEDICAL INSURANCE	35,100	35,100	
21,632	22,479	22,479	7,046	21,438	52130	LIFE INSURANCE	22,630	22,630	
51,936	55,712	55,712	-	55,712	52181	MEDICAL - SUPPLEMENTAL INS	55,712	55,712	
24,687	20,949	20,949	-	20,949	52182	MEDICAL - HMO	-	-	
5,350	3,150	3,150	5,350	5,350	52183	HRA ER CONTRIBUTION	7,450	7,450	
250,599	265,300	265,300	244,229	247,179	52184	MEDICAL - HSA ER CONTRIBUTI	252,650	252,650	
105,084	114,923	114,923	-	114,923	52185	MEDICAL - DENTAL	114,923	114,923	
7,584	6,545	6,545	-	6,545	52186	MEDICAL - PRESCRIPTION	-	-	
2,295,912	2,434,303	2,434,303	1,355,379	2,350,729	52187	MEDICAL - HSA ER PREMIUM	2,181,318	2,181,318	
49,607	26,765	26,765	-	26,765	52188	MEDICAL HRA PREMIUM	-	-	
-	200	200	-	-	52189	MEDICAL - VACCINATIONS	-	-	
9,877	7,649	7,649	6,079	14,641	52196	VISION COVERAGE INSURANCE	14,760	14,760	
-	2,178	2,178	-	-	52300	EMPLOYEE ASSISTANCE PROGI	2,178	2,178	
23,014	24,324	24,324	12,181	24,324	52850	DISABILITY INSURANCE	24,407	24,407	
2,877,565	3,019,577	3,019,577	1,646,072	2,923,655		DEPARTMENT TOTAL	2,711,128	2,711,128	

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

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670272	GROUP INSURANCE				
51137	IN LIEU OF MEDICAL INSURANCE				
	PAYMENTS MADE IN LIEU OF EMPLOYEES TAKING MEDICAL INSURANCE COVERAGE		35,100	35,100	
	Total Object		<u>35,100</u>	<u>35,100</u>	<u> </u>
52130	LIFE INSURANCE				
	GROUP TERM/AD & D		22,630	22,630	
	Total Object		<u>22,630</u>	<u>22,630</u>	<u> </u>
52181	MEDICAL - SUPPLEMENTAL INS				
	POLICE OFFICER UNION - OPEB		55,712	55,712	
	Total Object		<u>55,712</u>	<u>55,712</u>	<u> </u>
52183	HRA ER CONTRIBUTION				
	DEDUCTIBLE		7,450	7,450	
	Total Object		<u>7,450</u>	<u>7,450</u>	<u> </u>
52184	MEDICAL - HSA ER CONTRIBUTION				
	DEDUCTIBLE		252,650	252,650	
	Total Object		<u>252,650</u>	<u>252,650</u>	<u> </u>
52185	MEDICAL - DENTAL				
	GENERAL GOVERNMENT		114,923	114,923	
	Total Object		<u>114,923</u>	<u>114,923</u>	<u> </u>
52187	MEDICAL - HSA ER PREMIUM				
	GENERAL GOVERNMENT		2,181,318	2,181,318	
	Total Object		<u>2,181,318</u>	<u>2,181,318</u>	<u> </u>
52189	MEDICAL - VACCINATIONS				
	PROFESSIONAL UNION - FLU SHOTS		0	0	
	Total Object		<u>0</u>	<u>0</u>	<u> </u>
52196	VISION COVERAGE INSURANCE				
	REIMBURSABLE		14,760	14,760	
	Total Object		<u>14,760</u>	<u>14,760</u>	<u> </u>
52300	EMPLOYEE ASSISTANCE PROGRAM				
	POLICE UNIONS		2,178	2,178	
	Total Object		<u>2,178</u>	<u>2,178</u>	<u> </u>
52850	DISABILITY INSURANCE				
	CONTRACTUAL - POLICE & PROFESSIONALS UNION		24,407	24,407	
	Total Object		<u>24,407</u>	<u>24,407</u>	<u> </u>
Grand Total	10670272 GROUP INSURANCE		<u><u>2,711,128</u></u>	<u><u>2,711,128</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.

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
52000	Employee Benefits	\$92,332	\$21,400	\$21,400	\$21,400	\$0
Grand Total		\$92,332	\$21,400	\$21,400	\$21,400	\$0

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

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

**DEPARTMENT - UNEMPLOYMENT COMPENSATION
ORG CODE 10670273**

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
92,332	21,400	21,400	-	11,232	52500	UNEMPLOYMENT COMPENSATION	21,400	21,400	
92,332	21,400	21,400		11,232		DEPARTMENT TOTAL	21,400	21,400	

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

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670273	UNEMPLOYMENT COMPENSATION				
52500	UNEMPLOYMENT COMPENSATION				
	UNEMPLOYMENT COMPENSATION		21,400	21,400	
	Total Object		21,400	21,400	
Grand Total	10670273	UNEMPLOYMENT COMPENSATION	21,400	21,400	

Municipal Insurance
Account Code #10671278

Narrative:

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

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

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
51000	Salaries & Wages	\$52,800	\$55,960	\$55,972	\$55,972	\$12
52000	Employee Benefits	\$591,921	\$598,015	\$289,745	\$289,745	-\$308,270
55000	Purchased Services	\$333,226	\$329,409	\$329,821	\$329,821	\$412
Grand Total		\$977,947	\$983,384	\$675,538	\$675,538	-\$307,846

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

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

**DEPARTMENT - MUNICIPAL INSURANCE
ORG CODE 10671278**

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
52,800	55,960	55,960	26,400	53,307	51088	HYPERTENSION PAYMENTS	55,972	55,972	
550,000	550,000	550,000	-	250,000	52600	WORKERS' COMPENSATION	250,000	250,000	
25,502	35,500	35,500	24,191	24,191	52620	WORKERS' COMPENSATION EX	24,191	24,191	
-	2,315	2,315	-	-	52690	HYPERTENSION	-	-	
16,419	10,200	10,200	1	15,269	52692	HYPERTENSION - MEDICAL	15,554	15,554	
115,635	117,898	117,898	186,274	116,104	55210	GENERAL LIABILITY INSURANCE	120,168	120,168	
5,609	5,609	5,609	5,353	5,353	55211	BOILER AND MACHINERY INSUR	5,514	5,514	
88,783	92,870	92,870	59,653	92,786	55220	VEHICLE INSURANCE	95,656	95,656	
26,965	27,965	27,965	19,169	25,560	55230	UMBRELLA/EXCESS LIABILITY	26,327	26,327	
15,081	15,081	15,081	10,721	14,295	55240	POLICE LIABILITY INSURANCE	14,724	14,724	
21,203	21,204	21,204	15,073	20,097	55242	PUBLIC OFFICIAL LIABILITY INS	20,700	20,700	
9,645	11,945	11,945	10,784	10,784	55250	BONDS/SURETY INSURANCE	11,108	11,108	
16,628	17,170	17,170	15,493	15,493	55260	ACCIDENT & HEALTH INSURANC	15,957	15,957	
21,654	16,667	16,667	16,667	16,667	55270	RISK MANAGEMENT AGENCY FE	16,667	16,667	
12,023	3,000	3,000	13,915	38,377	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	
977,947	983,384	983,384	403,694	698,283		DEPARTMENT TOTAL	675,538	675,538	

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

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

Contingency
Account Code #10672280

Narrative:

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

Account Code ▾	Account Classification ▾	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
58000	Other/Sundry	\$0	\$74,605	\$153,831	\$153,831	\$79,226
Grand Total		\$0	\$74,605	\$153,831	\$153,831	\$79,226

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

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

**DEPARTMENT - CONTINGENCY
ORG CODE 10672280**

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

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

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

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

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

Narrative:

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

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
54000	Property Services	\$47,549	\$47,500	\$47,500	\$47,500	\$0
Grand Total		\$47,549	\$47,500	\$47,500	\$47,500	\$0

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

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

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

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
47,549	47,500	47,500	23,771	47,542	54140	UTILITY SERVICES: SEWER USE	47,500	47,500	
47,549	47,500	47,500	23,771	47,542		DEPARTMENT TOTAL	47,500	47,500	

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

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

Account Code	Account Classification	Actual FY20	FY21 Budget	FY22 Department Request	FY22 Mayor Proposed	\$ Change
58000	Other/Sundry	\$206,066	\$164,801	\$156,068	\$156,068	-\$8,733
Grand Total		\$206,066	\$164,801	\$156,068	\$156,068	-\$8,733

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

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

FISCAL YEAR 2020-2021

FISCAL YEAR 2021-2022

2019- 2020 ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	6 MO EXP 2020-2021	EST EXP 2020-2021	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
206,066	164,801	164,801	82,401	164,801	58800	FINANCING - TRANSFER OUT	156,068	156,068	
206,066	164,801	164,801	82,401	164,801		DEPARTMENT TOTAL	156,068	156,068	

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

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

