

Social Security and Medicare
Account Code #10670270

Department Summary:							
Account Code	Account Classification	Actual 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 895,476	\$ 918,000	\$ 943,000	\$ 943,000	\$ 25,000	2.72%
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:	\$ 895,476	\$ 918,000	\$ 943,000	\$ 943,000	\$ 25,000	2.72%
	Total Excluding Wages:	\$ 895,476	\$ 918,000	\$ 943,000	\$ 943,000	\$ 25,000	2.72%

TOWN OF VERNON

**FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - SOCIAL SECURITY AND MEDICARE**

	FISCAL YEAR 2011-2012							FISCAL YEAR 2012-2013		
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
724,784	745,000	745,000	375,221	745,000	10670270	52200	SOCIAL SECURITY	764,000	764,000	764,000
170,692	173,000	173,000	89,161	170,000	10670270	52210	MEDICARE	179,000	179,000	179,000
895,476	918,000	918,000	464,382	915,000			52000 SUB TOTAL	943,000	943,000	943,000
895,476	918,000	918,000	464,382	915,000			DEPARTMENT TOTAL	943,000	943,000	943,000

**TOWN OF VERNON 2012-2013
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670270	SOCIAL SECURITY AND MEDICARE				
52200	SOCIAL SECURITY				
	SOCIAL SECURITY		764,000	764,000	764,000
	Total Object		<u>764,000</u>	<u>764,000</u>	<u>764,000</u>
52210	MEDICARE				
	MEDICARE		179,000	179,000	179,000
	Total Object		<u>179,000</u>	<u>179,000</u>	<u>179,000</u>
Grand Total	10670270	SOCIAL SECURITY AND MEDICARE	<u><u>943,000</u></u>	<u><u>943,000</u></u>	<u><u>943,000</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 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 2,275,702	\$ 1,844,359	\$ 2,210,274	\$ 2,251,074	\$ 406,715	22.05%
53000	Professional & Tech. Services	-	6,000	-	-	(6,000)	-100.00%
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:	\$ 2,275,702	\$ 1,850,359	\$ 2,210,274	\$ 2,251,074	\$ 400,715	21.66%
	Total Excluding Wages:	\$ 2,275,702	\$ 1,850,359	\$ 2,210,274	\$ 2,251,074	\$ 400,715	21.66%

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - PENSION

	FISCAL YEAR 2011-2012							FISCAL YEAR 2012-2013		
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO BUDGET	6 MO EXP 2011-2012	EST EXP 2011-2012	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
1,012,410	771,410	771,410	589,285	589,285	10670271	52910	PENSION - TOWN	865,200	865,200	906,000
1,184,749	1,057,949	1,057,949	1,240,074	1,240,074	10670271	52911	PENSION - POLICE	1,240,074	1,240,074	1,240,074
18,186	15,000	28,909	6,038	18,100	10670271	52912	PENSION - ADMINISTRATION	15,000	15,000	15,000
-	-	-	-	-	10670271	52915	NET PENSION OBLIGATION	-	-	-
357	-	7,100	2,860	7,000	10670271	52920	PENSION - DEFINED CONTRIBU	10,000	10,000	10,000
60,000	-	17,000	-	17,000	10670271	52930	OPEB TRUST FUND CONTRIBUT	80,000	80,000	80,000
2,275,702	1,844,359	1,882,368	1,838,256	1,871,459			52000 SUB TOTAL	2,210,274	2,210,274	2,251,074
-	-	-	-	-	10670271	53800	OTHER FEES	-	-	-
-	6,000	-	-	-	10670271	53830	RETIREMENT/SEVERANCE FEES	-	-	-
-	6,000	-	-	-			53000 SUB TOTAL	-	-	-
2,275,702	1,850,359	1,882,368	1,838,256	1,871,459			DEPARTMENT TOTAL	2,210,274	2,210,274	2,251,074

**TOWN OF VERNON 2012-2013
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10670271	PENSION				
52910	PENSION - TOWN				
	PENSION - TOWN		865,200	865,200	906,000
	Total Object		<u>865,200</u>	<u>865,200</u>	<u>906,000</u>
52911	PENSION - POLICE				
	PENSION - POLICE		1,240,074	1,240,074	1,240,074
	Total Object		<u>1,240,074</u>	<u>1,240,074</u>	<u>1,240,074</u>
52912	PENSION - ADMINISTRATION				
	PENSION - ADMINISTRATION		10,000	10,000	10,000
	OPEB - ACTUARY FEE		5,000	5,000	5,000
	Total Object		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
52920	PENSION - DEFINED CONTRIBUTION				
	DEFINED CONTRIBUTION		10,000	10,000	10,000
	Total Object		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
52930	OPEB TRUST FUND CONTRIBUTION				
	OPEB TRANSFER TO TRUST FUND		80,000	80,000	80,000
	Total Object		<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
Grand Total	10670271 PENSION		<u><u>2,210,274</u></u>	<u><u>2,210,274</u></u>	<u><u>2,251,074</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. Several changes have been made to all general government employees' plan design that increases participant cost sharing. The Town also initiated a self-insurance plan for prescription drugs and dental coverage.

Department Summary:							
Account Code	Account Classification	Actual 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 18,750	\$ 18,500	\$ 15,400	\$ 15,400	\$ (3,100)	-16.76%
52000	Employee Benefits	3,147,237	3,074,493	3,117,589	2,731,789	(342,704)	-11.15%
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:	\$ 3,165,987	\$ 3,092,993	\$ 3,132,989	\$ 2,747,189	\$ (345,804)	-11.18%
	Total Excluding Wages:	\$ 3,147,237	\$ 3,074,493	\$ 3,117,589	\$ 2,731,789	\$ (342,704)	-11.15%

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

	FISCAL YEAR 2011-2012							FISCAL YEAR 2012-2013		
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
18,750	18,500	18,500	10,462	18,895	10670272	51137	IN LIEU OF MEDICAL INSURANCE	15,400	15,400	15,400
18,750	18,500	18,500	10,462	18,895			51000 SUB TOTAL	15,400	15,400	15,400
23,148	24,711	24,711	10,412	21,034	10670272	52130	LIFE INSURANCE	22,453	22,453	22,453
-	-	-	-	-	10670272	52161	PRESCRIPTION CLAIMS - RETIRE	-	-	-
175,020	185,160	185,160	53,695	97,258	10670272	52180	MEDICAL INSURANCE	91,181	95,523	79,518
60,412	63,648	63,648	27,397	46,028	10670272	52181	MEDICAL - SUPPLEMENTAL INS	54,612	54,612	54,612
2,163,852	2,130,456	2,130,456	768,469	1,409,977	10670272	52182	MEDICAL - HMO	1,389,604	1,389,604	1,209,448
-	-	-	143,400	146,200	10670272	52184	MEDICAL - HSA ER CONTRIBUTI	145,250	145,250	145,250
137,399	140,122	148,421	80,692	138,470	10670272	52185	MEDICAL - DENTAL	142,653	142,653	142,653
558,052	499,678	499,678	187,496	301,184	10670272	52186	MEDICAL - PRESCRIPTION	298,878	298,878	298,878
-	-	102,000	311,351	745,638	10670272	52187	MEDICAL - HSA ER PREMIUM	949,311	949,311	750,945
-	-	-	-	-	10670272	52188	MAJOR MEDICAL INSURANCE	-	-	-
183	200	200	-	200	10670272	52189	MEDICAL - VACCINATIONS	200	200	200
-	-	-	-	-	10670272	52190	MEDICAL WAIVER	-	-	-
4,567	4,472	4,472	2,079	2,079	10670272	52300	EMPLOYEE ASSISTANCE PROGI	2,211	2,211	4,472
24,603	26,046	26,046	10,508	20,921	10670272	52850	DISABILITY INSURANCE	21,236	21,236	23,360
3,147,237	3,074,493	3,184,792	1,595,499	2,928,989			52000 SUB TOTAL	3,117,589	3,121,931	2,731,789
-	-	-	-	-	10670272	55281	CLAIMS: SETTLEMENTS	-	-	-
-	-	-	-	-			55000 SUB TOTAL	-	-	

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - GROUP INSURANCE

FISCAL YEAR 2011-2012					FISCAL YEAR 2012-2013				
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
3,165,987	3,092,993	3,203,292	1,605,961	2,947,884		DEPARTMENT TOTAL	3,132,989	3,137,331	2,747,189

**TOWN OF VERNON 2012-2013
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
	PROFESSIONAL UNION	2,200	2,200	2,200
	POLICE OFFICER & POLICE CIVILIAN UNIONS	4,000	4,000	4,000
	DPW LINE UNION	2,000	2,000	2,000
	Total Object	15,400	15,400	15,400
52130	LIFE INSURANCE			
	GROUP TERM/AD & D	20,185	20,185	20,185
	GROUP TERM/AD & D REIMBURSABLE	2,268	2,268	2,268
	Total Object	22,453	22,453	22,453
52180	MEDICAL INSURANCE			
	GENERAL GOVERNMENT - PPO STYLE	91,181	95,523	79,518
	Total Object	91,181	95,523	79,518
52181	MEDICAL - SUPPLEMENTAL INS			
	POST EMPLOYMENT FUND - POLICE OFFICER UNION - OPEB	54,612	54,612	54,612
	Total Object	54,612	54,612	54,612
52182	MEDICAL - HMO			
	GENERAL GOVERNMENT	1,389,604	1,389,604	1,209,448
	Total Object	1,389,604	1,389,604	1,209,448
52184	MEDICAL - HSA ER CONTRIBUTION			
	DEDUCTIBLE	145,250	145,250	145,250
	Total Object	145,250	145,250	145,250
52185	MEDICAL - DENTAL			
	FULL DENTAL - GENERAL GOVT. PPO (SELF-INSURANCE)	4,900	4,900	4,900
	FULL DENTAL - GENERAL GOVT. - HMO (SELF-INSURANCE)	70,080	70,080	70,080
	FULL DENTAL - GENERAL GOVT. - HSA (SELF-INSURANCE)	67,673	67,673	67,673
	Total Object	142,653	142,653	142,653
52186	MEDICAL - PRESCRIPTION			
	GENERAL GOVERNMENT - HMO-STYLE	281,349	281,349	281,349
	GENERAL GOVERNMENT - PPO-STYLE	17,529	17,529	17,529
	Total Object	298,878	298,878	298,878
52187	MEDICAL - HSA ER PREMIUM			
	GENERAL GOVERNMENT	949,311	949,311	750,945
	Total Object	949,311	949,311	750,945
52189	MEDICAL - VACCINATIONS			
	PROFESSIONAL UNION - FLU SHOTS	200	200	200
	Total Object	200	200	200
52300	EMPLOYEE ASSISTANCE PROGRAM			
	ALL BARGAINING UNITS	2,211	2,211	4,472
	Total Object	2,211	2,211	4,472
52850	DISABILITY INSURANCE			
	UNIFORMED POLICE UNION	15,587	15,587	17,711
	PROFESSIONALS UNION	5,649	5,649	5,649
	Total Object	21,236	21,236	23,360
Grand Total	10670272 GROUP INSURANCE	3,132,989	3,137,331	2,747,189

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 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	\$ 28,509	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	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	-	-	-	-	-	0.00%
	Total:	\$ 28,509	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
	Total Excluding Wages:	\$ 28,509	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%

TOWN OF VERNON

**FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - UNEMPLOYMENT COMPENSATION**

FISCAL YEAR 2011-2012											FISCAL YEAR 2012-2013		
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL			
28,509	25,000	29,512	14,497	28,000	10670273	52500	UNEMPLOYMENT COMPENSATION	25,000	25,000	25,000			
28,509	25,000	29,512	14,497	28,000			52000 SUB TOTAL	25,000	25,000	25,000			
28,509	25,000	29,512	14,497	28,000			DEPARTMENT TOTAL	25,000	25,000	25,000			

**TOWN OF VERNON 2012-2013
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	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Grand Total	10670273	UNEMPLOYMENT COMPENSATION	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>25,000</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. 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.

Department Summary:							
Account Code	Account Classification	Actual 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	\$ 49,012	\$ 49,488	\$ 52,875	\$ 52,875	\$ 3,387	6.84%
52000	Employee Benefits	392,258	431,269	532,000	532,000	100,731	23.36%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	-	-	-	-	-	0.00%
55000	Other Purchased Services	283,448	271,862	280,250	280,250	8,388	3.09%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
	Total:	\$ 724,718	\$ 752,619	\$ 865,125	\$ 865,125	\$ 112,506	14.95%
	Total Excluding Wages:	\$ 675,706	\$ 703,131	\$ 812,250	\$ 812,250	\$ 109,119	15.52%

TOWN OF VERNON

FISCAL YEAR 2012 - 2013 BUDGET SUMMARY

DEPARTMENT - MUNICIPAL INSURANCE

FISCAL YEAR 2011-2012					FISCAL YEAR 2012-2013				
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
-	-	-	-	10671278	51087	REHAB/LIGHT DUTY WAGES	-	-	-
49,012	49,488	49,488	25,952	10671278	51088	HYPERTENSION PAYMENTS	52,875	52,875	52,875
49,012	49,488	49,488	25,952			51000 SUB TOTAL	52,875	52,875	52,875
360,000	400,000	400,000	-	10671278	52600	WORKERS' COMPENSATION	500,000	500,000	500,000
26,646	25,769	25,769	26,270	10671278	52620	WORKERS' COMPENSATION EX	26,500	26,500	26,500
-	-	-	-	10671278	52690	HYPERTENSION	-	-	-
5,612	5,500	5,500	974	10671278	52692	HYPERTENSION - MEDICAL	5,500	5,500	5,500
392,258	431,269	431,269	27,244			52000 SUB TOTAL	532,000	532,000	532,000

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - MUNICIPAL INSURANCE

	FISCAL YEAR 2011-2012							FISCAL YEAR 2012-2013		
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
115,695	87,924	97,724	48,644	97,290	10671278	55210	GENERAL LIABILITY INSURANCE	95,000	95,000	95,000
-	-	-	-	-	10671278	55211	BOILER AND MACHINERY INSUF	-	-	-
-	1,500	1,500	-	1,500	10671278	55212	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
62,133	61,741	78,541	39,999	79,997	10671278	55220	VEHICLE REPLACEMENT COST	80,000	80,000	80,000
45,882	45,882	25,537	25,455	25,455	10671278	55230	UMBRELLA/EXCESS LIABILITY	25,500	25,500	25,500
-	-	-	-	-	10671278	55232	EXCESS FLOOD/EARTHQUAKE	-	-	-
-	18,557	18,557	15,944	15,944	10671278	55240	POLICE LIABILITY INSURANCE	16,000	16,000	16,000
-	10,730	17,775	17,774	17,774	10671278	55242	PUBLIC OFFICIAL LIABILITY INS	17,000	17,000	17,000
9,978	9,978	9,978	9,649	9,649	10671278	55250	BONDS/SURETY INSURANCE	9,700	9,700	9,700
11,448	11,550	11,550	761	11,453	10671278	55260	ACCIDENT & HEALTH INSURANC	11,550	11,550	11,550
19,927	21,000	21,000	21,000	21,000	10671278	55270	RISK MANAGEMENT AGENCY FE	21,000	21,000	21,000
18,386	3,000	42,000	3,666	31,666	10671278	55280	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
-	-	-	-	-	10671278	55281	CLAIMS: SETTLEMENTS	-	-	-
-	-	-	-	-	10671278	55290	OTHER MUNICIPAL INSURANCE	-	-	-
283,449	271,862	324,162	182,892	311,728			55000 SUB TOTAL	280,250	280,250	280,250
724,718	752,619	804,919	236,088	794,414			DEPARTMENT TOTAL	865,125	865,125	865,125

**TOWN OF VERNON 2012-2013
BUDGET REQUEST DETAIL**

		DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10671278	MUNICIPAL INSURANCE			
51088	HYPERTENSION PAYMENTS			
	HYPERTENSION	52,875	52,875	52,875
	Total Object	52,875	52,875	52,875
52600	WORKERS' COMPENSATION			
	WORKERS' COMPENSATION	500,000	500,000	500,000
	Total Object	500,000	500,000	500,000
52620	WORKERS' COMPENSATION EXCESS			
	WORKERS' COMPENSATION-STOP LOSS	26,500	26,500	26,500
	Total Object	26,500	26,500	26,500
52692	HYPERTENSION - MEDICAL			
	HYPERTENSION - MEDICAL	5,500	5,500	5,500
	Total Object	5,500	5,500	5,500
55210	GENERAL LIABILITY INSURANCE			
	GENERAL LIABILITY PACKAGE	95,000	95,000	95,000
	Total Object	95,000	95,000	95,000
55212	AUDITS - LIABILITY INSURANCE			
	AUDITS - LIABILITY INSURANCE	1,500	1,500	1,500
	Total Object	1,500	1,500	1,500
55220	VEHICLE REPLACEMENT COST INSUR			
	VEHICLE INSURANCE	80,000	80,000	80,000
	Total Object	80,000	80,000	80,000
55230	UMBRELLA/EXCESS LIABILITY			
	UMBRELLA/EXCESS LIABILITY	25,500	25,500	25,500
	Total Object	25,500	25,500	25,500
55240	POLICE LIABILITY INSURANCE			
	LAW ENFORCEMENT	16,000	16,000	16,000
	Total Object	16,000	16,000	16,000
55242	PUBLIC OFFICIAL LIABILITY INS			
	PUBLIC OFFICIAL LIABILITY INSURANCE	17,000	17,000	17,000
	Total Object	17,000	17,000	17,000
55250	BONDS/SURETY INSURANCE			
	TREASURER/COLLECTOR REVENUE BONDS	2,200	2,200	2,200
	EMPLOYEE DISHONESTY BOND	1,400	1,400	1,400
	PENSION BOARD - FIDUCIARY LIABILITY	6,100	6,100	6,100
	Total Object	9,700	9,700	9,700
55260	ACCIDENT & HEALTH INSURANCE			
	FIRE DEPT - GROUP ACCIDENT	2,000	2,000	2,000
	FIRE DEPT - ACCIDENT & HEALTH	9,200	9,200	9,200
	POLICE EXPLORERS - ACCIDENT/HEALTH	350	350	350
	Total Object	11,550	11,550	11,550
55270	RISK MANAGEMENT AGENCY FEE			
	AGENCY FEE	21,000	21,000	21,000
	Total Object	21,000	21,000	21,000
55280	CLAIMS: DEDUCTIBLES			
	CLAIMS: DEDUCTIBLES	3,000	3,000	3,000
	Total Object	3,000	3,000	3,000

**TOWN OF VERNON 2012-2013
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
Grand Total	10671278	MUNICIPAL INSURANCE	<u><u>865,125</u></u>	<u><u>865,125</u></u>	<u><u>865,125</u></u>

Contingency
Account Code #10672280

Department Summary:							
Account Code	Account Classification	Actual 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 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	\$ 25,804	\$ 220,000	\$ 190,000	\$ 170,000	\$ (50,000)	-22.73%
	Total:	\$ 25,804	\$ 220,000	\$ 190,000	\$ 170,000	\$ (50,000)	-22.73%
	Total Excluding Wages:	\$ 25,804	\$ 220,000	\$ 190,000	\$ 170,000	\$ (50,000)	-22.73%

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - CONTINGENCY

FISCAL YEAR 2011-2012					FISCAL YEAR 2012-2013				
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012	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	-	-	-
25,804	220,000	214,300	6,000	10672280	58400	RESERVE FOR NEGOTIATIONS	190,000	190,000	170,000
-	-	-	-	10672280	58800	OTHR FINANCNG USES-TRNSFE	-	-	-
25,804	220,000	214,300	6,000			58000 SUB TOTAL	190,000	190,000	170,000
25,804	220,000	214,300	6,000			DEPARTMENT TOTAL	190,000	190,000	170,000

**TOWN OF VERNON 2012-2013
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10672280	CONTINGENCY				
58400	RESERVE FOR NEGOTIATIONS				
	WAGE ADJUSTMENTS		83,204	83,204	63,204
	STEP ADJUSTMENTS		33,172	33,172	33,172
	MERIT PAY		6,500	6,500	6,500
	LABOR NEGOTIATIONS		40,000	40,000	40,000
	CONTINGENCY		27,124	27,124	27,124
		Total Object	<u>190,000</u>	<u>190,000</u>	<u>170,000</u>
Grand Total	10672280	CONTINGENCY	<u><u>190,000</u></u>	<u><u>190,000</u></u>	<u><u>170,000</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.

Department Summary:							
Account Code	Account Classification	Actual 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 Approved	\$ Increase (Decrease)	%Increase (Decrease)
51000	Salaries & Wages	-	-	-	-	-	0.00%
52000	Employee Benefits	-	-	-	-	-	0.00%
53000	Professional & Tech. Services	-	-	-	-	-	0.00%
54000	Property Services	\$ 47,872	\$ 52,989	\$ 50,500	\$ 50,500	\$ (2,489)	-4.70%
55000	Other Purchased Services	-	-	-	-	-	0.00%
56000	Supplies & Materials	-	-	-	-	-	0.00%
57000	Capital Outlay	-	-	-	-	-	0.00%
58000	Other/Sundry	-	-	-	-	-	0.00%
							0.00%
	Total:	\$ 47,872	\$ 52,989	\$ 50,500	\$ 50,500	\$ (2,489)	-4.70%
	Total Excluding Wages:	\$ 47,872	\$ 52,989	\$ 50,500	\$ 50,500	\$ (2,489)	-4.70%

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - HOUSING AUTHORITY-SEWER SUBSDY

FISCAL YEAR 2011-2012					FISCAL YEAR 2012-2013				
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012	DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
47,872	52,989	55,540	25,052	50,125	10673282	54140 UTILITY SERVICES: SEWER USE	50,500	50,500	50,500
47,872	52,989	55,540	25,052	50,125		54000 SUB TOTAL	50,500	50,500	50,500
47,872	52,989	55,540	25,052	50,125		DEPARTMENT TOTAL	50,500	50,500	50,500

**TOWN OF VERNON 2012-2013
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		50,500	50,500	50,500
	Total Object		<u>50,500</u>	<u>50,500</u>	<u>50,500</u>
Grand Total	10673282	HOUSING AUTHORITY-SEWER SUBSDY	<u>50,500</u>	<u>50,500</u>	<u>50,500</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 2010-2011 Expended	Adopted 2011-2012 Budget	Department's 2012-2013 Request	Town Council 2012-2013 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	\$ 157,899	\$ 152,999	\$ 177,384	\$ 162,384	\$ 9,385	6.13%
	Total:	\$ 157,899	\$ 152,999	\$ 177,384	\$ 162,384	\$ 9,385	6.13%
	Total Excluding Wages:	\$ 157,899	\$ 152,999	\$ 177,384	\$ 162,384	\$ 9,385	6.13%

TOWN OF VERNON
FISCAL YEAR 2012 - 2013 BUDGET SUMMARY
DEPARTMENT - VERNON CEMETERY COMMISSION

	FISCAL YEAR 2011-2012							FISCAL YEAR 2012-2013		
2010- 2011 ACTUAL	ORIGINAL BUDGET	REVISED 6 MO EXP BUDGET 2011-2012	EST EXP 2011-2012		DEPT CODE	OBJECT CODE	ACCOUNT DESCRIPTION	DEPT REQUEST	MAYOR'S RECMD	TOWN COUNCIL
157,899	152,999	152,999	38,250	152,999	10826302	58800	OTHR FINANCNG USES-TRNSFE	177,384	162,384	162,384
157,899	152,999	152,999	38,250	152,999			58000 SUB TOTAL	177,384	162,384	162,384
157,899	152,999	152,999	38,250	152,999			DEPARTMENT TOTAL	177,384	162,384	162,384

**TOWN OF VERNON 2012-2013
BUDGET REQUEST DETAIL**

			DEPARTMENT'S REQUEST	MAYOR'S RECOMMEND	TOWN COUNCIL APPROVED
10826302	VERNON CEMETERY COMMISSION				
58800	OTHR FINANCNG USES-TRANSFER OUT				
	CEMETERY REVENUE SUBSIDY		177,384	162,384	162,384
	Total Object		<u>177,384</u>	<u>162,384</u>	<u>162,384</u>
Grand Total	10826302	VERNON CEMETERY COMMISSION	<u><u>177,384</u></u>	<u><u>162,384</u></u>	<u><u>162,384</u></u>

VERNON CEMETERY COMMISSION
FISCAL YEAR 2012 - 2013 BUDGET PROPOSAL

ESTIMATED INCOME AGAINST PROPOSED EXPENDITURES

Description	2010 - 2011 Actual	2011 - 2012 Estimate	2012 - 2013 Estimate	\$ Increase (Decrease)	% Increase (Decrease)
Lot Sales	\$ 13,500	\$ 30,000	\$ 25,000	\$ (5,000)	-16.67%
Foundations	9,295	9,000	9,000	-	0.00%
Internments	61,880	45,000	50,000	5,000	11.11%
Disinternments	-	1,050	1,050	-	
Lot Care	-	247	-	(247)	-100.00%
Tree/Shrub Removal	250	200	200	-	0.00%
Special Lot Care	1,115	2,750	2,750	-	0.00%
Tent Rental	2,875	2,775	2,775	-	0.00%
Rent - Hale Street	-	-	-	-	
Pre-Need Foundation Fund	-	200	200	-	0.00%
Miscellaneous	-	-	-	-	
Perpetual Care	15,771	17,692	17,692	-	0.00%
Perpetual Flower Fund	-	245	245	-	0.00%
Other Interest	1,124	1,444	1,444	-	0.00%
Estimated Income					
from Operations:	\$ 105,810	\$ 110,603	\$ 110,356	\$ (247)	-0.22%
Cemetery Fund Balance:	-	-	-	-	
General Fund Subsidy	157,899	152,999	162,384	9,385	6.13%
Subtotal Income/Reserve:	\$ 263,709	\$ 263,602	\$ 272,740	\$ 9,138	3.47%
Estimated Expenditures:	288,233	257,209	287,740	30,531	11.87%
Excess (Deficiency) of					
Revenue over Expend.:	\$ (24,524)	\$ 6,393	\$ (15,000)		

Utilization of reserves:

Fence at Grove Hill:	\$ 3,375
Asphalt for Grove Hill roads:	11,625
Total Utilization of Reserves:	<u>\$ 15,000</u>