

GENERAL FUND BUDGET FY 2013/2014

	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2014 Dept Head Requested	2014 Bd Selectmen Proposed	2014 Bd Finance Proposed
114 - Gov't Misc & Benefits						
100 Personnel Services						
121	FICA/Medicare	512,212	533,844	533,844	561,192	561,192
122	IRS 125 - Flex Admin	396	600	600	600	600
123	Workers Compensation	167,814	198,137	198,137	194,418	194,418
124	Pension	618,288	677,242	677,242	705,685	705,685
125	Life Insurance	8,382	8,600	8,600	8,600	8,600
126	LT Disability Insurance	13,331	16,500	16,500	16,500	16,500
127	Health/Dental Care	1,237,099	1,220,147	1,220,147	1,268,001	1,250,001
999	Accrued Payroll	0	0	0		
Personnel Services Total		2,557,522	2,655,070	2,655,070	2,754,996	2,736,996
140 Legal Services						
231	Transcripts	0	500	500	500	500
232	Legal Ads	26,759	26,000	26,000	27,000	27,000
233	General Govt	175,095	225,000	225,000	200,000	175,000
234	Zoning	12,357	8,500	8,500	13,000	13,000
235	Labor Town	27,321	15,000	15,000	10,000	10,000
236	Labor PS	14,095	20,000	20,000	10,000	10,000
237	Planning	11,900	5,000	5,000	10,000	10,000
238	Conservation	600	3,000	3,000	2,000	2,000
239	Assessment Court Costs		12,000	12,000	0	0
Legal Services Totals		268,126	315,000	315,000	272,500	247,500

	2012 Actual Expense	2013 Adopted Budget	2013 Amended Budget	2014 Dept Head Requested	2014 Bd Selectmen Proposed	2014 Bd Finance Proposed
200 Services - Contracted/Operations						
201 Unemployment Compensation	22,013	13,000	13,000	11,000	11,000	11,000
203 Eviction-Moving & Storage	0	400	400	400	400	400
239 Checking Indices	2,000	2,000	2,000	2,000	2,000	2,000
NEW OPEB Trust	0	0	0	500,000	0	0
290 Insurance P D & L	149,634	172,961	172,961	172,670	172,670	172,670
295 Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700
Services - Contracted/Operations	175,337	190,061	190,061	687,770	187,770	187,770
300 Operating Expenses						
243 Professional Dev/Mgt Training	1,216	4,500	4,500	4,500	4,500	4,500
245 SE COG/CRED/CCM	33,388	34,809	34,809	34,809	34,809	34,809
255 Reprinting Ordinances	75	200	200	200	200	200
Operating Expenses Total	34,680	39,509	39,509	39,509	39,509	39,509
Gov't Misc & Benefits Total	3,035,664	3,199,640	3,199,640	3,754,775	3,254,775	3,211,775

TOWN OF EAST LYME

FY 2013/2014

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

25-Apr-13

Acct.	Account Description	13/14 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	561,192	Payroll taxes. Represents .0765% of total salaries throughout the budget.
122	IRS 125-Flex Admin	600	Employees are eligible to participate in an IRS Section 125 Plan for health insurance related expenses not covered by our insurance plan. Employee contributions are done on a pre-tax basis. The minimum fee for this is \$50 per month up to twelve participants.
123	Worker's Compensation	194,418	Represents an 13% increase over our current 2012/13 fiscal year premiums. The rate includes inflation increase and exposure increase. At this time these are estimates. Final cost increases are not available. Also includes a provision for end of year payroll audit.
124	Pension	705,685	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2011 defined benefit valuation employer contributions were as follows: Firemen \$81,002; Police \$193,160; Unaffiliated \$78,281; Dispatch \$8,082 and General Government Union \$194,576. Funding for the defined contribution plan was \$65,198. Also includes a special retirement provision of \$1,322. Funding for the 2013/14 fiscal year is estimated to be \$705,68. This represents a 4.39% increase for the defined benefit plan and .25% increase for the defined contribution plan.
125	Life Insurance	8,600	The rate per \$1,000 of insurance is \$.025. Town Hall Employees have \$25,000; Department Heads have \$50,000; First Selectman \$100,000; Police Officers, Firefighters, Dispatchers and non-union supervisors \$50,000.
126	LT Disability Insurance	16,500	The rate per \$1,000 of salary for this insurance coverage is \$.00504. Firefighters, Police Officers and Unaffiliated Employees have this coverage.

Acct.	Account Description	13/14 Budget	Supporting Description of Activity
127	Health/Dental Care	1,268,001	Represents a 9% funding increase as recommended by our insurance carrier (based upon annual premiums of \$1,484,996). Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$75,750, Insurance Waivers of \$10,500, \$5,000 Charter Oak Services for Volunteer Firefighter physicals and \$1,755 for OPEB financial disclosures. <u>First Selectman reduction of \$50,000 due to working with our consultants obtaining competitive pricing for Health Insurance. BoF reduced an additional \$18,000 due to due to expected savings from carrier change.</u>
Personnel Services Total		2,754,996	
140 Legal Services			
231	Transcripts	500	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	27,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis.
233	General Govt	200,000	Legal services for issues related to General Government. Request based upon historical analysis and consideration of the ongoing NEN case. 2011/12 = \$175,095; 2010/11 = 233,613; 2009/10 = \$213,469; 2008/09 = \$156,967; 2007/08 = \$97,305; 2006/07 = \$99,765; 2005/06 = \$92,421 and 2004/05 = \$108,790. <u>BoF reduced by \$25,000</u>
234	Zoning	13,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2011/12 = \$12,357; 2010/11 = \$8,448; 2009/10 = \$8,830; 2008/09 = \$6,800; 2007/08 = \$23,546; 2006/07 = \$16,875; 2005/06 = \$66,509 and 2004/05 = \$48,095.
235	Labor Town	10,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2011/12 = \$27,321; 2010/11 = \$6,935; 2009/10 = \$17,294; 2008/09 = \$17,692; 2007/08 = \$18,733; 2006/07 = \$17,470; 2005/06 = \$14,124 and 2004/05 = \$9,892.
236	Labor PS	10,000	Legal services specific for public safety only. History is as follows: 2011/12 = \$14,095; 2010/11 = \$27,969; 2009/10 \$41,231; 2008/09 = \$133,730; 2007/08 = \$166,585; 2006/07 = \$33,847; 2005/06 = \$57,335 and 2004/05 = \$35,943. The FF contract expires 6/30/13.
237	Planning	10,000	Legal services specific to Planning related issues. Request based upon history. 2011/12 = \$11,900; 2010/11 = \$8,454; 2009/10 \$2,318; 2008/09 = \$5,881; 2007/08 = \$4,111; 2006/07 = \$937; 2005/06 = \$4,902 and 2004/05 = \$3,827.

Acct.	Account Description	13/14 Budget	Supporting Description of Activity
238	Conservation	2,000	Legal services specific to Conservation related issues. Request based upon history. 2011/12 = 600; 2010/11 = \$2,073; 2009/10 \$325; 2008/09 = \$1,035; 2007/08 = \$4,443; 2006/07 = \$3,982; 2005/06 = \$7,353 and 2004/05 = \$5,586.
239	Assessment Court Costs	0	No funding requested for 2013/14.
Legal Services Total		272,500	

200 Services - Contracted/Operations

201	Unemployment Compensation	11,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2010/11 \$10,780; 2009/10 \$15,250; 2008/09 \$17,714; 2007/08 \$6,116. This request is based upon consideration of prior fiscal years history.
203	Eviction-Moving & Storage	400	Pursuant to state statute if there is an eviction in town, the landlord brings items remaining in an apartment out to the street and the town must pick up the items and provide for storage.
239	Checking Indices	2,000	Pursuant to section 7-14 of the state statutes the selectmen of each town must retain the services of an individual to examination the land records to certify they are in order.
NEW	OPEB Trust	0	The Town's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. Since the implementation of the statement the Town's contributions represent payments made for premiums for insured individuals on a pay-as-you-go method. Recommend establishing the recommended trust using resources available in the Health Insurance Self Insured Fund due to lower than projected claims. <u>BoS reduced, this item will be addressed separately.</u>
290	Insurance - PD & L	172,670	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 14.0% premium increase, a provision for insurance deductible expenses and a provision for add ons that may be necessary during the fiscal year. For example, the purchase of a new vehicle.

Acct.	Account Description	13/14 Budget	Supporting Description of Activity
295	Employee Assistance	1,700	Employee Assistance Program (EAP) program for town employees. There was an increase of \$190 in premiums during the 2010/11 fiscal year.
296	Tax Refunds	0	During the proposed 2010/11 budget cycle, the Board of Finance requested these refunds be charged to receipts.
Services - Vehicle Maint Total		187,770	
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300 Operating Expenses - Supplies/Fuels			
243	Professional Dev/Mgt Training	4,500	Where possible various departments who have typically charged their conferences and seminars to this line item have budgeted directly in their respective departments. They include Assessor 102, Planning 129, Finance 118. Remaining funding for town-wide in-house training, Board of Selectmen.
245	SE COG/CRED/CCM	34,809	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$5,892, Connecticut Conference of Municipalities (CCM) \$11,014. SECTer \$6,341 and Council of Small Towns (COST) \$1,025.
255	Reprinting Ordinances	200	Funds set aside for reprinting town ordinances. This is done every other year in the even years. During the previous cycle, the Board of Education Print Shop did this job for the town at a savings of several hundred dollars.
Operating Expenses		39,509	
Gov't Misc &Benefits Total		3,254,775	