

GENERAL FUND BUDGET FY 2014/2015

	2013 Actual Expense	2014 Adopted Budget	2014 Amended Budget	2015 Dept Head Requested	2015 Bd Selectmen Proposed	2015 Bd Finance Proposed		
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	535,257	561,192	561,282	599,625	585,388	585,388	4.31%
122	IRS 125 - Flex Admin	600	600	600	600	600	600	0.00%
123	Workers Compensation	142,807	194,418	194,418	206,015	206,015	206,015	5.96%
124	Pension	690,128	705,685	705,685	780,000	780,000	780,000	10.53%
125	Life Insurance	8,595	8,600	8,600	9,500	9,500	9,500	10.47%
126	LT Disability Insurance	14,003	16,500	16,500	16,500	16,500	16,500	0.00%
127	Health/Dental Care	1,217,079	1,233,001	1,233,001	1,289,272	1,289,272	1,264,272	2.54%
999	Accrued Payroll	0	0	0	0	0	0	
Personnel Services Total		2,608,468	2,719,996	2,720,086	2,901,512	2,887,275	2,862,275	5.23%
140 Legal Services								
231	Transcripts	0	500	500	500	500	500	0.00%
232	Legal Ads	26,838	20,000	20,000	18,000	18,000	18,000	-10.00%
233	General Govt	130,123	175,000	175,000	175,000	160,000	140,000	-20.00%
234	Zoning	16,485	13,000	13,000	15,000	15,000	15,000	15.38%
235	Labor Town	30,725	10,000	10,000	11,000	11,000	11,000	10.00%
236	Labor PS	11,291	10,000	10,000	18,500	18,500	18,500	85.00%
237	Planning	11,016	10,000	10,000	6,000	6,000	6,000	-40.00%
238	Conservation	0	2,000	2,000	2,000	2,000	2,000	0.00%
239	Assessment Court Costs	7,500	0	4,500	0	0	0	
Legal Services Totals		233,977	240,500	245,000	246,000	231,000	211,000	-12.27%

	2013 Actual Expense	2014 Adopted Budget	2014 Amended Budget	2015 Dept Head Requested	2015 Bd Selectmen Proposed	2015 Bd Finance Proposed		
200 Services - Contracted/Operations								
201	Unemployment Compensation	3,093	11,000	11,000	11,000	11,000	9,000	-18.18%
203	Eviction-Moving & Storage	0	400	400	400	400	400	0.00%
239	Checking Indices	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
290	Insurance P D & L	175,377	172,670	172,670	206,414	206,414	206,414	19.54%
295	Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations		182,160	187,770	187,770	221,514	221,514	219,514	16.91%
300 Operating Expenses								
243	Professional Dev/Mgt Training	2,244	4,500	4,500	4,000	4,000	4,000	-11.11%
245	SE COG/CRED/CCM	34,701	34,809	34,809	35,380	35,380	35,380	1.64%
255	Reprinting Ordinances	0	200	200	200	200	200	0.00%
Operating Expenses Total		36,945	39,509	39,509	39,580	39,580	39,580	0.18%
Gov't Misc & Benefits Total		3,061,551	3,187,775	3,192,365	3,408,606	3,379,369	3,332,369	4.54%

TOWN OF EAST LYME

FY 2014/2015

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

21-Apr-14

Acct.	Account Description	14/15 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	585,388	Payroll taxes. Represents .0765% of total salaries throughout the budget. <u>Bos \$14,237 reduction based upon updated wage analysis.</u>
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	206,015	Represents an 10% increase over our current 2013/14 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	780,000	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2013 defined benefit valuation employer contributions were as follows: Firemen \$74,996; Police \$249,655; Unaffiliated \$111,983; Dispatch \$11,497 and General Government Union \$221,,581. Funding for the defined contribution plan \$70,509. Funding for the 2014/15 fiscal year is estimated to be \$780,000. This represents a 5.9% increase for the defined benefit plan and 8% increase for the defined contribution plan.
125	Life Insurance	9,500	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	14/15 Budget	Supporting Description of Activity
127	Health/Dental Care	1,264,272	Represents a 4% funding increase as recommended by our insurance carrier (based upon annual premiums of \$1,146,295). Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$69,000, Insurance Waivers of \$10,500, \$6,500 Charter Oak Services for Volunteer Firefighter physicals and \$1,675 for OPEB financial disclosure and \$9,450 for OPEB Valuation. BoF reduced by \$25,000
Personnel Services Total		2,862,275	
140 Legal Services			
231	Transcripts	500	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	18,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis. First Selectman reduced \$20,000 by \$2,000 to \$18,000
233	General Govt	140,000	Legal services for issues related to General Government. Request based upon historical analysis and consideration of the ongoing NEN case. 2012/13 = \$130,123; 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. BoS \$15,000 reduction based upon continuing downward trending data. BoF reduced by \$10,000. 4/21/14 BoF reduction \$10,000.
234	Zoning	15,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2012/13 = \$16,485; 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	11,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2012/13 = \$30,725; 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. First Selectman reduced \$12,000 by \$1,000 to \$11,000.
236	Labor PS	18,500	Legal services specific for public safety only. History is as follows: 2012/13 = \$11,291; 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 Police & FF contract expire 6/30/14. First Selectman reduced \$20,000 by \$1,500 to \$18,500.
237	Planning	6,000	Legal services specific to Planning related issues. Request based upon history. 2012/13 = \$11,016; 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	14/15 Budget	Supporting Description of Activity
238	Conservation	2,000	Legal services specific to Conservation related issues. Request based upon history. 2012/13 = \$0; 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 2014/15.
Legal Services Total		211,000	

200 Services - Contracted/Operations

201	Unemployment Compensation	9,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2012/13 = \$3,093; 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. The maximum weekly exposure for an employee is \$555, which for 26 weeks = \$14,430. <u>BoF reduced by \$2,000</u>
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.
290	Insurance - PD & L	206,414	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 12.0% 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.
295	Employee Assistance	1,700	Employee Assistance Program (EAP) program for town employees. No increase expected.
Services - Vehicle Maint Total		219,514	

300 Operating Expenses - Supplies/Fuels

Acct.	Account Description	14/15 Budget	Supporting Description of Activity
243	Professional Dev/Mgt Training	4,000	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. First Selectman reduced \$4,500 by \$500 to \$4,000.
245	SE COG/CRED/CCM	35,380	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$6,098 , Connecticut Conference of Municipalities (CCM) \$11,014. SECTer \$6,706 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		39,580	
Gov't Misc &Benefits Total		<u>3,332,369</u>	