

GENERAL FUND BUDGET FY 2016/2017

		2015 Actual Expense	2016 Adopted Budget	2016 Amended Budget	2017 Dept Head Requested	2017 Bd Selectmen Proposed	2017 Bd Finance Proposed	
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	582,961	615,249	627,646	635,276	635,276	627,209	1.94%
122	IRS 125 - Flex Admin	600	600	600	0	0	0	-100.00%
123	Workers Compensation	237,420	269,793	267,150	310,701	310,701	310,701	15.16%
124	Pension	756,099	836,866	836,866	679,886	679,886	679,886	-18.76%
125	Life Insurance	9,652	10,021	10,021	10,320	10,320	10,320	2.98%
126	LT Disability Insurance	15,670	16,750	16,750	17,250	17,250	17,250	2.99%
127	Health/Dental Care	1,162,674	1,396,027	1,396,027	1,786,500	1,786,500	1,734,556	24.25%
128	Retirement Liability	0	11,030	11,030	11,000	11,000	11,000	-0.27%
999	Accrued Payroll	0	0	0	0	0	0	
Personnel Services Total		2,765,076	3,156,336	3,166,090	3,450,933	3,450,933	3,390,922	7.43%
140 Legal Services								
231	Transcripts	597	1,000	1,000	1,000	1,000	1,000	0.00%
232	Legal Ads	21,877	22,000	22,000	23,500	23,500	23,500	6.82%
233	General Govt	148,650	130,000	130,000	130,000	130,000	130,000	0.00%
234	Zoning	18,150	20,000	20,000	20,000	20,000	20,000	0.00%
235	Labor Town	15,330	20,000	25,000	20,000	20,000	40,000	100.00%
236	Labor PS	30,625	15,000	10,000	15,000	15,000	15,000	0.00%
237	Planning	5,981	6,000	6,000	6,000	6,000	6,000	0.00%
238	Conservation	4,199	2,000	2,000	4,000	4,000	4,000	100.00%
239	Assessment Court Costs	0	0	0	0	0	0	0.00%
Legal Services Totals		245,409	216,000	216,000	219,500	219,500	239,500	10.88%

	2015 Actual Expense	2016 Adopted Budget	2016 Amended Budget	2017 Dept Head Requested	2017 Bd Selectmen Proposed	2017 Bd Finance Proposed	
200 Services - Contracted/Operations							
201 Unemployment Compensation	23,729	10,000	10,000	10,000	10,000	10,000	0.00%
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	211,584	239,213	241,856	283,086	283,086	283,086	18.34%
295 Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations	239,003	253,313	255,956	297,186	297,186	297,186	17.32%
300 Operating Expenses							
243 Professional Dev/Mgt Training	3,951	3,000	3,000	3,000	3,000	3,000	0.00%
245 SE COG/CRED/CCM	35,272	35,485	35,485	35,485	35,485	35,485	0.00%
255 Reprinting Ordinances	0	200	200	200	200	200	0.00%
Operating Expenses Total	39,223	38,685	38,685	38,685	38,685	38,685	0.00%
Gov't Misc & Benefits Total	3,288,711	3,664,334	3,676,731	4,006,304	4,006,304	3,966,293	8.24%

TOWN OF EAST LYME

FY 2016/2017

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

25-Apr-16

Acct.	Account Description	16/17 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	635,276	Payroll taxes. Represents .0765% of total salaries (\$8,256,323) throughout the budget. <u>Reduction of \$8,067 related to wage reductions as part of \$275,000 BoF reduction.</u>
122	IRS 125-Flex Admin	0	The minimum fee for this is \$50 per month up to twelve participants. We currently have only three participants, therefore, the program is not cost effective for the town to administer. Recommend eliminating program.
123	Worker's Compensation	310,701	Represents an 15.01% (\$304,701) increase over our current 2015/16 fiscal year premiums (\$264,934). The rate includes inflation increase and exposure increase. This is year two of a three year rate lock. Also includes a provision for end of year payroll audit (\$6,000).
124	Pension	679,886	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2015 defined benefit valuation employer contributions were as follows: Firemen \$48,959; Police \$213,415; Unaffiliated \$88,871; Dispatch \$9,775 and General Government Union \$203,985. Funding for the defined contribution plan \$75,331. Funding for the 2015/16 fiscal year is estimated to be \$679,886. This represents a 7% increase for the defined benefit plan and 4% increase for the defined contribution plan. The reason for the decrease from the prior year is due to plan asset returns.
125	Life Insurance	10,320	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	17,250	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	16/17 Budget	Supporting Description of Activity
127	Health/Dental Care	1,786,500	Represents a 21.03% (\$1,766,400) funding increase as recommended by our insurance broker (based upon annual premiums of \$1,459,473). Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$72,100, Insurance Waivers of \$12,000, \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$300 Injured Workers Pharmacy and \$1,800 for OPEB financial disclosure. <u>Reduction of 51,944 related to \$275,000 BoF reduction.</u>
128	Retirement Liability	11,000	In the 2015/16 fiscal year, this was budgeted due to having notice a long time employee planned to retire. Recommend funding in the event we have un-expected retirements during the upcoming year.
Personnel Services Total		3,450,933	
140 Legal Services			
231	Transcripts	1,000	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	23,500	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis.
233	General Govt	130,000	Legal services for issues related to General Government. Request based upon historical analysis. 2014/15 = \$148,650; 2013/14 = \$122,790; 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; and 2005/06 = \$92,421.
234	Zoning	20,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2014/15 = \$18,150; 2013/14 = \$21,028; 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; and 2005/06 = \$66,509.
235	Labor Town	20,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2014/15 = \$15,330; 2013/14 = \$20,000; 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; and 2005/06 = \$14,124. We will begin negotiating a successor agreement for United Public Service Employees Union (UPSEU). <u>Increase of \$20,000 due to expected challenging negotiations.</u>

Acct.	Account Description	16/17 Budget	Supporting Description of Activity
236	Labor PS	15,000	Legal services specific for public safety only. History is as follows: 2014/15 = \$30,625; 2013/14 = \$22,377; 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; and 2005/06 = \$57,335. We are in arbitration with the Dispatch Union.
237	Planning	6,000	Legal services specific to Planning related issues. Request based upon history. 2014/15 = \$5,981; 2013/14 = \$6,000; 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; and 2005/06 = \$4,902.
238	Conservation	4,000	Legal services specific to Conservation related issues. Request based upon history. 2014/15 = \$4,199; 2013/14 = \$2,000; 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.
239	Assessment Court Costs	0	No funding requested for 2016/17.
Legal Services Total		219,500	

200 Services - Contracted/Operations

201	Unemployment Compensation	10,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2014/15 = \$23,729; 2013/14 = \$1,492; 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. Due to a prior year credit from Unemployment, we have not been required to make any payments in the current fiscal year..
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.

Acct.	Account Description	16/17 Budget	Supporting Description of Activity
290	Insurance - PD & L	283,086	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 15.01% premium increase (from \$232,261 to \$267,124), a provision for insurance deductible expenses (\$5,000) and a provision for add ons that may be necessary during the fiscal year (\$2,000). Also includes the following ancillary policies: \$5,000 Ungerground Storage Tanks (UST's), \$3,650 Crime Policy and \$312 Tax Collectors Bond.
295	Employee Assistance	1,700	Employee Assistance Program (EAP) program for town employees. No increase expected.
Services - Vehicle Maint Total		297,186	
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300 Operating Expenses - Supplies/Fuels			
243	Professional Dev/Mgt Training	3,000	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 117, Finance 118. Remaining funding for town-wide in-house training, Board of Selectmen.
245	SE COG/CRED/CCM	35,485	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$6,311 , Connecticut Conference of Municipalities (CCM) \$10,906. 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		38,685	
Gov't Misc &Benefits Total		4,006,304	