

## GENERAL FUND BUDGET FY 2015/2016

		2014 Actual Expense	2015 Adopted Budget	2015 Amended Budget	2016 Dept Head Requested	2016 Bd Selectmen Proposed	2016 Bd Finance Proposed	
<b>114 - Gov't Misc &amp; Benefits</b>								
<b>100 Personnel Services</b>								
121	FICA/Medicare	549,001	585,388	585,388	639,240	619,867	615,249	5.10%
122	IRS 125 - Flex Admin	600	600	600	600	600	600	0.00%
123	Workers Compensation	194,725	206,015	206,015	269,793	269,793	269,793	30.96%
124	Pension	734,263	780,000	780,000	836,866	836,866	836,866	7.29%
125	Life Insurance	9,463	9,500	9,500	10,021	10,021	10,021	5.48%
126	LT Disability Insurance	14,662	16,500	16,500	16,750	16,750	16,750	1.52%
127	Health/Dental Care	1,175,450	1,264,272	1,264,272	1,403,227	1,403,227	1,396,027	10.42%
<b>New</b>	Retirement Liability	0	0	0	11,030	11,030	11,030	100.00%
999	Accrued Payroll		0	0				
<b>Personnel Services Total</b>		<b>2,678,163</b>	<b>2,862,275</b>	<b>2,862,275</b>	<b>3,187,527</b>	<b>3,168,154</b>	<b>3,156,336</b>	10.27%
<b>140 Legal Services</b>								
231	Transcripts	1,811	500	500	1,000	1,000	1,000	100.00%
232	Legal Ads	21,049	18,000	18,000	22,000	22,000	22,000	22.22%
233	General Govt	122,790	140,000	140,000	130,000	130,000	130,000	-7.14%
234	Zoning	21,028	15,000	15,000	20,000	20,000	20,000	33.33%
235	Labor Town	12,745	11,000	11,000	20,000	20,000	20,000	81.82%
236	Labor PS	22,377	18,500	18,500	15,000	15,000	15,000	-18.92%
237	Planning	4,845	6,000	6,000	6,000	6,000	6,000	0.00%
238	Conservation	2,010	2,000	2,000	2,000	2,000	2,000	0.00%
239	Assessment Court Costs	0	0	0				
<b>Legal Services Totals</b>		<b>208,654</b>	<b>211,000</b>	<b>211,000</b>	<b>216,000</b>	<b>216,000</b>	<b>216,000</b>	2.37%

		<b>2014 Actual Expense</b>	<b>2015 Adopted Budget</b>	<b>2015 Amended Budget</b>	<b>2016 Dept Head Requested</b>	<b>2016 Bd Selectmen Proposed</b>	<b>2016 Bd Finance Proposed</b>	
<b>200 Services - Contracted/Operations</b>								
201	Unemployment Compensation	1,492	9,000	9,000	15,000	15,000	10,000	11.11%
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	181,763	206,414	206,414	239,213	239,213	239,213	15.89%
295	Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%
<b>Services - Contracted/Operations</b>		<b>186,945</b>	<b>219,514</b>	<b>219,514</b>	<b>258,313</b>	<b>258,313</b>	<b>253,313</b>	15.40%
<b>300 Operating Expenses</b>								
243	Professional Dev/Mgt Training	2,109	4,000	4,000	4,000	4,000	3,000	-25.00%
245	SE COG/CRED/CCM	34,701	35,380	35,380	35,485	35,485	35,485	0.30%
255	Reprinting Ordinances	69	200	200	200	200	200	0.00%
<b>Operating Expenses Total</b>		<b>36,879</b>	<b>39,580</b>	<b>39,580</b>	<b>39,685</b>	<b>39,685</b>	<b>38,685</b>	-2.26%
<b>Gov't Misc &amp; Benefits Total</b>		<b>3,110,641</b>	<b>3,332,369</b>	<b>3,332,369</b>	<b>3,701,525</b>	<b>3,682,152</b>	<b>3,664,334</b>	9.96%

# TOWN OF EAST LYME

**FY 2015/2016**

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

20-Apr-15

Acct.	Account Description	15/16 Budget	Supporting Description of Activity
<b>100 Personnel Services</b>			
121	FICA/Medicare	615,249	Payroll taxes. Represents .0765% of total salaries throughout the budget. <b><u>BoS reduced from \$639,240 by \$19,373 due to not approving additional positions requested by various departments. At direction of BoF, First Selectman recommending \$4,618 reduction related to reductions in proposed wages. (\$619,869 to \$615,249)</u></b>
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	269,793	Represents an 20% increase over our current 2014/15 fiscal year premiums (\$263,793). 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 (\$6,000).
124	Pension	836,866	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2014 defined benefit valuation employer contributions were as follows: Firemen \$70,870; Police \$274,049; Unaffiliated \$98,784; Dispatch \$10,583 and General Government Union \$226,586. Funding for the defined contribution plan \$71,156. Funding for the 2015/16 fiscal year is estimated to be \$836,866. This represents a 5% increase for the defined benefit plan and 3% increase for the defined contribution plan.
125	Life Insurance	10,021	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	16,750	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	15/16 Budget	Supporting Description of Activity
127	Health/Dental Care	1,396,027	Represents a 10% funding increase as recommended by our insurance broker (based upon annual premiums of \$1,191,842). 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. <b><u>At the direction of BoF, First Selectman recommended \$7,200 reduction at H S A funding change effective 7/1/2015. (\$1,403,227 to 1,396,027)</u></b>
<b>New</b>	Retirement Liability	11,030	A long time employee has given us notice that she will be retiring in July 2015. Per the union contract we are required to pay her 30% of the sick leave she has on the books. In addition we expect to have vacation time to pay her as well. Recommend including a provision for this exposure in the town-wide department.
<b>Personnel Services Total</b>		<b>3,156,336</b>	
<b>140 Legal Services</b>			
231	Transcripts	1,000	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	22,000	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. 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; 2005/06 = \$92,421 and 2004/05 = \$108,790.
234	Zoning	20,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 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; 2005/06 = \$66,509 and 2004/05 = \$48,095.
235	Labor Town	20,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 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; 2005/06 = \$14,124 and 2004/05 = \$9,892. We are in the process of beginning negotiations for a successor agreement with members of Council 4.

Acct.	Account Description	15/16 Budget	Supporting Description of Activity
236	Labor PS	15,000	Legal services specific for public safety only. History is as follows: 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; 2005/06 = \$57,335 and 2004/05 = \$35,943. The Dispatch and Firefighters contracts expire 6/30/2015.
237	Planning	6,000	Legal services specific to Planning related issues. Request based upon history. 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; 2005/06 = \$4,902 and 2004/05 = \$3,827.
238	Conservation	2,000	Legal services specific to Conservation related issues. Request based upon history. 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 and 2004/05 = \$5,586.
239	Assessment Court Costs	0	No funding requested for 2015/16.
<b>Legal Services Total</b>		<b>216,000</b>	

#### 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: 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 = \$14,43. Fiscal year to date we have expended \$13,373, therefore, recommend an increase for next year. <b><u>At the direction of the BoF, First Selectman recommends a \$5,000 reduction. (\$15,000 to \$10,000).</u></b>
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	15/16 Budget	Supporting Description of Activity
290	Insurance - PD & L	239,213	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 10.0% premium increase (\$217,251), a provision for insurance deductible expenses (\$10,000) and a provision for add ons that may be necessary during the fiscal year (\$3,000). 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.
<b>Services - Vehicle Maint Total</b>		<b>253,313</b>	
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<b>300 Operating Expenses - Supplies/Fuels</b>			
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. <b><u>At direction of BoF, First Selectman recommends a \$1,000 reduction. (\$4,000 to \$3,000)</u></b>
245	SE COG/CRED/CCM	35,485	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, <b>Southeast Area Transit District (SEAT) \$6,311</b> , Connecticut Conference of Municipalities (CCM) \$10,906. <b>SECTer \$6,706</b> 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.
<b>Operating Expenses</b>		<b>38,685</b>	
<b>Gov't Misc &amp;Benefits Total</b>		<b>3,664,334</b>	