

TOWN OF EAST LYME

FY 2009/2010

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

11-Mar-09

Acct.	Account Description	09/10 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	489,825	Payroll taxes. Represents .0765% of total salaries throughout the budget. <u>BoF reduced to \$483,825 due to management staff deferring 3.5% COLA's.</u>
122	IRS 125-Flex Admin	960	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 fee for this is \$10 per month per employee. We currently have eight employees participating.
123	Worker's Compensation	285,495	Represents an 7% increase over our current 2008/09 fiscal year premiums. The rate includes inflation increase and exposure increase. At this time these are estimates. Final cost increases are not available.
124	Pension	526,520	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2008 defined benefit valuation employer contributions were as follows: Firemen \$52,091; Police \$165,132; Unaffiliated \$91,270 and General Government Union \$146,177. Funding for the defined contribution plan was \$71,850. Funding for the 2009/10 fiscal year is estimated to be \$454,670 (20% increase) for the Defined Benefit Plan and \$71,850 for the Defined Contribution Plan (8.7 Increase).
125	Life Insurance	8,500	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	16,650	The rate per \$1,000 of salary for this insurance coverage is \$.0063. Firefighters, Police Officers and Unaffiliated Employees have this coverage.
127	Health/Dental Care	1,516,190	Represents a 7% funding increase as recommended by our insurance carrier. Final rates will become available during the budget process. <u>BoS reduced to \$1,432,190 as a result in flat renewal.</u>
Personnel Services Total		2,844,140 .	

Acct.	Account Description	09/10 Budget	Supporting Description of Activity
140 Legal Services			
231	Transcripts	500	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	24,500	Various town-wide legal notices that are necessary. Amount of request based upon history. BoS reduced to \$24,000
233	General Govt	105,000	Legal services for issues related to General Government. Request based upon history. 2007/08 = \$97,305; 2006/07 = \$99,765; 2005/06 = \$92,421; 2004/05 = \$108,790 and 2003/04 = \$130,672. BoS reduced to \$103,000.
234	Zoning	21,650	Legal services specific to Zoning related issues. Request based upon history. 2007/08 = \$23,546; 2006/07 = \$16,875; 2005/06 = \$66,509; 2004/05 = \$48,095 and 2003/04 = \$90,269. As you can see there is a great deal of fluctuation in this area.
235	Labor Town	15,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2007/08 = \$18,733; 2006/07 = \$17,470; 2005/06 = \$14,124; 2004/05 = \$9,892 and 2003/04 = \$12,544.
236	Labor PS	75,000	Legal services specific for public safety only. History is as follows: 2007/08 = \$166,585; 2006/07 = \$33,847; 2005/06 = \$57,335; 2004/05 = \$35,943 and 2003/04 = \$2,934. As you know, 2007/08 fiscal year to date expenditures are: \$45,278. Please keep in mind the Police and Firefighters contracts expire June 30, 2009.
237	Planning	5,000	Legal services specific to Planning related issues. Request based upon history. 2007/08 = \$4,111; 2006/07 = \$937; 2005/06 = \$4,902; 2004/05 = \$3,827 and 2003/04 = \$4,365.
238	Conservation		Legal services specific to Conservation related issues. Request based upon history. 2007/08 = \$4,443; 2006/07 = \$3,982; 2005/06 = \$7,353; 2004/05 = \$5,586 and 2003/04 = \$14,353.
Legal Services Total		246,650	

200 Services - Contracted/Operations

Acct.	Account Description	09/10 Budget	Supporting Description of Activity
201	Unemployment Compensation	7,500	As a municipality we pay for unemployment only when there is someone currently collecting. Last fiscal year our obligation was only \$555. This request is based upon a four year claim average.
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	185,000	This funding is for the various property, auto and liability insurance policies the town has. Maintains the 2007/08 policy amounts 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	1,500	Employee Assistance Program (EAP) program for town employees.
296	Tax Refunds	25,000	Funding for when the Tax Collector for various reasons must process a tax refund from a prior fiscal year. Request is based upon historical activity. BoF reduced to \$15,000
Services - Vehicle Maint Total		221,400	
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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	27,438	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$9,059, Southeast Area Transit District (SEAT) \$4,989 and Connecticut Conference of Municipalities (CCM) \$10,890. SECTer \$2,500.
255	Reprinting Ordinances	500	Funds set aside for reprinting town ordinances. Reduction due to working with the Board of Education to use their copy machines.
Operating Expenses		32,438	

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	Gov't Misc &Benefits Total	<u>3,344,628</u>	