

GENERAL FUND BUDGET FY 2010/2011

	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2011 Dept Head Requested	2011 Bd Selectmen Proposed	2011 Bd Finance Proposed	
114 - Gov't Misc & Benefits							
100 Personnel Services							
121	FICA/Medicare	463,862	483,825	484,815	507,960	507,960	503,381
122	IRS 125 - Flex Admin	740	960	960	600	600	600
123	Workers Compensation	308,668	285,495	286,101	245,450	245,450	270,450
124	Pension	510,357	526,520	526,520	610,226	610,226	610,226
125	Life Insurance	8,359	8,500	8,500	8,500	8,500	8,500
126	LT Disability Insurance	14,324	16,650	16,650	15,000	15,000	15,000
127	Health/Dental Care	1,271,528	1,432,190	1,432,190	1,475,740	1,475,740	1,332,317
Personnel Services Total		2,577,839	2,754,140	2,755,736	2,863,476	2,863,476	2,740,474
140 Legal Services							
231	Transcripts	892	500	500	500	500	500
232	Legal Ads	26,250	24,000	24,000	24,000	24,000	24,000
233	General Govt	156,967	103,000	103,000	103,000	103,000	103,000
234	Zoning	6,800	21,650	21,650	21,650	21,650	16,650
235	Labor Town	17,692	15,000	15,000	15,000	15,000	15,000
236	Labor PS	133,730	75,000	75,000	75,000	75,000	55,000
237	Planning	5,881	5,000	5,000	5,000	5,000	5,000
238	Conservation	1,035	4,000	4,000	4,000	4,000	4,000
Legal Services Totals		349,246	248,150	248,150	248,150	248,150	223,150

	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2011 Dept Head Requested	2011 Bd Selectmen Proposed	2011 Bd Finance Proposed
200 Services - Contracted/Operations						
201 Unemployment Compensation	17,714	7,500	7,500	10,500	10,500	10,500
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
290 Insurance P D & L	172,860	185,000	185,000	160,276	166,276	166,276
295 Employee Assistance	1,430	1,500	1,500	1,500	1,500	1,500
296 Tax Refunds	6,494	15,000	15,000	15,000	15,000	0
Services - Contracted/Operations	200,498	211,400	211,400	189,676	195,676	180,676
300 Operating Expenses						
243 Professional Dev/Mgt Training	4,104	4,500	4,500	4,500	4,500	4,500
245 SE COG/CRED/CCM	27,346	27,438	27,438	33,170	33,170	33,170
255 Reprinting Ordinances	0	500	500	0	0	0
Operating Expenses Total	31,450	32,438	32,438	37,670	37,670	37,670
Gov't Misc & Benefits Total	3,159,033	3,246,128	3,247,724	3,338,972	3,344,972	3,181,970

TOWN OF EAST LYME

FY 2010/2011

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

10-Mar-10

Acct.	Account Description	10/11 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	503,381	Payroll taxes. Represents .0765% of total salaries throughout the budget. <u>BoF reduced by \$4,579 relative to various wage reductions.</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	270,450	Represents an 5% increase over our current 2009/10 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. <u>BoF increased due to FYE 6/30/09 MIRMA assessment.</u>
124	Pension	610,226	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2009 defined benefit valuation employer contributions were as follows: Firemen \$58,438; Police \$174,937; Unaffiliated \$94,599 and General Government Union \$168,932. Funding for the defined contribution plan was \$56,619. Also includes a special retirement provision of \$1,322. Funding for the 2010/11 fiscal year is estimated to be \$552,286 (10% increase) for the Defined Benefit Plan and \$56,619 for the Defined Contribution Plan (21% Decrease).
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	15,000	The rate per \$1,000 of salary for this insurance coverage is \$.00504 and was previously \$.0063. a savings of \$.00126. Firefighters, Police Officers and Unaffiliated Employees have this coverage.

Acct.	Account Description	10/11 Budget	Supporting Description of Activity
127	Health/Dental Care	1,332,317	Represents a 12% funding increase as recommended by our insurance carrier (based upon annual premiums of \$1,201,384). Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$113,750, Insurance Waivers of \$8,940, \$5,000 Charter Oak Services for Volunteer Firefighter physicals and a \$2,500 provision for OPEB actuarial calculations. <u>BoF reduced by \$143,423 due to premium savings and transferred to the BOE to accurately reflect health insurance funding.</u>
Personnel Services Total		2,740,474	
140 Legal Services			
231	Transcripts	500	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	24,000	Various town-wide legal notices that are necessary. Amount of request based upon history.
233	General Govt	103,000	Legal services for issues related to General Government. Request based upon history. 2009/10 = \$156,967; 2007/08 = \$97,305; 2006/07 = \$99,765; 2005/06 = \$92,421 and 2004/05 = \$108,790.
234	Zoning	16,650	Legal services specific to Zoning related issues. Request based upon history. 2009/10 = \$6,800; 2007/08 = \$23,546; 2006/07 = \$16,875; 2005/06 = \$66,509 and 2004/05 = \$48,095. As you can see there is a great deal of fluctuation in this area. <u>BoF reduced by \$5,000 due to a decrease in services required.</u>
235	Labor Town	15,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2008/09 = \$17,692; 2007/08 = \$18,733; 2006/07 = \$17,470; 2005/06 = \$14,124 and 2004/05 = \$9,892.
236	Labor PS	55,000	Legal services specific for public safety only. History is as follows: 2008/09 = \$133,730; 2007/08 = \$166,585; 2006/07 = \$33,847; 2005/06 = \$57,335 and 2004/05 = \$35,943. Please keep in mind the Police contract expires June 30, 2011, therefore, we will begin negotiating during the upcoming fiscal year. <u>BoF reduced by \$20,000 due to a decrease in services required.</u>
237	Planning	5,000	Legal services specific to Planning related issues. Request based upon history. 2008/09 = \$5,881; 2007/08 = \$4,111; 2006/07 = \$937; 2005/06 = \$4,902 and 2004/05 = \$3,827.

Acct.	Account Description	10/11 Budget	Supporting Description of Activity
238	Conservation	4,000	Legal services specific to Conservation related issues. Request based upon history. 2008/09 = \$1,035; 2007/08 = \$4,443; 2006/07 = \$3,982; 2005/06 = \$7,353 and 2004/05 = \$5,586.
Legal Services Total		223,150	
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200 Services - Contracted/Operations			
201	Unemployment Compensation	10,500	As a municipality we pay for unemployment only when there is someone currently collecting. Last fiscal year our obligation was only \$17,714. 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.
290	Insurance - PD & L	166,276	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 3% premium increase and a provision for add ons that may be necessary during the fiscal year. For example, the purchase of a new vehicle. <u>BoS increased by \$6,000 for net amount related to vehicle acquisition program with older vehicles going to auction. Also includes net amount for new PW/P&R Maintenance facility.</u>
295	Employee Assistance	1,500	Employee Assistance Program (EAP) program for town employees.
296	Tax Refunds	0	Funding for when the Tax Collector for various reasons must process a tax refund from a prior fiscal years. BoF reduced by \$15,000 to 0.
Services - Vehicle Maint Total		180,676	
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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.

Acct.	Account Description	10/11 Budget	Supporting Description of Activity
245	SE COG/CRED/CCM	33,170	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$9,059, Southeast Area Transit District (SEAT) \$5,447, Connecticut Conference of Municipalities (CCM) \$10,798. SECTer \$6,341 plus \$500 and Council of Small Towns (COST) \$1,025.
255	Reprinting Ordinances	0	Funds set aside for reprinting town ordinances. This is done every other year in the even years thus, not funding required for 2010/11.
Operating Expenses		<u>37,670</u>	
Gov't Misc &Benefits Total		<u>3,181,970</u>	