

## **GENERAL FUND BUDGET FY 2011/2012**

	2010 Actual Expense	2011 Adopted Budget	2011 Amended Budget	2012 Dept Head Requested	2012 Bd Selectmen Proposed	2012 Bd Finance Proposed
<b>114 - Gov't Misc &amp; Benefits</b>						
<b>100 Personnel Services</b>						
121	FICA/Medicare	480,191	503,381	503,381	531,244	531,244
122	IRS 125 - Flex Admin	572	600	600	600	600
123	Workers Compensation	226,318	270,450	270,450	270,450	235,450
124	Pension	553,019	610,226	610,226	647,300	647,300
125	Life Insurance	8,456	8,500	8,500	8,600	8,600
126	LT Disability Insurance	13,803	15,000	15,000	15,000	15,000
127	Health/Dental Care	1,329,548	1,332,317	1,332,317	1,485,982	1,352,257
<b>Personnel Services Total</b>		<b>2,611,908</b>	<b>2,740,474</b>	<b>2,740,474</b>	<b>2,959,176</b>	<b>2,825,451</b>
<b>140 Legal Services</b>						
231	Transcripts	880	500	500	500	500
232	Legal Ads	25,357	24,000	24,000	26,000	26,000
233	General Govt	207,278	103,000	103,000	150,000	103,000
234	Zoning	8,830	16,650	16,650	10,000	10,000
235	Labor Town	17,294	15,000	15,000	15,000	15,000
236	Labor PS	41,231	55,000	55,000	55,000	55,000
237	Planning	2,318	5,000	5,000	5,000	5,000
238	Conservation	195	4,000	4,000	4,000	4,000
<b>Legal Services Totals</b>		<b>303,382</b>	<b>223,150</b>	<b>223,150</b>	<b>265,500</b>	<b>218,500</b>

		<b>2010 Actual Expense</b>	<b>2011 Adopted Budget</b>	<b>2011 Amended Budget</b>	<b>2012 Dept Head Requested</b>	<b>2012 Bd Selectmen Proposed</b>	<b>2012 Bd Finance Proposed</b>
<b>200 Services - Contracted/Operations</b>							
201	Unemployment Compensation	15,250	10,500	10,500	13,000	13,000	13,000
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	172,414	166,276	166,276	166,276	166,276	166,276
295	Employee Assistance	1,430	1,500	1,500	1,700	1,700	1,700
296	Tax Refunds	6,795	0	0	0	0	0
<b>Services - Contracted/Operations</b>		<b>197,889</b>	<b>180,676</b>	<b>180,676</b>	<b>183,376</b>	<b>183,376</b>	<b>183,376</b>
<b>300 Operating Expenses</b>							
243	Professional Dev/Mgt Training	3,508	4,500	4,500	4,500	4,500	4,500
245	SE COG/CRED/CCM	32,340	33,170	33,170	33,388	33,388	33,388
255	Reprinting Ordinances	118	0	0	200	200	200
<b>Operating Expenses Total</b>		<b>35,966</b>	<b>37,670</b>	<b>37,670</b>	<b>38,088</b>	<b>38,088</b>	<b>38,088</b>
<b>Gov't Misc &amp; Benefits Total</b>		<b>3,149,144</b>	<b>3,181,970</b>	<b>3,181,970</b>	<b>3,446,140</b>	<b>3,312,415</b>	<b>3,230,415</b>

# TOWN OF EAST LYME

**FY 2011/2012**

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

13-Apr-11

Acct.	Account Description	11/12 Budget	Supporting Description of Activity
<b>100 Personnel Services</b>			
121	FICA/Medicare	531,244	Payroll taxes. Represents .0765% of total salaries throughout the budget.
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	235,450	Represents an 5% increase over our current 2010/11 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. Also includes MIRMA assessment funding. <b>BoF reduced by \$35,000.</b>
124	Pension	647,300	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2010 defined benefit valuation employer contributions were as follows: Firemen \$69,900; Police \$174,424; Unaffiliated \$80,978; Dispatch \$8,327 and General Government Union \$198,239. Funding for the defined contribution plan was \$60,817. Also includes a special retirement provision of \$1,322. Funding for the 2011/12 fiscal year is estimated to be \$647,300. This represents a 5.95% increase for the defined benefit plan and 7.4% increase for the defined contribution plan.
125	Life Insurance	8,600	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. Firefighters, Police Officers and Unaffiliated Employees have this coverage.

Acct.	Account Description	11/12 Budget	Supporting Description of Activity
127	Health/Dental Care	1,352,257	Represents a 12% funding increase as recommended by our insurance carrier (based upon annual premiums of \$1,201,600). Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$105,750, Insurance Waivers of \$8,940, \$5,000 Charter Oak Services for Volunteer Firefighter physicals and \$9,000 for an OPEB actuarial report and \$1,500 for OPEB financial disclosures. <b><u>BoS reduction in the amount of \$133,725 due to receipt of information for a "flat" renewal from provider.</u></b>
<b>Personnel Services Total</b>		<b>2,790,451</b>	
<b>140 Legal Services</b>			
231	Transcripts	500	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	26,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis.
233	General Govt	103,000	Legal services for issues related to General Government. Request based upon history. 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. <b><u>BoF reduced by \$47,000 with addition of \$25,000 to Contingency in the event additional funding is needed.</u></b>
234	Zoning	10,000	Legal services specific to Zoning related issues. Request based upon history. 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	15,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 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. Admin/Maintenance contract expires 6/30/12 negotiations for a successor agreement will begin.
236	Labor PS	55,000	Legal services specific for public safety only. History is as follows: 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 contract expires June 30, 2011, there may be ongoing negotiations during the upcoming fiscal year.
237	Planning	5,000	Legal services specific to Planning related issues. Request based upon history. 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	11/12 Budget	Supporting Description of Activity
238	Conservation	4,000	Legal services specific to Conservation related issues. Request based upon history. 2009/10 \$325; 2008/09 = \$1,035; 2007/08 = \$4,443; 2006/07 = \$3,982; 2005/06 = \$7,353 and 2004/05 = \$5,586.
<b>Legal Services Total</b>		<b>218,500</b>	
<b>200 Services - Contracted/Operations</b>			
201	Unemployment Compensation	13,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2009/10 \$15,250; 2008/09 \$17,714; 2007/08 \$6,116. 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 2.5% 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. There was an increase of \$190 in premiums during the 2010/11 fiscal year.
296	Tax Refunds	0	During the proposed 2010/11 budget cycle, the Board of Finance requested these refunds be charged to receipts.
<b>Services - Vehicle Maint Total</b>		<b>183,376</b>	
<b>300 Operating Expenses - Supplies/Fuels</b>			
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.

<b>Acct.</b>	<b>Account Description</b>	<b>11/12 Budget</b>	<b>Supporting Description of Activity</b>
245	SE COG/CRED/CCM	33,388	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$9,059, Southeast Area Transit District (SEAT) \$5,665, Connecticut Conference of Municipalities (CCM) \$10,798. SECTer \$6,341 plus \$500 for the development of a new Comprehensive Economic Development Strategic Plan (CEDSD) 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>		<u>38,088</u>	
<b>Gov't Misc &amp;Benefits Total</b>		<u>3,230,415</u>	