

GENERAL FUND BUDGET FY 2012/2013

	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2013 Dept Head Requested	2013 Bd Selectmen Proposed	2013 Bd Finance Proposed
114 - Gov't Misc & Benefits						
100 Personnel Services						
121 FICA/Medicare	507,948	525,874	525,874	541,650	536,470	533,844
122 IRS 125 - Flex Admin	600	600	600	600	600	600
123 Workers Compensation	221,063	235,450	235,450	198,137	198,137	198,137
124 Pension	592,159	647,300	647,300	677,242	677,242	677,242
125 Life Insurance	8,537	8,600	8,600	8,600	8,600	8,600
126 LT Disability Insurance	13,620	15,000	15,000	16,500	16,500	16,500
127 Health/Dental Care	1,223,478	1,333,257	1,333,257	1,424,347	1,220,147	1,220,147
999 Accrued Payroll	99,601	0	0			
Personnel Services Total	2,667,006	2,766,081	2,766,081	2,867,076	2,657,696	2,655,070
140 Legal Services						
231 Transcripts	0	500	500	500	500	500
232 Legal Ads	24,584	26,000	26,000	26,000	26,000	26,000
233 General Govt	233,613	103,000	103,000	225,000	225,000	225,000
234 Zoning	8,448	10,000	10,000	8,500	8,500	8,500
235 Labor Town	6,935	15,000	15,000	15,000	15,000	15,000
236 Labor PS	27,969	55,000	55,000	20,000	20,000	20,000
237 Planning	8,454	5,000	5,000	5,000	5,000	5,000
238 Conservation	2,073	4,000	4,000	3,000	3,000	3,000
239 Assessment Court Costs				12,000	12,000	12,000
Legal Services Totals	312,076	218,500	218,500	315,000	315,000	315,000

	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2013 Dept Head Requested	2013 Bd Selectmen Proposed	2013 Bd Finance Proposed
200 Services - Contracted/Operations						
201	Unemployment Compensation	10,780	13,000	13,000	13,000	13,000
203	Eviction-Moving & Storage	0	400	400	400	400
239	Checking Indices	2,000	2,000	2,000	2,000	2,000
290	Insurance P D & L	158,783	166,276	166,276	172,961	172,961
295	Employee Assistance	1,500	1,700	1,700	1,700	1,700
Services - Contracted/Operations		173,063	183,376	183,376	190,061	190,061
300 Operating Expenses						
243	Professional Dev/Mgt Training	1,568	4,500	4,500	4,500	4,500
245	SE COG/CRED/CCM	33,170	33,388	33,388	34,809	34,809
255	Reprinting Ordinances	0	200	200	200	200
Operating Expenses Total		34,738	38,088	38,088	39,509	39,509
Gov't Misc & Benefits Total		3,186,882	3,206,045	3,206,045	3,411,646	3,199,640

TOWN OF EAST LYME

FY 2012/2013

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

23-Apr-12

Acct.	Account Description	12/13 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	536,470	Payroll taxes. Represents .0765% of total salaries throughout the budget. <u>BoS reduction of \$5,180.</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	198,137	Represents an 15% increase over our current 2011/12 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.
124	Pension	677,242	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2011 defined benefit valuation employer contributions were as follows: Firemen \$81,002; Police \$193,160; Unaffiliated \$78,281; Dispatch \$8,082 and General Government Union \$194,576. Funding for the defined contribution plan was \$65,198. Also includes a special retirement provision of \$1,322. Funding for the 2012/13 fiscal year is estimated to be \$677,242. This represents a 4.37% increase for the defined benefit plan and 7.2% 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	16,500	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	12/13 Budget	Supporting Description of Activity
127	Health/Dental Care	1,274,347	Represents a 9% funding increase as recommended by our insurance carrier (based upon annual premiums of \$1,207,589). Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$75,750, Insurance Waivers of \$12,250, \$5,000 Charter Oak Services for Volunteer Firefighter physicals and \$9,450 for an OPEB actuarial report and \$1,625 for OPEB financial disclosures. <u>BoS reduction of \$150,000 due to availability of preliminary 7/1/2012 renewal information report.</u>
Personnel Services Total		2,711,896	
140 Legal Services			
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	225,000	Legal services for issues related to General Government. Request based upon historical analysis and consideration of the ongoing NEN case. 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	8,500	Legal services specific to Zoning related issues. Request based upon historical analysis. 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	15,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 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. Admin/Maintenance contract expires 6/30/12 negotiations for a successor agreement are in progress.
236	Labor PS	20,000	Legal services specific for public safety only. History is as follows: 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 Police contract ratified by union.
237	Planning	5,000	Legal services specific to Planning related issues. Request based upon history. 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.

Acct.	Account Description	12/13 Budget	Supporting Description of Activity
238	Conservation	3,000	Legal services specific to Conservation related issues. Request based upon history. 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	12,000	In anticipation of court related cases due to recently completed October 1, 2011 revaluation to include appraisals and legal fees.
Legal Services Total		315,000	

200 Services - Contracted/Operations

201	Unemployment Compensation	13,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 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.
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	172,961	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 11.0% 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.
Services - Vehicle Maint Total		190,061	

300 Operating Expenses - Supplies/Fuels

Acct.	Account Description	12/13 Budget	Supporting Description of Activity
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	34,809	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$5,892, Connecticut Conference of Municipalities (CCM) \$11,014. SECTer \$6,341 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		<u>39,509</u>	
Gov't Misc &Benefits Total		<u>3,256,466</u>	