

GENERAL FUND BUDGET FY 2018/2019

	2017 Actual Expense	2018 Adopted Budget	2018 Amended Budget	2019 Dept Head Requested	2019 Bd Selectmen Proposed	2019 Bd Finance Proposed		
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	628,597	637,705	649,286	642,011	642,011	642,011	0.68%
123	Workers Compensation	349,152	355,950	356,432	355,371	355,371	355,371	-0.16%
124	Pension	729,315	827,775	827,775	914,460	914,460	914,460	10.47%
125	Life Insurance	9,771	11,374	11,374	11,374	11,374	11,374	0.00%
126	LT Disability Insurance	16,057	19,068	19,068	19,068	19,068	19,068	0.00%
127	Health/Dental Care	1,690,250	1,824,913	1,824,913	2,120,766	2,120,766	2,120,766	16.21%
128	Retirement Liability	9,689	113,605	113,605	100,000	100,000	100,000	-11.98%
999	Accrued Payroll		0	0				
Personnel Services Total		3,432,832	3,790,390	3,802,453	4,163,050	4,163,050	4,163,050	9.83%
140 Legal Services								
231	Transcripts	1,359	1,000	1,000	1,000	1,000	1,000	0.00%
232	Legal Ads	24,971	25,000	25,000	25,000	25,000	25,000	0.00%
233	General Govt	88,499	142,500	142,500	135,500	135,500	130,500	-8.42%
234	Zoning	22,003	25,000	25,000	25,000	25,000	25,000	0.00%
235	Labor Town	26,705	25,000	25,000	25,000	25,000	25,000	0.00%
236	Labor PS	29,315	15,000	15,000	15,000	15,000	15,000	0.00%
237	Planning	90	6,000	6,000	6,000	6,000	6,000	0.00%
238	Conservation	10,013	4,000	4,000	4,000	4,000	4,000	0.00%
Legal Services Totals		202,954	243,500	243,500	236,500	236,500	231,500	-4.93%

	2017 Actual Expense	2018 Adopted Budget	2018 Amended Budget	2019 Dept Head Requested	2019 Bd Selectmen Proposed	2019 Bd Finance Proposed	
200 Services - Contracted/Operations							
201 Unemployment Compensation	13,301	10,000	10,000	10,000	10,000	10,000	0.00%
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	251,548	267,454	266,972	279,752	279,752	279,752	4.60%
295 Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations	268,539	281,554	281,072	293,852	293,852	293,852	4.37%
300 Operating Expenses							
243 Professional Dev/Mgt Training	1,885	3,000	3,000	2,700	2,700	2,700	-10.00%
245 SE COG/CRED/CCM	35,485	35,485	35,485	35,485	38,150	38,150	7.51%
255 Reprinting Ordinances	0	200	200	0	0	0	-100.00%
Operating Expenses Total	37,370	38,685	38,685	38,185	40,850	40,850	5.60%
Gov't Misc & Benefits Total	3,941,695	4,354,129	4,365,710	4,731,587	4,734,252	4,729,252	8.62%
					Revenue	30,440	
					Net Budget	4,698,812	

TOWN OF EAST LYME

FY 2018/2019

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

30-Apr-18

Acct.	Account Description	18/19 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	642,011	Payroll taxes. Represents .0765% of total salaries (\$8,392,297) throughout the budget.
123	Worker's Compensation	355,371	Represents an estimated 3% (\$345,371) decrease over our current 2017/18 fiscal year premiums (\$356,053). The rate includes inflation increase and exposure increase. This is with a rate lock for better rates, however, the rate for WC was left open. Also includes a provision for end of year payroll audit (\$10,000).
124	Pension	914,460	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2017 defined benefit valuation employer contributions were as follows: Firemen \$64,996; Police \$335,844; Unaffiliated \$87,546; Dispatch \$13,907 and General Government Union \$234,470. Funding for the defined contribution plan \$102,179. Funding for the 2018/19 fiscal year is estimated to be \$812,281. DB estimate is an average of three of the past 5 years at 10.25%.
125	Life Insurance	11,374	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	19,068	The rate per \$1,000 of salary for this insurance coverage is \$.00504. Firefighters, Police Officers and Unaffiliated Employees have this coverage.
127	Health/Dental Care	2,120,766	Represents a 15.84% (1,915,280) funding increase as recommended by our insurance broker. Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$91,400, Insurance Waivers of \$21,000, \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$300 Injured Workers Pharmacy and \$1,900 for OPEB financial disclosure.

Acct.	Account Description	18/19 Budget	Supporting Description of Activity
128	Retirement Liability	100,000	Includes funding for retiree during 2018/19 fiscal year. In addition includes funding for other employees we understand may be retiring during the upcoming fiscal year. On June 30, 2017, we had an unfunded liability in the amount of \$873,816 in accrued employees time on the books. As our aging workforce begins to retire, we need to make provisions for fiscal year pay outs. Of this amount, \$20,604 is committed.
Personnel Services Total		4,163,050	
140 Legal Services			
231	Transcripts	1,000	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	25,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis.
233	General Govt	130,500	Legal services for issues related to General Government. Request based upon historical analysis. 2016/17 = \$88,499; 2015/16 = 142,500; 2014/15 = \$148,650; 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. First Selectman reduction \$5,000 BoF \$50,000 directive.
234	Zoning	25,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2016/17 = \$22,003; 2015/16 = \$33,440; 2014/15 = \$18,150; 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.
235	Labor Town	25,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2016/17 = \$26,705; 2015/16 = \$29,206; 2014/15 = \$15,330; 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. We will begin negotiating a successor agreement for United Public Service Employees Union (UPSEU).
236	Labor PS	15,000	Legal services specific for public safety only. History is as follows: 2016/17 = \$29,315; 2015/16 = \$12,243; 2014/15 = \$30,625; 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. We will begin negotiating successor agreements with Police and Firefighters.
237	Planning	6,000	Legal services specific to Planning related issues. Request based upon history. 2016/17 = \$90; 2015/16 = \$6,510; 2014/15 = \$5,981; 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.

Acct.	Account Description	18/19 Budget	Supporting Description of Activity
238	Conservation	4,000	Legal services specific to Conservation related issues. Request based upon history. 2016/17 = \$10,003; 2015/16 = \$9,372; 2014/15 = \$4,199; 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.
Legal Services Total		231,500	
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: 2016/17 = \$13,301; 2015/16 = \$8,724; 2014/15 = \$23,729; 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 = \$14,430. Fiscal year to date, we have expended \$0.
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	279,752	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 3% premium increase (from \$253,284 to \$260,882), a provision for insurance deductible expenses (\$10,000) and a provision for add ons that may be necessary during the fiscal year (\$5,000). Also includes the following ancillary policies: \$3,520 Crime Policy and \$350 Tax Collectors Bond. We have a multi-year agreement with CIRMA estimated increase 3%.
295	Employee Assistance	1,700	Employee Assistance Program (EAP) program for town employees. No increase expected.
Services - Vehicle Maint Total		293,852	
300 Operating Expenses - Supplies/Fuels			

Acct.	Account Description	18/19 Budget	Supporting Description of Activity
243	Professional Dev/Mgt Training	2,700	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.
245	SE COG/CRED/CCM	38,150	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$6,311, Connecticut Conference of Municipalities (CCM) \$10,906. SECTer \$6,706 and Council of Small Towns (COST) \$1,025. BoS increased SEAT from \$6,311 to \$8,976 amount requested.
255	Reprinting Ordinances	0	We typically budget for re-printing of the ordinances every other fiscal year. However, during the current 2017/18 fiscal year we began the process of codifying the ordinances and once complete they will be available on line and updating will be done in real time.
Operating Expenses		40,850	
Gov't Misc &Benefits Total		<u>4,729,252</u>	