

**GENERAL FUND BUDGET FY 2019/2020**

		2018 Actual Expense	2019 Adopted Budget	2019 Amended Budget	2020 Dept Head Requested	2020 Bd Selectmen Proposed	2020 Bd Finance Proposed	Adopted	Amended
<b>114 - Gov't Misc &amp; Benefits</b>									
<b>100 Personnel Services</b>									
121	FICA/Medicare	621,682	642,011	642,011	672,481	672,481	670,568	4.45%	4.45%
123	Workers Compensation	358,423	355,371	355,371	355,740	355,740	354,267	-0.31%	-0.31%
124	Pension	827,117	914,460	914,460	911,644	911,644	911,644	-0.31%	-0.31%
125	Life Insurance	10,742	11,374	11,374	11,630	11,630	11,630	2.25%	2.25%
126	LT Disability Insurance	18,675	19,068	19,068	19,497	19,497	19,497	2.25%	2.25%
127	Health/Dental Care	1,816,867	2,120,766	2,324,269	2,200,136	2,200,136	2,158,681	1.79%	-7.12%
128	Retirement Liability	62,041	100,000	100,000	125,000	125,000	125,000	25.00%	25.00%
999	Accrued Payroll	(677)	0	0	0	0	0		
<b>Personnel Services Total</b>		<b>3,714,869</b>	<b>4,163,050</b>	<b>4,366,553</b>	<b>4,296,128</b>	<b>4,296,128</b>	<b>4,251,287</b>	2.12%	-2.64%
<b>140 Legal Services</b>									
231	Transcripts	0	1,000	1,000	1,000	1,000	1,000	0.00%	0.00%
232	Legal Ads	24,689	25,000	25,000	26,000	26,000	26,000	4.00%	4.00%
233	General Govt	110,080	130,500	130,500	131,000	131,000	131,000	0.38%	0.38%
234	Zoning	25,654	25,000	25,000	25,000	25,000	25,000	0.00%	0.00%
235	Labor Town	24,185	25,000	25,000	6,250	6,250	10,000	-60.00%	-60.00%
236	Labor PS	14,808	15,000	15,000	35,000	35,000	20,000	33.33%	33.33%
237	Planning	435	6,000	6,000	5,000	5,000	5,000	-16.67%	-16.67%
238	Conservation	23,365	4,000	4,000	8,000	8,000	8,000	100.00%	100.00%
<b>Legal Services Totals</b>		<b>223,217</b>	<b>231,500</b>	<b>231,500</b>	<b>237,250</b>	<b>237,250</b>	<b>226,000</b>	-2.38%	-2.38%

	2018 Actual Expense	2019 Adopted Budget	2019 Amended Budget	2020 Dept Head Requested	2020 Bd Selectmen Proposed	2020 Bd Finance Proposed	Adopted	Amended
<b>200 Services - Contracted/Operations</b>								
201 Unemployment Compensation	1,313	10,000	10,000	10,000	10,000	10,000	0.00%	0.00%
203 Eviction-Moving & Storage	0	400	400	400	400	400	0.00%	0.00%
239 Checking Indices	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	0.00%
290 Insurance P D & L	268,430	279,752	279,752	249,059	249,059	249,059	-10.97%	-10.97%
295 Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%	0.00%
<b>Services - Contracted/Operations</b>	<b>273,433</b>	<b>293,852</b>	<b>293,852</b>	<b>263,159</b>	<b>263,159</b>	<b>263,159</b>	-10.45%	-10.45%
<b>300 Operating Expenses</b>								
243 Professional Dev/Mgt Training	1,914	2,700	2,700	2,700	2,700	2,700	0.00%	0.00%
245 SE COG/CRED/CCM	35,485	38,150	38,150	38,374	38,374	38,374	0.59%	0.59%
255 Reprinting Ordinances	0	0	0	0	0	0		
<b>Operating Expenses Total</b>	<b>37,399</b>	<b>40,850</b>	<b>40,850</b>	<b>41,074</b>	<b>41,074</b>	<b>41,074</b>	0.55%	0.55%
<b>Gov't Misc &amp; Benefits Total</b>	<b>4,248,918</b>	<b>4,729,252</b>	<b>4,932,755</b>	<b>4,837,611</b>	<b>4,837,611</b>	<b>4,781,520</b>	1.11%	-3.07%
					<b>Revenue Net Budget</b>	<b>4,781,520</b>		

# TOWN OF EAST LYME

**FY 2019/2020**

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

29-Apr-19

Acct.	Account Description	19/20 Budget	Supporting Description of Activity
<b>100 Personnel Services</b>			
121	FICA/Medicare	670,568	Payroll taxes. Represents .0765% of total salaries (\$8,790,602) throughout the budget. <b>\$1,913 BoF Reduction.</b>
123	Worker's Compensation	354,267	Represents a 0% (\$345,740) increase over our current 2018/19 fiscal year premiums (\$345,740). 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). <b>\$1,473 BoF reduction.</b>
124	Pension	911,644	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2018 defined benefit valuation employer contributions were as follows: Firemen \$57,390; Police \$313,432; Unaffiliated \$88,277; Dispatch \$14,483 and General Government Union \$225,899. Funding for the defined contribution plan \$125,068. Funding for the 2019/20 fiscal year is estimated to be \$911,644. DB estimate is current fiscal plus largest annual increase in historical analysis.
125	Life Insurance	11,630	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	19,497	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	2,158,681	Funding represents converting from the current Self Insured model to the State of Connecticut 2.0 plan with estimated town share premiums of: \$1,887,535. We will have incurred but not reported self insurance claims and the towns share is estimated to be: \$201,677. Dental coverage estimate: \$69,370. Insurance Waivers of \$23,040, \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$850 Injured Workers Pharmacy and \$11,665 for OPEB financial disclosure. <b>BoF reduction \$41,455</b>

Acct.	Account Description	19/20 Budget	Supporting Description of Activity
128	Retirement Liability	125,000	On June 30, 2018, our unfunded accrued leave liability was \$868,418. As our aging workforce begins to retire, we need to make provisions for fiscal year pay outs. During the current fiscal year, there have been several retirements. We are increasing the amount due to expecting to see some Police and possibly Fire Department retirements, where individual leave balances exceed \$30,000.
<b>Personnel Services Total</b>		<b>4,251,287 .</b>	
<b>140 Legal Services</b>			
231	Transcripts	1,000	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	131,000	Legal services for issues related to General Government. Request based upon historical analysis. 2017/18 = \$110,080; 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.
234	Zoning	25,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2017/18 = \$25,654; 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	10,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2017/18 = \$24,185; 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. <b>BoF increase \$3,750</b>
236	Labor PS	20,000	Legal services specific for public safety only. History is as follows: 2017/18 = \$14,808; 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, Firefighters and Dispatchers. <b>BoF decrease \$15,000</b>

Acct.	Account Description	19/20 Budget	Supporting Description of Activity
237	Planning	5,000	Legal services specific to Planning related issues. Request based upon history. 2017/18 = \$435; 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.
238	Conservation	8,000	Legal services specific to Conservation related issues. Request based upon history. 2017/18 = \$23,365; 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.
<b>Legal Services Total</b>		<b>226,000</b>	
<b>200 Services - Contracted/Operations</b>			
201	Unemployment Compensation	10,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2017/18 = \$1,313; 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 \$590, which for 26 weeks = \$15,340. 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	249,059	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 5% premium decrease (from \$242,304 to \$230,189), 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.
<b>Services - Vehicle Maint Total</b>		<b>263,159</b>	

Acct.	Account Description	19/20 Budget	Supporting Description of Activity
<b>300 Operating Expenses - Supplies/Fuels</b>			
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	38,374	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$9,200, Connecticut Conference of Municipalities (CCM) \$10,906. SECTer \$6,706 and Council of Small Towns (COST) \$1,025.
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.
<b>Operating Expenses</b>		<u><b>41,074</b></u>	
<b>Gov't Misc &amp;Benefits Total</b>		<u><b>4,781,520</b></u>	