

GENERAL FUND BUDGET FY 2020/2021

		2019 Actual Expense	2020 Adopted Budget	2020 Amended Budget	2021 Dept Head Requested	2021 Bd Selectmen Proposed	2021 Bd Finance Proposed	Adopted
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	620,270	670,568	670,568	704,224	704,224	695,446	3.71%
123	Workers Compensation	339,606	354,267	354,267	366,082	366,082	366,082	3.34%
124	Pension	817,605	911,644	911,644	1,231,432	1,231,432	1,231,432	35.08%
125	Life Insurance	9,570	11,630	11,630	10,225	10,225	10,225	-12.08%
126	LT Disability Insurance	15,883	19,497	19,497	15,535	15,535	15,535	-20.32%
127	Health/Dental Care	2,492,150	2,158,681	2,158,681	2,062,093	1,985,643	1,868,356	-13.45%
128	Retirement Liability	49,819	125,000	125,000	125,000	125,000	125,000	0.00%
999	Accrued Payroll	4,288	0	0	0	0	0	
Personnel Services Total		4,349,191	4,251,287	4,251,287	4,514,591	4,438,141	4,312,076	1.43%
140 Legal Services								
231	Transcripts	16,943	1,000	1,000	1,000	1,000	1,000	0.00%
232	Legal Ads	24,939	26,000	26,000	25,000	25,000	25,000	-3.85%
233	General Govt	117,325	131,000	131,000	125,000	125,000	125,000	-4.58%
234	Zoning	23,201	25,000	25,000	25,000	25,000	25,000	0.00%
235	Labor Town	17,743	10,000	10,000	18,000	18,000	18,000	80.00%
236	Labor PS	22,927	20,000	20,000	7,500	7,500	7,500	-62.50%
237	Planning	2,205	5,000	5,000	10,000	10,000	10,000	100.00%
238	Conservation	13,735	8,000	8,000	8,000	8,000	8,000	0.00%
Legal Services Totals		239,018	226,000	226,000	219,500	219,500	219,500	-2.88%

	2019 Actual Expense	2020 Adopted Budget	2020 Amended Budget	2021 Dept Head Requested	2021 Bd Selectmen Proposed	2021 Bd Finance Proposed	Adopted
200 Services - Contracted/Operations							
201 Unemployment Compensation	16,503	10,000	10,000	10,000	10,000	10,000	0.00%
203 Eviction-Moving & Storage	208	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	256,470	249,059	249,059	244,194	244,194	244,194	-1.95%
295 Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations	276,871	263,159	263,159	258,294	258,294	258,294	-1.85%
300 Operating Expenses							
243 Professional Dev/Mgt Training	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
245 SE COG/CRED/CCM	38,150	38,374	38,374	38,604	38,604	38,604	0.60%
Operating Expenses Total	40,850	41,074	41,074	41,304	41,304	41,304	0.56%
Gov't Misc & Benefits Total	4,905,930	4,781,520	4,781,520	5,033,689	4,957,239	4,831,174	1.04%
					Revenue	97,500	
					Net Budget	4,859,739	

TOWN OF EAST LYME

FY 2020/2021

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

14-May-20

Acct.	Account Description	20/21 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	695,446	Payroll taxes. Represents .0765% of total salaries (\$9,030,538) and Outside Police Wages (\$175,000) throughout the budget. There is a projected revenue to offset the outside Police portion of this cost. See revenue account: 01-06-600-602 (Extra Duty Police). BoS recommended reduction \$8,778 to BoF.
123	Worker's Compensation	366,082	Represents a 3% (\$356,082) increase over our current 2019/20 fiscal year premiums (\$345,741). 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	1,231,432	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2019 defined benefit valuation employer contributions were as follows: Firemen \$91,584; Police \$424,381; Unaffiliated \$113,644; Dispatch \$23,384 and General Government Union \$282,951. Funding for the defined contribution plan \$146,182. Funding for the 2020/21 fiscal year is estimated to be \$1,231,432. DB estimate is based upon actuaries five-year deterministic projection.
125	Life Insurance	10,225	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	15,535	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	20/21 Budget	Supporting Description of Activity
127	Health/Dental Care	1,868,356	<p>The upcoming fiscal year is the second year of participating in the State of Connecticut 2.0 plan with estimated town share premiums of: \$1,851,800 at an estimated 9% increase. Dental coverage estimate: \$156,278. Insurance Waivers of \$35,500 (5 Police @ \$1,500 each, 11 UPSEU @ \$2,000 each, 3 Unaffiliated @ \$2,000 each) \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$850 Injured Workers Pharmacy and \$11,665 for OPEB financial disclosure. <u>BoS \$76,450 reduction due to updated information on health insurance premium increase from State of CT at 4.5%. BoS recommended reduction \$22,287 to BoF. BoF an additional \$95,000 reduction due to final assessment of the actual requirements.</u></p>
128	Retirement Liability	125,000	<p>On June 30, 2019, our unfunded accrued leave liability was \$1,117,185. 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 started this account in the 15/16 fiscal year with \$11,000 in funding as a long time employee gave us prior notice of their planned retirement. We continued with this level of funding the following fiscal year. In the 2017/18 fiscal year we increased the level of funding to \$113,605 and have maintained and increased the funding since. We expended \$62,041 6/30/18, \$49,819 6/30/19 and \$63,476 this fiscal year through January. Recommend maintaining amount and to carry-over any 6/30/20 remaining balance.</p>
Personnel Services Total		4,312,076	
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	125,000	Legal services for issues related to General Government. Request based upon historical analysis. 2018/2019=\$122,705; 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.
234	Zoning	25,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2018/19 = \$23,201; 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.

Acct.	Account Description	20/21 Budget	Supporting Description of Activity
235	Labor Town	18,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2018/19 = \$17,743; 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. This agreement expires 6/30/2021, therefore, we will begin negotiations for a successor agreement during the upcoming fiscal year.
236	Labor PS	7,500	Legal services specific for public safety only. History is as follows: 2018/19 = \$22,927; 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. Police, Firefighters and Dispatchers contracts all expire 6/30/22. Funding request is to deal with miscellaneous bargaining group issues that may arise during the fiscal year.
237	Planning	10,000	Legal services specific to Planning related issues. Request based upon history. 2018/19 = \$2,205; 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. Increase due to seeing more than normal activity during the current fiscal year.
238	Conservation	8,000	Legal services specific to Conservation related issues. Request based upon history. 2018/19 = \$13,735; 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.
Legal Services Total		219,500	
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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: 2018/19 = \$16,503; 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. This request is based upon consideration of prior fiscal years history. The maximum weekly exposure for an employee is \$631, which for 26 weeks = \$16,406. 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.

Acct.	Account Description	20/21 Budget	Supporting Description of Activity
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	244,194	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 3% premium increase (from \$218,653 to \$225,212), 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: \$3,625 Crime Policy and \$357 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		258,294	
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300 Operating Expenses - Supplies/Fuels			
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	38,604	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$9,430, Connecticut Conference of Municipalities (CCM) \$10,906. SECTer \$6,706 and Council of Small Towns (COST) \$1,025.
Operating Expenses		41,304	
Gov't Misc &Benefits Total		4,831,174	