

GENERAL FUND BUDGET FY 2021/2022

	2020 Actual Expense	2021 Adopted Budget	2021 Amended Budget	2022 Dept Head Requested	2022 Bd Selectmen Proposed	2022 Bd Finance Proposed	Adopted	
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	657,927	695,446	695,446	732,035	733,986	725,654	4.34%
123	Workers Compensation	354,202	366,082	366,082	366,769	366,769	366,769	0.19%
124	Pension	1,079,076	1,231,432	1,231,432	1,145,360	1,145,360	1,145,360	-6.99%
125	Life Insurance	9,989	10,225	10,225	11,084	11,084	11,084	8.40%
126	LT Disability Insurance	15,412	15,535	15,535	16,413	16,413	16,413	5.65%
127	Health/Dental Care	1,933,907	1,868,356	1,868,356	2,058,866	2,024,463	1,943,395	4.02%
128	Retirement Liability	81,825	125,000	125,000	125,000	125,000	125,000	0.00%
999	Accrued Payroll	85,725	0	0				
Personnel Services Total		4,218,063	4,312,076	4,312,076	4,455,527	4,423,075	4,333,675	0.50%
140 Legal Services								
231	Transcripts	14,392	1,000	1,000	1,000	1,000	1,000	0.00%
232	Legal Ads	18,396	25,000	25,000	25,000	25,000	25,000	0.00%
233	General Govt	86,337	125,000	125,000	100,000	100,000	100,000	-20.00%
234	Zoning	50,599	25,000	25,000	35,000	35,000	35,000	40.00%
235	Labor Town	13,028	18,000	18,000	20,000	20,000	20,000	11.11%
236	Labor PS	10,591	7,500	7,500	23,000	23,000	23,000	206.67%
237	Planning	13,448	10,000	10,000	2,750	2,750	2,750	-72.50%
238	Conservation	9,885	8,000	8,000	10,000	10,000	10,000	25.00%
NEW	PS-Police Accreditation	0	0	0	25,000	12,500	12,500	
Legal Services Totals		216,675	219,500	219,500	241,750	229,250	229,250	4.44%

	2020 Actual Expense	2021 Adopted Budget	2021 Amended Budget	2022 Dept Head Requested	2022 Bd Selectmen Proposed	2022 Bd Finance Proposed	Adopted
200 Services - Contracted/Operations							
201 Unemployment Compensation	10,902	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	244,641	244,194	244,194	262,160	262,160	262,160	7.36%
295 Employee Assistance	1,700	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations	259,243	258,294	258,294	276,260	276,260	276,260	6.96%
300 Operating Expenses							
243 Professional Dev/Mgt Training	1,152	2,700	2,700	2,700	2,700	2,700	0.00%
245 SE COG/CRED/CCM	38,374	38,604	38,604	38,854	38,854	38,854	0.65%
Operating Expenses Total	39,526	41,304	41,304	41,554	41,554	41,554	0.61%
Gov't Misc & Benefits Total	4,733,506	4,831,174	4,831,174	5,015,091	4,970,139	4,880,739	1.03%
					Revenue	27,500	01-08-800-831
					Net Budget	4,853,239	

TOWN OF EAST LYME

FY 2021/2022

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

26-Apr-21

Acct.	Account Description	21/22 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	725,654	Payroll taxes. Represents .0765% of total salaries (\$9,194,090) and Outside Police Wages (\$375,000) 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 increase \$1,951 for new PT Clerical Floater position.. <u>BoF reduction \$8,332 for various salary adjustments</u>
123	Worker's Compensation	366,769	Represents a 3% (\$366,769) increase over our current 2019/20 fiscal year premiums (\$356,086). 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	1,145,360	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2020 defined benefit valuation employer contributions were as follows: Firemen \$83,606; Police \$399,346; Unaffiliated \$90,621; Dispatch \$26,713 and General Government Union \$248,474. Funding for the defined contribution plan \$160,799. Funding for the 2021/22 fiscal year is estimated to be \$1,145,360.
125	Life Insurance	11,084	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	16,413	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	21/22 Budget	Supporting Description of Activity
127	Health/Dental Care	1,943,395	The upcoming fiscal year is the second year of participating in the State of Connecticut 2.0 plan with estimated town share premiums of: \$1,892,278 at an estimated 8% increase. Dental coverage estimate: \$87,573. Insurance Waivers of \$60,500 (6 Police @ \$3,000 each, 14 UPSEU @ \$2,500 each, 3 Unaffiliated @ \$2,000 each, 1 Dispatch @ \$1,500) \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$850 Injured Workers Pharmacy and \$11,665 for OPEB financial disclosure. BoS reduction of \$34,403 due to updated health insurance rate information. <u>BoF \$81,068 reduction</u>
128	Retirement Liability	125,000	On June 30, 2020, our unfunded accrued leave liability was \$1,077,799. 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, \$81,825 6/30/20 and \$21,700 this fiscal year through December. Recommend maintaining amount and to carry-over any 6/30/21 remaining balance.
Personnel Services Total		4,333,675	
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	100,000	Legal services for issues related to General Government. Request based upon historical analysis. 2019/20=\$86,337; 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.
234	Zoning	35,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2019/20 = \$50,599; 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.

Acct.	Account Description	21/22 Budget	Supporting Description of Activity
235	Labor Town	20,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2019/20 = \$13,028; 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. This agreement expires 6/30/2021, therefore, we will begin negotiations for a successor agreement during the current 2020/21 fiscal year. In reviewing the prior negotiations, recommend this level of funding for the upcoming 2021/22 fiscal year.
236	Labor PS	23,000	Legal services specific for public safety only. History is as follows: 2019/20 = \$10,591; 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. Police, Firefighters and Dispatchers contracts all expire 6/30/22. We will begin to negotiate successor agreements in the upcoming fiscal year which may continue into the 2022/21 fiscal year.
237	Planning	2,750	Legal services specific to Planning related issues. Request based upon history. 2019/20 = \$13,448; 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.
238	Conservation	10,000	Legal services specific to Conservation related issues. Request based upon history. 2019/20 = \$9,885; 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. Increase based upon the increased activity in the last five fiscal years. In the current fiscal year expenditures are \$5,889 as of 12/29/20.
NEW	PS-Police Accreditation	12,500	Legal services with special counsel to assist with the accreditation process. It is anticipated this will be a multi-year process. BoS reduction based upon follow-up discussions to determine this will take more than one fiscal year to complete.
Legal Services Total		229,250	

200 Services - Contracted/Operations

Acct.	Account Description	21/22 Budget	Supporting Description of Activity
201	Unemployment Compensation	10,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2019/20 = \$10,902; 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. This request is based upon consideration of prior fiscal years history. The maximum weekly exposure for an employee is \$667, which for 26 weeks = \$17,342. Fiscal year as of 12/2920, we have expended \$4,661.
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	262,160	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 3% premium increase (from \$236,095 to \$243,178), 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		276,260	
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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	38,854	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		41,554	

Acct.	Account Description	21/22 Budget	Supporting Description of Activity
	Gov't Misc &Benefits Total	<u>4,880,739</u>	