

GENERAL FUND BUDGET FY 2022/2023

		2021	2022	2022	2023	2023	2023	
		Actual	Adopted	Amended	Dept Head	Bd Selectmen	Bd Finance	Adopted
		Expense	Budget	Budget	Requested	Proposed	Proposed	
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	669,327	725,654	725,654	805,659	805,659		11.03%
123	Workers Compensation	355,975	366,769	366,769	383,443	383,443		4.55%
124	Pension	999,136	1,145,360	1,145,360	622,785	622,785		-45.63%
125	Life Insurance	10,593	11,084	11,084	11,084	11,084		0.00%
126	LT Disability Insurance	16,069	16,413	16,413	17,470	17,470		6.44%
127	Health/Dental Care	1,839,052	1,943,395	1,943,395	2,097,360	2,097,360		7.92%
128	Retirement Liability	37,905	125,000	305,449	125,000	125,000		0.00%
999	Accrued Payroll	44,065	0	0				
Personnel Services Total		3,972,121	4,333,675	4,514,124	4,062,801	4,062,801	0	-6.25%
140 Legal Services								
231	Transcripts	0	1,000	1,000	1,000	1,000		0.00%
232	Legal Ads	31,066	25,000	25,000	25,000	25,000		0.00%
233	General Govt	78,208	100,000	100,000	100,000	100,000		0.00%
234	Zoning	43,209	35,000	35,000	40,000	40,000		14.29%
235	Labor Town	6,364	20,000	20,000	20,000	20,000		0.00%
236	Labor PS	21,345	23,000	23,000	23,000	23,000		0.00%
237	Planning	4,716	2,750	2,750	4,500	4,500		63.64%
238	Conservation	31,411	10,000	10,000	15,000	15,000		50.00%
240	PS-Police Accreditation	0	12,500	12,500	12,500	12,500		0.00%
Legal Services Totals		216,317	229,250	229,250	241,000	241,000	0	5.13%
200 Services - Contracted/Operations								
201	Unemployment Compensation	9,100	10,000	10,000	10,000	10,000		0.00%
203	Eviction-Moving & Storage	0	400	400	400	400		0.00%
239	Checking Indices	2,000	2,000	2,000	2,000	2,000		0.00%
290	Insurance P D & L	247,478	262,160	262,160	271,703	271,703		3.64%
295	Employee Assistance	1,680	1,700	1,700	1,700	1,700		0.00%

	2021 Actual Expense	2022 Adopted Budget	2022 Amended Budget	2023 Dept Head Requested	2023 Bd Selectmen Proposed	2023 Bd Finance Proposed	Adopted
Services - Contracted/Operations	260,258	276,260	276,260	285,803	285,803	0	3.45%
300 Operating Expenses							
243 Professional Dev/Mgt Training	2,347	2,700	2,700	2,700	2,700		0.00%
245 SE COG/CRED/CCM	38,854	38,854	38,854	38,691	38,691		-0.42%
Operating Expenses Total	41,201	41,554	41,554	41,391	41,391	0	-0.39%
Gov't Misc & Benefits Total	4,489,897	4,880,739	5,061,188	4,630,995	4,630,995	0	-5.12%
					Revenue	27,500	01-08-800-831
					Net Budget	4,603,495	

TOWN OF EAST LYME

FY 2022/2023

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

9-Mar-22

Acct.	Account Description	22/23 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	805,659	Payroll taxes. Represents .0765% of total salaries (\$9,194,090) and Outside Police Wages (\$375,000) throughout the budget. In addition, included estimated for salary increases related to collective bargaining union negotiations. There is a projected revenue to offset the outside Police portion of this cost. See revenue account: 01-06-600-602 (Extra Duty Police).
123	Worker's Compensation	383,443	Represents a 5% (\$373,443) increase over our current 2021/22 fiscal year premiums (\$356,086). The rate includes inflation increase and exposure increase. Also includes a provision for end of year payroll audit (\$10,000).
124	Pension	622,785	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2021 defined benefit valuation employer contributions were as follows: Firemen \$25,516; Police \$187,964; Unaffiliated \$40,958; Dispatch \$16,367 and General Government Union \$127,259. Funding for the defined contribution plan \$184,915. Funding for the 2022/23 fiscal year is estimated to be \$622.785. The reason for the decrease is related to the Actuarial Experience Study completed which resulted in a decrease in the discount rate.
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	17,470	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	22/23 Budget	Supporting Description of Activity
127	Health/Dental Care	2,097,360	The upcoming fiscal year is the third year of participating in the State of Connecticut 2.0 plan with estimated town share premiums of: \$1,929,712 at an estimated 8% increase. Dental coverage estimate: \$77,133. Insurance Waivers of \$72,000 (8 Police @ \$3,000 each, 16 UPSEU @ \$3,000 each, 5 Unaffiliated @ \$2,000 each, 4 Firefighters at \$2,000 each, 1 Dispatch @ \$1,500) - this is an increase of \$11,500 over the current year. \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$850 Injured Workers Pharmacy and \$11,665 for OPEB financial disclosure.
128	Retirement Liability	125,000	As of June 30, 2021, our unfunded accrued leave liability was \$1,016,561. 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, \$37,905 6/30/21 and \$33,748 this fiscal year through December. Recommend maintaining amount and to carry-over any 6/30/22 remaining balance.
Personnel Services Total		4,062,801	
140 Legal Services			
231	Transcripts	1,000	When professional services are required to have transcripts transcribed for legal proceedings. We have used this service 6 over the lasst 12 years.
232	Legal Ads	25,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis. Estimate bassed upon analytics using 12, 10, 5 and 3 year averages.
233	General Govt	100,000	Legal services for issues related to General Government. Request based upon historical analysis. 2020/2021 =\$78,208; 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.
234	Zoning	40,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2020/21 = \$43,209; 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. We have ongoing Zoning court cases, thus the reason for increased costs.

Acct.	Account Description	22/23 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: 2020/21 = \$6,364; 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. A one year contract extension was done during COVID 19 and we will be negotiating a successor agreement in early 2022. In reviewing the prior negotiations, recommend this level of funding for the upcoming 2022/23 fiscal year.
236	Labor PS	23,000	Legal services specific for public safety only. History is as follows: 2020/21 = \$21,345; 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. 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 2022/23 fiscal year.
237	Planning	4,500	Legal services specific to Planning related issues. Request based upon history. 2020/21 = \$4,716; 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.
238	Conservation	15,000	Legal services specific to Conservation related issues. Request based upon history. 2020/21 = \$1,988; 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. Increase based upon the increased activity in the last five fiscal years. In the current fiscal year expenditures are \$1,988 as of 12/20/21.
240	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. Second year of funding initial costs for accreditation.
Legal Services Total		241,000	

200 Services - Contracted/Operations

Acct.	Account Description	22/23 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: 2020/21 = \$9,100; 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 12/2021, we have expended \$3,901.
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	271,703	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 5% premium increase (from \$240,687 to \$252,721), 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 5%.
295	Employee Assistance	1,700	Employee Assistance Program (EAP) program for town employees. No increase expected.
Services - Vehicle Maint Total		285,803	
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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	38,691	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 \$6,543 and Council of Small Towns (COST) \$1,275.
Operating Expenses		41,391	

Acct.	Account Description	22/23 Budget	Supporting Description of Activity
Gov't Misc &Benefits Total		<u>4,630,995</u>	