

GENERAL FUND BUDGET FY 2023/2024

		2022 Actual Expense	2023 Adopted Budget	2023 Amended Budget	2024 Dept Head Requested	2024 Bd Selectmen Proposed	2024 Bd Finance Proposed	Amended
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	669,327	798,712	798,712	896,805	896,805	896,805	12.28%
123	Workers Compensation	355,975	382,195	382,195	401,305	401,305	401,305	5.00%
124	Pension	999,136	618,886	618,886	649,830	649,830	649,830	5.00%
125	Life Insurance	10,593	11,084	11,084	11,638	11,638	11,638	5.00%
126	LT Disability Insurance	16,069	17,470	17,470	18,344	18,344	18,344	5.00%
127	Health/Dental Care	1,839,052	2,084,046	2,084,046	2,464,589	2,251,044	2,251,044	8.01%
128	Retirement Liability	37,905	359,140	359,140	377,097	300,000	300,000	-16.47%
999	Accrued Payroll	44,065	0	0				
Personnel Services Total		3,972,122	4,271,533	4,271,533	4,819,608	4,528,966	4,528,966	6.03%
140 Legal Services								
231	Transcripts	0	1,000	1,000	1,000	1,000	1,000	0.00%
232	Legal Ads	31,066	25,000	25,000	25,000	15,000	15,000	-40.00%
233	General Govt	78,208	100,000	100,000	125,000	100,000	100,000	0.00%
234	Zoning	43,209	40,000	40,000	40,000	40,000	40,000	0.00%
235	Labor Town	6,364	20,000	20,000	20,000	20,000	20,000	0.00%
236	Labor PS	21,345	23,000	23,000	23,000	23,000	23,000	0.00%
237	Planning	4,716	4,500	4,500	4,500	4,500	4,500	0.00%
238	Conservation	31,411	15,000	15,000	15,000	15,000	15,000	0.00%
240	PS-Police Accreditation	0	12,500	12,500	12,500	12,500	12,500	0.00%
Legal Services Totals		216,317	241,000	241,000	266,000	231,000	231,000	-4.15%

200 Services - Contracted/Operations

201	Unemployment Compensation	9,100	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	247,478	271,703	271,703	281,213	281,213	281,213	3.50%
295	Employee Assistance	1,680	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations		260,258	285,803	285,803	295,313	295,313	295,313	3.33%

300 Operating Expenses

243	Professional Dev/Mgt Training	2,347	2,700	2,700	2,700	2,700	2,700	0.00%
245	SE COG/CRED/CCM	38,854	38,691	38,691	41,558	41,558	41,558	7.41%
Operating Expenses Total		41,201	41,391	41,391	44,258	44,258	44,258	6.93%

Gov't Misc & Benefits Total

4,489,898	4,839,727	4,839,727	5,425,179	5,099,537	5,099,537	5.37%
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Revenue
 Net Budget 5,099,537 01-08-800-831

Department Total **2,678,337**

TOWN OF EAST LYME

FY 2023/2024

Dept No. 114
 Dept Name Govt Misc/Benefits

Budget Input
 15-Dec-22

Acct.	Account Description	23/24 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare		Payroll taxes. Represents .0765% of total salaries and Outside Police Wages 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).
123	Worker's Compensation		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		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		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		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	2,014,282	The upcoming fiscal year is the third year of participating in the State of Connecticut 2.0 plan with estimated town share premiums of: \$1,858,299 at an estimated 5% 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	377,097	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		<u>2,391,379</u>	

140 Legal Services

231	Transcripts	1,000	When professional services are required to have transcripts transcribed for legal proceedings. We have used this service 7 over the last 12 years.
232	Legal Ads	25,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis. Estimate based 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. 2021/2022=\$137,730 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. 2021/2022=\$36,650 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

235	Labor Town	20,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2021/2022=\$38,815 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: 2021/2022=\$8,300 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. 2021/2022+\$21,500 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. 2021/2022+\$21,500 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

201	Unemployment Compensation		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.
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203	Eviction-Moving & Storage		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		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		This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 3% premium increase, 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: \$4,000 Crime Policy and \$400 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		1,700	

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	41,558	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,281, Southeast Area Transit District (SEAT) \$10,684, Connecticut Conference of Municipalities (CCM) \$10,906. SECTer \$8,412 and Council of Small Towns (COST) \$1,025.
Operating Expenses		44,258	

Gov't Misc & Benefits Total 2,678,337

Outside Police Duty CIRMA Reim <hr style="width: 100%;"/>	01-06-600-602 Extra Duty Police 01-08-800-831 Misc - Insurance Reimbursement <div style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</div>
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Cost	\$	1,275
SECOG	\$	10,281
CCM	\$	10,906
SECTer	\$	8,412
SEAT	\$	10,684
	\$	<u>41,558</u>