

**GENERAL FUND BUDGET FY 2024/2025**

	2023 Actual Expense	2024 Adopted Budget	2024 Amended Budget	2025 Dept Head Requested	2025 1st Selectmen Proposed	2025 Bd Selectmen Proposed	2025 Bd Finance Proposed	Amended
<b>114 - Gov't Misc &amp; Benefits</b>								
<b>100 Personnel Services</b>								
121 FICA/Medicare	780,749	896,805	896,805	978,000	978,000	978,000		9.05%
123 Workers Compensation	356,528	401,305	401,305	415,351	415,351	415,351		3.50%
124 Pension	432,719	649,830	649,830	650,000	650,000	650,000		0.03%
125 Life Insurance	16,553	11,638	11,638	16,800	16,800	16,800		44.35%
126 LT Disability Insurance	20,353	18,344	18,344	22,800	22,800	22,800		24.29%
127 Health/Dental Care	1,718,503	2,251,044	2,251,044	2,268,142	2,375,466	2,268,142		5.53%
128 Retirement Liability	194,333	250,000	250,000	250,000	200,000	200,000		-20.00%
<b>Personnel Services Total</b>	<b>3,519,737</b>	<b>4,478,966</b>	<b>4,478,966</b>	<b>4,601,093</b>	<b>4,658,417</b>	<b>4,551,093</b>	<b>0</b>	4.01%
<b>140 Legal Services</b>								
231 Transcripts	0	1,000	1,000	1,000	1,000	1,000		0.00%
232 Legal Ads	23,962	15,000	15,000	22,500	22,500	22,500		50.00%
233 General Govt	142,056	100,000	100,000	120,000	105,000	105,000		5.00%
234 Zoning	38,259	40,000	40,000	42,000	42,000	42,000		5.00%
235 Labor Town	5,997	20,000	20,000	20,000	16,000	16,000		-20.00%
236 Labor PS	53,180	23,000	23,000	24,000	20,000	20,000		-13.04%
237 Planning	7,500	4,500	4,500	6,000	6,000	6,000		33.33%
238 Conservation	31,651	15,000	15,000	24,000	24,000	24,000		60.00%
240 PS-Police Accreditation	3,260	12,500	12,500	0	0			-100.00%
<b>Legal Services Totals</b>	<b>305,865</b>	<b>231,000</b>	<b>231,000</b>	<b>259,500</b>	<b>236,500</b>	<b>236,500</b>	<b>0</b>	2.38%

**200 Services - Contracted/Operations**

201	Unemployment Compensation	13,999	10,000	10,000	10,000	10,000	10,000	0.00%	
203	Eviction-Moving & Storage	597	400	400	200	200	200	-50.00%	
239	Checking Indices	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	
290	Insurance P D & L	187,532	281,213	281,213	291,055	291,055	291,055	3.50%	
	Cybersecurity Insurance				25,000	10,000	10,000	#DIV/0!	
	Active Assailant Insurance				10,000	5,000	5,000	#DIV/0!	
295	Employee Assistance	1,690	1,700	1,700	2,000	2,000	2,000	17.65%	
<b>Services - Contracted/Operations</b>		<b>205,817</b>	<b>295,313</b>	<b>295,313</b>	<b>340,255</b>	<b>320,255</b>	<b>320,255</b>	<b>0</b>	8.45%

**300 Operating Expenses**

243	Professional Dev/Mgt Training	1,827	2,700	2,700	5,000	5,000	5,000	85.19%	
245	SE COG/CRED/CCM	39,218	41,558	41,558	43,370	43,370	43,370	4.36%	
<b>Operating Expenses Total</b>		<b>41,044</b>	<b>44,258</b>	<b>44,258</b>	<b>48,370</b>	<b>48,370</b>	<b>48,370</b>	<b>0</b>	9.29%

**Gov't Misc & Benefits Total**

<b>4,072,464</b>	<b>5,049,537</b>	<b>5,049,537</b>	<b>5,249,218</b>	<b>5,263,542</b>	<b>5,156,218</b>	<b>0</b>	4.24%
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Revenue Net Budget      Revenue Net Budget      5,156,218

01-08-800-831

Department Total 5,249,218

**TOWN OF EAST LYME**

**FY 2024/2025**

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

Acct.	Account Description	24/25 Budget	Supporting Description of Activity
<b>100 Personnel Services</b>			
121	FICA/Medicare	978,000	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	415,351	Represents a 3% increase over our current 2019/20 fiscal year premiums. The rate includes inflation increase and exposure increase. Also includes a provision for end of year payroll audit (\$10,000).
124	Pension	650,000	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	16,800	The rate per \$1,000 of insurance is \$.025. Town Hall Employees have \$50,000; Department Heads have \$50,000; First Selectman \$100,000; Police Officers, Firefighters, Dispatchers and non-union supervisors \$50,000.
126	LT Disability Insurance	22,800	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	2,268,142	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.
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128	Retirement Liability	250,000	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.
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<b>Personnel Services Total</b>	<b>4,601,093</b>
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**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	22,500	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	120,000	Legal services for issues related to General Government. Request based upon historical analysis.
234	Zoning	42,000	Legal services specific to Zoning related issues. Request based upon historical analysis.
235	Labor Town	20,000	Legal services specific for all town labor issues except for those related to public safety.
236	Labor PS	24,000	Legal services specific for public safety and labor only.
237	Planning	6,000	Legal services specific to Planning related issues. Request based upon history.
238	Conservation	24,000	Legal services specific to Conservation related issues. Request based upon history.
240	PS-Police Accreditation	0	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.

<b>Legal Services Total</b>	<b>259,500</b>
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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:
203	Eviction-Moving & Storage	200	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	291,055	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%.
	Cybersecurity Insurance	25,000	Placeholder for cybersecurity insurance currently being quoted by various insurance agencies
	Active Assailant Insurance	10,000	Insurance in the event of an active assailant. Covers moving expenses, medical, counseling, etc.
295	Employee Assistance	2,000	Employee Assistance Program (EAP) program for town employees.
<b>Services - Vehicle Maint Total</b>		<b>340,255</b>	

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**300 Operating Expenses - Supplies/Fuels**

243	Professional Dev/Mgt Training	5,000	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	43,370	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. CRPC membership for \$500
<b>Operating Expenses</b>		<b>48,370</b>	

**Gov't Misc &Benefits Total**      5,249,218 .

**Town of East Lyme  
Pension/Retiree Calculation**

Division	Employer	%	Pension Calc	COLA	Increase	Estimated Pension Payment
	\$ 449,019		\$ 600,000	5.25%	\$ 23,573	\$ 472,592
Firemen	\$ 9,583	2.13%	\$ 12,805	5.25%	\$ 503	\$ 10,086
Police	\$ 128,564	28.63%	\$ 171,793	5.25%	\$ 6,750	\$ 135,314
Unaffiliated	\$ 17,641	3.93%	\$ 23,573	5.25%	\$ 926	\$ 18,567
Municipal	\$ 97,761	21.77%	\$ 130,633	5.25%	\$ 5,132	\$ 102,893
BOE	\$ 140,105	31.20%	\$ 187,215	5.25%	\$ 7,356	\$ 147,461
Water and Sewer	\$ 16,296	3.63%	\$ 21,775	5.25%	\$ 856	\$ 17,152
Library	\$ 23,841	5.31%	\$ 31,857	5.25%	\$ 1,252	\$ 25,093
Dispatch	\$ 15,228	3.39%	\$ 20,348	5.25%	\$ 799	\$ 16,027
	<b>\$ 449,019</b>		<b>\$ 600,000</b>			<b>\$ 472,592</b>
				Variance		<b>\$ -</b>
Non-Affiliated Employee	\$ 4,000,000		\$ -	7%	\$ 280,000	\$ 280,000
						Weekly \$ 5,385
<b>General Gov</b>			<b>\$ 639,152</b>			\$ 562,888
Water and Sewer			\$ 21,775			\$ 17,152
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						Weekly \$ 5,385
<b>General Gov</b>			<b>\$ 639,152</b>			\$ 562,888
<b>Water and Sewer</b>			<b>\$ 21,775</b>			\$ 17,152
BOE			\$ 187,215			\$ 147,461
Library			\$ 31,857			\$ 25,093

**Water and Sewer Non-Affiliated Wages**

Employee	FY24	FY25	7%	8%	9%	Town Employees	
						20%	20%
North, Ben	\$ 133,359	\$ 140,360		\$ 11,229			
Garneau, Matt	\$ 104,731	\$ 110,229	\$ 7,716				
Pape, Rick	\$ 109,919	\$ 115,690					
Gervais	\$ 155,000	\$ 163,138	\$ 11,420			\$ 2,284	\$ 2,284
Scheer	\$ 125,227	\$ 131,801	\$ 9,226			\$ 1,845	\$ 1,845
Bragaw	\$ 150,000	\$ 157,875	\$ 11,051			\$ 2,210	\$ 2,210

Non-affiliated \$ 31,624  
Pension \$ 21,775  
**Total Retirement \$ 53,399**



	E	Calc	EE +1	Calc	Family	Calc	Subtotal	Retro	Total	12 Months	% Employee Share	Employer Portion
CS 0038300HR- Retirees	4	1,433	1	3,072	0	3,754	\$ 8,805	\$ -	\$ 8,805	\$ 105,663	14.0%	\$ 90,870
CS 0038300SR- Retirees	0	1,533	1	3,172	0	3,854	\$ 3,172	\$ -	\$ 3,172	\$ 38,059	14.0%	\$ 32,731
CS008300OH- Non-Affiliated	5	1,198	5	2,540	9	3,100	\$ 46,590	\$ -	\$ 46,590	\$ 559,083	16.0%	\$ 469,630
CS008300OS- Non-Affiliated	1	1,298	1	2,640	1	3,200	\$ 7,138	\$ -	\$ 7,138	\$ 85,657	16.0%	\$ 71,952
CS0083002H - Non-Affiliated	0	1,198	1	2,540	1	3,100	\$ 5,640	\$ -	\$ 5,640	\$ 67,680	16.0%	\$ 56,851
CS0083003H- UPSEIU	16	1,198	8	2,540	9	3,100	\$ 67,389	\$ -	\$ 67,389	\$ 808,666	19.0%	\$ 655,019
CS0083003S- UPSEIU	3	1,298	1	2,640	0	3,200	\$ 6,534	\$ -	\$ 6,534	\$ 78,410	19.0%	\$ 63,512
CS0083004H- Firefighters	1	1,198	1	2,540	4	3,100	\$ 16,138	\$ -	\$ 16,138	\$ 193,657	18.5%	\$ 157,830
CS0083004S- Firefighters	0	1,298	0	2,640	0	3,200	\$ -	\$ -	\$ -	\$ -	18.5%	\$ -
CS0083005H- POLICE	12	1,198	4	2,540	5	3,100	\$ 40,037	\$ -	\$ 40,037	\$ 480,439	19.0%	\$ 389,156
CS0083005S- POLICE	2	1,298	0	2,640	2	3,200	\$ 8,996	\$ -	\$ 8,996	\$ 107,953	19.0%	\$ 87,442
CS0083006H- DISPATCHERS	2	1,198	2	2,540	1	3,100	\$ 10,576	\$ -	\$ 10,576	\$ 126,913	14.0%	\$ 109,145
CS0083006S- DISPATCHERS	1	1,298	1	2,640	0	3,200	\$ 3,938	\$ -	\$ 3,938	\$ 47,257	14.0%	\$ 40,641
	47		26		32		\$ 224,953	\$ -	\$ 224,953	\$ 2,699,436		\$ 2,224,779

Not paid by General fund \$ 358,918  
12 Months \$ 2,224,779  
2% Increase  
New Positions FY24 Budget \$ 43,363  
New FY24 Total \$ 2,268,142

New Hires	#	12 Months (Yellow 6)		Employee %	Employee Portion	GF liability	
		2943.83	2,944				
Firefighter 11	1	2943.83	\$ 2,944	35,326	18.0%	\$ 6,359	28,967
Fire Admin Assistant	0	2943.83	\$ -	-	18.0%	\$ -	-
HR Admin Assistant	0	2943.83	\$ -	-	14.0%	\$ -	-
Wellness Prevention Coordinator	0	2943.83	\$ -	-	14.0%	\$ -	-
IT Engineer	1	2943.83	\$ 2,944	17,663	18.5%	\$ 3,268	14,395
	0	2943.83	\$ -	-	18.5%	\$ -	-
	0	2943.83	\$ -	-	18.5%	\$ -	-
	0	2943.83	\$ -	-	18.5%	\$ -	-
	0	2943.83	\$ -	-	14.0%	\$ -	-
	0	2943.83	\$ -	-	14.0%	\$ -	-
						\$	43,363