

EAST LYME BOARD OF SELECTMEN
SPECIAL MEETING OF FEBRUARY 24, 2025
MINUTES

PRESENT: Dan Cunningham, Ann Cicchiello, Don MacKenzie, Jason Deeble, Rose Ann Hardy and Candice Carlson

ALSO PRESENT: Finance Director Kevin Gervais, Family Youth and Human Services Director Sarah Firmin, and Commission Chairman Don Hull

Mr. Cunningham called the special meeting to order at 5:30 p.m. and led the Pledge of Allegiance. He stated that there are no public comments or delegations at tonight's meeting.

2. Review Budgets

425 Youth Family and Human Services – Sarah Firmin and Don Hull were present

- Budget presentation is attached hereto as Exhibit #1.
- They currently have a waitlist, booking into September, and frequently have people inquire but do not wish to be on a list and seek alternate services.
- They receive many referrals from the schools.
- Providing a service to meet the needs of the community will require two full-time, benefited positions; a social worker and a case manager.
- There are limited funds available through the Opioid Settlement, but that is only a temporary solution.
- They currently share a shed on the property with the Parks and Recreation department, but a shed of their own would allow them to move things around and create more office space.
- Services are available to Salem residents as well; Ms. Firmin is scheduled to meet with the First Selectman of Salem to discuss cost sharing for said services, as well as strategies for informing their residents.

Kevin Gervais presented:

114 General Government
118 Finance Department
126 Board of Finance
120 Contingency
115 Services to Community

- Mr. Gervais' budget presentation is attached hereto as Exhibit #2.
- Mr. Gervais developed a new form for the Services to Community applicants; it was agreed that they will discuss this budget earlier in the budget process, in the fall, to develop a procedure.

3. Adjourn

MOTION (1)

Ms. Cicchiello MOVED to adjourn the February 24, 2025, special budget meeting of the Board of Selectmen at 7:22 p.m.

Seconded by Ms. Carlson. Motion passed 6-0.

Respectfully Submitted By:



Sandra Anderson
Recording Secretary

RECEIVED FOR RECORD
EAST LYME, CT
2025 FEB 26 11:10:44
Candice Carlson
TOWN CLERK

Exhibit #1



Fiscal Year 2025/2026 Budget Presentation

Sarah Firmin/Director
Don Hull/Commission Chair

Operating Budget Highlights

Wellness & Prevention Coordinator

- Move to full time status January 2026.
- Currently at 28 hrs./per week.
- **Key duties**
- Chairs Local Prevention Council
- Oversees regional grants
- Coordinates prevention initiatives and educational programs
- Facilitates community forums on mental health and substance abuse
- Collaborates with schools, police department, local organizations, etc.

Social Services Case Manager/Social Worker

- Currently under the COA department but will be moving under Youth and Family Services.
- Was a full-time position at 37.5 hrs./per week
Reallocating funds
- **Key duties**
- Assist clients in accessing resources and services
- Educate individuals and families on available resources
- Co-facilitate support groups
- Collaborate with police department and local organizations

Operating Budget

Overview of current initiatives/programs:

- Preschool Playgroup
- Youth Enrichment Art classes
- Girls Circle
- Peer to Peer Mentoring
- Community Mental Health Fairs
- Community Discussions on Mental Health
- Kids Night
- Sitter Survival
- Home Alone
- Ski Club
- Viking Mentor Program
- Support groups
- After school open center for middle school students
- National Night Out

Looking to add:

- Creative Writing Class
- Audio and Visual Project Surrounding Addiction and Mental Health
- Youth Wellness & Prevention Club
- Weekly themed summer camp programs
- Field trips during school breaks
- Early childhood classes
- Boys Council
- Community Hope Garden
- Community Healing Through Art Class
- Fun run/walk for prevention

Capital Projects

- ▶ Current CIP requests:
- ▶ A shed to store recreational supplies used by Youth & Family Services and Parks and Recreation.
- ▶ The shed will be 10x14 and located behind the building.
- ▶ This will help free up closet space in the Youth Center that can be converted into additional office space.
- ▶ The cost is \$8,500 and can be used up to 25 years.



10 Year Projection

- ▶ Renovations to the Youth Center
 - a) Reconfigure the kitchen area.
 - b) New flooring, lights, counters and cabinets.
 - c) Add additional office space with windows.

- ▶ Offer more counseling services with additional therapists.

- ▶ Increase marketing methods to promote programs and services offered.

Questions?

Exhibit #2



Board of Selectman Budget Presentation
February 25, 2025

Kevin Gervais Jr.
Finance Director

Responsibilities of the Finance Department

- ▶ General Fund - Accounting
 - ▶ Accounts Payable, Accounts Receivable, Treasury
 - ▶ Payroll
 - ▶ Capital Projects – Multi-year accounting
 - ▶ Special Revenue Funds
 - ▶ Budget Management
 - ▶ Ensure Purchasing Policy is followed
- ▶ Annual Bond Ratings and Offering Statement Compilations
- ▶ Debt Issuance and Debt Service Management
- ▶ Grants Management and Reporting
- ▶ Pension Administration
- ▶ Annual Financial Statement Audits
- ▶ Annual Capital and Operating Budgets
- ▶ Insurance Point of Contact/Risk Manager
- ▶ Probate Court Regional Municipal Administrator

Accomplishments of the Finance Office

- ▶ Implemented Purchase Cards (State of CT Contract)
- ▶ Established a Grants Fund
- ▶ Upgraded from carbon-copy time sheets to electronic Time and attendance system (further upgrades coming)
- ▶ Began upgrade of accounting software from MCSJ to MUNIS
 - ▶ General Accounting as of July 1, 2024
 - ▶ Payroll will be imported into MUNIS from ADP starting 7/1/25
 - ▶ Utility Management and Billing currently being implemented by Water and Sewer Department for July 1 2025 migration

Accomplishments (Continued)

- ▶ Spearheaded the Capital Improvement Committee initiative
 - ▶ College student interned to develop and outline a CIP committee based on GFOA best practices
 - ▶ Collaboration from BOS, BOF, BOE and members of the public
 - ▶ Through multiple meetings, CIP requests reduced from:
 - ▶ Department Head Requested: \$26,719,500
 - ▶ CIP Committee Recommendation to BOS/BOF: \$7,106,500
 - ▶ Reduction of \$19,613,000 (\$17 million is ELCC Renovation)

Tasks to Complete

- ▶ Coastal Resiliency Fund
 - ▶ Collaboration between Finance, First Selectman, Public Works and Land Use Offices
 - ▶ Reference Materials identified
 - ▶ Next steps: Drafting Ordinance
- ▶ OPEB Trust
 - ▶ Establish an OPEB Trust
 - ▶ Continue to fund OPEB Contribution
- ▶ Establish Police Outside Service Fund
- ▶ Develop Strategic Plan (10 year?) East Lyme 2035?
 - ▶ Combined with 10 Year CIP – Debt projections, cash management, capital project timing to reduce tax impact

Projects in the Works

- ▶ With the implementation of ADP anticipated in July 1, 2025, we will assess the Finance Department's staffing levels once the office is up to date on our financial statement audits. With created efficiencies due to automation of our accounting systems, we plan to start realizing savings in the form of reduced staffing/hours.

Head Count

- ▶ Finance Director – 37.5 Hours
 - ▶ 60% General Fund
 - ▶ 20% Water
 - ▶ 20% Sewer
- ▶ Deputy Finance Director – 37.5 Hours
- ▶ Treasurer
- ▶ Accounts Payable – 37.5 Hours
- ▶ Accounts Receivable – 37.5 Hours
- ▶ Payroll – 37.5 Hours
- ▶ PT Accountant(s) – 20 Hours
- ▶ **Total: 5.5 FTE**

Software

- ▶ NEW
 - ▶ ADP Payroll and HR Software
 - ▶ Implementation: \$700/month
 - ▶ W&S will pay propionate to employee count
 - ▶ SAGE Fixed Assets
 - ▶ \$4,000 Month- Split costs with BOE
 - ▶ Novatime Time and Attendance (Sunsetting)
 - ▶ MUNIS – Enterprise ERP Software
 - ▶ Split between BOE, W&S, and Town
 - ▶ MCSJ Accounting Software
 - ▶ Split between W&S, and Town

For more Budget Details...

▶ See the link below for more budget information

[Budget - Fiscal Year 2025-2026 - Town of East Lyme](#)



GENERAL FUND BUDGET FY 2025/2026

	2024 Actual Expense	2025 Adopted Budget	2025 Amended Budget	2026 Dept Head Requested	2026 1st Selectmen Proposed	2026 Bd Selectmen Proposed	2026 Bd Finance Proposed	Amended	
Gov't Misc & Benefits									
1054142 - Personnel Services									
52200	FICA/Medicare	861,020	978,000	978,000	1,066,000	1,066,000		9.00%	
52700	Workers Compensation	359,448	415,351	415,351	429,888	429,888		3.50%	
52905	Pension	494,319	650,000	650,000	1,001,683	1,001,683		54.11%	
52100	Life & LTD Insurance	14,526	16,800	16,800	18,000	18,000		7.14%	
52906	LT Disability Insurance	21,380	22,800	22,800	24,000	24,000		5.26%	
52800	Health/Dental Care	2,234,126	2,268,142	2,268,142	2,742,981	2,742,981		20.94%	
59120	Retirement Liability	77,781	39,125	39,125	150,000	150,000		283.39%	
	Personnel Services Total	4,062,600	4,390,218	4,390,218	5,432,552	5,432,552	0	0	23.74%
1054139 Legal Services									
53022	Transcripts	2,400	1,000	1,000	5,000	5,000		400.00%	
53021	Legal Ads	32,577	22,500	22,500	25,000	25,000		11.11%	
53020	General Govt	143,271	105,000	105,000	120,000	120,000		14.29%	
53023	Zoning	41,110	42,000	42,000	48,000	48,000		14.29%	
53026	Labor Town	3,483	12,000	12,000	24,000	24,000		100.00%	
53027	Labor PS	35,749	12,000	12,000	36,000	36,000		200.00%	
53024	Planning	6,031	6,000	6,000	6,000	6,000		0.00%	
23025	Conservation	3,238	15,000	15,000	15,000	15,000		0.00%	
	Legal Services Totals	267,858	215,500	215,500	279,000	279,000	0	0	29.47%

1054157 Services - Contracted/Operations

52600	Unemployment Compensation	10,000	10,000	10,000	10,000			0.00%	
58905	Eviction-Moving & Storage	200	200	200	200			0.00%	
53100	Checking Indices	2,000	2,000	2,000	2,000			0.00%	
55200	Insurance P D & L	291,055	291,055	305,608	305,608			5.00%	
55230	Cybersecurity Insurance	10,000	10,000	10,000	10,000			0.00%	
55240	Active Assailant Insurance	5,000	5,000	5,000	5,000			0.00%	
52906	Employee Assistance	2,000	2,000	2,000	2,000			0.00%	
		0	320,255	320,255	334,808	334,808	0	0	4.54%

Operating Expenses

53300	Professional Dev/Mgt Training	5,000	5,000	5,000	5,000			0.00%	
53410	SE COG/CRED/CCM	43,370	43,370	45,000	45,000			3.76%	
	Operating Expenses Total	0	48,370	48,370	50,000	50,000	0	0	3.37%

Gov't Misc & Benefits Total

		4,330,459	4,974,343	4,974,343	6,096,360	6,096,360	0	0	22.56%
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Department Total 6,096,360

TOWN OF EAST LYME

FY 2025/2026

Dept No.

Budget Input

Dept Name **Govt Misc/Benefits**

Acct.	Account Description	25/26 Budget	Supporting Description of Activity
1054142 Personnel Services			
52200	FICA/Medicare	1,066,000	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. 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).
52700	Worker's Compensation	429,888	
52905	Pension/Retirement	1,001,683	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. See breakdown on Pension worksheet.
52100	Life Insurance	18,000	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.
52906	LT Disability Insurance	24,000	The rate per \$1,000 of salary for this insurance coverage is \$.00504. Firefighters, Police Officers and Unaffiliated Employees have this coverage.
52800	Health/Dental Care	2,742,981	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.
59120	Retirement Liability	150,000	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		5,432,552	

1054139 Legal Services

53022	Transcripts	5,000	When professional services are required to have transcripts transcribed for legal proceedings. We have used this service 7 over the last 12 years.
53021	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.
53020	General Govt	120,000	Legal services for issues related to General Government. Request based upon historical analysis.
53023	Zoning	48,000	Legal services specific to Zoning related issues. Request based upon historical analysis.
53026	Labor Town	24,000	Legal services specific for all town labor issues except for those related to public safety.
53027	Labor PS	36,000	Legal services specific for public safety and labor only.
53024	Planning	6,000	Legal services specific to Planning related issues. Request based upon history.
23025	Conservation	15,000	Legal services specific to Conservation related issues. Request based upon history.
Legal Services Total		279,000	

1054157 Services - Contracted/Operations

52600	Unemployment Compensation	10,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows:
58905	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.
53100	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.
55200	Insurance - PD & L	305,608	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%.
55230	Cybersecurity Insurance	10,000	Placeholder for cybersecurity insurance currently being quoted by various insurance agencies
55240	Active Assailant Insurance	5,000	Insurance in the event of an active assailant. Covers moving expenses, medical, counseling, etc.
52906	Employee Assistance	2,000	Employee Assistance Program (EAP) program for town employees.
Services - Vehicle Maint Total		334,808	

Operating Expenses - Supplies/Fuels

53300	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.
53410	SE COG/CRED/CCM	45,000	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
Operating Expenses		50,000	

Gov't Misc &Benefits Total **6,096,360**

Town of East Lyme
Pension/Retiree Calculation

Division	Employer	%	Estimated Pension Payment	FY25 Actual	FY26 Projected
	\$ 449,019		\$ 600,000	\$ 797,741	\$ 1,000,000
Firemen	\$ 9,583	2.13%	\$ 12,805	\$ 33,902	\$ 21,342
Police	\$ 128,564	28.63%	\$ 171,793	\$ 273,252	\$ 286,322
Unaffiliated	\$ 17,641	3.93%	\$ 23,573	\$ 43,210	\$ 39,288
Municipal	\$ 97,761	21.77%	\$ 130,633	\$ 159,391	\$ 217,721
BOE	\$ 140,105	31.20%	\$ 187,215	\$ 207,903	\$ 312,025
Water and Sewer	\$ 16,296	3.63%	\$ 21,775	\$ 31,416	\$ 36,292
Library	\$ 23,841	5.31%	\$ 31,857	\$ 28,783	\$ 53,096
Dispatch	\$ 15,228	3.39%	\$ 20,348	\$ 19,884	\$ 33,914
	\$ 449,019		\$ 600,000	\$ 797,741	\$ 1,000,000
				-	-
Non-Affiliated Employee				\$ -	\$ 350,000
General Gov			\$ 359,152	\$ 529,639	\$ 1,001,683
Water and Sewer			\$ 21,775	\$ 31,416	\$ 36,292
BOE			\$ 187,215	\$ 207,903	\$ 312,025
Library			\$ 31,857	\$ 28,783	

*Moved to General Fund