

GENERAL FUND BUDGET FY 2026/2027

	2025 Actual Expense	2026 Adopted Budget	2026 Amended Budget	2027 Dept Head Requested	2027 1st Selectmen Proposed	2027 Bd Selectmen Proposed	2027 Bd Finance Proposed	Amended
Gov't Misc & Benefits								
1054142 - Personnel Services								
52200 FICA/Medicare	826,409	1,000,000	1,000,000	1,100,000	1,100,000	1,047,977		4.80%
52700 Workers Compensation	350,261	427,812	427,812	449,203	449,203	449,203		5.00%
52905 Pension	768,058	1,013,683	1,013,683	1,558,257	1,558,257	1,558,257		53.72%
52100 Life & LTD Insurance	15,282	18,000	18,000	19,000	19,000	19,000		5.56%
52906 LT Disability Insurance	15,946	24,000	24,000	24,000	24,000	24,000		0.00%
52800 Health/Dental Care	2,287,493	2,539,483	2,539,483	3,648,651	3,532,797	3,264,436		28.55%
59120 Retirement Liability	112,848	150,000	150,000	160,000	160,000	150,000		0.00%
Personnel Services Total	4,376,297	5,172,978	5,172,978	6,959,111	6,843,257	6,512,873	0	25.90%
1054139 Legal Services								
53022 Transcripts	7,491	5,000	5,000	7,500	7,500	7,500		50.00%
53021 Legal Ads	23,292	25,000	25,000	25,000	25,000	25,000		0.00%
53020 General Govt	204,435	120,000	120,000	336,000	240,000	216,000		80.00%
53023 Zoning	68,820	48,000	48,000	120,000	120,000	96,000		100.00%
53026 Labor Town	28,994	24,000	24,000	32,000	32,000	32,000		33.33%
53027 Labor PS	224,037	36,000	36,000	120,000	120,000	88,000		144.44%
53024 Planning	5,950	6,000	6,000	10,000	10,000	10,000		66.67%
23025 Conservation	2,163	15,000	15,000	15,000	15,000	15,000		0.00%
Legal Services Totals	565,181	279,000	279,000	665,500	569,500	489,500	0	75.45%

1054157 Services - Contracted/Operations

52600	Unemployment Compensation	5,007	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
58905	Eviction-Moving & Storage	0	200	200	200	200	200	200	0.00%
53100	Checking Indices	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
55200	Insurance P D & L	284,061	301,242	301,242	316,304	316,304	310,279		3.00%
55230	Cybersecurity Insurance	0	2,500	2,500	0	0	0		-100.00%
55240	Active Assailant Insurance	5,000	5,000	5,000	5,000	5,000	5,000		0.00%
52906	Employee Assistance	1,690	2,000	2,000	2,000	2,000	2,000		0.00%
		297,758	322,942	322,942	335,504	335,504	329,479	0	2.02%
Operating Expenses									
53300	Professional Dev/Mgt Training	4,278	5,000	5,000	5,000	5,000	5,000		0.00%
53410	SE COG/CRED/CCM	42,593	45,000	45,000	49,275	49,275	49,275		9.50%
	Operating Expenses Total	46,871	50,000	50,000	54,275	54,275	54,275	0	8.55%
Gov't Misc & Benefits Total		5,286,107	5,824,920	5,824,920	8,014,390	7,802,536	7,386,127	0	26.80%

Department Total 8,014,390

TOWN OF EAST LYME

FY 2026/2027

Dept No.

Budget Input

Dept Name **Govt Misc/Benefits**

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
1054142 Personnel Services			
52200	FICA/Medicare	1,100,000	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.
52700	Worker's Compensation	449,203	Represents a 5% increase over our current fiscal year premiums. The rate includes inflation increase and exposure increase.
52905	Pension/Retirement	1,558,257	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. See breakdown on Pension worksheet. NEW: DEFINED CONTRIBUTION ADVISOR: \$12,000 ANNUAL FEE
52100	Life Insurance	19,000	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	3,648,651	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	160,000	Funds set aside for retirement pay outs. This current year the I-95 road project is set to complete and an expected retirement of police officers is expected.
Personnel Services Total		6,959,111	

1054139 Legal Services

53022	Transcripts	7,500	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.
53020	General Govt	336,000	Legal services for issues related to General Government. Request based upon historical analysis. Billing rate increased 58%
53023	Zoning	120,000	Legal services for issues related to General Government. Request based upon historical analysis. Billing rate increased 58%
53026	Labor Town	32,000	Legal services specific for all town labor issues except for those related to public safety.
53027	Labor PS	120,000	Legal services specific for public safety and labor only.
53024	Planning	10,000	Legal services for issues related to General Government. Request based upon historical analysis. Billing rate increased 58%
23025	Conservation	15,000	Legal services for issues related to General Government. Request based upon historical analysis. Billing rate increased 58%
Legal Services Total		665,500	

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	316,304	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	0	Moved to IT Budget
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		335,504	

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	49,275	Membership dues for the towns membership to Southeastern Connecticut Council of Governments , Southeast Area Transit District (SEAT), Connecticut Conference of Municipalities (CCM). SECTer and Council of Small Towns (COST). CRPC membership
Operating Expenses		54,275	

Gov't Misc &Benefits Total 8,014,390

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

Division	FY26 Actual	%	Estimated FY27 Pension Payment
	\$ 1,085,114		\$ 1,250,000
Firemen	\$ 49,021	4.52%	\$ 56,470
Police	\$ 408,419	37.64%	\$ 470,479
Unaffiliated	\$ 58,513	5.39%	\$ 67,404
Municipal	\$ 213,375	19.66%	\$ 245,798
BOE	\$ 256,517	23.64%	\$ 295,495
Water and Sewer	\$ 28,245	2.60%	\$ 32,537
Library	\$ 44,117	4.07%	\$ 50,821
Dispatch	\$ 26,907	2.48%	\$ 30,996
	\$ 1,085,114	100.00%	\$ 1,250,000
General Gov			\$ 921,968
Water and Sewer			\$ 32,537
BOE			\$ 295,495
			\$ 1,250,000
Non-Affiliated Employees	401a %	401a Contribution	
		7%	\$ 100,000
		8%	\$ 20,000
		9%	\$ 240,000
			\$ 360,000
Firefighters	6%	\$ 91,374	
	4%	\$ 60,916	
UPSEU - Defined Contribution	6%	\$ 100,000	
UPSEU - Defined Contribution	2%	\$ 24,000	
General Government Pension/Retirement			\$ 1,558,257