

| 2023 Personnel Administration Budget - Rev. 2/09/2023 | | | | | | |
|---|---|---------------|---------------|-----------------|----------|---------------|
| 4155 - Personnel Administration | | 2022 BUDGET | 2022 ACTUAL | 2023 BUDGET | % Change | \$'s Change |
| 4155110 | Human Resource Director (KM) | \$ 7,792.00 | \$ 7,704.96 | \$ 8,225.00 | 5.6% | \$ 433.00 |
| 4155111 | Human Resource Assistant (CT) | \$ 3,424.00 | \$ 2,945.65 | \$ 3,955.00 | 15.5% | \$ 531.00 |
| 4155120 | Health Insurance (Retirees/Other) | \$ 93,605.00 | \$ 46,414.29 | \$ 95,528.00 | 2% | \$ 1,923.00 |
| 4155121 | Employee Health Insurance | \$ 381,912.00 | \$ 381,947.13 | \$ 442,544.00 | 16% | \$ 60,632.00 |
| 4155122 | Drug Testing/CDL Inquires | \$ 400.00 | \$ 375.00 | \$ 400.00 | 0% | \$ - |
| 4155123 | Employee Dental Insurance | \$ - | \$ - | \$ 18,830.00 | 100% | \$ 18,830.00 |
| 4155215 | Life Insurance | \$ 2,592.00 | \$ 2,304.00 | \$ 3,211.00 | 24% | \$ 619.00 |
| 4155220 | Social Security | \$ 70,924.00 | \$ 64,501.11 | \$ 75,215.00 | 6% | \$ 4,291.00 |
| 4155222 | Unemployment Insurance | \$ 290.00 | \$ 289.34 | \$ 821.00 | 183% | \$ 531.00 |
| 4155224 | Workers Comp Insurance | \$ 12,824.00 | \$ 12,823.66 | \$ 18,429.00 | 44% | \$ 5,605.00 |
| 4155225 | Medicare | \$ 24,167.00 | \$ 22,648.88 | \$ 25,961.00 | 7% | \$ 1,794.00 |
| 4155230 | Retirement | \$ 297,987.00 | \$ 286,300.04 | \$ 338,621.00 | 14% | \$ 40,634.00 |
| 4155330 | Policies & Procedures | \$ 500.00 | \$ 500.00 | \$ 250.00 | -50% | \$ (250.00) |
| 4155571 | Meetings & Travel | \$ 1,500.00 | \$ 668.05 | \$ 1,000.00 | -33% | \$ (500.00) |
| 4155572 | Background Checks and Driving Records | \$ 500.00 | \$ 640.00 | \$ 750.00 | 50% | \$ 250.00 |
| 4155573 | Short/Long Term Disability | \$ 10,500.00 | \$ 9,729.30 | \$ 13,614.00 | 30% | \$ 3,114.00 |
| 4155574 | Vacation Buyout | \$ 5,205.00 | \$ 5,204.80 | \$ 5,924.00 | 14% | \$ 719.00 |
| 4155575 | Personnel Software | \$ 1,400.00 | \$ 1,375.20 | \$ 1,400.00 | 0% | \$ - |
| 4155576 | Staff Development & Group Training | \$ 1,500.00 | \$ 1,437.79 | \$ 500.00 | -67% | \$ (1,000.00) |
| 4155800 | Miscellaneous | \$ 1,100.00 | \$ 972.83 | \$ 1,100.00 | 0% | \$ - |
| Total, Personnel Administration | | \$ 918,122.00 | \$ 848,782.03 | \$ 1,056,278.00 | 15% | \$ 138,156.00 |
| G/L Number | 2023 Notes | | | | | |
| 4155110 | 4.6% COLA | | | | | |
| 4155111 | 4.6% COLA | | | | | |
| 4155120 | Rate increase for retiree plans and extra employee plans | | | | | |
| 4155121 | 11.7% rate increase, employee contribution 5% to 10%, 2022 received \$33,919.86 health surplus return | | | | | |
| 4155122 | Based on actuals | | | | | |
| 4155123 | **NEW- Employee Dental Insurance | | | | | |
| 4155215 | Increases due to increase total employee salaries, COLA, steps increases, new position | | | | | |
| 4155220 | Increases due to increase total employee salaries, COLA, step increases, new position | | | | | |
| 4155222 | Decrease of 5.3% from 2022 (\$1,476) - 2023 had reduced payment holiday applied | | | | | |
| 4155224 | Decrease of 5.8% from 2022 (\$21,116) - 2023 had reduced payment holiday applied | | | | | |
| 4155225 | Increases due to increase total employee salaries, COLA, step increases | | | | | |
| 4155230 | Increases due to increase total employee salaries, COLA, steps increases, new position | | | | | |
| 4155330 | Based on actuals | | | | | |
| 4155571 | Same as last year | | | | | |
| 4155572 | \$300 for background checks based on actuals, \$450 for yearly driving records | | | | | |
| 4155573 | Increases due to increase total employee salaries, COLA, steps increases, new position | | | | | |
| 4155574 | Increases due to salary increases | | | | | |
| 4155575 | Based on quote for time tracking software | | | | | |
| 4155576 | Based on actuals | | | | | |
| 4155800 | Misc. expenses, personnel folders, payroll checks, etc. | | | | | |

| 2022 vs. 2023 - Retirees /Other Breakdown | | | |
|---|--------------|--------------|--------------|
| Activity | 2022 Budget | 2023 Budget | Notes |
| Retirees Health Insurance | \$ 54,876.00 | \$ 54,543.72 | Retirees |
| Single Plan Health | \$ 10,467.00 | \$ 11,076.70 | Town Portion |
| Family Plan Health | \$ 28,262.00 | \$ 29,906.93 | Town Portion |
| | \$ 93,605.00 | \$ 95,527.35 | |

90% Town Coverage

90% Town Coverage

| 2023 Personnel Costs by Department | | | | | | |
|------------------------------------|---------------|--------------|---------------|--------------|--------------|---------------|
| Department | Health | Dental | Retirement | FICA | Medicare | Total Dept |
| Administrative Office | \$ 187,318.42 | \$ 9,876.31 | \$ 63,705.53 | \$ 36,216.52 | \$ 8,469.99 | \$ 305,586.77 |
| Police Department | \$ 147,565.64 | \$ 4,806.11 | \$ 214,181.81 | \$ 3,680.52 | \$ 9,231.14 | \$ 379,465.22 |
| Public Works Department | \$ 107,689.76 | \$ 4,147.55 | \$ 60,733.44 | \$ 25,347.26 | \$ 5,927.99 | \$ 203,846.00 |
| Select Board | \$ - | \$ - | \$ - | \$ 1,113.16 | \$ 260.34 | \$ 1,373.50 |
| Parks & Recreation | \$ - | \$ - | \$ - | \$ 1,655.85 | \$ 387.25 | \$ 2,043.10 |
| Fire Department | \$ - | \$ - | \$ - | \$ 6,525.87 | \$ 1,526.21 | \$ 8,052.08 |
| Life Safety Department | \$ - | \$ - | \$ - | \$ 93.00 | \$ 21.75 | \$ 114.75 |
| Emergency Management | \$ - | \$ - | \$ - | \$ 241.51 | \$ 56.48 | \$ 297.99 |
| Code Enforcement | \$ - | \$ - | \$ - | \$ 341.00 | \$ 79.75 | \$ 420.75 |
| Total | \$ 442,573.82 | \$ 18,829.97 | \$ 338,620.78 | \$ 75,214.69 | \$ 25,960.90 | \$ 901,200.16 |

| 2022 vs. 2023 - Health Insurance Comparison | | | | 2023 Dental Insurance | |
|---|---------------|---------------|----------|-------------------------|--------------|
| Department | 2022 Health | 2023 Health | % Change | Department | 2023 Health |
| Administrative Office | \$ 158,609.00 | \$ 187,318.42 | 18% | Administrative Office | \$ 9,876.31 |
| Police Department | \$ 153,651.00 | \$ 147,565.64 | -4% | Police Department | \$ 4,806.11 |
| Public Works Department | \$ 103,571.00 | \$ 107,689.76 | 4% | Public Works Department | \$ 4,147.55 |
| Total | \$ 415,831.00 | \$ 442,573.82 | 6% | Total | \$ 18,829.97 |