

2024 Personnel Administration Budget - SB Approved 1/26/24					
4155 - Personnel Administration		2023 Budget	2023 Actual	2024 Budget	\$'s Change
4155110	Human Resource Director (KM)	\$ 8,225.00	\$ 8,133.84	\$ 8,718.00	\$ 493.00
4155111	Human Resource Assistant (OPEN)	\$ 3,955.00	\$ 3,737.72	\$ 3,806.00	\$ (149.00)
4155120	Health Insurance (Retirees/Other)	\$ 95,528.00	\$ 54,903.97	\$ 89,474.00	\$ (6,054.00)
4155121	Employee Health Insurance	\$ 442,544.00	\$ 400,564.52	\$ 453,596.00	\$ 11,052.00
4155122	Drug Testing/CDL Inquires	\$ 400.00	\$ 577.50	\$ 600.00	\$ 200.00
4155123	Employee Dental Insurance	\$ 18,830.00	\$ 17,135.11	\$ 23,750.00	\$ 4,920.00
4155124	Health Reimbursement Account	\$ -	\$ -	\$ 11,500.00	\$ 11,500.00
4155215	Life Insurance	\$ 3,211.00	\$ 2,272.50	\$ 2,304.00	\$ (907.00)
4155220	Social Security	\$ 75,215.00	\$ 68,861.09	\$ 78,991.00	\$ 3,776.00
4155222	Unemployment Insurance	\$ 821.00	\$ 820.14	\$ 1,301.00	\$ 480.00
4155224	Workers Comp Insurance	\$ 18,429.00	\$ 18,428.40	\$ 21,872.00	\$ 3,443.00
4155225	Medicare	\$ 25,961.00	\$ 23,414.94	\$ 26,427.00	\$ 466.00
4155230	Retirement	\$ 338,621.00	\$ 272,285.64	\$ 302,169.00	\$ (36,452.00)
4155330	Policies & Procedures	\$ 250.00	\$ -	\$ -	\$ (250.00)
4155571	Meetings & Travel	\$ 1,000.00	\$ 799.00	\$ 1,000.00	\$ -
4155572	Background Checks and Driving Records	\$ 750.00	\$ 630.00	\$ 500.00	\$ (250.00)
4155573	Short/Long Term Disability	\$ 13,614.00	\$ 10,995.30	\$ 17,489.00	\$ 3,875.00
4155574	Vacation Buyout	\$ 5,924.00	\$ 4,541.60	\$ 5,912.00	\$ (12.00)
4155575	Personnel Software	\$ 1,400.00	\$ 1,371.60	\$ 1,440.00	\$ 40.00
4155576	Staff Development & Group Training	\$ 500.00	\$ 146.93	\$ 500.00	\$ -
4155578	Longevity Bonuses	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
4155800	Miscellaneous	\$ 1,100.00	\$ 558.03	\$ 900.00	\$ (200.00)
Total, Personnel Administration		\$ 1,056,278.00	\$ 890,177.83	\$ 1,054,249.00	\$ (2,029.00)
G/L Number	Notes	% Change		-0.2%	
4155110	3% COLA, Wage Schedule Step				
4155111	3% COLA, Staff Change. Reduced hours from 26 to 24.				
4155120	Retiree health insurance rate increase. Expected decrease in retiree plan cost in 2024. Removed additional single plan.				
4155121	Dept. Heads Reviewed insurance plan and made a plan switch. Line would have increased estimated \$93,190.				
4155122	Increased base on actuals				
4155123	Plan increase of 4.7%.				
4155124	New account. Will be phased out over 2024 and 2025. To help employees transition to new plan. \$500 in 2024, \$250 in 2025 \$0 in 2026				
4155215	Decrease of life from .18 to .16 for each \$1000 of benefit.				
4155220	Based on salary increases.				
4155222	Primex Unemployment Insurance Rate 2024. (2023 payment holiday was received, 2024 no payment holiday)				
4155224	Primex Workers Compensation Rate 2024. (2023 payment holiday was received, 2024 no payment holiday)				
4155225	Based on salary increases.				
4155230	Based on salaries. Staff change decreased some salaries. Full year at lower NHRS rate. Employees 13.53% PD 31.28%				
4155330	Remove line. Legal counsel line will be utilized when necessary for policy and procedure updates.				
4155571	Remain Same				
4155572					
4155573	STD rate went from .40 to .46 for each \$10 weekly benefit per month. LTD rate went from .33 to .28 per \$100 of covered monthly payroll.				
4155574	Based on salaries. 4 department heads budgetted for.				
4155575	Based on quote.				
4155576	Remain Same				
415578	New line item based on SB approved wage schedule. 2 employees longevity.				
4155800	Decreased based on actuals				

2023 vs. 2024 - Retirees /Other Breakdown			
Activity	2023 Budget	2024 Budget	Notes
Retirees Health Insurance	\$ 54,543.72	\$ 61,115.52	Retirees
Single Plan Health	\$ 11,076.70	\$ -	Town Portion
Family Plan Health	\$ 29,906.93	\$ 28,357.13	Town Portion
	\$ 95,527.35	\$ 89,472.65	

Plan Types			
Plans	Medical	Dental	
Single	7	7	
2-Person	3	2	
Family	11	10	
Buyout	3	N/A	

Personnel Costs by Department						
Department	Health	Dental	Retirement	FICA	Medicare	Total Dept
Administrative Office	\$ 159,757.08	\$ 8,998.64	\$ 65,465.38	\$ 37,428.96	\$ 8,778.47	\$ 280,428.53
Police Department	\$ 156,800.67	\$ 7,158.94	\$ 179,299.39	\$ 3,791.42	\$ 8,814.68	\$ 355,865.10
Public Works Department	\$ 140,735.56	\$ 6,329.02	\$ 57,403.68	\$ 27,532.48	\$ 6,439.05	\$ 238,439.79
Select Board	\$ -	\$ -	\$ -	\$ 1,113.16	\$ 260.34	\$ 1,373.50
Parks & Recreation	\$ -	\$ -	\$ -	\$ 1,743.66	\$ 407.79	\$ 2,151.45
Fire Department	\$ -	\$ -	\$ -	\$ 6,705.61	\$ 1,568.25	\$ 8,273.86
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	\$ 457,293.31	\$ 22,486.60	\$ 302,168.45	\$ 78,990.80	\$ 26,426.56	\$ 887,365.72

2023 vs. 2024 - Health Insurance Comparison				2023 vs. 2024 - Dental Insurance			
Department	2023 Health	2024 Health	% Change	Department	2023 Dental	2024 Dental	% Change
Administrative Office	\$ 187,318.42	\$ 159,757.08	-15%	Administrative Office	\$ 9,876.31	\$ 8,998.64	-9%
Police Department	\$ 147,565.64	\$ 156,800.67	6%	Police Department	\$ 4,806.11	\$ 7,158.94	49%
Public Works Department	\$ 107,689.76	\$ 151,238.23	40%	Public Works Department	\$ 4,147.55	\$ 6,329.02	53%
Total	\$ 442,573.82	\$ 467,795.98	6%	Total	\$ 18,829.97	\$ 22,486.60	19%