

**FY21 BUDGET REQUEST
EMPLOYEE BENEFITS**

DEPT. NO.	ACCT. NO.	ACCOUNT NAME	Expended Fiscal Year 2017	Expended Fiscal Year 2018	Expended Fiscal Year 2019	NO ALLOC. Request Fiscal Year 2020	AFTER ALLOCATIONS Request Fiscal Year 2020	As of 12/31/19 Expended Fiscal Year 2020	NO ALLOC. Request Fiscal Year 2021	AFTER ALLOCATIONS Request Fiscal Year 2021	Change 2020 to 2021	Total Payroll Allocations	ESTIMATE VETERANS DIST ALLOCATIONS 2021	WATER INDIRECT COSTS 2021	ESTIMATED EXTENDED DAY ALLOCATIONS 2021	Recommended 2021
01911	51770	1 County Retirement	1,783,122	1,853,061	1,961,571	2,291,465	2,010,385	2,010,385	2,429,118	2,144,455	134,070	284,663	12,564	103,028	169,071	
		COUNTY RETIREMENT	1,783,122	1,853,061	1,961,571	2,291,465	2,010,385	2,010,385	2,429,118	2,144,455	134,070	284,663	12,564	103,028	169,071	0
01912	51710	Workers' Compensation	210,007	225,588	243,607	305,600	281,947	271,450	324,600	302,072	20,125	22,528	65	15,170	7,293	
		WORKERS' COMPENSATION	210,007	225,588	243,607	305,600	281,947	271,450	324,600	302,072	20,125	22,528	65	15,170	7,293	0
01913	51780	Unemployment	38,453	2,464	7,717	50,000	50,000	7,602	50,000	50,000	0	0				
		UNEMPLOYMENT	38,453	2,464	7,717	50,000	50,000	7,602	50,000	50,000	0	0	0	0	0	0
01914	51720	Disability Insurance	23,523	23,751	27,488	34,580	31,750	12,347	35,400	32,367	617	3,033	329	2,704		
		Life Insurance	14,291	14,620	24,504	18,000	17,478	4,962	16,000	15,089	(2,089)	911	42	361	508	
	51750	2 Health Insurance	4,395,120	4,723,618	4,642,193	5,238,690	5,061,550	1,982,853	5,355,304	5,191,783	130,233	163,521	0	49,551	113,970	
		5 Employee Health Mitigation Fund (EHMF)	0	0	19,417	35,000	35,000	0	10,000	10,000	(25,000)	0	0	0		
	51754	6 HSA Contribution			118,750	73,000	73,000	13,917	70,000	70,000	(3,000)	0				
		HSA Administrative Fee	0	0	1,656	1,700	1,700	595	1,600	1,600	(100)	0				
	51756	Employer Shared Responsibility			2,396	10,000	10,000	0	10,000	10,000	0	0				
		Medicare	456,555	461,615	486,818	550,000	528,703	182,936	557,000	535,720	7,017	21,280	1,289	7,714	12,277	
	51761	Medicare Part B	8,046	7,370	8,087	8,600	8,300	4,790	9,100	9,100	800	0	0	0		
		INSURANCE	4,897,535	5,230,974	5,331,309	5,969,570	5,767,181	2,202,400	6,064,404	5,875,659	108,478	188,745	1,660	60,330	126,755	0
	51772	Miscellaneous Pensions				0	0	0	0	0	0	0				
		OPEB	1,448,780	1,440,642	1,443,311	1,500,000	1,442,675	1,442,675	1,500,000	1,447,632	4,957	52,368	14	15,896	36,458	
	51930	4 Settlement for Salary Accounts	65,000	65,000	67,915	65,000	160,000	1,961	75,000	75,000	(85,000)	0				
		Other Administration Fees	14,402	0	8,200	200	200	72	58,350	58,350	58,150	0				
		BENEFITS	1,528,182	1,505,642	1,519,426	1,565,200	1,602,875	1,444,708	1,633,350	1,580,982	-21,893	52,368	14	15,896	36,458	0
TOTAL			6,425,717	6,736,616	6,850,735	7,534,770	7,370,056	3,647,108	7,697,754	7,456,641	86,585	241,113	1,674	76,226	163,213	0
GRAND TOTAL			8,457,299	8,817,729	9,063,630	10,181,835	9,712,388	5,936,545	10,501,472	9,953,168	240,780	548,304	14,303	194,424	339,577	0

NOTES

Expended is the total amount paid less any credits received from vendors and/or charge backs from various departments
Change from FY20 to FY21: Is the Difference between the FY21 NO.Allocation Column and the FY20 No Allocation Column

- The County Retirement line item for FY21 has \$43,524 going toward our actuarial accrued liability. The County Retirement assessment for FY21 is \$2,385,594 (one time payment).
- Health Insurance Rates reflect the new rates as approved by the WSHG and includes 10 new employees of the family plan.
- Chargeback for Water, Extended Day and the Veterans District are reflected in the After Allocation Column.
- Settlement for Salary Accounts includes wages paid to town employee who is retiring, resigning etc. and an amount to settle contracts for town only CBA's and non-union employee.
- The Mitigation Fund is an estimate of the cost of mitigation required under MGL 32B, section 21-23 \$10,000 for the health insurance opt-out program being offered in FY21.
- This amount covers the third year of the high deductible health insurance contribution to a health savings account.
- Other Administrative Fees (\$200 fsa, \$8150 OPEB, \$50,000 Health Insurance Consultant)