

SUMMARY FIXED CHARGES
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		4/14/2025				
		FY 24/25	Y-T-D			
Account No.		BUDGET	ACTUAL	FY 25/26	\$ change	% change
0201	FICA - Town	298,750.00	222,611.37	316,000.00	17,250.00	5.77%
0202	Medicare - Town	69,700.00	52,072.40	74,000.00	4,300.00	6.17%
0203	Health Ins Active ee's	768,750.00	667,433.92	861,580.00	92,830.00	12.08%
0204	Dental Ins Active ee's	38,480.00	29,815.86	38,500.00	20.00	0.05%
0205	Municipal Retirement	325,000.00	236,111.37	350,000.00	25,000.00	7.69%
0207	TS Police Pension Private	100,300.00	41,060.47	58,100.00	(42,200.00)	-42.07%
0208	Life Insurance	26,930.00	18,907.25	25,500.00	(1,430.00)	-5.31%
0209	Unemployment / Separation	73,750.00	69,929.01	73,750.00	-	0.00%
0211	Sup Police Pension Contributor	1,238,070.00	1,238,070.00	1,417,054.00	178,984.00	14.46%
0212	Health Ins Retirees	138,000.00	119,135.37	153,400.00	15,400.00	11.16%
0213	Dental Ins Retirees	-	(198.52)	-	-	#DIV/0!
0214	Health Ins Opt Out	115,605.00	81,864.20	125,850.00	10,245.00	8.86%
0215	Dental Ins Opt Out	3,180.00	1,811.64	2,800.00	(380.00)	-11.95%
0216	OPEB Contribution	100,000.00	-	100,000.00	-	0.00%
0219	Police Pension - MERS	84,970.00	56,290.28	99,500.00	14,530.00	17.10%
0775	Membership RILC&T	5,025.00	5,025.00	5,025.00	-	0.00%
0812	Insurance - The Trust	174,500.00	244,692.18	245,000.00	70,500.00	40.40%
		-	-		-	#DIV/0!
Department Total:		\$ 3,561,010.00	\$ 3,084,631.80	\$ 3,946,059.00	\$ 385,049.00	10.81%

TOWN SHARE FICA / MEDICARE CALCS

25/26 Salary Projections

July 1, 2025 - June 30, 2026

	Budget 25/26	FICA	MEDICARE
		6.20%	1.45%
Highway (incl OT, P/T Sal)	1,051,736	65,208	15,250
Town Properties (incl. OT)	135,648	8,410	1,967
Police (incl. OT)	2,519,573	156,214	36,534
Animal Control (incl OT, P/T Sal)	121,648	7,542	1,764
Town Hall, Bldg, Canv, Probate	925,500	57,381	13,420
Others (Rec,SrSvcs,Welfare,Council)	343,057	21,270	4,974
	<u>5,097,162</u>	<u>316,024</u>	<u>73,909</u>
	BUDGET:	\$ 316,000	\$ 74,000

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0201

0202

TOWN SHARE MUNICIPAL RETIREMENT CALCS

25/26 Salary Projections

July 1, 2025 - June 30, 2026

	Budget 25/26	T/S	tiaa cref
		12.99%	1.00%
Highway	929,539	120,747	9,295
Town Properties	122,347	15,893	1,223
Police - Civilian (clerical/dispatch)	392,363	50,968	3,924
Animal Control	119,147	15,477	1,191
Town Hall	849,685	110,374	8,497
Other (Rec,Sr Svcs)	103,611	13,459	1,036
	<u>2,516,692</u>	<u>326,918</u>	<u>25,167</u>
		Retire	326,918
		TIAA	25,167
			<u>352,085</u>
	BUDGET:	\$	350,000

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TOWN SHARE POLICE PENSION CALC

25/26 Salary Projections

July 1, 2025 - June 30, 2026

	<u>Budget 25/26</u>	<u>T/S</u>	<u>W/H</u>
		10.00%	12.00%
Police Pension Wages	580,785	58,079	69,694

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BUDGET: \$ 58,100**POLICE PENSION ARC:**

7/1/2025 Actuary Report:

\$ 1,444,848 this includes employee ptn w/h**FY BUDGET:****EMPLOYEE'S CONTRIBUTION****\$ 69,694** EST EMPLOYEE SHARE**TOWN'S CONTRIBUTION 10% OF SAL****\$ 58,100****SUPPLEMENTAL ARC PAYMENT
ADDITIONAL \$100K****\$ 1,317,054** supplemental BUDGET
\$ 100,000**TOTAL SUPPLEMENTAL FOR BUDGET: \$ 1,417,054**

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\$ 1,475,154 total town contributor
(TS plus Supplement)**employer + employee contribution
exceeds ARC by:****\$ 1,544,848**
\$ 100,000**TOWN SHARE POLICE PENSION - ERSRI**

July 1, 2025 - June 30, 2026

	<u>Budget 25/26</u>	<u>T/S</u>	<u>tiaa cref</u>
		8.68%	0.00%
Police	1,249,122	108,424	-

001 8 830 0000 0000 0219 \$ 99,500

DEPARTMENT	HEALTH INSURANCE			ANNUAL COST		- COPAY	- REIMB	NET COST
	PLAN	RATE	COUNT					
POLICE DEPT	FAMILY	2,238.59	8	214,904.62				
	INDIVIDUAL	841.52	5	50,491.30	265,395.92	50,425.18		214,970.74
GENERAL GVT	FAMILY	2,238.59	9	241,767.70				
	INDIVIDUAL	841.52	4	40,393.04	282,160.74	28,216.05		253,944.69
DEPT PUBLIC WORKS	FAMILY	2,238.59	7	188,041.54				
	INDIVIDUAL	841.52	3	30,294.78	218,336.32	27,292.01		191,044.32
NAGE UNION	FAMILY	2,238.59	3	80,589.23				
	INDIVIDUAL	841.52	1	10,098.26	90,687.49	13,603.11		77,084.39
RETIREEES	FAMILY	2,238.59	5	134,315.39				
	INDIVIDUAL	841.52	4	40,393.04				
	PLAN 65	230.44	19	52,541.05	227,249.48		73,882.98	153,366.50
			68		1,083,829.94	119,536.34	73,882.98	890,410.63

001 8 830 0000 0000	0203	HEALTH INSURANCE - ACTIVE E EYEGLOSS REIMBURSEMENT	856,580.47 5,000.00	\$ 861,580.47
	0212	HEALTH INSURANCE - RETIREES		\$ 153,366.50
	0214	HEALTH INSURANCE - OPT OUT		\$ 125,841.19
001 0 000 0000 0000	R2211	COPAY REVENUE		\$ 119,536.34

DENTAL INSURANCE

DEPARTMENT"	PLAN	MONTHLY	COUNT	MONTHLY	ANNUALLY	
POLICE DEPT	FAMILY	97.84	7	684.88	8,218.56	
	INDIVIDUAL	30.86	7	216.02	2,592.24	10,810.80
GENERAL GVT	FAMILY	86.70	13	1,127.10	13,525.20	
	INDIVIDUAL	30.69	3	92.07	1,104.84	14,630.04
DEPT PUBLIC WORKS	FAMILY	92.34	7	646.38	7,756.56	
	INDIVIDUAL	30.69	3	92.07	1,104.84	8,861.40
NAGE UNION	FAMILY	97.84	3	293.52	3,522.24	
	INDIVIDUAL	30.86	1	30.86	370.32	3,892.56
RETIREES	FAMILY	99.80	8	798.40		
RETIREES	FAMILY	82.26	1	82.26		
RETIREES	INDIVIDUAL	28.84	2	57.68		
RETIREES	INDIVIDUAL	31.48	3	94.44		
COBRA	INDIVIDUAL	30.86	1	30.86		
			59	1,063.64	12,763.68	12,763.68

DENTAL INSURANCE - ACTIVE EMPLOYEES
001883000000000 0204

38,194.80
BUDGET: \$ 38,500.00

DENTAL INSURANCE - OPT OUT
001883000000000 0215

2,801.50
BUDGET: \$ 2,800.00

ANNUAL COST 12,763.68
LESS REIMBURSEMENTS (12,763.68)

DENTAL INSURANCE - RETIREES / COBRA
001883000000000 0213

TOTAL: -
BUDGET: \$ -

OPT OUT PAYS

NEW RATES = JULY 1, 2025 - JUNE 30, 2026 - EST 7% INCR Medical; 0% INCR Dental

	BI-WEEKLY			# PAYS	ANNUAL	ANNUAL OPT OUT	
	HLTH	DENTAL	TOTAL			HEALTH	DENTAL
AC/DISPATCH UNION	439.11	19.19	458.30	26	11,915.71	11,416.77	498.94
AC/DISPATCH UNION	439.11	19.19	458.30	26	11,915.71	11,416.77	498.94
GENERAL GOVERNMENT	464.94	-	464.94	26	12,088.41	12,088.41	-
GENERAL GOVERNMENT	398.45	15.43	413.88	26	10,760.79	10,359.61	401.18
GENERAL GOVERNMENT	464.94	-	464.94	26	12,088.41	12,088.41	-
GENERAL GOVERNMENT	290.16	-	290.16	26	7,544.23	7,544.23	-
GENERAL GOVERNMENT	278.97	-	278.97	26	7,253.16	7,253.16	-
GENERAL GOVERNMENT	174.78	6.37	181.15	26	4,709.81	4,544.19	165.62
GENERAL GOVERNMENT	174.77	6.37	181.14	26	4,709.74	4,544.12	165.62
GENERAL GOVERNMENT	406.82	-	406.82	26	10,577.25	10,577.25	-
POLICE UNION	464.94	-	464.94	26	12,088.35	12,088.35	-
POLICE UNION	211.81	9.60	221.41	26	5,756.57	5,506.97	249.60
POLICE UNION	211.80	9.60	221.40	26	5,756.38	5,506.78	249.60
POLICE UNION	79.62	3.03	82.65	26	2,148.87	2,070.09	78.78
POLICE UNION		6.57	6.57	26	170.82	-	170.82
PUBLIC WORKS UNION	169.92	6.20	176.12	26	4,579.24	4,418.04	161.20
PUBLIC WORKS UNION	169.92	6.20	176.12	26	4,579.24	4,418.04	161.20

4,840.05	107.75	4,947.80		128,642.69	125,841.19	2,801.50
				128,642.69		

ANIMAL CONTROL UNION	22,833.54	997.88
GENERAL GOVERNMENT	68,999.39	732.42
POLICE UNION	25,172.18	748.80
PUBLIC WORKS UNION	8,836.08	322.40
	<u>\$ 125,841.19</u>	<u>\$ 2,801.50</u>

EYE GLASSES REIMBURSEMENT

<u>department</u>	<u>est cost</u>
police ee's	3,600
p.w. ee's	1,650
town hall ee's	1,800
p/t ee's	<u>180</u>
	\$ 7,230

BUDGET AMOUNT:	\$ 5,000
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LIFE INSURANCE BENEFITS

001883000000000 0208

CATEGORY	COUNT	BENEFIT	RATE	CHARGE EACH	TTL
TOWN HALL/POLICE CLERICAL/DPW DIR/ANIM	18	60,000	0.446	26.76	481.68
TOWN HALL-p/t	1	36,000	0.446	16.06	16.06
POLICE OFFICERS	17	100,000	0.446	44.60	758.20
DEPT PUBLIC WORKS	12	100,000	0.446	44.60	535.20
TOWN COUNCIL	7	60,000	0.446	26.76	187.32
ELECTED TREASURER	1	60,000	0.446	26.76	26.76
DISPATCHERS	4	60,000	0.446	26.76	107.04

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\$ 2,112.26

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X 12 MONTHS = \$ 25,347.07

BUDGET: \$ 25,500.00