



# Town of Wellesley

## FY2024 Budget Request

### Group Insurance Operating Request

Department: 914/912  
 Department Head: Sheryl Strother Interim Treasurer

The Group Insurance budget comprises the line items identified in the matrix below.

| Org          | Object                        | Account # 01-914<br>Account Title     | Explanation   | FY23<br>Budget       | FY24<br>Request      | \$ Variance<br>FY23-24 | % Variance<br>FY23-24 |
|--------------|-------------------------------|---------------------------------------|---|----------------------|----------------------|------------------------|-----------------------|
| 21914200     | 530259                        | OPEB Consulting                       | Provides investment and actuarial consulting services to the OPEB program                                     | 30,000               | 30,000               | -                      | 0.00%                 |
| 21914200     | 575213                        | Group Health Insurance                | Provides coverage for 1,800+ employees and retirees   | 18,128,387           | 18,302,964           | 174,577                | 0.96%                 |
| 21914200     | 578500,<br>578510 &<br>575219 | FSA, HRA & HSA Administration, Claims | Provides admin for 1,000 employees and retirees, plus HRA claims costs.                                       |                      | 1                    | 1                      | 0.00%                 |
| 21914200     | 578500                        | FSA ADMIN FEE PAID BY TOWN            |   | 107,250              | 106,450              | (800)                  | -0.75%                |
| 21914200     | 578510                        | TOWN FSA CONTRIBUTION MATCH           |   | 170,250              | 226,050              | 55,800                 | 32.78%                |
| 21914200     | 578511                        | HRA MEDICAL                           | First come, first served reimbursements   | 50,000               | 35,000               | (15,000)               | -30.00%               |
| 21914200     | 578512                        | HRA NON MEDICARE ELIGIBLE             | First come, first served reimbursements   | 50,000               | 35,000               | (15,000)               | -30.00%               |
| 21914200     | 575230                        | Medicare Tax                          | Employer share of the 2.9% of salary for employees hired after 4/1/86   | 1,610,000            | 1,650,000            | 40,000                 | 2.48%                 |
| 21914200     | 575210                        | Medicare B Penalty & Refunds          | For those who were forced into Medicare   | 58,000               | 58,000               | -                      | 0.00%                 |
| 21914200     | 575240                        | Long Term Disability *                | Provides coverage to all benefit eligible employees with a basic level of protection                          | -                    |                      | -                      | 0.00%                 |
| 21914200     | 575220                        | Group Life Insurance *                | Now part of Allowance   | -                    |                      | -                      | 0.00%                 |
| 21914200     | 575250                        | Group Dental Insurance *              | Now part of Allowance   | -                    |                      | -                      | 0.00%                 |
| 21914200     | 575297                        | Allowance for Other Insurances *      | Per agreement, Town contributes base dental up to \$325 and option for Health Indemnity or Accident Insurance | 700,000              | 800,000              | 100,000                | 14.29%                |
| 21914200     | 578550                        | VOYA Fees                             | Town now pays for the OBRA Plan Voya fees   | 30,000               | 35,000               | 5,000                  | 16.67%                |
| 21914200     | 575260                        | Employee Assistance Plan              | Provides local emergency intervention services to all employees.FY21 new agreement                            | 87,500               | 87,500               | -                      | 0.00%                 |
| <b>TOTAL</b> |                               |                                       |   | <b>\$ 21,021,387</b> | <b>\$ 21,365,965</b> | <b>344,578</b>         | <b>1.64%</b>          |

\* New Collective Bargaining Agreement to become effective 7/1/2022 through 6/30/2025



# Town of Wellesley FY2024 Budget Request

## Workers Compensation Operating Request

Department: 912

Department Head: Maura O'Connor, Treasurer/Collector

The Town self-insures its Workers' compensation program. The Town engages an actuary to perform an annual analysis of Wellesley's loss and allocated loss adjustment expense (ALAE). The appropriations in this budget go into the Town's Workers' Compensation Trust Fund. The Fund then pays out all claims costs, the cost for staffing in the HR department associated with Workers' Comp, claims handling costs, reinsurance and legal/actuarial costs of the program. Based on the year end balance in the Trust Fund, the actuary then recommends an appropriation amount for the subsequent fiscal year. Based on most recent actuarial valuation and a possible loss rate, level fund budget for FY23.

| Org   | Object | Account # 01-912<br>Account Title | Explanation   | FY20<br>Actual | FY21<br>Actual | FY22<br>Actual | FY23<br>Budget | FY24<br>Request | \$ Variance<br>FY23-24 | % Variance<br>FY23-24 |
|---|--------|-----------------------------------|---|----------------|----------------|----------------|----------------|-----------------|------------------------|-----------------------|
| 01912200  | 578010 | Approved Special Expenses         | Workers' compensation requirement per Actuarial Study | \$ 287,700     | \$ 244,149     | \$ 244,149     | \$ 944,149     | \$ 700,070      | \$ (244,079)           | -25.85%               |
| Other Funding Sources:                                  |        |                                   |   | <u>FY20</u>    | <u>FY21</u>    | <u>FY22</u>    | <u>FY23</u>    | <u>FY24</u>     |                        |                       |
| Workers' Compensation Requirement Per Actuarial Study   |        |                                   |   | 300,000        | 300,000        | 300,000        | 300,000        | 730,000         |                        |                       |
| **Less: Workers' Comp Staff Salary covered in HR Budget |        |                                   |   | -              | (43,551)       | (43,551)       | (43,551)       | -               |                        |                       |
| Workers' Compensation Requirement                       |        |                                   |   | 300,000        | 256,449        | 256,449        | 256,449        | 730,000         |                        |                       |
| Municipal Light (1.9% of total appropriation)           |        |                                   |   | (5,700)        | (5,700)        | (5,700)        | (5,700)        | (13,870)        |                        |                       |
| Water & Sewer (2.2% of total appropriation)             |        |                                   |   | (6,600)        | (6,600)        | (6,600)        | (6,600)        | (16,060)        |                        |                       |
|   |        |                                   |   | 287,700        | 244,149        | 244,149        | 244,149        | 700,070         |                        |                       |

\*\*Started in FY21, HR Staff (J. Glover) moved from being paid out of WC budget to HR Budget.



# Town of *Wellesley*

## FY2024 Budget Request

### OPEB Operating Request

Department: 919

Department Head: Sheryl Strother, Finance Director

| Org      | Object | Account # 01-919<br>Account Title | FY20<br>Actual      | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budget      | FY24<br>Request     | \$ Variance<br>FY23-24 | % Variance<br>FY23-24 |
|----------|--------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| 01919200 | 596998 | OPEB Non-Excluded                 | \$ 3,432,000        | \$ 3,432,000        | \$ 3,432,000        | \$ 3,450,000        | \$ 3,450,000        | \$ -                   | 0.00%                 |
| 01919200 | 596999 | OPEB Excluded                     | -                   | -                   | -                   | -                   |                     | \$ -                   | 0.00%                 |
|          |        | <b>EXPENSES TOTAL</b>             | <b>\$ 3,432,000</b> | <b>\$ 3,432,000</b> | <b>\$ 3,432,000</b> | <b>\$ 3,450,000</b> | <b>\$ 3,450,000</b> | <b>\$ -</b>            | <b>0.00%</b>          |



# Town of Wellesley

## FY2024 Budget Request

### Retirement Operating Request

Department: 910

The Town is making contributions to the Pension Fund in accordance with the 1/1/19 Actuarial valuation.

The Enterprise Funds are assessed their share.

| Org      | Object | Account # 01-910<br>Account Title        | Explanation          | FY20<br>Actual      | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Budget      | FY24<br>Request     | \$ Variance<br>FY23-24 | % Variance<br>FY23-24 |
|----------|--------|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
|          |        | Contributory Retirement Pension          | Total Retirement     | \$ 8,851,507        | \$ 9,438,070        | \$ 9,756,209        | \$ 10,034,958       | \$ 10,338,575       | \$ 303,617             | 3.03%                 |
|          |        |  |                      |                     |                     |                     |                     |                     | \$ -                   | 0.00%                 |
| 64*      | 575010 | Sewer Contribution                       |                      | (130,695)           | (141,553)           | (146,419)           | (113,566)           | (117,016)           | \$ (3,450)             | 3.04%                 |
| 74*      | 575010 | Water Contribution                       |                      | (304,954)           | (330,291)           | (341,643)           | (264,988)           | (273,036)           | \$ (8,048)             | 3.04%                 |
| 64       | 202049 | MLP Contribution                         |                      | (850,422)           | (921,561)           | (951,741)           | (987,095)           | (1,016,728)         | \$ (29,633)            | 3.00%                 |
|          |        | West Suburban Veteran's District         |                      | (8,921)             | (9,477)             | (9,809)             | (12,038)            | (12,411)            | \$ (373)               | 3.10%                 |
|          |        | Wellesley Housing Authority Contribution |                      | (68,606)            | (69,407)            | (71,780)            | (70,845)            | (73,019)            | \$ (2,174)             | 3.07%                 |
| 01910200 | 575010 | Contributory Retirement Pension          | <b>Expense total</b> | <b>\$ 7,487,909</b> | <b>\$ 7,965,781</b> | <b>\$ 8,234,817</b> | <b>\$ 8,586,426</b> | <b>\$ 8,846,365</b> | <b>\$ 259,939</b>      | <b>3.03%</b>          |



# Town of *Wellesley*

## FY2024 Budget Request

### Unemployment Compensation Operating Request

Department: 913

Department Head: Sheryl Strother, Finance Director

The Town has an option of paying a percentage of its payroll to cover unemployment compensation claims or reimbursing the Division of Unemployment for actual claims paid. The Town has elected to follow the latter procedure. Qualified claims may be reimbursed for a period of up to 30 weeks. The Division of Unemployment also charges towns for the costs of extensions approved by Congress. The appropriation requested ensures that each year's budget contains an amount which offsets the approximate cost of this program.

| Org      | Object | Account # 01-913<br>Account Title | Explanation | FY20<br>Actual | FY21<br>Actual | FY22<br>Actual | FY23<br>Budget | FY24<br>Request | \$ Variance<br>FY23-24 | %<br>Variance<br>FY23-24 |
|----------|--------|-----------------------------------|-------------|----------------|----------------|----------------|----------------|-----------------|------------------------|--------------------------|
| 01913200 | 596087 | Transfer to Unemployment Comp     |             | \$ 100,000     | \$ 100,000     | \$ 100,000     | \$ 100,000     | \$ 100,000      | \$ -                   | 0.00%                    |



# Town of *Wellesley*

## FY2024 Budget Request

### Compensated Absences Operating Request

Department: 950

Department Head: Sheryl Strother, Finance Director

Compensated absences for vacation and sick leave are calculated based upon services already performed by employees, when it is probable that it will be paid in a future period.

All employees separated from employment are paid for unused vacation days earned.

Upon retirement, termination, or death, some Police and Fire personnel are compensated for unused vacation time AND a portion of their unused sick leave (subject to certain limitations) at their current rate of pay.

Departments are generally expected to absorb this cost. If this is not possible because of long term service, Department Heads can reach out to the Finance Director for assistance.

Because there are limits on vacation carryover, charges to this account are usually limited to Police and Fire.

| Org      | Object | Account # 01-950<br>Account Title | Explanation                 | FY20<br>Actual | FY21<br>Actual | FY22<br>Actual | FY23<br>Budget | FY24<br>Request | \$<br>Variance<br>FY23-24 | %<br>Variance<br>FY23-24 |
|----------|--------|-----------------------------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------------|--------------------------|
| 01950100 | 519020 |                                   | Sick Leave/Vacation Buyback | \$ 104,737     | \$ 49,382      | \$ 12,668      | \$ 120,000     | \$ 120,000      | \$ -                      | 0.00%                    |

**Traffic & Parking Operating Request**

| Org                      | Obj    | Munis Object #<br>Account Title | Explanation   | FY20<br>Actual | FY21<br>Actual | FY22<br>Actual | FY23<br>Budget | FY24<br>Request | \$ Variance<br>FY23-24 | % Variance<br>FY23-24 |
|--------------------------|--------|---------------------------------|---|----------------|----------------|----------------|----------------|-----------------|------------------------|-----------------------|
| <b>PERSONAL SERVICES</b> |        |                                 |   |                |                |                |                |                 |                        |                       |
| 27293100                 | 511010 | Senior Administrator            | 50% Police Lieutenant   | \$ 62,006      | \$ 62,006      | \$ 75,749      | \$ 76,969      | \$ 76,674       | \$ (295)               | -0.38%                |
| 27293100                 | 511220 | Other Professional              | Parking Clerk   | \$ 32,297      | \$ 32,060      | \$ 32,701      | \$ 33,519      | \$ 33,942       | \$ 423                 | 1.26%                 |
| 27293100                 | 511240 | Unif Staff                      | 5 part-time positions<br>18 hours/week  | 69,273         | 70,363         | 64,693         | 93,960         | 93,600          | \$ (360)               | -0.38%                |
| 27293100                 | 514010 | Shift Diff                      | \$2.00/hour stipend   | 22             | -              | 300            | 2,000          | 2,000           | \$ -                   | 0.00%                 |
| 27293100                 | 511350 | Laborer                         | HWY sign/meter repair/maint<br>MLP traffic signal maint   | 39,392         | 56,717         | 59,691         | 56,375         | 58,000          | \$ 1,625               | 2.88%                 |
| 27293100                 | 511230 | Traffic Officer                 | One Patrolman in Police paid 50%<br>from Traffic and Parking - made as<br>a departmental transfer | 36,085         | 36,085         | 36,556         | 37,168         | 38,137          | \$ 969                 | 2.61%                 |
|                          |        |                                 |   | <b>239,075</b> | <b>257,230</b> | <b>269,689</b> | <b>299,991</b> | <b>302,353</b>  | <b>\$ 2,362</b>        | <b>0.79%</b>          |
| <b>EXPENSES</b>          |        |                                 |   |                |                |                |                |                 |                        |                       |

|                               |        |                                |   |                   |                   |                   |                   |                   |                   |               |
|-------------------------------|--------|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 27293200                      | 521005 | Electricity - Charging Station | Electricity - Charging Station                                      |                   | 4,012             | 2,123             | -                 | -                 | \$ -              | 0.00%         |
| 27293200                      | 521010 | Electricity                    | Parking Lot Lighting<br>traffic signals<br>pedestrian lights        | 10,763            | 10,302            | 10,213            | 10,000            | 8,000             | \$ (2,000)        | -20.00%       |
| 27293200                      | 524015 | Grounds Maint                  | Municipal Parking Lots monthly<br>Yearly replacement                | 19,846            | 31,303            | 40,318            | 34,000            | 35,000            | \$ 1,000          | 2.94%         |
| 27293200                      | 524030 | Equip Maint                    | parking meter batteries   |                   | -                 | -                 | -                 |                   | \$ -              | 0.00%         |
| 27293200                      | 529030 | Snow Removal                   | Municipal parking Lots  | 26,904            | 34,219            | 44,028            | 60,000            | 60,000            | \$ -              | 0.00%         |
| 27293200                      | 530700 | Arch/Eng                       | On-call traffic consultants   | 29,983            | 20,151            | 22,298            | 75,000            | 75,000            | \$ -              | 0.00%         |
| 27293200                      | 530900 | Other Prof                     | Violation Processing<br>Meter collection                            | 78,884            | 28,465            | 51,426            | 95,000            | 100,000           | \$ 5,000          | 5.26%         |
| 27293200                      | 534010 | Postage                        | Postage   | 705               | 422               | 371               | 1,000             | 750               | \$ (250)          | -25.00%       |
| 27293200                      | 534020 | Telephone                      | Cellular phones<br>parking attendants (3)<br>parking clerk          |                   | -                 | -                 | -                 |                   | \$ -              | 0.00%         |
| 27293200                      | 534030 | Advertising - General          | Advertising - General   | -                 | 86                | -                 | 500               | 500               | \$ -              | 0.00%         |
| 27293200                      | 534040 | Printing and Mailing           | Printing and Mailing  | -                 | -                 | -                 | -                 |                   | \$ -              | 0.00%         |
| 27293200                      | 536100 | DPW-PW Services                | Fringe per DPW Transfers  | 15,757            | 22,687            | 22,325            | 20,000            | 25,000            | \$ 5,000          | 25.00%        |
| 27293200                      | 538090 | Other Services                 | Traffic signal maintenance  | 29,884            | 45,668            | 15,261            | 55,000            | 55,000            | \$ -              | 0.00%         |
| 27293200                      | 542010 | Office Supplies                | Office Supplies   | 412               | 355               | 35                | 800               | 400               | \$ (400)          | -50.00%       |
| 27293200                      | 542110 | Uniforms                       | Uniforms  | 1,107             | 124               | 281               | 4,000             | 4,000             | \$ -              | 0.00%         |
| 27293200                      | 543040 | Equipment Supplies             | Meter maintenance supplies  | 3,672             | 10,484            | 9,290             | 5,000             | 5,000             | \$ -              | 0.00%         |
| 27293200                      | 543050 | Paint Supplies                 | Line Painting contract  | 48,617            | 13,840            | 106,637           | 60,000            | 60,000            | \$ -              | 0.00%         |
| 27293200                      | 543090 | Other M & R                    | CALE meter maintenance<br>agreement CALE meter supplies             | 11,474            | -                 |                   |                   |                   | \$ -              | 0.00%         |
| 27293200                      | 552030 | Signs Supplies                 | Regulatory Signs  | 21,847            | 50,284            | 19,624            | 32,000            | 30,000            | \$ (2,000)        | -6.25%        |
| 27293200                      | 571010 | Travel-Mileage                 | Travel-Mileage  | 1,767             | 2,179             | 1,913             | 3,000             | 3,000             | \$ -              | 0.00%         |
| 27293200                      | 571540 | Parking Lot Imp                | Landscaping Improvements<br>Fencing Improvements Pothole<br>Repair  | 12,654            | 2,454             | 717               | 20,000            | 20,000            | \$ -              | 0.00%         |
| 27293200                      | 571550 | Traffic Calming                | Various traffic calming projects                                    | 9,608             | 7,919             | 1,240             | 60,000            | 60,000            | \$ -              | 0.00%         |
| 27293200                      | 575210 | Health Insurance               | Benefits  | 15,000            | 40,000            | 40,000            | 40,000            | 40,000            | \$ -              | 0.00%         |
| 27293200                      | 578015 | Late Fees                      |   | -                 | -                 | 20                | -                 |                   | \$ -              | 0.00%         |
| 27293200                      | 578020 | Credit card                    | Credit card fees (max 2.88%) coin<br>count verification from meters | 17,998            | 7,538             | 9,564             | 30,000            | 15,000            | \$ (15,000)       | -50.00%       |
| <b>Expense Total</b>          |        |                                |   | <b>356,882</b>    | <b>332,492</b>    | <b>397,684</b>    | <b>605,300</b>    | <b>596,650</b>    | <b>\$ (8,650)</b> | <b>-1.43%</b> |
| <b>P/S and Expenses Total</b> |        |                                |   | <b>\$ 595,957</b> | <b>\$ 589,722</b> | <b>\$ 667,373</b> | <b>\$ 905,291</b> | <b>\$ 899,003</b> | <b>\$ (6,288)</b> | <b>-0.69%</b> |

|                        |  |  |  |                   |                   |                   |                     |                   |                     |                 |
|------------------------|--|--|--|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|-----------------|
| <b>Capital Request</b> |  |  |  | <b>\$ 100,000</b> | <b>\$ 350,000</b> | <b>\$ -</b>       | <b>\$ 100,000</b>   |                   | <b>\$ (100,000)</b> | <b>-100.00%</b> |
| <b>Grand Total</b>     |  |  |  | <b>\$ 695,957</b> | <b>\$ 939,722</b> | <b>\$ 667,373</b> | <b>\$ 1,005,291</b> | <b>\$ 899,003</b> | <b>\$ (106,288)</b> | <b>-10.57%</b>  |