

**TOWN OF BROOKLINE ADVISORY COMMITTEE**  
**Personnel Subcommittee Report**  
**Personnel Benefits: FY24 Budget:**  
**Public Hearing: March 15, 2023**

**Attendance:** Ann Braga, HR Director; Christine Westphal, Subcommittee Chair; Subcommittee Members, Harry Friedman and Harry Bohrs; Melissa Goff, Deputy Town Administrator.

Hearing Recording:  
Click on the link below.

<https://brooklinema.zoomgov.com/rec/share/QK7K8OXxkn5-fpploMRBxtwB-dSD6Nooz4mWX0DpYEjtZMSXT48m240cmu7YU5se.KejYMGcRI8MiingJ>

**Recommendation:** The subcommittee voted to approve the budget of \$80,288,913 by a unanimous vote of 3-0-0.

<b>PROGRAM COSTS</b>				
CLASS OF EXPENDITURES	BUDGET FY2023	BUDGET FY2024	FY24 vs. FY23	
			\$ CHANGE	% CHANGE
Pensions - Contributory *	30,557,924	33,015,439	2,457,515	8.0%
Pensions - Non-Contributory	0	0	0	-
Group Health Insurance	34,799,370	36,921,062	2,121,692	6.1%
Retiree Group Health Fund (OPEB's) *	4,431,980	4,681,980	250,000	5.6%
Group Life Insurance	145,000	145,000	0	0.0%
Disability Insurance	46,000	46,000	0	0.0%
Worker's Compensation *	1,850,000	2,193,656	343,656	18.6%
Public Safety IOD Medical Expenses *	275,000	275,000	0	-
Unemployment Compensation *	250,000	0	(250,000)	-100.0%
Public Safety Medical Disability	40,000	40,000	0	0.0%
Medicare Payroll Tax	2,970,776	2,970,776	(0)	0.0%
<b>TOTAL EXPENDITURE</b>	<b>75,366,050</b>	<b>80,288,913</b>	<b>4,922,863</b>	<b>6.5%</b>

Discussion:

Melissa Goff reviewed the Personnel Benefits budget with the Subcommittee.

The Pension Board reduced the rate of return of the pension funds to 6.9% while keeping the 2030 target for full funding of the Town's pension liability. The Town's contribution increases 8.0% in FY24 budget.

The Town's health insurance costs have continued to rise since the Town joined the GIC, but we believe that the increases would be even higher if we had not joined the GIC. Although we do not currently have the final numbers from the GIC, the budget currently reflects an 8% growth in health insurance costs. The GIC has made significant changes in the configuration of the available health insurance plans in their program and we are not sure how those changes will impact our employees' choices among the plans, so the final costs that are included in the budget are the best estimate at this time. After the open enrollment period we will have more confidence in the numbers. Medicare is level funded.

Workers Compensation is self-funded. The Town tries to keep approximately one year of costs in the fund. After a review of the last year it was felt that the fund needed to be increased to keep up with the cost of claims so an 18.6% increase is included in this budget.

Overall, the budget includes a 6.5% increase in the Personnel Benefits budget.

For additional information see:

<https://stories.opengov.com/brooklinema/published/CGfXW1RiEp>

