

TOWN OF SAUGUS



SEWER ENTERPRISE FUND

INDIRECT COST CALCULATION

FISCAL YEAR 2023

May 2022

A. Fiscal Year 2023 Sewer Utility Indirect Cost Allocations

I. Benefit Costs of Sewer Utility Personnel

Wages	Health Insurance Plan	Health Insurance	Life Insurance	Medicare	Other Costs Non-Union	Workers' Compensation	Retirement Assessment	Total Benefits by Employee	Total Allocation	Prior Year Allocation	Increase (Decrease) Amt	Increase (Decrease) %
\$ 75,289		\$ 29,440	\$ 58	\$ 1,092	\$ -	\$ 2,168	N/A	\$ 32,758				
\$ 59,607		\$ 11,224	\$ 58	\$ 864	\$ -	\$ 1,717	N/A	\$ 13,863				
\$ 66,624	34202642	\$ 29,440	\$ 58	\$ 966	\$ -	\$ 1,919	N/A	\$ 32,383				
\$ 40,231		\$ 5,612	\$ 29	\$ 583	\$ -	\$ 24	N/A	\$ 6,248				
\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -				
	34202642											

Retirement Total for Department:

\$ 92,172

Subtotal - Sewer Employee Benefits:

\$ 177,423

\$ 190,400

\$ (12,977)

-6.82%

II. Central Service Departments/Units

					Allocation %	Total Allocable to Sewer Ent by Dept.	Prior Year Allocation	Increase (Decrease) Amt	Increase (Decrease) %
	Wages	Benefits	Expenses	Total					
Accounting			\$ 140,000	\$ 140,000	3.71%	\$ 5,190			
Town Accountant	\$ 102,210	\$ 72,578		\$ 174,787	3.71%	\$ 6,479			
Accounting Manager	\$ 75,948	\$ 61,877		\$ 137,824	3.71%	\$ 5,109			
Accounting Clerk	\$ 54,732	\$ 52,111		\$ 106,843	5.17%	\$ 5,529			
Payroll Coordinator	\$ 67,920	\$ 54,903		\$ 122,823	1.63%	\$ 2,006	\$ 24,441	\$ (129)	-0.53%
Treasurer/Collector	\$ 353,768	\$ 246,053	\$ 92,000	\$ 691,821	10.98%	\$ 75,953	\$ 63,559	\$ 12,394	19.50%
Human Resources	\$ 248,025	\$ 149,533	\$ 22,250	\$ 419,808	0.77%	\$ 3,216	\$ 3,255	\$ (39)	-1.21%
Purchasing	\$ 167,530	\$ 91,943	\$ -	\$ 259,473	5.17%	\$ 13,427	\$ 12,038	\$ 1,389	11.54%
MIS	\$ 105,162	\$ -	\$ 269,338	\$ 374,500	3.71%	\$ 13,882	\$ 12,960	\$ 922	7.12%
Legal	\$ 68,383	\$ 57,260	\$ 336,500	\$ 462,143	3.71%	\$ 17,131	\$ 17,571	\$ (440)	-2.50%
Town Manager	\$ 411,578	\$ 195,149	\$ 352,000	\$ 958,727	3.71%	\$ 35,539	\$ 36,222	\$ (683)	-1.89%
Board of Selectmen	\$ 53,986	\$ -	\$ 6,075	\$ 60,061	3.71%	\$ 2,226	\$ 2,306	\$ (80)	-3.45%
Finance Committee	\$ 5,000	\$ -	\$ -	\$ 5,000	3.71%	\$ 185	\$ 192	\$ (7)	-3.47%
DPW Directors	\$ 420,133	\$ 237,391	\$ 8,800	\$ 666,324	12.90%	\$ 85,959	\$ 101,903	\$ (15,944)	-15.65%
Engineering	\$ 101,880	\$ 71,490	\$ 27,400	\$ 200,770	37.62%	\$ 75,521	\$ 76,536	\$ (1,015)	-1.33%
Motor Pool	\$ 82,339	\$ 62,691	\$ 176,050	\$ 321,080	7.89%	\$ 25,348	\$ 23,883	\$ 1,465	6.14%
Total	\$ 2,318,593	\$ 1,352,977	\$ 1,430,413	\$ 5,101,984	Subtotal - Central Service Costs: \$ 372,700 \$ 374,866 \$ (2,166) -0.58%				

A. Fiscal Year 2023 Sewer Utility Indirect Cost Allocations

I. Benefit Costs of Sewer Utility Personnel

III. Other Support/ Related Costs:

Automobile Insurance	6 sewer vehicles out of 155 covered =	3.87%	of	\$	217,830	=	\$	8,432	\$	8,432	\$	7,714	\$	718	9.31%		
Property Insurance	Coverage of Sewer's % of DPW Bldg =	0.20%	of	\$	723,823	=	\$	1,433	\$	1,433	\$	925	\$	508	54.91%		
Property Insurance	Coverage of Other Sewer Bldgs =	1.86%	of	\$	723,823	=	\$	13,462	\$	13,462	\$	16,340	\$	(2,878)	-17.61%		
Postage (PKS Associates)	Sewer on 49.0% of 23,370 w/s bills	23,370	\$	0.55	per bill	=	\$	12,854	49.0%	\$	6,303	\$	5,859	\$	444	7.58%	
Printing (PKS Associates)	Sewer on 49.0% of 23,370 w/s bills	23,370	\$	0.35	per bill	=	\$	8,180	49.0%	\$	4,011	\$	2,237	\$	1,774	79.30%	
Lockbox (Eastern Bank)	Sewer accounts for 13.55% of costs	13.55%	of	\$	6,965	=	\$	944		\$	944	\$	842	\$	102	12.10%	
Subtotal - Other Support Costs:											\$	34,585	\$	33,917	\$	668	1.97%
TOTAL SEWER INDIRECT COSTS:											\$	584,708	\$	599,183	\$	(14,475)	-2.42%

B. Sewer Utility - Central Service Department/Units - Allocation % calculation

Basis for Allocations:	Calculation:	Fiscal Year 2023	Allocation %
Accounting			
Town Accountant	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}}$	$= \frac{\$ 1,267,851}{\$ 34,202,642}$	3.71%
Accounting Manager	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}}$	$= \frac{\$ 1,267,851}{\$ 34,202,642}$	3.71%
Accounting Clerk	$\frac{\text{Sewer Direct Operating Expenses}}{\text{Total Municipal and School Direct Operating Expenses}}$	$= \frac{\$ 908,418}{\$ 17,554,921}$	5.17%
Payroll Coordinator	$\frac{\text{Sewer Wages}}{\text{Total Municipal Wages}}$	$= \frac{\$ 359,433}{\$ 22,011,261}$	1.63%
Treasurer/Collector			
	$\frac{\text{Sewer Number of Bill Processed}}{\text{Total Number of Bill Processed}}$	$= \frac{\$ 11,480}{\$ 104,566}$	10.98%
Human Resources			
	$\frac{\text{Sewer Wages}}{\text{Total Municipal and School Wages}}$	$= \frac{\$ 359,433}{\$ 46,922,971}$	0.77%
Purchasing			
	$\frac{\text{Sewer Direct Operating Expenses}}{\text{Total Municipal and School Direct Operating Expenses}}$	$= \frac{\$ 908,418}{\$ 17,554,921}$	5.17%
Legal			
	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}}$	$= \frac{\$ 1,267,851}{\$ 34,202,642}$	3.71%
Town Manager			
	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}}$	$= \frac{\$ 1,267,851}{\$ 34,202,642}$	3.71%

B. Sewer Utility - Central Service Department/Units - Allocation % calculation

Basis for Allocations:	Calculation:	Fiscal Year 2023	Allocation %
MIS	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}} = \frac{\$ 1,267,851}{\$ 34,202,642} =$		3.71%
Board of Selectmen	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}} = \frac{\$ 1,267,851}{\$ 34,202,642} =$		3.71%
Finance Committee	$\frac{\text{Sewer Wages and Operating Expense}}{\text{Municipal Wages and Operating Expense}} = \frac{\$ 1,267,851}{\$ 34,202,642} =$		3.71%
DPW Directors	$\frac{\text{Sewer Wages and Operating Expense}}{\text{All DPW Dept. Wages and Operating Expense}} = \frac{\$ 1,267,851}{\$ 9,827,999} =$		12.90%
Engineering	$\frac{\text{Sewer Wages and Operating Expenses}}{\text{Sewer, Water and Highway Budgets}} = \frac{\$ 1,267,851}{\$ 3,370,536} =$		37.62%
Motor Pool	$\frac{\text{Sewer Number of Vehicles}}{\text{Total Number of Vehicles Maintained}} = \frac{6}{76} =$		7.89%

C. Fiscal Year 2023 Sewer Utility - Detailed Benefits Calculations

I. All Benefits Allocated for Direct Utility Staff:

Division/Unit	Title/Note	Wage	Health Insurance	Life Insurance	Medicare	Other Costs Non-Union	Workers' Compensation	Retirement Assessment	Total Benefits	Division/Unit Total Benefit
Sewer	Foreman	\$ 75,289	\$ 29,440	\$ 58	\$ 1,092	\$ -	\$ 2,168	N/A	\$ 32,758	
	Operator	\$ 59,607	\$ 11,224	\$ 58	\$ 864	\$ -	\$ 1,717	N/A	\$ 13,863	
	Operator	\$ 66,624	\$ 29,440	\$ 58	\$ 966	\$ -	\$ 1,919	N/A	\$ 32,383	
	WS Utility Billing Manager	\$ 40,231	\$ 5,612	\$ 29	\$ 583	\$ -	\$ 24	N/A	\$ 6,248	

Retirement Total for Department: \$ 92,172

Subtotal - Sewer Employee Benefits: \$ 177,423

II. Benefits Allocated based on method stated for each unit/division:

Division/Unit	Title/Note	Wage	Health Insurance	Life Insurance	Medicare	Other Costs Non-Union	Workers' Compensation	Retirement Assessment	Total Benefits	Division/Unit Total Benefit
Accounting	Town Accountant	\$ 102,210	\$ 29,440	\$ 58	\$ 1,482	\$ 850	\$ 61	\$ 40,686	\$ 72,578	
	Accounting Manager	\$ 75,948	\$ 29,440	\$ 58	\$ 1,101	\$ 1,000	\$ 46	\$ 30,232	\$ 61,877	
	Accounting Clerk	\$ 54,732	\$ 29,440	\$ 58	\$ 794	\$ -	\$ 33	\$ 21,787	\$ 52,111	
	Payroll Coordinator	\$ 67,920	\$ 26,783	\$ 58	\$ 985	\$ -	\$ 41	\$ 27,037	\$ 54,903	\$ 241,468
Treasurer/Collector	Finance Director &T/Coll	\$ 138,116	\$ 29,440	\$ 58	\$ 2,003	N/A	\$ 83	\$ 54,979	\$ 86,563	
	Asst. Collector	\$ 63,846	\$ 29,440	\$ 58	\$ 926	N/A	\$ 38	\$ 25,415	\$ 55,877	
	Principal Clerk	\$ 53,567	\$ 29,440	\$ 58	\$ 777	N/A	\$ 32	\$ 21,323	\$ 51,630	
	Principal Clerk	\$ 54,422	\$ 29,440	\$ 58	\$ 789	N/A	\$ 33	\$ 21,664	\$ 51,983	\$ 246,053
Human Resources	Human Resources Director	\$ 101,367	\$ 29,440	\$ 58	\$ 1,470	N/A	\$ 61	\$ 40,351	\$ 71,379	
	HR Benefits Administrator	\$ 67,643	\$ 10,211	\$ 58	\$ 981	N/A	\$ 41	\$ 26,927	\$ 38,217	
	Benefits Analyst	\$ 69,356	\$ 11,224	\$ 58	\$ 1,006	N/A	\$ 42	\$ 27,609	\$ 39,937	\$ 149,533
Purchasing	Purchasing/Account Manager	\$ 100,000	\$ 11,224	\$ 58	\$ 1,450	N/A	\$ 60	\$ 39,807	\$ 52,598	
	Assistant Purchasing Manager	\$ 67,920	\$ 11,224	\$ 58	\$ 985	N/A	\$ 41	\$ 27,037	\$ 39,344	\$ 91,943
Legal	Town Counsel	\$ 67,333	\$ 29,440	\$ -	\$ 976	N/A	\$ 40	\$ 26,803	\$ 57,260	\$ 57,260
Town Manager	Town Manager	\$ 187,658	\$ 29,440	\$ 58	\$ 2,721	N/A	\$ 113	\$ 74,701	\$ 107,032	
	Chief Administrative Aide	\$ 77,717	\$ 29,440	\$ 58	\$ 1,127	N/A	\$ 47	\$ 30,937	\$ 61,608	
	Admin Assistant	\$ 64,021		\$ 58	\$ 928	N/A	\$ 38	\$ 25,485	\$ 26,509	\$ 195,149

C. Fiscal Year 2023 Sewer Utility - Detailed Benefits Calculations

MIS	MIS Director	\$ 105,162	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
DPW Directors	Director	\$ 158,586	\$ 26,783	\$ -	\$ 2,299	N/A	\$ 4,536	\$ 63,128	\$ 96,746		
	Assistant Director	\$ 96,031	\$ 11,224	\$ 58	\$ 1,392	N/A	\$ 2,746	\$ 38,227	\$ 53,647		
	Principal Clerk	\$ 58,298	\$ 29,440	\$ 58	\$ 845	N/A	\$ 35	\$ 23,207	\$ 53,585		
	Principal Clerk	\$ 53,567	\$ 11,224	\$ 58	\$ 777	N/A	\$ 32	\$ 21,323	\$ 33,414	\$ 237,391	

II. Benefits Allocated based on method stated for each unit/division:

Division/Unit	Title/Note	Wage	Health Insurance	Life Insurance	Medicare	Other Costs Non-Union	Workers' Compensation	Retirement Assessment	Total Benefits	Division/Unit Total Benefit
DPW Engineering	Engineer	\$ 101,880	\$ 26,543	\$ -	\$ 1,477	N/A	\$ 2,914	\$ 40,555	\$ 71,490	\$ 71,490
DPW Motor Pool	Foreman	\$ 75,239	\$ 29,440	\$ 58	\$ 1,091	N/A	\$ 2,152	\$ 29,950	\$ 62,691	\$ 62,691
Subtotal - Central Service Employee Benefits:										\$ 1,352,977