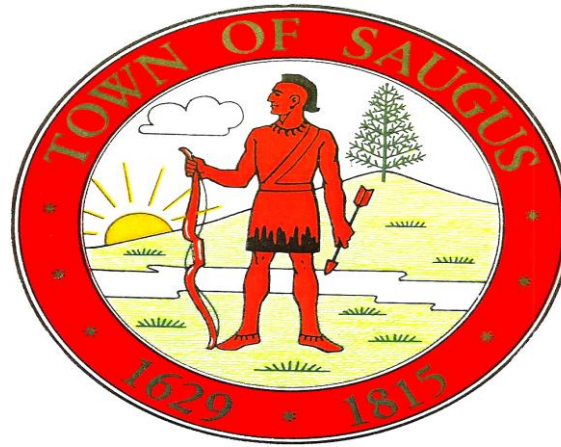


Town of Saugus

Massachusetts



Enterprise Funds Budget

Fiscal Year 2011

Recommendations By:

Town Manager

Fiscal Year 2011 Enterprise Budget Summary

Department <u>Name</u>	Fiscal Year 2010 REVISED BUDGET	Fiscal Year 2011 Managers Recommendation	Increase (Decrease)
Enterprise Funds			
SEWER ENTERPRISE	3,796,705	4,271,495	474,790
WATER ENTERPRISE	<u>5,085,945</u>	<u>5,506,055</u>	<u>420,110</u>
TOTAL ENTERPRISE BUDGETS:	<u><u>8,882,650</u></u>	<u><u>9,777,550</u></u>	<u><u>894,900</u></u>

TOWN OF SAUGUS
Fiscal Year 2011
Enterprise Funds Budget

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FISCAL YEAR 2011 BUDGET SUMMARY - *Sheet - A*

SEWER ENTERPRISE - *Fiscal Year 2011 Budget page 1 - 3*
Indirect Cost Allocation Fiscal Year 2011

WATER ENTERPRISE - *Fiscal Year 2011 Budget page 4 - 6*
Estimated MWRA Water Assessment FY2011
Indirect Cost Allocation Fiscal Year 2011

FISCAL YEAR 2011 * DEPARMENTAL BUDGET REQUEST WORKSHEETS

	*****ACTUAL DOLLARS*****				*****BUDGETS*****				
	<u>06/30/07</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>12/31/09</u>	Revised Budget	Dept Request	Manager Recom.		
					FY2010	FY2011	FY2011		
SEWER ENTERPRISE									
SALARIES									
6100.0000.000.000000.5111									
FOREMAN	47,754.30	54,107.39	54,140.03	26,535.48	54,315.00	54,315.00	54,315.00		
6100.0000.000.000000.5113									
W/S BILLING CLERK	-	-	-	21,325.20	21,506.00	21,685.00	21,685.00		
6100.0000.000.000000.5114									
PIPE FITTER/LABORER	-	-	-	-	-	-	-		
6100.0000.000.000000.5115									
LABORER TRUCK DRIVER	94,967.50	92,655.00	92,687.78	68,401.92	138,759.00	139,372.00	139,372.00		
6100.0000.000.000000.5117									
LABORER / TRUCK DRIVER	-	37,147.00	38,347.24	18,667.72	39,709.00	39,709.00	39,709.00		
6100.0000.000.000000.5118									
JR. OPERATOR	-	-	-	-	16,375.00	16,380.00	16,380.00		
6100.0000.000.000000.5126									
I & I MAINT PLUMBING INSPE	-	-	6,060.08	3,030.04	8,000.00	8,000.00	8,000.00		
6100.0000.000.000000.5133									
OVERTIME-SEWER SYSTEM	24,417.81	14,493.73	9,327.41	5,374.53	20,000.00	20,000.00	20,000.00		
6100.0000.000.000000.5134									
OVERTIME-SEWER STATION	67,978.72	65,444.03	56,380.95	23,896.74	35,000.00	35,000.00	35,000.00		
6100.0000.000.000000.5141									
LONGEVITY	1,700.00	2,350.00	2,450.00	2,450.00	2,450.00	3,175.00	3,175.00		
6100.0000.000.000000.5165									
CLOTHING ALLOWANCE	1,800.00	2,400.00	2,400.00	3,300.00	3,300.00	3,300.00	3,300.00		
6100.0000.000.000000.5180									
LICENSE UPGRADE 3-D	-	-	-	114.13	4,535.00	4,535.00	4,535.00		
6100.0000.000.000000.5189									
INTERDIVISIONAL TIME CHARG	-	-	-	-	-	-	-		
TOTAL SALARIES	<u>238,618.33</u>	<u>268,597.15</u>	<u>261,793.49</u>	<u>173,095.76</u>	<u>343,949.00</u>	<u>345,471.00</u>	<u>345,471.00</u>		

FISCAL YEAR 2011 * DEPARMENTAL BUDGET REQUEST WORKSHEETS

	*****ACTUAL DOLLARS*****				*****BUDGETS*****				
	<u>06/30/07</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>12/31/09</u>	Revised Budget	Dept Request	Manager Recom.		
					FY2010	FY2011	FY2011		
EXPENSES									
6100.0000.000.000000.5211									
ELECTRICITY FOR PUBLIC BLD	45,195.64	130,915.54	126,098.03	43,272.61	112,000.00	112,000.00	112,000.00		
6100.0000.000.000000.5243									
MOTOR VEHICLE MAINTENANCE	14,233.24	7,209.15	15,905.94	4,237.91	20,000.00	20,000.00	20,000.00		
6100.0000.000.000000.5270									
SEWER STATION MAINTENANCE	63,951.45	44,095.03	75,779.10	13,018.06	75,000.00	75,000.00	75,000.00		
6100.0000.000.000000.5271									
SEWER SYSTEM MAINTENANCE	753,941.35	705,657.13	793,888.30	407,019.81	675,000.00	685,000.00	685,000.00		
6100.0000.000.000000.5272									
SEWER SERVICE CLEANING	6,612.91	2,148.44	2,951.46	7,880.00	10,000.00	10,000.00	10,000.00		
6100.0000.000.000000.5482									
MOTOR FUEL AND LUBE (SEGR)	18,571.52	24,375.31	20,626.37	7,462.54	20,000.00	20,000.00	20,000.00		
6100.0000.000.000000.5778									
O+M EXP PRIMARY/SECOND (SE	1,083,787.28	1,009,681.77	1,205,453.10	331,308.71	1,290,000.00	1,290,000.00	1,290,000.00		
6100.0000.000.000000.5779									
RAILROAD EASEMENTS (SEGR)	11,094.67	3,000.00	3,294.51	-	3,000.00	3,000.00	3,000.00		
6100.0000.000.000000.5902									
MWPAT PRINCIPAL	62,936.83	96,614.49	99,503.86	161,824.00	161,824.00	379,648.00	379,648.00		
6100.0000.000.000000.5907									
SEWER CONSENT ORDER LT-DEB	100,000.00	100,000.00	149,592.68	138,218.00	284,144.00	100,000.00	100,000.00		
6100.0000.000.000000.5908									
WATER METERS - PRINCIPAL L	100,000.00	110,000.00	110,000.00	10,000.00	110,000.00	110,000.00	110,000.00		
6100.0000.000.000000.5915									
MWPAT INTEREST	46,410.00	30,217.87	33,287.00	40,130.68	46,658.00	149,604.00	149,604.00		
6100.0000.000.000000.5916									
STORM DRAINS PRINCIPAL	50,000.00	50,000.00	-	-	-	-	-		
6100.0000.000.000000.5920									
INTEREST - SRF 2%	18,000.00	-	-	-	-	-	-		
6100.0000.000.000000.5921									
INTEREST - SEWER CONSENT	56,000.00	97,412.50	56,039.15	22,000.00	96,219.00	40,250.00	40,250.00		

FISCAL YEAR 2011 * DEPARMENTAL BUDGET REQUEST WORKSHEETS

	*****ACTUAL DOLLARS*****					*****BUDGETS*****			
	<u>06/30/07</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>12/31/09</u>		Revised Budget	Dept Request	Manager Recom.	
						FY2010	FY2011	FY2011	
6100.0000.000.000000.5922									
INTEREST - WATER METER BON	42,000.00	41,875.00	37,412.50	16,600.00		33,000.00	28,850.00	28,850.00	
6100.0000.000.000000.5950									
ADMINISTRATION FEES	1,125.47	11,795.33	29,386.00	29,629.20		32,764.00	28,263.00	28,263.00	
6100.0000.000.000000.5923									
BOND ANTICIP NOTE PAYABLE INT							78,384.00	78,384.00	
6100.0000.000.000000.5908									
BOND ANTICIP NOTE PAYABLE	-	-	-	-		-	313,536.00	313,536.00	
TOTAL OPERATING BUDGET	<u>2,601,797.02</u>	<u>2,471,906.31</u>	<u>2,828,900.86</u>	<u>1,240,422.64</u>		<u>2,969,609.00</u>	<u>3,443,535.00</u>	<u>3,443,535.00</u>	
OPERATING TRANSERS OUT									
6100.0000.000.000000.5961									
TRANSFERS TO GENERAL FUND	<u>338,510.00</u>	<u>426,989.00</u>	<u>385,161.00</u>	-		<u>483,147.00</u>	482,489.00	482,489.00	
TOTAL OPERATING TRANSFERS OUT	<u>338,510.00</u>	<u>426,989.00</u>	<u>385,161.00</u>	-		<u>483,147.00</u>	<u>482,489.00</u>	<u>482,489.00</u>	
TOTAL SEWER ENTERPRISE	<u>3,178,925.35</u>	<u>3,167,492.46</u>	<u>3,475,855.35</u>	<u>1,413,518.40</u>		<u>3,796,705.00</u>	<u>4,271,495.00</u>	<u>4,271,495.00</u>	

FISCAL YEAR 2011 * DEPARMENTAL BUDGET REQUEST WORKSHEETS

	*****ACTUAL DOLLARS*****				*****BUDGETS*****		
	<u>06/30/07</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>12/31/09</u>	Revised Budget FY2010	Dept Request FY2011	Manager Recom. FY2011
WATER ENTERPRISE							
SALARIES							
6200.0000.000.000000.5111							
FOREMAN	50,199.76	51,597.61	51,597.59	23,900.88	51,796.00	51,813.00	51,813.00
6200.0000.000.000000.5112							
METER SERVICE TECHNICIAN	37,749.92	39,139.06	40,264.37	19,875.25	40,505.00	40,490.00	40,490.00
6200.0000.000.000000.5113							
LABORER M.E. OPER. GRADE I	-	-	-	-	21,506.00	21,685.00	21,685.00
6200.0000.000.000000.5115							
LABORER TRUCK DRIVER	35,199.84	76,211.42	79,991.82	40,704.80	81,220.00	85,469.00	85,469.00
6200.0000.000.000000.5117							
LABORER / TRUCK DRIVER	44,200.00	45,574.78	45,574.82	19,618.00	45,750.00	45,750.00	45,750.00
6200.0000.000.000000.5118							
JR. OPERATOR	-	-	16,930.88	15,261.76	16,375.00	16,380.00	16,380.00
6200.0000.000.000000.5126							
PART-TIME METER READERS	10,576.72	3,499.60	3,499.60	1,749.80	10,000.00	10,000.00	10,000.00
6200.0000.000.000000.5132							
OVERTIME - WATER	85,479.30	88,393.29	76,320.22	35,044.41	60,000.00	60,000.00	60,000.00
6200.0000.000.000000.5141							
LONGEVITY	2,000.00	2,750.00	2,800.00	2,250.00	2,800.00	3,625.00	3,625.00
6200.0000.000.000000.5164							
EDUCATION INCENTIVE	1,005.68	1,031.99	1,024.09	576.91	1,006.00	1,006.00	1,006.00
6200.0000.000.000000.5165							
CLOTHING ALLOWANCE	2,400.00	2,400.00	2,400.00	3,300.00	3,300.00	3,300.00	3,300.00
6200.0000.000.000000.5180							
LICENSE UPGRADE	170.00	5,448.25	7,817.40	4,780.10	8,530.00	8,530.00	8,530.00
6200.0000.000.000000.5189							
INTERDIVISIONAL TIME CHARG	-	-	-	-	-	-	-
TOTAL SALARIES	<u>271,414.42</u>	<u>317,171.81</u>	<u>328,220.79</u>	<u>167,061.91</u>	<u>342,788.00</u>	<u>348,048.00</u>	<u>348,048.00</u>

FISCAL YEAR 2011 * DEPARMENTAL BUDGET REQUEST WORKSHEETS

	*****ACTUAL DOLLARS*****				*****BUDGETS*****				
	<u>06/30/07</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>12/31/09</u>	Revised Budget	Dept Request	Manager Recom.		
					FY2010	FY2011	FY2011		
EXPENSES									
6200.0000.000.000000.5243									
MOTOR VEHICLE MAINTENANCE	15,887.91	15,301.54	12,663.72	4,017.15	15,500.00	15,500.00	15,500.00		
6200.0000.000.000000.5244									
RADIO MAINTENANCE	3,594.15	2,258.00	630.20	66.00	2,500.00	2,500.00	2,500.00		
6200.0000.000.000000.5267									
METER MAINTENANCE	-	1,115.00	4,031.93	900.18	2,500.00	2,500.00	2,500.00		
6200.0000.000.000000.5268									
WATER SYSTEM MAINTENANCE	696,517.26	502,138.41	545,185.18	336,749.23	500,000.00	550,000.00	550,000.00		
6200.0000.000.000000.5269									
TRENCH PATCHING	27,796.30	36,948.12	37,260.41	-	40,000.00	40,000.00	40,000.00		
6200.0000.000.000000.5297									
MWRA ASSESSMENT	2,600,512.00	2,715,030.00	2,851,597.00	1,080,285.20	2,701,118.00	2,972,346.00	2,972,346.00		
6200.0000.000.000000.5298									
DEP SAFE DRINKING WATER AS	10,296.00	9,933.37	9,766.95	-	10,900.00	10,900.00	10,900.00		
6200.0000.000.000000.5421									
OFFICE SUPPLIES	-	-	-	-	-				
6200.0000.000.000000.5482									
MOTOR FUEL AND LUBE (SEGR)	21,218.87	35,387.92	28,820.59	7,462.53	30,000.00	30,000.00	30,000.00		
6200.0000.000.000000.5850									
HYDRANTS	18,368.30	13,313.74	5,900.00	12,094.80	30,000.00	30,000.00	30,000.00		
6200.0000.000.000000.5851									
NEW METERS	-	-	2,500.00	2,731.72	8,500.00	8,500.00	8,500.00		
6200.0000.000.000000.5901									
MWRA PRINCIPAL	360,872.10	541,453.50	686,083.50	676,516.30	856,807.00	947,907.00	947,907.00		
6200.0000.000.000000.5908									
WATER METERS - PRINCIPAL L	100,000.00	110,000.00	110,000.00	10,000.00	110,000.00	110,000.00	110,000.00		
6200.0000.000.000000.5922									
INTEREST - WATER METER BON	<u>42,000.00</u>	<u>41,875.00</u>	<u>37,412.50</u>	<u>16,600.00</u>	<u>33,000.00</u>	<u>28,850.00</u>	<u>28,850.00</u>		
TOTAL OPERATING BUDGET	<u>3,905,765.41</u>	<u>4,046,186.71</u>	<u>4,348,626.43</u>	<u>2,148,814.76</u>	<u>4,340,825.00</u>	<u>4,749,003.00</u>	<u>4,749,003.00</u>		

FISCAL YEAR 2011 * DEPARMENTAL BUDGET REQUEST WORKSHEETS

	*****ACTUAL DOLLARS*****					*****BUDGETS*****			
	<u>06/30/07</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>12/31/09</u>		Revised Budget	Dept Request	Manager Recom.	
						FY2010	FY2011	FY2011	
OPERATING TRANSERS OUT									
6200.0000.000.000000.5961									
TRANSFERS TO GENERAL FUND	<u>255,742.00</u>	<u>347,772.00</u>	<u>377,563.00</u>	<u>-</u>		<u>398,386.00</u>	409,004.00	409,004.00	
TOTAL OPERATING TRANSERS OUT	<u>255,742.00</u>	<u>347,772.00</u>	<u>377,563.00</u>	<u>-</u>		<u>398,386.00</u>	<u>409,004.00</u>	<u>409,004.00</u>	
TOTAL WATER ENTERPRISE	<u>4,432,921.83</u>	<u>4,711,130.52</u>	<u>5,054,410.22</u>	<u>2,315,876.67</u>		<u>5,085,944.67</u>	<u>5,506,055.00</u>	<u>5,506,055.00</u>	

MWRA Fully Served Water and Sewer Customers	Final FY10 Water Assessment	Preliminary FY11 Water Assessment	Percent Change from FY10	Final FY10 Sewer Assessment	Preliminary FY11 Sewer Assessment	Percent Change from FY10	Final FY10 Combined Assessment	Preliminary FY11 Combined Assessment	Percent Change from FY10
ARLINGTON	\$3,893,299	\$3,993,340	2.6%	\$6,732,264	\$6,761,270	0.4%	\$10,625,563	\$10,754,610	1.2%
BELMONT	2,094,622	2,183,280	4.2%	4,161,876	4,233,727	1.7%	6,256,498	6,417,007	2.6%
BOSTON (BWSC)	66,256,569	67,377,110	1.7%	108,380,160	109,902,866	1.4%	174,636,729	177,279,976	1.5%
BROOKLINE	5,216,987	5,310,862	1.8%	10,824,841	11,276,122	4.2%	16,041,828	16,586,984	3.4%
CHELSEA	2,978,069	3,118,910	4.7%	5,739,883	6,155,760	7.2%	8,717,952	9,274,670	6.4%
EVERETT	4,552,198	4,152,168	-8.8%	6,530,382	6,612,606	1.3%	11,082,580	10,764,774	-2.9%
FRAMINGHAM	6,531,365	6,448,218	-1.3%	9,517,520	9,981,088	4.9%	16,048,885	16,429,306	2.4%
LEXINGTON	4,482,551	4,745,093	5.9%	6,245,946	6,404,432	2.5%	10,728,497	11,149,525	3.9%
MALDEN	5,658,857	5,494,013	-2.9%	10,367,785	10,586,011	2.1%	16,026,642	16,080,024	0.3%
MEDFORD	4,761,277	5,061,181	6.3%	10,318,684	10,348,242	0.3%	15,079,961	15,409,423	2.2%
MELROSE	2,048,045	2,093,320	2.2%	5,148,514	5,244,247	1.9%	7,196,559	7,337,567	2.0%
MILTON	2,122,571	2,290,290	7.9%	4,520,576	4,534,855	0.3%	6,643,147	6,825,145	2.7%
NEWTON	8,662,740	8,710,520	0.6%	17,548,082	18,087,335	3.1%	26,210,822	26,797,855	2.2%
NORWOOD	3,017,939	2,875,398	-4.7%	5,565,811	5,559,616	-0.1%	8,583,750	8,435,014	-1.7%
QUINCY	9,360,041	9,387,744	0.3%	16,761,810	17,146,210	2.3%	26,121,851	26,533,954	1.6%
READING	1,737,501	1,726,878	-0.6%	3,844,457	3,921,051	2.0%	5,581,958	5,647,929	1.2%
REVERE	4,039,752	4,086,484	1.2%	8,782,042	9,551,140	8.8%	12,821,794	13,637,624	6.4%
SOMERVILLE	5,889,612	5,958,943	1.2%	12,507,364	12,818,822	2.5%	18,396,976	18,777,765	2.1%
STONEHAM	2,673,786	2,710,209	1.4%	3,963,348	4,035,449	1.8%	6,637,134	6,745,658	1.6%
WALTHAM	7,149,732	7,639,702	6.9%	11,731,972	11,903,366	1.5%	18,881,704	19,543,068	3.5%
WATERTOWN	2,807,488	2,683,079	-4.4%	5,149,170	5,270,203	2.4%	7,956,658	7,953,282	0.0%
WINTHROP	1,247,329	1,239,532	-0.6%	2,999,987	2,870,349	-4.3%	4,247,316	4,109,881	-3.2%
TOTAL	\$157,182,330	\$159,286,274	1.3%	\$277,342,474	\$283,204,767	2.1%	\$434,524,804	\$442,491,041	1.8%

MWRA Sewer and Partial Water Customers	Final FY10 Water Assessment	Preliminary FY11 Water Assessment	Percent Change from FY10	Final FY10 Sewer Assessment	Preliminary FY11 Sewer Assessment	Percent Change from FY10	Final FY10 Combined Assessment	Preliminary FY11 Combined Assessment	Percent Change from FY10
CANTON	\$2,316,722	\$2,245,811	-3.1%	\$3,256,556	\$3,239,776	-0.5%	\$5,573,278	\$5,485,587	-1.6%
NEEDHAM	427,332	265,017	-38.0%	5,028,493	5,042,674	0.3%	5,455,825	5,307,691	-2.7%
STOUGHTON	485,781	560,611	15.4%	4,013,770	4,208,150	4.8%	4,499,551	4,768,761	6.0%
WAKEFIELD	1,408,297	1,519,711	7.9%	4,942,223	5,032,362	1.8%	6,350,520	6,552,073	3.2%
WELLESLEY	831,203	1,039,510	25.1%	4,743,999	4,799,784	1.2%	5,575,202	5,839,294	4.7%
WILMINGTON	0	100,782	100.0%	1,985,771	1,962,929	-1.2%	1,985,771	2,063,711	3.9%
WINCHESTER	812,945	836,681	2.9%	3,366,865	3,469,502	3.0%	4,179,810	4,306,183	3.0%
WOBURN	\$2,670,355	\$1,713,327	-35.8%	9,931,347	9,290,253	-6.5%	12,601,702	11,003,580	-12.7%
TOTAL	\$8,952,635	\$8,281,450	-7.5%	\$37,269,024	\$37,045,430	-0.6%	\$46,221,659	\$45,326,880	-1.9%

MWRA Sewer-only Customers	Final FY10 Water Assessment	Preliminary FY11 Water Assessment	Percent Change from FY10	Final FY10 Sewer Assessment	Preliminary FY11 Sewer Assessment	Percent Change from FY10	Final FY10 Combined Assessment	Preliminary FY11 Combined Assessment	Percent Change from FY10
ASHLAND				\$1,869,649	\$1,942,030	3.9%	\$1,869,649	\$1,942,030	3.9%
BEDFORD				2,929,353	2,872,130	-2.0%	2,929,353	2,872,130	-2.0%
BRAINTREE				6,880,530	7,088,312	3.0%	6,880,530	7,088,312	3.0%
BURLINGTON				4,366,388	4,446,581	1.8%	4,366,388	4,446,581	1.8%
CAMBRIDGE				21,019,359	21,617,301	2.8%	21,019,359	21,617,301	2.8%
DEDHAM				4,740,776	4,714,000	-0.6%	4,740,776	4,714,000	-0.6%

HINGHAM SEWER DISTRICT		1,368,516	1,433,639	4.8%	1,368,516	1,433,639	4.8%
HOLBROOK		1,325,371	1,379,259	4.1%	1,325,371	1,379,259	4.1%
NATICK		4,219,801	4,345,113	3.0%	4,219,801	4,345,113	3.0%
RANDOLPH		4,821,993	4,909,365	1.8%	4,821,993	4,909,365	1.8%
WALPOLE		3,104,740	3,115,227	0.3%	3,104,740	3,115,227	0.3%
WESTWOOD		2,072,034	2,157,463	4.1%	2,072,034	2,157,463	4.1%
WEYMOUTH		9,010,767	9,313,871	3.4%	9,010,767	9,313,871	3.4%
TOTAL		\$67,729,277	\$69,334,291	2.4%	\$67,729,277	\$69,334,291	2.4%

MWRA Water-only Customers	Final FY10 Water Assessment	Preliminary FY11 Water Assessment	Percent Change from FY10	Final FY10 Sewer Assessment	Preliminary FY11 Sewer Assessment	Percent Change from FY10	Final FY10 Combined Assessment	Preliminary FY11 Combined Assessment	Percent Change from FY10
LYNNFIELD WATER DISTRICT	\$456,370	\$362,005	-20.7%				\$456,370	\$362,005	-20.7%
MARBLEHEAD	1,768,433	1,805,608	2.1%				1,768,433	1,805,608	2.1%
NAHANT	340,192	303,713	-10.7%				340,192	303,713	-10.7%
SAUGUS	2,700,713	2,972,346	10.1%				2,700,713	2,972,346	10.1%
SOUTHBOROUGH	666,245	625,916	-6.1%				666,245	625,916	-6.1%
SWAMPSCOTT	1,380,309	1,462,442	6.0%				1,380,309	1,462,442	6.0%
WESTON	1,438,311	1,367,778	-4.9%				1,438,311	1,367,778	-4.9%
TOTAL	\$8,750,573	\$8,899,808	1.7%				\$8,750,573	\$8,899,808	1.7%

MWRA Partial Water-only Customers	Final FY10 Water Assessment	Preliminary FY11 Water Assessment	Percent Change from FY10	Final FY10 Sewer Assessment	Preliminary FY11 Sewer Assessment	Percent Change from FY10	Final FY10 Combined Assessment	Preliminary FY11 Combined Assessment	Percent Change from FY10
DEDHAM-WESTWOOD WATER DISTRICT	\$7,234	\$781	-89.2%				\$7,234	\$781	-89.2%
LYNN (LWSC)	159,682	169,958	6.4%				159,682	169,958	6.4%
MARLBOROUGH	2,901,191	2,390,943	-17.6%				2,901,191	2,390,943	-17.6%
NORTHBOROUGH	823,787	793,981	-3.6%				823,787	793,981	-3.6%
PEABODY	312,793	392,317	25.4%				312,793	392,317	25.4%
TOTAL	\$4,204,687	\$3,747,980	-10.9%				\$4,204,687	\$3,747,980	-10.9%
SYSTEMS TOTAL	\$179,090,225	\$180,215,512	0.63%	\$382,340,775	\$389,584,488	1.89%	\$561,431,000	\$569,800,000	1.49%

Sewer Enterprise Fund
FY 11 Indirect Cost Allocation

I. Benefit Costs of Sewer Utility Personnel

II. Central Service Departments/Units

III. Other Support/ Related Costs:

Property Insurance	Sewer Vehicles			\$2,730
	Sewer Pump Stations			\$6,491
	Portion of DFW Building			\$788
Postage/Printing	PKS Associates	\$10,600	1/2 allocated to Sewer	\$5,300
Lockbox	Century Bank	\$3,100	1/2 allocated to Sewer	\$1,550
Meter Reading Software	Iron	\$6,800		\$3,400
			<i>Subtotal - Other Support Costs</i>	<u>\$20,260</u>
			TOTAL SEWER INDIRECT COSTS	<u>\$482,489</u>

B. Sewer Utility***Basis for Allocations:*****Accounting:**

Accountant and Asst. Accountant

Calculation:**FY 11****%**Sewer Wages and Operating Expense\$1,297,806

Municipal Wages and Operating Expense

\$20,149,556

6.44%

Accounts Payable Position

Sewer Direct Operating Expenses\$952,710

Total Municipal and School Direct Operating Expenses

\$11,133,544

8.56%

Payroll Position

Sewer Wages\$345,096

Total Municipal Wages

\$13,514,538

2.55%**Treasurer/Collector**Sewer Revenue\$3,354,704

Total Committed Revenue

\$58,827,863

5.70%**Personnel**Sewer Wages\$345,096

Total Municipal and School Wages

\$33,516,012

1.03%**Purchasing**Sewer Direct Operating Expenses\$952,710

Total Municipal and School Operating Expenses

\$11,133,544

8.56%**Legal
and MIS**Sewer Wages and Operating Expense\$1,297,806

Municipal Wages and Operating Expense

\$20,149,556

6.44%**Town Manager**Sewer Wages and Operating Expense\$1,297,806

Municipal Wages and Operating Expense

\$20,149,556

6.44%**Board of Selectmen**Sewer Wages and Operating Expense\$1,297,806

Municipal Wages and Operating Expense

\$20,149,556

6.44%**DPW Directors**Sewer Wages and Operating Expense\$1,297,806

All DPW Dept. Wages and Operating Expense

\$3,217,216

40.34%**Engineering**Sewer Wages and Operating Expenses\$1,297,806

Sewer, Water and Highway Budgets

\$2,958,462

43.9%**Motor Pool**Number of Sewer Vehicles3

Total Number of Vehicles Maintained

51

5.88%

C. FY 11 Sewer Utility - Detailed Benefits Calculations

Division/Unit	Name of Employee	Title/Note	Type of Health Ins	Wage	Health Insur	Life Insur	Medicare	Work Comp	Retirement Assessment	TOTAL Benefit	Division/Unit Total Benefit
I. All Benefits Allocated for Direct Utility Staff:											
Sewer	Thomas DiNocco	Foreman	Tufts - Individual	53,900	5,701	38	782	1,719	18,471	26,711	
	Christopher Coco		Tufts- Family	45,400	13,738	38	658	1,448	15,558	31,441	
	Daniel Soares		Tufts- Family	47,500	13,738	38	689	1,515	16,278	32,258	
	Timothy Fawcett		Tufts - Individual	38,200	5,701	38	554	1,219	13,091	20,603	
	Arthur Ramson		Unicare Family	8,000	3,492	10	116	255	2,742	6,615	
	Michael Dockery		Tufts- Family	45,400	13,738	38	658	1,448	15,558	31,441	
	David Bernard (50% Sewer)		Tufts- Family	16,255	6,869	19	236	519	5,570	13,213	
	Nancy Gannon (50% Sewer)		Tufts- Family	21,325	6,869	19	309	38	7,308	14,544	
											\$176,825
II. Benefits Allocated based on method stated for each unit/division:											
Accounting	Jean Regan	Town Accountant	Harvard - Family	69,500	13,719	38	1,008	125	23,817	38,707	
	Beverly Murray	Principal Clerk	Harvard - Individual	43,700	5,693	38	634	79	14,976	21,419	
	Eileen Mundis	Payroll Clerk	Tufts- Family	47,900	13,969	38	695	86	16,415	31,203	
	Joanne Gayron	Asst. Town Accountant	Tufts- Family	47,900	13,738	38	695	86	16,415	30,972	
Treas/Collection	Wendy Hatch	Treasurer/Collector	Tufts- Family	69,500	13,738	38	1,008	125	23,817	38,726	
	Janice Ferraro	Asst. Collector	Tufts- Family	46,400	13,738	38	673	84	15,901	30,434	
	Jacqueline Howard	1/2 T/C; 1/2 Bd of Appeals	Tufts - Individual	40,150	5,701	38	291	36	13,739	19,826	
	Elizabeth Pacillello	Senior Clerk	Harvard - Family	40,150	13,719	38	582	72	13,759	28,171	
											\$117,156
Personnel	Fran Trainor	Personnel Administrator	None	53,000	0	38	769	95	18,163	19,065	
	Kate Arvanities	PT Clerk	Tufts - Individual	16,900	5,701	38	245	30	0	6,014	\$25,079
Purchasing	Michelle Wendell	Purchasing Asst.	None	41,500	0	38	602	75	14,222	14,936	
Legal	John Vesapolli	Town Counsel	Harvard - Family	50,304	13,719	38	729	106	17,239	31,831	
Town Manager	Andy Bisignani	Town Manager	Net Blue Family	110,853	13,719	38	1,607	200	37,988	53,552	
	Sue Dunn	Chief Administrative Aide	Net Blue Family	47,350	13,969	38	687	85	16,226	31,006	
MIS											\$84,558
	Mike Domovan	MIS Director	Harvard - Family	71,000	13,719	38	1,030	128	24,331	39,246	
DPW Director	Joe Attubato	Director	Harvard - Ind.	82,063	5,693	38	1,190	1,682	28,122	36,726	
	James Waugh	Assistant Director	Tufts- Family	60,000	13,738	38	870	1,230	20,561	36,438	
	Kristin Politano	Senior Clerk	Unicare - Family	40,800	10,647	38	592	73	13,982	25,332	
	Donna Brady	Senior Clerk	Harvard - Ind.	40,800	5,693	38	592	73	13,982	20,378	
Motor Pool											\$118,874
	Seth Hatch	Foreman	Harvard PPO - Family	51,000	13,719	38	740	1,046	17,477	33,019	\$33,019

Water Enterprise Fund
FY 11 Indirect Cost Allocation

A. Water Utility Indirect Cost Allocations

I. Benefit Costs of Water Utility Personnel

Staff	Wages	Type of Health Insurance	Health Insurance	Life Insurance	Medicare	Workers Comp.	Retirement Assessment	TOTAL Benefits
Charles McLaughlin	\$51,000	Tufts - Family	\$13,738	\$38.4	\$740	\$1,627	\$17,477	\$33,620
Jeffrey Natalucci	\$39,400	Harvard PPO - Family	\$13,719	\$38.4	\$571	\$1,257	\$13,502	\$29,088
Ryan McGovern	\$44,200	Tufts - Family	\$5,701	\$38.4	\$641	\$1,410	\$15,147	\$22,937
Chris Howard	\$45,400	None	\$0	\$38.4	\$658	\$1,448	\$15,558	\$17,703
Lisa Peterson	\$40,150	Tufts - Family	\$13,738	\$38.4	\$582	\$1,281	\$13,759	\$29,398
David Bernard (50%)	16255	Tufts - Family	\$6,869	\$38.4	\$236	\$519	\$5,570	\$13,232
Nancy Gannon (50%)	21325	Tufts - Family	\$6,869	\$38.4	\$309	\$38	\$7,308	\$14,563

Sub-total Water Employee Benefits \$160,541

II. Central Service Departments/Units

	Wages	Benefits	Expenses	Total	Allocation %	Total Allocable to Water
Accounting	\$213,647	\$122,301	\$74,250	\$410,198	See Schedule IV.B	\$18,777
Treasury/Collection	\$181,173	\$117,156	\$37,425	\$335,754	7.8%	\$26,102
Personnel	\$70,800	\$25,080	6850	\$102,730	1.0%	\$1,063
MIS	\$71,853	\$39,246	\$85,000	\$181,933	4.9%	\$8,910
Purchasing	\$41,500	\$14,936	\$3,000	\$59,436	5.7%	\$3,416
Legal	\$50,575	\$31,831	\$1,500	\$83,906	4.9%	\$4,109
Town Manager	\$159,850	\$84,558	\$89,500	\$333,908	4.9%	\$16,353
Board of Selectmen	\$25,844		\$3,100	\$28,944	4.9%	\$1,418
Finance Committee	\$1,000		\$500	\$1,500	4.9%	\$73
DPW Director	\$276,831	\$118,874	\$6,100	\$401,805	30.7%	\$123,246
Engineering	\$0	\$0	\$61,050	\$61,050	33.8%	\$20,630
Motor Pool	\$52,913	\$33,020	\$4,700	\$90,633	9.8%	\$8,886
Total	\$1,145,986	\$587,002	\$372,975	\$2,105,963		\$232,484

III. Other Support/Related Costs

Property Insurance	Water Vehicles			\$4,865
	Water Property			\$489
	Portion of Building			\$375
Postage/Printing	(PKS Associates)	10600	1/2 allocated to Water	\$5,300
Lockbox	(Century Bank)	3100	1/2 allocated to Water	\$1,550
Meter Reading Software(Itron)		6800		\$3,400

Subtotal - Other Support Costs \$15,979

TOTAL WATER INDIRECT COSTS \$409,004

B. Water Utility***FY 11 Basis for Allocations:*****Accounting:**

Accountant and Asst. Accountant

Calculation:**FY 10****%**Water Wages and Operating Expense\$986,823

Municipal Wages and Operating Expense

\$20,149,556

4.9%

Accounts Payable Position

Water Direct Operating Expenses\$639,900

Total Municipal and School Expenses

\$11,133,544

5.7%

Payroll Position

Water Wages\$346,923

Total Municipal Wages

\$13,514,538

2.6%

Treasurer/CollectorWater Revenue\$4,573,393

Total Committed Revenue

\$58,827,863

7.8%

PersonnelWater Wages\$346,923

Total Municipal and School Wages

\$33,516,012

1.0%

PurchasingWater Direct Operating Expenses\$639,900

Total Municipal and School Expenses

\$11,133,544

5.7%

LegalWater Wages and Operating Expense\$986,823

Municipal Wages and Operating Expense

\$20,149,556

4.9%

Town ManagerWater Wages and Operating Expense\$986,823

Municipal Wages and Operating Expense

\$20,149,556

4.9%

Board of SelectmenWater Wages and Operating Expense\$986,823

Municipal Wages and Operating Expense

\$20,149,556

4.9%

DPW DirectorsWater Wages and Operating Expense\$986,823

All DPW Dept. Wages and Operating Expense

\$3,217,216

30.7%

EngineeringWater Wage and Operating Expenses\$986,823

Sewer, Water and Highway Budgets

\$2,920,272

33.8%

Motor PoolNumber of Water Vehicles5

Total Number of Vehicles Maintained

51

9.80%

C. FY 11 Water Utility - Detailed Benefit Calculations

Division/Unit	Name of Employee	Title/Note	Type of Health Ins	Wage	Health Insur	Life Insur	Medicare	Workers Comp	Retirement Assessment	Total Benefit	Division/Unit Total Benefit
Water	Charles McLaughlin	Foreman	Tufts - Family	51,000	13,738	38	740	1,827	17,477	33820	
	Jeffrey Natalucci	Labower	Harvard - Family	39,400	13,719	38	571	1,257	13,502	29088	
	Ryan McGovern	Operator	Tufts - Individual	44,200	5,701	38	641	1,410	15,147	22937	
	Chris Howard	Operator	Nona	45,400	0	38	638	1,448	15,538	17703	
	Lisa Peterson	Motor Tech/Reader	Tufts - Family	40,150	13,738	38	582	1,281	13,739	29398	
	David Bernard (50%)	Junior Operator	Tufts - Family	16,255	6,869	38	236	519	5,570	13232	
	Nancy Gannon (50%)	Billing Coordinator	Tufts - Family	21,325	6,869	38	309	38	7,308	14563	\$160,541
Accounting	Joan Ragan	Town Accountant	Harvard - Family	69,500	13,719	38	1,008	125	23,817	38707	
	Beverly Murray	Principal Clerk	Harvard - Individual	43,700	5,693	38	634	79	14,976	21419	
	Eileen Mundis	Payroll Clerk	Tufts - Family	47,900	13,969	38	695	86	16,415	31203	
	Joanne Geyron	Asst. Town Accountant	Tufts - Family	47,900	13,738	38	695	86	16,415	30972	\$122,301
Treasury/Collection	Wendy Hatch	Treasurer/Collector	Tufts - Family	69,500	13,738	38	1,008	125	23,817	38726	
	Janice Farraro		Tufts - Family	46,400	13,738	38	673	84	15,901	30434	
	Jacqueline Howard	1/2 T/C; 1/2 Bd of Appeals	Tufts Individual	40,150	5,701	38	291	36	13,739	19825	
	Rhizbeth Pacilello	Senior Clerk	Harvard - Family	40,150	13,719	38	582	72	13,739	28171	\$117,156
Personnel	Fran Trainor	Personnel Administrator	Nona	53,000	0	38	769	95	18,163	19065	
	Kate Arvanitis	PT Clerk	Tufts Individual	16,900	5,701	38	245	30		6015	\$25,080
Purchasing	Michelle Wendall	Purchasing Asst.	Nona	41,500	0	38	602	75	14,222	14936	
Legal	John Vaspolti	Town Counsel	Harvard - Family	50,304	13,719	38	729	106	17,239	31831	
Town Manager	Andy Bisignani	Town Manager	Net Blue Family	110,853	13,719	38	1,607	200	37,988	53552	
	Sus Dunn	Chief Administrative Aide	Net Blue Family	47,350	13,969	38	687	85	16,226	31006	\$84,558
MIS	Mike Donovan	MIS Director	Harvard - Family	71,000	13,719	38	1,030	128	24,331	39246	
DPW Director	Joe Attubato	Director	Harvard Individual	82,063	5,693	38	1,190	1,682	28,122	36726	
	James Wrough	Assistant Director	Tufts Family	60,000	13,738	38	870	1,230	20,561	36438	
	Kristin Politano	Senior Clerk	Unicare - Family	40,800	10,647	38	592	73	13,982	25332	
	Deena Brady	Senior Clerk	Harvard Individual	40,800	5,693	38	592	73	13,982	20378	\$118,874
Motor Pool	Seth Hatch	Foreman	Harvard - Family	51,000	13,719	38	740	1,046	17,477	33020	