

TOWN OF SAUGUS

SEWER ENTERPRISE FUND

INDIRECT COST CALCULATION

FISCAL YEAR 2019

May 2018

Town of Saugus Sewer Enterprise Indirect Cost Allocation

rea	Suggested Methodology
PW Support	
Administration	Sewer Salaries and Operating Expenses / Total DPW Salaries and Operating Expenses
Engineering	Sewer Salaries and Operating Expenses / Sewer, Water, and Highway Budgets
Motor Pool	Number of Sewer Vehicles Maintained / Total Vehicles Maintained (Excluding Police/Fire/Emergency)
Highway	Normally this is not an "Indirect"; it would be on the basis of direct charge; charge back to Enterprise If/when these staff provide sewer system services their time should be "Directly" Charged
Forestry	Normally this is not an "Indirect"; it would be on the basis of direct charge; charge back to Enterprise
Parks	Normally this is not an "Indirect"; it would be on the basis of direct charge; charge back to Enterprise
ther Support	
rsonal Services:	
Town Manager	Sewer Salaries and Operating Expenses / Total Municipal Salaries and Operating Expenses
Accounting	Sewer Salaries and Operating Expenses/ Total Townwide Salaries and Operating Expenses (so includes school dept (so includes school department)
Treasurer (Collector)	Sewer Revenue / Total Committed Revenues: (MVX, Tax, and Sewer)
	Nevrally this is not an "Indivest", it would be on the basis of divest shours, shours healy to Externuise
Inspectional Services	Normally this is not an "Indirect"; it would be on the basis of direct charge; charge back to Enterprise

Town of Saugus Sewer Enterprise Indirect Cost Allocation

Area	Suggested Methodology
Expenses of:	Sewer Salaries and Operating Expenses / Total Municipal Salaries and Operating Expenses
Town Manager	Sewer Salaries and Operating Expenses / Total Municipal Salaries and Operating Expenses
Accounting	Sewer Salaries and Operating Expenses / Total Townwide Salaries and Operating Expenses (so includes school dept)
Treasurer (Collector)	Sewer Revenue / Total Committed Revenues: (MVX, Tax, and Sewer)
Inspectional Services	Normally this is not an "Indirect"; it would be on the basis of direct charge; charge back to Enterprise
Board of Selectmen	Sewer Salaries and Operating Expenses / Total Municipal Salaries and Operating Expenses
Finance Committee	Sewer Salaries and Operating Expenses / Total Municipal Salaries and Operating Expenses
Legal and Information Technology	Sewer Wages and Operating Expenses / Municipal Wages and Operating Expenses
Property/Casualty Insurance	Actual Documentation provided by Exchange Insurance Inc.
Employee Benefits	
Health Insurance	All employees (direct or Indirect); Get Actual Health Plan (Family or Single) and Town Rate/Share
Medicare	Do calc based on actual employees (and 1.45 post 1986 hires)
Worker's Compensation	Based on actual employees and specific comp rates
Life Insurance	Based on actual employees and specific/actual rates
Retirement	Ideally actuarial method at department level, if it exists in last Saugus Retirement System Actuarial Valuation

A. Fiscal Year 2019 Sewer Utility Indirect Cost Allocations

I. Benefit Costs of Sewer Utility Personnel

						Life						Ret	tirement						Increase	Increase
Name of Employee	<u>۱</u>	Wage	Health Insurance	Ins	surance	Insurar	nce	Me	edicare	Wo	orkers Comp	Ass	essment	Tota	al Benefits by Employee	Total	Allocation	FY 18 Amount	(Decrease)	(Decrease) %
	\$	68,064		\$	9,568	\$	58	\$	-	\$	1,681	\$	25,747	\$	37,055	\$	33,416			
	\$	59,093		\$	25,097	\$	58	\$	857	\$	1,460	\$	22,354	\$	49,825	\$	46,088			
	\$	57,235		\$	25,097	\$	58	\$	830	\$	1,414	\$	21,651	\$	49,050	\$	45,396			
	\$	38,728		\$	8,741	\$	58	\$	545	\$	929	\$	14,223	\$	24,496	\$	35,462			
	\$	26,940		\$	12,549	\$	58	\$	391	\$	22	\$	10,191	\$	23,210	\$	21,512			

Subtotal - Sewer Employee Benefits \$ 183,636 \$ 181,873 \$ 1,763 0.97%

Accounting \$ 150,750 \$ 150,750 4.22% \$ 6,360 Town Accountant \$ 84,406 \$ 58,376 \$ 142,782 4.22% \$ 6,360 Accounts payable Position \$ 55,029 \$ 31,285 \$ 86,314 6,21% \$ 5,355 Payroll Clerk \$ \$ 56,000 \$ 47,983 1.75% \$ 1,855 Accounting Manager \$ 67,092 \$ 51,561 \$ 118,653 4.22% \$ 5,006 \$ 23,699 \$ 90 Treasury/Collection \$ 259,963 \$ 187,350 \$ 109,500 \$ 556,813 5.55% \$ 30,926 \$ 27,362 \$ 3,56 Human Resources \$ 143,350 \$ 88,073 \$ 17,500 \$ 2248,923 0.76% \$ 1,882 \$ 1,755 \$ 12 Purchasing \$ 125,000 \$ 94,978 \$ 7,500 \$ 221%					<i>c</i> .	-				Allocation	Total A		-	 .	Increase	Inci
Town Accountant Accounts Payable Position Payroll Clerk Accounting Manager 8 4,406 5 58,376 5 142,782 4,22% 5 6,024 5,539 Accounts Payable Position Payroll Clerk Accounting Manager 5 55,029 5 31,285 5 86,314 6,21% 5 5,359 6 23,69 5 90 Treasury/Collection 5 259,963 5 187,350 5 109,9500 5 556,813 5.55% 5 30,926 5 27,362 5 3,56 Human Resources 5 143,350 5 109,900 5 556,813 5.55% 5 30,926 5 27,362 5 3,56 Human Resources 5 143,350 5 109,700 5 227,478 6.21% 5 1,4124 5 4,348 5 9,77 MIS 5 103,000 5 - 5 229,000 5 332,000 4.22% 5 16,855 5 5 5 5 5 5 5 5 5 5 5			wages	В	enefits	-							FY1	8 Amount	(Decrease)	(Decr
Accounts Payable Position S 55,029 S 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,285 31,855 31,926 \$1,910 \$1,910 \$1,910 \$1,956,835 \$1,926 \$1,855 31,926 \$1,926	-					Ş 1	150,750	-								
Payroll Clerk Accounting Manager \$ 58,000 \$ 47,983 \$ 105,983 1.75% \$ 1,855 1,855 \$								-								
Accounting Manager \$ 67,092 \$ 51,561 \$ 118,653 4.22% \$ 5,006 \$ 23,69 \$ 90 Treasury/Collection \$ 259,963 \$ 187,350 \$ 109,000 \$ 556,813 5.55% \$ 30,926 \$ 22,690 \$ 3,66 Human Resources \$ 143,350 \$ 88,073 \$ 17,500 \$ 227,478 6.21% \$ 18,862 \$ 17,500 \$ 90 Purchasing \$ 125,000 \$ 94,978 \$ 7,500 \$ 227,478 6.21% \$ 14,124 \$ 4,348 \$ 97.76 MIS \$ 103,000 \$ 94,978 \$ 7,500 \$ 332,000 4.22% \$ 14,028 \$ 13,917 \$ 99.76 Legal \$ 94,9451 \$ 92,91,500 \$ 332,000 4.22% \$ 43,715 \$ 32,526 \$ 99.76 Logal \$ 94,9451								-								
Treasury/Collection \$ 259,963 \$ 187,350 \$ 109,500 \$ 556,813 555% \$ 30,926 \$ 27,362 \$ 35,56% Human Resources \$ 143,350 \$ 88,073 \$ 17,500 \$ 248,923 0.76% \$ 1,882 \$ 1,755 \$ 12 Purchasing \$ 125,000 \$ 94,978 \$ 7,500 \$ 227,478 66,21% \$ 14,124 \$ 4,348 \$ 9,774 MIS \$ 103,000 \$ 94,978 \$ 229,000 \$ 332,000 422% \$ 14,008 \$ 13,917 \$ 9 Legal \$ 59,482 \$ 48,508 \$ 229,1500 \$ 399,490 422% \$ 16,855 \$ 16,256 \$ 16,256 \$ 16,256 \$ 11,177 Town Manager \$ 43,021 \$ 263,178 \$ 342,700 \$ 54,726 422% \$ 43,715 <								\$								
Human Resources \$ 143,350 \$ 88,073 \$ 17,500 \$ 248,923 0.76% \$ 1,882 \$ 1,755 \$ 12 Purchasing \$ 125,000 \$ 94,978 \$ 7,500 \$ 227,478 6.21% \$ 14,124 \$ 4,348 \$ 9,77 MIS \$ 103,000 \$ \$ 229,000 \$ 332,000 4.22% \$ 14,008 \$ 13,917 \$ 9 Legal \$ 59,482 \$ 48,508 \$ 291,500 \$ 399,490 4.22% \$ 16,855 \$ 16,296 \$ 9 Logal \$ 59,482 \$ 48,508 \$ 291,500 \$ 399,490 4.22% \$ 16,855 \$ 16,296 \$ 9 11,17 1	Accounting Manager	\$	67,092	\$	51,561			\$	118,653	4.22%	\$	5,006	\$	23,699	\$ 906	
Purchasing \$ 125,000 \$ 94,978 \$ 7,500 \$ 227,478 6.21% \$ 14,124 \$ 4,348 \$ 9,77 MIS \$ 103,000 \$ 0.000 \$ 229,000 \$ 332,000 4.22% \$ 14,008 \$ 9,319,17 \$ 9 Legal \$ 59,482 \$ 48,508 \$ 291,500 \$ 399,490 4.22% \$ 16,855 \$ 16,296 \$ 55 Town Manager \$ 43,0211 \$ 263,178 \$ 342,700 \$1,036,089 4.22% \$ 43,715 \$ 32,542 \$ 11,17 Board of Selectmen \$ 48,651 \$ 6.075 \$ 54,726 4.22% \$ 2,309 \$ 2,214 \$ 9 Finance Committee \$ 5,000 \$ 5,000 4.22% \$ 211 \$ 221 \$ 9	Treasury/Collection	\$	259,963	\$	187,350	\$ 1	109,500	\$	556,813	5.55%	\$	30,926	\$	27,362	\$ 3,564	
Mis \$ 103,000 \$ - \$ 229,000 \$ 332,000 4.22% \$ 14,008 \$ 13,917 \$ 9 Legal \$ 59,482 \$ 48,508 \$ 2291,500 \$ 399,490 4.22% \$ 16,855 \$ 16,296 \$ 5 5 Town Manager \$ 430,211 \$ 263,178 \$ 342,700 \$ 54,726 4.22% \$ 43,715 \$ 32,542 \$ 11,17 Board of Selectmen \$ 48,651 \$ 263,178 \$ 6,075 \$ 54,726 4.22% \$ 2,309 \$ 2,214 \$ 9 Finance Committee \$ 5,000 \$ - \$ 5,000 \$ 5,000 4.22% \$ 2,11 \$ 2,214 \$ 9 Image: Committee \$ 5,000 \$ 5,000 4.22% \$ 2,11 \$ 2,21 \$ 9	Human Resources	\$	143,350	\$	88,073	\$	17,500	\$	248,923	0.76%	\$	1,882	\$	1,755	\$ 127	
Legal \$ 59,482 \$ 48,508 \$ 291,500 \$ 399,490 4.22% \$ 16,855 \$ 16,296 \$ 559 Town Manager \$ 430,211 \$ 263,178 \$ 342,700 \$ 1,036,089 4.22% \$ 43,715 \$ 32,542 \$ 1,177 Board of Selectmen \$ 48,651 \$ 6,075 \$ 54,726 4.22% \$ 2,309 \$ 2,214 \$ 9 Finance Committee \$ 5,000 \$ - \$ 5,000 \$ 5,000 4,22% \$ 2,11 \$ 2,214 \$ 9 Finance Committee \$ 5,000 \$ - \$ 5,000 4,22% \$ 2,11 \$ 2,214 \$ 9	Purchasing	\$	125,000	\$	94,978	\$	7,500	\$	227,478	6.21%	\$	14,124	\$	4,348	\$ 9,776	
Town Manager \$ 430,211 \$ 263,178 \$ 342,700 \$ 1,036,089 4.22% \$ 43,715 \$ 32,542 \$ 1,172 Board of Selectmen \$ 48,651 \$ - \$ 6,075 \$ 54,726 4.22% \$ 2,309 \$ 2,214 \$ 99 Finance Committee \$ 5,000 \$ - \$ 5,000 4.22% \$ 211 \$ 221 \$ (1)	MIS	\$	103,000	\$	-	\$ 2	229,000	\$	332,000	4.22%	\$	14,008	\$	13,917	\$ 91	
Board of Selectmen \$ 48,651 \$ - \$ 6,075 \$ 54,726 4.22% \$ 2,309 \$ 2,214 \$ 99 Finance Committee \$ 5,000 \$ - \$ - \$ 5,000 4.22% \$ 211 \$ 221 \$ (10)	Legal	\$	59,482	\$	48,508	\$ 2	291,500	\$	399,490	4.22%	\$	16,855	\$	16,296	\$ 559	
Finance Committee \$ 5,000 \$ - \$ - \$ 5,000 4.22% \$ 211 \$ 221 \$ (10)	Town Manager	\$	430,211	\$	263,178	\$ 3	342,700	\$	1,036,089	4.22%	\$	43,715	\$	32,542	\$ 11,173	
	Board of Selectmen	\$	48,651	\$	-	\$	6,075	\$	54,726	4.22%	\$	2,309	\$	2,214	\$ 95	
DPW Directors \$ 301,375 \$ 220,941 \$ 10,090 \$ 532,406 \$ 28.90% \$ 153,891 \$ 165,450 \$ (11,55)	Finance Committee	\$	5,000	\$	-	\$	-	\$	5,000	4.22%	\$	211	\$	221	\$ (10)
	DPW Directors	\$	301,375	\$	220,941	\$	10,090	\$	532,406	28.90%	\$	153,891	\$	165,450	\$ (11,559)
Engineering \$ 80,000 \$ 59,130 \$ 7,700 \$ 146,830 36.78% \$ 53,997 \$ 50,809 \$ 3,18%	Engineering	\$	80,000	\$	59,130	\$	7,700	\$	146,830	36.78%	\$	53,997	\$	50,809	\$ 3,188	
Motor Pool \$ 66,185 \$ 50,539 \$ - \$ 116,724 4.05% \$ 4,732 \$ 4,439 \$ 29	Motor Pool	\$	66,185	\$	50,539	\$	-	\$	116,724	4.05%	\$	4,732	\$	4,439	\$ 293	
Total \$ 1,886,744 1,201,900 \$ 1,172,315 \$ 4,260,959 Subtotal - Central Service Costs \$ 361,255 \$ 343,052 \$ 18,200	Total	\$	1,886,744	\$	1,201,900	\$ 1,1	172,315	\$	4,260,959							
		Sew		vehicles		\$	173,480 \$	1,345			\$	4,034	\$	3,650	\$ 384	
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 38	December Incorrection					ć	221 820	4 CP/ - Č	10 205	CC9/	ć	6 801	ć	5 425	¢ 1.270	
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 38 3 of 129 vehicles 3 of 129 veh	i roperty moundlite					Ý	221,033	4.0% Ş	10,505							
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 38 3 of 129 vehicles 3 of 129 vehicles \$ 221,839 4.6% \$ 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37	Destage (Drinting			ununng		ć	14.000 4/	2 alla anta d 1 - 1		34%						
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 38 Automobile Insurance Sewer Pump Stations \$ 221,839 4.6% \$ 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37 Property Insurance Sewer Pump Stations \$ 221,839 4.6% \$ 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37 Property Insurance Sewer Pump Stations \$ 221,839 4.6% \$ 10,305 66% \$ 6,801 \$ 1,375 \$ 1,37							, ,									
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 3 8 Property Insurance Sewer Pump Stations \$ 221,839 4.6% \$ 10,305 66% \$ 6,801 \$ 5,425 \$ 1,375 Property Insurance Sewer Pump Stations \$ 221,839 4.6% \$ 0,305 66% \$ 6,801 \$ 5,425 \$ 1,375 Portion of DPW Building Postage/Printing PKS Associates \$ 14,999 1/2 allocated to Sewer \$ 7,500 \$ 3,500 \$ 4,000																
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 38 Property Insurance Sewer Pump Stations \$ 221,839 4.6% 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37 Property Insurance Sewer Pump Stations \$ 221,839 4.6% 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37 Portion of DPW Building 2 2 4.099 1/2 allocated to Sewer \$ 3,500 \$ 4,000 \$ 2,000 \$ 4,000 \$ 2,000 \$ 4,000 \$ 2,000 \$ 1,010 \$ 2,000 \$ 1,010 \$ 2,000 \$ 1,000 \$ 2,000 \$ 1,000 \$ 2,000 \$ 1,000 \$ 2,000 \$ 1,000 \$ 2,000 \$ 1,000 \$ 2,000 \$ 1,000 \$ 2,000 \$ 2,000 \$ 1,000 \$ 2,000 \$ <td>Meter Reading Software</td> <td>Itro</td> <td>1</td> <td></td> <td></td> <td>Ş</td> <td>4,845 1/2</td> <td>2 allocated to 9</td> <td>Sewer</td> <td></td> <td>\$</td> <td>2,423</td> <td>\$</td> <td>1,500</td> <td>\$ 923</td> <td></td>	Meter Reading Software	Itro	1			Ş	4,845 1/2	2 allocated to 9	Sewer		\$	2,423	\$	1,500	\$ 923	
Automobile Insurance Sewer Vehicles - 3 vehicles \$ 173,480 \$ 1,345 \$ 4,034 \$ 3,650 \$ 38 Property Insurance Sewer Pump Stations \$ 221,839 4.6% 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37 Property Insurance Sewer Pump Stations \$ 221,839 4.6% 10,305 66% \$ 6,801 \$ 5,425 \$ 1,37 Portion of DPW Building Portion of DPW Building 2 10,305 66% \$ 6,801 \$ 5,425 \$ 1,337 \$ 35 Postage/Printing PKS Associates \$ 14,999 1/2 allocated to Sewer \$ 7,500 \$ 3,500 \$ 4,000 Lockbox Eastern Bank \$ 2,000 1/2 allocated to Sewer \$ 1,000 \$ 2,000 \$ 1,000																
Base of 129 vehicles 3 of 129 vehicles Property Insurance Sewer Pump Stations Portion of DPW Building \$ 221,839 4.6% \$ 10,305 66% \$ 6,801 \$ 5,425 \$ 1,377 Portion of DPW Building 34% \$ 1,752 \$ 1,397 \$ 35 Postage/Printing PKS Associates \$ 14,999 1/2 allocated to Sewer \$ \$ 7,500 \$ 3,500 \$ 4,000 Lockbox Eastern Bank \$ 2,000 1/2 allocated to Sewer \$ \$ 1,000 \$ 2,000 \$ 1/0 allocated to Sewer \$ \$ 1,000 \$ 2,000 \$ 1/0 allocated to Sewer \$ \$ 1,000 \$ 2,000 \$ 9 9 9 9 1/2 allocated to Sewer \$ \$ 1,000 \$ 1,000 \$ 9 9 9 9 9 9 1/2 allocated to Sewer \$ \$ 1,000 \$ 1,000 \$ 9 9 9 9 9 9 1,000 <td< th=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Subtotal - Other Suppor</td><td>Costs \$</td><td>23,510 \$</td><td>17,472</td><td>\$ 6,038</td><td></td></td<>											Subtotal - Other Suppor	Costs \$	23,510 \$	17,472	\$ 6,038	
Automobile InsuranceSewer Vehicles - 3 vehicles\$173,480\$1,345\$4,034\$3,650\$38Property InsuranceSewer Pump Stations\$221,8394.6%10,30566%\$6,801\$\$5,425\$1,377Portion of DPW Building221,8394.6%10,30566%\$6,801\$\$5,425\$1,377\$35Postage/PrintingPKS Associates\$14,9991/2 allocated to Sewer\$7,500\$3,500\$4,000LockboxEastern Bank\$2,0001/2 allocated to Sewer\$1,000\$2,000\$(1,000)Meter Reading SoftwareItron\$4,8451/2 allocated to Sewer\$2,423\$1,500\$92											Subtotal - Other Suppor	Costs \$	23,510 \$	17,472	\$ 6,038	

B. Sewer Utility

		FISCAL YEAR	
Basis for Allocations:	Calculation:	2019	%
Accounting: Accountant and Account Manager	Sewer Wages and Operating Expense	\$1,138,889	
Accountant and Account Manager	Municipal Wages and Operating Expense	\$26,992,806	4.22%
		<i>\\\\\\\\\\\\\</i>	,.
Accounts Payable Position	Sewer Direct Operating Expenses	\$815,076	
	Total Municipal and School Direct Operating Expenses	\$13,127,654	6.21%
Payroll Position	Sewer Wages	\$323,813	
	Total Muncipal Wages	\$18,501,192	1.75%
		. , ,	
Treasurer/Collector	Sewer Revenue (FY18 Budgeted)	\$4,001,993	
	Total Committed Revenue (FY 18 Budgeted: Sewer/Property Tax & 17 Estimate: MVX)	\$72,053,583	5.55%
Human Resources	Sewer Wages	\$323,813	
	Total Municipal and School Wages	\$42,840,402	0.76%
	, č		
Purchasing	Sewer Direct Operating Expenses	\$815,076	
	Total Municipal and School Operating Expenses	\$13,127,654	6.21%
Legal and Info Technology	Sewer Wages and Operating Expense	\$1,138,889	
	Municipal Wages and Operating Expense	\$26,992,806	4.22%
Town Manager	Sewer Wages and Operating Expense	\$1,138,889	
	Municipal Wages and Operating Expense	\$26,992,806	4.22%
Board of Selectmen	Sewer Wages and Operating Expense	\$1,138,889	
	Municipal Wages and Operating Expense	\$26,992,806	4.22%
DPW Directors	Sewer Wages and Operating Expense	\$1,138,889	
	All DPW Dept. Wages and Operating Expense	\$3,940,132	28.90%
Engineering	Sewer Wages and Operating Expenses	\$1,138,889	
	Sewer, Water and Highway Budgets	\$3,096,888	36.8%
Motor Pool	Number of Sewer Vehicles	3	
	Total Number of Vehicles Maintained (Excluding Public Safety)	74	4.05%

C. Fiscal Year 2019 Sewer Utility - Detailed Benefits Calculations

	Name of		Health			Healt	۱	Life					Re	tirement		Division/U
Division/Unit	Employee	Title/Note	Insurance Plan		Wage	Insurar	ce l	nsurance	M	edicare	Work	ers Comp	As	sessment	Total Benefits	Total Benef
		_		<u>,</u>									<u>,</u>	~~ ~ ~ ~		
/er		Foreman		Ş	68,064	Ş 9,5	58 \$	s 58	\$	-	Ş	1,681	Ş	25,747	\$ 37,055	
		Operator		\$	59,093	\$ 25,0	97 \$	5 58	\$	857	\$	1,460	\$	22,354	\$ 49,825	
		Operator		\$	57,235	\$ 25,0	97 \$	5 58	\$	830	\$	1,414	\$	21,651	\$ 49,050	
		I & I Fog Inspector (80%)		\$	37,600	\$ 8,7	41 Ş	5 58	\$	545	\$	929	\$	14,223	\$ 24,496	
		Billing Coordinator		\$	26,940	\$ 12,5	19 \$	5 58	\$	391	\$	22	\$	10,191	\$ 23,210	

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

Division/Unit	Name of Employee	Title/Note	Health Insurance Plan	w	age	Health Insurance	Life Insuran	ce	Medicare	w	orkers Comp		etirement sessment	Total			on/Unit Benefits
Accounting		Town Accountant		ŚŚ	PA 406	\$ 25,097	ć	58	\$ 1,224	ć	68	Ś	31,929	ć	58,376		
Accounting		Accounting Manager			'	\$ 25,097	•	58		•	54	•	25,380	•	51,561		
		Principal Clerk			,	\$ 9,568		58	•	•	44	\$	20,816		31,285		
		Payroll Clerk			'	\$ 25,097	•	58	•	•	46	•	21,940		47,983	\$ 1	189,205
Treas/Collection		Finance Director & T/Collector		\$ 10	07,011	\$ 25,097	\$ 5	58	\$ 1,552	\$	86	\$	40,480	\$	67,273		
		Assistant Collector		\$ 5	57,407	\$ 25,097	\$ 5	58	\$ 832	\$	46	\$	21,716	\$	47,749		
		Principal Clerk		\$ 4	48,131	\$ 9,568	\$	-	\$ 698	\$	39	\$	18,207	\$	28,511		
		Principal Clerk		\$ 4	47,414	\$ 25,097	\$ 5	58	\$ 688	\$	38	\$	17,936	\$	43,816	\$1	187,350
Human Resources		Human Resource Director		\$ 8	85,000	\$ 22,832	\$ 5	58	\$ 1,233	\$	68	\$	32,154	\$	56,344		
		HR Benefits Administrator		\$ 5	58,350	\$ 8,705	\$ 5	58 \$	846	\$	47	\$	22,073	\$	31,728	\$	88,073
Purchasing		Purchasing Assistant		\$ 7	75,000	\$ 22,832	\$ 5	58	\$ 1,088	\$	60	\$	28,371	\$	52,409		
		Assistant Purchasing Agent		\$ 5	50,000	\$ 22,832	\$ 5	58	\$ 725	\$	40	\$	18,914	\$	42,569	\$	94,978
Legal		Town Counsel		\$ 5	59,482	\$ 25,097	\$	-	\$ 862	\$	48	\$	22,501	\$	48,508 \$	\$	48,508
Town Manager		Town Manager		\$ 16	68,225	\$ 25,097	\$ 5	58	\$ 2,439	\$	135	\$	63,636	\$	91,365		
		Chief Administrative Aide		\$ 6	63,654	\$ 25,097	\$ 5	58	\$ 923	\$	51	\$	24,079	\$	50,208		
		Economic Develop Coordinator		\$8	82,400	\$ 25,097	\$ 5	58	\$ 1,195	\$	66	\$	31,170	\$	57,586		
		Economic Planner		\$6	65,776	\$ 8,705	\$ 5	58	\$ 954	\$	53	\$	24,882	\$	34,651		
		Administrative Aide		\$ 5	50,156	\$ 9,568	\$ 5	58	\$ 727	\$	40	\$	18,973	\$	29,367	\$2	263,178
MIS		MIS Director		\$ 10	03,000	\$-	\$		\$-	\$	-	\$	-	\$	\$	\$	-
DPW Directors		Director		\$ 12	25,094	\$ 22,832	\$	- :	\$ 1,814	\$	3,990	\$	47,321	\$	75,957		
		Assistant Director		\$ 7	77,250	\$ 22,832	\$ 5	58	\$ 1,120	\$	2,464	\$	29,222	\$	55,697		
		Principal Clerk		\$ 5	50,000	\$ 25,097	\$ 5	58	\$ 725	\$	40	\$	18,914	\$	44,834		
		Principal Clerk		\$ 4	49,031	\$ 25,097	\$ 5	58	\$ 711	\$	39	\$	18,547	\$	44,453	\$2	220,941

C. Fiscal Year 2019 Sewer Utility - Detailed Benefits Calculations

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

Division/Unit	Name of Employee	Title/Note	Health Insurance Plan		Nage	Health Insurance					Workers Comp		Retirement Assessment	Total Benefits		ion/Unit Benefits
Engineering	E	Engineer		\$	80,000	\$ 25,097	\$	58	\$ 1,	160	\$ 2,552	\$	30,262	\$ 59	,130	\$ 59,130
Motor Pool	F	Foreman		\$	61,585	\$ 25,097	\$	58	\$	893	\$ 1,195	\$	23,296	\$ 50	,539	\$ 50,539
												~				 204 000

Subtotal - Central Service Employee Benefits \$ 1,201,900