

**A. Fiscal Year 2023 Sewer Utility Indirect Cost Allocations**

methodology	actual	actual	actual	salary x 0.0145	salary x rate	salary x 0.32			
<b>I. Benefit Costs of Sewer Utility Personnel</b>									
Position	Wages	Longevity	Health Insurance	Life Insurance	Medicare	Workers Compensation	Pension Assessment	Total Benefits by Employee	Allocation %
Wastewater Chief Operator	\$ 91,290	\$ 950	\$ 18,783	\$ 60	\$ 1,323.71	\$ 2,230.57	\$ 29,212.8	\$ 52,560	100%
Operator in Training	\$ 59,396	\$ 650	\$ 6,807	\$ 60	\$ 861.24	\$ 1,451.28	\$ 19,006.7	\$ 28,836	100%
Laborer / Driver*	\$ 25,631	\$ -	\$ -	\$ 30	\$ 185.82	\$ 313.13	\$ 8,201.9	\$ 8,731	50%
W-4 Laborer	\$ 49,799	\$ -	\$ 17,506	\$ 60	\$ 722.08	\$ 1,216.78	\$ 15,935.6	\$ 35,440	100%
Operator	\$ 64,797	\$ 790	\$ -	\$ 60	\$ 939.55	\$ 1,583.24	\$ 20,735.0	\$ 24,108	100%
Assistant Chief Operator	\$ 73,187	\$ 900	\$ 20,243	\$ 60	\$ 1,061.21	\$ 1,788.25	\$ 23,419.8	\$ 47,472	100%
Operator*	\$ 29,698	\$ 325	\$ 3,935	\$ 30	\$ 215.31	\$ 362.82	\$ 9,503.4	\$ 14,372	50%
W-3 Laborer	\$ 56,194	\$ 423	\$ 7,870	\$ 60	\$ 814.81	\$ 1,373.03	\$ 17,981.9	\$ 28,522	100%
Mechanic	\$ 60,357	\$ 790	\$ 6,807	\$ 60	\$ 875.18	\$ 1,474.76	\$ 19,314.3	\$ 29,321	100%
W&WW Crew Leader*	\$ 31,309	\$ 423	\$ 10,121	\$ 30	\$ 226.99	\$ 382.51	\$ 10,019.0	\$ 21,202	50%
Laborer / Driver	\$ 54,746	\$ -	\$ 17,506	\$ 60	\$ 396.91	\$ 668.82	\$ 17,518.6	\$ 36,150	100%
Chief of Maintenance	\$ 63,128	\$ -	\$ 17,506	\$ 60	\$ 457.68	\$ 771.23	\$ 20,201.0	\$ 38,996	100%
Business Manager for Utilities**	\$ 85,000	\$ -	\$ 5,777	\$ 20	\$ 406.73	\$ 14.28	\$ 27,200.0	\$ 33,418	33.3%
*50% allocation to Sewer									
**33.3% allocation to Sewer									
TOTAL WAGES	\$ 744,531								

Subtotal - Sewer Employee Benefits \$ 365,711

**II. General Fund Departments:**

Position	Wages	Benefits	Expenses	Total	Allocation %	Total Allocable to Sewer Ent. By Dept
<b>FINANCE DEPARTMENT</b>						
Finance Director / T.A.	\$ 127,580	\$ 50,382	\$ 214,600	\$ 214,600	4.55%	\$ 9,770
Assistant Finance Dir / Asst. T.A.	\$ 61,014	\$ 38,006		\$ 99,020	5.18%	\$ 9,224
Principal Clerk	\$ 51,062	\$ 37,409		\$ 88,471	4.88%	\$ 5,132
Treasurer / Collector	\$ 85,838	\$ 46,323		\$ 132,161	6.94%	\$ 4,320
Asst. Treasurer / Collector	\$ 69,856	\$ 24,362		\$ 94,218	6.94%	\$ 9,165
Admin. Secretary - Payroll	\$ 47,502	\$ 15,974		\$ 63,476	4.88%	\$ 6,534
Admin. Secretary - Collector	\$ 55,147	\$ 36,941		\$ 92,088	4.88%	\$ 3,099
Principal Clerk - Collector	\$ 43,675	\$ 32,197		\$ 75,872	4.88%	\$ 4,496
IT Director	\$ 110,461	\$ 37,965		\$ 148,426	5.18%	\$ 7,908
Assistant IT Director	\$ 80,899	\$ 45,945		\$ 126,844	5.18%	\$ 13,365
<b>DPW ADMINISTRATION</b>						
DPW Director	\$ 145,617	\$ 49,618	\$ 307,900	\$ 307,900	27.41%	\$ 84,380
DPW Assistant Director	\$ 99,738	\$ 33,473		\$ 133,211	27.41%	\$ 53,504
DPW Operations Manager	\$ 78,143	\$ 27,189		\$ 105,332	27.41%	\$ 36,507
Administrative Manager	\$ 61,664	\$ 20,718		\$ 82,382	27.41%	\$ 28,866
Principal Clerk	\$ 53,104	\$ 25,607		\$ 78,711	27.41%	\$ 22,577
Principal Clerk	\$ 45,290	\$ 15,233		\$ 60,523	27.41%	\$ 21,571
Draftsman / Transltman	\$ 53,104	\$ 18,700		\$ 71,804	27.41%	\$ 16,586
Draftsman / Transltman	\$ 53,104	\$ 18,625		\$ 71,729	27.41%	\$ 19,678
<b>EXECUTIVE ASSISTANT</b>						
H.R. / Licensing Manager	\$ 100,418	\$ 52,157	\$ 5,613	\$ 152,575	5.18%	\$ 291
Executive Assistant	\$ 180,000	\$ 77,867		\$ 257,867	5.18%	\$ 7,908
<b>SELECT BOARD</b>						
{5} Stipends	\$ 9,000		\$ 4,750	\$ 4,750	5.18%	\$ 246
TOTAL	\$ 1,612,216	\$ 704,692	\$ 532,863	\$ 2,849,771		\$ 466

Subtotal - General Fund Costs \$ 395,315

**III. Other Support / Related Costs:**

Legal	\$ 250,000	5.18%	\$ 12,958
Property Insurance	\$ 152,023	11.10%	\$ 16,875
Auto Insurance	\$ 36,789	11.10%	\$ 4,084
Subtotal - Other Support Costs			\$ 33,916

TOTAL FY2023 SEWER INDIRECT COSTS \$ 794,942  
 estimated increase for FY2024 2.50%  
 projection for FY2024 \$ 848,234

**B. Basis for Allocation**

<b>Department</b>	<b>Calculation</b>	<b>FY2023</b>	<b>Allocation %</b>
<b>FINANCE DEPARTMENT</b>			
	Sewer Wages and Operating Expenses	\$ 2,193,474	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.18%
	Sewer Direct Operating Expenses	\$ 1,470,000	
	Total Municipal and School Direct Operating Expenses	\$ 32,289,035	4.55%
	Sewer Wages	\$ 723,474	
	Total Municipal Wages	\$ 14,817,795	4.88%
	Sewer Revenue	\$ 4,844,617	
	Total Committed Revenue (Sewer Receipts, Property Tax, MV Excise)	\$ 69,857,053	6.94%
<b>DPW</b>			
	Sewer Wages and Operating Expenses	\$ 2,193,474	
	All DPW Wages and Operating Expenses	\$ 8,003,915	27.41%
<b>EXECUTIVE ASSISTANT</b>			
	Sewer Wages and Operating Expenses	\$ 2,193,474	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.18%
<b>SELECT BOARD</b>			
	Sewer Wages and Operating Expenses	\$ 2,193,474	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.18%
<b>LEGAL</b>			
	Sewer Wages and Operating Expenses	\$ 2,193,474	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.18%