

A. Fiscal Year 2023 Water Utility Indirect Cost Allocations

methodology	actual	actual	actual	salary x 0.0145	salary x rate	salary x 0.32				
I. Benefit Costs of Water Utility Personnel							Workers	Pension	Total Benefits by	
Position	Wages	Longevity	Health Insurance	Life Insurance	Medicare	Compensation	Assessment	Employee	Allocation %	
WTF Chief Mechanic	\$ 64,548	\$ 735	\$ 6,807	\$ 60	\$ 935.95	\$ 2,272.66	\$ 20,655.48	\$ 31,466	100%	
WTF Operator in Training	\$ 59,396	\$ 650	\$ -	\$ 60	\$ 861.24	\$ 2,091.25	\$ 19,006.72	\$ 22,669	100%	
Laborer / Driver*	\$ 25,631	\$ -	\$ -	\$ 30	\$ 185.82	\$ 902.43	\$ 8,201.92	\$ 9,320	50%	
Assistant Chief Operator	\$ 82,991	\$ 900	\$ -	\$ 60	\$ 1,203.37	\$ 2,922.00	\$ 26,557.12	\$ 31,642	100%	
Mechanic	\$ 59,396	\$ 650	\$ 6,807	\$ 60	\$ 861.24	\$ 2,091.25	\$ 19,006.72	\$ 29,476	100%	
Operator	\$ 62,619	\$ 845	\$ 6,807	\$ 60	\$ 907.97	\$ 2,204.72	\$ 20,038.06	\$ 30,863	100%	
Operator*	\$ 29,698	\$ 325	\$ 3,935	\$ 30	\$ 215.31	\$ 1,045.63	\$ 9,503.36	\$ 15,054	50%	
Water Chief Operator	\$ 91,290	\$ 775	\$ -	\$ 60	\$ 1,323.71	\$ 3,214.19	\$ 29,212.80	\$ 34,586	100%	
Backflow Inspector	\$ 59,396	\$ 650	\$ -	\$ 60	\$ 861.24	\$ 2,091.25	\$ 19,006.72	\$ 22,669	100%	
W&WW Crew Leader*	\$ 31,309	\$ 423	\$ 10,121	\$ 30	\$ 226.99	\$ 1,102.36	\$ 10,019.03	\$ 21,922	50%	
Laborer / Meters	\$ 50,006	\$ -	\$ -	\$ 60	\$ 725.09	\$ 1,760.65	\$ 16,002.04	\$ 18,548	100%	
Laborer / Driver	\$ 48,766	\$ -	\$ -	\$ 60	\$ 707.11	\$ 1,716.99	\$ 15,605.15	\$ 18,089	100%	
Laborer / Driver	\$ 48,766	\$ -	\$ -	\$ 60	\$ 707.11	\$ 1,716.99	\$ 15,605.15	\$ 18,089	100%	
Operator	\$ 64,548	\$ -	\$ 17,506	\$ 60	\$ 935.95	\$ 2,272.66	\$ 20,655.48	\$ 41,430	100%	
Laborer / Driver	\$ 48,766	\$ -	\$ 17,506	\$ 60	\$ 707.11	\$ 1,716.99	\$ 15,605.15	\$ 35,595	100%	
Business Manager for Utilities**	\$ 85,000	\$ -	\$ 5,777	\$ 60	\$ 406.73	\$ 14.28	\$ 27,200.00	\$ 33,458	33.3%	
*50% allocation to Water										
**33.3% allocation to Water										
TOTAL WAGES \$ 827,128							Subtotal - Water Employee Benefits	\$ 381,419		

II. General Fund Departments:

Position	Wages	Benefits	Expenses	Total	Allocation %	Total Allocable to Water Ent. By Dept
<b>FINANCE DEPARTMENT</b>						
Finance Director / T.A.	\$ 127,580	\$ 50,382	\$ 214,600	\$ 214,600	4.67%	\$ 10,021
Assistant Finance Dir / Asst. T.A.	\$ 61,014	\$ 38,006	\$ 99,020	\$ 99,020	5.70%	\$ 10,151
Principal Clerk	\$ 51,062	\$ 37,409	\$ 88,471	\$ 88,471	5.54%	\$ 5,648
Treasurer / Collector	\$ 85,838	\$ 46,323	\$ 132,161	\$ 132,161	6.56%	\$ 8,671
Asst. Treasurer / Collector	\$ 69,856	\$ 24,362	\$ 94,218	\$ 94,218	6.56%	\$ 6,182
Admin. Secretary - Payroll	\$ 47,502	\$ 15,974	\$ 63,476	\$ 63,476	5.54%	\$ 3,514
Admin. Secretary - Collector	\$ 55,147	\$ 36,941	\$ 92,088	\$ 92,088	5.54%	\$ 5,098
Principal Clerk - Collector	\$ 43,675	\$ 32,197	\$ 75,872	\$ 75,872	5.54%	\$ 4,200
IT Director	\$ 110,461	\$ 37,965	\$ 148,426	\$ 148,426	5.70%	\$ 8,466
Assistant IT Director	\$ 80,899	\$ 45,945	\$ 126,844	\$ 126,844	5.70%	\$ 7,235
<b>DPW ADMINISTRATION</b>						
DPW Director	\$ 145,617	\$ 49,618	\$ 307,900	\$ 307,900	30.16%	\$ 92,859
DPW Assistant Director	\$ 99,738	\$ 33,473	\$ 133,211	\$ 133,211	30.16%	\$ 58,881
DPW Operations Manager	\$ 78,143	\$ 27,189	\$ 105,332	\$ 105,332	30.16%	\$ 40,175
Administrative Manager	\$ 61,664	\$ 20,718	\$ 82,382	\$ 82,382	30.16%	\$ 31,767
Principal Clerk	\$ 53,104	\$ 25,607	\$ 78,711	\$ 78,711	30.16%	\$ 24,845
Principal Clerk	\$ 45,290	\$ 15,233	\$ 60,523	\$ 60,523	30.16%	\$ 23,738
Draftsman / Transittman	\$ 53,104	\$ 18,700	\$ 71,804	\$ 71,804	30.16%	\$ 18,253
Draftsman / Transittman	\$ 53,104	\$ 18,625	\$ 71,729	\$ 71,729	30.16%	\$ 21,655
<b>EXECUTIVE ASSISTANT</b>						
H.R / Licensing Manager	\$ 100,418	\$ 52,157	\$ 5,613	\$ 152,575	5.70%	\$ 320
Executive Assistant	\$ 180,000	\$ 77,867	\$ 257,867	\$ 257,867	5.70%	\$ 8,703
<b>SELECT BOARD</b>						
(5) Stipends	\$ 9,000	\$ 4,750	\$ 4,750	\$ 9,000	5.70%	\$ 271
TOTAL	\$ 1,612,216	\$ 704,692	\$ 532,863	\$ 2,849,771		\$ 513
Subtotal - General Fund Costs						\$ 432,406

III. Other Support / Related Costs:

Legal	\$ 250,000	5.70%	\$ 14,260
Property Insurance	\$ 152,023	11.10%	\$ 16,875
Auto Insurance	\$ 36,789	11.10%	\$ 4,084
Subtotal - Other Support Costs			\$ 35,218
TOTAL FY2023 WATER INDIRECT COSTS			\$ 849,043
estimated increase for FY2024			2.50%
projection for FY2024			\$ 903,727.44

**B. Basis for Allocation**

<b>Department</b>	<b>Calculation</b>	<b>FY2023</b>	<b>Allocation %</b>
<b>FINANCE DEPARTMENT</b>	Water Wages and Operating Expenses	\$ 2,413,892	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.70%
	Water Direct Operating Expenses	\$ 1,507,750	
	Total Municipal and School Direct Operating Expenses	\$ 32,289,035	4.67%
	Water Wages	\$ 820,352	
	Total Municipal Wages	\$ 14,817,795	5.54%
	Water Revenue	\$ 4,583,238	
	Total Committed Revenue (Water Receipts, Property Tax, MV Excise)	\$ 69,857,053	6.56%
<b>DPW</b>	Water Wages and Operating Expenses	\$ 2,413,892	
	All DPW Wages and Operating Expenses	\$ 8,003,915	30.16%
<b>EXECUTIVE ASSISTANT</b>	Water Wages and Operating Expenses	\$ 2,413,892	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.70%
<b>SELECT BOARD</b>	Water Wages and Operating Expenses	\$ 2,413,892	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.70%
<b>LEGAL</b>	Water Wages and Operating Expenses	\$ 2,413,892	
	Municipal Wages and Operating Expenses	\$ 42,320,234	5.70%