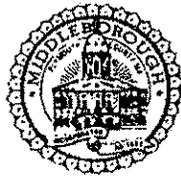


HEARINGS, MEETINGS, LICENSES
11-8-10



The Middleborough Board of Selectmen will hold a public hearing on Monday, November 8, 2010 at 7:30 PM in the Selectmen's Meeting Room at the Town Hall, 10 Nickerson Avenue, for the purpose of discussing an application filed by A&C Motorcycles, for a Class II Automobile Dealer's License for the premises located at 461 Wareham Street, Middleboro, MA (Assessors M087, L3183). Anyone desiring to be heard on this matter should appear at the time and place designated.

Marsha L. Brunelle
Alfred P. Rullo, Jr.
Muriel C. Duphily
Stephen J. McKinnon
Steven P. Spataro
BOARD OF SELECTMEN

Publish: October 28, 2010

Payment enclosed. Advertiser #300074

A & C MOTORCYCLES, LLC

"The things you need ...for the life you lead"



To Who it may Concern

We at A&C Motorcycles are looking to
relocate our business to # 461 Warehan St
in Middleboro because we have ran out of room.
We have been in business for 3+ Years & look
Forward to many more years. The hours would be
M-S 9-7 Sunday 11-5
Your Consideration.

Thank You for

Chris & Anne Toft
A&C Motorcycles.

CRANBERRY CAPITAL OF THE WORLD



Phone: 508-946-2405 Fax: 508-946-0058

Town of Middleborough Massachusetts

BOARD OF SELECTMEN Marsha L. Brunelle

APPLICATION FOR LICENSE (PLEASE TYPE OR PRINT CLEARLY)

Patrick E. Rogers Wayne C. Perkins Steven P. Spataro

DATE 10-15-2010

NAME OF APPLICANT AIC Motorcycles Charlie Taft

ADDRESS OF APPLICANT 192 EAST GROVE ST 24 Glenwood Circle Wareham

ASSESSORS MAP & LOT

NAME OF BUSINESS AIC Motorcycles

OWNER OF PROPERTY TO BE LICENSED Charlie + Anne Taft 461 Wareham St, LLP

ADDRESS OF PROPERTY TO BE LICENSED 461 WAREHAM ST.

ASSESSORS MAP & LOT 087, 3183

TYPE OF LICENSE REQUESTED (Check One)

- 2nd Hand Furniture, Class I License, Class III License, Common Victualler, 2nd Hand Clothing, Class II License, Liquor License, Other

(508) 367-3221

Anticipated Start Date for Business January 2011 Hours requested: M-S-9-7-SUN. 10-5

Has the Applicant previously held a similar license in the Town of Middleborough or elsewhere? If yes, explain:

YES - CLASS II LICENSE @ 192 EAST GROVE ST

Signature Anne Petrus-Taft

DATE OF HEARING 11.8.10

APPROVED/DENIED

Do not write below line: To be Completed by Treasurer/Collector:

Please inform this department, as well as the Board of Selectmen, as to whether or not the above listed property owner/applicant/petitioner owes the Town of Middleborough any outstanding taxes and/or municipal charges that remain unpaid for more than one year.

Does Property Owner/Applicant/Petitioner owe Taxes/Municipal Charges? NO

Handwritten signature

Town of Middleboro

APPLICATION FOR A LICENSE TO BUY, SELL, EXCHANGE
OR ASSEMBLE SECOND HAND MOTOR VEHICLES
OR PARTS THEREOF

I, the undersigned, duly authorized by the concern herein mentioned, hereby apply for a.....
class license, to Buy, Sell, Exchange or Assemble second hand motor vehicles or parts thereof, in accordance with
the provisions of Chapter 140 of the General Laws.

1. What is the name of the concern? A.T.C. Motorcycles, LLC

Business address of concern. No. 461 Wareham St. St.,
Middleboro  Town.

2. Is the above concern an individual, co-partnership, an association or a corporation?
LLC Corporation

3. If an individual, state full name and residential address.

4. If a co-partnership, state full names and residential addresses of the persons composing it.

5. If an association or a corporation, state full names and residential addresses of the principal officers.

President Anne Petrino-Taft

Secretary Charles Taft

Treasurer

6. Are you engaged principally in the business of buying, selling or exchanging motor vehicles? Yes

If so, is your principal business the sale of new motor vehicles? NO

Is your principal business the buying and selling of second hand motor vehicles? Yes

Is your principal business that of a motor vehicle junk dealer? NO

7. Give a complete description of all the premises to be used for the purpose of carrying on the business.

Free Standing Approximately 2500 SQ. Feet
Attached 1000 SQ. Foot Garage

8. Are you a recognized agent of a motor vehicle manufacturer? ... NO (Yes or No)

If so, state name of manufacturer

9. Have you a signed contract as required by Section 58, Class 1? ... NO (Yes or No)

10. Have you ever applied for a license to deal in second hand motor vehicles or parts thereof? YES (Yes or No)

If so, in what city — town Middleboro

Did you receive a license? YES (Yes or No) For what year? Since 2007

11. Has any license issued to you in Massachusetts or any other state to deal in motor vehicles or parts thereof ever been suspended or revoked? ... NO (Yes or No)

Sign your name in full Anne Petrus - Taft (Duly authorized to represent the concern herein mentioned)

Residence 24 Glenwood Circle, Wareham, MA 02571

IMPORTANT

EVERY QUESTION MUST BE ANSWERED WITH FULL INFORMATION, AND FALSE STATEMENTS HEREIN MAY RESULT IN THE REJECTION OF YOUR APPLICATION OR THE SUBSEQUENT REVOCATION OF YOUR LICENSE IF ISSUED.

NOTE: If the applicant has not held a license in the year prior to this application, he must file a duplicate of the application with the registrar. (See Sec. 59)

APPLICANT WILL NOT FILL THE FOLLOWING BLANKS

Application after investigation (Approved or Disapproved)

License No. granted 19.... Fee \$.....

Signed.....

.....
.....
.....
.....
.....

CHAPTER 140 OF THE GENERAL LAWS, TER. ED., WITH AMENDMENTS THERETO (EXTRACT)

SECTION 57. No person, except one whose principal business is the manufacture and sale of new motor vehicles but who incidentally acquires and sells second hand vehicles, or a person whose principal business is financing the purchase of or insuring motor vehicles but who incidentally acquires and sells second hand vehicles, shall engage in the business of buying, selling, exchanging or assembling second hand motor vehicles or parts thereof without securing a license as provided in section fifty-nine. This section shall apply to any person engaged in the business of conducting auctions for the sale of motor vehicles.

SECTION 58. Licenses granted under the following section shall be classified as follows:

Class 1. Any person who is a recognized agent of a motor vehicle manufacturer or a seller of motor vehicles made by such manufacturer whose authority to sell the same is created by a written contract with such manufacturer or with some person authorized in writing by such manufacturer to enter into such contract, and whose principal business is the sale of new motor vehicles, the purchase and sale of second hand motor vehicles being incidental or secondary thereto, may be granted an agent's or a seller's license; provided, that with respect to second hand motor vehicles purchased for the purpose of sale or exchange and not taken in trade for new motor vehicles, such dealer shall be subject to all provisions of this chapter and of rules and regulations made in accordance therewith applicable to holders of licenses of class 2.

Class 2. Any person whose principal business is the buying or selling of second hand motor vehicles may be granted a used car dealer's license.

Class 3. Any person whose principal business is the buying of second hand motor vehicles for the purpose of remodeling, taking apart or rebuilding the same, or the buying or selling of parts of second hand motor vehicles or tires, or the assembling of second hand motor vehicle parts, may be granted a motor vehicle junk license.

SECTION 59. The police commissioner in Boston and the licensing authorities in other cities and towns may grant licenses under this section which shall expire on January first following the date of issue unless sooner revoked. The fees for the licenses shall be fixed by the licensing board or officer, but in no case shall exceed fifty dollars. Application for license shall be made in such form as shall be approved by the registrar of motor vehicles, in sections fifty-nine to sixty-six, inclusive, called the registrar, and if the applicant has not held a license in the year prior to such application, such application shall be made in duplicate, which duplicate shall be filed with the registrar. No such license shall be granted unless the licensing board or officer is satisfied from an investigation of the facts stated in the application and any other information which they may require of the applicant, that he is a proper person to engage in the business specified in section fifty-eight in the classifications for which he has applied, that said business is or will be his principal business, and that he has available a place of business suitable for the purpose. The license shall specify all the premises to be occupied by the licensee for the purpose of carrying on the licensed business. Permits for a change of situation of the licensed premises or for addition thereto may be granted at any time by the licensing board or officer in writing, a copy of which shall be attached to the license. Cities and towns by ordinance or by-law may regulate the situation of the premises of licensees within class 3 as defined in section fifty-eight, and all licenses and permits issued hereunder to persons within said class 3 shall be subject to the provisions of ordinances and by-laws which are hereby authorized to be made. No license or permit shall be issued hereunder to a person within said class 3 until after a hearing, of which seven days' notice shall have been given to the owners of property abutting on the premises where such license or permit is proposed to be exercised. All licenses granted under this section shall be revoked by the licensing board or officer if it appears, after hearing, that the licensee is not complying with sections fifty-seven to sixty-nine, inclusive, or the rules and regulations made thereunder; and no new license shall be granted to such person thereafter, nor to any person for use on the same premises, without the approval of the registrar. The hearing may be dispensed with if the registrar notifies the licensing board or officer that a licensee is not so complying. Any person aggrieved by any action of the licensing board or officer refusing to grant, or revoking a license for any cause may, within ten days after such action, appeal therefrom to any justice of the superior court in the county in which the premises sought to be occupied under the license or permit applied for are located. The justice shall, after such notice to the parties as he deems reasonable, give a summary hearing on such appeal, and shall have jurisdiction in equity to review all questions of fact or law and may affirm or reverse the decision of the board or officer and may make any appropriate decree. The decision of the justice shall be final.

APPLICATION FOR A LICENSE TO BUY, SELL,
EXCHANGE OR ASSEMBLE SECOND HAND
MOTOR VEHICLES OR PARTS THEREOF.

APPLICANT WILL NOT FILL THE FOLLOWING BLANKS

Application No.

Class License No.

Name

St. and No.

City — Town

Date Issued

Remarks

.....

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Jacqueline Shanley

From: Jeanne Spalding
Sent: Monday, November 01, 2010 12:22 PM
To: Patricia Cassady; Jacqueline Shanley; Robert Whalen; Ruth Geoffroy
Cc: Charles Cristello
Subject: RE: new sketch A&C Motorcycles

The Health Dept. has no comment regarding the application for A&C Motorcycles.

Jeanne Spalding, Health Officer
Middleborough Health Dept.
Middleborough Area MRC
20 Centre St.
Middleborough, MA 02346
508-946-2408

From: Patricia Cassady
Sent: Monday, November 01, 2010 9:36 AM
To: Jacqueline Shanley; Robert Whalen; Jeanne Spalding; Ruth Geoffroy
Subject: RE: new sketch A&C Motorcycles

Hi Everyone,

I don't see any wetland issues for this site.

If you have any questions, just give me a call or stop by.

Tricia

Patricia Cassady
Conservation Agent
Middleborough Conservation Commission
20 Centre Street, 2nd Floor (Bank Building)
Middleborough, MA 02346

508-946-2406

pcssdy@middleborough.com

From: Jacqueline Shanley
Sent: Monday, November 01, 2010 9:15 AM
To: Robert Whalen; Patricia Cassady; Jeanne Spalding; Ruth Geoffroy
Subject: new sketch A&C Motorcycles

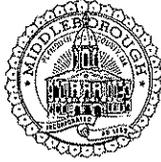
Good Morning:

Bob Whalen noted that the applicant didn't indicate # of vehicles on application/sketch. Applicant spoke with Bob, and has re-submitted the attached sketch.

Thank you

Jackie

11/2/2010



Town of Middleborough
20 Centre Street, Second Floor
Middleborough, Massachusetts 02346

Robert J. Whalen
Building Commissioner
Tel. 508-946-2426
Fax 508-946-2305

November 5, 2010

Middleborough Board of Selectmen
Middleborough Town Offices
10 Nickerson Ave
Middleborough, MA 02346

RE: Class II License for property located at 461 Wareham Street, Assessors Map: 087
Lot: 3183.

Dear Honorable Board,

I have reviewed the layout plan submitted by Charles Taft for a Class II License for fifteen cars (15) used cars. This property is located at 461 Wareham Street.

1. This property is located within the General Use Zoning District so the proposed use is allowed.
2. The site plan shows that fifteen cars would be parked on the outside perimeter of the property.
3. Middleborough Zoning requires a landscaped buffer zone 25 feet in depth along the street and 15 feet along the side or rear lot lines. The site plan provided does show the required buffer area.
4. I would support this request.

Respectfully submitted,

Robert J. Whalen
Building Commissioner
Zoning Enforcement Officer

RJW/d

SECTION XIII

GENERAL USE DISTRICT

A. PURPOSE

These General Use District regulations are adopted to promote the orderly and efficient use of land, to permit a variety of compatible uses of land and structure, to encourage planned development of business and residential uses which protect the town's water and other resources and to protect the public health, safety and convenience.

B. APPLICABILITY (effective 11-16-87)

1. The provisions of this section of the by-law shall apply to all land, structures, uses and changes or expansion of structures or uses within the General Use District. "No restriction or regulation is imposed by this By-law on the use made of buildings, structures or premises in this District, except as provided below and in other applicable section of this Zoning By-law.
2. This Section XIII of the zoning By-law applies only to non-residential uses.

C. REQUIREMENTS

1. Site Plan Required

No structure shall be constructed on any lot unless a site plan prepared in accordance with Section VII-A-1 of this By-law has been filed with the Building Inspector. Such plan shall provide sufficient information to show compliance with the requirements of this Section.

2. Dimensional Requirements

- a. The maximum height of any building shall not exceed 42 feet.
- b. No building shall be constructed less than 35 feet from a street line or less than 25 feet from a side or rear lot line. "Open entrance steps may be excluded from the 35 (thirty-five) foot front set back requirement." (effective 11-16-87)
- c. ~~Total impervious area shall not exceed sixty (60%) percent of the lot area.~~ Minimum open space shall be no less than forty (40%) percent of the lot area.
- d. The minimum continuous street frontage on any lot shall be 75 (seventy-five) feet. (Effective 11-16-87)
- e. Either the side lot line or the rear lot line requirements shall not apply to a side lot line or rear lot line which abuts a railroad line or siding.

3. Parking and Access

Off-street-parking facilities shall be provided on the same lot as the building for each use within the District. Parking areas shall be designed to prevent the

necessity of any vehicles backing into a public way. Each parking space shall have a usable area of at least 180 square feet and be served by access and maneuvering areas of sufficient size to permit safe and convenient movement of vehicles. No parking area shall be located less than 25 feet from a street line nor less than 15 feet from a side or rear lot line. Access drives connecting parking areas with the street shall be clearly delineated by the use of curbing, directional signs (if applicable), landscaping or other means and shall be located in a manner which provides motorists with an unobstructed view of approaching traffic, in accordance with Section VI-B of this By-law. The number of spaces required for each use shall be consistent with the following minimum standards.

Retail Sales or Service Businesses – one space for each 300 square feet of gross floor area.

Wholesale or Warehouse Facilities – one space for every 1,000 square feet of gross floor area.

Industrial or Manufacturing Facilities – one space for every 600 square feet of gross floor area.

Professional or Business Offices – one space for every 300 square feet of gross floor area.

Churches – one space for every 3 seats.

Theaters, Restaurants or Other Places of Public Assembly – one space for every 3 seats.

Hotels/Motels – one space per guest unit plus one space for every 3 restaurant seats.

4. *Landscaping and Screening.*

- a. A landscaped buffer zone shall be provided not less than 25 feet in depth along a street line and not less than 15 feet in depth along a side or rear lot line. Where commercial property abuts residential property, adequate screening will be provided in the side and rear landscaped buffer zones.
- b. Earth berms, landscaping or screening shall be provided to control noise and dust, to prevent soil erosion, to provide shade, to screen from public view areas for waste disposal or outdoor storage, and to protect the visual character and natural resources of the town. Earth berms where used should vary in width and height throughout their length in order to achieve topographical relief and to appear to occur naturally.
- c. All land located between the street line and parking areas as required by Section XIII-C-3 of this By-law shall be provided with attractive and durable landscaped areas consisting of natural vegetation, shrubs, mulches, evergreens and such other vegetation. Such landscaped areas shall be located in a manner which provides unobstructed lines of sight for vehicles entering and existing the premises, consistent with Section VI-B of this By-law.
- d. All outdoor areas used for the storage of wastes, salvage materials, unregistered or disabled motor vehicles, construction equipment or bulk materials, not for sale, shall be screened in a manner which restricts the view

Town of Middleboro
OFFICE OF THE TOWN ACCOUNTANT
20 CENTRE STREET
MIDDLEBOROROUGH, MA 02346-2252

Memorandum

TO: Board of Selectmen

FROM: Steve Dooney, Town Accountant 

RE: June 30 2010 Financial Report.

DATE: November 04, 2010

Enclosed please find the Financial Report of the period ending June 30th 2010.

Local receipts ended the year just short of expectations. Weakness in Investment Income and permits contributed to this. Departmental Expenditures ended the year in good shape and unexpended appropriations minus encumbrances totaled \$515,788.00. On the final sheet showing all revenues and expenditures please note that we finished the year with a positive number.

I will be at your Monday evening meeting to answer any questions.

	CLASSIFICATION	BUDGETED	ACTUAL	ACTUAL	
	LOCAL RECEIPTS				
		<u>PER 10 RECAP</u>	<u>6/30/2009</u>	<u>6/30/2010</u>	<u>Variance</u>
1.	MOTOR VEHICLE EXCISE	2,338,490.00	2,396,490.00	2,311,562.00	(84,928.00)
01.4150.00	MOTOR VEHICLE		2,396,490.00	2,311,562.00	
2.	OTHER EXCISE	221,797.00	181,767.00	177,341.00	(4,426.00)
01.4161.00	BOAT EXCISE		7,625.00	6,831.00	
01.4162.00	FARM ANIMAL		4,970.00	4,443.00	
	ALL OTHER TAXES			-	
01.4696.00	HOTEL/MOTEL TAX				
01.4697.00	ROOM OCCUPANCY TAX		169,172.00	166,067.00	
3.	PENALTIES AND INTEREST	305,428.00	254,727.00	374,754.00	120,027.00
01.4171.00	COSTS AND INTEREST		91,880.00	108,498.00	
01.4172.00	COSTS/INTEREST RE/PP		162,847.00	253,978.00	
01.4165.00	1/2% NON RETURN PENALTY			11,950.00	
01.4166.00	1/2% NON RETURN PENALTY TAX TITLE			328.00	
4.	PAYMENTS IN LIEU OF TAXES	36,270.00	36,270.00	40,774.00	4,504.00
01.4370.13	ASSESSORS IN LIEU OF TAX		36,270.00	40,774.00	
8.	CHARGES FOR SERVICES - TRASH DISPOSAL	1,085,069.00	1,085,069.00	1,070,133.00	(14,936.00)
01.4336.00	TRASH BAG STICKERS		36,704.00	35,827.00	
01.4337.00	CURBSIDE TRASH FEES *		1,044,064.00	1,021,049.00	
01.4337.08	TRASH ADDED TO REAL*		-	-	
01.4337.09	TRASH ADDED TO REAL*		-	-	
01.4370.17	RESIDENTIAL LANDFILL BULKY PERMITS*		-	-	
01.4338.00	TRASH TAX TITLE		4,301.00	12,835.00	
	TRASH POSSESSIONS			422.00	
9.	OTHER CHARGES FOR SERVICES	930.00	930.00	736.00	(194.00)
01.4322.00	SERVICE CHARGES		930.00	736.00	
10.	FEES	98,651.00	88,651.00	123,612.00	34,961.00
01.4323.00	FILING FEES		1,419.00	10,059.00	
01.4324.00	CERT. OF MUN. LIENS		24,025.00	36,895.00	
01.4326.00	ZONING & PLANNING FEES		8,900.00	16,600.00	
01.4327.00	ASSESSORS FEES		4,080.00	3,296.00	
01.4329.00	DOG POUND FEES		550.00	215.00	
01.4334.00	NON-RENEWAL REGISTRY FEES		23,057.00	26,540.00	
01.4330.00	EARTH REMOVAL INSPECTIONS		24,000.00	27,600.00	
01.4332.00	CABLEVISION FRANCHISE FEES		2,620.00	2,407.00	
11.	RENTALS	209,302.00	209,302.00	212,556.00	3,254.00
01.4370.15	ALL OTHER RENTAL INCOME		41,440.00	43,499.00	
01.4370.07	SCHOOL ST. PROPERTY RENTAL		2,947.00	3,240.00	
01.4370.08	TRAILER		144,048.00	144,324.00	
01.4370.14	TOWN HALL		20,867.00	21,493.00	
01.4370.19	CUPOLLA RENTAL		-	-	
12.	DEPARTMENTAL REVENUE - SCHOOLS	199,963.00	199,963.00	132,631.00	(67,332.00)
01.4842.00	SCHOOL MISCELLANEOUS		-	-	
01.4856.00	REIMBURSEMENT SCHOOL MEDICAID		199,963.00	132,631.00	
13.	DEPARTMENT REVENUE - LIBRARIES	-	-	-	
01.4774.00	LIBRARY MISCELLANEOUS				
16.	OTHER DEPARTMENTAL REVENUE	369,383.00	369,383.00	347,303.00	(22,080.00)
01.4370.04	HIGHWAY ROAD OPENINGS		1,900.00	2,220.00	
01.4370.03	LANDFILL MISC		80.00	-	
01.4801.00	MISC TWN CLERK RECEIPTS		23,748.00	23,187.00	
01.4802.00	POLICE ADMIN		22,056.00	14,831.00	
01.4805.00	POLICE MISCELLANEOUS		21,227.00	18,518.00	
01.4841.00	FIRE MISCELLANEOUS		37,221.00	33,233.00	
01.4370.20	LANDFILL MONITOR		61,838.00	70,108.00	
01.4370.21	LANDFILL ROYALTIES		201,313.00	185,206.00	
17.	LICENSES AND PERMITS	665,551.00	665,551.00	540,768.00	(124,783.00)
01.4325.00	DOG LICENSES		32,605.00	31,042.00	
01.4410.00	ALCOHOLIC BEVERAGES LIC.		37,550.00	43,045.00	
01.4421.00	OTHER LICENSES/PERMITS		14,873.00	17,258.00	
01.4426.00	BUILDING PERMITS		288,324.00	193,485.00	
01.4427.00	LANDFILL PERMITS		46,025.00	47,250.00	
01.4431.00	FIRE PERMITS		-	-	
01.4450.00	PLUMBING PERMITS		38,905.00	34,600.00	
01.4451.00	GAS PERMITS		22,827.00	17,122.00	
01.4452.00	WIRING PERMITS		52,769.00	36,592.00	
01.4453.00	HEALTH DEPARTMENT PERMITS		125,450.00	111,533.00	
01.4455.00	WEIGHTS & MEASURES		6,223.00	8,841.00	
	SIDEWALK OBSTRUCTION PERMIT				
18.	SPECIAL ASSESSMENTS	33,575.00	33,575.00	33,335.00	(240.00)
01.4750.00	SPECIAL ASSESSMENTS		33,575.00	33,335.00	
19.	FINES AND FORFEITS	96,009.00	96,009.00	106,060.00	10,051.00
01.4695.00	COURT FINES		66,048.00	77,525.00	
01.4774.00	LIBRARY FINES		20,962.00	21,445.00	
01.4773.00	FINES FOR RETURNED CHECKS		3,135.00	2,602.00	
01.4777.00	DRUG RELATED FINES		1,200.00	800.00	
01.4847.00	PARKING TICKETS		4,664.00	3,688.00	
20.	INVESTMENT INCOME	319,876.00	370,929.00	161,307.00	(209,622.00)
01.4820.00	EARNINGS ON INVESTMENTS		368,603.00	161,307.00	

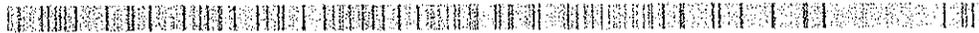
	PREMIUM ON NOTES		2,326.00	-	
21.	MISCELLANEOUS RECURRING	66,706.00	66,906.00	76,297.00	9,391.00
01.4804.00	MISCELLANEOUS		1,842.00	13,775.00	
01.4875.00	SALES OF INVENTORY				
	DP SAFETY REIMB				
	SMHG MEDICARE D REIMB		65,064.00	62,522.00	
	REIMBURSEMENT UCC FILINGS				
22.	NON-RECURRING MISCELLANEOUS	-	986,915.00	259,367.00	(727,548.00)
	PRIOR YEAR REIMBURSEMENT				
01.4849.00	REIMBURSEMENT INSURANCE		-		
01.4806.00	SALE OF TOWN OWNED PROPERTY		-		
01.4807.00	NON-RECURRING MISC FIRE TRUCK		25,500.00	-	
01.4807.01	SALE OF LAND DEPOSIT			186,000.00	
01.4807.02	SURPLUS PROP/EQUIP SALES			4,934.00	
01.4807.03	PRECEINCT STREET PROPERTY SALE				
01.4807.04	SALE OF LAND- CHESTNUT ST				
01.4807.05	SALE OF LAND-HILLSIDE AVE				
01.4807.06	SALE OF LAND-OFF PLYMPTON ST				
01.4807.07	SALE OF LAND-OFF WALL ST				
01.4807.08	SALE OF LAND-OFF WALNUT ST				
01.4807.09	SALE OF LAND-OFF WAREHAM ST				
01.4807.10	OCC ED TRANS REIMB		50,262.00	-	
01.4807.11	SBA REIMB REP ROOFS				
01.4873.00	PRIOR YEAR REIMB				
	COURT JUDGEMENT - LANDFILL		-		
	COURT JUDGEMENT - MBTE SETTLEMENT		911,153.00	68,433.00	
	GAS/ELECTRIC DEPT. LEASE BUY-OUT		-		
01.4852.00	FEMA REIMBURSEMENT FOR SNOW		-		
	TOTAL	6,047,000.00	7,042,437.00	5,968,536.00	(1,073,901.00)
	MINUS NON RECUR		6,055,522.00	5,709,169.00	(346,353.00)
	EST REVENUE DIFF				78,464.00

MIDDLEBOROUGH					
EXPENDITURES					
June 2010					
		BUDGET	EXPENDITURES	REMAINING	%
#	DEPARTMENT	with adjusts			
111	FINANCE COMMITTEE	\$ 4,843.00	\$ 4,544.00	\$ 299.00	94%
	PERSONNEL BOARD		\$ -	\$ -	
	CABLE COMMISSION	\$ -	\$ -	\$ -	
	MODERATOR	\$ -	\$ -	\$ -	
	B&I COMMISSION	\$ -	\$ -	\$ -	
122	SELECTMEN	\$ 58,003.00	\$ 57,976.00	\$ 27.00	100%
123	TOWN MANAGER	\$ 187,683.00	\$ 180,332.00	\$ 7,351.00	96%
135	ACCOUNTANT	\$ 126,956.00	\$ 122,439.00	\$ 4,517.00	96%
141	ASSESSORS	\$ 264,678.00	\$ 264,319.00	\$ 359.00	100%
145	TREASURER & COLLECTOR	\$ 462,955.00	\$ 452,676.00	\$ 10,279.00	98%
151	LAW	\$ 185,501.00	\$ 185,419.00	\$ 82.00	100%
155	INFORMATION TECHNOLOGY	\$ 306,998.00	\$ 306,937.00	\$ 61.00	100%
161	TOWN CLERK	\$ 160,208.00	\$ 159,695.00	\$ 513.00	100%
162	ELECTIONS & REGISTRATION	\$ 28,473.00	\$ 22,923.00	\$ 5,550.00	81%
171	CONSERVATION COMMISSION	\$ 98,846.00	\$ 98,576.00	\$ 270.00	100%
175	PLANNING BOARD	\$ 184,086.00	\$ 184,086.00	\$ -	100%
176	ZONING BOARD	\$ 31,354.00	\$ 31,321.00	\$ 33.00	100%
193	ADMINISTRATIVE OFFICE BUILDING	\$ 154,352.00	\$ 145,992.00	\$ 8,360.00	95%
210	POLICE DEPARTMENT	\$ 3,583,631.00	\$ 3,502,371.00	\$ 81,260.00	98%
220	FIRE DEPARTMENT	\$ 2,673,713.00	\$ 2,543,677.00	\$ 130,036.00	95%
241	BUILDING DEPARTMENT	\$ 290,380.00	\$ 286,596.00	\$ 3,784.00	99%
244	SEALER WEIGHTS & MEASURES	\$ 6,198.00	\$ 6,198.00	\$ -	100%
292	DOG DEPARTMENT	\$ 99,623.00	\$ 99,256.00	\$ 367.00	100%
421	DPW ADMINISTRATION	\$ 20,919.00	\$ 18,500.00	\$ 2,419.00	88%
422	DPW HIGHWAY	\$ 1,215,939.00	\$ 1,190,049.00	\$ 25,890.00	98%
423	DPW TREE WARDEN	\$ 11,870.00	\$ 9,962.00	\$ 1,908.00	84%
429	DPW INSECT & PEST	\$ 965.00	\$ -	\$ 965.00	0%
433	DPW RUBBISH REMOVAL	\$ 360,766.00	\$ 351,753.00	\$ 9,013.00	98%
521	HEALTH	\$ 303,251.00	\$ 297,438.00	\$ 5,813.00	98%
541	COUNCIL ON AGING	\$ 540,448.00	\$ 540,445.00	\$ 3.00	100%
543	VETERAN'S SERVICES	\$ 430,276.00	\$ 429,456.00	\$ 820.00	100%
610	LIBRARY	\$ 586,481.00	\$ 586,481.00	\$ -	100%
650	PARK DEPARTMENT	\$ 290,159.00	\$ 290,159.00	\$ -	100%
691	HISTORICAL COMMISSION	\$ 1,711.00	\$ 740.00	\$ 971.00	43%
	GENERAL GOVERNMENT	\$ 12,671,266.00	\$ 12,370,316.00	\$ 300,950.00	98%
710	DEBT SERVICES	\$ 6,181,168.00	\$ 6,150,517.00	\$ 30,651.00	100%
819	EMPLOYEE FRINGE BENEFITS	\$ 14,733,152.00	\$ 14,632,643.00	\$ 100,509.00	99%
941	COURT JUDGEMENTS	\$ -	\$ 12,500.00		#DIV/0!
950	UNCLASSIFIED	\$ 2,002,149.00	\$ 1,933,064.00	\$ 69,085.00	97%
311	SCHOOL DEPARTMENT	\$ 26,731,010.00	\$ 25,293,482.00	\$ 1,437,528.00	95%
899	TRANSPORTATION MISC	\$ 532,149.00	\$ 500,825.00	\$ 31,324.00	94%
900	TRANSPORTATION CONTRACTED	\$ 1,725,218.00	\$ 1,706,319.00	\$ 18,899.00	99%
951	ARTICLES	\$ 619,159.00	\$ 448,691.00	\$ 170,468.00	72%
	INTERGOVERNMENTAL ASSESS	\$ 484,076.00	\$ 484,076.00		100%
	still in process expenses (encumbered)		\$ -		
	TOTAL	\$ 65,679,347.00	\$ 63,532,433.00	\$ 2,146,914.00	97%
	UNEXPENDED APPROPRIATIONS		\$ 63,532,433.00	\$ 2,146,914.00	
	Less Encumbrances FY 11			\$ 1,631,025.59	
	Total amount of Turnbacks			\$ 515,888.41	

CLASSIFICATION	JUNE 10	BUDGETED	ACTUAL	
PP & REAL ESTATE		29,196,592.00	28,644,002.00	98%
TAX LIENS			608,521.00	#DIV/0!
TAX POSSESSIONS			13,792.00	#DIV/0!
MOTOR VEHICLE EXCISE		2,338,490.00	2,311,562.00	99%
OTHER EXCISE		221,797.00	189,619.00	85%
PENALTIES AND INTEREST		305,428.00	362,476.00	119%
IN LIEU OF TAX		36,270.00	40,774.00	112%
CHARGES FOR SERVICES - TRASH DISPOSAL		1,085,069.00	1,070,133.00	99%
OTHER CHARGES FOR SERVICES admin fee rental		930.00	736.00	79%
FEES		98,651.00	123,613.00	125%
RENTALS		209,302.00	212,556.00	102%
DEPARTMENTAL REVENUE - SCHOOLS		199,963.00	132,631.00	66%
OTHER DEPARTMENTAL REVENUE pol/fire/ft.clerk		369,383.00	347,303.00	94%
LICENSES AND PERMITS		665,551.00	540,768.00	81%
SPECIAL ASSESSMENTS interest on septic better		33,575.00	33,335.00	99%
FINES AND FORFEITS court		96,009.00	106,060.00	110%
INVESTMENT INCOME		319,876.00	161,307.00	50%
MISCELLANEOUS RECURRING		66,706.00	76,297.00	114%
NON-RECURRING MISCELLANEOUS		-	259,367.00	#DIV/0!
STATE AID		19,560,308.00	19,458,327.00	99%
School Building Assistance mid school		1,456,732.00	1,456,732.00	100%
TRANSFERS enterprise, g/e ,cap proj, trust		7,167,216.00	7,167,216.00	100%
REVENUE		63,427,848.00	63,317,127.00	100%
Unexpended FY 10			2,146,914.00	
Encumbered FY11			(1,631,025.60)	
Total Adjusted Revenue			63,833,015.40	
EXPENDITURES			63,532,433.00	
DIFF			300,582.40	



Town of Middleborough



Indirect Cost Report

For

Fiscal Year 2011

Prepared by
Roger Brunelle, Director Information Technology
10/14/2010

Approved by the Board of Selectman 11/08/2010

October 14, 2010

Board of Selectmen
Town Hall
10 Nickerson Ave.
Middleborough, MA 02346

Honorable Board Members:

The fiscal year 2011 Indirect Cost review was by direction of your board, for the Information Technologies Department (I.T.D.) to annually update the indirect cost for the town. The departments involved have now been well established for the assessment of indirect costs. The Indirect Cost review covers the Water, Wastewater, School and Gas and Electric Departments.

In assessing indirect costs each department head supplying services, reviewed direct application time of their personnel. This report reflects conservative hours expended on these tasks. .

The Data Processing Department in 1993 was assigned the task to properly affix a standardized proportional cost of the department's operation. The established method of charging computer time by CPU hour (Central Processing Unit) was developed. Other customers who have requested computer time and services have been assessed by this procedure. This method of CPU hourly charging was reviewed in 1996 by the Town's Auditors and again in 1999, 2003, 2007 and 2008, also by the Massachusetts Department of Revenue in 1999, 2005 and 2008 and was found to be sound.

Again, this review identifies the cost of doing business and this cost should be borne by the people receiving the service and not the general taxpayers of the Town of Middleborough.

This report summarizes the results of the 2011 fiscal year I.T.D. study to determine the amount of indirect cost provided by the Town in support of the Water, Wastewater, School, Trash Collection and Gas and Electric Department.

The benefit mark ups have been included in the report which impacts the Water, Wastewater, and Trash Collection, Gas and Electric and the School Department cost.

Support Functions Performed

Functions Performed by Treasurer/Collector Department

Treasurer:

Functions performed:

1. Banking Services:

- a. Transportation to the bank of all daily receipts.
- b. Pick up deposit bags and receipts.
- c. Enter all deposits into account register.
- d. Review summarization of receipts.
- e. Complete wire transfers to pay power bills, review Warrants for G&E.
- f. Review bad checks returned to office.
- g. Invest all Town funds.
- h. Maintain all Town capital project accounts.
- I. Maintain depreciation account for G&E.
- j. Reconcile all account balances with Accountant.
- k. Maintain School Scholarship funds.
- L. Voucher and issue Scholarship checks to students.

2. Employee Benefits:

- a. Analyze and breakdown cost for Plymouth County Retirement For the Gas and Electric, Water, Waste water, Schools and General Government contributions.
- b. Bill semi-annually for Town retirement.



Assistant Treasurer/Collector:

Functions performed:

1. Banking Services:

- a. Responsible for banking services in absence of the Treasurer.

2. Employee Benefits:

- a. Prepare and submit paperwork to retirement board when employees are hired, terminated or retired.
- b. File monthly reports with the County Retirement and vouchers employee's contributions.
- c. Provide employees with information and obtains information when requested pertaining to retirement.
- d. Track creditable service for retiring employees.
- e. Distribute yearly statements of employee contributions.
- f. Enroll employees in health insurance.
- g. Bill on a monthly basis for active and retired employees.
- h. Pay health claims and vouchers bills.
- I. Contact Medicare and social security to resolve problems for retirees.
- j. Handle all problems and complaints employees have pertaining to health insurance, including contacting insurance company to resolve problems.
- k. Submit paperwork for life insurance for new hires.
- L. File beneficiary claim forms upon death.
- m. Maintain and update life insurance files.
- n. Voucher and pay monthly bills on life insurance.

3. Payroll:

- a. Compile information and prepare quarterly tax reports for Federal, State and FICA taxes.
- b. Compile information and proofs, runs W-2's and prepare Federal and State reports.
- c. Answers any questions regarding voluntary deductions.
- d. Voucher, reconcile and pay weekly or monthly bills dealing with voluntary deductions.

Payroll Clerk

Functions performed:

- a. Verify and enter payroll data weekly, except for Schools.
- b. Track, voucher and pay various payroll deductions which include, Federal, State, FICA taxes, credit unions, union dues, payroll levies, deferred compensation, US bonds, etc.
- c. Input changes when raises are given, calculates and verify changes before entering, except for the school.
- d. Assist in the running, bursting and sorting of W-2's.
- e. Runs, bursts and sorts weekly payroll.
- f. Maintains all employee files for pay purposes.

Accounts Payable Clerk

Functions Performed:

- a. Process checks, vouchers for payment, except the school.
- b. Files all payment warrants.
- c. Files all processed checks.
- d. Pairs up invoices and checks.
- e. Processes all incoming and out going mail.

Reconciliation Clerk

Functions Performed:

- a. Total and verify schedule of payments to Treasurer.
- b. Enter daily receipts into cashbook.
- c. Summarize receipts at month end and prepare schedule of Treasurer receipts.
- d. Processes payments to the Commonwealth of Mass.
- e. Process refunds from power companies.
- f. Reconcile deposits, vendor, capital, payroll and depreciation accounts monthly.
- g. Verify and enter all adjustments to reconciled accounts.

Collection Department:

Functions Performed:

- a. Prepare all municipal lien certificates including Gas and Electric balances.
- b. Collect and report all liens including Gas and Electric.
- c. Reconcile all liens including the Gas and Electric to the Town Accountants records.
- d. Provide assistance to Gas and Electric personnel on the lien and collection process once the lien is committed to the Assessors office.
- e. Advertise and record all tax takings.
- f. Collection of Revenue for the operation of Town Departments, excluding the Gas and Electric, except for liens.

Functions Performed by Town Accountant's Office

Accountant:

Functions performed:

- a. Code and analyze monthly cash receipts received from Treasurer.
- b. Enter data into computer, verify and authorize posting to files.
- c. perform monthly transfers of cash for indirect costs owed to general fund.
- d. Book monthly commitments and other journal entries as needed.
- e. Analyze general ledger and book transfers.
- f. Report Gas and Electric as separate fund for state schedule A report.
- g. Review bills and gives direction as to procedure for any problems.
- h. Answer questions and supply copies of bills upon request.
- I. Work with Finance Committee and other financial officers in determining direct cost for Town meeting action.

Accounting Staff Responsibilities:

- a. Verify invoice amounts and additions for all vendor payments.
- b. Code vendor numbers on bills if not provided.
- c. Enter all data into computer for processing of warrant.
- d. Verify; run warrants, checks, check registers and payments by vendor reports.
- e. Notify Selectmen for signatures and separate copies, forward checks, bills and warrants to the Treasurer.

Accounting Staff Responsibilities (continued)

- f. Stamp paid bills with payment date and file by warrant number.
- g. Run monthly reports of all accounts.
- h. Answer questions and supply copies of bill upon request.
- I. Verify vendor FID numbers and contact vendors by mail or telephone if number is not supplied.
- j. Analyze payroll labor distribution for the State report.
- k. Verify all hourly/salary increases per contracts.
- L. Process fiscal year end vendor report for the State.
- m. Process calendar year report for the State.
- n. Run year-end 1099's.

Board of Selectmen

Confidential Secretary

Functions performed:

- a. Set hearings for pole placement reviews.
- b. Post meetings.
- c. Maintain Meeting Minutes.
- d. Produce policy documents established by the Board.
- e. Maintain all correspondence and telephone messages.

Functions Performed by Town Manager's Office

Town Manager

Functions performed:

- a. Maintain all duties and responsibilities as required by the Town Charter.
- b. Maintain all duties and responsibilities as required by the Board of Selectmen.
- c. Maintain all duties and responsibilities as required by the State Law.

Functions Performed by Town Manager's Office (continued)

Assistant to the Town Manager

Functions performed:

- a. Produce policy documents established by the Town Manager.
- b. Maintain all correspondence and telephone messages.
- c. Maintain all accounts assigned to the Department.
- d. Perform all duties as the Procurement Officer.

Water & Wastewater Commissioners

Confidential Secretary

Functions performed:

- a. Set hearings for rate reviews.
- b. Post meetings.
- c. Maintain Meeting Minutes.
- d. Produce policy documents established by the Commissioners.
- e. Distribute all documents directed by the Commissioners.
- f. Maintain all correspondence and telephone messages.

Functions Performed by Police Department

Cross/Guard High School

Burkland/Mayflower

Functions performed:

These positions, one at the exit to the high school and one at the rear entrance of the Burkland/Mayflower on RT 28 across from the plaza are manned in the afternoon at school completion time to assist the departure of the buses and students.

School Resource Officer

Functions performed:

This position is directly assigned daily to the school system and supplies police resources and related court services as the name implies.

Functions Performed by Health Department

Health Officer

Functions performed:

This position is directly responsible for the food and sanitary inspection at the schools.

Health Nurses

Functions performed:

These positions are directly responsible for health clinics at the schools.

Functions Performed by the Law Office

Functions performed:

This is a proportioned cost of Town Councils activity for the Town in support of the identified departments.

Functions Performed Within the Town Audit

Functions performed:

This is a proportioned cost of Towns Audit activity's for the identified departments.

Functions Performed by Town Hall

The Town Hall charge is based on square foot assessment for each user department and then is proportionately adjusted for the processing of the Gas and Electric, Water, Waste Water, School and General Government activity. The formula for establishing square footage charge is to take the Town Hall budget and divide it by the total square footage available.

Functions Performed by Information Technologies Department

The I.T. Department's charge is based on a simple formula of CPU (Central Processing Unit) hourly charge. This charge is reflective of the annual budgetary cost of the department divided by the hours available on the system, which is 8,736 hours per year. Therefore, a Fiscal year budget divided by 8,736 equals a CPU hourly charge. This hourly charge is affected by the operation budget and therefore will increase or decrease each year. The method of using the CPU hours by department (assessed for Gas and Electric, Water/Wastewater, School processing access) multiplied by this hourly rate develops the indirect charges:

Water Department

(Indirect Cost for Fiscal Year 2011)

<u>Administration</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
<u>Treasurer</u>	22,079	19,205	20,948	30,567	30,308	33,452	33,452
<u>Town Accountant</u>	12,875	9,477	9,987	14,190	17,925	19,060	19,060
<u>Assessors</u>	5,534	4,280	4,564	7,003	7,535	8,059	8,059
<u>Water Commissioner</u>	2,214	2,611	2,771	1,926	1,985	2,075	2,075
<u>Board of Selectmen</u>	1,476	1,161	1,231	1,712	1,764	1,844	1,844
<u>Town Hall</u>	6,406	1,139	0.00	1,482	1,482	1,627	1,627
<u>Town Manager</u>	73,566	57,286	61,079	86,246	86,254	75,673	75,673
<u>Law Office</u>	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<u>Town Audit</u>	1,332	2,220	4,260	4,200	4,200	4,920	4,920
<u>I.T. Department</u>	85,346	81,899	81,632	80,324	76,876	70,170	66,139
	216,828	185,278	192,472	233,651	233,651	222,880	218,848
 <u>Employee Benefits</u>							
Retire Ply/County	79,739	88,794	81,654	101,921	109,009	110,997	121,244
FICA	6,000	7,200	8,400	9,000	9,270	10,000	10,292
Health/Life	173,999	196,227	213,751	216,497	230,500	250,399	268,702
Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0
Workers Comp.	14,000	14,000	35,690	35,690	43,459	20,610	20,610
HealthIns.Mig.Fund	0	0	4,140	4,140	0.00	0	4,000
	273,738	306,221	343,635	367,248	392,238	392,006	424,848
 <u>Insurance</u>							
Property	8,500	6,500	6,580	8,600	12,760	11,635	69,567
Boiler/Machinery	1,500	1,500	1,600	3,450	2,725	1,490	
Liability	10,000	10,000	10,560	13,662	18,777	29,291	18,777
Automobile	10,880	10,880	12,000	18,400	17,542	7,947	
Public Officials	5,000	6,000	6,400	5,950	18,436	13,835	
Umbrella	4,000	5,000	8,000	4,800	5,536	5,369	
	39,880	39,880	45,140	54,862	75,776	69,567	88,344
 <u>Borrowing</u>							
	0	0	0	0	0	0	0
	0	0	0	0	0	0	215,300
	0	0	0	0	0	0	215,300
 <u>Total Indirect</u>	530,446	531,379	581,247	655,761	701,665	684,453	947,340

Wastewater Department

(Indirect Cost for Fiscal Year 2011)

Administration

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<u>Treasurer</u>	21,393	18,697	20,387	29,756	29,840	32,722	32,722
<u>Town Accountant</u>	12,875	9,477	9,987	14,190	17,925	19,060	19,060
<u>Assessors</u>	5,534	4,280	4,564	7,535	7,535	8,059	8,059
<u>Sewer Commissioner</u>	2,214	0.00	0.00	1,985	1,985	2,075	2,075
<u>Board of Selectmen</u>	1,476	1,161	1,231	1,764	1,764	1,844	1,844
<u>Town Hall</u>	6,406	1,139	0.00	1,482	1,482	1,627	1,627
<u>Town Manager</u>	42,038	32,735	34,902	49,288	49,288	37,836	37,836
<u>Law Office</u>	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<u>Town Audit</u>	1,332	2,220	4,260	4,680	4,680	4,920	4,920
<u>I.T. Department</u>	71,997	72,206	73,589	63,153	69,757	63,672	60,014
	171,265	147,915	154,920	179,833	190,255	177,815	174,157

Employee Benefits

Retirement Ply/Coun	37,981	46,042	42,654	59,802	59,921	65,127	78,287
FICA	4,700	4,700	5,000	5,200	5,665	7,000	8,000
Health/Life	71,405	73,294	74,335	66,854	89,500	113,758	99,618
Unemployment	0	0	0	0	0	0	0
Workers Comp.	6,000	7,500	8,000	20,117	24,833	9,774	9,774
Health Ins.Mig.Fund	0		1,260	1,260	0.00	0.00	2,500.00
	114,086	124,036	131,249	153,233	179,919	195,659	198,179

Insurance

Property	2,500	2,500	2,820	4,058	3,300	3,510	28,087
Boiler/Machinery	500	500	533	700	553	447	
Liability	4,400	4,400	4,800	6,700	8,783	12,180	12,180
Automobile	4,080	4,785	5,040	14,950	12,670	3,973	
Public Officials	1,600	2,000	2,200	5,950	6,337	4,756	
Umbrella	2,000	3,000	4,800	4,800	3,322	3,221	
	15,080	24,685	20,193	37,158	34,965	28,087	40,267

Landfill Offset

Landfill Offset	50,363	50,363	*0	*0	*0	*0	*0
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Borrowing

	0	0	0	0	0	0	0
	0	0	0	0	0	0	341,577
	0	0	0	0	0	0	341,577

Total Indirect Offset

	350,794	346,999	306,362	370,224	405,139	401,561	754,180
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* See attached

Trash Department

(Indirect Cost for Fiscal Year 2011)

Administration

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Treasurer							33,452
Town Accountant							19,061
Assessors							8,059
Board of Selectmen							1,366
Town Hall							1,627
Town Manager							7,883
Law Office							6,000
Town Audit							4,920
I.T. Department							57,584
							139,951

Employee Benefits

Retire Ply/County							65,500
FICA							5,101
Health/Life							100,705
Unemployment							0.00
Workers Comp.							26,500
HealthIns .Mig. Fund							2,500
							200,306

Insurance

Property							41,272
Boiler/Machinery							
Liability							29,291
Automobile							
Public Officials							
Umbrella							
							70,563

Borrowing

							0
							125,260
							125,260

Total Indirect

							536,080
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School Department

(Indirect Cost for Fiscal Year 2011)

Administration

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Treasurer	25,975	27,931	42,060	44,320	47,455	47,455
Town Accountant	14,206	14,916	21,163	27,246	28,931	28,931
Board of Selectmen	1,160	1,231	1,764	1,307	1,366	1,844
Town Manager	10,535	11,295	15,823	15,823	16,040	16,040
Town Hall	1,139	0	1,482	1,482	1,627	1,627
Health Clinics/Insp.	5,289	5,448	9,307	9,307	8,876	8,877
Police Services	0.00	41,662	49,968	49,968	49,968	33,751
Assessors	636	671	750	750	800	800
Law Office	6,000	6,000	6,000	6,000	6,000	6,000
Town Audit	5,180	9,940	10,920	10,920	11,480	11,480
I.T. Department	52,101	134,578	58,828	125,882	114,901	103,607
	121,585	253,672	218,063	293,004	287,444	260,412

Employee Benefits

Retirement Ply/County	635,223	719,680	748,492	861,578	875,024	960,721
Teacher Early Retire	19,516	0.00	0.00	0.00	0.00	0.00
FICA	235,591	245,015	262,166	275,274	275,274	286,215
Health/Life	3,601,653	3,976,225	5,467,906	6,048,000	6,670,275	5,758,806
Health/Retired Staff	987,018	1,089,668	0.00	0.00	0.00	0.00
Unemployment	125,000	125,000	125,000	125,000	125,000	125,000
Workers Comp.	100,000	106,000	271,104	335,258	184,223	184,223
Health Ins. Mig. Fund		106,200	106,200	0.00	43,000	55,000
	5,604,001	6,367,788	6,980,868	7,645,110	8,172,796	7,369,965

Insurance

Property	70,000	71,440	75,550	66,440	68,650	142,262
Boiler/Machinery	10,350	11,040	12,000	9,841	9,086	
Liability	16,200	17,280	25,814	33,779	25,113	
Automobile	13,500	14,400	18,400	15,593	14,128	
Sch. Leader Legal	16,000	18,500	12,500	13,633	17,769	
Crime insurance	0.00	0.00	0.00	0.00	0.00	0.00
Umbrella	7,000	11,200	11,200	7,751	7,516	
	233,050	143,860	155,464	147,037	142,262	142,262

Maintenance

Highway Department	37,809	27,109	27,109	27,109	28,736	28,736
Building Inspections	2,398	2,398	2,398	2,398	2,422	2,422
	40,207	29,507	29,507	29,507	31,158	31,158

Borrowing

Under Writing Cost						
Short Term Int.						
LngTer P/I Bond Cost		141,215	493,645	861,466	715,415	0

Total Ind Offset

	5,998,843	6,936,042	7,877,547	8,976,124	9,349,075	7,803,797
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Gas and Electric Department

(Indirect Cost for Fiscal Year 2011)

<u>Administration</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
<u>Treasurer</u>	29,929	23,468	25,359	27,950	38,055	41,757	41,757
<u>Town Accountant</u>	11,730	9,911	10,301	10,782	14,616	15,462	15,462
<u>Assessors</u>	1,485	636	671	772	821	875	875
<u>Board of Selectmen</u>	738	392	416	428	441	461	461
<u>Town Hall</u>	4,874	3,318	3,558	3,727	3,692	3,743	3,743
<u>Town Manager</u>	4,690	1,537	0.00	1,482	1,482	1,627	1,627
<u>Law Office</u>	6,000	2,500	6,000	2,500	2,500	2,500	2,500
<u>Town Audit</u>	1,147	1,110	2,130	2,100	2,340	2,460	2,460
<u>I.T. Department</u>	32,879	29,558	29,462	28,990	27,567	25,162	23,718
	93,472	72,430	77,897	78,732	91,515	94,047	92,602

Employee Benefits

Retirement Ply/C	385,897	475,089	527,371	658,146	675,721	675,788	810,972
FICA	30,450	32,277	48,500	52,000	55,120	57,000	59,000
Health/Life	659,990	738,522	820,000	813,542	925,000	1,049,353	842,227
			0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00
Health Ins. Mig. Fund			15,840	15,840	0.00	15,840	12,000
	1,076,337	1,245,888	1,411,711	1,539,528	1,655,841	1,797,981	1,724,199

Insurance

0	0	0	0	0	0	0	0
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Borrowing

0	0	0	0	0	0	0	0
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Sub Total

1,169,809	1,318,318	1,489,608	1,618,260	1,747,356	1,892,028	1,816,801
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In Lieu of Taxes

Total	350,477	366,544	366,544	372,000	372,000	392,784	380,000
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Total Offset

1,520,286	1,684,862	1,856,152	1,990,260	2,119,356	2,284,812	2,196,801
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Exhibit 'A'

(Indirect Labor Cost Analysis Fiscal Year 2011)

Treasurer
Annual Labor Cost
 (X 52 Weeks)

	Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
<u>Treasurer</u>	48.200 (wk hrs)	3.800	3.800	5.250	4.850	3.800
	(ann cost)	9,524	9,524	13,159	12,156	9,524
<u>Asst./Treasurer</u>	28.861 (wk hrs)	2.000	2.000	6.750	5.250	2.000
	(ann cost)	3,002	3,002	10,130	7,879	3,002
<u>Payroll</u>	20.791 (wk hrs)	3.250	2.750	1.125	3.350	3.250
	(ann cost)	3,514	2,973	1,216	3,622	3,514
<u>Acct/Payable</u>	24.406 (wk hrs)	2.750	2.750	4.250	3.130	2.750
	(ann cost)	3,490	3,490	5,394	3,972	3,490
<u>Reconciliation</u>	28.861 (wk hrs)	1.500	1.500	3.500	2.200	1.500
	(ann cost)	2,251	2,251	5,253	3,302	2,251
<u>Collection Staff</u>	25.626 (wk hrs)	2.250	2.250	0.000	0.000	2.250
	(ann cost)	2,998	2,998	0.000	0.000	2,998
		24,779	24,238	35,152	30,931	24,779
Plus 35% Benefit		8,673	8,483	12,303	10,826	8,673
Mark Up						
Total A/ Labor Cost		33,452	32,722	47,455	41,757	33,452

Town Accountant
Annual Labor Cost
 (X 52 Weeks)

	Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
<u>Town Accountant</u>	(wk hrs)	3.250	3.250	5.250	3.250	3.250
	47.121 (ann cost)	7,963	7,963	12,864	7,963	7,963
<u>Account/Payable</u>	(wk hrs)	4.850	4.850	6.750	2.750	4.850
	24.406 (ann cost)	6,155	6,155	8,567	3,490	6,155
		14,119	14,119	21,430	11,453	14,119
Plus 35% Benefit		4,942	4,942	7,501	4,009	4,942
Mark Up						
Total A/ Labor Cost		19,060	19,060	28,931	15,462	19,061

Exhibit 'A'

(Indirect Labor Cost Analysis Fiscal Year 2011)

Assessors Department

Annual Labor Cost

(X 52 Weeks)

Assessor/ Appraiser

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs) 1.125	1.125	1.125	0.125	0.150	1.125
42.384 (ann cost)	2,479	2,479	275	331	2,479

Assessors Staff

(wk hrs) 2.750	2.750	2.750	0.250	0.250	2.750
24.406 (ann cost)	3,490	3,490	317	317	3,490
	5,970	5,970	593	648	5,970

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

2,089	2,089	207	227	2,089
8,059	8,059	800	875	8,059

Water Commissioners

Annual Labor Cost

(X 52 Weeks)

Confidential Secretary

Hourly Rate	Water	Wste/Wtr	School	G&E
(wk hrs) 1.125	1.125	1.125	0.000	0.000
26.271 (ann cost)	1,537	1,537	0.00	0.00
	1,537	1,537	0.00	0.00

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

538	538	0.00	0.00
2,075	2,075	0	0

Board of Selectmen

Annual Labor Cost

(X 52 Weeks)

Confidential Secretary

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs) 1.000	1.000	1.000	1.000	0.250	1.00
26.271 (ann cost)	1,366	1,366	1,366	342	1,366
	1,366	1,366	1,366	342	1,366

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

478	478	478	120	478
1,844	1,844	1,844	461	1,844

Town Hall

Annual Labor Cost

(X 52 Weeks)

Custodian

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs) 1.270	1.270	1.270	1.270	1.270	1.270
18.252 (ann cost)	1,205	1,205	1,205	1,205	1,205
	1,205	1,205	1,205	1,205	1,205

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

422	422	422	422	422
1,627	1,627	1,627	1,627	1,627

Exhibit 'A'

(Indirect Labor Cost Analysis Fiscal Year 2011)

Town Manager
Annual Labor Cost
 (X 52 Weeks)

Town Manager

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs) 12.000	12.000	6.000	3.000	0.700	1.250
62.500 (ann cost)	39,000	19,500	9,750	2,275	4,063

Assist. to Town Manager

(wk hrs) 12.000	12.000	6.000	1.500	0.350	1.250
27.330 (ann cost)	17,054	8,527	2,132	497	1,776
	56,054	28,027	11,882	2,772	5,839

Plus 35% Benefit
Mark Up

Total A/ Labor Cost

	19,619	9,809	4,159	970	2,044
	75,673	37,836	16,040	3,743	7,883

Health

Annual Labor Cost
 (X 52 Weeks)

Health Agent

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs) 0.000	0.000	0.000	1.000	0.000	0.000
42.384 (ann cost)	0	0	2,204	0	0

Nursing Staff

(wk hrs) 0.000	0.000	0.000	3.000	0.000	0.000
28.021 (ann cost)	0	0	4,371	0	0
	0	0	6,575	0	0

Plus 35% Benefit
Mark Up

Total A/ Labor Cost

	0	0	2,301	0	0
	0	0	8,877	0	0

Police

Annual Labor Cost
 (X 52 Weeks)

School Resource Officer

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs) 0.000	0.000	0.000	20.000	0.000	0.000
40.660 (ann cost)	0	0	21,143	0	0

C/G High School

(wk hrs) 0.000	0.000	0.000	3.000	0.000	0.000
24.730 (ann cost)	0	0	1,929	0	0

C/G May/Burkland

(wk hrs) 0.000	0.000	0.000	3.000	0.000	0.000
24.730 (ann cost)	0	0	1,929	0	0
	0	0	25,001	0	0

Plus 35% Benefit
Mark Up

Total A/ Labor Cost

	0	0	8,750	0	0
	0	0	33,751	0	0

DPW Office Personnel

Annual Labor Cost
 (X 52 Weeks)

Senior Clerk

Hourly Rate	Water	Wste/Wtr	School	G&E	Trash
(wk hrs)					488
24.406 (ann cost)					25,382

Exhibit 'A'

(Indirect Labor Cost Analysis Fiscal Year 2011)

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

	0	0	0	0	8,884
	0	0	0	0	34,266

DPW Personnel Trash

Annual Labor Cost

(X 52 Weeks)

Hourly

Rate

X 4 (wk hrs)

18.800 (ann cost)

Water

Wste/Wtr

School

G&E

Trash

	0.000	0.000	0.000	0.000	40.000
	0.00	0.00	0.00	0.00	156,416

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

	0.000	0.000	0.000	0.000	54,746
	0.000	0.000	0.000	0.000	211,162

DPW Personnel Ryc

Annual Labor Cost

(X 52 Weeks)

Hourly

Rate

X 2/2 (wk hrs)

20.130 (ann cost)

Water

Wste/Wtr

School

G&E

Trash

					805
					41,870.40

Plus 35% Benefit

Mark Up

Total A/ Labor Cost

	0.0	0.000	0.000	0.000	14,655
	0	0	0	0	56,525

Total A/ Labor Cost

	140,162	101,596	137,699	62,297	372,250
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Exhibit 'B'

(Indirect Computer Central Processing Cost Analysis Fiscal Year 2011)

Treasurer/Collector Department

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
<u>Treasurer</u>	(wkly hrs) 1.950 (ann cost) 33.41	1.950 3,388	1.950 3,388	4.250 7,385	2.750 4,778	1.950 3,388
<u>Asst./Treasurer</u>	(wkly hrs) 1.000 (ann cost) 33.41	1.000 1,738	1.000 1,738	3.875 6,733	2.650 4,604	1.000 1,738
<u>Payroll</u>	(wkly hrs) 1.130 (ann cost) 33.41	1.130 1,963	1.130 1,963	4.525 7,862	3.000 5,213	1.130 1,963
<u>Acct/Payable</u>	(wkly hrs) 0.653 (ann cost) 33.41	0.653 1,134	0.653 1,134	2.380 4,135	0.590 1,025	0.653 1,134
<u>Reconciliation</u>	(wkly hrs) 0.950 (ann cost) 33.41	0.950 1,651	0.950 1,651	1.688 2,932	1.358 2,359	0.950 1,651
<u>Collection Staff</u>	(wkly hrs) 0.875 (ann cost) 33.41	0.875 1,520	0.875 1,520	0.000 0	0.175 304	0.875 1,520
		11,394	11,394	29,047	18,283	11,394

Town Accountant

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
<u>Town Accountant</u>	(wkly hrs) 1.125 (ann cost) 33.41	1.125 1,955	1.125 1,955	2.625 4,561	2.125 3,692	1.125 1,955
<u>Account/Payable</u>	(wkly hrs) 3.650 (ann cost) 33.41	3.650 6,342	3.650 6,342	4.063 7,060	0.688 1,195	3.650 6,342
		8,297	8,297	11,621	4,888	8,297

Assessors Department

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
<u>Assessor/ Appraiser</u>	(wkly hrs) 0.844 (ann cost) 33.41	0.844 1,466	0.844 1,466	0.094 163	0.051 89	0.844 1,466
<u>Assessors Staff</u>	(wkly hrs) 0.865 (ann cost) 33.41	0.865 1,503	0.865 1,503	0.865 1,503	0.150 261	0.865 1,503
		2,969	2,969	1,666	349	2,969

Exhibit 'B'

(Indirect Computer Central Processing Cost Analysis Fiscal Year 2011)

Water Commissioners

Central Processor Unit Hours

(X 52 Weeks)

Confidential Secretary

<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>
(wkly hrs)	0.875	0.750	0.000	0.000
33.41 (ann cost)	1,520	1,303	0	0
	1,520	1,303	0	0

Board of Selectmen

Central Processor Unit Hours

(X 52 Weeks)

Confidential Secretary

<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
(wkly hrs)	0.650	0.650	0.650	0.033	0.650
33.41 (ann cost)	1,129	1,129	1,129	56	1,129
	1,129	1,129	1,129	56	1,129

Town Hall

Central Processor Unit Hours

(X 52 Weeks)

Custodian

<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
(wkly hrs)	0.000	0.000	0.000	0.000	0.000
33.41 (ann cost)	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00

Town Manager

Central Processor Unit Hours

(X 52 Weeks)

Town Manager

<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
(wkly hrs)	2.200	1.500	0.600	0.025	2.200
33.41 (ann cost)	3,823	2,606	1,043	43	3,823

Assist. to Town Manager

(wkly hrs)	6.300	3.600	0.968	0.056	3.250
33.41 (ann cost)	10,946	6,255	1,682	98	5,647
	14,769	8,861	2,724	141	9,470

Health Department

Central Processor Unit Hours

(X 52 Weeks)

Health Agent

<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>
(wkly hrs)	0.000	0.000	0.500	0.000
33.41 (ann cost)	0.00	0.00	869	0.00

Nursing Staff

(wkly hrs)	0.000	0.000	0.800	0.000
33.41 (ann cost)	0.00	0.00	1,390	0.00
	0.00	0.00	2,259	0.00

Exhibit 'B'

(Indirect Computer Central Processing Cost Analysis Fiscal Year 2011)

DPW Office Personnel Adm

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
	(wk hrs)	0.000	0.000	0.000	0.000	2.000
33.41	(ann cost)	0.00	0.00	0.00	0.00	3,475
		0	0	0	0	3,475

DPW Office Person Clerk

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
<u>Senior Clerk</u>	(wkly hrs)	0.000	0.000	0.000	0.000	12.000
33.41	(ann cost)	0.00	0.00	0.00	0.00	20,850

School Personnel using the System

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>
<u>School Payroll</u>	(wkly hrs)	0.00	0.00	11.75	0.00
33.41	(ann cost)	0.00	0.00	20,414	0.00

School Financials

	(wkly hrs)	0.00	0.00	20.00	0.00
33.41	(ann cost)	0.00	0.00	34,746	0.00
		0.00	0.00	55,160	0.00

Water/Waste Water Personnel

<u>Central Processor Unit Hours</u> (X 52 Weeks)	<u>Hourly Rate</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>
<u>Personnel</u>	(wkly hrs)	15.00	15.00	0.00	0.00
33.41	(ann cost)	26,060	26,060	0.00	0.00
		26,060	26,060	0.00	0.00

<u>Central Processor Unit Hours</u> <u>Total Annual Cost</u>	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
	66,139	60,014	103,607	23,718	57,584

Exhibit 'C'

Total Administrative Cost by Department (Indirect Cost Analysis Fiscal Year 2011)

Total of Indirect Cost as listed in Exhibit 'A' & 'B'

	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
<u>Treasurer</u>					
Salaries	33,451.67	32,721.91	47,454.57	30,930.92	24,779.02
CPU	11,393.85	11,393.85	29,047.15	18,283.16	11,394.00
	<u>44,845.52</u>	<u>44,115.76</u>	<u>76,501.73</u>	<u>49,214.08</u>	<u>36,173.02</u>
<u>Town Accountant</u>					
Salaries	19,060.11	19,060.11	28,931.13	15,462.16	19,060.60
CPU	8,296.70	8,296.70	11,620.60	4,887.67	8,297.00
	<u>27,356.81</u>	<u>27,356.81</u>	<u>40,551.73</u>	<u>20,349.83</u>	<u>27,357.60</u>
<u>Assessors</u>					
Salaries	8,058.85	8,058.85	800.24	874.63	8,058.52
CPU	2,969.44	2,969.44	1,666.29	349.24	2,969.00
	<u>11,028.29</u>	<u>11,028.29</u>	<u>2,466.54</u>	<u>1,223.87</u>	<u>11,027.52</u>
<u>Water Commissioners</u>					
Salaries	2,074.75	2,074.75	0.00	0.00	0.00
CPU	1,520.34	1,303.15	0.00	0.00	0.00
	<u>3,595.09</u>	<u>3,377.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Board of Selectmen</u>					
Salaries	1,844.22	1,844.22	1,844.22	461.06	1,844.22
CPU	1,129.39	1,129.39	1,129.39	56.47	1,129.00
	<u>2,973.62</u>	<u>2,973.62</u>	<u>2,973.62</u>	<u>517.53</u>	<u>2,973.22</u>
<u>Town Hall</u>					
Salaries	1,627.24	1,627.24	1,627.24	1,627.24	1,627.24
CPU	0.00	0.00	0.00	0.00	0.00
	<u>1,627.24</u>	<u>1,627.24</u>	<u>1,627.24</u>	<u>1,627.24</u>	<u>1,627.24</u>
<u>Town Manager</u>					
Salaries	75,672.79	37,836.40	16,040.35	3,742.75	7,882.58
CPU	14,769.00	8,861.40	2,724.45	141.26	9,469.97
	<u>90,441.79</u>	<u>46,697.80</u>	<u>18,764.80</u>	<u>3,884.01</u>	<u>17,352.55</u>
<u>Health</u>					
Salaries	0.00	0.00	8,876.58	0.00	0.00
CPU	0.00	0.00	2,258.79	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>11,135.37</u>	<u>0.00</u>	<u>0.00</u>
<u>DPW</u>					
Salaries	0.00	0.00	0.00	0.00	372,250.26
CPU	0.00	0.00	2,258.79	0.00	24,325.00
	<u>0.00</u>	<u>0.00</u>	<u>2,258.79</u>	<u>0.00</u>	<u>372,250.26</u>
<u>Police Services</u>					
Salaries	0.00	0.00	33,751.46	0.00	0.00
CPU	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>33,751.46</u>	<u>0.00</u>	<u>0.00</u>
<u>Water/Wast/on the System</u>					
CPU	26,059.80	26,059.80	0.00	0.00	0.00
	<u>26,059.80</u>	<u>26,059.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Exhibit 'C'

Total Administrative Cost by Department (Indirect Cost Analysis Fiscal Year 2011)

School Per. on the System

CEU	0.00	0.00	55,159.91	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>55,159.91</u>	<u>0.00</u>	<u>0.00</u>

<u>Total Ann Cost</u>	218,848	174,157	234,056	81,777	479,681
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	<u>Water</u>	<u>Wste/Wtr</u>	<u>School</u>	<u>G&E</u>	<u>Trash</u>
<u>Law Office</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>2,500.00</u>	<u>6,000.00</u>
<u>Town Audit</u>	<u>4,920.00</u>	<u>4,920.00</u>	<u>11,480.00</u>	<u>2,460.00</u>	<u>4,920.00</u>



TOWN OF MIDDLEBOROUGH HEALTH DEPARTMENT

Jeanne Spalding, RS, CHO
Health Officer

PH: 508-946-2408
FX: 508-946-2321

October 29, 2010

Mr. Leonard Denson
215 Onset Ave.
PO Box 22
Onset, MA 02558

RE: Body Art Establishment Permit and Body Art Practitioner Permit

Mr. Denson,

On October 8, 2010 you contacted the Health Dept. to inquire about expansion of your Body Art permit to perform tattoo to also allow you to perform body piercing. In addition, you were requesting consideration for a Body Art Establishment Permit at the location of 378 Centre St. in Middleborough.

A complaint was received by the Health Department on 10/19/10 regarding tattooing in an illegal studio by you at the 378 Centre St. location. The complaint also stated the person being tattooed was under 18yrs. Pictures from Face book entry were also given to the Health Department confirming the above. The pictures clearly show you performing tattoo work on a young man in an area of open construction with beer cans, open food boxes and unsanitary conditions.

On 10/20/10, Joan Stone, RN, the Public Health Nurse went to 378 Centre Street accompanied by Robert Whalen, Building Commissioner and you were present at the location. Mr. Whalen confirmed that no Building Permits were applied for the renovations occurring at the location. The Public Health Nurse confirmed that body art equipment was on site. Mrs. Stone asked you if you were doing tattooing at this address, and you replied "no". When asked if you were doing a tattoo on a person under 18yrs, again your reply was "no". Mrs. Stone advised you we were in possession of pictures showing otherwise. You then admitted to doing tattoos on a person under 18yrs at this

9. APPLICATION FOR BODY ART ESTABLISHMENT PERMIT

- (A) No person, firm, partnership, joint venture, association, business trust, corporation or organized group of persons may operate a body art establishment except with a body art establishment permit from the Board of Health.

11. Grounds for Denial of Permit, Suspension/Revocation of Permit, or Refusal to Renew Permit

(A) The Board may deny a permit, revoke a permit or refuse to renew a permit on the following grounds, each of which, in and of itself, shall constitute full and adequate grounds for revocation or refusal to renew:

- (1) Any actions which would indicate that the health or safety of the public would be at risk;

12. Enforcement Procedures

- (1) The body art permit shall be suspended immediately upon notice to the holder (without a hearing) when the Board of Health has reason to believe that an imminent health hazard exists.
- (7) Any person performing body art on a minor without a permit and the written consent and the presence of a parent or legal guardian may be penalized by a fine of \$250.00 per violation or brought before the district court.

A public hearing has been scheduled before the Board of Selectmen/Health on **November 8, 2010, at 8:10pm** in the Selectmen's Meeting Room of the Town Hall on Nickerson Avenue relative to revocation of your practitioner permit to perform body art in the Town of Middleborough and rejection of your request for a body art establishment permit.

You have the right to a hearing before the Board of Health. A request for said hearing must be received in writing in the office of the Board of Health within seven (7) days of receipt of this order. At said hearing you will be given an opportunity to be heard and to present witness and documentary evidence relative to proceedings to revoke your permit. You may be represented by an attorney. Please be informed that you have the right to inspect and obtain copies of all relevant inspection or investigation reports, notices and other documentary information in the possession of this Board and that any adverse party has the right to be present at the hearing.

Please contact this office if you have any questions.

Yours truly,



Jeanne Spalding, Health Officer
Middleborough Health Department



**TOWN OF MIDDLEBOROUGH
HEALTH DEPARTMENT**

Jeanne Spalding, RS, CHO
Health Officer
Hours: 9am-5pm

PH: 508-946-2408
FX: 508-946-2321

MEMO

Leonard Denson- Tattoo

A complaint was received by the Health Department on 10/19/10 regarding tattooing in an illegal studio by Leonard Denson. The complaint also stated the person being tattooed is under 18yrs. Pictures from Face book were also given to the Health Department confirming the above.

On 10/20/10 I went to 378 Centre Street along with Robert Whalen, Building Commissioner. Mr. Denson was at the premise. I asked him if he was doing tattooing at this address, his reply was No. I asked him if he was doing a tattoo on a person under 18yrs, again his reply was No. I then told him we were in possession of pictures showing otherwise. He then admitted to doing tattoos on a person under 18yrs at an unauthorized location. He states he knew the persons father and had done tattoos for him. When asked if he had signed permission and ID from parent he answered no. I asked if he knew the regulations regarding under 18 and use of unauthorized tattoo studio, he replied he did and knew he was working illegally. He stated he needed the money. I also showed him a photo with open beer container; he just shrugged no audible reply.

At 3:45 pm Mr. Denson came to the office to plead his case. Jeanne Spalding the Health Officer was present. We told him he violated the regulations Section E #3 page 11 and section 5 #1-14 , and his permit would not be renewed. He again stated he knew he was working illegally. He was informed also that his application for opening a tattoo shop and doing body piercing would be denied.

Jeanne Spalding RN P.H.N.

Bob's Cruise's Photos - October 18, 2010 Leonard Denson Owner Hot Rod ink

Photo 2 of 5 [Back to Album](#) · [Bob's's Photos](#) · [Bob's's Profile](#)

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In this photo: Leonard Denson (photos)

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From the album:
October 18, 2010 Leonard Denson
Owner Hot Rod ink by Bob's Cruise

