

NEW BUSINESS
6-27-11

APPLICATION AND UTILIZATION AGREEMENT
TOWN HALL
MIDDLEBOROUGH, MASSACHUSETTS

PLEASE SUBMIT PAYMENT WITH APPLICATION

DATE OF APPLICATION 6-17-2011

ORGANIZATION/INDIVIDUAL Michael Mills / Crystalanne Petrillo
ADDRESS 97 Vernon Street

CITY, STATE, ZIP Middleboro MA 02340 TEL
508 947 1687

CO-APPLICANT (BARTENDING SERVICE) Professional Bartending Service

OWNER NAME Anthony Jeffery

ADDRESS P.O. Box 20A

CITY, STATE, ZIP Middleboro MA 02340 TEL
508 946 2216

DATE(S) OF EVENT 9/9 & 9/10 APPROXIMATE NUMBER OF PARTICIPANTS 175
(ATTACH SEPARATE SHEET IF NECESSARY)

TIME OF DAY(S) REQUIRED 1:30 TO 9:00pm

Be sure to include any set-up or dismantling day(s)/time requirements.

BRIEFLY DESCRIBE TYPE OF ACTIVITY wedding reception

ASSIGNED SPACE MEETING ROOM GRAND BALLROOM GROUNDS If using grounds, will building access be required for sanitary facilities? _____

*Note - There is no air conditioning available in the Grand Ballroom

Are you requesting a one-day alcoholic beverage license? yes Licensing fee of \$ _____ plus \$100.00 required at time of application. This will be refunded if license denied prior to event or activity.

Food will be served _____ Name of Caterer _____ Telephone # _____
*If food is to be served, please contact the Health Department for the appropriate permits.

We expect to bring in the following additional equipment/furnishings _____

Any required insurance policy/indemnification agreement must be attached to application.

Rental Deposit (Bond) \$500.00 Check # _____ (must be tendered with application and will be returned within two-weeks if no damage to building, grounds or equipment has been reported).

Rental Cost _____ One-day alcoholic beverage license fee _____ Personnel Cost _____ Total Cost _____

Name of Designated Town Official volunteering to perform security service _____

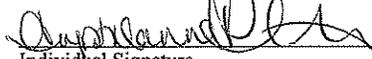
Signature of Volunteer _____

Application Approved by Board of Selectmen (date) _____ Fees Waived _____ Fees Due _____

APPLICATION AND UTILIZATION AGREEMENT
TOWN HALL

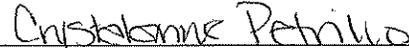
By signing below I/we acknowledge receipt of a copy of the rules and regulations and agree to abide by them and any other conditions established in this application.

Authorized Signature of Organization



Individual Signature

Name ---Please Print

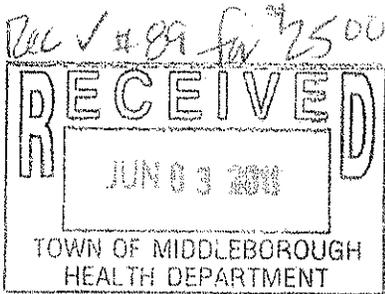


Name---Please Print

Signature of Owner - Co-Applicant (Bartending Service)

Business Name---Please Print

Original to be kept with security bond/deposit in the Selectmen's office. Two copies given to applicant (one for your records and the other given to the custodian/security personnel in charge of the event/activity.)



50-11

LICENSE APPLICATION/ RENEWAL
COMMON VICTUALLER

DATE _____ FEE \$ 25.00

NAME OF BUSINESS Pizza Market of Middleboro

ADDRESS/LOCATION FOR PERMIT USE 134 N. Main St Middleboro MA 02346

ASSESSORS MAP & LOT 50Q 55A2

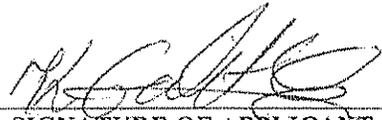
NAME OF APPLICANT/PETITIONER KOSTA BAKIAS

ADDRESS OF APPLICANT/PETITIONER 411 N MAIN St Franklin N. 02335

TELEPHONE # OF APPLICANT 617-852-7290

F.I.D # OF APPLICANT/PETITIONER 45-2436471

IF A CORPORATION OR PARTNERSHIP, GIVE NAME, TITLE, AND HOME ADDRESS OF OFFICERS OR PARTNER _____


SIGNATURE OF APPLICANT

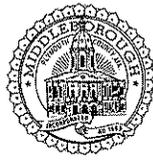
TO: TREASURER/COLLECTOR
FROM: HEALTH DEPARTMENT

Please inform this department, as to whether or not the above 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 the property owner/petitioner/applicant owe taxes/municipal charges? NO

Signed Judy M. MacDonald
(Treasurer & Collector)

Incorporated 1669
335 Years of Progress



CRANBERRY CAPITAL
OF THE WORLD



Town of Middleborough

Massachusetts

Town Manager

508-947-0928
FAX 508-946-2320

MEMORANDUM

To: Board of Selectmen

From: Charles J. Cristello, Town Manager 

Date: June 24, 2011

Re: Water, Wastewater, Trash Rates for FY 12 and Indirect Cost Report

Water and Wastewater

I am going to delay my recommendation until later in July. We should first have the water and wastewater consultants present their capital plans at one of your meetings in order to establish the basis for future rate increases. I am trying to arrange their attendance at the July 11th meeting.

Trash

I am recommending no change to the Trash rates in FY 12. Our collections are currently matching our expenditures.

Indirect Costs

I have enclosed the Indirect Cost Report for FY 12. We have moved the adoption of the report to earlier in the year to coincide with the new fiscal year. The enterprise fund budgets that were voted earlier this month at Town Meeting were based on the figures in this report.

Please feel free to contact me with any questions.



Town of Middleborough

Indirect Cost Report

For

Fiscal Year 2012

Prepared by
Roger Brunelle, Director Information Technology
06/24/2011

Approved by the Board of Selectman 00/00/ 2011

June 24, 2011

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

Honorable Board Members:

The fiscal year 2012 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, Trash Collection, 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 2012 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.

Objectives

1. *Determine the level of service that is provided by the various Town Departments in support of the listed Departments.*
2. *Calculate the associated salary, fringe benefits that are related to the level of service.*
3. *To establish an on-going formula and process that can be adjusted, year to year, for annual costs in establishing indirect charges.*

Findings

The review resulted in the following departments and boards being identified as providing services for the Department's transactions:

*Town Treasurer/ Collector
Town Accountant
Board of Selectmen
Town Manager
Water/Wastewater Commissioners
Town Hall
Police Department
Assessors Office
Health Department
Law Department
Town Audit
Information Technologies Department
Administration/ Fringe Benefits**

**Fringe benefits of 35% are assessed on the salaries associated with the level of service.*

Summary sheets have been prepared for the above departments that outline the basic functions and transactions performed and the resulting indirect costs.

Note: the actual salary cost for the fiscal year 2010 was used. Where two or more employees were executing the duties an averaging of salaries was used to calculate an hourly rate.

Recommendations

This report recommends that the Town Assess the Water, Wastewater, Trash Collection, School and Gas and Electric Departments for incurred indirect costs based on operational requirements for fiscal year 2012. (Note, these indirect charges include Pension, Insurances and Health Insurances (which are charged at billed cost)) and that the indirect cost for fiscal year 2012 be set at:

| | |
|-------------------------|----------------------|
| WATER | \$ 1,883,801. |
| WASTE WATER | \$ 697,384. |
| Trash Collection | \$ 512,783. |
| SCHOOL | \$ 8,111,537. |
| GAS and ELECTRIC | \$ 2,343,427. |



Roger Brunelle, Director Information Technologies

Support Functions Preformed

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.

Treasurer/Collector Continued

- c. Provide employees with information and obtain information from retirement board for Town employees when requested.
- d. Prepare and submit to the Town Accountant and Finance Committee the annual budget for Health and Life Insurance.
- e. Attend various health insurance meetings during the year, reviewing insurance costs and benefits.

3. Payroll:

- a. Review and approve Quarterly reports to State and Federal Government.
- b. Review and approve W-2's and year end reports filed with State and Federal Government.

4. Debt:

- a. Prepare and submits to the Town Accountant and the Finance Committee the Annual budget.
- b. Maintain all capital project accounts voucher payments, wire transfers and billing.
- c. Responsible for all bidding on Notes and Bonds, reviewing issued debt, legal services, etc.

5. Collections:

- a. Review and approve all municipal lien certificates.
- b. Review Gas and Electric, Water and Waste Water liens.
- c. Recover payment on bad checks.
- d. Review Real Estate, Personal Property, Motor Vehicle Excise Commitment and Warrants upon receipt from the Assessors Department.
- e. Resolve problems dealing with the Collection of revenues.

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 2012)

Administration

| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>Treasurer</u> | 19,205 | 20,948 | 30,567 | 30,308 | 33,452 | 33,452 | 33,452 |
| <u>Town Accountant</u> | 9,477 | 9,987 | 14,190 | 17,925 | 19,060 | 19,060 | 19,060 |
| <u>Assessors</u> | 4,280 | 4,564 | 7,003 | 7,535 | 8,059 | 8,059 | 8,059 |
| <u>Water Commissioner</u> | 2,611 | 2,771 | 1,926 | 1,985 | 2,075 | 2,075 | 2,075 |
| <u>Board of Selectmen</u> | 1,161 | 1,231 | 1,712 | 1,764 | 1,844 | 1,844 | 1,844 |
| <u>Town Hall</u> | 1,139 | 0 | 1,482 | 1,482 | 1,627 | 1,627 | 1,627 |
| <u>Town Manager</u> | 57,286 | 61,079 | 86,246 | 86,254 | 75,673 | 63,061 | 63,061 |
| <u>Law Office</u> | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| <u>I.T. Department</u> | 81,899 | 81,632 | 80,324 | 76,876 | 70,170 | 66,139 | 66,139 |
| | 183,058 | 188,212 | 233,651 | 233,651 | 217,960 | 201,317 | 201,317 |

Employee Benefits

| | | | | | | | |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Retire Ply/County | 88,794 | 81,654 | 101,921 | 109,009 | 110,997 | 121,244 | 132,488 |
| FICA | 7,200 | 8,400 | 9,000 | 9,270 | 10,000 | 10,292 | 10,292 |
| Health/Life | 196,227 | 213,751 | 216,497 | 230,500 | 250,399 | 268,702 | 268,309 |
| Unemployment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Workers Comp. | 14,000 | 35,690 | 35,690 | 43,459 | 20,610 | 25,046 | 25,510 |
| HealthIns.Mig.Fund | 0 | 4,140 | 4,140 | 0 | 0 | 4,000 | 4,000 |
| | 306,221 | 343,635 | 367,248 | 392,238 | 392,006 | 429,284 | 440,599 |

Insurance

| | | | | | | | |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Property | 6,500 | 6,580 | 8,600 | 12,760 | 11,635 | 10,588 | |
| Liability | 10,000 | 10,560 | 13,662 | 18,777 | 29,291 | 12,774 | |
| Boiler/Machinery | 1,500 | 1,600 | 3,450 | 2,725 | 1,490 | 811 | |
| Automobile | 10,880 | 12,000 | 18,400 | 17,542 | 7,947 | 6,146 | |
| Inland Marine | | | | | | 210 | |
| Umbrella | 5,000 | 8,000 | 4,800 | 5,536 | 5,369 | 655 | |
| Public Officials | 6,000 | 6,400 | 5,950 | 18,436 | 13,835 | 2,973 | |
| | 39,880 | 45,140 | 54,862 | 75,776 | 69,567 | 34,157 | 54,560 |

Borrowing

| | | | | | | | |
|--|----------|----------|----------|----------|----------|------------------|------------------|
| | 0 | 0 | 0 | 0 | 0 | 1,272,992 | 1,182,405 |
| | 0 | 0 | 0 | 0 | 0 | 1,272,992 | 1,182,405 |

Other

| | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|
| Audit | 2,220 | 4,260 | 4,200 | 4,200 | 4,920 | 4,920 | 4,920 |
|-------|-------|-------|-------|-------|-------|-------|-------|

Total Indirect

| | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| | 531,379 | 581,247 | 659,961 | 705,865 | 684,453 | 1,942,669 | 1,883,801 |
|--|----------------|----------------|----------------|----------------|----------------|------------------|------------------|

Wastewater Department

(Indirect Cost for Fiscal Year 2012)

| Administration | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>Treasurer</u> | 18,697 | 20,387 | 29,756 | 29,840 | 32,722 | 32,722 | 32,722 |
| <u>Town Accountant</u> | 9,477 | 9,987 | 14,190 | 17,925 | 19,060 | 19,060 | 19,060 |
| <u>Assessors</u> | 4,280 | 4,564 | 7,535 | 7,535 | 8,059 | 8,059 | 8,059 |
| <u>Sewer Commissioner</u> | 0.00 | 0.00 | 1,985 | 1,985 | 2,075 | 2,075 | 2,075 |
| <u>Board of Selectmen</u> | 1,161 | 1,231 | 1,764 | 1,764 | 1,844 | 1,844 | 1,844 |
| <u>Town Hall</u> | 1,139 | 0.00 | 1,482 | 1,482 | 1,627 | 1,627 | 1,627 |
| <u>Town Manager</u> | 32,735 | 34,902 | 49,288 | 49,288 | 37,836 | 37,836 | 37,836 |
| <u>Law Office</u> | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| <u>I.T. Department</u> | 72,206 | 73,589 | 63,153 | 69,757 | 63,672 | 60,014 | 60,014 |
| | 145,695 | 150,660 | 175,153 | 185,575 | 172,895 | 169,237 | 169,237 |

| Employee Benefits | | | | | | | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Retirement Ply/Con | 46,042 | 42,654 | 59,802 | 59,921 | 65,127 | 78,287 | 66,856 |
| FICA | 4,700 | 5,000 | 5,200 | 5,665 | 7,000 | 8,000 | 8,000 |
| Health/Life | 73,294 | 74,335 | 66,854 | 89,500 | 113,758 | 99,618 | 101,904 |
| Unemployment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Workers Comp. | 7,500 | 8,000 | 20,117 | 24,833 | 9,774 | 9,853 | 10,932 |
| Health Ins.Mig.Fun | 0 | 1,260 | 1,260 | 0 | 0 | 2,500 | 2,500 |
| | 124,036 | 131,249 | 153,233 | 179,919 | 195,659 | 198,258 | 190,192 |

| Insurance | | | | | | | |
|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Property | 2,500 | 2,820 | 4,058 | 3,300 | 3,510 | 2,636 | |
| Liability | 4,400 | 4,800 | 6,700 | 8,783 | 12,180 | 4,357 | |
| Boiler/Machinery | 500 | 533 | 700 | 553 | 447 | 202 | |
| Automobile | 4,785 | 5,040 | 14,950 | 12,670 | 3,973 | 3,964 | |
| Inland Marine | | | | | | 158 | |
| Umbrella | 3,000 | 4,800 | 4,800 | 3,322 | 3,221 | 288 | |
| Public Officials | 2,000 | 2,200 | 5,950 | 6,337 | 4,756 | 2,973 | |
| | 24,685 | 20,193 | 31,208 | 28,628 | 28,087 | 14,578 | 22,000 |

| Landfill Offset | | | | | | | |
|------------------------|--------|----|----|----|----|----|----|
| Landfill Offset | 50,363 | *0 | *0 | *0 | *0 | *0 | *0 |

| Borrowing | | | | | | | |
|------------------|---|---|---|---|---|---------|---------|
| | 0 | 0 | 0 | 0 | 0 | 341,577 | 311,035 |
| | 0 | 0 | 0 | 0 | 0 | 341,577 | 311,035 |

| Other | | | | | | | |
|--------------|-------|-------|-------|-------|-------|-------|-------|
| Audit | 2,220 | 4,260 | 4,680 | 4,680 | 4,920 | 4,920 | 4,920 |

| | | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total Indirect Offset | 344,779 | 302,102 | 359,594 | 394,122 | 396,641 | 723,650 | 697,384 |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

* See attached

Trash Department

(Indirect Cost for Fiscal Year 2012)

Administration

| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|--------------------|---------|---------|---------|---------|---------|---------|---------|
| Treasurer | | | | | | 33,452 | 33,452 |
| Town Accountant | | | | | | 19,061 | 19,061 |
| Assessors | | | | | | 8,059 | 8,059 |
| Board of Selectmen | | | | | | 1,366 | 1,366 |
| Town Hall | | | | | | 1,627 | 1,627 |
| Town Manager | | | | | | 7,883 | 7,883 |
| Law Office | | | | | | 6,000 | 6,000 |
| I.T. Department | | | | | | 57,584 | 57,584 |
| | | | | | | 135,031 | 135,031 |

Employee Benefits

| | | | | | | | |
|----------------------|--|--|--|--|--|---------|---------|
| Retire Ply/County | | | | | | 65,500 | 77,455 |
| FICA | | | | | | 5,101 | 5,101 |
| Health/Life | | | | | | 100,705 | 103,205 |
| Unemployment | | | | | | 0.00 | 0.00 |
| Workers Comp. | | | | | | 32,107 | 32,798 |
| HealthIns .Mig. Fund | | | | | | 2,500 | 2,500 |
| | | | | | | 205,913 | 221,059 |

Insurance

| | | | | | | | |
|------------------|--|--|--|--|--|--------|--------|
| Property | | | | | | 335 | |
| Liability | | | | | | 2,883 | |
| Boiler/Machinery | | | | | | 26 | |
| Automobile | | | | | | 3,037 | |
| Inland Marine | | | | | | 3,884 | |
| Umbrella | | | | | | 205 | |
| Public Officials | | | | | | 1,982 | |
| | | | | | | 12,352 | 32,360 |

Borrowing

| | | | | | | | |
|--|--|--|--|--|--|---------|---------|
| | | | | | | 0 | 0 |
| | | | | | | 125,260 | 119,413 |
| | | | | | | 125,260 | 119,413 |

Other

| | | | | | | | |
|-------|--|--|--|--|--|-------|-------|
| Audit | | | | | | 4,920 | 4,920 |
|-------|--|--|--|--|--|-------|-------|

Total Indirect

| | | | | | | | |
|--|--|--|--|--|--|---------|---------|
| | | | | | | 483,475 | 512,783 |
|--|--|--|--|--|--|---------|---------|

School Department

(Indirect Cost for Fiscal Year 2012)

| <u>Administration</u> | <u>FY 2007</u> | <u>FY 2008</u> | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>Treasurer</u> | 27,931 | 42,060 | 44,320 | 47,455 | 47,455 | 47,455 |
| <u>Town Accountant</u> | 14,916 | 21,163 | 27,246 | 28,931 | 28,931 | 28,931 |
| <u>Board of Selectmen</u> | 1,231 | 1,764 | 1,307 | 1,366 | 1,844 | 1,844 |
| <u>Town Manager</u> | 11,295 | 15,823 | 15,823 | 16,040 | 16,040 | 16,040 |
| <u>Town Hall</u> | 0 | 1,482 | 1,482 | 1,627 | 1,627 | 1,627 |
| <u>Health Clinics/Insp.</u> | 5,448 | 9,307 | 9,307 | 8,876 | 8,877 | 8,877 |
| <u>Police Services</u> | 41,662 | 49,968 | 49,968 | 49,968 | 33,751 | 33,751 |
| <u>Assessors</u> | 671 | 750 | 750 | 800 | 800 | 800 |
| <u>Law Office</u> | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| <u>I.T. Department</u> | 134,578 | 58,828 | 125,882 | 114,901 | 103,607 | 103,607 |
| | 243,732 | 207,143 | 282,084 | 275,965 | 248,933 | 248,933 |

| <u>Employee Benefits</u> | | | | | | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Retirement | 719,680 | 748,492 | 861,578 | 875,024 | 960,721 | 1,023,216 |
| Teacher Early Retire. | 0 | 0 | 0 | 0 | 0 | 0 |
| FICA | 245,015 | 262,166 | 275,274 | 275,274 | 286,215 | 295,000 |
| Health/Life | 3,976,225 | 5,467,906 | 6,048,000 | 4,859,211 | 4,342,072 | 4,282,061 |
| Health/Retired Staff | 1,089,668 | 0.00 | 0.00 | 1,811,064 | 1,416,734 | 1,708,056 |
| Unemployment | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Workers Comp. | 106,000 | 271,104 | 335,258 | 184,223 | 208,526 | 225,942 |
| Health Ins. Mig. Fund | 106,200 | 106,200 | 0 | 43,000 | 55,000 | 15,000 |
| | 6,367,788 | 6,980,868 | 7,645,110 | 8,172,796 | 7,394,268 | 7,674,275 |

| <u>Insurance</u> | | | | | | |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Property | 70,000 | 75,550 | 66,440 | 68,650 | 61,485 | |
| Liability | 16,200 | 25,814 | 33,779 | 25,113 | 14,867 | |
| Boiler/Machinery | 10,350 | 12,000 | 9,841 | 9,086 | 4,708 | |
| Automobile | 13,500 | 18,400 | 15,593 | 14,128 | 17,545 | |
| Umbrella | 7,000 | 11,200 | 7,751 | 7,516 | 1,840 | |
| Public Officials | 0 | 0 | 0 | 0 | 3,963 | |
| School Board | 16,000 | 12,500 | 13,633 | 17,769 | 13,511 | |
| | 133,050 | 155,464 | 147,037 | 142,262 | 117,919 | 145,480 |

| <u>Maintenance</u> | | | | | | |
|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Highway Department | 27,109 | 27,109 | 27,109 | 28,736 | 28,736 | 29,507 |
| Building Inspections | 2,398 | 2,398 | 2,398 | 2,422 | 2,422 | 2,422 |
| | 29,507 | 29,507 | 29,507 | 31,158 | 31,158 | 31,929 |

| <u>Other</u> | | | | | | |
|--------------|-------|--------|--------|--------|--------|--------|
| Audit | 9,940 | 10,920 | 10,920 | 11,480 | 11,480 | 10,920 |

| | | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>Total Ind Offset</u> | 6,784,017 | 7,383,902 | 8,114,658 | 8,633,661 | 7,803,758 | 8,111,537 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|

Gas and Electric Department

(Indirect Cost for Fiscal Year 2012)

| Administration | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>Treasurer</u> | 23,468 | 25,359 | 27,950 | 38,055 | 41,757 | 41,757 | 41,757 |
| <u>Town Accountant</u> | 9,911 | 10,301 | 10,782 | 14,616 | 15,462 | 15,462 | 15,462 |
| <u>Assessors</u> | 636 | 671 | 772 | 821 | 875 | 875 | 875 |
| <u>Board of Selectmen</u> | 392 | 416 | 428 | 441 | 461 | 461 | 461 |
| <u>Town Hall</u> | 3,318 | 3,558 | 3,727 | 3,692 | 3,743 | 3,743 | 3,743 |
| <u>Town Manager</u> | 1,537 | 0.00 | 1,482 | 1,482 | 1,627 | 1,627 | 1,627 |
| <u>Law Office</u> | 2,500 | 6,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| <u>I.T. Department</u> | 29,558 | 29,462 | 28,990 | 27,567 | 25,162 | 23,718 | 23,718 |
| | 71,320 | 75,767 | 76,632 | 89,175 | 91,587 | 90,143 | 90,143 |

| Employee Benefits | | | | | | | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Retirement Ply/C | 475,089 | 527,371 | 658,146 | 675,721 | 675,788 | 810,972 | 832,841 |
| FICA | 32,277 | 48,500 | 52,000 | 55,120 | 57,000 | 59,000 | 59,000 |
| Health/Life | 738,522 | 820,000 | 813,542 | 925,000 | 1,049,353 | 842,227 | 875,605 |
| Mig. Fund | | 15,840 | 15,840 | 0 | 15,840 | 12,000 | 0 |
| | 1,245,888 | 1,411,711 | 1,539,528 | 1,655,841 | 1,797,981 | 1,724,199 | 1,767,446 |

| Insurance | | | | | | | |
|------------------|---|---|---|---|---|---|---|
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Other | | | | | | | |
|--------------|-------|-------|-------|-------|-------|-------|-------|
| Audit | 1,110 | 2,130 | 2,100 | 2,340 | 2,460 | 2,460 | 2,460 |

| Sub Total | | | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 1,318,318 | 1,489,608 | 1,618,260 | 1,747,356 | 1,892,028 | 1,816,802 | 1,860,049 |

| In Lieu of Taxes | | | | | | | |
|-------------------------|---------|---------|---------|---------|---------|---------|---------|
| Total | 366,544 | 366,544 | 372,000 | 372,000 | 392,784 | 380,000 | 483,378 |

| Total Offset | | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 1,684,862 | 1,856,152 | 1,990,260 | 2,119,356 | 2,284,812 | 2,196,802 | 2,343,427 |