

**BOARD OF WATER & WASTEWATER COMMISSIONER'S  
MEETING AGENDA\***  
**Harwich Water Department, 196 Chatham Road, Harwich MA**  
*Friday, March 8, 2024*  
*1:30 p.m.*

*\*As required by Open Meeting Law, you are hereby informed that the Town will be video and audio taping as well as broadcasting this public meeting. In addition, anyone in the audience who plans to video or audio tape this meeting must notify the Chairman prior to the start of the meeting.*

- I. CALL TO ORDER
- II. EXECUTIVE SESSION
- III. PUBLIC COMMENTS / ANNOUNCEMENTS
- IV. CONSENT AGENDA
  - A. Minutes
    - 1. January 4, 2024
- V. ABATEMENTS
- VI. OLD BUSINESS
- VII. NEW BUSINESS
  - A. Budget Meeting Review
  - B. FY25 Water/Wastewater Indirect Expenses
  - C. FY25 Wastewater Enterprise Fund Subsidy
- VIII. SUPERINTENDENT'S REPORT
- IX. COMMISSIONER'S REPORT
- X. CORRESPONDENCE / ANY OTHER BUSINESS
- XI. NEXT MEETING: Thursday, March 14, 2024 at 11:30 a.m.
- XII. ADJOURNMENT

*\*Per the Attorney General's Office: The Board of Water Commissioners may hold an open session for topics not reasonably anticipated by the Chair 48 hours in advance of the meeting following "New Business."*

*If you are deaf or hard of hearing or are a person with a disability who requires an accommodation, contact the Water Department Office at 508-432-0304 x.0 or by email at [customerservice@harwichwater.com](mailto:customerservice@harwichwater.com).*

Authorized Posting Officer:

Tracey Alves | Board Secretary

Town Posting Date: \_\_\_\_\_

\_\_\_\_\_ | Town Clerk

- IV. CONSENT AGENDA
  - A. Minutes
    - 1. January 4, 2024

**MINUTES  
HARWICH WATER DEPARTMENT  
BOARD OF WATER/WASTEWATER COMMISSIONERS  
MEETING**

Thursday, January 4, 2024  
11:30 a.m.

**WATER COMMISSIONER'S PRESENT:** Chair Gary Carreiro, Vice Chair Noreen Donahue, Clerk Allin Thompson, Commissioner John Gough

**OTHERS PRESENT:** Superintendent Dan Pelletier, Administrative Assistant Tracey Alves

**CALL TO ORDER**

Chair Carreiro called the meeting to order at 11:30 a.m.

**CONSENT AGENDA**

**A. Minutes**

1. **November 2, 2023**
2. **November 16, 2023**
3. **December 7, 2023**

Clerk Thompson moved to approve the minutes of November 2, 2023, November 16, 2023 and December 7, 2023 as presented. Commissioner Gough seconded. Vice Chair Donahue requested amendments be made to both the minutes of November 2, 2023 as well as December 7, 2023. Chair Carreiro motioned to approve the minutes as amended. Clerk Thompson seconded; 4-0-0.

**OLD BUSINESS**

**A. Town Report**

An updated version of the Town Report is in the packet. The report is due to be submitted tomorrow by the end of the day.

**B. FY25 Water & Wastewater Operating Budget**

Superintendent Pelletier discussed the FY25 Wastewater budget first. He is expecting to receive a copy of Chatham's FY25 budget tomorrow. There is a copy of the budget in the packet but the next one should hopefully be final draft form.

Superintendent Pelletier reviewed the FY25 Water budget with the Board.

When reviewing the Indirects, Chair Carreiro questioned why the indirect charge for the Treasurer Collector has gone up by \$12,000? Superintendent Pelletier believes it is part of a bigger discussion that needs to be had. The Department has not changed anything that we do from a billing/finance perspective. We will have a borrowing for the Route 28 project but beyond that, nothing has changed.

Vice Chair Donahue commented that if the Town is changing their methodology when calculating Indirects, then there should be a discussion had between the Finance Director and the Board.

If there is a major change in methodology that affects our customers, our rates and our expenses, then the Board can't just sit idling by.

Chair Carreiro also asked about the charge for Finance/Accounting? We had worked hard to get these charges reasonable and now they are starting to increase again. What has changed?

Superintendent Pelletier also took issue with the Property & Liability Insurance. It was originally at 25-28%. The reason given to Dan is that it was because the Department was purchasing two new vehicles. The Department has purchased new vehicles numerous times in the past 8 years and have never seen an increase of 25%. We didn't increase valuations or ask for change in coverage when we did our annual insurance review.

Superintendent Pelletier commented on the formulas, if you go back in the workbook and look at our prior year's calculations of Indirects, for example, Property & Liability, it was a calculation based on the valuation of the assets. This year is just a blanket % increase, which is a change in methodology.

Chair Carreiro will extend an invitation to the Finance Director to attend a Board meeting.

## **NEW BUSINESS**

### **A. New Source Exploration Update**

Superintendent Pelletier provided the Board with an update on the new source exploration project on North Westgate Rd.

### **B. Route 28 Water & Sewer Project Update**

In the packet is an updated cost estimate for the portion of the Route 28 project between the Dennis town line and the Herring River. If we combine the 50% design cost that we had last summer when GHD presented, that section of project was \$9.7 million and now that we've gone through the DOT collaborative process for both water and sewer, the updated cost estimate is \$2.6 million dollars.

Chair Carreiro asked if we had everything we needed for this project? Superintendent Pelletier answered that we have a document that was provided by Bond Council that details the legal requirements needed to borrow. Cash flow, schedules for projects, loan commitment letter and a host of other borrow related items, one, is a 2023 audit of the town.

There are items that Dan owes and items that others owe that do have the potential to hold the project up, which is ultimately what is happening right now.

The Finance Department is saying they might not be ready to borrow until June.

For the Route 28 project, the Department needs to buy an insertion machine, which we can't do, until the Town is capable and has submitted all of the legal requirements to borrow. Dan will meet tomorrow with GHD and will be getting an update on cash flow.

Technically, it is the Treasurer Collector who does this in which the position is vacant. The Finance Director has been trying to spearhead these efforts and is aware but responded by saying we may need to explore other funding sources if we need to do this before June.

There are bigger implications that Superintendent Pelletier is trying to work through because the Department has a lot that needs to be done before June and these are things that have already started, like the Cold Brook project.

Superintendent Pelletier is primarily concerned about Phase 3 if we can't borrow by June because the contract has to be signed by June 30, 2024.

Vice Chair Donahue recommends that we communicate with our Select Board liaison about this and recommend that the Town hires an independent person to start an audit immediately.

#### **C. FY25 Indirect Expenses**

The topic of FY25 Indirect Expenses was covered when talking about the water and wastewater budgets.

#### **D. 2023 Campaign Finance Reporting**

The Board members discussed documents they did and did not sign and steps taken when they ran for election.

#### **E. 2024 Draft Intended Use Plan**

The Clean Water Trust new list was just released and we are still at the top of it.

### **SUPERINTENDENT'S REPORT**

The BOH requested the Board's attendance at the joint meeting on January 17, 2024 at 6:30pm in the Griffin Room to discuss extensions to the Order to Connect for Phase 2 sewer.

The Drought Task Force met and declared a drought for the Cape and Islands last month. The groundwater level in Harwich is slightly below where we were at last year at this time.

### **COMMISSIONER'S REPORT**

Chair Carreiro asked for an update on the Assistant Superintendent Wastewater position. There has only been one applicant for the Assistant Superintendent Wastewater position so far.

Chair Carreiro will reach out to the Select Board regarding the Indirects and meeting with the Finance Director.

### **NEXT MEETING**

The next Board meeting is scheduled to take place on Tuesday, January 23, 2024 at 11:30 a.m.

### **ADJOURN**

Chair Carreiro entertained a motion to adjourn at 12:28p.m. Clerk Thompson moved the motion with a second by Vice Chair Donahue. All in favor; 4-0-0.

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Gary Carreiro, Chairman

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Dan Pelletier, Superintendent

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Noreen Donahue, Vice Chair

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Tracey Alves, Board Secretary

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Allin Thompson, Clerk

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Judith Underwood, Commissioner

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John Gough, Commissioner

- VII. NEW BUSINESS
  - A. Budget Meeting Review

**2025 WATER ENTERPRISE FUND BUDGET**

<b>1320</b>	<b>WATER ENTERPRISE FUND</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
596000	OFUS / INDIRECTS	727,304	759,278	818,913	886,099
	<b>TOTAL INDIRECTS</b>	727,304	759,278	818,913	<b>886,099</b>
					7.58%
<b>13204501</b>	<b>SALARIES &amp; WAGES</b>				
511100	SALARIES ELECTED OFFICIALS	5,000	5,000	5,000	2,500
511900	SALARIES & WAGES	949,016	983,574	1,034,522	1,054,352
512000	SEASONAL S&W	4,141	0	35,654	24,730
512500	COMPENSATORY TIME	1,416	6,854	0	0
513000	OVERTIME	234,945	228,514	278,396	241,186
514000	LONGEVITY	25,536	27,858	33,665	37,163
515000	VACATION SALARIES & WAGES	11,753	0	0	0
515005	SICK LEAVE BY-BACK @ RETIREMENT	10,818	0	0	0
515007	SICK LEAVE BONUS PER CONTRACT	1,700	1,350	3,325	3,325
	<b>TOTAL SALARIES &amp; WAGES</b>	1,244,325	1,253,150	1,390,562	<b>1,363,256</b>
					-2.00%
<b>13204502</b>	<b>EXPENSES</b>				
517900	OTHER FRINGE BENEFITS	9,971	11,596	11,000	12,100
521100	ELECTRIC UTILITY	341,499	316,884	407,177	443,974
521200	GAS UTILITY	7,534	7,562	8,000	8,000
524140	VEHICLE/EQUIPMENT MAINTENANCE	51,637	56,830	52,000	57,000
524160	BUILDING & GROUNDS MAINTENANCE	51,735	31,077	52,000	52,000
525000	TECHNICAL SUPPORT AGREEMENTS	34,933	37,743	43,540	43,540
526000	BUILDING MAINT AGREEMENTS	4,137	14,487	22,750	15,000
530800	LABORATORY SERVICES	12,278	18,421	35,314	35,314
530820	PROFESSIONAL SERVICES	86,353	64,149	85,000	85,000
530875	PRINTING SERVICES & SUPPLIES	9,147	17,783	10,000	18,000
534100	ADVERTISING	2,491	1,784	2,500	2,500
534300	POSTAGE	18,094	11,585	18,500	18,500
534400	TELEPHONE	7,453	7,497	7,700	3,300
534430	COMMUNICATION SERVICES	16,430	20,489	19,000	21,000
541100	PROPANE UTILITY	16,067	18,370	16,100	18,500
542000	OFFICE SUPPLIES	4,582	7,358	6,300	7,500
542013	HARDWARE/SOFTWARE/OFFICE	6,042	12,557	25,924	35,000
548100	BULK FUEL	26,658	33,761	27,000	34,000
548200	TREATMENT SUPPLIES	14,380	25,399	18,000	25,000
548250	TREATMENT CHEMICALS	165,877	218,317	247,850	247,850
553000	PUBLIC WORKS SUPPLIES	14,751	27,220	27,800	92,800
553100	METERS/READ DEVICES & SUPPLIES	115,987	162,934	180,000	165,000
553200	SERVICE INSTALLATION SUPPLIES	77,125	52,280	77,000	77,000
553300	PIPES, VALVES & FITTINGS	110,394	55,638	110,500	100,000
553350	WATER MAIN REPLACEMENT	31,083	4,892	85,000	65,000
553500	POLICE DETAILS	27,413	19,874	27,500	35,000
553600	ROAD REPAIRS	16,401	18,384	16,500	35,000
553900	MECHANICAL TANK MAINT & INSP	12,495	25,410	13,000	13,000
554200	GENERATOR MAINT	29,634	18,984	29,700	19,000
554300	WELL REHAB	0	43,127	45,000	0
558100	UNIFORMS AND SAFETY SUPPLIES	3,819	11,189	10,000	10,000
573000	DUES/SUBSCRIPTIONS/TRAVEL	8,474	8,370	13,000	13,000
573200	WATER MGMT PERMIT	6,934	8,648	8,500	10,000



**2025 WATER ENTERPRISE FUND BUDGET**

<b>1320</b>	<b>WATER ENTERPRISE FUND</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
575070	OPEB	50,000	50,000	50,000	50,000
591000	MATURE PRINCIPAL LONGTERM DEBT	549,467	416,371	404,300	465,095
591500	INTEREST ON LONG TERM DEBT	152,510	124,123	127,941	307,501
591550	ADMIN FEE LT DEBT	2,219	2,092	1,963	1,830
	<b>TOTAL EXPENSES</b>	<b>2,096,003</b>	<b>1,983,184</b>	<b>2,343,359</b>	<b>2,642,304</b>
					11.31%
<b>13204504</b>	<b>REVENUE</b>				
414600	WATER LIENS COLLECTED	14,539	11,766	17,422	17,544
417008	PEN & INT WATER LIENS	1,641	1,346	2,457	2,034
421100	WATER RATES & SERVICES	4,298,718	4,014,723	4,419,575	4,431,393
421200	METERS	15,564	16,727	9,151	12,539
421300	SERVICE APPLICATION FEES	1,236	16,326	1,332	6,087
421400	SERVICE INSTALLATIONS	173,601	224,652	183,693	212,221
421450	MARKOUT SERVICES	13,734	7,035	20,181	15,799
421550	PROPERTY TRANSFER SERVICES	20,922	15,522	22,757	20,346
421600	WIRELESS COMMUNICATION LEASE	135,483	139,548	148,220	152,667
421650	SOLAR REVENUE WATER	169,592	361,965	132,022	208,670
431100	WATER SERVICE TIGHT PLAN	91,728	93,097	98,056	100,844
433007	LATE FEE	57,019	42,793	49,815	50,931
441100	ELECTRICAL SERVICES	1,200	2,600	0	0
451100	BACKFLOW INSPECTIONS	37,464	12,474	21,838	23,136
482001	INVESTMENT REVENUE	797	160	11,676	3,367
484099	WATER MISCELLANEOUS REVENUE	55,437	64,631	52,700	60,331
	<b>TOTAL REVENUE</b>	<b>5,088,676</b>	<b>5,025,364</b>	<b>5,190,895</b>	<b>5,317,908</b>
					2.39%
	<b>TOTAL REVENUE</b>	<b>5,088,676</b>	<b>5,025,364</b>	<b>5,190,895</b>	<b>5,317,908</b>
					2.39%
	<b>TOTAL EXPENSE</b>	<b>4,067,632</b>	<b>3,995,612</b>	<b>4,552,834</b>	<b>4,891,659</b>
					6.93%
	<b>DELTA</b>	<b>-1,021,044</b>	<b>-1,029,752</b>	<b>-638,061</b>	<b>-426,248</b>

**2025 WASTEWATER ENTERPRISE FUND BUDGET**

<b>1330</b>	<b>WASTEWATER ENTERPRISE FUND</b>	2022	2023	2024	2025
596000	OFUS / INDIRECTS	31,443	31,687	62,148	0
	<b>TOTAL INDIRECTS</b>	31,443	31,687	62,148	<b>0</b>
					#DIV/0!
<b>13304401</b>	<b>SALARIES &amp; WAGES</b>				
511100	SALARIES ELECTED OFFICIALS	0	0	0	2,500
511900	SALARIES & WAGES	78,997	82,914	175,178	200,124
	<b>TOTAL SALARIES &amp; WAGES</b>	78,997	82,914	175,178	<b>202,624</b>
					13.55%
<b>13304402</b>	<b>EXPENSES</b>				
521100	ELECTRIC UTILITY	3,836	6,374	20,000	20,000
521200	GAS UTILITY	562	582	600	1,400
530820	PROFESSIONAL SERVICES	71,713	40,767	0	0
530825	PROF/ARCHITECT/ENG SERVICES	42,323	315,096	398,675	406,260
530875	PRINTING SERVICES & SUPPLIES	3,000	162	3,000	5,000
554200	GENERATOR MAINT	285	815	2,250	3,000
554210	COLLECTION MAINTENANCE	0	0	20,000	0
591000	MATURE PRINCIPAL LONGTERM DEBT	0	713,400	211,084	0
591500	INTEREST ON LONG TERM DEBT	0	248,978	216,076	0
591550	ADMIN FEE LT DEBT		0	26,217	0
	<b>TOTAL EXPENSES</b>	121,719	1,326,173	897,902	<b>435,660</b>
					-106.10%
<b>13304404</b>	<b>REVENUE</b>				
422200	USER FEES	305	23,742	15,000	50,000
482001	INVESTMENT REVENUE	288	144	0	0
484099	MISCELLANEOUS REVENUE	989	0	0	0
	<b>TOTAL REVENUE</b>	1,582	23,886	15,000	<b>50,000</b>
					70.00%
	<b>TOTAL REVENUE</b>	1,582	23,886	15,000	<b>50,000</b>
					70.00%
	<b>TOTAL EXPENSE</b>	232,159	1,440,774	1,135,228	<b>638,284</b>
					-77.86%
	<b>DELTA / EST General Fund Subsidy</b>	230,577	1,416,888	1,120,228	<b>588,284</b>

- VII. NEW BUSINESS
- B. FY25 Water/Wastewater Indirect Expenses

**FY16 - FY25 INDIRECT EXPENSE SUMMARY SHEET**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% INC	FY 2025
Department											
Town Administrator		\$26,963	\$18,905	\$19,515	\$19,972	\$20,934	\$20,018	\$18,679	\$19,727	5%	20,801
Accounting		\$20,169	\$16,573	\$17,713	\$18,648	\$19,966	\$20,851	\$21,125	\$20,755	23%	25,518
Treasurer & Collector		\$12,454	\$12,765	\$30,535	\$35,181	\$38,116	\$38,864	\$39,406	\$41,017	31%	53,762
Engineering (services not needed in FY19)		\$8,665	\$8,881	\$0	\$0	\$0	\$0	\$0	\$0		
Other Prof., Advertising, Telephone, Postage	\$22,172			\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total Departmental</b>	<b>\$22,172</b>	<b>\$68,250</b>	<b>\$57,124</b>	<b>\$67,763</b>	<b>\$73,800</b>	<b>\$79,015</b>	<b>\$79,732</b>	<b>\$79,210</b>	<b>\$81,499</b>	<b>23%</b>	<b>\$100,081</b>
		208%	-16%	19%	9%	7%	1%	-1%	3%		23%
Insurance & Expenses											
Health Insurance	\$233,348	\$213,576	\$245,612	\$234,102	\$242,629	\$241,742	\$219,589	228,552	\$249,322	6.00%	264,281
Life Insurance	\$413	\$413	\$413	\$337	\$337	\$337	\$337	337	\$403	0.00%	403
Retirement	\$178,103	\$163,543	\$171,720	\$221,107	\$215,497	\$231,697	\$223,730	223,730	\$239,363	5.00%	251,331
Retiree Health Insurance	\$67,420	\$60,562	\$69,646	\$90,804	\$61,491	\$50,885	\$79,335	108,615	\$117,168	6.00%	124,198
Property & Vehicle Insurance	\$94,960	\$52,782	\$53,838	\$63,961	\$60,051	\$59,579	\$58,395	61,145	\$67,260	15.00%	77,348
Workers' Compensation Insurance	\$17,993	\$30,451	\$31,974	\$32,084	\$47,720	\$43,641	\$44,822	36,221	\$39,843	10.00%	43,827
Medicare	\$11,522	\$12,211	\$17,850	\$18,486	\$14,769	\$19,393	\$17,289	17,468	\$19,155	3.00%	19,730
Audit	\$0	\$0	2000	\$4,200	4000	\$4,000	\$4,000	4,000	\$4,900	0.00%	4,900
Citizen Self Serv											
<b>Total Insurance &amp; Expenses</b>	<b>\$603,759</b>	<b>\$533,538</b>	<b>\$593,054</b>	<b>\$665,081</b>	<b>\$646,494</b>	<b>\$651,274</b>	<b>\$647,497</b>	<b>\$680,068</b>	<b>\$737,413</b>	<b>7%</b>	<b>\$786,018</b>
		-12%	11%	12%	-3%	1%	-1%	5%	8%		7%
<b>Total Indirect Costs</b>	<b>\$625,931</b>	<b>\$601,788</b>	<b>\$650,179</b>	<b>\$732,843</b>	<b>\$720,294</b>	<b>\$730,289</b>	<b>\$727,229</b>	<b>\$759,278</b>	<b>\$818,912</b>	<b>8%</b>	<b>\$886,099</b>
		-4%	8%	13%	-2%	1%	0%	4%	8%		8%
		587382* = ATM Voted									
Notes											
1. Property and Vehicle Insurance- estimated increase of 15% from FY24 (new vehicles to be acquired in FY25)											
2. Workers' Compensation - estimated increase of 10% from FY24											
3. Medicare based on FY24 S&W * 3% anticipated salaries increase from FY24											
4. OPEB is a separate line item in the budget											
5. Retirement - estimated increase of 5% from FY24											
6. Audit = 10% of total cost											
8. Health Insurance increase at 6% for FY 25											
9. Employer cost for life ins = 2.49 pp per mo for active, 1.24 pp per mo retiree (12 active, 3 retired)											

**SUMMARY SHEET**

Department	FY 2023 Budget	Incr/Decr	FY 2024 Budget	FY 2025 Budget
Town Administrator	\$0		0	0
Accounting	\$0	See Tabs;	0	0
Treasurer & Collector	\$0	0% COLA	0	0
	\$0		0	0
<b>Total Departmental</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Insurance &amp; Expenses</b>				
Health Insurance	13,795	5.00%	14,623	14,623
Life Insurance	21	0.00%	75	75
Retirement	17,156	3.10%	18,386	18,386
Retiree Health Insurance	0	5.00%	0	0
Property & Vehicle Insurance	0	2.50%	0	0
Workers' Compensation Insurance	0	2.50%	0	0
Medicare (FY23 S&W less Est Cafeteria Plan)	1,104	1.45%	1,846	1,846
Audit	\$0	0.00%	0	0
EOS Calculation / New Asst. WW Supt.			27,218	27,218
<b>Total Insurance &amp; Expenses</b>	<b>\$32,076</b>		<b>\$62,147</b>	<b>\$62,147</b>
<b>Total Indirect Costs</b>	<b>\$32,076</b>		<b>\$62,147</b>	<b>\$62,147</b>

**Notes**

1. Health insurance actual cost plus 6% increase
  2. Medicare based of FY 23 S&W request less cafeteria plan employee contributions
  3. Retirement .053% x Barnstable County Assessment
  4. No other indirect costs calculated due to lack of data
  5. Employer cost for life ins = 2.49 pp per mo for active, 1.24 pp per mo retiree (5 active, 0 retired)
- \*\* W/WW Salaries 50/50 split





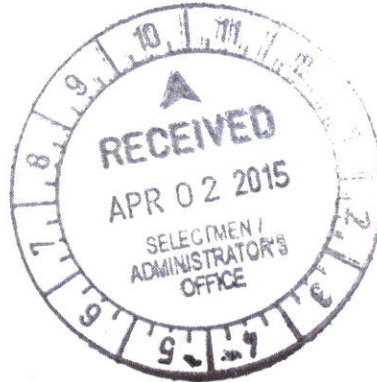
*Municipal and Utility Consultants*

P.O. Box 73, Harwich Port, MA 02646

Telephone (888) 946-6864

Facsimile (617) 279-2450

www.municipalconsultants.net



March 30, 2015

Mr. Christopher Clark  
Town Administrator  
Town of Harwich  
732 Main St  
Harwich, MA 02645

Dear Mr. Clark,

Pioneer Consulting Group, Inc. is pleased to present to the Town of Harwich with the initial report for the water enterprise fund and golf, harbor and recreation funds indirect cost study results for Fiscal Year 2016.

### **Objective**

We completed the objective of the study, which was to calculate the indirect costs for the four funds for Fiscal Year 2016.

### **Work-plan**

1. We developed the list of departments and expense categories to review.
2. We interviewed the department heads to determine the time spent supporting the enterprise funds by department.
3. We completed the analysis of the direct expenses attributable to the enterprise funds.
4. Exhibit 1 details the indirect costs by department for Fiscal Year 2016.

### **What are Indirect Costs?**

Indirect costs are those costs that cannot be directly or exclusively assigned to one service. Enterprise funds often benefit from expenditures made by the general fund. For example, the collector, whose salaries paid by the general fund, process enterprise user billed payments. We recommend that these indirect costs be identified and allocated to the enterprise fund using clearly established formulas to prorate the expense among departments.

The Massachusetts Department of Revenue, Bureau of Accounts recommends that every community with an enterprise fund establish a written, internal policy regarding indirect cost allocation and should review this policy annually. The policy should be reasonable and calculated in a fair and consistent basis. Local financial officials should understand and agree on what indirect costs are appropriated as part of the General Fund operating budget and what percentage of these costs should be allocated to the enterprise fund.

**Allocation Methodology**

The cost methodology used for this study was estimated time spent and estimated costs that directly pertain to the enterprise and revenue funds. The percentage of time each employee spent supporting the enterprise funds was multiplied by their salary. This methodology results in the estimated "true" cost of enterprise support.

**Insurances and Expenses**

Insurances and expenses are estimated and should only be booked against the funds as they are incurred and for the exact dollar amount.

**Expenses Not Included**

The town attorney and police department are not included in the indirect cost study. Expenses for these and other like departments should only be booked against the funds as they are incurred and for the exact dollar amount.

**Interviews**

The calculation of the indirect costs requires interviewing the department heads of all departments that provide support to the enterprise funds. We conducted interviews with the following town departments:

Name / Title

Town Administrator  
Finance Director  
Treasurer & Collector  
Director of Public Works  
Board of Health  
Recreation  
Harbor  
Engineering  
Planning  
Conservation  
Water  
Golf  
Information Technology  
Natural Resources

We wish to thank the department employees we assisted us during this study.

Very truly yours,



Douglas W. Gardner  
President



**Town of Harwich, MA  
Indirect Costs**

Fiscal Year 2016

Exhibit 1

**SUMMARY SHEET**

<b>Department</b>	<b>Water</b>	<b>Harbor</b>	<b>Recreation</b>	<b>Golf</b>
Town Administrator	\$25,154	\$18,352	\$10,556	\$10,556
Accounting	\$20,205	\$12,566	\$8,478	\$9,490
Town Clerk	\$0	\$0	\$0	\$0
Building Dept	\$0	\$0	\$0	\$0
Conservation	\$0	\$2,669	\$0	\$0
Assessor	\$0	\$0	\$0	\$0
Treasurer & Collector	\$14,475	\$5,981	\$17,584	\$13,557
Information Technology	\$5,026	\$6,461	\$6,461	\$8,942
Board of Health	\$5,514	\$1,138	\$4,638	\$0
Engineering	\$8,605	\$43,027	\$43,027	\$0
Highway	\$0	\$905	\$382,706	\$905
Recreation	\$0	\$0	\$0	\$0
Natural Resources	\$0	\$2,169	\$0	\$0
Planning	\$0	\$0	\$0	\$0
Harbor	\$0	\$0	\$127,246	\$0
<b>Total Departmental</b>	<b>\$78,980</b>	<b>\$93,268</b>	<b>\$600,697</b>	<b>\$43,450</b>
<b>Insurance &amp; Expenses</b>				
Health Insurance	\$233,348	\$15,880	\$50,634	\$117,166
Life Insurance	\$413	\$60	\$90	\$239
Retirement	\$178,103	\$36,534	\$36,534	\$82,201
Retiree Health & Life Insurance	\$67,420	\$24,123	\$29,531	\$29,599
Property & Vehicle Insurance	\$33,165	\$6,268	\$2,000	\$5,853
Marine Policies	\$0	\$51,285	\$0	\$0
Worker's Compensation Insurance	\$17,993	\$2,879	\$2,879	\$6,717
Medicare	\$11,522	\$2,803	\$4,572	\$8,447
<b>Total Insurance &amp; Expenses</b>	<b>\$541,964</b>	<b>\$139,831</b>	<b>\$126,240</b>	<b>\$250,222</b>
<b>Total Indirect Costs</b>	<b>\$620,944</b>	<b>\$233,099</b>	<b>\$726,937</b>	<b>\$293,672</b>



Table 1

Town of Harwich, MA					
Indirect Costs					
Administration			Administration		
Fiscal Year 2017			Fiscal Year 2018		
Salaries & Fringe Benefits					
Job Title	Current	Current Water	Water	Water	Water
	Salaries	%	% Total	Fringes	Total
Town Administrator	\$163,200.00	8.50%	\$13,872	\$4,855	\$18,727
Assistant Town Administrator	\$98,078.10	1.00%	\$981	\$343	\$1,324
Administrative Assistant	\$61,150.00	4.00%	\$2,446	\$856	\$3,302
Administrative Assistant	\$61,150.00	4.00%	\$2,446	\$856	\$3,302
Board Secretary	\$6,332.00	0.00%	\$0	\$0	\$0
Overtime	\$1,899.60	0.00%	\$0	\$0	\$0
Longevity	\$5,700.00	4.00%	\$228	\$80	\$308
Sick Leave Bonus	\$900.00	0.00%	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$398,408.70</b>		<b>\$19,973</b>	<b>\$6,990</b>	<b>\$26,963</b>

Job Title	FY18	New Water	FY18 Water	FY18 Water	Water
	Salaries	%	% Total	Fringes	Total
Town Administrator	\$166,464.00	5.00%	\$8,323	\$2,913	\$11,236
Assistant Town Administrator	\$100,039.98	3.00%	\$3,001	\$1,050	\$4,051
Administrative Assistant	\$52,373.00	2.00%	\$1,247	\$437	\$1,684
Administrative Assistant	\$52,373.00	2.00%	\$1,247	\$437	\$1,684
Board Secretary	\$6,458.84	0.00%	\$0	\$0	\$0
Overtime	\$1,937.59	0.00%	\$0	\$0	\$0
Longevity	\$5,814.00	2.00%	\$116	\$41	\$157
Sick Leave Bonus	\$918.00	0.00%	\$0	\$0	\$0
	\$0.00	-	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$408,377.99</b>		<b>\$13,936</b>	<b>\$4,877</b>	<b>\$18,813</b>

Fiscal Year 2016

**SUMMARY SHEET**

Department	Water	Harbor	Recreation	Golf
Town Manager	\$25,154	\$18,352	\$10,556	\$10,556
Accounting	\$20,205	\$12,566	\$8,478	\$9,490
Town Clerk	\$0	\$0	\$0	\$0
Building Dept	\$0	\$0	\$0	\$0
Conservation	\$0	\$2,669	\$0	\$0
Assessor	\$0	\$0	\$0	\$0
Treasurer & Collector	\$14,475	\$5,981	\$17,584	\$13,557
Information Technology	\$5,026	\$6,461	\$6,461	\$8,942
Board of Health	\$5,514	\$1,138	\$4,638	\$0
Engineering	\$8,605	\$43,027	\$43,027	\$0
Highway	\$0	\$905	\$382,706	\$905
Recreation	\$0	\$0	\$0	\$0
Natural Resources	\$0	\$2,169	\$0	\$0
Planning	\$0	\$0	\$0	\$0
Harbor	\$0	\$0	\$127,246	\$0
<b>Total Departmental</b>	<b>\$78,980</b>	<b>\$93,268</b>	<b>\$600,697</b>	<b>\$43,450</b>
<b>Insurance &amp; Expenses</b>				
Health Insurance	\$233,348	\$15,880	\$50,634	\$117,166
Life Insurance	\$413	\$60	\$90	\$239
Retirement	\$178,103	\$36,534	\$36,534	\$82,201
Retiree Health & Life Insurance	\$67,420	\$24,123	\$29,531	\$29,599
Property & Vehicle Insurance	\$33,165	\$6,268	\$2,000	\$5,853
Marine Policies	\$0	\$51,285	\$0	\$0
Worker's Compensation Insurance	\$17,993	\$2,879	\$2,879	\$6,717
Medicare	\$11,522	\$2,803	\$4,572	\$8,447
OPEB	\$0	\$0	\$0	\$0
<b>Total Insurance &amp; Expenses</b>	<b>\$541,964</b>	<b>\$139,831</b>	<b>\$126,240</b>	<b>\$250,222</b>
<b>Total Indirect Costs</b>	<b>\$620,944</b>	<b>\$233,099</b>	<b>\$726,937</b>	<b>\$293,672</b>

Town of Harwich, MA  
 Indirect Costs  
 Accounting

Fiscal Year 2016

Salaries & Fringe Benefits

Job Title	Budget Total	Water %	Harbor %	Recreation %	Golf %	Water % Total	Harbor % Total	Recreation % Total	Golf % Total	Water Fringes	Harbor Fringes	Recreation Fringes	Golf Fringes	Water Total	Harbor Total	Recreation Total	Golf Total
Finance Director	\$117,300	5.00%	5.00%	2.00%	2.00%	\$5,865	\$5,865	\$2,346	\$2,346	\$2,053	\$2,053	\$821	\$821	\$7,918	\$7,918	\$3,167	\$3,167
Assistant Town Accountant	\$61,479	2.00%	2.00%	2.00%	2.00%	\$1,230	\$1,230	\$1,230	\$1,230	\$430	\$430	\$430	\$430	\$1,660	\$1,660	\$1,660	\$1,660
Head Clerk	\$49,095	10.00%	3.00%	4.00%	1.00%	\$4,908	\$1,473	\$1,964	\$491	\$1,718	\$515	\$687	\$172	\$6,828	\$1,988	\$2,651	\$663
Overtime	\$2,524					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick Leave Bonus	\$600					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$230,997</b>					<b>\$12,004</b>	<b>\$8,567</b>	<b>\$5,539</b>	<b>\$4,067</b>	<b>\$4,201</b>	<b>\$2,999</b>	<b>\$1,939</b>	<b>\$1,423</b>	<b>\$16,206</b>	<b>\$11,566</b>	<b>\$7,478</b>	<b>\$5,490</b>
<b>Expenses</b>																	
Office Supplies	\$450					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Subscriptions	\$2,315					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit	\$39,500					\$4,000	\$1,000	\$1,000	\$4,000	\$0	\$0	\$0	\$0	\$4,000	\$1,000	\$1,000	\$4,000
<b>Total Expenses</b>	<b>\$42,265</b>					<b>\$4,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$4,000</b>
<b>Total Budget</b>	<b>\$273,262</b>					<b>\$16,004</b>	<b>\$9,567</b>	<b>\$6,539</b>	<b>\$8,067</b>	<b>\$4,201</b>	<b>\$2,999</b>	<b>\$1,939</b>	<b>\$1,423</b>	<b>\$20,206</b>	<b>\$12,566</b>	<b>\$8,478</b>	<b>\$9,490</b>

Town of Harwich, MA  
 Indirect Costs  
 Town Assessor

Fiscal Year 2016

Salaries & Fringe Benefits

Job Title	Total	Water %	Harbor %	Recreation %	Golf %	Water % Total	Harbor % Total	Recreation % Total	Golf % Total	Water Fringes	Harbor Fringes	Recreation Fringes	Golf Fringes	Water Total	Harbor Total	Recreation Total	Golf Total
3 Assessors	\$1,500	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deputy Assessor	\$91,877	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assistant Assessor	\$57,426	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Assistant	\$45,894	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime	\$12,900	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Longevity	\$900	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$210,497</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>																	
Bookbinding	\$850	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Processing	\$99,900	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$2,000	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bulk Fuel	\$500	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Subscriptions & Travel	\$2,100	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$105,350</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>	<b>\$315,847</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Town of Harwich, MA  
 Indirect Costs  
 Treasurer / Collector

Fiscal Year 2016

Salaries & Fringe Benefits

Job Title	Total	Water	Harbor Recreation			Golf	Water	Harbor Recreation			Golf	Water	Harbor Recreation			Golf	Water
		%	%	%	%	% Total	% Total	% Total	% Total	% Total	% Total	% Total	% Total	% Total	% Total	% Total	% Total
Treasurer & Collector	\$78,776	10.00%	1.00%	1.00%	1.00%	\$7,878	\$788	\$788	\$788	\$3,757	\$276	\$276	\$276	\$10,636	\$1,063	\$1,063	\$1,063
Assistant Treasurer & Collector	\$59,663	1.00%	1.00%	15.00%	10.00%	\$597	\$597	\$8,949	\$5,966	\$209	\$209	\$3,132	\$2,088	\$805	\$805	\$12,082	\$8,055
Administrative Assistant	\$45,516	4.00%	4.00%	4.00%	4.00%	\$1,821	\$1,821	\$1,821	\$837	\$637	\$637	\$637	\$2,458	\$2,458	\$2,458	\$2,458	\$2,458
Administrative Assistant	\$42,742	1.50%	2.00%	3.00%	3.00%	\$427	\$855	\$1,282	\$1,282	\$150	\$299	\$449	\$449	\$577	\$1,154	\$1,731	\$1,731
Overtime	\$5,000					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick Leave Bonus	\$1,200					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$232,897</b>					<b>\$10,722</b>	<b>\$4,080</b>	<b>\$12,840</b>	<b>\$9,857</b>	<b>\$3,753</b>	<b>\$1,421</b>	<b>\$4,494</b>	<b>\$3,450</b>	<b>\$14,476</b>	<b>\$5,481</b>	<b>\$17,334</b>	<b>\$13,307</b>
<b>Expenses</b>																	
Postage	\$56,160					\$0	\$500	\$250	\$250	\$0	\$0	\$0	\$0	\$0	\$500	\$250	\$250
Office Equipment Repair	\$1,250					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pitney Bowes Rental Meter Machine	\$4,000					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Professional / Technical Service	\$31,600					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchased Services	\$42,500					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$4,000					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Subscriptions and Travel	\$4,520					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$27,883					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$171,913</b>					<b>\$0</b>	<b>\$500</b>	<b>\$250</b>	<b>\$250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$250</b>	<b>\$250</b>
<b>Total Budget</b>	<b>\$404,810</b>					<b>\$10,722</b>	<b>\$4,560</b>	<b>\$13,090</b>	<b>\$10,107</b>	<b>\$3,753</b>	<b>\$1,421</b>	<b>\$4,494</b>	<b>\$3,450</b>	<b>\$14,476</b>	<b>\$5,981</b>	<b>\$17,584</b>	<b>\$13,557</b>

Town of Harwich, MA  
 Indirect Costs  
 Information Technologies Division Fiscal Year 2016

Salaries & Fringe Benefits

Job Title	Total	Water %	Harbor %	Recreation %	Golf %	Water % Total	Harbor % Total	Recreation % Total	Golf % Total	Water Fringes	Harbor Fringes	Recreation Fringes	Golf Fringes	Water Total	Harbor Total	Recreation Total	Golf Total
IT Coordinator	\$91,877	0.00%	4.00%	4.00%	6.00%	\$0	\$3,675	\$3,675	\$5,513	\$0	\$1,286	\$1,286	\$1,929	\$0	\$4,961	\$4,961	\$7,442
PT Assistant	\$0					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick Leave Bonus	\$300					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$92,177</b>					<b>\$0</b>	<b>\$3,675</b>	<b>\$3,675</b>	<b>\$5,513</b>	<b>\$0</b>	<b>\$1,286</b>	<b>\$1,286</b>	<b>\$1,929</b>	<b>\$0</b>	<b>\$4,961</b>	<b>\$4,961</b>	<b>\$7,442</b>
<b>Expenses</b>																	
Other Professional/Technical Services	\$4,760					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services Training	\$29,553					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MUNIS Support	\$55,304					\$5,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,026	\$0	\$0	\$0
Internet/Communications	\$6,740					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$300					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware/Software	\$29,000					\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Printer Supplies	\$3,500					\$0	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$500	\$500	\$500
<b>Total Expenses</b>	<b>\$129,157</b>					<b>\$5,026</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,026</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Total Budget</b>	<b>\$221,333</b>					<b>\$5,026</b>	<b>\$5,175</b>	<b>\$5,175</b>	<b>\$7,013</b>	<b>\$0</b>	<b>\$1,286</b>	<b>\$1,286</b>	<b>\$1,929</b>	<b>\$5,026</b>	<b>\$6,461</b>	<b>\$6,461</b>	<b>\$8,942</b>

Town of Harwich, MA  
 Indirect Costs  
 Town Clerk

Fiscal Year 2016

Salaries & Fringe Benefits

Job Title	Total	Water %	Harbor %	Recreation %	Golf %	Water % Total	Harbor % Total	Recreation % Total	Golf % Total	Water Fringes	Harbor Fringes	Recreation Fringes	Golf Fringes	Water Total	Harbor Total	Recreation Total	Golf Total
Town Clerk	\$71,048	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Part Time - Elections	\$20,591	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assistant Town Clerk	\$56,112	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Assistant	\$46,353	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick Leave Bonus	\$600	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$194,704</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>																	
Office Equipment	\$1,500	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional & Technical Service	\$20,952	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$14,700	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$37,152</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>	<b>\$231,856</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Town of Harwich, MA  
 Indirect Costs  
 Conservation

Fiscal Year 2016

Salaries & Fringe Benefits

Job Title	Total	Water %	Harbor %	Recreation %	Golf %	Water % Total	Harbor % Total	Recreation % Total	Golf % Total	Water Fringes	Harbor Fringes	Recreation Fringes	Golf Fringes	Water Total	Harbor Total	Recreation Total	Golf Total
Commission Secretary	\$2,768	0.00%	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrator	\$65,595	0.00%	3.00%	0.00%	0.00%	\$0	\$1,968	\$0	\$0	\$0	\$689	\$0	\$0	\$0	\$2,657	\$0	\$0
Sick Leave Bonus	\$300	0.00%	3.00%	0.00%	0.00%	\$0	\$9	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$12	\$0	\$0
<b>Total Salaries &amp; Fringe Benefits</b>	<b>\$68,663</b>					<b>\$0</b>	<b>\$1,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$692</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,669</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>																	
Water Utility	\$3,000					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Related Service	\$1,500					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$2,589					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$7,089</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Budget</b>	<b>\$75,751</b>					<b>\$0</b>	<b>\$1,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$692</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,669</b>	<b>\$0</b>	<b>\$0</b>



- VII. NEW BUSINESS
- C. FY25 Wastewater Enterprise Fund Subsidy

**FY25 BUDGET REVENUE (SOURCES) AND EXPENSES (USES)**

**REVENUES (Sources)**

	<u>FY24</u>	<u>FY25</u>	<u>% CHANGE</u>
<u>FY Levy Limit</u>	50,671,734.00	52,443,231.00	3.50%
2.5% Increase	1,266,778.00	1,311,080.78	3.50%
Estimated New Growth	504,719.00	500,000.00	-0.93%
County Assess Outside 2.5	264,793.00	264,793.00	0.00%
Exempt Debt	5,617,206.00	5,139,186.00	-8.51%
<b>FY Levy Limit</b>	<b>58,325,230.00</b>	<b>59,658,290.78</b>	<b>2.29%</b>
<u>Other Revenue</u>			
Unrestricted Gen Gov't Aid	823,781.00	872,898.00	5.96%
Estimated Local Receipts	15,425,923.00	16,307,350.00	5.71%
Interfund Transfers *	749,096.00	1,116,450.00	49.04%
Indirect Transfers (Water)	818,913.00	886,099.00	8.20%
	<b>17,817,713.00</b>	<b>19,182,797.00</b>	<b>7.66%</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>76,142,943.00</b>	<b>78,841,087.78</b>	<b>3.54%</b>

**EXPENSES (Uses)**

	<u>FY24</u>	<u>FY25</u>	<u>% CHANGE</u>
<b>RECAP ITEMS</b>			
State Assessments	835,503.00	871,180.00	4%
Overlay	560,466.45	325,000.00	-42%
	<b>1,395,969.45</b>	<b>1,196,180.00</b>	<b>-14%</b>
<b>ARTICLE 4 ITEMS</b>			
Departmental Budgets w/o EOS	29,686,534.00	30,664,126.31	3%
Group Health Insurance	5,362,192.00	5,791,167.36	8%
County Retirement Assessment	3,474,024.00	3,812,752.00	10%
Property & Liability Insurance	976,060.00	1,019,982.70	4%
Unemployment Insurance	20,000.00	20,000.00	0%
OPEB Trust Fund Transfer	250,000.00	250,000.00	0%
Debt (GF, Golf, WW)	2,541,800.00	3,224,589.00	27%
	<b>42,310,610.00</b>	<b>44,782,617.37</b>	<b>6%</b>
<b>SCHOOL ASSESSMENTS</b>			
Momomoy	28,469,466.00	29,876,982.00	5%
CC Regional Technical School	2,014,200.00	2,204,820.00	9%
	<b>30,483,666.00</b>	<b>32,081,802.00</b>	<b>5%</b>
<b>WASTEWATER SUBSIDY</b>			
Wastewater Ent Fund subsidy **	1,015,050.00	467,485.00	-54%
	<b>1,015,050.00</b>	<b>467,485.00</b>	<b>-54%</b>
<b>TOTAL ESTIMATED EXPENSES</b>	<b>75,205,295.45</b>	<b>78,528,084.37</b>	<b>4.42%</b>

*overage/shortage*

**937,647.55**

**313,003.41**