

FY 2016

	Total	DPW	Farm (21%)		
			Wood	Hay	Blueberries/ Garden
Percentages used for personnel calculations	(100%)	(79%)	(14%)	(7%)	
Wages*	\$98,334.86	\$77,684.54	\$13,766.88	\$6,883.44	\$0.00
Medicare	\$1,384.52	\$1,093.77	\$193.83	\$96.92	\$0.00
Social Security	\$5,920.29	\$4,677.03	\$828.84	\$414.42	\$0.00
Retirement	\$11,369.92	\$8,982.24	\$1,591.79	\$795.89	\$0.00
Medical and Dental	\$38,770.11	\$30,628.39	\$5,427.82	\$2,713.91	\$0.00
Worker's Compensation Insurance¹	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Tax¹	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Costs	\$155,779.70	\$123,065.96	\$21,809.16	\$10,904.58	\$0.00
Supplies/Services/Contracted Fees	\$2,103.74	\$334.81	\$500.71	\$1,010.75	\$257.47
Office Supplies	\$99.69	\$71.69	\$0.00	\$28.00	\$0.00
Dues/Licenses/Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage	\$94.00	\$94.00	\$0.00	\$0.00	\$0.00
Uniforms	\$215.83	\$170.51	\$30.22	\$15.11	\$0.00
Electric²	\$605.96	\$478.71	\$84.83	\$42.42	\$0.00
Gasoline³	\$2,264.72	\$1,789.13	\$118.90	\$356.69	\$0.00
Waste Removal	\$6,935.00	\$6,935.00	\$0.00	\$0.00	\$0.00
Diesel Fuel	\$1,897.62	\$350.71	\$799.01	\$747.90	\$0.00
Telephone⁴	\$2,172.52	\$1,716.29	\$304.15	\$152.08	\$0.00
Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle - Equip Lease Purchase	\$9,758.99	\$0.00	\$9,758.99	\$0.00	\$0.00
Vehicle Expenses	\$1,659.69	\$520.31	\$569.69	\$569.69	\$0.00
Sand/Salt	\$4,204.00	\$4,204.00	\$0.00	\$0.00	\$0.00
Chemicals	\$64.98	\$64.98	\$0.00	\$0.00	\$0.00
Generator Expense	\$3,067.70	\$3,067.70	\$0.00	\$0.00	\$0.00
Building Maintenance/Repair	\$3,695.69	\$3,690.24	\$0.00	\$5.45	\$0.00
Equipment Repairs	\$4,993.68	\$3,460.83	\$522.23	\$993.63	\$16.99
Insurance⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
New Equipment	\$399.98	\$399.98	\$0.00	\$0.00	\$0.00
Surplus - Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchase/Resale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$200,013.49	\$150,414.85	\$34,497.89	\$14,826.29	\$274.46
Farm Revenues	\$57,483.50	\$0.00	\$34,561.00	\$22,218.50	\$704.00
Difference	-\$142,529.99	-\$150,414.85	\$63.11	\$7,392.21	\$429.54
Additional Revenues					
Timber Sale	\$1,700.45		\$1,700.45		
Scrap Metal	\$169.67	\$169.67			
Pole Barn Materials	\$3,128.00	\$3,128.00			
Total Revenues	\$62,481.62	\$3,297.67	\$36,261.45	\$22,218.50	\$704.00
Difference	-\$137,531.87	-\$147,117.18	\$1,763.56	\$7,392.21	\$429.54

Notes:

- * Salary expenses projected for full year
- * Other expenses through 9/22/2016
- * Revenues are through 9/22/2016

¹ Worker's Compensation Insurance and Unemployment Tax: Amounts are not assigned to each employee, these are paid as a unit cost for the County as an entity

Unless otherwise specified (ie uniforms, electric, gasoline, telephone) expenses in the dpw and farm spreadsheets were reviewed line by line and assigned to the appropriate category

²Electric: Buildings are not separately metered. Total electric costs for water, sewer, DPW and Farm equal \$ 5,262.42 thru 9/22/2016. Consists of four monthly bills. The two highest bills per month were attributed to water and sewer functions (\$4,656.46), and the two lower monthly bills were allocated to DPW and the Farm (\$605.96). Seventy-nine percent of this charge was allocated to DPW, and 21% was allocated to the farm.

³Gasoline: 79% of gasoline charges were assigned to DPW and 21% were assigned to the farm. Within the farm budget amount, 75% of gas used toward hay, 25% used toward wood.
Uniforms: 79% of charges were assigned to DPW, 21% were assigned to the farm.

⁴Telephone: charges include monthly service charge for landline and cell phone charges for Maintenance Supervisor and Maintenance Coordinator II. Additional charges for Maintenance Coordinator I (water and sewer), Inmate Supervisor, and water system line were removed prior to calculation

⁵Insurance is charged at a flat rate per year for categories including Worker's Compensation, Unemployment Compensation and Property and Liability, amounts are not assigned to employees or departments

Revenues 2016

	Total	DPW	Wood	Hay	Garden/Blueberries	
					Income	donation value
Hay: 4,305 bales were sold in FY 2016 as of 9/22/2016. 7,779 bales were produced in FY 2016.	\$22,218.50			\$22,218.50		
Wood: 4+ cords of firewood and scrap wood were sold	\$1,500.00		\$1,500.00			
Wood: 9,775 bags of campfire wood were sold	\$33,061.00		\$33,061.00			
Blueberries: Produced 175.75 quarts of blueberries						
Sold approximately 175.75 quarts thru Pick Your Own at \$4/quart	\$704.00				\$704.00	
0 pints were provides to MVC						
Vegetables:						
sold approximately 0 lbs to local vendors						
provided 0 lbs to MVC and local food pantries						
Total Farm Revenues	\$57,483.50	\$0.00	\$34,561.00	\$22,218.50	\$704.00	\$0.00
Additional revenues						
Timber Sale	\$1,700.45		\$1,700.45			
Miscellaneous:						
Scrap metal	\$169.67	\$169.67				
Pole barn materials	\$3,128.00	\$3,128.00				
Total Revenues	\$62,481.62	\$3,297.67	\$36,261.45	\$22,218.50	\$704.00	\$0.00

Hay prices per bale varied depending upon hay quality and included delivery charges where applicable

Delivery charges for campfire wood were included

Timber Sale income from sale started in FY 2015

Donation value of blueberries and vegetables based on wholesale values