

Carroll County Farm Committee Report

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Farm Functions and Goals

The Carroll County Farm provides income to the county through four main revenue sources and supervises inmates from the Carroll County House of Corrections. Keeping a tradition of using available resources from the land to incarcerated individuals to save money and produce goods for the county is what the farm is all about. The four main revenue sources are listed below:

1. Maintain almost 1,150 high bush blue berry plants. This includes fertilizing with two timely applications, new mulch, pruning, harvesting and marketing of all the berries. All of these tasks happen on a yearly base.
2. Grow about one and a half acre garden with a variety of vegetables. Land preparation, laying plastic mulch, irrigation set up, planting, weeding and harvesting are some of the tasks done with the garden. Washing, weighting and marketing are completed after harvest.
3. Hay production encompasses maintaining about 100 plus acres of county land. The land is fertilized for maximum production. At harvest time the hay is cut, tedded, raked, and baled. Once the hay is baled it is stored in the hay barn then is marketed. Some customers come to the barn to buy the hay, others order deliveries of the hay.

Wood production encompasses maintaining the almost 800 acres of county land. Timely cuts are managed according to our forest management plan with the help of the county forester. Some of the product from these lumber cuts is cordwood. Once cordwood is delivered to our wood lot it is processed into 16" pieces that are also split for maximum drying. The wood is stacked or loaded into a truck for delivery. Most of the wood after drying is used for our campfire wood program. This wood is bagged into bags and loaded into the truck for delivery to various state camp grounds in New Hampshire.

Inventory of Farm Equipment: 2015

2005 GMC C6500 with a dump body, purchased new in 2008, overall good condition, mileage is about 21,000, the vehicle is primarily used for delivery of hay and wood products, it is also used for hauling grass, sand/dirt and other such items on the complex. Replacement cost about \$40,000-50,000, Replacement time 10-15 years

1977 John Deere 4030 tractor, purchased around that time, overall good condition, it has 8,980 hours of operation on it, this tractor is used for cutting and baling hay, spreading fertilizer, plowing, harrowing, laying plastic mulch, and brush hogging. Of the two tractors this one has the most horsepower and is in better condition. Replacement cost about \$60,000, Replacement time 30 years

1973 John Deere 2520 tractor, purchased around that time, overall fair condition, it has 9466 hours of operation on it, this tractor is used for tedding and raking hay, pulling hay wagons, and it use to be the tractor that ran the old wood processor. Replacement cost about \$40,000, Replacement time 30 years

2013 Dyna wood processor, purchased new in 2013, good condition, used for processing wood Replacement cost about \$45,000, Replacement time 10-15 years

2008 John Deere 625 MoCo, purchased new in 2008, overall good condition, used for cutting hay Replacement cost about \$21,000, Replacement time 10-15 years

1996 John Deere 338 baler, purchased new in 1996, overall good condition, used for baling hay Replacement cost about \$22,000, Replacement time 20 years

New Holland side delivery rake, very old, unsure when purchased, poor condition, used for raking hay Replacement cost about \$3,000, Replacement time 5 years

New Holland side delivery rake, older, purchased in 2014, good condition, used for raking hay Replacement cost about \$3,000, Replacement time 10 years

Tedder, purchased new in the last fifteen years, fair to poor condition, used for tedding hay Replacement cost about \$5,000, Replacement time 10-15 years

A plow, disc harrows, fertilizer spreaders, brush hog, rotovator, plastic mulch layer, wood chipper, and yoke rake, all purchased at different times, fair condition to get the job done, used for what they are built for. Three homemade hay wagons, two in good to fair condition, one in fair condition, all built or purchased in 2010. Replacement cost about \$25,000 on all equipment, Replacement time varies from 5-20 years

2015 Farm Business Plan

Ownership

1. Carroll County owns the business
2. Government organization
3. Division of responsibility is Department head responsible for day to day operations with Commission over site

Description of Business

1. History – Carroll County farm was started in the 1800's as a way to produce food for the poor house (nursing home) and the jail. By producing their own food taxes didn't need to be raised as high to cover that expense.
2. Products/services offered by the farm are:
 - a. Hay production encompasses maintaining about 100 plus acres of county land. The land is fertilized for maximum production. At harvest time the hay is cut, tedded, raked, and baled. Once the hay is baled it is stored in the hay barn then is marketed. Some customers come to the barn to buy the hay, others order deliveries of the hay, sold to the public by word of mouth advertisement
 - b. Wood production encompasses maintaining the other almost 800 acres of county land. Timely cuts are managed according to our forest management plan with the help of the county forester. Some of the by product from these lumber cuts is cordwood. Once cordwood is delivered to our wood lot it is processed into 16" pieces that are also split for maximum drying. The wood is stacked or loaded into a truck for delivery, sold to the public by word of mouth advertisement
 - c. Most of the wood after drying is used for our campfire wood program. This wood is bagged into bags and loaded into the truck for delivery to various state camp grounds in New Hampshire, wholesale commitment set up
 - d. One and a half acre garden with a variety of vegetables is grown for our produce. Land preparation, laying plastic mulch, irrigation set up, planting, weeding and harvesting are some of the tasks done with the garden. Washing, weighting and marketing are completed after harvest. Most sold/stay on complex, some sold wholesale to local farm stands.
 - e. The farm also maintains almost 1,150 high bush blue berry plants. This includes fertilizing with two timely applications, new mulch, pruning, harvesting and marketing of all the berries. All of these tasks happen on a

yearly base. Most sold/stay on complex, some sold wholesale to local farm stands.

3. Our newest products are:
 - a. Campwood, sell to state of NH, possible to pick up more business every year, this is due to excellent customer service, great product and good pricing
 - b. Hoop house produce, production in this building will allow season extension to MVC
4. Number of employees is two part timers
5. Suppliers/inventory
 - a. Suppliers are pretty consistent and mostly local in Carroll County
 - b. Inventory is limited to equipment and very little spare parts for breakdowns
6. County owns the facility which consists of about 894 acres with six barns
7. Improvements planned are:
 - a. Building an addition to the wood processing barn
 - b. Restoring current barns as funds are available
8. Equipment owned:
 - a. 2005 GMC C6500 with a dump body, purchased new in 2008, overall good condition, mileage is about 21,000, the vehicle is primarily used for delivery of hay and wood products, it is also used for hauling grass, sand/dirt and other such items on the complex.
 - b. 1977 John Deere 4030 tractor, purchased around that time, overall good condition, it has 8,980 hours of operation on it, this tractor is used for cutting and baling hay, spreading fertilizer, plowing, harrowing, laying plastic mulch, and brush hogging. Of the two tractors this one has the most horsepower and is in better condition.
 - c. 1973 John Deere 2520 tractor, purchased around that time, overall fair condition, it has 9466 hours of operation on it, this tractor is used for tedding and raking hay, pulling hay wagons, and it use to be the tractor that ran the old wood processor.
 - d. 2013 Dyna wood processor, purchased new in 2013, good condition, used for processing wood
 - e. 2008 John Deere 625 MoCo, purchased new in 2008, overall good condition, used for cutting hay
 - f. 1996 John Deere 338 baler, purchased new in 1996, overall good condition, used for baling hay
 - g. New Holland side delivery rake, very old, unsure when purchased, poor condition, used for raking hay

- h. New Holland side delivery rake, older, purchased in 2014, good condition, used for raking hay
- i. Tedder, purchased new in the last fifteen years, fair to poor condition, used for tedding hay
- j. A plow, disc harrows, fertilizer spreaders, brush hog, rotovator, plastic mulch layer, wood chipper, yoke rake, and old wood processor, all purchased at different times, fair condition to get the job done, used for what they are built for. Three home made hay wagons, two in good to fair condition, one in fair condition, all built or purchased in 2010.

Marketing Information

1. Factors affecting industry currently are:
 - a. Weather
 - b. Politics is a major factor
2. Major customer groups in detail:
 - a. 85% local to Carroll County
 - b. Some have extra income for hay purchases, others are fuel assists for wood to heat their homes, some are wholesales to help their businesses
 - c. Mountain View Community
 - i. Kitchen tells us what they can use buys our produce as they can use it
 - ii. Kitchen sets the price they are willing to pay
 - iii. Moneys are transferred from MVC to the farm which then goes back into general fund, thus saving the taxes payer from paying an outside vender
3. Buying patterns
 - a. Summer and fall are most sales due to the type of produces sold
 - b. Very low sales in spring and winter
4. Customers choose our business because our products and services are second to none!
5. Trends affecting their decisions are:
 - a. Income
 - b. Seasons
 - c. Economy
 - d. Age of animals or the customer
 - e.
6. Competitors
 - a. Competitors are limited because we have a niche market on a lot of our products

- b. Not a lot of competitors do the volume of hay that we do for sale
 - c. Some local competitors sell fire wood, but not a lot to fuel assists customers
- 7. Advertising
 - a. Products sell themselves
 - b. Word of mouth is basically the only advertisement done
- 8. Sales goals for the following year:
 - a. Maintain current sale
 - b. Possibly increase campwood sales if raw materials, equipment and labor allow

DRAFT

Request for Proposals Feasibility Study

BACKGROUND INFORMATION:

The Carroll County Farm has 894 acres of land within its responsibility. About 120 acres are managed for hay production, which produce approximately 10,000 bales of hay each year. A 1-acre vegetable garden, an 84-by-26 foot unheated high tunnel and high bush blueberries plants are also managed under the farm. Vegetables and blueberries are produced for use at the Mountain View Community nursing home and Carroll County Department of Corrections and are for sale to the public. Extra vegetables and berries are donated to local food banks. The remaining land is managed under a long term forest management plan. The farm harvests about 120 cords of firewood each year to sell to the public.

The Carroll County Farm also partners with the UNH Cooperative Extension to provide different agricultural education opportunities for the public. Farm staff are also responsible for all of the outside maintenance on the complex, the water department, and the waste water department. Inmates serving sentences at the Carroll County House of Corrections work on the farm under supervision.

In 2016, Carroll County delegation, questioning the finances of the county farm and lands, drastically reduced the farm (DPW) budget. The feeling was that this was the first step towards shutting it down completely. This decision was not unusual; only two of the state's ten counties still operate a county farm. In response, there was a large public outcry, and many in the community came out in support of the farm.

The delegation appointed a committee to explore using the county farm and lands as an educational center run by county extension. The commissioners felt that this decision was premature and created a committee to look at what future role the county farm and lands should be. Steve Knox was appointed chair of that committee which is now comprised of 8 people meeting bi-weekly.

PROJECT OUTLINE:

The Committee is seeking a qualified individual or organization to work with the Committee and its Supervisors to determine the best path forward for the Carroll County Farm. The Committee is interested, in particular, in whether the Farm might have a role to play in developing a more robust local food system within Carroll County.

Overarching question: How can the Carroll County Farm including the land and facilities benefit a county wide (or regional) food system?

Our Mission Statement:

We are in search of the “Optimal use of county assets for the benefit of Carroll County”.

Scope of Work Requested:

1. Conduct SWOT analysis of Carroll County Food System and Carroll County Farm as it currently exists.
2. Conduct a structural review of buildings sites and farm equipment.

3. Coordinate a minimum of 3 listening sessions with stakeholders who represent the county food system, including but not limited to: farmers, chefs, and restaurant owners, non-profits, distributors, institutions, consumers, community members, etc. One of these listening sessions is to be conducted at the Carroll County Farm site with a farm tour included in the listening session. The other two are to be conducted in different geographical points throughout the county.
4. Conduct a survey to county residents to determine what the needs of taxpayers are, and for residents to provide input on what the county lands and facilities should be used for.
5. Hold public presentation of final report.
6. Produce a plan for PR materials that details the level of public knowledge/perception of the farm and how the committee might promote its mission within the community.

DELIVERABLES:

To be compiled into one written final report, provided to the committee, County Delegation, and County Commissioners.

- Provide recommendations for use of county lands, including at minimum three scenarios for future use of property. Scenarios should include cost analysis of proposed project, benefits to the community and food system, and associated long and short term challenges.
- Based on listening sessions, identify what the county taxpayers believes are priorities or goals for the county lands including different management areas (ie: woodlot, agricultural land, and facilities).
- Included in final report should be:
 - Findings of study
 - Survey results
 - Findings from listening sessions
 - Recommendations for existing grants or funding opportunities

General Terms and Conditions:

-Consultant will communicate with Farm committee on a bi-weekly basis indicating progress. This can be done via email or at scheduled meetings with committee.

- Consultant will have **XX months** to execute scope of work with final presentation held in **Spring 2017**

PROPOSAL REQUIREMENTS:

Proposal should be emailed by **XXXXate to County** administrator, Ken Robichaud. Any responses received after this date will be rejected.

Responses to this RFP should contain:

1. A cover letter expressing the firms interest including identification of the principal individuals that will provide the requested services, signed by the individual or the firm, binding the firm to all of the commitments made in the proposal.

2. The name, address and contact person of the individual or firm submitting the proposal. Please include telephone and fax numbers, as well as email addresses.

3. Statement of Qualifications and Experience.

4. Additional information can be in narrative form.

a. Company Background: provide information concerning history, background, experience and reputation. Provide the name(s), business address, phone number, e-mail address of all individuals proposed to participate in all tasks identified in the scope of work.

b. Experience with similar projects: the proposal should include a list of previous and current contracts, if any. Also, information should be provided on experience with rural areas and farm issues.

c. Local Knowledge: the consultant shall demonstrate familiarity with the Carroll County area, and general knowledge of county government.

d. Proposed project schedule in accordance with basic requirements of this RFP. Include target dates for all project milestones.

5. Compensation: The proposal should include a detailed fee proposal. The fee proposal shall include a complete schedule of costs. The fee proposal shall also include costs associated with the delivery and provision of finished product(s).

SELECTION CRITERIA

The Subcommittee desires to award a contract to the respondent who demonstrates the ability to provide the highest quality service at the most reasonable cost. To accomplish this goal, the subcommittees criteria for selection will include, but not be limited to: (a) Experience; (b) Knowledge and experience of NH agriculture; (c) knowledge of similar projects and (d) Fees

Additional criteria to consider when drafting responses include the following:

- Qualifications and experiences of the firm and proposed staff, including experience with similar projects.
- Extensive experience with farm projects.
- Overall cost of services and the cost effectiveness of the proposal.
- Other relevant factors that would have an effect on the firm's ability to satisfactorily complete the work within the stipulated time period.
- Quality of responses from relevant references and past performance in terms of quality of work and the timeliness of the accomplishment.
- Based upon the evaluation of proposals submitted, the CRDC may select finalists who may be required to make formal presentations before a review committee regarding their qualifications, project experience, and ability to provide the required services to best serve the needs of the CRDC.

TIMELINE

The Carroll County Farm committee will decide on a consultant within thirty days of contract submission deadline.

<<Include discrimination clauses>>

Responses to Representative Avellini's Questions from 1/30/2017 DPW Subcommittee meeting

*Please note Representative Avellini's questions are in red and Farm Committee answers are in black. In some cases, several questions have been consolidated for answers.

1) Who provided you with the 2015 DPW numbers.

We received them both from the DPW Manager and the County Business Office.

2) Are you aware that you did not include the budgeted and actual 2015 farm numbers in your totals

3) It seems you were given just the 2015 DPW and Water department numbers

4) Ask whomever gave them to Steve why they left those out

We worked with the ACS financial system data for the Farm expenses, the DPW expenses (which is also referred to as Outside Maintenance), the Water Works, and the Sewer System expenses.

Some DPW charges were assigned (or coded) to the Farm while some farm-related expenses (particularly personnel) were spread out between the different department budgets (Farm, DPW, Water Works and Sewer).

In FY 2015, some of the supplies used by the DPW were charged to the Farm Budget. The Farm Budget had a Supplies and Services budget line of \$6,200 while the DPW had a Supplies and Services Budget of \$1.00.

The Maintenance Supervisor went through the ACS Farm Summary line by line to identify which costs related to the Farm and which costs related to DPW. The expenses that were related to the Farm were then assigned to Hay Production, Wood Processing, and Garden/Blueberries.

We then looked at the DPW (Outside Maintenance), Water and Sewer Expenses to see if any of those items needed to be included in the farm.

5) Were these audited numbers or did they come from the Business Office?

These numbers came from the Business Office

6) The 2015 total DPW wages were \$156,262 and

8) I went through your 2015 farm expenses and using your formula of 21.75% on the entire DPW labor costs, the results were \$33,986.98 in actual labor costs realized for 2015.

There were 3.6 employees responsible for Water, Sewer, DPW and Farm activities. According to the Finance Office, collectively, their salaries totaled \$155,034.72.

According to the Finance Office, in FY 2015 employees were assigned to accounts that they would be paid from in the payroll software.

According to the Maintenance Supervisor, the expectation was that the DPW Supervisor's salary would all come from DPW (Outside Maintenance), $\frac{3}{4}$ of the Maintenance Coordinator I's salary would come from Outside Maintenance and $\frac{1}{4}$ from the Water System. The Maintenance Coordinator II and Inmate Supervisor's salaries would be split between DPW (Outside Maintenance) and Farm 50%/50%. It appears that there was a different breakdown that is shown in the ACS system with \$48,735 under Farm (+1,116.92 overtime from water works), \$90,208 under DPW (Outside Maintenance (+ \$2,900 overtime)), and \$17,316 under Water Works. = \$160,275.92

Salaries for DPW Supervisor, Maintenance Coordinator 2 and Inmate Supervisor total \$107,497.50. This is the amount shown on the Farm Committee's FY 2015 spreadsheet. As a Committee, we used this salary number as it included employees who were identified as spending some of their time on farm related activities. (Please see Addendum at the end of this document to see the salary numbers including the Maintenance Coordinator I salary and benefits).

Benefits and withholdings were also included based on this salary figure resulting in personnel costs of \$165,833.11.

In FY 2016, employees began coding their hours through the KRONOS system. This allowed us to identify how much employee time was allocated to DPW functions, and how much time was allocated to hay production and wood processing. We applied the FY 2016 percentages of time to the 2015 salary numbers to estimate how much employee time was spent on hay, wood, and garden/blueberry operations. On an annual basis, these percentages were: 8.75% on wood, 6.7% on hay and 0.75% on the garden and blueberries (for a total of 16.2% of time on farm related activities). This amounted to personnel costs of \$14,510.40 for wood, \$11,110.82 for hay and \$1,243.75 for the garden. (The 21.75% time estimate for Farm activities was an estimate we used before the 4th quarter information was available. The time estimate for Farm activities was revised downward in response to the 4th quarter data).

7) The total expenses for the 2015 DPW were \$353,559.

Using the totals from the Farm, DPW, Water Works and Sewer Budgets the Committee looked at the following:

Farm: \$ 140,194
DPW(Outside Maintenance): \$ 156,134.42
Sewer: \$ 37,682.66
Water Works: \$ 57,231.93
Total: \$ 391,243.01

The Farm Committee was charged with identifying the impact of farm related activities on the County taxpayers. Our focus was on identifying the costs specifically related to the farm.

The Farm Committee was not focused on the DPW budget. In past years, the Farm and DPW budgets were consolidated together and called the Farm Budget. We looked at the Farm portion of the budget – not the overall DPW budget.

We focused on identifying farm-related costs as we conducted this analysis.

9) Going through only the 2015 actual farm expenses, I made the reductions and adjustments to the payroll and accompanying personnel expenses.

10) Adding in all the missing data, I came up with 2015 expenses of \$121,744.00

11) Using your actual farm producing revenue of \$68,541.00

12) Leaves a 2015 loss of approximately \$53,203.00

13) In order to understand these numbers, you only need to look at the budget numbers for 2015 and the 2015 actual budget expenses at the end of the year

Our derivation of the personnel costs related to the Farm is described above and totals \$26,864.97 . We then looked at the Operating Costs related to the Farm.

Operating Expenses were assigned as follows:

In the operating expense lines, Supplies/Services and Contracted Fees; Office Supplies; Dues/Licenses/Subscriptions; Postage; Vehicle/Equip Lease Purchase, Seeds, Fertilizer, Sand/Salt, Chemicals; Building Maintenance/Repair; Equipment Repair; and Purchase/Resale, expenses were evaluated line by line and allocated to the appropriate activity (DPW, wood, hay, garden/blueberries).

Operating costs including uniforms, electric, telephone, Ossipee town taxes are used for all DPW functions, so they were divided between DPW, hay, wood and garden based on the percentages of time breakdown of 83.8% DPW, 8.75% wood, 6.7% hay and 0.75% garden.

All of the gasoline charges were assigned to the farm (additional gasoline charges appeared in the DPW budget for those activities) with 75% of gas charged to hay production and 25% to wood processing.

Diesel charges were broken out between DPW, wood and hay by the Maintenance Supervisor. Diesel fuel is used for the backhoe tractor (which is used primarily for DPW work, although it is also used to load logs onto the wood processor), two farm tractors, and one delivery truck.

Heating costs were not included in this analysis. The Maintenance Garage is not separately metered, and these costs will not change if we discontinue farm operations. (Hay production is completed outside and wood processing occurs in a farm building that is heated with wood, maintenance and repair of equipment is the only activity requiring heat).

Worker's Compensation Insurance and Unemployment Taxes were not included in the analysis based on discussions with the Finance Office. These charges are paid as a unit cost for the County. While charges were assigned to different departments in FY 2015, these charges were not charged out to the various departments beginning in FY 2016. For DPW and Farm in FY 2015 total charges were \$ 4,850 worker's compensation and \$ 1,100 unemployment insurance. With the farm representing 16.2% of DPW activities, the total attributed to the farm would be 785.70 for workers comp and 178.20 for unemployment insurance. (These costs will not change if we discontinue farming).

Insurance costs were also not included in this analysis. According to the Finance Office, insurance is charged as a flat rate per year for categories including Worker's Compensation, Unemployment Compensation and Property and Liability, and beginning in FY 2016 amounts were not assigned to employees or departments. In FY 2015 the Farm budget was charged \$5,000, Water Works was charged \$1,200, and DPW was charged \$2,000 for a total of \$8,200. This amount multiplied by 16.2% = \$1,328.4
(These costs will not change if we discontinue farming).

Operating costs for FY 2015 for Farm Related Activities total \$47,961.46. Added to the farm related personnel costs of \$ 26,864.97, FY 2015 Farm Expenses were \$74,826.43.

Direct farm revenues for FY 2015 total \$ 68,541.00 which results in a loss of \$ 6,285.18. This does not include the donated value of \$5,920.80 for food donated to the MVC and local food banks.

See Appendix for Financial Data Tables for FY 2015 and FY 2016.

14) In order to get the full scope of how much the Farm actually costs Taxpayers, I have taken it upon myself to include some overhead numbers for 2015 outside of the Farm expenses and revenues.

15) At least 5% of the Commissioner's Budget should be incorporated into the Farm expenses.
\$11,000

16) At least 5% of the County Administrator costs should be added. \$4,000

17) At least 10% of the auditing expenses should be added. \$8,700

18) At least 5% of the HR Costs should be added \$7,700

19) At least 5% of the Admn Building costs should be added \$8,000

20) At least 2% of the IT budget costs should be added \$4,400

21) At least 1% of the Interest expense of the TAN line \$1,400

22) which gives you an overhead cost of an additional \$45,200

23) If you add the \$45,200 to the loss of \$53,203

24) you have an estimated loss of \$98,403.00. Just for 2015

The farm committee did not include these indirect costs in our analysis, as they have not been included in the budget in the past. We leave the decision to add these overhead costs to the budget to the Commissioners and County Administrator. We would recommend any overhead costs charged to the farm, or DPW be fairly applied, and that if DPW is charged overhead, this should apply to all departments operating at the county.

On the County Complex, the Mountain Valley Community is the only Department which is charged indirect costs.

According to the Finance Office, the total costs to run the County in FY 2015 were: \$25,002,654.

Based on Farm Committee numbers, the Farm portion of the County Budget is \$74,826.43. This amounts to 0.299% of the County Budget.

Based on your estimated Farm expenses of \$121,744, the farm budget represents 0.487% of the County Budget.

FY 2015						
Farm (16.2%)						
Updated 2/13/2017	Total	DPW	Water and Sewer	Wood	Hay	Garden/
Blueberries						
Percentages used for personnel calculations	(100%)	(83.8%)	(8.75%)	(6.7%)	(0.75%)	
Wages*	\$107,497.50	\$90,082.91	\$0.00	\$9,406.03	\$7,202.33	\$806.23
Medicare	\$1,467.73	\$1,229.96	\$0.00	\$128.43	\$98.34	\$11.01
Social Security	\$6,275.61	\$5,258.96	\$0.00	\$549.12	\$420.47	\$47.07
Retirement	\$10,201.13	\$8,548.55	\$0.00	\$892.60	\$683.48	\$76.51
Medical and Dental	\$40,391.14	\$33,847.78	\$0.00	\$3,534.22	\$2,706.21	\$302.93
Worker's Compensation Insurance ¹	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Tax ¹	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Costs	\$165,833.11	\$138,968.15	\$0.00	\$14,510.40	\$11,110.82	\$1,243.75
Supplies/Services/Contracted Fees	\$6,225.62	\$368.86	\$56.89	\$4,901.39	\$766.63	\$131.85
Office Supplies	\$460.14	\$86.24	\$189.50	\$184.40	\$0.00	\$0.00
Dues/Licenses/Subscriptions	\$536.00	\$0.00	\$465.00	\$35.00	\$36.00	\$0.00
Postage	\$172.59	\$0.00	\$172.59	\$0.00	\$0.00	\$0.00
Uniforms	600.00	335.20	200.00	35.00	26.80	3.00
Electric ²	\$7,400.00	\$856.13	\$6,378.37	\$89.39	\$68.45	\$7.66
Gasoline ³	\$6,788.87	\$6,067.02	\$0.00	\$180.46	\$541.39	\$0.00
Waste Removal	\$18,562.50	\$18,562.50	\$0.00	\$0.00	\$0.00	\$0.00
Diesel Fuel	\$3,396.39	\$1,992.15	\$0.00	\$859.19	\$545.05	\$0.00
Telephone ⁴	\$4,195.37	\$3,184.24	\$395.56	\$332.48	\$254.59	\$28.50
Education & Conferences	\$480.00	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00
Vehicle - Equip Lease Purchase	\$9,758.99	\$0.00	\$0.00	\$9,758.99	\$0.00	\$0.00
Vehicle Expenses	\$1,399.43	\$1,399.43	\$0.00	\$0.00	\$0.00	\$0.00
Seeds	\$1,160.83	\$0.00	\$0.00	\$0.00	\$0.00	\$1,160.83
Fertilizer	\$7,190.04	\$0.00	\$0.00	\$0.00	\$6,938.56	\$251.48
Sand/Salt	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Chemicals	\$1,402.59	\$754.59	\$648.00	\$0.00	\$0.00	\$0.00
Generator Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building Maintenance/Repair	\$10,675.06	\$2,089.79	\$6,675.67	\$107.36	\$0.00	\$1,802.24
Equipment Repairs	\$4,430.22	\$2,596.45	\$0.00	\$994.36	\$771.61	\$67.80
Water Testing	\$8,490.09	\$0.00	\$8,490.09	\$0.00	\$0.00	\$0.00
Legal Fees and Other	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00
Ossipee Town Taxes	\$6,200.00	\$419.00	\$5,700.00	\$43.75	\$33.50	\$3.75
Insurance ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
New Equipment	\$1,240.31	\$1,240.31	\$0.00	\$0.00	\$0.00	\$0.00
Surplus - Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchase/Resale - wood inventory	\$17,000.00	\$0.00	\$0.00	\$17,000.00	\$0.00	\$0.00
Operating Costs	\$124,065.04	\$26,889.41	\$49,214.17	\$34,521.77	\$9,982.58	\$3,457.11
Total Expenses	\$289,898.15	\$165,857.56	\$49,214.17	\$49,032.17	\$21,093.40	\$4,700.86
Farm Revenues	\$68,541.25	\$0.00	\$0.00	\$41,022.50	\$25,505.00	\$2,013.75
Profit/Loss	-\$221,356.90	-\$165,857.56	-\$49,214.17	-\$8,009.67	\$4,411.60	-\$2,687.11
Additional Revenues and Value						
Timber Sale		\$10,978.97		\$10,978.97		
Scrap Metal		\$576.28		\$576.28		
Wholesale value of vegetables and blueberries		\$5,920.80		\$5,920.80		
provided to MVC and donated to food pantries						
Total Revenues	\$86,017.30	\$576.28	\$0.00	\$52,001.47	\$25,505.00	\$7,934.55
Profit/Loss	-\$203,880.85	-\$165,281.28	-\$49,214.17	\$2,969.30	\$4,411.60	\$3,233.69
Notes:						
2015 expenses were separated out into: sewer, water works, dpw and farm budgets						

Wages: Salaries and benefits included for the analysis include: Maintenance Supervisor, Maintenance Coordinator II, and Inmate Supervisor. Maintenance Coordinator I salary and benefits were not included, please see addendum for re-analysis with this salary included.

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, Ossipee taxes) 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 \$ 7400. Consists of four monthly bills. The two highest bills per month were attributed to water and sewer functions (\$6378.37), and the two lower monthly bills were allocated to DPW and the Farm (\$1021.63). 83.8% of this charge was allocated to DPW, and 16.2% was allocated to the farm.

³Gasoline: All gasoline under the farm budget was assigned to farm (outside maintenance budget \$6,067.02 included gas for DPW activities). 75% of gas used toward hay, 25% used toward wood. Uniforms: \$400 of \$600 in charges was charged to DPW and Farm (\$200 allocated to water and sewer). 83.8% of charges were assigned to DPW, 16.2% were assigned to the farm.

⁴Telephone: charges include monthly service charge for landline and cell phone charges for Maintenance Supervisor, Maintenance Coordinator II, and Inmate Supervisor. Additional charges for Maintenance Coordinator I (water and sewer) were removed prior to calculation. Taxes: \$ 5,700 was charged under water works budget. \$500 in taxes was distributed between DPW and Farm

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 Heating costs are not included in this analysis. The Maintenance Garage heat is not separately metered.

FY 2015 - Data Re-Run with Water/Sewer/DPW employee added						
Farm (16.2%)						
Updated 2/16/2017	Total	DPW	Water &	Wood	Hay	Garden/
Sewer				Blueberries		
Percentages used for personnel calculations	(100%)	(83.8%)	(8.75%)	(6.7%)	(0.75%)	
Wages*	\$155,034.72	\$129,919.10	\$0.00	\$13,565.54	\$10,387.33	\$1,162.76
Medicare	\$2,146.00	\$1,798.35	\$0.00	\$187.78	\$143.78	\$16.10
Social Security	\$9,175.80	\$7,689.32	\$0.00	\$802.88	\$614.78	\$68.82
Retirement	\$15,413.57	\$12,916.57	\$0.00	\$1,348.69	\$1,032.71	\$115.60
Medical and Dental	\$40,646.14	\$34,061.47	\$0.00	\$3,556.54	\$2,723.29	\$304.85
Worker's Compensation Insurance ¹	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Tax ¹	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Costs	\$222,416.23	\$186,384.80	\$0.00	\$19,461.42	\$14,901.89	\$1,668.12
Supplies/Services/Contracted Fees	\$6,225.62	\$368.86	\$56.89	\$4,901.39	\$766.63	\$131.85
Office Supplies	\$460.14	\$86.24	\$189.50	\$184.40	\$0.00	\$0.00
Dues/Licenses/Subscriptions	\$536.00	\$0.00	\$465.00	\$35.00	\$36.00	\$0.00
Postage	\$172.59	\$0.00	\$172.59	\$0.00	\$0.00	\$0.00
Uniforms	600.00	335.20	200.00	35.00	26.80	3.00
Electric ²	\$7,400.00	\$856.13	\$6,378.37	\$89.39	\$68.45	\$7.66
Gasoline ³	\$6,788.87	\$6,067.02	\$0.00	\$180.46	\$541.39	\$0.00
Waste Removal	\$18,562.50	\$0.00	\$18,562.50	\$0.00	\$0.00	\$0.00
Diesel Fuel	\$3,396.39	\$1,992.15	\$0.00	\$859.19	\$545.05	\$0.00
Telephone ⁴	\$4,195.37	\$3,184.24	\$395.56	\$332.48	\$254.59	\$28.50
Education & Conferences	\$480.00	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00
Vehicle - Equip Lease Purchase	\$9,758.99	\$0.00	\$0.00	\$9,758.99	\$0.00	\$0.00
Vehicle Expenses	\$1,399.43	\$1,399.43	\$0.00	\$0.00	\$0.00	\$0.00
Seeds	\$1,160.83	\$0.00	\$0.00	\$0.00	\$0.00	\$1,160.83
Fertilizer	\$7,190.04	\$0.00	\$0.00	\$0.00	\$6,938.56	\$251.48
Sand/Salt	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Chemicals	\$1,402.59	\$754.59	\$648.00	\$0.00	\$0.00	\$0.00
Generator Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building Maintenance/Repair	\$10,675.06	\$2,089.79	\$6,675.67	\$107.36	\$0.00	\$1,802.24
Equipment Repairs	\$4,430.22	\$2,596.45	\$0.00	\$994.36	\$771.61	\$67.80
Water Testing	\$8,490.09	\$0.00	\$8,490.09	\$0.00	\$0.00	\$0.00
Legal Fees and Other	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00
Ossipee Town Taxes	\$6,200.00	\$419.00	\$5,700.00	\$43.75	\$33.50	\$3.75
Insurance ⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
New Equipment	\$1,240.31	\$1,240.31	\$0.00	\$0.00	\$0.00	\$0.00
Surplus - Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchase/Resale - wood inventory	\$17,000.00	\$0.00	\$0.00	\$17,000.00	\$0.00	\$0.00
Operating Costs	\$124,065.04	\$26,889.41	\$49,214.17	\$34,521.77	\$9,982.58	\$3,457.11
Total Expenses	\$346,481.27	\$213,274.21	\$49,214.17	\$53,983.19	\$24,884.47	\$5,125.23
Farm Revenues	\$68,541.25	\$0.00	\$0.00	\$41,022.50	\$25,505.00	\$2,013.75
Profit/Loss	-	-	-	-	\$620.53	-\$3,111.48
	\$277,940.02	\$213,274.21	\$49,214.17	\$12,960.69		
Additional Revenues and Value						
Timber Sale			\$10,978.97		\$10,978.97	
Scrap Metal			\$576.28		\$576.28	
Wholesale value of vegetables and blueberries provided to MVC and donated to food pantries			\$5,920.80		\$5,920.80	
Total Revenues	\$86,017.30	\$576.28	\$0.00	\$52,001.47	\$25,505.00	\$7,934.55
Profit/Loss	-	-	-	-\$1,981.72	\$620.53	\$2,809.32
	\$260,463.97	\$212,697.93	\$49,214.17			

Notes:

2015 expenses were separated out into: sewer, water works, dpw and farm budgets

Wages: Salaries and benefits included for the analysis include: Maintenance Supervisor, Maintenance Coordinator I, Maintenance Coordinator II, and Inmate Supervisor

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, Ossipee taxes) 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 \$ 7400. Consists of four monthly bills. The two highest bills per month were attributed to water and sewer functions (\$6378.37), and the two lower monthly bills were allocated to DPW and the Farm (\$1021.63).

83.8% of this charge was allocated to DPW, and 16.2% was allocated to the farm.

³Gasoline: All gasoline under the farm budget was assigned to farm (outside maintenance budget \$6,067.02 included gas for DPW activities). 75% of gas used toward hay, 25% used toward wood.

Uniforms: \$400 of \$600 in charges was charged to DPW and Farm (\$200 allocated to water and sewer). 83.8% of charges were assigned to DPW, 16.2% were assigned to the farm.

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

Taxes: \$ 5,700 was charged under water works budget. \$500 in taxes was distributed between DPW and Farm

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

Heating costs are not included in this analysis. The Maintenance Garage heat is not separately metered.

FY 2016					
Updated 1/25/2017 to reflect 4th Quarter data		86.7%		Farm (13.3%)	
Total		DPW	Wood	Hay	Blueberries/
Garden					
Wages	\$101,407.13	\$87,948.45	\$6,527.14	\$6,931.54	\$0.00
Percent	86.73%		6.44%	6.84%	
Medicare	\$1,362.28	\$1,181.10	\$87.87	\$93.32	\$0.00
Social Security	\$5,825.21	\$5,050.46	\$375.73	\$399.03	\$0.00
Retirement	\$11,239.37	\$9,744.53	\$724.94	\$769.90	\$0.00
Medical and Dental	\$38,857.44	\$33,689.40	\$2,506.30	\$2,661.73	\$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	\$158,691.43	\$137,613.94	\$10,221.98	\$10,855.51	\$0.00
Supplies/Services/Contracted Fees	\$2,431.04	\$334.81	\$777.75	\$1,025.07	\$293.41
Office Supplies	\$112.67	\$71.69	\$6.49	\$34.49	\$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	\$400.00	\$346.80	\$25.80	\$27.40	\$0.00
Electric²	\$831.69	\$721.08	\$53.64	\$56.97	\$0.00
Gasoline³	\$3,592.56	\$3,114.75	\$119.45	\$358.36	\$0.00
Waste Removal	\$6,935.00	\$6,935.00	\$0.00	\$0.00	\$0.00
Diesel Fuel	\$2,947.99	\$1,101.08	\$1,099.01	\$747.90	\$0.00
Telephone⁴	\$3,173.33	\$2,751.28	\$204.68	\$217.37	\$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/Fertilizer	\$8,880.65	\$4,204.00	\$0.00	\$4,676.65	\$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	\$5,471.19	\$3,460.83	\$536.74	\$1,456.63	\$16.99
Insurance⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
New Equipment	\$571.24	\$399.98	\$171.26	\$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
Operating Costs	\$53,688.41	\$30,878.52	\$13,323.51	\$9,175.98	\$310.40
Total Expenses	\$212,379.84	\$168,492.46	\$23,545.48	\$20,031.50	\$310.40
Farm Revenues	\$77,896.50	\$0.00	\$39,565.50	\$37,637.00	\$694.00
Profit/Loss	-\$134,483.34	-\$168,492.46	\$16,020.02	\$17,605.50	\$383.60
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	\$82,894.62	\$3,297.67	\$41,265.95	\$37,637.00	\$694.00
Profit/Loss	-\$129,485.22	-\$165,194.79	\$17,720.47	\$17,605.50	\$383.60
Notes:					

Wages: Salaries and benefits included for the analysis include: Maintenance Supervisor and Maintenance Coordinator II. Inmate Supervisor salary was not included because he is being paid through the House of Corrections Please see addendum for re-analysis with this salary included.

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 \$ 7,397.49. Consists of four monthly bills. The two highest bills per month were attributed to water and sewer functions (\$6,565.80), and the two lower monthly bills were allocated to DPW and the Farm (\$831.69). 86.7% of this charge was allocated to DPW, and 13.3% was allocated to the farm

³Gasoline: 86.7% of gasoline charges were assigned to DPW and 13.3% were assigned to the farm. Within the farm budget amount, 75% of gas used toward hay, 25% used toward wood. Uniforms: 86.7% of charges were assigned to DPW, 13.3% 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

Farm Related operating costs were included for the 4th Quarter
Other DPW expenses were not updated for the 4th Quarter as focus of analysis was on Farm

Heating costs are not included in this analysis. The Maintenance Garage heat is not separately metered.

FY 2016 - Data Re-run with Inmate Supervisor Added					
Updated 1/25/2017 to reflect 4th Quarter data			86.7%		Farm (13.3%)
Total		DPW	Wood	Hay	Blueberries/
6.44%		6.84%		Garden	
Wages*	\$137,502.29	\$117,947.78	\$11,617.60	\$7,936.91	\$0.00
Medicare	\$1,880.38	\$1,612.15	\$160.71	\$107.53	\$0.00
Social Security	\$8,040.41	\$6,893.47	\$687.15	\$459.79	\$0.00
Retirement	\$13,376.72	\$11,745.20	\$862.74	\$768.77	\$0.00
Medical and Dental	\$39,200.19	\$33,957.15	\$2,569.01	\$2,674.03	\$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	\$199,999.99	\$172,155.75	\$15,897.21	\$11,947.03	\$0.00
Supplies/Services/Contracted Fees	\$2,431.04	\$334.81	\$777.75	\$1,025.07	\$293.41
Office Supplies	\$112.67	\$71.69	\$6.49	\$34.49	\$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	\$400.00	\$346.80	\$25.80	\$27.40	\$0.00
Electric²	\$831.69	\$721.08	\$53.64	\$56.97	\$0.00
Gasoline³	\$3,592.56	\$3,114.75	\$119.45	\$358.36	\$0.00
Waste Removal	\$6,935.00	\$6,935.00	\$0.00	\$0.00	\$0.00
Diesel Fuel	\$2,947.99	\$1,101.08	\$1,099.01	\$747.90	\$0.00
Telephone⁴	\$3,173.33	\$2,751.28	\$204.68	\$217.37	\$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/Fertilizer	\$8,880.65	\$4,204.00	\$0.00	\$4,676.65	\$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	\$5,471.19	\$3,460.83	\$536.74	\$1,456.63	\$16.99
Insurance⁵	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
New Equipment	\$571.24	\$399.98	\$171.26	\$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
Operating Costs	\$53,688.41	\$30,878.52	\$13,323.51	\$9,175.98	\$310.40
Total Expenses	\$253,688.40	\$203,034.27	\$29,220.72	\$21,123.01	\$310.40
Farm Revenues	\$77,896.50	\$0.00	\$39,565.50	\$37,637.00	\$694.00
Profit/Loss	-\$175,791.90	-\$203,034.27	\$10,344.78	\$16,513.99	\$383.60
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	\$82,894.62	\$3,297.67	\$41,265.95	\$37,637.00	\$694.00
Profit/Loss	-\$170,793.78	-\$199,736.60	\$12,045.23	\$16,513.99	\$383.60
Notes:					

Wages: Salaries and benefits included for the analysis include: Maintenance Supervisor, Maintenance Coordinator II, and Inmate Supervisor. Along with 1st Quarter of Maintenance Coordinator I

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 \$ 7,397.49. Consists of four monthly bills. The two highest bills per month were attributed to water and sewer functions (\$6,565.80), and the two lower monthly bills were allocated to DPW and the Farm (\$831.69). 86.7% of this charge was allocated to DPW, and 13.3% was allocated to the farm

³Gasoline: 86.7% of gasoline charges were assigned to DPW and 13.3% were assigned to the farm. Within the farm budget amount, 75% of gas used toward hay, 25% used toward wood. Uniforms: 86.7% of charges were assigned to DPW, 13.3% 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

Farm Related operating costs were included for the 4th Quarter

Other DPW expenses were not updated for the 4th Quarter as focus of analysis was on Farm

Heating costs are not included in this analysis. The Maintenance Garage heat is not separately metered.

Revenues 2015

	Total	DPW	Wood	Hay	Garden/Blueberries	
					Income	Donation Value
Hay: 5412 bales were sold in FY2015 5129 bales were produced in fy2015 Some were sold from last year	\$25,505.00			\$25,505.00		
Wood: 70+ cords of firewood and scrap wood were sold	\$20,485.00		\$20,485.00			
Wood: 7,050 bags of campfire wood were sold (150 bags/cord)	\$20,537.50		\$20,537.50			
Blueberries: Produced 1545 pint of blueberries	0.00					
594 pints were sold to local vendors at \$2.50/pint	\$1,485.00				\$1,485.00	
951 pints were provided to MVC	\$2,377.50					\$2,377.50
Vegetables: Produced over 2362 lbs						
Sold approximately 320 lbs to local vendors	\$528.75				\$528.75	
Provided approximately 2,006 lbs to MVC and local food pantries	\$3,543.30					\$3,543.30
Total Farm Revenues	\$74,462.05	0.00	\$41,022.50	\$25,505.00	\$2,013.75	\$5,920.80
Additional Revenues						
Timber Sale	\$10,978.97		\$10,978.97			
Miscellaneous: scrap metal	\$576.28	\$576.28				
Total Revenues	\$86,017.30	\$576.28	\$52,001.47	\$25,505.00	\$2,013.75	\$5,920.80

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

Delivery charges for campfire wood were included

Donation value of blueberries and vegetables based on wholesale values

Revenues 2016

	Total	DPW	Wood	Hay	Garden/Blueberries	
					Income	Donation Value
Hay: 7,319 bales were sold in FY2016 7,779 bales were produced in fy2016 Some were sold from last year	\$37,637.00			\$37,637.00		
Wood: 4+ cords of firewood and scarp wood were sold	\$1,500.00		\$1,500.00			
Wood: 11,445 bags of campfire wood were sold	\$38,065.50		\$38,065.50			
Blueberries: Produced 175.75 quarts of blueberries						
Sold approximately 173.75 quarts thru Pick Your Own at \$4/quart	\$694.00				\$694.00	
0 pints were provided to MVC						
Vegetables:						
Sold approximately 0 lbs to local vendors						
Provided 0 lbs to MVC and local food pantries						
Total Farm Revenues	\$77,896.50	0.00	\$39,565.50	\$37,637.00	\$694.00	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	\$82,894.62	\$3,297.67	\$41,265.95	\$37,637.00	\$694.00	0.00

Hay prices per bale varied depending upon quality of hay 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