

Date: June 30, 2010

Prepared by: Linda Bouton, Finance Clerk

**Administrative Salary Calculations**

	<b>Finance Clerk I</b>	<b>Finance Clerk II</b>
Annual Salary:	\$41,106.00	\$32,251.00
Employers Share FICA (6.2%)	2,549.00	2,000.00
Employers Share FICA MED (1.45%)	596.00	468.00
Retirement Contribution (10%)	4,111.00	3,225.00
Disability Contribution (1.91%)	785.00	616.00
Life Insurance (\$4.20 per mo)	50.00	50.00
Health Insurance	\$19,084.00	12,076.00
Workmans Comp (.37 per \$100.)	152.00	119.00
<b>Total Salary and Benefits:</b>	<b>\$68,433.00</b>	<b>\$50,805.00</b>
<b><u>Hourly Rate Used in Calculations:</u></b>	<b><u>\$ 32.90</u></b>	<b><u>\$ 24.43</u></b>

Finance Clerk I

Full Cost Accounting preparation, research new owners,  
set up and annual fees posted

80 hrs.

Answer billing questions, complaints, maintain new  
accounts and change of addresses

260 hrs.

Verification and data entry for special assessment list

64 hrs.

**Employee Cost spent on Refuse billing/issues:**

**404 hrs. x \$32.90 = \$13,291.60**

Finance Clerk II

Data entry for Accounts Receivable Property Appraiser

156 hrs.

Verification of Tax Roll for Special Assessment list

48 hrs.

204 hrs.

**Employee Cost spent on Refuse billing/issues:**

**204 hrs x \$24.43 = \$ 4,983.72**

**TOTAL ADMINISTRATIVE COSTS OF REFUSE:**

**\$18,275.32**

**TOWN OF WINDERMERE  
REFUSE/RECYCLING SERVICES  
FULL COST ACCOUNTING - ADMINISTRATIVE COSTS  
FY 2010/2011**

Letters to Rear Door and Recycle Exempt Customers	\$ 39.04
Cost of Mailing Notice to Residents	270.00
Admin/Accounting Costs (see itemized admin accounting)	<u>18,275.32</u>
Admin/Verification and data entry for special assessment	
<b>Total:</b>	<b>\$18,584.36</b>

\$18,584.36 divided by 941 customers = \$19.75 annually per customer  
 \$ 19.75 divided by 12 months = \$1.66 monthly per customer

**REFUSE/RECYCLING COSTS TO CUSTOMERS**

2010/2011 Contracted amount with Waste Pro.

\*Note the contract is for \$19.34 single and \$33.95 rear door.

Curbside service - Solid waste	\$12.72	Rear Door Service	\$27.33
Recycling	3.21	Recycling	3.21
Yardwaste	<u>3.41</u>	Yardwaste	<u>3.41</u>
	\$19.34		\$33.95

Curbside Service	\$19.34	Rear Door Service	\$33.95
Admin Cost	<u>1.66</u>		<u>1.66</u>
	\$21.00		\$35.61

**Annually:**

\$ 21.00	\$ 35.61
<u>x 12</u>	<u>x 12</u>
\$252.00	\$427.32

**\*Effective December 1, 2009 the amount charged by Waste Pro for refuse/recycling/yard waste increased \$0.28 per unit per month (\$19.34 & \$33.95) due to the increase for Orange County Landfill. The Town Council renewed the contract with Waste Pro for the FY 10/11 at the same rate as the FY 09/10.**

*Of the monthly \$19.34 curbside and \$33.95 rear door service \$3.21 per month is the recycling amount. The annual fee for recycling is \$38.52. Those customers that meet the recycle exempt requirements and fill out the form have a reduction to the annual service amount as follows:*

**Annual Curbside Service:**

\$ 252.00
<u>-38.52</u> recycle exemption
\$ 213.48

**Annual Rear Door Service:**

\$ 427.32
<u>-38.52</u> recycle exemption
\$ 388.80