

**TOWN OF MANSFIELD FY17 SEWER ENTERPRISE FUND
PROPOSED BUDGET SUMMARY**

| Account Number | Account Description | FY15 Actual | FY16 Appropriated | FY16 Actual thru 5/17/16 | FY17 Amount AS VOTED | % Inc/Dec FY16/FY17 |
|----------------|-----------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|---------------------|
| 604401-511001 | SEWER - MANAGEMENT SALARIES | \$177,538.82 | \$188,567.00 | \$145,633.46 | \$190,722.00 | 1.14% |
| 604401-511002 | SEWER - SUPERVISORY SALARIES | \$261,162.79 | \$269,240.00 | \$209,646.94 | \$273,556.00 | 1.60% |
| 604401-511004 | SEWER - SECRETARIAL/CLERICAL | \$22,502.25 | \$24,850.00 | \$21,647.13 | \$26,649.00 | 7.24% |
| 604401-511005 | SEWER - PUBLIC WORKS SERVICES | \$327,431.25 | \$345,705.00 | \$283,047.56 | \$344,386.00 | -0.38% |
| 604401-512001 | SEWER - SEASONAL SERVICE | \$4,345.55 | \$5,000.00 | \$11,024.42 | \$25,000.00 | 400.00% |
| 604401-513001 | SEWER - SCHEDULED O.T. | \$40,532.92 | \$41,693.00 | \$36,577.68 | \$41,748.00 | 0.13% |
| 604401-513002 | SEWER - UNSCHEDULED O.T. | \$60,215.81 | \$64,000.00 | \$26,236.42 | \$70,000.00 | 9.38% |
| 604401-513003 | SEWER - UNSCHEDULED O.T. SEWER | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| 604401-514006 | SEWER - LONGEVITY | \$4,175.00 | \$4,375.00 | \$4,400.00 | \$3,050.00 | -30.29% |
| 604401-514007 | SEWER - SICK LEAVE INCENTIVE | \$2,210.80 | \$1,000.00 | \$0.00 | \$2,000.00 | 100.00% |
| 604401-514008 | SEWER - OUT OF GRADE PAY | \$2,721.54 | \$2,800.00 | \$3,146.51 | \$2,800.00 | 0.00% |
| 604401-514009 | SEWER - SCADA DIFFERENTIAL | \$31,376.59 | \$34,553.00 | \$26,754.73 | \$35,687.00 | 3.28% |
| 604401-514010 | SEWER - PERSONAL SERVICES ADJUST. | \$0.00 | \$4,000.00 | \$0.00 | \$16,000.00 | 300.00% |
| 604401-517000 | SEWER - EMPLOYEE BENEFITS | \$398,428.36 | \$390,000.00 | \$351,374.18 | \$346,572.00 | -11.14% |
| 604401-519005 | SEWER - UNUSED SICK BUYBACK | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | 0.00% |
| 604401-519006 | SEWER - STIPENDS | \$1,500.00 | \$0.00 | \$750.00 | \$1,500.00 | 0.00% |
| 604401-519011 | SEWER - UNUSED VAC BUYBACK | \$0.00 | \$10,000.00 | \$0.00 | \$10,000.00 | 0.00% |
| | SUBTOTAL PERSONAL SERVICES | \$1,334,141.68 | \$1,390,783.00 | \$1,120,239.03 | \$1,399,670.00 | 0.64% |
| 604402-519008 | SEWER - PHYSICAL FITNESS | \$505.28 | \$500.00 | \$1,146.00 | \$500.00 | 0.00% |
| 604402-521001 | SEWER - ELECTRICITY | \$267,619.83 | \$20,000.00 | \$4,140.72 | \$20,000.00 | 0.00% |
| 604402-521003 | SEWER - HEAT | \$50,306.65 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-523001 | SEWER - SEWER/WATER CHG | \$2,281.60 | \$200.00 | \$81.12 | \$200.00 | 0.00% |
| 604402-524001 | SEWER - R&M BLDG/GRNDS | \$2,112.62 | \$500.00 | \$0.00 | \$500.00 | 0.00% |
| 604402-524007 | SEWER - R&M EQUIPMENT | \$3,351.57 | \$1,000.00 | \$0.00 | \$1,000.00 | 0.00% |
| 604402-527000 | SEWER - RENTALS AND LEASES | \$10,840.07 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-529009 | SEWER - CONTR SERVICES SUPPORT | \$403,605.95 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-529010 | SEWER - ANNUAL MAINT CONTRACTS | \$35,564.08 | \$10,000.00 | \$6,254.00 | \$10,000.00 | 0.00% |
| 604402-529011 | SEWER - SEWER LINE CLEANING | \$850.00 | \$3,000.00 | \$2,270.00 | \$3,000.00 | 0.00% |
| 604402-530000 | SEWER - PROFESSIONAL/TECHNICAL | \$20,528.87 | \$16,000.00 | \$5,340.33 | \$16,000.00 | 0.00% |
| 604402-530006 | SEWER - ENGINEERING/ARCHITECTURAL | \$103,903.77 | \$10,000.00 | \$8,798.41 | \$20,000.00 | 100.00% |
| 604402-530008 | SEWER - TRAINING SEMINARS | \$333.34 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-530009 | SEWER - ACCOUNTING/AUDITING | \$4,370.00 | \$10,000.00 | \$4,200.00 | \$5,000.00 | -50.00% |
| 604402-530010 | SEWER - LEGAL FEES | \$41,576.82 | \$2,000.00 | \$58.50 | \$2,000.00 | 0.00% |
| 604402-530011 | SEWER - ADVERTISING | \$0.00 | \$100.00 | \$0.00 | \$100.00 | 0.00% |

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|----------------|--|-----------------------|---------------------|--------------------------|----------------------|---------------------|
| 604402-530236 | SEWER - TREAS/COLL DIRECT BILL | \$2,334.23 | \$4,500.00 | \$2,076.52 | \$4,500.00 | 0.00% |
| 604402-534001 | SEWER - TELEPHONE | \$8,015.66 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-534003 | SEWER - POSTAGE/DELIVERY | \$3,709.80 | \$11,500.00 | \$2,872.60 | \$11,500.00 | 0.00% |
| 604402-534005 | SEWER - PRINTING | \$321.66 | \$100.00 | \$0.00 | \$100.00 | 0.00% |
| 604402-542000 | SEWER - OFFICE SUPPLIES | \$4,381.23 | \$0.00 | \$229.48 | \$0.00 | 0.00% |
| 604402-543000 | SEWER - BLDING/EQUIPMENT SUPPLIES | \$12,153.73 | \$1,000.00 | \$0.00 | \$1,000.00 | 0.00% |
| 604402-545000 | SEWER - CUSTOD/HSEKPING SUPPLIES | \$3,538.25 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-546000 | SEWER - GROUNDSKEEPING SUPPLIES | \$571.39 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-548000 | SEWER - VEHICULAR SUPPLIES | \$5,673.65 | \$0.00 | \$1,009.68 | \$0.00 | 0.00% |
| 604402-548001 | SEWER - MOTOR FUEL | \$2,878.92 | \$0.00 | \$559.75 | \$0.00 | 0.00% |
| 604402-553003 | SEWER - TOOLS | \$4,333.19 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-553006 | SEWER - CHEMICAL SUPPLIES | \$140,789.41 | \$0.00 | \$1,200.78 | \$0.00 | 0.00% |
| 604402-553007 | SEWER - WATER/WASTEWTR SUPPLIES | \$10,494.85 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-558006 | SEWER - UNIFORM/PROTECTIVE GEAR | \$8,869.22 | \$0.00 | \$618.98 | \$0.00 | 0.00% |
| 604402-558011 | SEWER - OPERATING SUPPLIES | \$11,876.61 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-570000 | SEWER - MISCELLANEOUS | \$77,582.49 | \$77,000.00 | \$84,978.48 | \$85,000.00 | 10.39% |
| 604402-571000 | SEWER - TRANSPORTATION | \$16.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-573100 | SEWER - PROF DEVELOPMENT | \$5,444.50 | \$0.00 | \$206.66 | \$1,000.00 | 0.00% |
| 604402-574001 | SEWER - PROPERTY INSURANCE | \$102,440.00 | \$2,000.00 | \$0.00 | \$2,000.00 | 0.00% |
| 604402-574004 | SEWER-WORKERS COMP PREMIUMS DIRECT | \$11,447.79 | \$0.00 | \$0.00 | \$13,000.00 | 0.00% |
| 604402-578013 | SEWER - OUTSIDE REAL ESTATE TAXES | \$32,783.79 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604402-578014 | SEWER - INDUSTRIAL PRETREATMENT | \$1,117.55 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | SUBTOTAL OTHER EXPENSES | \$1,398,524.37 | \$169,400.00 | \$126,042.01 | \$196,400.00 | 15.94% |
| 604403-579000 | SEWER - RESERVE FUND | \$0.00 | \$20,000.00 | \$0.00 | \$51,000.00 | 155.00% |
| | SUBTOTAL RESERVE FUND TRANSFERS | \$0.00 | \$20,000.00 | \$0.00 | \$51,000.00 | 155.00% |
| 604405-580000 | SEWER-INFLOW/INFILTRATION REDUCTION | \$48,616.66 | \$50,000.00 | \$50,000.00 | \$50,000.00 | 0.00% |
| 604405-585000 | SEWER-NON-VEHICULAR EQUIPMENT | \$3,068.37 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604405-585010 | SEWER-OFFICE EQUIPMENT | \$716.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | SUBTOTAL CAPITAL OUTLAY | \$52,401.03 | \$50,000.00 | \$50,000.00 | \$50,000.00 | 0.00% |
| 604406-591102 | PRINC-RT 106 SEWER SRF10/99 CW98-1 | \$23,980.11 | \$28,812.00 | \$28,811.19 | \$28,723.00 | -0.31% |
| 604406-591104 | PRINC-COMP WW MGMT PLAN SRF CW01-3 | \$23,477.34 | \$26,390.00 | \$26,389.56 | \$26,065.00 | -1.23% |
| 604406-591105 | PRINC-WASTEWATER TREATMENT PLANT 0 | \$75,000.00 | \$75,000.00 | \$75,000.00 | \$75,000.00 | 0.00% |

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|----------------|---|-----------------------|-----------------------|--------------------------|-----------------------|---------------------|
| 604406-591106 | PRINC-SCHOOL STREET SEWER INTERCEP | \$65,000.00 | \$65,000.00 | \$65,000.00 | \$65,000.00 | 0.00% |
| 604406-591108 | PRINC-WW TREATMENT PLANT UPGRADES | \$584,385.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604406-591109 | PRINCIPAL - LAND ACQUISITION A#29 5/10 | \$45,463.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | SUBTOTAL NON-EXCLUDED DEBT PRINCIPAL | \$817,305.45 | \$195,202.00 | \$195,200.75 | \$194,788.00 | -0.21% |
| 604407-591602 | INT-RT 106 SEWER SRF10/99 CW98-1 | \$3,186.41 | \$2,290.00 | \$2,289.61 | \$1,301.00 | -43.19% |
| 604407-591604 | INT-COMP WW MGMT PLAN SRF CW01-3 | \$2,305.68 | \$1,981.00 | \$1,980.42 | \$1,680.00 | -15.19% |
| 604407-591605 | INT-WASTEWATER TREATMENT PLANT 0 | \$37,931.26 | \$35,307.00 | \$35,306.26 | \$32,588.00 | -7.70% |
| 604407-591606 | INT-SCHOOL STREET SEWER INTERCEP | \$35,798.76 | \$33,524.00 | \$33,523.76 | \$31,168.00 | -7.03% |
| 604407-591608 | INT-WWTRTMNT PLANT UPGRADE | \$181,107.17 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604407-591609 | REG/CERT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604407-591610 | INTEREST - LAND ACQUISITION A#29 5/10 | \$20,655.45 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 604407-592501 | INT-INTEREST ON NOTES | \$0.00 | \$0.00 | \$3,956.48 | \$10,000.00 | 0.00% |
| 604407-592502 | ST. INTRST-REG/CERT/FEE | \$16,865.16 | \$0.00 | \$678.33 | \$1,000.00 | 0.00% |
| | SUBTOTAL NON-EXCLUDED DEBT INTEREST | \$297,849.89 | \$73,102.00 | \$77,734.86 | \$77,737.00 | 6.34% |
| 604409-530207 | SEWER INDIRECTS - D.P.W. | \$35,700.00 | \$35,700.00 | \$35,700.00 | \$36,414.00 | 2.00% |
| 604409-530225 | SEWER INDIRECTS - ACCOUNTING | \$41,640.00 | \$47,000.00 | \$47,000.00 | \$47,940.00 | 2.00% |
| 604409-530235 | SEWER INDIRECTS - TREAS/COLL | \$39,742.00 | \$39,742.00 | \$39,742.00 | \$40,537.00 | 2.00% |
| 604409-530251 | SEWER INDIRECTS - DATA PROCESS | \$35,992.00 | \$35,992.00 | \$35,992.00 | \$36,712.00 | 2.00% |
| 604409-530267 | SEWER INDIRECTS - BUILDING OPS | \$54,142.00 | \$55,000.00 | \$55,000.00 | \$56,100.00 | 2.00% |
| | SUBTOTAL INDIRECT COSTS | \$207,216.00 | \$213,434.00 | \$213,434.00 | \$217,703.00 | 2.00% |
| 604498-569002 | SEWER-ANNUAL MFN ASSESSMENT | \$0.00 | \$2,699,024.00 | \$2,699,024.00 | \$2,805,492.00 | 3.94% |
| | SUBTOTAL INTERGOV'TAL ASSESSMENTS | \$0.00 | \$2,699,024.00 | \$2,699,024.00 | \$2,805,492.00 | 3.94% |
| 604499-586006 | CAP OUT-SEWER PHASE II SCADA A#21 5/02 | \$12,118.67 | \$29,792.77 | \$0.00 | \$0.00 | -100.00% |
| 604499-586007 | CAP OUT SEWER FOXBORO SCADA A#6 6/09 | \$1,080.00 | \$49,200.00 | \$0.00 | \$0.00 | -100.00% |
| 604499-580053 | CAP OUT-I&I REMOVAL A#12 5/14 | \$162,139.76 | \$137,860.24 | \$137,860.24 | \$0.00 | -100.00% |
| 604499-580086 | CAP OUT-I&I REMOVAL A#12 5/15 | \$0.00 | \$100,000.00 | \$38,035.97 | \$0.00 | -100.00% |
| | SUBTOTAL ARTICLES | \$175,338.43 | \$316,853.01 | \$175,896.21 | \$0.00 | -100.00% |
| 609905-596008 | SEWER - TRANSFER TO TRUST FUNDS | \$24,000.00 | \$24,000.00 | \$24,000.00 | \$42,500.00 | 77.08% |
| | SUBTOTAL INTERFUND TRANSFERS | \$24,000.00 | \$24,000.00 | \$24,000.00 | \$42,500.00 | 77.08% |
| | TOTAL SEWER | \$4,306,776.85 | \$5,151,798.01 | \$4,681,570.86 | \$5,035,290.00 | -2.26% |

**TOWN OF MANSFIELD FY17 SEWER ENTERPRISE FUND
PROPOSED BUDGET SUMMARY**

| SUMMARY | | | | | | |
|---|-----------------------|-----------------------|-----------------------|------------------------|------------------|--|
| Sewer Expenditures | | | | | | |
| | FY15 Actual | FY16 Budget | FY17 Budget | Difference (\$) | Diff. (%) | |
| Personal Services | \$1,334,141.68 | \$1,390,783.00 | \$1,399,670.00 | \$8,887.00 | 0.64% | |
| Other Expenses | \$1,398,524.37 | \$169,400.00 | \$196,400.00 | \$27,000.00 | 15.94% | |
| Reserve Fund | \$0.00 | \$20,000.00 | \$51,000.00 | \$31,000.00 | 155.00% | |
| Capital Outlay | \$52,401.03 | \$50,000.00 | \$50,000.00 | \$0.00 | 0.00% | |
| Debt Service | \$1,115,155.34 | \$268,304.00 | \$272,525.00 | \$4,221.00 | 1.57% | |
| Indirect Costs | \$207,216.00 | \$213,434.00 | \$217,703.00 | \$4,269.00 | 2.00% | |
| Unfunded Liability | \$24,000.00 | \$24,000.00 | \$42,500.00 | \$18,500.00 | 77.08% | |
| Intergovernmental Assessments | \$0.00 | \$2,699,024.00 | \$2,805,492.00 | \$106,468.00 | 3.94% | |
| Articles | \$175,338.43 | \$316,853.01 | \$0.00 | (\$316,853.01) | -100.00% | |
| Total Sewer Expenditures | \$4,306,776.85 | \$5,151,798.01 | \$5,035,290.00 | (\$116,508.01) | -2.26% | |
| Sewer Revenue | | | | | | |
| | FY15 Actual | FY16 Budget | FY17 Budget | Difference (\$) | Diff. (%) | |
| Interest on Charges | \$11,904.59 | \$1,900.00 | \$1,500.00 | (\$400.00) | -21.05% | |
| Utility Liens and Interest | \$334.62 | \$850.00 | \$400.00 | (\$450.00) | -52.94% | |
| User Charges | \$3,345,955.97 | \$3,187,590.00 | \$3,331,253.00 | \$143,663.00 | 4.51% | |
| User Charges Norton | \$528,802.23 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| User Charges Foxborough | \$759,018.96 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| New Services | \$37,170.31 | \$95,000.00 | \$90,000.00 | (\$5,000.00) | -5.26% | |
| Betterments and Interest | \$44,680.05 | \$24,000.00 | \$24,000.00 | \$0.00 | 0.00% | |
| Miscellaneous and Other | \$47,012.09 | \$1,700.00 | \$0.00 | (\$1,700.00) | -100.00% | |
| Retained Earnings | \$50,000.00 | \$210,307.00 | \$100,000.00 | (\$110,307.00) | -52.45% | |
| Earnings on Investment | \$5,098.51 | \$4,000.00 | \$4,000.00 | \$0.00 | 0.00% | |
| Transfers In from Other Funds or Gov'ts | \$0.00 | \$1,309,598.00 | \$1,484,137.00 | \$174,539.00 | 13.33% | |
| Articles Carryover | \$0.00 | \$316,853.01 | \$0.00 | (\$316,853.01) | -100.00% | |
| Total Sewer Revenue | \$4,829,977.33 | \$5,151,798.01 | \$5,035,290.00 | (\$116,508.01) | -2.26% | |
| Revenue over/under Expenditures | \$523,200.48 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |