

**TOWN OF MANSFIELD FY18 SEWER ENTERPRISE FUND
PROPOSED BUDGET SUMMARY**

Account Number	Account Description	FY16 Actual	FY17 Appropriated	FY17 Actual thru 12/28/16	FY18 Amount Dep't Request	% Inc/Dec FY17/FY18
604401-511001	SEWER - MANAGEMENT SALARIES	\$176,207.53	\$190,722.00	\$94,139.27	\$206,180.00	8.10%
604401-511002	SEWER - SUPERVISORY SALARIES	\$253,305.01	\$273,556.00	\$108,527.51	\$293,815.00	7.41%
604401-511004	SEWER - SECRETARIAL/CLERICAL	\$25,619.06	\$26,649.00	\$8,043.12	\$18,388.00	-31.00%
604401-511005	SEWER - PUBLIC WORKS SERVICES	\$324,593.17	\$344,386.00	\$132,419.53	\$395,080.00	14.72%
604401-512001	SEWER - SEASONAL SERVICE	\$12,192.28	\$25,000.00	\$917.04	\$20,000.00	-20.00%
604401-513001	SEWER - SCHEDULED O.T.	\$43,011.77	\$41,748.00	\$19,116.38	\$44,800.00	7.31%
604401-513002	SEWER - UNSCHEDULED O.T.	\$35,084.37	\$70,000.00	\$19,932.17	\$70,000.00	0.00%
604401-513003	SEWER - UNSCHEDULED O.T. SEWER	\$0.00	\$5,000.00	\$468.91	\$5,000.00	0.00%
604401-514006	SEWER - LONGEVITY	\$4,400.00	\$3,050.00	\$3,775.00	\$1,100.00	-63.93%
604401-514007	SEWER - SICK LEAVE INCENTIVE	\$4,545.78	\$2,000.00	\$0.00	\$2,000.00	0.00%
604401-514008	SEWER - OUT OF GRADE PAY	\$3,955.25	\$2,800.00	\$4,512.68	\$4,000.00	42.86%
604401-514009	SEWER - SCADA DIFFERENTIAL	\$31,617.84	\$35,687.00	\$15,167.67	\$36,405.00	2.01%
604401-514010	SEWER - PERSONAL SERVICES ADJUST.	\$0.00	\$16,000.00	\$0.00	\$6,000.00	-62.50%
604401-517000	SEWER - EMPLOYEE BENEFITS	\$373,811.17	\$346,572.00	\$135,063.28	\$419,443.00	21.03%
604401-519005	SEWER - UNUSED SICK BUYBACK	\$0.00	\$5,000.00	\$0.00	\$0.00	-100.00%
604401-519006	SEWER - STIPENDS	\$1,500.00	\$1,500.00	\$750.00	\$0.00	-100.00%
604401-519011	SEWER - UNUSED VAC BUYBACK	\$0.00	\$10,000.00	\$0.00	\$0.00	-100.00%
	SUBTOTAL PERSONAL SERVICES	\$1,289,843.23	\$1,399,670.00	\$542,832.56	\$1,522,211.00	8.75%
604402-519008	SEWER - PHYSICAL FITNESS	\$396.00	\$500.00	\$0.00	\$500.00	0.00%
604402-521001	SEWER - ELECTRICITY	\$5,610.13	\$20,000.00	\$2,445.93	\$20,000.00	0.00%
604402-523001	SEWER - SEWER/WATER CHG	\$81.12	\$200.00	\$0.00	\$200.00	0.00%
604402-524001	SEWER - R&M BLDG/GRNDS	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
604402-524007	SEWER - R&M EQUIPMENT	\$0.00	\$1,000.00	\$2,330.00	\$1,000.00	0.00%
604402-529010	SEWER - ANNUAL MAINT CONTRACTS	\$6,814.00	\$10,000.00	\$5,134.00	\$10,000.00	0.00%
604402-529011	SEWER - SEWER LINE CLEANING	\$2,270.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
604402-530000	SEWER - PROFESSIONAL/TECHNICAL	\$6,177.64	\$16,000.00	\$1,312.78	\$7,000.00	-56.25%
604402-530006	SEWER - ENGINEERING/ARCHITECTURAL	\$8,798.41	\$20,000.00	\$0.00	\$20,000.00	0.00%
604402-530009	SEWER - ACCOUNTING/AUDITING	\$4,200.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
604402-530010	SEWER - LEGAL FEES	\$58.50	\$2,000.00	\$0.00	\$2,000.00	0.00%
604402-530011	SEWER - ADVERTISING	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
604402-530236	SEWER - TREAS/COLL DIRECT BILL	\$2,584.50	\$4,500.00	\$839.90	\$3,000.00	-33.33%
604402-534003	SEWER - POSTAGE/DELIVERY	\$3,842.79	\$11,500.00	\$1,534.00	\$5,000.00	-56.52%
604402-534005	SEWER - PRINTING	\$0.00	\$100.00	\$301.25	\$100.00	0.00%
604402-542000	SEWER - OFFICE SUPPLIES	\$507.01	\$0.00	\$0.00	\$0.00	0.00%

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604402-543000	SEWER - BLDING/EQUIPMENT SUPPLIES	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
604402-548000	SEWER - VEHICULAR SUPPLIES	\$1,298.65	\$0.00	\$243.89	\$0.00	0.00%
604402-548001	SEWER - MOTOR FUEL	\$1,322.80	\$0.00	\$1,090.75	\$0.00	0.00%
604402-553006	SEWER - CHEMICAL SUPPLIES	\$1,200.78	\$0.00	\$0.00	\$0.00	0.00%
604402-558006	SEWER - UNIFORM/PROTECTIVE GEAR	\$618.98	\$0.00	\$0.00	\$0.00	0.00%
604402-570000	SEWER - MISCELLANEOUS	\$84,978.48	\$85,000.00	\$81,633.51	\$85,000.00	0.00%
604402-573100	SEWER - PROF DEVELOPMENT	\$206.66	\$1,000.00	\$298.66	\$0.00	-100.00%
604402-574001	SEWER - PROPERTY INSURANCE	\$0.00	\$2,000.00	\$13,041.49	\$1,000.00	-50.00%
604402-574004	SEWER-WORKERS COMP PREMIUMS DIRECT	\$0.00	\$13,000.00	\$0.00	\$13,000.00	0.00%
	SUBTOTAL OTHER EXPENSES	\$130,966.45	\$196,400.00	\$110,206.16	\$177,400.00	-9.67%
604403-579000	SEWER - RESERVE FUND	\$0.00	\$51,000.00	\$0.00	\$53,000.00	3.92%
	SUBTOTAL RESERVE FUND TRANSFERS	\$0.00	\$51,000.00	\$0.00	\$53,000.00	3.92%
604405-580000	SEWER-INFLOW/INFILTRATION REDUCTION	\$50,000.00	\$50,000.00	\$401.36	\$50,000.00	0.00%
	SUBTOTAL CAPITAL OUTLAY	\$50,000.00	\$50,000.00	\$401.36	\$50,000.00	0.00%
604406-591102	PRINC-RT 106 SEWER SRF10/99 CW98-1	\$28,811.19	\$28,723.00	\$28,722.22	\$28,356.00	-1.28%
604406-591104	PRINC-COMP WW MGMT PLAN SRF CW01-3	\$26,389.56	\$26,065.00	\$26,064.30	\$25,670.00	-1.52%
604406-591105	PRINC-WASTEWATER TREATMENT PLANT 0	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00%
604406-591106	PRINC-SCHOOL STREET SEWER INTERCEP	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0.00%
	SUBTOTAL NON-EXCLUDED DEBT PRINCIPAL	\$195,200.75	\$194,788.00	\$194,786.52	\$194,026.00	-0.39%
604407-591602	INT-RT 106 SEWER SRF10/99 CW98-1	\$2,289.61	\$1,301.00	\$0.00	\$459.00	-64.72%
604407-591604	INT-COMP WW MGMT PLAN SRF CW01-3	\$1,980.42	\$1,680.00	\$0.00	\$1,384.00	-17.62%
604407-591605	INT-WASTEWATER TREATMENT PLANT 0	\$35,306.26	\$32,588.00	\$16,996.87	\$29,775.00	-8.63%
604407-591606	INT-SCHOOL STREET SEWER INTERCEP	\$33,523.76	\$31,168.00	\$16,193.12	\$28,730.00	-7.82%
604407-592501	INT-INTEREST ON NOTES	\$3,956.48	\$10,000.00	\$0.00	\$0.00	-100.00%
604407-592502	ST. INTRST-REG/CERT/FEE	\$678.33	\$1,000.00	\$312.80	\$10,000.00	900.00%
	SUBTOTAL NON-EXCLUDED DEBT INTEREST	\$77,734.86	\$77,737.00	\$33,502.79	\$70,348.00	-9.51%
604409-530207	SEWER INDIRECTS - D.P.W.	\$35,700.00	\$36,414.00	\$36,414.00	\$37,142.00	2.00%
604409-530225	SEWER INDIRECTS - ACCOUNTING	\$47,000.00	\$47,940.00	\$47,940.00	\$48,899.00	2.00%
604409-530235	SEWER INDIRECTS - TREAS/COLL	\$39,742.00	\$40,537.00	\$40,537.00	\$41,348.00	2.00%
604409-530251	SEWER INDIRECTS - DATA PROCESS	\$35,992.00	\$36,712.00	\$36,712.00	\$37,446.00	2.00%

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SUMMARY						
Sewer Expenditures						
	FY16 Actual	FY17 Budget	FY18 Budget	Difference (\$)	Diff. (%)	
Personal Services	\$1,289,843.23	\$1,399,670.00	\$1,522,211.00	\$122,541.00	8.75%	
Other Expenses	\$130,966.45	\$196,400.00	\$177,400.00	(\$19,000.00)	-9.67%	
Reserve Fund	\$0.00	\$51,000.00	\$53,000.00	\$2,000.00	3.92%	
Capital Outlay	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%	
Debt Service	\$272,935.61	\$272,525.00	\$264,374.00	-\$8,151.00	-2.99%	
Indirect Costs	\$213,434.00	\$217,703.00	\$222,057.00	\$4,354.00	2.00%	
Unfunded Liability	\$24,000.00	\$42,500.00	\$85,000.00	\$42,500.00	100.00%	
Intergovernmental Assessments	\$2,699,024.00	\$2,805,492.00	\$2,830,228.00	\$24,736.00	0.88%	
Articles	\$187,146.49	\$150,714.52	\$0.00	(\$150,714.52)	-100.00%	
Total Sewer Expenditures	\$4,867,349.78	\$5,186,004.52	\$5,204,270.00	\$18,265.48	0.35%	
Sewer Revenue						
	FY16 Actual	FY17 Budget	FY18 Budget	Difference (\$)	Diff. (%)	
Interest on Charges	\$15,604.81	\$1,500.00	\$12,000.00	\$10,500.00	700.00%	
Utility Liens and Interest	\$2,952.81	\$400.00	\$2,500.00	\$2,100.00	525.00%	
User Charges	\$3,501,954.70	\$3,331,253.00	\$3,385,410.00	\$54,157.00	1.63%	
User Charges Easton	\$231,523.00	\$0.00	\$150,000.00	\$150,000.00	0.00%	
Jobbing	\$7,820.00	\$0.00	\$0.00	\$0.00	0.00%	
New Services	\$41,374.00	\$90,000.00	\$40,000.00	(\$50,000.00)	-55.56%	
Betterments and Interest	\$32,845.42	\$24,000.00	\$28,000.00	\$4,000.00	16.67%	
Miscellaneous and Other	\$5,250.00	\$0.00	\$0.00	\$0.00	0.00%	
Retained Earnings	\$215,307.00	\$100,000.00	\$0.00	(\$100,000.00)	-100.00%	
Earnings on Investment	\$6,314.06	\$4,000.00	\$6,250.00	\$2,250.00	56.25%	
Transfers In from Other Funds or Gov'ts	\$1,360,900.43	\$1,484,137.00	\$1,580,110.00	\$95,973.00	6.47%	
Articles Carryover	\$0.00	\$150,714.52	\$0.00	(\$150,714.52)	-100.00%	
Total Sewer Revenue	\$5,421,846.23	\$5,186,004.52	\$5,204,270.00	\$18,265.48	0.35%	
Revenue over/under Expenditures	\$554,496.45	\$0.00	\$0.00	\$0.00	0.00%	