

**TOWN OF MANSFIELD FY19 SEWER ENTERPRISE FUND  
PROPOSED BUDGET SUMMARY**

Account Number	Account Description	FY17 Actual	FY18 Appropriated	FY18 Actual thru 6/29/18	FY19 Town AS VOTED	% Inc/Dec FY18/FY19
604401-511001	SEWER - MANAGEMENT SALARIES	\$194,324.67	\$206,180.00	\$212,780.46	\$222,456.00	7.89%
604401-511002	SEWER - SUPERVISORY SALARIES	\$245,580.52	\$293,815.00	\$266,003.33	\$289,287.00	-1.54%
604401-511004	SEWER - SECRETARIAL/CLERICAL	\$17,315.64	\$18,388.00	\$18,618.50	\$11,615.00	-36.83%
604401-511005	SEWER - PUBLIC WORKS SERVICES	\$295,638.69	\$395,080.00	\$368,859.18	\$478,955.00	21.23%
604401-512001	SEWER - SEASONAL SERVICE	\$6,645.33	\$20,000.00	\$16,867.73	\$20,000.00	0.00%
604401-513001	SEWER - SCHEDULED O.T.	\$41,899.93	\$44,800.00	\$42,418.74	\$44,800.00	0.00%
604401-513002	SEWER - UNSCHEDULED O.T.	\$49,221.06	\$70,000.00	\$79,357.49	\$70,000.00	0.00%
604401-513003	SEWER - UNSCHEDULED O.T. SEWER	\$1,980.78	\$5,000.00	\$3,013.37	\$5,000.00	0.00%
604401-514006	SEWER - LONGEVITY	\$3,775.00	\$1,100.00	\$1,232.50	\$1,085.00	-1.36%
604401-514007	SEWER - SICK LEAVE INCENTIVE	\$4,906.51	\$2,000.00	\$7,484.06	\$4,900.00	145.00%
604401-514008	SEWER - OUT OF GRADE PAY	\$8,718.35	\$4,000.00	\$4,395.41	\$4,000.00	0.00%
604401-514009	SEWER - SCADA DIFFERENTIAL	\$32,980.73	\$36,405.00	\$35,300.37	\$36,405.00	0.00%
604401-514010	SEWER - PERSONAL SERVICES ADJUST.	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00%
604401-517000	SEWER - EMPLOYEE BENEFITS	\$385,979.24	\$0.00	\$0.00	\$0.00	0.00%
604401-519005	SEWER - UNUSED SICK BUYBACK	\$8,376.66	\$0.00	\$0.00	\$0.00	0.00%
604401-519006	SEWER - STIPENDS	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
604401-519011	SEWER - UNUSED VAC BUYBACK	\$11,789.95	\$0.00	\$0.00	\$0.00	0.00%
	<b>SUBTOTAL PERSONAL SERVICES</b>	<b>\$1,310,633.06</b>	<b>\$1,102,768.00</b>	<b>\$1,056,331.14</b>	<b>\$1,194,503.00</b>	<b>8.32%</b>
604402-519008	SEWER - PHYSICAL FITNESS	\$0.00	\$500.00	\$595.99	\$500.00	0.00%
604402-521001	SEWER - ELECTRICITY	\$6,080.80	\$20,000.00	\$4,525.42	\$20,000.00	0.00%
604402-523001	SEWER - SEWER/WATER CHG	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
604402-524001	SEWER - R&M BLDG/GRNDS	\$0.00	\$500.00	\$121.98	\$500.00	0.00%
604402-524007	SEWER - R&M EQUIPMENT	\$2,392.55	\$1,000.00	\$0.00	\$1,000.00	0.00%
604402-529010	SEWER - ANNUAL MAINT CONTRACTS	\$6,634.00	\$10,000.00	\$4,834.00	\$10,000.00	0.00%
604402-529011	SEWER - SEWER LINE CLEANING	\$0.00	\$3,000.00	\$450.00	\$3,000.00	0.00%
604402-530000	SEWER - PROFESSIONAL/TECHNICAL	\$3,873.65	\$7,000.00	\$2,973.35	\$7,000.00	0.00%
604402-530006	SEWER - ENGINEERING/ARCHITECTURAL	\$6,960.00	\$20,000.00	\$18,158.86	\$20,000.00	0.00%
604402-530009	SEWER - ACCOUNTING/AUDITING	\$5,000.00	\$5,000.00	\$5,000.00	\$5,500.00	10.00%
604402-530010	SEWER - LEGAL FEES	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
604402-530011	SEWER - ADVERTISING	\$0.00	\$100.00	\$675.00	\$100.00	0.00%
604402-530236	SEWER - TREAS/COLL DIRECT BILL	\$2,117.90	\$3,000.00	\$2,029.72	\$3,000.00	0.00%
604402-534003	SEWER - POSTAGE/DELIVERY	\$3,806.74	\$5,000.00	\$3,523.43	\$5,000.00	0.00%
604402-534005	SEWER - PRINTING	\$535.29	\$100.00	\$65.55	\$100.00	0.00%
604402-543000	SEWER - BLDING/EQUIPMENT SUPPLIES	\$0.00	\$1,000.00	\$12,413.62	\$1,000.00	0.00%

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604402-548000	SEWER - VEHICULAR SUPPLIES	\$1,412.36	\$0.00	\$0.00	\$0.00	0.00%
604402-548001	SEWER - MOTOR FUEL	\$2,355.23	\$0.00	\$827.60	\$0.00	0.00%
604402-570000	SEWER - MISCELLANEOUS	\$81,633.51	\$85,000.00	\$90,550.71	\$85,000.00	0.00%
604402-573100	SEWER - PROF DEVELOPMENT	\$557.66	\$0.00	\$768.85	\$0.00	0.00%
604402-574001	SEWER - PROPERTY INSURANCE	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
604402-574004	SEWER-WORKERS COMP PREMIUMS DIRECT	\$13,041.49	\$18,000.00	\$24,811.01	\$13,000.00	-27.78%
	<b>SUBTOTAL OTHER EXPENSES</b>	<b>\$136,401.18</b>	<b>\$182,400.00</b>	<b>\$172,325.09</b>	<b>\$177,900.00</b>	<b>-2.47%</b>
604403-579000	SEWER - RESERVE FUND	\$0.00	\$48,000.00	\$0.00	\$58,000.00	20.83%
	<b>SUBTOTAL RESERVE FUND TRANSFERS</b>	<b>\$0.00</b>	<b>\$48,000.00</b>	<b>\$0.00</b>	<b>\$58,000.00</b>	<b>20.83%</b>
604404-517009	SEWER - HEALTH INSURANCE RETIREES	\$0.00	\$116,165.00	\$99,829.65	\$87,000.00	-25.11%
604404-517010	SEWER - HEALTH INSURANCE ACTIVE	\$0.00	\$142,185.00	\$97,529.78	\$78,723.00	-44.63%
604404-517011	SEWER - HEALTH INSURANCE MITIGATION	\$0.00	\$8,800.00	\$1,345.00	\$8,800.00	0.00%
604404-517012	SEWER - MEDICARE/MEDICAID	\$0.00	\$12,700.00	\$14,420.59	\$12,954.00	2.00%
604404-517020	SEWER - PENSION ASSESSMENT	\$0.00	\$141,625.00	\$142,999.60	\$114,654.00	-19.04%
604404-517035	SEWER - LIFE INSURANCE	\$0.00	\$223.00	\$246.70	\$223.00	0.00%
604404-517060	SEWER - DENTAL INSURANCE ACTIVE	\$0.00	\$5,055.00	\$4,984.58	\$4,793.00	-5.18%
604404-517061	SEWER - DENTAL INSURANCE RETIREES	\$0.00	\$2,765.00	\$3,485.28	\$3,458.00	25.06%
604404-517099	SEWER - OTHER	\$0.00	\$4,160.00	\$18,207.88	\$4,160.00	0.00%
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$0.00</b>	<b>\$433,678.00</b>	<b>\$383,049.06</b>	<b>\$314,765.00</b>	<b>-27.42%</b>
604405-580000	SEWER-INFLOW/INFILTRATION REDUCTION	\$40,757.62	\$50,000.00	\$9,676.03	\$50,000.00	0.00%
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$40,757.62</b>	<b>\$50,000.00</b>	<b>\$9,676.03</b>	<b>\$50,000.00</b>	<b>0.00%</b>
604406-591102	PRINC-RT 106 SEWER SRF10/99 CW98-1	\$28,722.22	\$28,356.00	\$28,355.23	\$27,804.00	-1.95%
604406-591104	PRINC-COMP WW MGMT PLAN SRF CW01-3	\$26,064.30	\$25,670.00	\$25,669.94	\$25,322.00	-1.36%
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	\$0.00	-100.00%
	<b>SUBTOTAL NON-EXCLUDED DEBT PRINCIPAL</b>	<b>\$194,786.52</b>	<b>\$194,026.00</b>	<b>\$194,025.17</b>	<b>\$128,126.00</b>	<b>-33.96%</b>
604407-591602	INT-RT 106 SEWER SRF10/99 CW98-1	\$1,300.59	\$459.00	\$458.67	\$0.00	-100.00%
604407-591604	INT-COMP WW MGMT PLAN SRF CW01-3	\$1,679.04	\$1,384.00	\$1,383.82	\$1,094.00	-20.95%
604407-591605	INT-WASTEWATER TREATMENT PLANT 0	\$32,587.50	\$29,775.00	\$29,775.00	\$26,869.00	-9.76%
604407-591606	INT-SCHOOL STREET SEWER INTERCEP	\$31,167.50	\$28,730.00	\$28,730.00	\$0.00	-100.00%



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<b>SUMMARY</b>						
<b>Sewer Expenditures</b>						
	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>Difference (\$)</b>	<b>Diff. (%)</b>	
Personal Services	\$1,310,633.06	\$1,102,768.00	\$1,194,503.00	\$91,735.00	8.32%	
Other Expenses	\$136,401.18	\$182,400.00	\$177,900.00	(\$4,500.00)	-2.47%	
Reserve Fund	\$0.00	\$48,000.00	\$58,000.00	\$10,000.00	20.83%	
Employee Benefits	\$0.00	\$433,678.00	\$314,765.00	(\$118,913.00)	-27.42%	
Capital Outlay	\$40,757.62	\$50,000.00	\$50,000.00	\$0.00	0.00%	
Debt Service	\$262,094.01	\$264,374.00	\$161,089.00	-\$103,285.00	-39.07%	
Indirect Costs	\$217,703.00	\$222,057.00	\$233,160.00	\$11,103.00	5.00%	
Unfunded Liability	\$42,500.00	\$85,000.00	\$127,500.00	\$42,500.00	50.00%	
Intergovernmental Assessments	\$2,805,492.00	\$2,830,228.00	\$3,461,893.00	\$631,665.00	22.32%	
Articles	\$142,333.23	\$184,380.52	\$0.00	(\$184,380.52)	-100.00%	
<b>Total Sewer Expenditures</b>	<b>\$4,957,914.10</b>	<b>\$5,402,885.52</b>	<b>\$5,778,810.00</b>	<b>\$375,924.48</b>	<b>6.96%</b>	
<b>Sewer Revenue</b>						
	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>Difference (\$)</b>	<b>Diff. (%)</b>	
Interest on Charges	\$16,839.26	\$10,000.00	\$15,000.00	\$5,000.00	50.00%	
Utility Liens and Interest	\$1,165.28	\$1,435.00	\$1,000.00	(\$435.00)	-30.31%	
User Charges	\$3,603,183.04	\$3,389,645.00	\$3,495,115.00	\$105,470.00	3.11%	
User Charges Easton	\$111,260.95	\$150,000.00	\$279,500.00	\$129,500.00	86.33%	
Jobbing	\$3,832.00	\$0.00	\$3,800.00	\$3,800.00	0.00%	
New Services	\$73,972.00	\$30,000.00	\$72,100.00	\$42,100.00	140.33%	
Betterments and Interest	\$31,758.30	\$24,000.00	\$24,000.00	\$0.00	0.00%	
Pre-Paid Betterments Reserved	\$0.00	\$28,815.00	\$0.00	(\$28,815.00)	-100.00%	
Miscellaneous and Other	\$3,775.00	\$0.00	\$3,680.00	\$3,680.00	0.00%	
Retained Earnings	\$100,000.00	\$0.00	\$250,000.00	\$250,000.00	0.00%	
Earnings on Investment	\$9,967.36	\$4,500.00	\$9,500.00	\$5,000.00	111.11%	
Transfers In from Other Funds or Gov'ts	\$1,484,137.00	\$1,580,110.00	\$1,625,115.00	\$45,005.00	2.85%	
Articles Carryover	\$0.00	\$184,380.52	\$0.00	(\$184,380.52)	-100.00%	
<b>Total Sewer Revenue</b>	<b>\$5,439,890.19</b>	<b>\$5,402,885.52</b>	<b>\$5,778,810.00</b>	<b>\$375,924.48</b>	<b>6.96%</b>	
<b>Revenue over/under Expenditures</b>	<b>\$481,976.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	