

**TOWN OF MANSFIELD FY20 SEWER ENTERPRISE FUND  
PROPOSED BUDGET SUMMARY**

Account Number	Account Description	FY18 Actual	FY19 Appropriated	FY19 Actual thru 1/02/19	FY20 Dept. Req. thru 1/02/19	% Inc/Dec FY19/FY20
604401-511001	SEWER - MANAGEMENT SALARIES	\$212,780.46	\$222,456.00	\$105,048.55	\$247,908.00	11.44%
604401-511002	SEWER - SUPERVISORY SALARIES	\$266,003.33	\$289,287.00	\$126,999.09	\$303,775.00	5.01%
604401-511004	SEWER - SECRETARIAL/CLERICAL	\$18,618.50	\$11,615.00	\$8,048.27	\$19,125.00	64.66%
604401-511005	SEWER - PUBLIC WORKS SERVICES	\$368,859.18	\$478,955.00	\$201,136.50	\$496,720.00	3.71%
604401-511008	SEWER - PERSONNEL/HR DEPARTMENT	\$0.00	\$11,256.00	\$0.00	\$16,875.00	49.92%
604401-512001	SEWER - SEASONAL SERVICE	\$22,371.65	\$20,000.00	\$6,443.77	\$20,000.00	0.00%
604401-513001	SEWER - SCHEDULED O.T.	\$42,418.74	\$44,800.00	\$19,519.48	\$45,700.00	2.01%
604401-513002	SEWER - UNSCHEDULED O.T.	\$79,517.02	\$70,000.00	\$32,988.57	\$75,000.00	7.14%
604401-513003	SEWER - UNSCHEDULED O.T. SEWER	\$3,013.37	\$5,000.00	\$3,776.94	\$5,000.00	0.00%
604401-514006	SEWER - LONGEVITY	\$1,232.50	\$1,085.00	\$1,332.50	\$1,133.00	4.42%
604401-514007	SEWER - SICK LEAVE INCENTIVE	\$7,484.06	\$4,900.00	\$0.00	\$7,700.00	57.14%
604401-514008	SEWER - OUT OF GRADE PAY	\$4,395.41	\$4,000.00	\$2,538.91	\$4,500.00	12.50%
604401-514009	SEWER - SCADA DIFFERENTIAL	\$35,300.37	\$36,405.00	\$16,745.42	\$37,140.00	2.02%
604401-514010	SEWER - PERSONAL SERVICES ADJUST.	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00%
	<b>SUBTOTAL PERSONAL SERVICES</b>	<b>\$1,061,994.59</b>	<b>\$1,205,759.00</b>	<b>\$524,578.00</b>	<b>\$1,286,576.00</b>	<b>6.70%</b>
604402-519008	SEWER - PHYSICAL FITNESS	\$595.99	\$500.00	\$0.00	\$500.00	0.00%
604402-521001	SEWER - ELECTRICITY	\$4,699.76	\$20,000.00	\$1,234.70	\$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	\$121.98	\$500.00	\$0.00	\$500.00	0.00%
604402-524007	SEWER - R&M EQUIPMENT	\$0.00	\$1,000.00	\$903.14	\$1,000.00	0.00%
604402-529010	SEWER - ANNUAL MAINT CONTRACTS	\$4,834.00	\$10,000.00	\$4,024.95	\$10,000.00	0.00%
604402-529011	SEWER - SEWER LINE CLEANING	\$450.00	\$3,000.00	\$1,261.24	\$3,000.00	0.00%
604402-530000	SEWER - PROFESSIONAL/TECHNICAL	\$3,536.22	\$7,000.00	\$3,838.00	\$7,000.00	0.00%
604402-530006	SEWER - ENGINEERING/ARCHITECTURAL	\$18,158.86	\$20,000.00	\$4,995.00	\$20,000.00	0.00%
604402-530009	SEWER - ACCOUNTING/AUDITING	\$5,000.00	\$5,500.00	\$0.00	\$5,500.00	0.00%
604402-530010	SEWER - LEGAL FEES	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
604402-530011	SEWER - ADVERTISING	\$675.00	\$100.00	\$0.00	\$100.00	0.00%
604402-530236	SEWER - TREAS/COLL DIRECT BILL	\$2,143.92	\$3,000.00	\$853.27	\$3,000.00	0.00%
604402-534003	SEWER - POSTAGE/DELIVERY	\$3,857.07	\$5,000.00	\$874.40	\$5,000.00	0.00%
604402-534005	SEWER - PRINTING	\$65.55	\$100.00	\$96.60	\$100.00	0.00%
604402-542000	SEWER - OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
604402-543000	SEWER - BLDING/EQUIPMENT SUPPLIES	\$12,413.62	\$1,000.00	\$0.00	\$1,000.00	0.00%
604402-548000	SEWER - VEHICULAR SUPPLIES	\$0.00	\$0.00	\$477.97	\$0.00	0.00%
604402-548001	SEWER - MOTOR FUEL	\$827.60	\$0.00	\$1,563.77	\$0.00	0.00%

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604402-570000	SEWER - MISCELLANEOUS	\$90,550.71	\$85,000.00	\$88,626.42	\$85,000.00	0.00%
604402-573100	SEWER - PROF DEVELOPMENT	\$768.85	\$0.00	\$307.34	\$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	\$24,811.01	\$13,000.00	\$0.00	\$25,000.00	92.31%
604402-576011	SEWER - LEGAL CLAIMS	\$0.00	\$0.00	\$5,241.62	\$0.00	0.00%
	<b>SUBTOTAL OTHER EXPENSES</b>	<b>\$173,510.14</b>	<b>\$177,900.00</b>	<b>\$114,298.42</b>	<b>\$191,900.00</b>	<b>7.87%</b>
604403-579000	SEWER - RESERVE FUND	\$0.00	\$58,000.00	\$0.00	\$63,000.00	8.62%
	<b>SUBTOTAL RESERVE FUND TRANSFERS</b>	<b>\$0.00</b>	<b>\$58,000.00</b>	<b>\$0.00</b>	<b>\$63,000.00</b>	<b>8.62%</b>
604404-517009	SEWER - HEALTH INSURANCE RETIREES	\$99,829.65	\$87,000.00	\$45,648.63	\$92,724.00	6.58%
604404-517010	SEWER - HEALTH INSURANCE ACTIVE	\$97,529.78	\$78,723.00	\$34,407.63	\$122,408.00	55.49%
604404-517011	SEWER - HEALTH INSURANCE MITIGATION	\$1,345.00	\$8,800.00	\$855.00	\$8,800.00	0.00%
604404-517012	SEWER - MEDICARE/MEDICAID	\$14,420.59	\$12,954.00	\$5,156.07	\$15,077.00	16.39%
604404-517020	SEWER - PENSION ASSESSMENT	\$142,999.60	\$114,654.00	\$114,654.03	\$196,384.00	71.28%
604404-517035	SEWER - LIFE INSURANCE	\$246.70	\$223.00	\$108.90	\$296.00	32.74%
604404-517060	SEWER - DENTAL INSURANCE ACTIVE	\$4,984.58	\$4,793.00	\$2,043.60	\$5,372.00	12.08%
604404-517061	SEWER - DENTAL INSURANCE RETIREES	\$3,485.28	\$3,458.00	\$1,713.78	\$3,428.00	-0.87%
604404-517099	SEWER - OTHER	\$18,207.88	\$4,160.00	\$9,096.72	\$18,832.00	352.69%
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$383,049.06</b>	<b>\$314,765.00</b>	<b>\$213,684.36</b>	<b>\$463,321.00</b>	<b>47.20%</b>
604405-580000	SEWER-INFLOW/INFILTRATION REDUCTION	\$4,455.51	\$50,000.00	\$7,533.70	\$50,000.00	0.00%
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$4,455.51</b>	<b>\$50,000.00</b>	<b>\$7,533.70</b>	<b>\$50,000.00</b>	<b>0.00%</b>
604406-591102	PRINC-RT 106 SEWER SRF10/99 CW98-1	\$28,355.23	\$27,804.00	\$27,803.53	\$32,389.00	16.49%
604406-591104	PRINC-COMP WW MGMT PLAN SRF CW01-3	\$25,669.94	\$25,322.00	\$25,321.82	\$25,091.00	-0.91%
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	\$0.00	\$0.00	\$0.00	0.00%
	<b>SUBTOTAL NON-EXCLUDED DEBT PRINCIPAL</b>	<b>\$194,025.17</b>	<b>\$128,126.00</b>	<b>\$128,125.35</b>	<b>\$132,480.00</b>	<b>3.40%</b>
604407-591602	INT-RT 106 SEWER SRF10/99 CW98-1	\$458.67	\$0.00	\$0.00	\$0.00	0.00%
604407-591604	INT-COMP WW MGMT PLAN SRF CW01-3	\$1,383.82	\$1,094.00	\$0.00	\$817.00	-25.32%
604407-591605	INT-WASTEWATER TREATMENT PLANT 0	\$29,775.00	\$26,869.00	\$14,184.37	\$23,869.00	-11.17%
604407-591606	INT-SCHOOL STREET SEWER INTERCEP	\$28,730.00	\$0.00	\$0.00	\$0.00	0.00%
604407-592502	ST. INTRST-REG/CERT/FEE	\$467.39	\$5,000.00	\$207.33	\$5,000.00	0.00%



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PROPOSED BUDGET SUMMARY**

<b>SUMMARY</b>						
<b>Sewer Expenditures</b>						
	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>	<b>Difference (\$)</b>	<b>Diff. (%)</b>	
Personal Services	\$1,061,994.59	\$1,205,759.00	\$1,286,576.00	\$80,817.00	6.70%	
Other Expenses	\$173,510.14	\$177,900.00	\$191,900.00	\$14,000.00	7.87%	
Reserve Fund	\$0.00	\$58,000.00	\$63,000.00	\$5,000.00	8.62%	
Employee Benefits	\$383,049.06	\$314,765.00	\$463,321.00	\$148,556.00	47.20%	
Capital Outlay	\$4,455.51	\$50,000.00	\$50,000.00	\$0.00	0.00%	
Debt Service	\$254,840.05	\$161,089.00	\$162,166.00	\$1,077.00	0.67%	
Indirect Costs	\$222,057.00	\$233,160.00	\$240,158.00	\$6,998.00	3.00%	
Unfunded Liability	\$85,000.00	\$127,500.00	\$178,000.00	\$50,500.00	39.61%	
Intergovernmental Assessments	\$2,830,228.00	\$3,461,893.00	\$3,584,551.00	\$122,658.00	3.54%	
Articles	\$145,719.35	\$1,536,111.17	\$0.00	(\$1,536,111.17)	-100.00%	
<b>Total Sewer Expenditures</b>	<b>\$5,160,853.70</b>	<b>\$7,326,177.17</b>	<b>\$6,219,672.00</b>	<b>(\$1,106,505.17)</b>	<b>-15.10%</b>	
<b>Sewer Revenue</b>						
	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>	<b>Difference (\$)</b>	<b>Diff. (%)</b>	
Interest on Charges	(\$20,274.13)	\$15,000.00	\$15,000.00	\$0.00	0.00%	
Utility Liens and Interest	\$41.97	\$1,000.00	\$100.00	(\$900.00)	-90.00%	
User Charges	\$3,484,028.78	\$3,495,115.00	\$3,581,169.00	\$86,054.00	2.46%	
User Charges Easton	\$200,131.87	\$279,500.00	\$352,000.00	\$72,500.00	25.94%	
Jobbing	\$3,476.00	\$3,800.00	\$3,800.00	\$0.00	0.00%	
New Services	\$121,954.00	\$72,100.00	\$120,001.00	\$47,901.00	66.44%	
Betterments and Interest	\$28,073.17	\$24,000.00	\$21,000.00	(\$3,000.00)	-12.50%	
Pre-Paid Betterments Reserved	\$37,093.63	\$0.00	\$15,000.00	\$15,000.00	0.00%	
Miscellaneous and Other	\$53,546.22	\$3,680.00	\$9,030.00	\$5,350.00	145.38%	
Retained Earnings	\$0.00	\$261,256.00	\$435,000.00	\$173,744.00	66.50%	
Earnings on Investment	\$21,029.05	\$9,500.00	\$20,000.00	\$10,500.00	110.53%	
Transfers In from Other Funds or Gov'ts	\$1,490,291.40	\$1,625,115.00	\$1,647,572.00	\$22,457.00	1.38%	
Articles Carryover	\$0.00	\$1,536,111.17	\$0.00	(\$1,536,111.17)	-100.00%	
<b>Total Sewer Revenue</b>	<b>\$5,419,391.96</b>	<b>\$7,326,177.17</b>	<b>\$6,219,672.00</b>	<b>(\$1,106,505.17)</b>	<b>-15.10%</b>	
<b>Revenue over/under Expenditures</b>	<b>\$258,538.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	