

Enterprise Funds

Section 8



This Page Intentionally Blank



Solid Waste Enterprise Fund Statement

On January 1, 2003 the Town began a fee-based solid waste program commonly referred to as "Pay-As-You-Throw" (PAYT). The PAYT program is overseen by the Town Engineer and requires residents to use Town of Northborough designated trash bags in order to have their trash collected at curbside by the Town's contractor. The PAYT program is operated as an enterprise fund intended to generate fee revenue to cover all solid waste and recycling collection and disposal costs previously provided within the tax base.

An enterprise fund, authorized by MGL Ch. 44 §53F^{1/2}, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community the option to recover total service costs through user fees. Enterprise accounting also enables communities to reserve as unrestricted the "surplus" or net assets generated by the operation of the enterprise rather than closing it out to the General Fund at year-end. Services that may be treated as enterprises include, but are not limited to, solid waste, water and sewer services.

Significant FY2012 Budget Changes or Initiatives

The Solid Waste Enterprise Fund does not currently generate sufficient revenue to cover all its expenses. Total fee revenues are estimated in FY2012 to be \$480,000 and the expenses \$727,570, leaving a projected shortfall of \$247,570. Last fall the Engineering Department issued an Invitation for Bids (IFB) for solid waste and recyclable materials collection and disposal. As part of this IFB, alternate prices were sought for a container-based program with single-stream recycling. In January, after much discussion and a significant amount of feedback from the residents, the Board of Selectmen voted to retain the current Pay-As-You-Throw (PAYT) program. As a result of the IFB, a significant savings in the collection cost is being realized. A new contract with Central Mass Disposal, Inc. of Auburn, Massachusetts is currently being prepared and will set the collection costs at \$475,000 per year for the next five (5) years. This collection cost results in a savings of more than \$31,000 over last year's budget. As a result of the decision by the Board of Selectmen and prices obtained from the IFB, a \$247,570 General Fund subsidy in FY2012 is being recommended in order to balance the Enterprise Fund. The total PAYT FY2012 budget is \$727,570. Below is a detailed explanation regarding overhead costs, projected waste tonnage tip fees, and collection cost.

PAYT Revenues and Overhead Costs:

The Town continues to offer two sizes of bags and anticipates the possibility of a significant increase in the cost of the bags from the manufacturer, due to the effect of increases in fuel costs and other factors affecting the resin used in the manufacture of the bags.

The bag fee was last revised in January of 2007 to better cover costs associated with the program and is currently set at \$3.00/large bag and \$1.50/small bag. Additional fees were also created to help reduce the shortfall between revenues and expenditures. A fee of \$10 per box was instituted for the disposal of hazardous waste at the annual Household Hazardous Waste Day event in September of 2005. In addition, a sticker fee of \$10 per item for the disposal of large/bulky items set out at the curb was instituted in March of 2006.



In an effort to minimize additional staff workload the Town has also contracted with Niman Paper Supply for the distribution of bags to the authorized retailers. The distribution cost is \$.02 per bag.

Total projected FY2012 overhead costs for the Pay-As-You-Throw program (purchase of bags, stickers and their distribution) is estimated at \$75,000.

In the past the Town has received various grants from the Massachusetts Department of Environmental Protection (DEP) for a number of items in support of the recycling program such as bins, calendars and flyers. However, due to potential state budget cuts these grants may no longer be available and are anticipated to be paid by the Town. The approximate value of these items is \$4,000.

Disposal Costs and Projected Tip Fee:

In accordance with the new Waste Disposal Agreement with Wheelabrator Millbury, Inc. the tip fee is adjusted each year on July 1st based upon the amount of change in the Consumer Price Index for urban wage earners and clerical workers-Northeast Urban. As outlined in the agreement the current tip fee is \$70.87/ton. Based upon the most recent information from the Bureau of Labor and Statistics and the formula in the agreement, the tip fee for FY2011 has been estimated at \$73.35/ton, which will apply to the amount of trash disposed of between 7/1/11 and 6/30/12.

Although the costs associated with solid waste disposal at Wheelabrator Millbury, Inc. have increased substantially due to the tip fee formula as outlined above, the new contract also included several changes which have resulted in some savings for the Town. The contractual clause regarding "pass through" costs resulting from regulatory changes has been removed, and therefore, the costs previously associated with ash processing, bag house improvements, mercury-bearing waste separation and the Section 4 landfill liner upgrade have all been eliminated resulting in a savings of approximately \$16,000 per year.

Projected Tonnage for FY2012:

Actual tonnage for the last 12 months (calendar year 2010) is 2084 tons (which is actually a 3.3% decrease from the previous 12 months). Based on the number of new building permits for single family homes during the last 12 months, the growth rate for this year was 69 new units ÷ 4747 existing homes = 1.5%. Projected Tonnage: $(2084 \times 1.015) = 2116$, which is rounded to 2200 tons for budgeting purposes.

Collection Costs:

On July 1, 2011 the Town will begin a new five year contract with Central Mass Disposal, Inc. of Auburn, Massachusetts for solid waste and recycling collections, each of the following years will be at the same price with no increase. Below is a breakdown of the FY2012 total collection contract cost of \$475,000:

Trash Collection:	\$265,000
Recycling Collection:	\$210,000



Solid Waste Enterprise Fund

Section 8-3

		FY2008	FY2009	FY2010	FY2011	FY2011	FY2012
		ACTUAL	ACTUAL	ACTUAL	BUDGETED	SIX MONTHS	PROPOSED
SOLID WASTE ENTERPRISE FUND							
Expenses	Services						
52810	Unclassified	49,794	69,639	19,735	125,200	24,238	91,200
52910	Trash Collection/Hauler	513,706	517,506	530,444	543,705	252,442	475,000
57810	Trash Disposal-Wheelabrator	121,877	153,552	147,927	157,542	63,259	161,370
	SUBTOTAL	685,377	740,698	698,106	826,447	339,938	727,570
TOTAL:	SOLID WASTE	685,377	740,698	698,106	826,447	339,938	727,570

Additional Solid Waste Budget Detail

Unclassified :

Newsletter, training and misc. supplies:	\$4,000
Disposal of illegal dumping:	\$2,000
Household Hazardous Waste Day:	\$10,000
Pay-As-You-Throw costs:	\$75,000
SWANA Membership	\$100
SWANA Meetings	<u>\$100</u>
Sub-total	\$91,200

Solid Waste & Recycling Collection - Pellegrino Trucking:

Trash Collection:	\$265,000
Recycling:	<u>\$210,000</u>
Sub-total	\$475,000

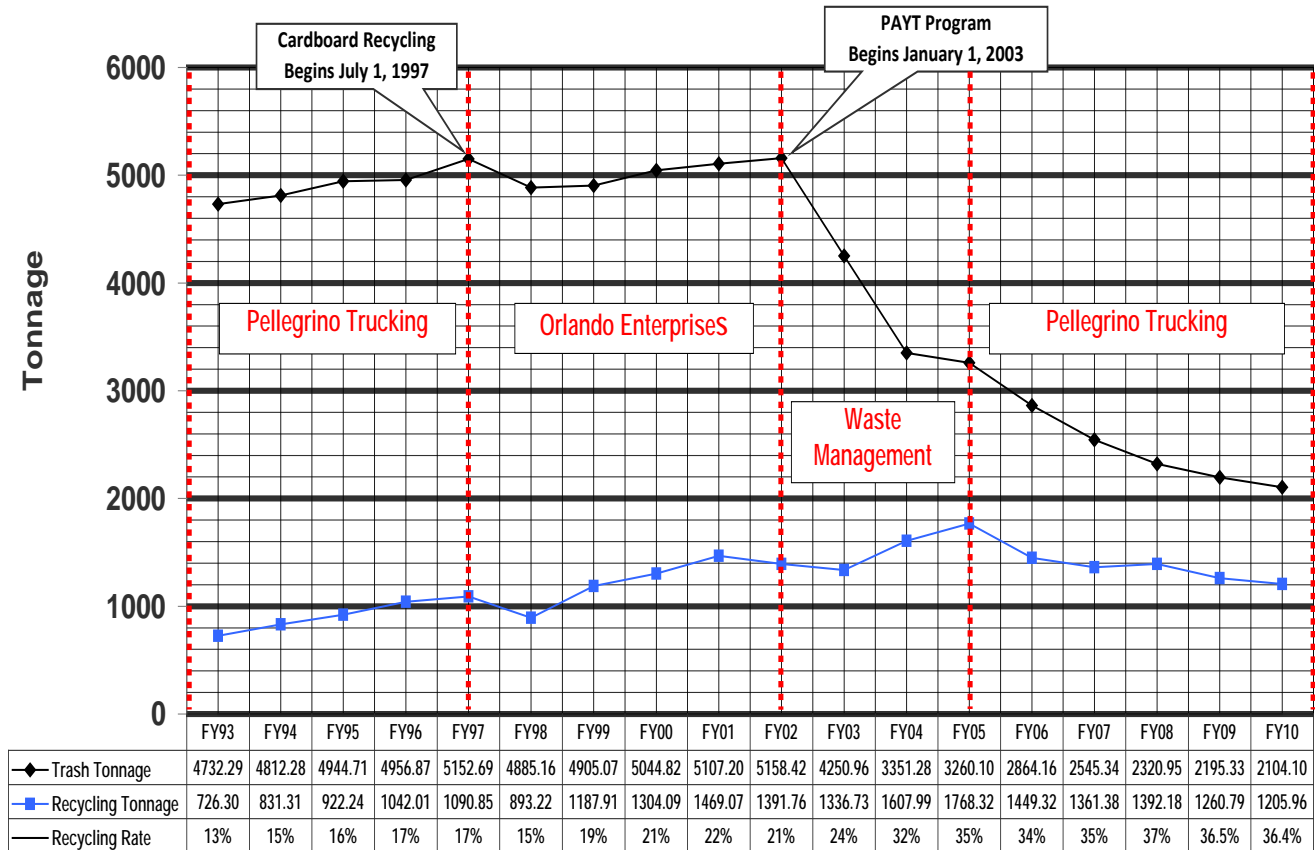
Trash Disposal - Wheelabrator Millbury, Inc.:

7/1/11 - 6/30/12: 2200 tons x \$73.35	<u>\$161,370</u>
Sub-total	\$161,370

Grand Total \$727,570



Waste & Recycling Trends from FY1993 to FY2010



Since its inception on January 1, 2003 the PAYT program has provided significant incentive to participants to reduce waste and increase recycling. Trash went from a high of 5,158 tons in FY2002 steadily downward to 2,104 tons in FY2010. In addition, recycling rates over the same time period went from 21% in FY2002 to over 36% in FY2010. The difference between 5,158 tons of trash and 2,104 tons of trash is 3,054. In FY2012 that difference, multiplied by the projected tonnage disposal rate of \$73.35, represents approximately \$224,011 in cost avoidance. That cost avoidance will become increasingly more important as disposal costs continue to rise in the future.



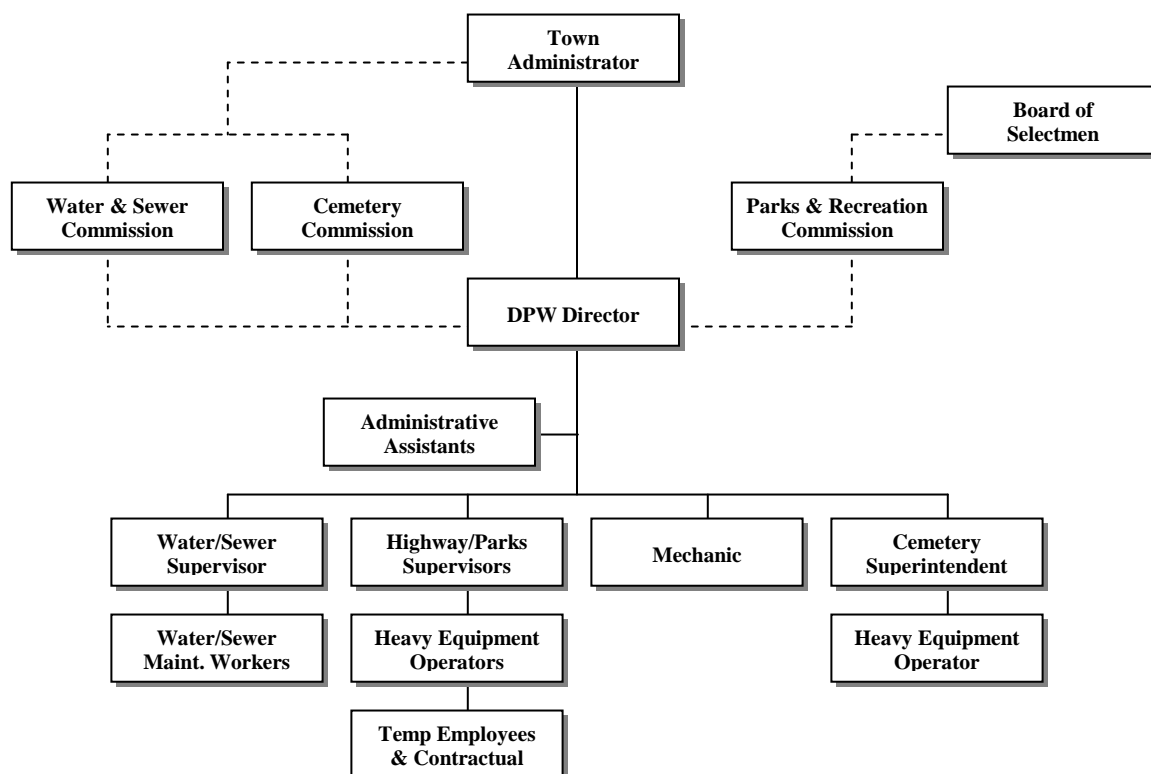
Water & Sewer Enterprise Funds

The Water and Sewer Divisions operate, maintain and develop the town's public water and sewer systems and related facilities. The Water and Sewer Divisions are operated as enterprise funds. Briefly, an enterprise fund as authorized under MGL Ch. 44 §53F½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. For purposes of providing a departmental overview, personnel summary and goals/objectives, the Water & Sewer Divisions are included within Department of Public Works (DPW) Section 4 of the budget. The actual line item budgets associated with the Water and Sewer enterprise funds are contained here in Section 8 of this budget document.

Water & Sewer Commission

In addition to the DPW staff, the Water & Sewer Commission provides advisory oversight to the enterprise funds. The Water & Sewer Commission consists of three members appointed by the Town Administrator for three-year terms. The Commission is responsible for the development of policies, fees, rules and regulations pertaining to the care, superintendence, development and management of the Town's water supply and facilities and the Town's sewerage system. The DPW Director serves as the staff liaison to the Water & Sewer Commission.

DPW Organizational Chart





Background on the Northborough Water System

Northborough's Water System was first authorized by the State Legislature in 1882. A small portion of Town was originally served from the Northborough Reservoir located in Shrewsbury and Boylston before it was taken out of service in 1955. The connection to what is now called the Massachusetts Water Resources Authority (MWRA)¹ was initiated in 1954. The Town's four wells came online later. The Brigham Street well was brought online in 1956; the Lyman Street well was brought online in 1964; the Crawford Street well was brought online in 1969; and the Howard Street well was brought online in 1994.

In the past, the Town operated its own wells and supplemented production from the wells with water purchased from the MWRA. The MWRA water was originally provided directly from the Wachusett Aqueduct. When the Wachusett Aqueduct was shut down for repair in 2000, the water provided by the MWRA to the Town came through a connection in Bartlett Street. This is connected to the new MWRA Carroll Water Treatment facility in Marlborough.

From 2000 to 2009, all the Town's water was being purchased from the MWRA because the well water was chemically incompatible with the water being provided by the MWRA. The Town well water has a pH of 6.5, and the new MWRA water source has a pH of 9. The higher pH in the MWRA water causes the Town's well water to drop the naturally occurring iron and manganese out of solution and turn the water red.

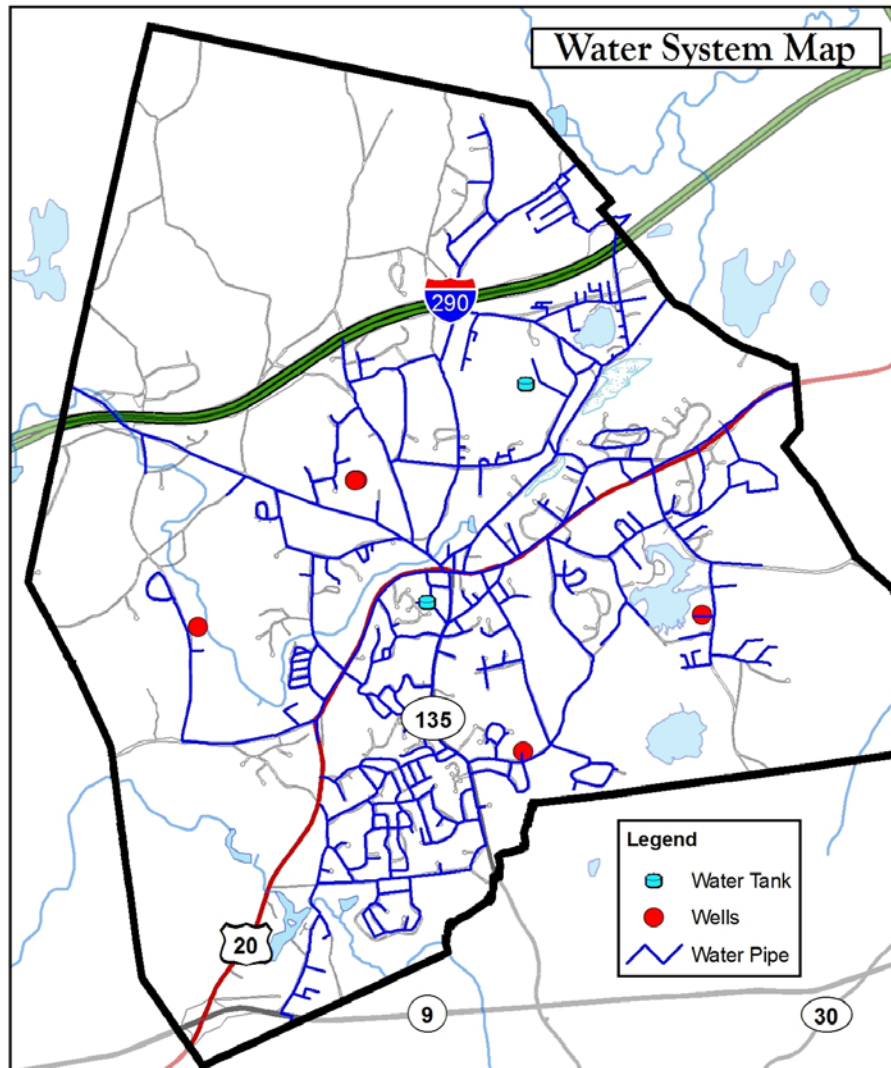
To address requirements of the Safe Drinking Water Act and to make the Town's water compatible, treatment alternatives were evaluated. The Town's consultant, Tata & Howard Inc., designed a new chemical addition facility at the Lyman Street well which the Town subsequently built. The Lyman Street well was reactivated in 2009 and produces approximately 225,000 gallons per day of the necessary 1 million gallons per day of average daily water usage in Northborough. The design of a new treatment facility for the Brigham Street well has also been initiated. Construction of the treatment facility at the Brigham Street well will allow the Town to reduce the volume of water needed from the MWRA and thus, reduce the cost of water.

Design money was authorized by Town Meeting in 2008 and in April 2009 Town Meeting approved a \$4 million request to fund the construction and reactivation of the well site. All costs associated with the construction and reactivation of the Brigham Street well will be paid for by user fees from the Water Enterprise Fund.

¹ MWRA is the Massachusetts Water Resources Authority. It is a public authority established by an enabling act enacted in 1984. The enabling act is Chapter 372 of the Acts of 1984. MWRA is an independent authority that provides wholesale water and sewer services to its customer communities, and funds its operations primarily through user assessments and charges. The MWRA was created by the legislature in 1984 and inherited operations and facilities beginning in 1985 from the Metropolitan District Commission, a century-old department of state government.



Approximately 80% of the Town receives water from the public water supply system. The map below shows the water system service area.



Significant FY2012 Budget Changes or Initiatives

The most important initiative for the DPW Water Division Enterprise Fund continues to be the reactivation of the Brigham Street well at a capacity that will restore the Town's water production to our registered level of .76 million gallons per day. Since there is a significant cost to the water currently purchased from the MWRA, by pumping and treating our own well water in the future, the Town can minimize the amount of water purchased from MWRA and thereby reduce our Water Enterprise Fund expenses. The Brigham Street well treatment project has an estimated payback of approximately 10 years.

Section 8-8

Water & Sewer Enterprise Funds



	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 SIX MONTHS	FY2012 PROPOSED
WATER ENTERPRISE FUND						
Personnel Services						
² 51010 Full-time Wages	154,931	160,331	132,383	136,355	63,748	137,535
³ 51100 Full-time Salary	35,474	37,637	31,323	32,263	14,961	32,428
⁴ 51120 Full-time Permanent wages	32,612	33,617	27,719	28,510	13,265	28,724
51130 Part-time Salaries	0	1,350	1,350	1,080	0	1,080
⁵ 51135 GIS Salary	15,000	15,000	12,000	12,000	12,000	12,000
51300 Overtime	36,215	35,860	25,190	33,520	19,578	33,847
51410 Longevity Pay	1,762	1,894	1,605	1,785	1,785	1,785
51970 Stipends	875	1,275	1,275	1,020	0	1,285
SUBTOTAL	276,868	286,965	232,845	246,533	125,338	248,684

² Line 51010 represents the 60% of the Water/Sewer Supervisor salary as well a 60% of the Water/Sewer Maintenance Workers' wages. The other 40% of these personnel expenses are included in the Sewer Enterprise Fund budget.

³ Line 51100 represents 30% (12 hrs per week) of the DPW Director's salary. Another 20% is reflected in the Sewer Enterprise Fund Budget and the balance (50%) is included in the DPW budget Section 4 of this document.

⁴ Line 51120 represents 21 hours per week of an Administrative Assistant

⁵ Line 51135 represents 14.3% (6 hours per week) of the GIS Director's time supporting the Water Enterprise fund. Another 9.5% (4 hours per week) is reflected in the Sewer Enterprise Fund Budget.



Water & Sewer Enterprise Funds

Section 8-9

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 SIX MONTHS	FY2012 PROPOSED
WATER ENTERPRISE FUND						
Expenses						
51710 Workers' Compensation	9,000	9,904	7,923	7,923	7,923	8,122
51730 F.I.C.A.	3,802	3,855	3,179	2,753	2,753	3,414
51740 Life Insurance	110	110	110	110	110	88
51750 Health Insurance	50,419	58,373	51,835	38,778	38,778	44,362
51920 Uniforms	2,885	2,077	1,676	1,680	560	1,680
52110 Electricity	1,660	1,863	1,696	2,300	538	2,300
52610 Building Maintenance	4,473	5,121	2,400	3,000	2,445	3,000
52620 Equipment Maintenance	16,329	10,555	11,391	15,000	7,635	15,000
52800 Contractual Services	16,906	10,998	5,510	15,000	15,766	35,000
52850 Audit	1,980	1,980	1,620	1,669	1,632	1,680
53020 Legal Services	1,250	833	7,129	9,000	833	9,000
53110 Printing	5,919	5,184	9,490	9,600	5,921	6,120
53170 Water Analysis	965	637	6,429	10,000	525	10,000
53190 Training	2,162	1,555	559	400	0	400
53410 Telephone	5,666	5,115	6,429	7,200	1,958	7,200
54290 Office Supplies	738	241	164	0	85	500
54350 Howard Street Well	0	0	0	0	0	0
54370 Private Work	3,752	874	540	1,000	1,555	1,000
54380 Brigham Street Well	0	354	0	1,000	0	1,000
54390 Hudson Street Well/MWRA	793,880	856,326	826,744	797,000	398,226	745,000
54400 Lyman Street Well	-476	3,049	8,200	15,000	4,914	18,000
54410 Crawford Street Well	658	949	736	1,000	85	1,000
54420 Distribution of Materials	25,378	7,872	128	12,000	6,488	15,000
54820 Gasoline	10,005	11,700	12,051	12,051	12,051	9,650
54840 Natural Gas	3,664	4,879	3,005	5,000	354	5,000
55990 Chemicals	0	0	30,652	30,000	17,620	40,000
56220 Worcester Regional Retirement	24,853	29,302	25,608	33,044	33,044	29,372
57110 Travel/Mileage	0	0	0	0	0	360
57310 Dues	3,430	3,445	3,475	3,285	75	3,005
57340 Meetings	0	0	0	0	0	0
57410 Liability/Building Insurance	15,697	16,078	12,862	12,862	12,862	14,062
57810 Unclassified	106	111	84	200	0	0
59810 Extraordinary and Unforeseen	0	0	0	0	0	75,000
SUBTOTAL	1,005,211	1,053,341	1,041,624	1,047,855	574,737	1,105,315

Section 8-10 Water & Sewer Enterprise Funds



	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 SIX MONTHS	FY2012 PROPOSED
WATER ENTERPRISE FUND						
Expenses (Capital)						
58530 Capital Outlay	17,517	15,242	11,662	15,000	25,420	15,000
SUBTOTAL	17,517	15,242	11,662	15,000	25,420	15,000

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 SIX MONTHS	FY2012 PROPOSED
WATER ENTERPRISE FUND						
Expenses (Debt Service)						
59100 Principal / Long Term Debt	222,500	240,650	292,400	300,500	15,000	307,386
59150 Interest /Long Term Debt	89,396	77,887	114,479	102,510	51,405	92,610
59270 Interest / Temporary Loans	10,038	31,751	8,451	12,712	0	92,935
SUBTOTAL	321,935	350,288	415,331	415,722	66,405	492,931

TOTAL: WATER ENTERPRISE FUND	1,621,531	1,705,835	1,701,463	1,725,110	791,900	1,861,930
-------------------------------------	------------------	------------------	------------------	------------------	----------------	------------------



Background on the Northborough Sewer System

The Town operates a collection system of sewer pipes that bring sewerage to the City of Marlborough's Westerly Wastewater Treatment Plant where it is treated and discharged into the Assabet River. When the sewer system was started in the mid 1960's it was designed to service only the central portion of Town. While sewer pipe installation did not start until the 1970's, in 1964 land was purchased for a Northborough sewage treatment plant on Boundary Street.

In the late 1960's when the Town of Northborough attempted to obtain approvals from the Massachusetts Department of Environmental Protection (DEP) and the Federal Environmental Protection Agency (EPA) regulators for a sewerage treatment plant, the Town was told that since Marlborough was building a plant across Boundary Street, that the regulators would not allow two plants across the street and side-by-side with each other on the river. As a result, the Town of Northborough was required to become a tenant in the Marlborough Westerly Wastewater Treatment Plant by entering into an Intermunicipal Agreement with the City of Marlborough for sewerage treatment.

In 1970, the Town of Northborough entered into the first of two twenty-year agreements with Marlborough for 800,000 gallons per day (gpd). The Marlborough Westerly Plant has a design capacity of 2.9 million gallons per day (mgpd). Therefore, Marlborough's portion is 2.1 mgpd and Northborough's is .8 mgpd. While our sewer pipe installation has continued into the present in accordance with a Master Plan initially generated in the early 1980's, the Town's sewer capacity at the Westerly Plant has not changed since the original 1970 agreement. It has remained at .8 mgpd for forty years.

Sewer service area and future capacity needs

In the late 1970's the Town hired the engineering firm of Camp Dresser & McKee (CDM) to begin developing the sewer system and mapping out the sewer service area for the Town. It was estimated that the sewerage to be contributed by the users in the original sewer service area would use the full .8 mgpd of sewer capacity. Therefore, as long as the Town's capacity at the treatment plant remains at .8 mgpd, it cannot provide sewer to any other parts of Town currently outside of the sewer service area.

During 2000, CDM updated the sewer service area and determined that there was only 50,000 gpd of sewer capacity for development of the southeast and southwest industrial areas. That amount and more will be used by the Avalon Bay/Northborough Crossing development currently under construction. The Avalon Bay/ Northborough Crossing development is projected to use 130,000 gpd of sewer capacity. Not only does this use up the 50,000 gpd allocated for industrial development, but it also uses 80,000 gpd more of capacity previously targeted for existing residential areas in Town. Therefore, it is critical for the Town to pursue additional capacity at the Marlborough Westerly Wastewater Treatment plant. Should the Town not be successful in getting additional capacity, the amount of capacity previously designated for users within the sewer service area will need to be reduced by 80,000 gpd to stay within our .8 mgpd.

Section 8-12 Water & Sewer Enterprise Funds



Assabet Consortium Study

In 2000, Town Meeting authorized \$500,000 to study the Town's current sewer needs through the Assabet River Consortium Study. The Assabet Consortium Study is a collaboration of the six towns whose sewerage treatment plants discharge to the Assabet River; these include Northborough, Marlborough, Westborough, Shrewsbury, Hudson and Maynard. As part of the discharge permit for each sewerage treatment plant (there are four) each Town must produce a study that evaluates the effect of the treatment plant's discharge on the Assabet River. The engineering firm of Fay, Spofford & Thorndike (FST), was hired to do the study for the Town of Northborough. FST inventoried the Board of Health records for septic system failures, excessive pumping, building department records for building construction, soils maps, zoning and other applicable files and information to calculate the sewer capacity necessary to service the entire Town of Northborough. They determined that the Town, including existing users, would need 1.5 million gallons of sewer capacity per day. This means that there is not enough capacity in the existing sewage treatment plant for the Town to provide sewer to every area that needs it. Marlborough's consultant determined that Marlborough also needed additional capacity. Between Northborough & Marlborough the total sewage treatment capacity needed is 4.4 million gallons. With the plant permitted for 2.9 mgpd, the deficit is 1.5 mgpd.

Through the Assabet Consortium Study process, the DEP and EPA originally informed the Town that no additional flows would be permitted into the Assabet River. Therefore, the additional 1.5 mgpd of capacity necessary for Northborough and Marlborough must be handled by infiltrating it into the ground through subsurface discharge. Even though the effluent water is treated to just about drinkable standards, the DEP and EPA goal is to replenish the ground water rather than let it flow away down the river.

Haitsma Property Acquisition

At the August 10, 2004 Special Town Meeting the Town opted to purchase, through the Chapter 61A tax relief statute, the Haitsma farm at 455 Main Street. The primary purpose of this land was to serve future sewer utility expansion, thus allowing proper build out and economic development of the Town. According to the Town's consultants, the additional 1.5 million gallons per day of sewer capacity could be achieved through subsurface disposal on the Haitsma property, if needed. However, the cost would be significantly higher than discharging to the river. Consultants for Marlborough and Northborough proposed putting all the additional flows into the river because of the negative environmental impact of clearing all the land necessary to put the additional flows into the ground as well as the additional energy costs of the subsurface disposal.

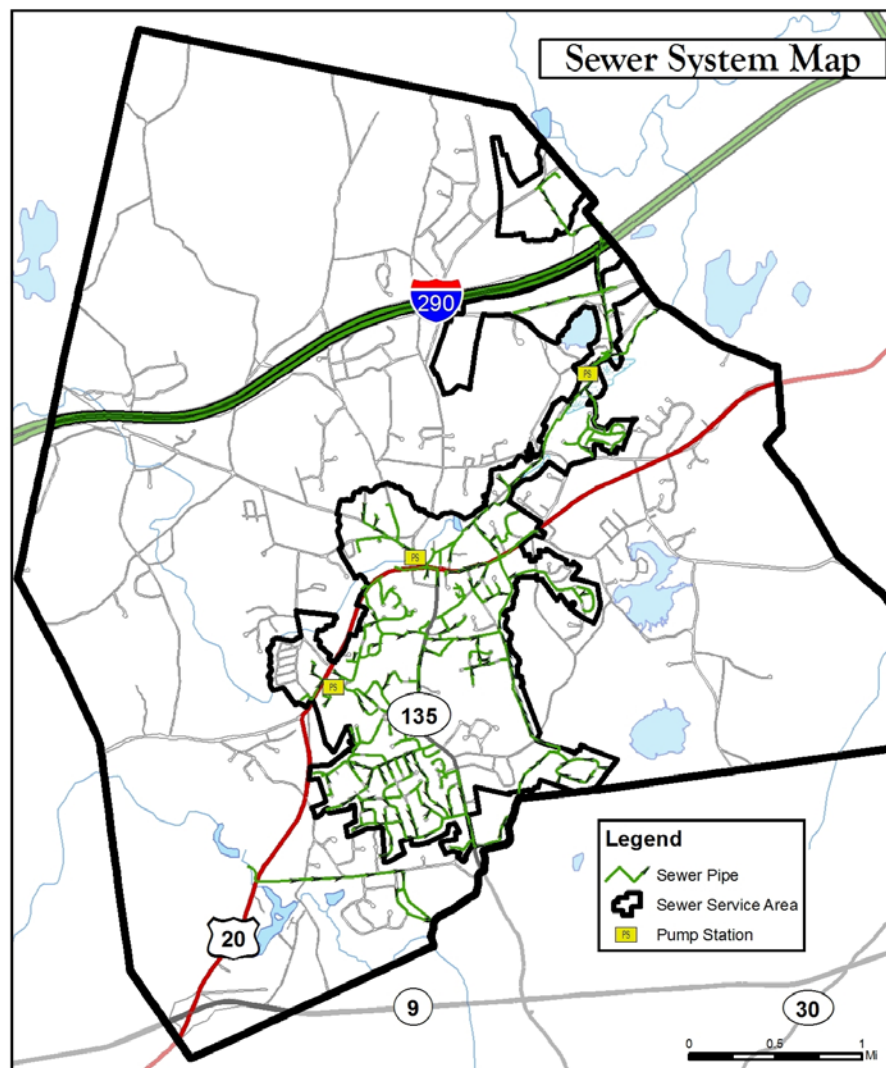
Status of the Marlborough Westerly plant expansion

On November 16, 2009, after spending more than 8 years working with both the State DEP and Federal EPA, the National Pollutant Discharge Elimination System (NPDES) Permit modification for the Marlborough Westerly Treatment Plant was finally granted. This is the permit that allows the Westerly Treatment plant additional flow into the Assabet River, instead of more expensive alternatives such as subsurface disposal on the Haitsma property. The NPDES permit modification also included significant and expensive upgrades to water treatment, particularly with regard to phosphorus discharge limits. The construction of the upgrades has now begun and is projected to be completed in late 2012.



Unfortunately, after granting the increase in flow, the EPA abruptly and unexpectedly decided to rescind the NPDES permit on February 23, 2010. However, since the granting of the permit, Marlborough has entered into a contract for over \$30 million for the construction of the expanded plant. Pursuant to our Intermunicipal Agreement the Town of Northborough will owe 30% of the cost of construction. It remains to be seen how the issue of additional capacity will be resolved, but the EPA has indicated that it intends to take up the matter as part of the renewal process for the existing NPDES permit for the Marlborough Westerly Plant.

Approximately 30% of the Town has access to the sewer wastewater system. The map below shows the sewer system service area.



Significant FY2012 Budget Changes or Initiatives

The most critical issue facing the DPW Sewer Division Enterprise Fund continues to be the acquisition of the NPDES permit modifications necessary for additional capacity at the Marlborough Westerly Plant. Currently under construction, we are continuing to plan for both the additional capacity as well as the potential for a significant sewer rate impact for Northborough's share of this \$30 million expansion project. Our current estimate is that sewer rates may need to double in coming years in order to finance the project. The Town is aggressively seeking all possible alternative funding sources.

Section 8-14

Water & Sewer Enterprise Funds



	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 SIX MONTHS	FY2012 PROPOSED
SEWER ENTERPRISE FUND						
Personnel Services						
51010 Full-time Wages	51,644	53,869	88,256	90,904	42,499	91,670
51100 Full-time Salary	11,824	12,546	20,882	21,509	9,974	21,619
51120 Full-time Permanent wages	10,871	11,206	18,479	19,007	8,843	19,149
51130 Part-time Salaries	0	450	450	720	0	720
51135 GIS Salary	5,000	5,000	8,000	8,000	8,000	8,000
51300 Overtime	12,073	11,953	16,793	22,347	13,371	22,564
51410 Longevity Pay	463	206	1,070	1,190	1,190	1,190
51970 Stipends	1,040	425	425	700	0	1,180
SUBTOTAL	92,914	95,655	154,355	164,377	83,877	166,092

	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGETED	FY2011 SIX MONTHS	FY2012 PROPOSED
SEWER ENTERPRISE FUND						
Expenses						
51710 Workers' Compensation Ins.	3,000	3,301	5,282	5,282	5,282	5,415
51730 F.I.C.A.	1,267	1,285	2,120	1,836	1,836	2,275
51740 Life Insurance	37	37	37	37	37	59
51750 Health Insurance	16,807	19,458	34,557	25,851	25,851	29,575
51920 Uniforms	300	700	834	1,120	268	1,120
52110 Utilities	31,971	29,790	31,901	33,000	7,808	33,000
52310 Marlborough Use Charge	190,000	180,692	148,625	254,500	50,000	277,500
52600 Building Maintenance	5,000	19,577	4,290	2,000	5,089	5,000
52620 Equipment Maintenance	0	0	0	0	0	2,500
52800 Contractual Services	5,000	9,907	0	0	0	5,000
52850 Audit	660	660	1,080	1,112	1,088	1,120
53020 Legal Services	3,708	5,729	3,043	10,000	1,233	5,000
53080 Consultant Rate Studies	0	0	0	0	904	0
53110 Printing	0	0	0	0	0	4,080
53170 Testing	0	0	0	0	0	1,700
53410 Telephone	2,076	2,101	2,115	2,200	0	2,200
54420 Distribution of Materials	0	0	0	0	0	2,500
54820 Gasoline	3,335	3,900	4,017	4,017	4,017	6,500
55990 Chemicals	0	0	0	0	0	2,500
56220 Worcester Regional Retirement	8,284	9,767	17,504	11,015	11,015	19,583
57110 Mileage	0	0	0	0	0	240
57410 Liability/Building Insurance	5,232	5,359	8,575	8,575	8,575	9,175
59810 Extraordinary and Unforeseen	0	0	0	0	0	75,000
SUBTOTAL	276,678	292,264	263,980	360,545	123,003	491,042



Water & Sewer Enterprise Funds

Section 8-15

	FY2008	FY2009	FY2010	FY2011	FY2011	FY2012
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	SIX MONTHS	PROPOSED
SEWER ENTERPRISE FUND						
Expenses (Capital)						
58530 Capital Outlay	3,381	3,784	0	0	0	0
SUBTOTAL	3,381	3,784	0	0	0	0

	FY2008	FY2009	FY2010	FY2011	FY2011	FY2012
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	SIX MONTHS	PROPOSED
SEWER ENTERPRISE FUND						
Expenses (Debt Service)						
59100 Principal / Long Term Debt	496,788	348,777	344,641	458,554	175,563	460,390
59150 Interest /Long Term Debt	128,799	99,266	198,001	209,626	117,332	194,351
59270 Interest / Temporary Loans	118,807	114,539	192,596	1,575	0	0
59990 Other Financing Uses	0	105,000	0	0	0	0
SUBTOTAL	744,394	667,582	735,239	669,755	292,895	654,741

TOTAL: SEWER ENTERPRISE FUND	1,117,367	1,059,284	1,153,574	1,194,677	499,775	1,311,875
-------------------------------------	------------------	------------------	------------------	------------------	----------------	------------------



This Page Intentionally Blank