

FUND: Water and Sewer Fund
DEPARTMENT: Administrative/Engineering/Billing

Description and Responsibilities

This department has been established within the accounting system for the purpose of tracking administrative and engineering expenditures related to the water and sewer systems. Such expenditures include items such as postage, insurance, printing, the payment of principal and interest on water or sewer debt, the water/sewer portion of the main computer system and the payment for Water & Sewer Fund engineering services.

Staffing and Schedules

For accounting purposes, the salary and benefits for the Receptionist/Accounts Payable Clerk and a Customer Service Representative/Utility Billing Coordinator, who work in the Finance Department, are charged to this department.

WATER AND SEWER EXPENDITURESDESCRIPTION: **ADMINISTRATIVE/ENGINEERING/BILLING**
CODE: 30-91-7110

ACCOUNT NUMBER	DESCRIPTION	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
002	Salaries	72,079	75,700	78,248	78,253
005	FICA Expense	4,849	5,791	5,929	5,929
004	Part-time Salaries	-	-		
205	Part-time FICA	-	-		
006	Group Insurance	11,661	13,500	14,915	14,000
007	401K	3,505	3,785	3,912	3,914
008	Retirement	9,716	10,477	11,948	13,037
	Management Allocation from General Fund	131,096	186,335	160,409	172,976 *
	Personnel Subtotal	232,905	295,588	275,362	288,109
010	Unemployment Reimb.	2,027	1,000	1,000	1,000
011	Postage/Mailing	6,423	7,500	7,500	8,000
012	Printing	1,785	3,000	2,000	2,000
033	Materials and Supplies	-	-	-	-
054	Property & Equip Insurance	85,998	70,000	82,170	82,170
057	Miscellaneous	6,310	8,550	7,000	7,000
	Operating & Maint. Subtotal	102,544	90,050	99,670	100,170
631	Contrib to Fund Bal/Contingency	-		72,942	
721	Engineering Services	8,367	15,000	10,000	7,000
722	DAM Emergency Action Plan				
722	Water Capital Reserve	-			
723	Sewer Capital Reserve	-			
	Capital Subtotal	8,367	15,000	82,942	7,000
900	Debt Service	113,691	112,520	111,273	109,319 #
505	Transfer to Water/Sewer Capital Fund	60,000	135,635	-	-
901	G.O. Bond Debt Service	77,810	125,980	124,160	180,713
	Debt Service Subtotal	251,501	374,135	235,433	290,031
	TOTAL EXPENDITURES	595,317	774,773	693,407	685,310

* 172,976 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payr

Debt service payment (principal and interest) associated with general obligation bonds approved by voters in November, 2014