

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 Finance and Accounting Support Specialist and the Utility Billing Administrator, 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	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2022-23 Adopted
002	Salaries	78,101	78,253	92,922	103,608
005	FICA Expense	5,353	5,929	7,109	7,926
004	Part-time Salaries	-	-	-	-
205	Part-time FICA	-	-	-	-
006	Group Insurance	13,524	14,000	15,415	18,927
007	401K	3,899	3,913	4,646	5,180
008	Retirement	37,351	13,037	16,791	18,720
	Management Allocation from General Fund	160,409	185,928	185,928	199,029 *
	Personnel Subtotal	298,637	301,060	322,811	353,391
010	Unemployment Reimb.	-	1,000	1,000	1,000
011	Postage/Mailing	7,343	8,000	8,000	8,000
012	Printing	1,875	2,000	2,000	2,000
033	Materials and Supplies	-	-	-	-
054	Property & Equip Insurance	76,587	82,170	95,000	95,000
057	Miscellaneous	9,398	7,000	9,500	9,500
508	Manager's Discretionary Fund	-	-	60,000	60,000 **
	Operating & Maint. Subtotal	95,203	100,170	175,500	175,500
631	Contrib to Fund Bal/Contingency	-	-	-	-
721	Engineering Services	1,638	7,000	5,000	5,000
722	DAM Emergency Action Plan	-	-	-	-
722	Water Capital Reserve	-	-	-	-
723	Sewer Capital Reserve	-	-	-	-
	Capital Subtotal	1,638	7,000	5,000	5,000
900	Debt Service	84,394	109,319	107,861	106,403 #
505	Transfer to Water/Sewer Capital Fund	-	-	-	152,563 @
506	Transfer to Reserve	38,573	-	-	-
901	G.O. Bond Debt Service	102,016	180,713	176,363	172,013
	Debt Service Subtotal	224,983	290,032	284,224	430,979
TOTAL EXPENDITURES		620,462	698,262	787,535	964,870

* 199,029 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

** 50,000 Portion earmarked for possible Tank Maintenance contract.

@ Transfer to Water/Sewer Capital Reserve for future projects

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