

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 Actual | 2021-22 Adopted | 2022-23 Adopted | 2023-24 Adopted |
|----------------|---|----------------|----------------|-----------------|-----------------|------------------|
| 002 | Salaries | 78,101 | 78,253 | 92,922 | 103,608 | 112,729 |
| 005 | FICA Expense | 5,353 | 5,929 | 7,109 | 7,926 | 8,624 |
| 004 | Part-time Salaries | - | - | - | - | - |
| 205 | Part-time FICA | - | - | - | - | - |
| 006 | Group Insurance | 13,524 | 14,000 | 15,415 | 18,927 | 17,246 |
| 007 | 401K | 3,899 | 3,913 | 4,646 | 5,180 | 5,636 |
| 008 | Retirement | 37,351 | 13,037 | 16,791 | 18,720 | 19,029 |
| | Management Allocation from General Fund | 160,409 | 185,928 | 185,928 | 199,029 | 215,901 * |
| | Personnel Subtotal | 298,637 | 301,060 | 322,811 | 353,391 | 379,164 |
| 010 | Unemployment Reimb. | - | 1,000 | 1,000 | 1,000 | 2,000 |
| 011 | Postage/Mailing | 7,343 | 8,000 | 8,000 | 8,000 | 8,000 |
| 012 | Printing | 1,875 | 2,000 | 2,000 | 2,000 | 3,000 |
| 033 | Materials and Supplies | - | - | - | - | - |
| 054 | Property & Equip Insurance | 76,587 | 82,170 | 95,000 | 95,000 | 95,000 |
| 057 | Miscellaneous | 9,398 | 7,000 | 9,500 | 9,500 | 6,000 |
| 508 | Manager's Discretionary Fund | - | - | 60,000 | 60,000 | 25,000 |
| | Operating & Maint. Subtotal | 95,203 | 100,170 | 175,500 | 175,500 | 139,000 |
| 631 | Contrib to Fund Bal/Contingency | - | - | - | - | - |
| 721 | Engineering Services | 1,638 | 7,000 | 5,000 | 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 | 5,000 |
| 900 | Debt Service | 84,394 | 109,319 | 107,861 | 106,403 | 270,942 # |
| 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 | 228,426 |
| | Debt Service Subtotal | 224,983 | 290,032 | 284,224 | 430,979 | 499,368 |
| | TOTAL EXPENDITURES | 620,462 | 698,262 | 787,535 | 964,870 | 1,022,532 |

* 215,901 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

@ Transfer to Water/Swer Capital Reserve for future projects

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