

FUND: Water and Sewer Fund

DEPARTMENT: Administrative/Engineering/Billing

Description and Responsibilities

This particular 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 part-time Customer Service Representative/Utility Billing Coordinator, who work in the Finance Department, are charged to this department.

WATER AND SEWER EXPENDITURES

DESCRIPTION: **ADMINISTRATIVE/ENGINEERING/BILLING**

CODE: 30-91-7110

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ADOPTED	2015-2016 ADOPTED
002	Salaries	31,992	29,963	27,368	27,529	34,037	34,115	68,786
005	FICA Expense	1,669	1,904	1,882	1,859	2,375	2,610	5,262
004	Part-time Salaries	-	-	-	-	-	20,800	-
205	Part-time FICA	-	-	-	-	-	1,591	-
006	Group Insurance	4,938	5,354	5,369	5,617	5,727	6,008	12,602
007	401K	636	649	546	539	663	1,023	2,751
008	Retirement	2,961	3,644	3,271	3,241	4,130	4,254	8,529
	Management Allocation from General Fund	-	-	-	-	-	79,767	126,792
	Personnel Subtotal	42,196	41,514	38,436	38,784	46,932	150,169	224,723
010	Unemployment Reimb.	-	-	-	-	1,751	1,000	1,000
011	Postage/Mailing	7,598	7,498	8,058	8,107	9,949	9,000	9,000
012	Printing	1,785	1,503	297	1,462	887	2,000	2,000
033	Materials and Supplies	-	-	-	-	-	-	-
054	Property & Equip Insurance	46,231	44,860	40,754	51,892	51,779	61,000	61,000
057	Miscellaneous	756	1,518	1,403	1,403	1,475	2,800	2,800
300	Water Conservation Equip.	-	-	-	-	-	-	-
374	Water Impact Fee Refund	-	-	-	-	-	-	-
375	Sewer Impact Fee Refund	-	-	-	-	-	-	-
	Operating & Maint. Subtotal	56,370	55,379	50,512	62,863	65,841	75,800	75,800
502	Capital Outlay	-	-	-	-	-	-	-
505	Transfer to W/S Capital	-	-	-	150,000	155,000	-	-
510	Water Interconnection Project - Transfer	126,000	96,477	-	-	-	-	-
631	Contrib to Fund Bal/Contingency	-	-	-	-	-	-	-
721	Engineering Services	33,932	25,432	32,709	24,104	11,242	25,000	25,000
721	Engineering Services	-	-	-	-	-	-	7,500
722	Water Capital Reserve	-	-	-	-	-	-	-
723	Sewer Capital Reserve	-	-	-	-	-	-	-
	Capital Subtotal	159,932	121,909	32,709	174,104	166,242	25,000	32,500
081	Principal on Water Debt	-	-	-	-	-	-	-
082	Interest on Water Debt	-	-	-	-	-	-	-
083	Principal on Sewer Debt	205,000	205,000	210,000	-	-	-	-
084	Interest on Sewer Debt	19,740	13,385	6,825	-	-	-	-
200	Principal/Interest-Installment	-	-	-	-	-	-	-
900	Debt Service	199,739	199,740	237,563	273,665	280,302	277,867	117,629
901	G.O. Bond Debt Service	-	-	-	-	-	-	57,335
	Debt Service Subtotal	424,479	418,125	454,388	273,665	280,302	277,867	174,964
	TOTAL EXPENDITURES	682,977	636,927	576,044	549,417	559,317	528,835	507,987

* 7,500 Estimated cost for the High Country Council of Government to create a master infrastructure GIS database for the Town's water system.

** 126,792 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.