

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 ADOPTED	2014-2015 ADOPTED
002	Salaries	31,992	29,963	27,368	27,529	33,250	34,115
005	FICA Expense	1,669	1,904	1,882	1,859	2,600	2,610
004	Part-time Salaries	-	-	-	-	-	20,800 *
205	Part-time FICA	-	-	-	-	-	1,591
006	Group Insurance	4,938	5,354	5,369	5,617	5,825	6,008
007	401K	636	649	546	539	675	1,023
008	Retirement	2,961	3,644	3,271	3,241	4,200	4,254
	Management Allocation from General Fund	-	-	-	-	-	79,767 **
	Personnel Subtotal	42,196	41,514	38,436	38,784	46,550	150,169
010	Unemployment Reimb.	-	-	-	-	2,000	1,000
011	Postage/Mailing	7,598	7,498	8,058	8,107	7,400	9,000
012	Printing	1,785	1,503	297	1,462	1,700	2,000
033	Materials and Supplies	-	-	-	-	-	-
054	Property & Equip Insurance	46,231	44,860	40,754	51,892	53,055	61,000
057	Miscellaneous	756	1,518	1,403	1,403	1,500	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	65,655	75,800
502	Capital Outlay	-	-	-	-	8,000	-
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	25,000	25,000
722	Water Capital Reserve	-	-	-	-	-	-
723	Sewer Capital Reserve	-	-	-	-	-	-
	Capital Subtotal	159,932	121,909	32,709	174,104	188,000	25,000
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	281,440	277,867
	Debt Service Subtotal	424,479	418,125	454,388	273,665	281,440	277,867
	TOTAL EXPENDITURES	682,977	636,927	576,044	549,417	581,645	528,836

* Includes part-time salaries for 20 hour per week utility billing assistance (\$20,800)

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

DESCRIPTION: WATER AND SEWER EXPENDITURES
 CODE: 30-91-7120

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
Plant Operations 7120							
002	Salaries	158,909	158,765	163,587	157,925	162,000	161,827
003	Overtime	4,850	1,701	5,875	4,006	6,600	6,600
005	FICA Expense	11,491	11,675	11,610	11,360	12,900	12,885
006	Group Insurance	19,817	21,483	21,537	22,599	23,300	24,112
007	401K	3,251	3,288	3,314	3,261	3,500	5,053
008	Retirement	15,128	18,464	19,836	19,576	21,200	21,003
	Personnel Subtotal	213,445	215,376	225,759	218,726	229,500	231,479
011	Telephone	1,930	1,920	2,088	2,050	2,100	2,100
013	Utilities	139,828	135,895	145,521	156,252	158,000	170,000
014	Employee Development	47	200	420	260	660	750
016	Maintenance/Repair-Equip	37,358	57,593	35,448	29,046	40,000	40,500
031	Gasoline	3,354	3,556	3,749	3,099	4,000	2,500
033	Materials and Supplies	10,663	16,076	20,763	12,285	15,000	18,000
034	Sludge Processing	45,600	32,400	41,640	39,120	45,000	45,000
036	Uniforms	2,167	2,992	1,590	1,354	2,000	2,500
053	Permits & Dues	3,035	3,035	3,035	3,200	4,250	4,250
057	Miscellaneous	105	-	420	716	500	500
104	Lab Contract	21,373	23,073	18,179	23,007	24,000	24,000
333	Chemicals	42,835	33,993	48,642	29,118	50,000	50,000
	Operating & Maint. Subtotal	308,294	310,732	321,495	299,506	345,510	360,100
500	Capital Outlay	-	2,051	-	15,426	-	-
505	Transfer to Capital Projects	-	-	-	-	-	65,000 *
	Capital Subtotal	-	2,051	-	15,426	-	65,000
900	Debt Service	5,876	-	-	-	-	-
	SUBTOTAL - PLANT OPERATIONS	527,615	528,159	547,255	533,658	575,010	656,579
* \$25,000 Small Water Capital Improvements + \$40,000 Small Sewer Capital Improvements							
Field Operations 7120							
202	Salaries	125,222	105,519	108,063	100,096	110,900	119,789
203	Overtime	4,709	3,386	4,148	3,826	5,000	5,000
205	FICA Expense	9,715	8,895	8,266	7,721	9,200	9,546
206	Group Insurance	19,334	21,413	19,342	21,625	23,600	24,448
207	401K	2,577	2,342	2,175	2,094	2,500	3,744
208	Retirement	11,993	13,143	13,019	12,575	14,600	15,561
	Personnel Subtotal	173,550	154,698	155,014	147,936	165,800	178,088
211	Telephone	-	-	-	-	-	-
213	Utilities	-	-	-	-	-	-
214	Employee Development	2,500	1,350	2,309	2,200	3,000	3,400
216	Maintenance/Repair-Equip	20,144	9,322	7,285	13,865	6,000	12,000
217	Maintenance/Repair-Lift Station	-	-	-	-	-	12,000
231	Diesel/Gasoline	4,648	3,914	4,243	3,752	5,250	5,500
233	Materials and Supplies	54,431	55,910	43,807	62,803	73,000	73,000
236	Uniforms	2,118	2,199	1,871	1,541	2,500	3,000
257	Miscellaneous	4,147	1,419	2,379	3,884	3,000	3,000
	Operating & Maint. Subtotal	87,988	74,115	61,893	88,046	92,750	111,900
502	Capital Outlay	-	-	8,350	10,000	-	205,050
505	Transfer to Capital Projects	-	-	-	-	-	-
	Capital Subtotal	-	-	8,350	10,000	-	205,050
950	Debt Service	24,898	13,635	-	7,289	23,795	16,839
	SUBTOTAL - FIELD OPERATIONS	286,435	242,448	225,257	253,271	282,345	511,877
* Capital Outlay Vehicles							
55,050	1996 Backhoe Ford Tractor/Loader VIN# 0.8534 (Installment Purchase)						
25,000	2004 Pick-up Truck Ford F150 VIN# 0.1752 (Installment Purchase)						
50,000	2004 Rescue Truck for Field Operations (used from Fire Dept - Installment Purchase)						
75,000	Sewer Camera						
205,050	Total						
	TOTAL EXPENDITURES	814,051	770,607	772,512	786,929	857,355	1,168,456