

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 EXPENDITURES

DESCRIPTION: ADMINISTRATIVE/ENGINEERING/BILLING
 CODE: 30-91-7110

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ADOPTED	2017-2018 ADOPTED
002	Salaries	29,963	27,368	27,529	34,037	31,557	68,044	71,185	73,913
005	FICA Expense	1,904	1,882	1,859	2,375	2,767	4,585	5,446	5,655
004	Part-time Salaries	-	-	-	-	6,683	1,860	2,500	-
205	Part-time FICA	-	-	-	-	-	-	191	-
006	Group Insurance	5,354	5,369	5,617	5,727	5,852	6,109	12,517	13,111
007	401K	649	546	539	663	930	2,636	3,559	3,696
008	Retirement	3,644	3,271	3,241	4,130	1,717	8,088	9,532	10,023
	Management Allocation from General Fund	-	-	-	-	79,767	126,792	105,337	131,096 *
	Personnel Subtotal	41,514	38,436	38,784	46,932	129,272	218,113	210,268	237,493
010	Unemployment Reimb.	-	-	-	1,751	-	-	1,000	1,000
011	Postage/Mailing	7,498	8,058	8,107	9,949	7,435	7,718	9,000	9,000
012	Printing	1,503	297	1,462	887	1,789	2,863	3,500	3,500
033	Materials and Supplies	-	-	-	-	-	-	-	-
054	Property & Equip Insurance	44,860	40,754	51,892	51,779	64,759	75,076	61,000	61,000
057	Miscellaneous	1,518	1,403	1,403	1,475	1,500	1,250	3,236	3,000
300	Water Conservation Equip.	-	-	-	-	-	-	-	-
374	Water Impact Fee Refund	-	-	-	-	-	-	-	-
375	Sewer Impact Fee Refund	-	-	-	-	-	-	-	-
	Operating & Maint. Subtotal	55,379	50,512	62,863	65,841	75,483	86,907	77,736	77,500
502	Capital Outlay	-	-	-	-	-	-	-	672,012 **
505	Transfer to W/S Capital	-	-	150,000	155,000	-	128,080	-	-
510	Water Interconnection Project - Transfer	96,477	-	-	-	-	-	-	-
631	Contrib to Fund Bal/Contingency	-	-	-	-	-	-	-	-
721	Engineering Services	25,432	32,709	24,104	11,242	6,972	19,714	25,000	25,000
721	Engineering Services	-	-	-	-	-	-	-	-
722	DAM Emergency Action Plan	-	-	-	-	-	2,185	-	-
722	Water Capital Reserve	-	-	-	-	7,115	-	-	-
723	Sewer Capital Reserve	-	-	-	-	-	-	-	-
	Capital Subtotal	121,909	32,709	174,104	166,242	14,087	149,979	25,000	697,012
081	Principal on Water Debt	-	-	-	-	-	-	-	-
082	Interest on Water Debt	-	-	-	-	-	-	-	-
083	Principal on Sewer Debt	205,000	210,000	-	-	-	-	-	-
084	Interest on Sewer Debt	13,385	6,825	-	-	-	-	-	-
200	Principal/Interest-Installment	-	-	-	-	-	-	-	-
900	Debt Service	199,740	237,563	273,665	280,302	18,882	115,470	116,155	114,680
950	Pension Expense	-	-	-	-	2,398	-	-	-
505	Transfer to Water/Sewer Capital Fund	-	-	-	-	456,000	-	-	60,000 ***
901	G.O. Bond Debt Service	-	-	-	-	-	-	77,980	77,810
	Debt Service Subtotal	418,125	454,388	273,665	280,302	477,280	115,470	194,135	252,490
	TOTAL EXPENDITURES	636,927	576,044	549,417	559,317	696,121	570,470	507,139	1,264,495

* 131,096 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

** 672,012 AMI Meter & Register Change Outs

*** 60,000 Transferred to Water/Sewer Capital Projects for Bond Debt Svs. Reserve