

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 ACTUAL	2017-2018 ADOPTED	2018-2019 ADOPTED
002	Salaries	29,963	27,368	27,529	34,037	31,557	68,044	72,092	73,913	75,700
005	FICA Expense	1,904	1,882	1,859	2,375	2,767	4,585	4,876	5,655	5,791
004	Part-time Salaries	-	-	-	-	6,683	1,860	-	-	-
205	Part-time FICA	-	-	-	-	-	-	-	-	-
006	Group Insurance	5,354	5,369	5,617	5,727	5,852	6,109	9,826	13,111	13,500
007	401K	649	546	539	663	930	2,636	3,388	3,696	3,785
008	Retirement	3,644	3,271	3,241	4,130	1,717	8,088	9,279	10,023	10,477
	Management Allocation from General Fund	-	-	-	-	79,767	126,792	105,337	131,096	186,335 *
	Personnel Subtotal	41,514	38,436	38,784	46,932	129,272	218,113	204,798	237,493	295,588
010	Unemployment Reimb.	-	-	-	1,751	-	-	-	1,000	1,000
011	Postage/Mailing	7,498	8,058	8,107	9,949	7,435	7,718	7,904	9,000	7,500
012	Printing	1,503	297	1,462	887	1,789	2,863	1,751	3,500	3,000
033	Materials and Supplies	-	-	-	-	-	-	-	-	-
054	Property & Equip Insurance	44,860	40,754	51,892	51,779	64,759	75,076	77,060	61,000	70,000
057	Miscellaneous	1,518	1,403	1,403	1,475	1,500	1,250	3,238	3,000	8,550
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	89,953	77,500	90,050
502	Capital Outlay	-	-	-	-	-	-	-	672,012	**
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	7,161	25,000	15,000
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	24,104	11,242	14,087	21,899	7,161	697,012	15,000
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	22,172	114,680	112,520 D
950	Pension Expense	-	-	-	-	2,398	-	-	-	-
505	Transfer to Water/Sewer Capital Fund	-	-	150,000	155,000	456,000	128,080	-	60,000	135,635 ***
901	G.O. Bond Debt Service	-	-	-	-	-	-	22,980	77,810	125,980
	Debt Service Subtotal	418,125	454,388	423,665	435,302	477,280	243,550	45,152	252,490	374,135
	TOTAL EXPENDITURES	636,927	576,044	549,417	559,317	696,121	570,470	347,064	1,264,495	774,773

* 186,335 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

D See debt service schedule for details.

*** 100,000 Transferred to Water/Sewer Capital Projects for Water Treatment Plant Improvements (Year 1 of a 10 year plan to fund \$1,000,000 worth of improvements)