

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	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
002	Salaries	72,092	72,079	75,700	78,248
005	FICA Expense	4,876	4,849	5,791	5,929
004	Part-time Salaries	-	-	-	-
205	Part-time FICA	-	-	-	-
006	Group Insurance	9,826	11,661	13,500	14,915
007	401K	3,388	3,505	3,785	3,912
008	Retirement	9,279	9,716	10,477	11,948
	Management Allocation from General Fund	105,337	131,096	186,335	160,409 *
	Personnel Subtotal	204,798	232,905	295,588	275,362
010	Unemployment Reimb.	-	2,027	1,000	1,000
011	Postage/Mailing	7,904	6,423	7,500	7,500
012	Printing	1,751	1,785	3,000	2,000
033	Materials and Supplies	-	-	-	-
054	Property & Equip Insurance	77,060	85,998	70,000	82,170
057	Miscellaneous	3,238	6,310	8,550	7,000
	Operating & Maint. Subtotal	89,953	102,544	90,050	99,670
631	Contrib to Fund Bal/Contingency	-	-	-	72,942
721	Engineering Services	7,161	8,367	15,000	10,000
722	DAM Emergency Action Plan	-	-	-	-
722	Water Capital Reserve	-	-	-	-
723	Sewer Capital Reserve	-	-	-	-
	Capital Subtotal	7,161	8,367	15,000	82,942
900	Debt Service	22,172	113,691	112,520	111,273
505	Transfer to Water/Sewer Capital Fund	-	60,000	135,635	-
901	G.O. Bond Debt Service	22,980	77,810	125,980	124,160
	Debt Service Subtotal	45,152	251,501	374,135	235,433
TOTAL EXPENDITURES		347,064	595,317	774,773	693,407

* 160,409 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payr

Debt service payment (principal and interest) associated with borrowing \$1.68M of general obligation bonds approved by voters in Novemb