

Water Fund

REVENUE

	<u>Past Years Actuals</u>			<u>2016</u>		<u>Account #</u>	<u>Description</u>	<u>2017 Proposed Budget</u>
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Adopted</u>	<u>Estimated</u>			
1	-\$2,555	\$16,913	\$11,354	\$23,771	\$31,158	400000	Beginning Fund Balance	\$37,904
2	\$166,866	\$168,197	\$190,033	\$180,000	\$199,339	416000	Water Service Chgs	\$190,000
3	\$0	\$0	\$5,790	\$2,000	\$121	418100	Water Hook-On	\$0
4	\$23,135	\$21,148	\$23,053	\$23,000	\$22,590	417000	Water Project Charges	\$23,000
5	\$32	\$29	\$27	\$30	\$0	419100	Interest Income	\$0
6	\$3,835	\$4,787	\$3,674	\$3,000	\$3,000	419200	Miscellaneous Income	\$3,000
7	\$950	\$1,000	\$465	\$600	\$50	419300	Misc. Incom / turn on fee	\$50
8	\$18,850	\$105,000	\$100,000	\$0	\$0	491300	Transfer from Econ. Dev. Fu	\$0
9	\$0	\$0	\$0	\$58,500	\$58,500	491202	WP LOAN SUR FUND (AUDIT)	\$0
10	\$2,997	\$0	\$0	\$0	\$0	900300	Transfer from Gen. Fund	\$0
11	\$214,110	\$317,074	\$334,396	\$290,901	\$314,758	Total Revenue		\$253,954

WATER FUND EXPENSES

Wages								
12	\$26,481	\$26,558	\$27,821	\$28,600	\$28,383	504200	Water Superintendent	\$28,700 #
13	\$19,999	\$19,949	\$20,599	\$21,800	\$20,732	504400	Maint. Worker	\$21,500 #
14	\$4,823	\$5,123	\$4,793	\$4,600	\$5,201	509500	Part-time Maintenance	\$5,200 #
15	\$15,230	\$15,505	\$16,573	\$17,256	\$17,251	504000	Administrative	\$18,800 #
16	\$6,364	\$6,581	\$7,787	\$8,126	\$8,124	509200	Clerical	\$9,100 #
17	\$1,957	\$2,924	\$3,139	\$3,147	\$2,842	509300	Part-time Clerical	\$3,000 #
Benefits								
18	\$12,204	\$13,106	\$14,401	\$16,300	\$15,303	508100	PERS	\$19,200 #
19	\$24,415	\$24,082	\$26,545	\$28,500	\$28,381	508400	Health, Life & Disability Ins.	\$29,100 #
Income Taxes								
20	\$5,660	\$5,704	\$6,132	\$6,300	\$6,200	508200	FICA / Medicare	\$6,000 #
21	\$1,625	\$1,693	\$1,819	\$1,700	\$1,700	508600	Unemployment Insurance	\$2,320 #
22	\$2,310	\$1,909	\$2,790	\$2,800	\$2,800	508500	Workers Comp	\$2,900 #
	\$121,068	\$123,134	\$132,399	\$139,129	\$136,917	Total Personal Services		\$145,820
Materials & Supplies								
23	\$5,668	\$4,324	\$6,132	\$5,500	\$5,250	510000	Materials & Supplies	\$5,500
24	\$988	\$747	\$1,277	\$1,200	\$1,600	510001	Materials & Supplies Shop	\$1,200
25	\$2,276	\$0	\$2,941	\$1,500	\$772	510400	Water Meters	\$2,000
Postage & Publications								
26	\$943	\$854	\$943	\$1,000	\$1,000	510100	Postage	\$1,000
27	\$200	\$304	\$475	\$300	\$300	510200	Publishing	\$300

Water Fund

WATER FUND EXPENSES

Repair and Maintenance							
28	\$1,995	\$1,754	\$2,648	\$2,500	\$2,500	520000 Equipment Repair & Maint	\$2,500
29	\$0	\$238	\$0	\$250	\$454	520100 Equipment Hire	\$250
30	\$1,291	\$918	\$600	\$700	\$500	550000 Building Repair & Maint	\$700
31	\$1,932	\$2,388	\$2,025	\$2,400	\$1,700	580000 Gas & Oil	\$2,400

Utility							
32	\$28,802	\$30,775	\$33,072	\$32,300	\$32,300	540000 Power/ Heat & Lights	\$32,300
33	\$2,130	\$2,249	\$2,226	\$2,400	\$2,300	530000 Telephone	\$2,300

SDWA Compliance							
34	\$675	\$1,280	\$1,625	\$2,800	\$1,745	570400 SDWA Compliance	\$2,000

Insurance, Legal & Audit							
35	\$1,644	\$1,881	\$2,156	\$2,500	\$2,500	550100 Insurance	\$2,652
36	\$1,383	\$1,428	\$1,400	\$1,300	\$1,700	560000 Legal and Audit	\$1,500

Education, Travel & Training							
37	\$1,166	\$677	\$382	\$800	\$1,078	560100 Education, Travel & Train	\$1,000

Annual Dues							
38	\$1,262	\$1,323	\$1,304	\$1,100	\$981	560400 Dues, Subscrip & Publica	\$1,000
39	\$1,310	\$1,331	\$1,594	\$1,500	\$1,677	580200 Software Service Agreement	\$1,700
40	\$0	\$0	\$0	\$125	\$80	580400 Back Up Services	\$80

	\$53,665	\$52,471	\$60,800	\$60,175	\$58,437	Total Materials & Supplies	\$60,382
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Capital Outlay & Contingency							
41	\$0	\$1,411	\$129	\$7,097	\$0	590200 Equipment Replacement	\$21,752
42	\$0	\$0	\$0	\$3,000	\$0	900500 Contingency	\$3,000

Water Project Loan							
43	\$10,000	\$116,050	\$110,000	\$0	\$0	597500 LOCAP Loan	\$0
44	\$10,465	\$10,190	\$4,650	\$0	\$0	597501 LOCAP Interest	\$0
45	\$2,000	\$2,000	\$2,000	\$13,895	\$13,895	597600 Sewer Loan Pymt.	\$0
46	\$0	\$0	\$0	\$9,105	\$9,105	590400 SUR WP Loan Pymt	\$23,000
47	\$0	\$0	\$0	\$58,500	\$58,500	900200 WP LOAN WATER PRJT (A	\$0

48	\$197,198	\$305,256	\$116,779	\$91,597	\$81,500	Total Cap. Out, Cont. and Loan	\$47,752
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WATER FUND TOTALS

49	\$214,110	\$317,074	\$334,396	\$290,901	\$314,758	Revenue	\$253,954
50	\$197,198	\$305,256	\$309,978	\$290,901	\$276,854	Expenses	\$253,954
51	\$16,912	\$11,818	\$24,418	\$0	\$37,904	Total	\$0

Water Fund

REVENUE

This is the balance of funds carried over from the previous year.

Service Charge is revenue received from a \$21 monthly water fee. Water **Hook-on** is a fee charged to hook onto the City water line. **Water Project Charges** is the \$3 fee on the monthly Utility Bills and goes toward paying off the interfund loans.

Interest earned on City money in the Local Government Pool bank. **Miscellaneous Income** are funds received from the stand pipe.. Misc. Income / Turn on fee are the fees charged to turn on water if it has been turned off.

Transfers: No transfers needed.

WATER FUND EXPENSES

Wages

Water Superintendent 50% of the Public Works Director and **FT Maint. workers** wages are charged to this fund. 33% of the **PT Maintenance** worker is charged to this fund. **Administrative** is 37% of the City Recorders wages. **Clerical** is 25% of Admin. Asst. wages. **Part-time Clerical** is 30% of the PT office clerk. *See page 113 for breakdown.*

Benefits

The same percentage above applies to the medical and PERS expenses for full time employees only. *See pages 114-115 for breakdown.*

Income Taxes

This is the employers portion of income taxes paid to the State and Feds for the City employees wages listed in the wages box above.

Materials & Supplies

Hardware supplies, Norco, a portion of the copy machine maintenance. 48% of the bank fees are also charged to materials and supplies. **Water meters** is the cost to replace old water meters.

Postage & Publications

Postage is the Water depts portion of the expense for mailing out the utility bills and correspondence. **Publishing** items in the newspaper that apply to water.

WATER FUND EXPENSES

Repair and Maintenance

Truck and equipment maintenance and repair, tire repair is paid out of **Equipment Repair & Maint.** Supplies need to maintain the shop and well houses come out of **Building repair and maint.** Fuel for trucks and equipment is charged to **Gas & Oil.**

Utility

This is the Water departments portion of the electric, heat and telephone bills.

SDWA Compliance

Safe Drinking Water Act (SDWA) state mandated water testing.

Insurance, Legal & Audit

Water dept. portion of annual **property insurance** on City owned property and equipment. The Water departments portion of the **Audit** and **legal** fees.

Education, Travel & Training

Cost of training and travel to maintain certification for PW director and FT maint.

Annual Dues

Portion of the annual fee for the State of Oregon Ethics Commission, American Public Works Association and in the past, Trustee fee for LOCAP loan. Portion of the Springbrook software used for Utility Billing.

Back Up Service is the annual fee to back up the server regularly.

Capital Outlay & Contingency

Equipment Replacement funds are meant to accumulate over several years to upgrade equipment as needed. The **Contingency** funds are a reserve for unexpected expenses.

Water Project Loan

Now that the LOCAP loan is paid off all revenue received from the \$3 Water Project fee (see line 4) will go towards paying off the remaining loan from Sewer Utility Reserve. **Sewer Loan Payment:** The sewer loan was paid in full in 2016. Now the revenue received from the water project fee will go to pay off the Sewer Utility Reserve loan. Currently the balance is \$93,924. **SUR (Sewer Utility Reserve) Loan Pymt. Water Project Loan (Audit)** This is an audit trail that offsets line 9.

WATER FUND TOTALS

Revenue and Expenses must balance. When dealing with actuals after the year is complete or near complete, you will see a difference between revenue and expenses. The difference must not be a negative and will become the beginning balance for the next year. *See line 51 of 2016 EST and line 1 of 2017 proposed.*

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