

**SEWER FUND**

**REVENUE**

	<u>Past Years Actuals</u>				<u>2016</u>		<u>Account #</u>	<u>Description</u>	<u>2017 Proposed Budget</u>
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Adopted</u>	<u>Estimate</u>			
1	\$11,836	\$13,005	\$10,506	\$19,713	\$16,351	\$3,964	400000	Beginning Fund Balance	<b>\$10,402</b>
2	\$130,409	\$128,629	\$139,870	\$141,126	\$140,000	\$135,500	431000	Sewer Service Chgs	<b>\$163,800</b>
3					\$78,000	\$74,654	433000	Sewer System Upgrade Fee	<b>\$109,200</b>
4	\$0	\$0	\$0	\$550	\$800	\$0	431000	Sewer Hook-on	<b>\$0</b>
5	\$43	\$57	\$51	\$48	\$60	\$50	419100	Interest Income	<b>\$50</b>
6	\$3,549	\$5,282	\$10,387	\$2,233	\$1,000	\$73	419200	Miscellaneous Income	<b>\$0</b>
7	\$0	\$0	\$0	\$0	\$58,500	\$58,500	491202	WP LOAN/WUR (AUDIT)	<b>\$0</b>
8	\$2,000	\$0	\$2,000	\$2,000	\$13,895	\$13,895	491200	Transfer from Water	<b>\$0</b>
9									
10	\$0	\$0	\$0	\$15,000	\$5,000	\$0	495000	Loan from Econ Dev. For Stud	<b>\$7,500</b>
11		\$0	\$0	\$0	\$25,000	\$25,000	491202	Feasibility Study Grant	<b>\$0</b>
12	<b>\$147,837</b>	<b>\$146,973</b>	<b>\$162,814</b>	<b>\$180,670</b>	<b>\$338,606</b>	<b>\$311,636</b>	<b>TOTAL REVENUE</b>		<b>\$290,952</b>

**EXPENSES**

<b>Wages</b>									
13	\$36,101	\$37,184	\$37,175	\$38,736	\$41,000	\$39,291	503500	Maintenance Wages	<b>\$40,100</b>
14	\$4,377	\$4,677	\$4,973	\$4,648	\$5,250	\$5,043	509500	Part-time Maintenance	<b>#REF!</b>
15	\$10,858	\$11,937	\$12,153	\$12,990	\$13,525	\$13,521	504000	Administrative	<b>\$14,700</b>
16	\$6,500	\$6,364	\$6,581	\$7,787	\$8,126	\$8,124	509200	Clerical	<b>\$9,100</b>
17	\$2,897	\$1,957	\$2,924	\$3,139	\$3,147	\$2,842	509300	Part-time Clerical	<b>\$3,000</b>
<b>Benefits</b>									
18		\$9,980	\$10,726	\$11,944	\$13,500	\$12,659	508100	PERS	<b>\$13,400</b>
19		\$20,070	\$19,588	\$21,811	\$25,000	\$23,458	508400	Health, Life & Disability Ins.	<b>\$24,000</b>
<b>Income Taxes</b>									
20	\$4,465	\$4,712	\$4,751	\$5,120	\$5,700	\$5,300	508200	FICA / Medicare	<b>\$5,550</b>
21	\$1,289	\$1,366	\$1,441	\$1,539	\$1,700	\$1,600	508600	Unemployment Insurance	<b>\$2,000</b>
22	\$2,053	\$2,427	\$1,651	\$2,772	\$2,775	\$2,700	508500	Workers Comp	<b>\$2,800</b>
	<b>\$68,540</b>	<b>\$100,674</b>	<b>\$101,963</b>	<b>\$110,486</b>	<b>\$119,723</b>	<b>\$114,539</b>	<b>Total Personal Services</b>		<b>#REF!</b>
<b>Materials &amp; Supplies</b>									
23	\$4,329	\$4,334	\$4,896	\$4,880	\$4,000	\$4,332	510000	Materials & Supplies	<b>\$4,000</b>
24	\$1,973	\$1,232	\$1,295	\$1,177	\$1,400	\$1,613	510001	Materials & Supplies Shop	<b>\$1,400</b>

**SEWER FUND**

<b>Postage &amp; Publications</b>								
25	\$1,351	\$929	\$1,054	\$943	\$1,000	\$1,000	510100 Postage	<b>\$1,000</b>
26	\$89	\$200	\$304	\$292	\$400	\$0	510200 Publishing	<b>\$400</b>
<b>Repair and Maintenance</b>								
27	\$1,717	\$2,433	\$2,842	\$2,622	\$3,000	\$3,542	520000 Equipment Repair & Maint	<b>\$3,000</b>
28	\$41	\$480	\$1,013	\$438	\$1,000	\$761	520100 Equipment Hire	<b>\$1,000</b>
29	\$853	\$847	\$606	\$574	\$800	\$100	550000 Building Repair & Maint	<b>\$800</b>
30	\$2,175	\$1,932	\$2,071	\$2,143	\$2,600	\$1,972	580000 Gas & Oil	<b>\$2,600</b>
<b>Utility</b>								
31	<b>\$4,386</b>	\$4,346	\$4,718	\$4,349	\$5,500	\$5,500	540000 Power/ Heat & Lights	<b>\$5,500</b>
32	\$2,726	\$2,404	\$2,292	\$2,131	\$2,300	\$2,300	530000 Telephone	<b>\$2,300</b>
<b>DEQ Compliance</b>								
33	\$1,360	\$1,396	\$1,335	\$2,529	\$1,450	\$1,413	520200 DEQ Sewer Inspection	<b>\$1,450</b>
34	\$8,757	\$8,425	\$10,338	\$8,381	\$9,000	\$9,000	570400 DEQ Compliance Testing	<b>\$9,000</b>
<b>Insurance, Legal &amp; Audit</b>								
35	\$1,203	\$1,644	\$1,881	\$2,156	\$2,500	\$2,253	550100 Insurance	<b>\$2,400</b>
36	\$2,514	\$1,300	\$1,278	\$1,250	\$1,300	\$1,300	560000 Legal and Audit	<b>\$1,300</b>
<b>Education, Travel &amp; Training</b>								
37	\$858	\$334	\$972	\$382	\$1,000	\$1,376	560100 Education, Travel & Train	<b>\$1,000</b>
<b>Annual Dues</b>								
38	\$248	\$167	\$364	\$408	\$300	\$300	560400 Dues, Subscrip & Publica	<b>\$300</b>
39	\$1,300	\$1,310	\$1,331	\$1,594	\$1,600	\$1,700	580200 Software Service Agreement	<b>\$1,700</b>
	\$0	\$0	\$0	\$75	\$125	\$80	580400 Back Up Service	<b>\$80</b>
<b>Lagoon Expenses</b>								
40	\$0	\$0	\$0	\$30,000	\$15,000	\$15,000	580500 Feasibility Study	<b>\$0</b>
41								
	<b>\$35,880</b>	<b>\$28,147</b>	<b>\$38,590</b>	<b>\$66,324</b>	<b>\$54,275</b>	<b>\$53,542</b>	<b>Total Materials &amp; Supplies</b>	<b>\$39,230</b>
<b>Capital Outlay</b>								
42	\$471	\$2,077	\$2,549	\$1,169	\$10,108	\$0	590200 Equipment Replacement	<b>\$17,372</b>
43		\$0	\$0	\$0	\$78,000	\$74,653	590201 Sewer System Upgrade	<b>\$109,200</b>
	<b>\$471</b>	<b>\$2,077</b>	<b>\$2,549</b>	<b>\$1,169</b>	<b>\$88,108</b>	<b>\$74,653</b>	<b>Total Capital Outlay</b>	<b>\$126,572</b>
<b>Inter Fund Transfers</b>								
					\$15,000	\$0	900200 Feasibility Loan Pymt to Econ. Dev.	<b>\$2,000</b>
44		\$0	\$0	\$0	\$58,500	\$58,500	900202 WP LOAN WATER PRJT FN(AUI	<b>\$0</b>
					<b>\$73,500</b>	<b>\$58,500</b>	<b>Total Transfers</b>	<b>\$2,000</b>
<b>Contingency</b>								
45	\$0	\$0	\$0	\$0	\$3,000	\$0	900500 Contingency	<b>\$3,000</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>	<b>Total Contingency</b>	<b>\$3,000</b>

SEWER FUND

SEWER FUND TOTALS

46	\$147,837	\$146,973	\$162,814	\$180,670	\$338,606	\$311,636	Revenues	\$290,952
47	\$104,891	\$130,898	\$143,102	\$177,979	\$338,606	\$301,234	Expenses	#REF!
48	\$42,946	\$16,075	\$19,712	\$2,691	\$0	\$10,402	Difference	#REF!

SEWER FUND

REVENUE

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

**Service Charge** is revenue received from the \$21.00 monthly sewer fee. **Sewer Hook-on** is a fee charged to hook onto the City sewer line. **Sewer System Upgrade Fee** proposed monthly \$14 fee to pay for DEQ required Sewer System Upgrade. (\$14X650X12=\$109,200)

**Interest** earned on City money in the Local Government Pool bank. **Miscellaneous Income** were fees charged for dumping. We no longer allow dumping into our system.

**Water Project Loan (audit)** the auditors asked for this audit trail to show the proper distribution of Water Project loans from 2010. You will see this off set on line 45 **Transfer from Water** The Sewer dept. loaned the Water dept \$19,896 to help finance phase one of the water project. The loan from the Sewer is now paid in full.

DEQ is requiring that the City upgrade the Waste Water System. A \$45,000 Feasibility Study must be done to determine the best way to do the upgrade. **Feasibility Study Grant:** we have been awarded a \$25,000 grant. \$15,000 loan from Econ Dev. Fund.

EXPENSES

**Wages**  
# **Maintenance** 40% of the Public Works Director and FT Maint. workers wages are charged to  
# this fund. 32% of the **PT Maintenance** worker is charged to this fund. **Administrative** is 29%  
# of the City Recorders wages. **Clerical** is 25% of Admin. Asst. wages. **Part-time Clerical** is  
# 30% of the PT office clerk. *See page 113f or breakdown.*

**Benefits**  
# The same percentage above applies to the medical and PERS expenses for full time  
# employees only. *See page 114 & 115 for breakdown.*

**Income Taxes**  
# This is the City's 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, misc. sewer supplies. 48% of the bank fees are charged here.

## SEWER FUND

### Postage & Publications

**Postage** is the Sewers portion of the expense for mailing out the utility bills and correspondence. **Publishing** items in the newspaper that apply to sewer, such as Budget notices. **Postage** is the Sewers portion of the expense for mailing out the utility bills and

### Repair and Maintenance

Truck and equipment maintenance and repair. Tire repair. **Equipment Hire:** Equipment rental used for upkeep of the sewer system. Fuel for the vehicles and equipment is paid out of **Gas & Oil.** **Truck and equipment maintenance and repair. Tire repair. Equipment Hire:** Equipment rental used for upkeep of the sewer system. Fuel for the vehicles and equipment is paid out of **Gas & Oil.**

### Utility

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

### DEQ Compliance

DEQ requires periodic testing and inspection. Also requires us to hire an environmental engineer to write quarterly and yearly reports.

### Insurance, Legal & Audit

Sewer dept. portion of annual **property insurance** on City owned property and equipment. The Sewer 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 and American Public Works Association. Portion of the Springbrook software used for Utility Billing. We are anticipating an increase in this fee.

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

**Lagoon Expenses: Feasibility Study-** the cost of the study \$45,000 to be paid in 2016

#

### Capital Outlay & Contingency

**Equipment Replacement** funds are meant to accumulate over several years to upgrade equipment as needed. **Sewer System Upgrade:** the money from the \$10 Sewer System Upgrade fee will accumulate on this line item and carry over each year until the project is complete and we make our first loan pymt.

**Inter Fund Transfers:** WP Loan: This is the audit trail that offsets line #7 above. **Feasibility Loan Pymt:** payment to repay \$15,000 loan from Econ. Dev. Fund to help pay for feasibility study. Did not have enough funds to pay full amount in 2016. Budget to make a \$2,000 pymt. in 2017

The **Contingency** funds are a reserve for unexpected expenses.

## SEWER FUND

### **SEWER 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 negative and will become the beginning balance for the next year. *See line 48 of 2016 EST and line 1 of 2017 proposed.*