

# **Utilities Non-Divisional (Public Works Department)**

## **Highlights and Section Program Budget Detail**

### **Budget Summary**

The purpose of this division is to provide an administrative cost center to manage the fund transfers that are not directly related to a specific program.

The division budget is formatted into six categories as follows:

**Personal Services.** This category includes items such as unemployment claim expense.

**Materials and Services.** This category includes items such as reimbursement to the General Fund for administrative overhead, reimbursement to the Public Works Fund for services provided, liability insurance premiums, wastewater pretreatment and water conservation grants, uncollectible write-offs, and other miscellaneous charges. This category includes the payment of the five percent utility franchise fee to the General Fund.

**Debt Service.** This category includes payment of interest and principal on outstanding bonds and loans.

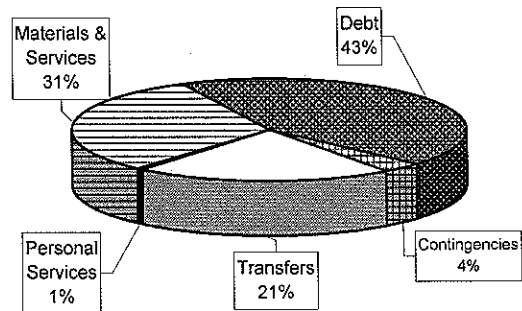
**Transfers to Other Funds.** Beginning in FY 1998-99, the transfers for construction of Capital Improvement Program projects were included in this line item. The total for FY 2005-06 is:

|                       |                  |
|-----------------------|------------------|
| Non-Assessed Water    | \$2,775,000      |
| Non-Assessed Sanitary | <u>3,225,000</u> |
|                       | \$6,000,000      |

**Contingencies.** This category provides the appropriation authority to cover major unanticipated expenses. Any expense must be specifically authorized by City Council.

**Capital Outlay.** This category is for equipment and/or land.

**Non-Divisional Budget  
by Category  
FY 2005-06**



**WATER & SEWER  
UTILITIES NON-DIVISIONAL  
(310-58-50-35)  
FY 2005-06**

| Acct<br>No.  | Description   | Dept Rec            | Adopted             |
|--------------|---|---------------------|---------------------|
| <b>52670</b> | <b>OTHER PROFESSIONAL SERVICES</b>  |                     |                     |
|              | Unanticipated legal services  | \$ 20,000           | \$ 20,000           |
|              | Debt handling fees  | 25,000              | 25,000              |
|              | Homeland security for water and sewer facilities (rebudgeted)   | 100,000             | 100,000             |
|              | Opportunity grant funded projects   | 50,000              | 50,000              |
|              |   | <u>\$ 195,000</u>   | <u>\$ 195,000</u>   |
| <b>53813</b> | <b>INTRA CITY - BUDGETED TRANSFERS</b>  |                     |                     |
|              | Information Technology (101-59) for Hansen utility billing system implementation                        | \$ 107,000          | \$ 107,000          |
|              | Local wetland inventory maps - (CD GIS)   | 2,000               | 2,000               |
|              | Fire Department (101-37) - Hazardous materials/emergency management                                     | 142,260             | 142,260             |
|              |   | <u>\$ 251,260</u>   | <u>\$ 251,260</u>   |
| <b>53815</b> | <b>INTRA CITY - INTERDEPARTMENTAL REIMBURSEMENTS</b>  |                     |                     |
|              | Public Works Administration/emergency management  | \$ 693,960          | \$ 658,990          |
|              | Public Works Administration Nondivisional   | 736,880             | 736,880             |
|              | Public Works Development Services   | 448,730             | 448,730             |
|              | Public Works Engineering (reduced)  | 406,170             | 404,170             |
|              | Information Technology (101-59) for loans and liens system implementation (added)                       | -                   | 50,000              |
|              |   | <u>\$ 2,285,740</u> | <u>\$ 2,298,770</u> |
| <b>54850</b> | <b>OTHER SPECIAL PAYMENTS</b>   |                     |                     |
|              | Grants for Parks Maxicom improvements (rebudgeted)  | \$ 30,000           | \$ 34,000           |
|              | Grants for urban watershed restoration (rebudgeted)   | 50,000              | 103,080             |
|              | Grants for source watershed protection  | 50,000              | 50,000              |
|              | Grants for water conservation/sewer pretreatment  | 50,000              | 50,000              |
|              | U.S. Forest Service (added)   | -                   | 100,000             |
|              |   | <u>\$ 180,000</u>   | <u>\$ 337,080</u>   |
| <b>55110</b> | <b>LAND</b>   |                     |                     |
|              | Opportunity land purchases (rebudgeted)   | \$ -                | \$ 325,000          |
| <b>60120</b> | <b>PRINCIPAL</b>  |                     |                     |
|              | Principal payments on Water and Sewer Bonds (Please refer to Debt Service section for specific details) | \$ 6,998,170        | \$ 7,698,170        |
| <b>60130</b> | <b>INTEREST</b>   |                     |                     |
|              | Interest payments on Water and Sewer Bonds (Please refer to Debt Service section for specific details)  | \$ 5,489,940        | \$ 6,694,750        |
| <b>62110</b> | <b>TRANSFERS TO OTHER FUNDS</b>   |                     |                     |
|              | Non Assessed Water (255-58-90-20-10)  | \$ 2,775,000        | \$ 2,775,000        |
|              | Non Assessed Sewer (255-58-90-30-10)  | 3,225,000           | 3,225,000           |
|              |   | <u>\$ 6,000,000</u> | <u>\$ 6,000,000</u> |

**CITY OF SALEM BUDGET  
2005 TO 2006  
FUND NO. 310  
WATER & SEWER**

Department: Public Works  
Cost Center: Operations - Utilities Non-Divisional  
Cost Center No: 58-50-35-00

| Acct Code | Account Name                     | 2nd Yr        |               | 1 st Yr       |               | Budget        |                |                       |               |
|-----------|----------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------------------|---------------|
|           |                                  | Budget 02-03  | Actual 02-03  | Budget 03-04  | Actual 03-04  | Budget 04-05  | Dept Rec 05-06 | Difference from 04-05 | Adopted 05-06 |
| 51010     | SALARIES & WAGES                 | \$ 45,000     | \$ 38,173     | \$ 92,400     | \$ 78,037     | \$ 103,900    | \$ -           | \$ (103,900)          | \$ -          |
| 51195     | OTHER PAY/BENEFITS               | -             | -             | -             | -             | -             | 79,200         | 79,200                | 79,200        |
| 51230     | UNEMPLOYMENT                     | 26,250        | 94,332        | 22,680        | 77,470        | 100,070       | 90,690         | (9,380)               | 90,690        |
|           | Total Personal Services          | \$ 71,250     | \$ 132,504    | \$ 115,080    | \$ 155,507    | \$ 203,970    | \$ 169,890     | \$ (34,080)           | \$ 169,890    |
|           | NUMBER OF POSITIONS              | -             | -             | -             | -             | -             | -              | -                     | -             |
| 52120     | MAIL                             | \$ -          | \$ 2          | \$ -          | \$ -          | \$ -          | \$ -           | \$ -                  | \$ -          |
| 52320     | ADVERTISING                      | -             | -             | -             | 603           | -             | -              | -                     | -             |
| 52405     | TELEPHONE - OFFICE               | -             | 125           | -             | -             | -             | -              | -                     | -             |
| 52670     | OTHER PROFESS. SERVICES          | 195,800       | 111,190       | 210,850       | 198,699       | 257,720       | 195,000        | (62,720)              | 195,000       |
| 52740     | PERMITS                          | 1,000         | -             | 1,000         | -             | 1,000         | 1,000          | -                     | 1,000         |
| 53210     | INSURANCE - LIABILITY            | 518,915       | 520,607       | 623,680       | 624,566       | 658,580       | 710,030        | (420)                 | 658,160       |
| 53380     | OTHER MAINTENANCE & REPAIRS      | -             | 193           | -             | -             | -             | -              | -                     | -             |
| 53720     | TAXES & ASSESSMENTS              | 525           | 472           | 520           | 499           | 500           | 600            | 100                   | 600           |
| 53765     | INTEREST - SHORT TERM            | 1,400         | 464           | 100           | 63            | 100           | 100            | -                     | 100           |
| 53770     | BAD DEBT - WRITE OFF             | 337,235       | 286,014       | 300,000       | 142,540       | 300,000       | 300,000        | -                     | 300,000       |
| 53780     | FRANCHISE FEES - WATER & SEWER   | 1,863,815     | 1,953,732     | 2,143,480     | 2,063,028     | 2,313,470     | 2,258,220      | (55,250)              | 2,258,220     |
| 53810     | INTRA CITY - INTERNAL CHARGES    | 2,126,505     | -             | -             | -             | -             | -              | -                     | -             |
| 53812     | INTRA CITY - DIRECT CHARGE       | -             | 24,424        | -             | 62,481        | -             | -              | -                     | -             |
| 53813     | INTRA CITY - BUDGETED TRANSFER   | -             | 426,647       | 346,470       | 297,987       | 144,420       | 251,260        | 106,840               | 251,260       |
| 53815     | INTRA CITY - INTERDEPT REIMBURS. | -             | 1,938,677     | 1,971,250     | 2,097,015     | 1,605,190     | 2,285,740      | 693,580               | 2,298,770     |
| 53851     | COPY                             | -             | -             | -             | 385           | -             | -              | -                     | -             |
| 53860     | BUILDING SERVICES                | -             | -             | -             | 388           | -             | -              | -                     | -             |
| 53900     | INDIRECT COST ALLOCATION PLAN    | 2,309,635     | 2,309,637     | 2,179,500     | 2,179,500     | 2,475,930     | 2,774,970      | 299,040               | 2,774,970     |
| 54810     | SPECIAL PAYMENTS - RIGHT-OF-WAY  | 40,000        | -             | 40,000        | -             | -             | -              | -                     | -             |
| 54850     | OTHER SPECIAL PAYMENTS           | 200,000       | 66,684        | 172,750       | 184,163       | 225,820       | 180,000        | 111,260               | 337,080       |
|           | Total Materials & Services       | \$ 7,594,830  | \$ 7,638,865  | \$ 7,989,600  | \$ 7,851,917  | \$ 7,982,730  | \$ 8,956,920   | \$ 1,092,430          | \$ 9,075,160  |
| 55110     | LAND                             | \$ 549,115    | \$ -          | \$ 500,000    | \$ 363,259    | \$ 850,000    | \$ -           | \$ (525,000)          | \$ 325,000    |
| 55120     | BUILDINGS & IMPROVEMENTS         | 549,115       | -             | 500,000       | -             | 660,000       | -              | (660,000)             | -             |
|           | Total Capital Outlay             | \$ 1,098,230  | \$ -          | \$ 1,000,000  | \$ 363,259    | \$ 1,510,000  | \$ -           | \$ (1,185,000)        | \$ 325,000    |
| 60120     | PRINCIPAL                        | \$ 4,848,115  | \$ 4,882,119  | \$ 5,903,770  | \$ 5,937,261  | \$ 6,754,460  | \$ 6,998,170   | \$ 943,710            | \$ 7,698,170  |
| 60130     | INTEREST                         | 5,360,320     | 5,326,279     | 6,023,610     | 6,090,373     | 5,680,020     | 5,489,940      | 1,014,730             | 6,694,750     |
|           | Total Debt Services              | \$ 10,208,435 | \$ 10,208,398 | \$ 11,927,380 | \$ 12,027,634 | \$ 12,434,480 | \$ 12,488,110  | \$ 1,958,440          | \$ 14,392,920 |
| 61110     | CONTINGENCIES                    | \$ 800,000    | \$ -          | \$ 800,000    | \$ -          | \$ 1,000,000  | \$ 1,000,000   | \$ -                  | \$ 1,000,000  |
|           | Total Contingencies              | \$ 800,000    | \$ -          | \$ 800,000    | \$ -          | \$ 1,000,000  | \$ 1,000,000   | \$ -                  | \$ 1,000,000  |
| 62110     | TRANSFERS TO OTHER FUNDS         | \$ 17,052,000 | \$ 17,479,281 | \$ 5,836,350  | \$ 5,810,546  | \$ 10,943,310 | \$ 6,000,000   | \$ (4,943,310)        | \$ 6,000,000  |
|           | Total Interfund Transfers        | \$ 17,052,000 | \$ 17,479,281 | \$ 5,836,350  | \$ 5,810,546  | \$ 10,943,310 | \$ 6,000,000   | \$ (4,943,310)        | \$ 6,000,000  |
|           | Total Requirements               | \$ 36,824,745 | \$ 35,459,049 | \$ 27,668,410 | \$ 26,208,863 | \$ 34,074,490 | \$ 28,614,920  | \$ (3,111,520)        | \$ 30,962,970 |