

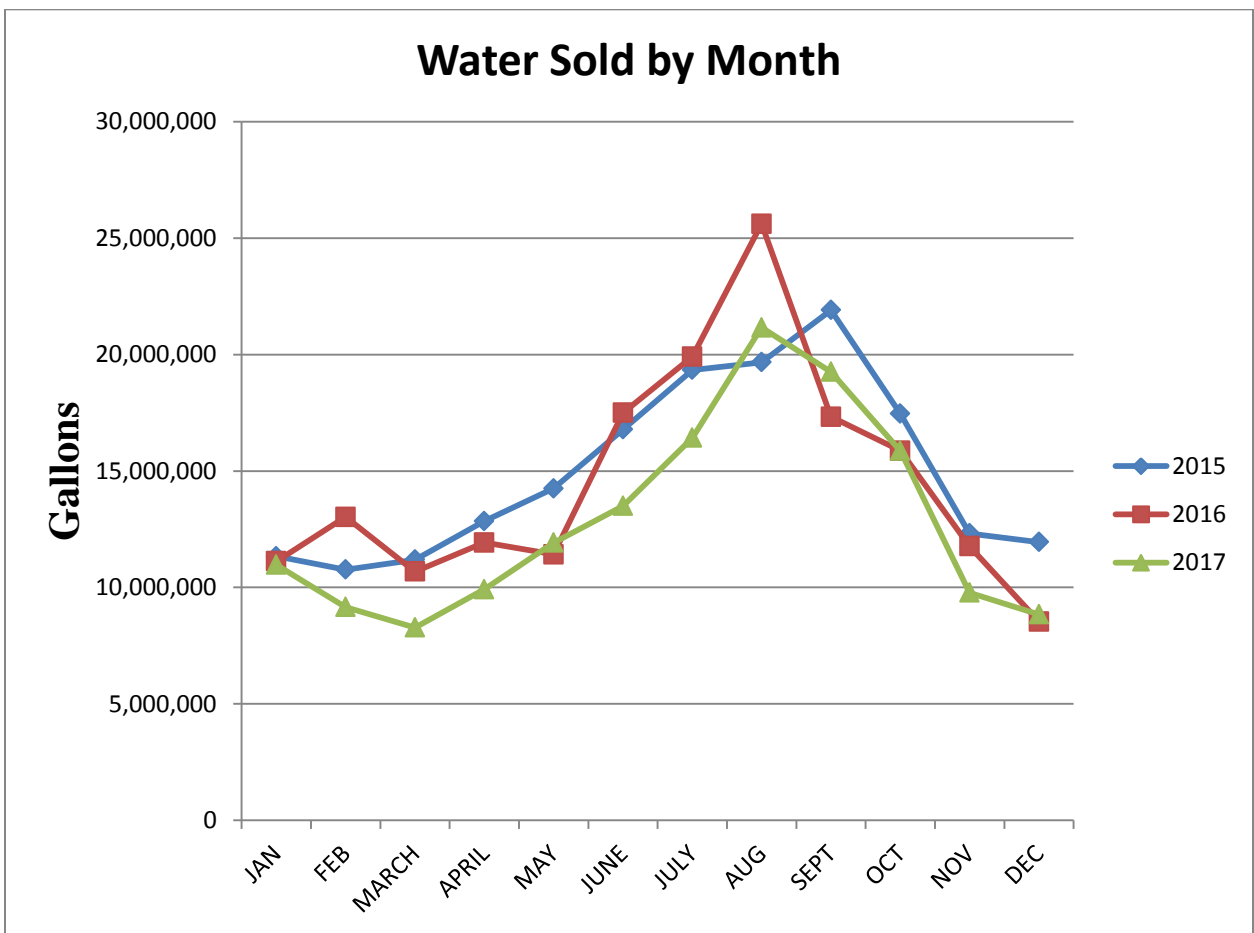
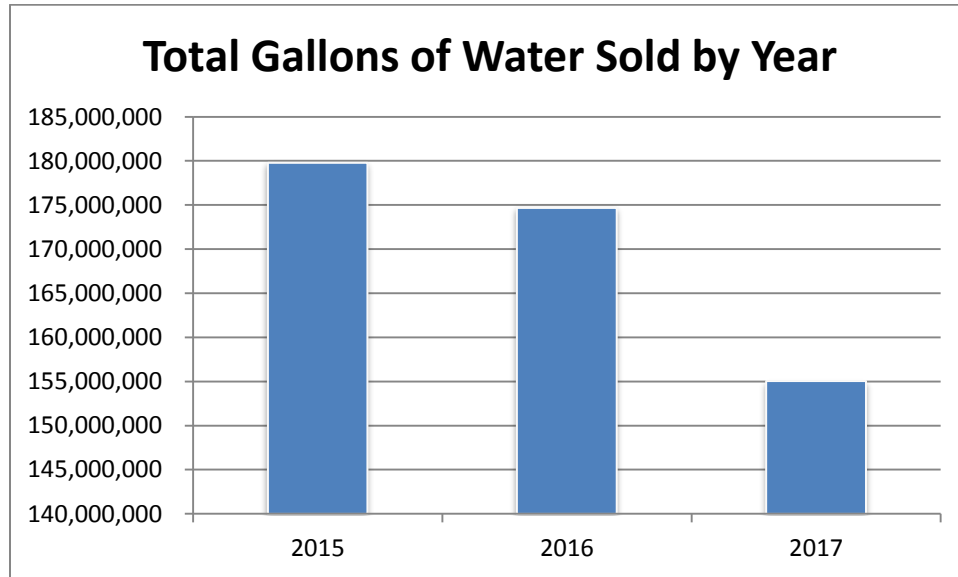
Water & Sewer Utility Fund (23)

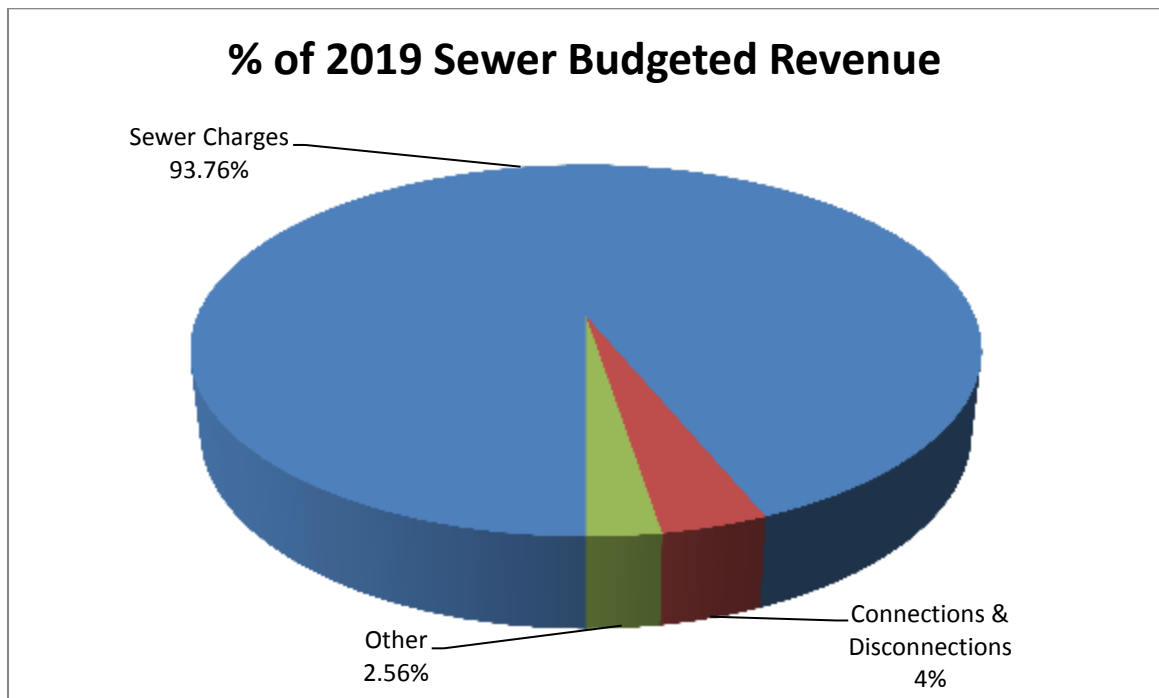
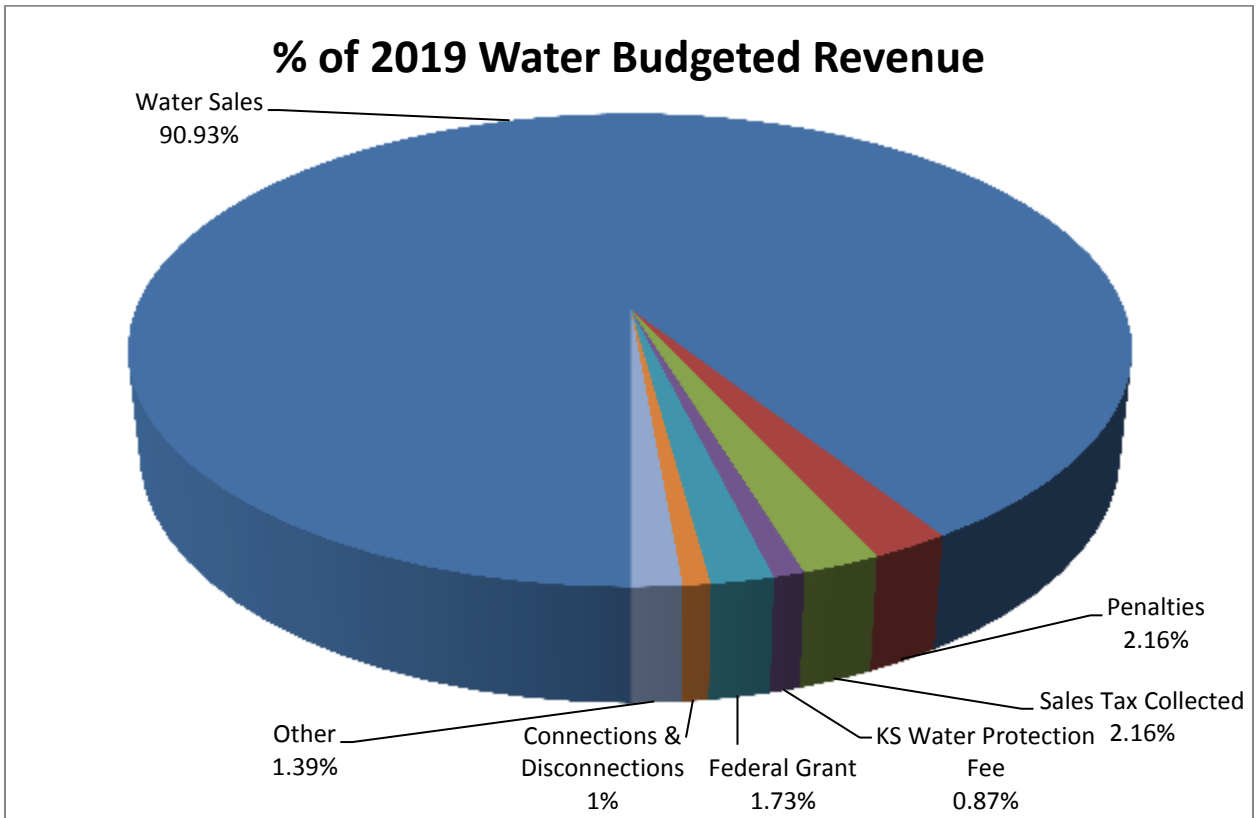
The Water & Sewer Fund is the largest business fund operated by the City of Phillipsburg. The majority of revenues for this fund come from fees billed for services. The two departments share the fund but revenues and expenditures are tracked separately. The Water Department has five sub-departments which are water production, water distribution, water general/administration, water non-operating, and transfers. The water production sub-department consists of the cost associated with bringing water to the City from the Glade wellfield. The City of Phillipsburg operates a number of wells and storage reservoirs located on the North Fork of the Solomon River from 2 miles east of Glade to 3 miles west of Glade. The water distribution sub-department consists of the costs associated with treating the water at the water plant and distributing it to the customers. The water general/administration sub-department consists of the costs associated with billing, collection of revenues, customer service orders, and expenditures not associated with the other sub-departments. The water non-operating sub-department tracks the money sent to the State of Kansas for fees associated with water billing. Commercial water accounts must pay sales tax on the water purchased while residential accounts are exempt. All water sales are subject to the Kansas Water Protection Fee and Kansas Clean Water Drinking Fee. The transfer sub-department shows the transfers from the Water Department to other funds of the City. In 2017, there was an average of 38 customer service work orders per month. These work orders included new service requests, disconnection of service, and notifications of other water issues. Currently, the City bills 1,291 water accounts each month.

Beginning in 2018, the Sewer Department consists of three sub-departments: operations, administration, and transfers. The operations sub-department is the cost of the operation for the wastewater facility and getting the sewage to the facility, including the operation of the lift stations. The administration sub-department consists of billing, collection of revenues, customer service orders, and expenditures not associated with the direct operations of the wastewater facility and lines. The transfer sub-department shows the transfers from the Sewer Department to other funds of the City. Currently, the City bills 1,219 sewer accounts each month.

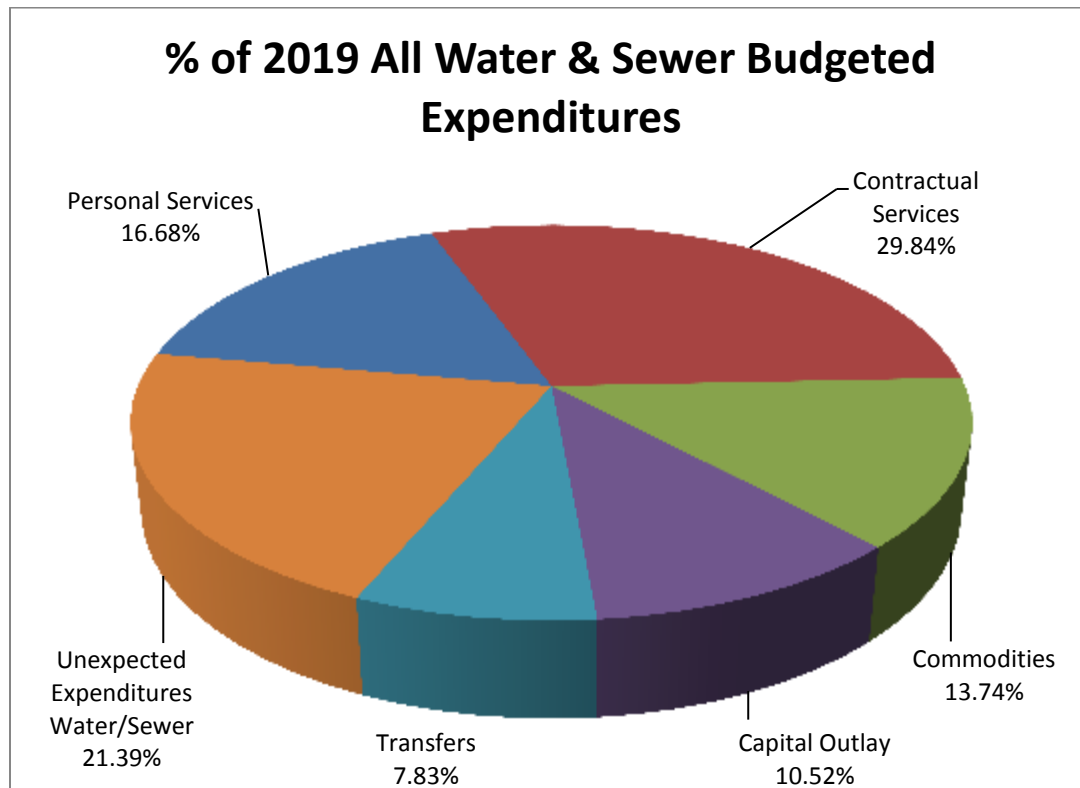
Water & Sewer Utility Fund Revenue Sources	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Water Utility				
Water Sales	935,389	1,050,000	1,000,000	1,050,000
Penalties	19,268	20,000	25,000	25,000
Sales Tax Collected	14,588	25,000	25,000	25,000
Coin Machine Water Sales	1,343	2,000	2,000	3,000
Water Protection Fee	5,914	10,000	6,000	10,000
Water Sale of Equipment	1,615	3,000	2,500	3,000
Return Check Charge	420	1,000	1,000	1,000
New Service	0	2,000	0	0
Connects/Disconnects	5,961	8,750	7,000	8,750
Federal Grant	21,909	10,000	20,000	20,000
State Grant	2,921	0	0	0
Water Reimbursement	1,870	0	2,000	3,000
Other	4,685	5,000	5,000	6,000
Total Water Revenues	1,015,883	1,136,750	1,095,500	1,154,750
Sewer Utility				
Sewer Charges	374,596	407,000	385,000	407,000
Sewer Machine Rental	0	1,500	1,500	1,500
Sewer Sale of Equipment	0	10,000	5,000	5,000
Connections/Disconnections	12,720	15,000	16,000	16,000
Sewer Dump Station Fees	2,530	4,500	4,500	4,500
Sewer Reimbursement	38,125	0	100	100
Other	0	100	0	0
Total Sewer Revenues	427,971	438,100	412,100	434,100
Total Revenues	1,443,854	1,574,850	1,507,600	1,588,850
Revenue Forward	754,883	603,622	741,176	748,622
Total Resources	2,198,737	2,178,472	2,248,776	2,337,472

Water Sold





Expenditure Summary - All Water & Sewer Utility Departments	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Personnel Services	406,654	450,000	437,000	390,000
Contractual Services	613,499	717,465	622,154	697,465
Commodities	278,541	349,257	242,000	321,107
Capital Outlay	68,867	400,750	86,000	245,900
Transfers	90,000	261,000	113,000	183,000
Unexpected Expenditures Water/Sewer	0	0	0	500,000
Total All Water & Sewer Utility Fund Depts.	1,457,561	2,178,472	1,500,154	2,337,472



Water & Sewer Utility Fund Expenditures	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Water Expenditures				
Water Production				
Personnel Services	35,344	40,000	36,000	25,000
Contractual Services	173,208	230,000	180,000	210,000
Commodities	64,991	50,000	65,000	70,000
Capital Outlay	29,807	120,750	30,000	10,000
Total Water Production	303,350	440,750	311,000	315,000
Water Distribution				
Personnel Services	200,085	210,000	202,000	210,000
Contractual Services	169,658	150,000	175,000	180,000
Commodities	123,952	214,257	135,000	177,007
Capital Outlay	11,879	140,000	15,000	100,000
Total Water Distribution	505,574	714,257	527,000	667,007
Water General/Administration				
Personnel Services	74,870	85,000	80,000	75,000
Contractual Services	76,798	90,000	80,000	80,000
Commodities	3,569	10,000	5,000	5,000
Capital Outlay	752	0	1,000	2,000
Total Water General/Administration	155,989	185,000	166,000	162,000
Water Non-Operating				
Sales Tax	14,579	35,000	25,690	35,000
KS Water Protection Fee	4,987	10,000	10,000	10,000
KS Clean Drinking Water Fee	4,676	12,465	12,464	12,465
Total Water Non-Operating	24,242	57,465	48,154	57,465
Water Transfers				
Outgoing to Bond & Interest Fund	61,000	61,000	61,000	63,000
Outgoing to Equipment Reserve Fund	29,000	200,000	50,000	0
Outgoing Transfer Capital Improvement Fund	0	0	0	100,000
Total Transfers	90,000	261,000	111,000	163,000
Total Water Expenditures	1,079,155	1,658,472	1,163,154	1,364,472

Sewer Utility Expenditures**Sewer Operations**

Personnel Services	96,355	115,000	104,000	55,000
Contractual Services	169,593	190,000	119,000	80,000
Commodities	86,029	75,000	35,000	64,100
Capital Outlay	26,429	140,000	39,000	132,900
Total Operations	378,406	520,000	297,000	332,000

Sewer Administration

Personnel Services	0	0	15,000	25,000
Contractual Services	0	0	20,000	90,000
Commodities	0	0	2,000	5,000
Capital Outlay	0	0	1,000	1,000
Total Administration	0	0	38,000	121,000

Sewer Transfers

Outgoing to Equipment Reserve Fund	0	0	2,000	0
Outgoing Transfer Capital Improvement Fund	0	0	0	20,000
Total Transfers	0	0	2,000	20,000

Total Sewer Utility Expenditures

Total Sewer Utility Expenditures	378,406	520,000	337,000	473,000
Unexpected Expenditures Water/Sewer	0	0	0	500,000
Total All Expenditures	1,457,561	2,178,472	1,500,154	2,337,472