

## Water Fund Interdepartmental Charges

Interdepartmental Charges are payments made to various funds for services rendered. Various divisions in the General Fund, the Electric Fund and the Insurance Fund provide services to the Water Fund. This budget is where payment for those services occurs.

There are two ways in which I look at the funds to determine the amounts to be charged. First, I try to determine how much it would cost this fund to provide those services on its own and place a dollar value on that cost. I then stay at that level or lower so that the cost is no greater and, almost always, less than that can be provided independently. Second, there are some departments that are overhead to the entire organization. In those cases, we try to apportion a percentage of the operations based on the time spent or financial impact if that is available. Additionally, there may be facilities provided by the city that wouldn't be available to these departments if they were independent. For those, there is generally a charge in the form of rent or other unit of measure.

**Revenue:**

**Personnel:** There are no positions budgeted in this division. There is no request for additional personnel.

**Operations:** No operations occur except journal entries by finance.

**Capital:** There are no capital requests in this budget.

City of New Bern Budget  
Fiscal Year 2008-09

Fund Department Division:		Water Fund Administration Water Fund Interdep. Chgs.					
Account Number	Description	Lyr Act.	Y To Dte	Current	Estimate	Request	Recomm
5111-9922-78110-755	Governing Board	90,220	59,456	79,275	90,220	90,972	90,972
5111-9922-78112-755	Information Technology	172,860	91,870	122,493	172,860	126,599	126,599
5111-9922-78114-755	Warehouse	20,140	24,151	32,201	20,140	33,083	33,083
5111-9922-78116-755	Human Resources	44,300	72,390	96,520	44,300	114,570	114,570
5111-9922-78118-755	Administration	85,480	67,249	89,665	85,480	102,213	102,213
5111-9922-78120-755	Accounting	156,694	84,022	112,029	156,694	113,231	113,231
5111-9922-78122-755	Customer Service	41,810	71,388	95,184	41,810	103,699	103,699
5111-9922-78124-755	Utility Service	107,100	120,112	160,149	107,100	163,580	163,580
5111-9922-78126-755	Insurance	113,310	93,788	125,050	113,310	130,628	130,628
5111-9922-78127-755	Worker's Compensation	0	81,750	109,000	0	136,250	136,250
5111-9922-78128-755	Legal	45,630	35,344	47,125	45,630	48,420	48,420
5111-9922-78130-755	Engineering	236,640	259,478	345,970	236,640	386,822	386,822
5111-9922-78132-755	Public Buildings	167,770	126,012	168,016	167,770	213,567	213,567
5111-9922-78134-755	Public Works	98,730	45,875	61,167	98,730	67,118	67,118
5111-9922-78136-755	Billing	46,280	27,269	36,358	46,280	39,859	39,859
5111-9922-78138-755	Electric Administration	85,960	33,572	44,762	85,960	69,515	69,515
5111-9922-78140-755	Communications	56,310	134,714	179,619	56,310	0	0
5111-9922-78142-755	GIS	29,890	17,390	23,187	29,890	36,702	36,702
5111-9922-78144-755	Sewer	42,000	31,500	42,000	35,000	42,000	42,000
5111-9922-78190-755	Other Interdepartmental	173,251	219,529	292,705	35,000	404,200	404,200
<b>Interdepartmental Charge</b>		<b>1,814,375</b>	<b>1,696,859</b>	<b>2,262,475</b>	<b>1,669,124</b>	<b>2,423,028</b>	<b>2,423,028</b>
<b>Water Fund Interdepartmental Charges Totals:</b>		<b>1,814,375</b>	<b>1,696,859</b>	<b>2,262,475</b>	<b>1,669,124</b>	<b>2,423,028</b>	<b>2,423,028</b>