

## **Sewer 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 Sewer 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 Sewer Fund  
Department: Administration  
Division: Sewer Interdepartmental Chgs

Account Number	Description	Lyr Act.	Y To Dte	Current	Estimate	Request	Recomm
5211-9922-78110-755	Governing Board	82,254	59,456	79,275	90,220	90,972	90,972
5211-9922-78112-755	Information Technolog	111,793	91,870	122,493	122,620	126,599	126,599
5211-9922-78114-755	Warehouse	36,723	24,151	32,201	40,280	33,083	33,083
5211-9922-78116-755	Human Resources	67,465	72,390	96,520	74,000	114,570	114,570
5211-9922-78118-755	Administration	93,514	67,249	89,665	102,570	102,213	102,213
5211-9922-78120-755	Accounting	114,286	84,022	112,029	125,355	113,231	113,231
5211-9922-78122-755	Customer Service	76,251	71,388	95,184	83,630	103,699	103,699
5211-9922-78124-755	Utility Service	97,643	120,112	160,149	107,100	163,580	163,580
5211-9922-78126-755	Insurance	103,305	93,788	125,050	113,310	130,628	130,628
5211-9922-78127-755	Worker's Compensatio	0	102,188	136,250	0	136,250	136,250
5211-9922-78128-755	Legal	41,601	35,344	47,125	45,630	48,420	48,420
5211-9922-78130-755	Engineering	223,853	259,478	345,970	258,150	386,822	386,822
5211-9922-78132-755	Public Buildings	203,947	126,012	168,016	223,700	213,567	213,567
5211-9922-78134-755	Public Works	105,018	45,875	61,167	115,190	67,118	67,118
5211-9922-78136-755	Billing	33,760	27,269	36,358	37,030	39,859	39,859
5211-9922-78138-755	Electric Administratio	78,370	33,572	44,762	85,960	69,515	69,515
5211-9922-78140-755	Communications	51,338	134,714	179,619	56,310	0	0
5211-9922-78142-755	GIS	38,753	17,390	23,187	29,890	36,702	36,702
5211-9922-78190-755	Other Interdepartment	156,453	220,939	294,585	177,491	408,720	408,720
<b>Interdepartmental Char</b>		<b>1,716,327</b>	<b>1,687,207</b>	<b>2,249,605</b>	<b>1,888,436</b>	<b>2,385,548</b>	<b>2,385,548</b>
<b>Sewer Fund Interdepartmental Charges Totals:</b>		<b>1,716,327</b>	<b>1,687,207</b>	<b>2,249,605</b>	<b>1,888,436</b>	<b>2,385,548</b>	<b>2,385,548</b>