

City of Ukiah
Wastewater Enterprise
PUBLIC WORKS/WASTEWATER UTILITY DIVISION
FISCAL YEAR 2010-2011

Fund	611, 612, 614, 620, 622
Department	Summary

Account Name	FUND	2006-07	2007-08	2008-09	2009-2010		2010-2011		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE									
Interest on Investment	612	299,238	501,397	413,975	71,300	40,200	90,286	90,286	90,286
Domestic Sewage (City)	612	1,371,799	1,758,753	1,996,250	2,128,003	2,251,802	2,252,827	2,252,827	2,252,827
Commercial Sewage (City)	612	1,355,286	1,555,596	1,662,347	1,712,218	1,698,924	1,699,697	1,699,697	1,699,697
Penalties (City)	612								
Domestic Sewage (UVSD)	612	1,035,771	1,214,187	1,129,891	1,679,433	1,739,891	1,743,388	1,743,388	
Commercial Sewage (UVSD)	612	1,214,921	1,465,341	2,144,215	2,104,521	1,958,926	1,962,863	1,962,863	
Rate Increase Revenue for Gross	612				535,000				
Jobs, Permits, Fees & Misc.	612	18,058	121,945	21,171	42,527	28,492	28,492	28,492	28,492
Interest on Invested Bond Proceeds	611		1,637,618	860,367	125,000	50,000	60,000	60,000	60,000
Interest Income	620	105,283	101,290	83,910	17,400	17,700	17,400	17,400	17,400
Misc Revenue	620								
Sewer Fees & Charges	620	324,279	127,489	54,865	100,000	76,496	54,555	54,555	54,555
Interest Income	614		75,779	146,562	50,000	72,900	72,000	72,000	72,000
Interest Income	622				57,800	50,000	30,000	30,000	30,000
TOTAL REVENUE		5,724,634	8,559,394	8,513,553	8,623,201	7,985,331	8,011,508	8,011,508	4,305,257
EXPENDITURES									
Salary and Employee Benefits	612	1,181,757	1,273,264	1,241,511	1,452,417	1,233,183	1,602,884	1,602,885	1,602,884
Operations and Maintenance	612/622	1,767,751	2,313,194	2,511,311	2,735,972	2,292,135	2,821,600	2,821,600	2,511,600
OPERATING EXPENDITURES		2,949,508	3,586,458	3,752,822	4,188,389	3,525,318	4,424,484	4,424,485	4,114,484
NET OPERATING INCOME		\$ 2,775,126	\$ 4,972,937	\$ 4,760,731	\$ 4,434,813	\$ 4,460,013	\$ 3,587,024	\$ 3,587,023	\$ 190,773
Capital Expenditures	612	71,677	4,348	24,523	2,385	2,385	310,000	310,000	310,000
Treatment Plant Upgrade	611	20,543,319	18,053,092	15,336,538	2,666,699	1,565,133			
Debt Service	611	552,400	3,339,200	3,739,200	4,531,200	4,537,632	4,883,200	4,883,200	4,883,200
Capital Expenditures	614		40,873	77,348	1,498,242	782,872	1,083,000	1,083,000	1,333,000
Capital Expenditures	620	555,665					1,148	1,148	1,148
INCOME AFTER CAPITAL EXP. & DEPR.		\$ (18,947,935)	\$ (16,464,576)	\$ (14,416,878)	\$ (4,263,713)	\$ (2,428,008)	\$ (2,690,324)	\$ (2,690,325)	\$ (6,336,575)
TRANSFERS IN (OUT)									
Reserves & Debt Service		\$ 777,865	\$ 638,000	\$ (1,262,000)	\$ 948,625	\$ 1,304,788	\$ (908,332)	\$ (766,419)	\$ 2,046,109
NET TRANSFERS IN (OUT)		\$ 777,865	\$ 638,000	\$ (1,262,000)	\$ 948,625	\$ 1,304,788	\$ (908,332)	\$ (766,419)	\$ 2,046,109
NET AFTER TRANSFERS		\$ (18,170,070)	\$ (15,826,576)	\$ (15,678,878)	\$ (3,315,088)	\$ (1,123,220)	\$ (3,598,656)	\$ (3,456,744)	\$ (4,290,466)

City of Ukiah
Wastewater Enterprise
PUBLIC WORKS/WASTEWATER UTILITY DIVISION
FISCAL YEAR 2010-2011

Fund	611, 612, 614, 620, 622
Department	Summary

SUMMARY OF CHANGES IN OPERATING FUND BALANCE

DESCRIPTION	FUND	2006-07	2007-08	2008-09	2009-2010		2010-2011		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
FUND BEGINNING BALANCE		\$ 7,334,814	\$ 10,243,543	\$ 14,467,700	\$ 14,124,571	\$ 14,124,571	\$ 14,566,483	\$ 14,566,483	\$ 14,566,483
TOTAL REVENUE		5,724,634	8,559,394	8,513,553	8,623,201	7,985,331	8,011,508	8,011,508	4,305,257
TOTAL EXPENSES		2,949,508	3,586,458	3,752,822	4,188,389	3,525,318	4,424,484	4,424,485	4,114,484
NET OPERATING INCOME		2,775,126	4,972,937	4,760,731	4,434,812	4,460,013	3,587,024	3,587,023	190,773
CAPITAL, DEBT SERVICE & DEPR.		21,723,060	21,437,513	19,177,609	8,698,526	6,888,022	6,277,348	6,277,348	6,527,348
NET TRANSFERS IN (OUT)		777,865	638,000	(1,262,000)	948,625	1,304,788	(908,332)	(766,419)	2,046,109
NET INCOME		(18,170,070)	(15,826,576)	(15,678,878)	(3,315,089)	(1,123,220)	(3,598,656)	(3,456,744)	(4,290,466)
FUND BALANCE ADJUST.		21,078,799	20,050,733	15,335,749	-	1,565,133	-	-	-
FUND ENDING BALANCE		\$ 10,243,543	\$ 14,467,700	\$ 14,124,571	\$ 10,809,482	\$ 14,566,483	\$ 10,967,827	\$ 11,109,739	\$ 10,276,017
ENDING FUND BALANCES									
612 CITY-DISTRICT OPS	612	\$ 5,549,850	\$ 6,289,806	\$ 1,778,029	\$ 2,850,141	\$ 3,708,446	\$ 481,767	\$ 623,679	\$ 775,223
611 CONSTRUCTION	611	\$ 1,127,355	\$ 3,471,761	\$ 4,731,504	\$ 1,405,805	\$ 3,991,072	\$ 2,915,072	\$ 2,915,072	\$ 4,051,073
620 CITY CAPITAL	620	\$ 2,012,449	\$ 1,897,227	\$ 942,002	\$ 715,402	\$ 692,198	\$ 419,005	\$ 419,005	\$ 647,732
614 CAPITAL IMPROVEMENTS	614	\$ 1,553,890	\$ 2,808,906	\$ 3,823,035	\$ 3,297,833	\$ 4,036,103	\$ 3,482,064	\$ 3,482,064	\$ 3,232,064
622 RATE STABILIZATION	622	\$	\$	\$ 2,850,000	\$ 2,540,300	\$ 2,138,663	\$ 3,669,918	\$ 3,669,918	\$ 3,669,918
ENDING BALANCE		\$ 10,243,543	\$ 14,467,700	\$ 14,124,571	\$ 10,809,482	\$ 14,566,483	\$ 10,967,827	\$ 11,109,739	\$ 12,376,011

CITY OF UKIAH
CITY/DISTRICT SEWER OPERATIONS FUND
FISCAL YEAR 2010-2011

Fund	612
Department	Summary

Account Name	2006-07	2007-08	2008-09	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest on Investment	299,238	501,397	413,975	71,300	40,200	90,286	90,286	90,286
Domestic Sewage (City)	1,371,799	1,758,753	1,996,250	2,128,003	2,251,802	2,252,827	2,252,827	2,252,827
Commercial Sewage (City)	1,355,286	1,555,596	1,662,347	1,712,218	1,698,924	1,699,697	1,699,697	1,699,697
Penalties (City)								
Domestic Sewage (UVSD)	1,035,771	1,214,187	1,129,891	1,679,433	1,739,891	1,743,388	1,743,388	
Commercial Sewage (UVSD)	1,214,921	1,465,341	2,144,215	2,104,521	1,958,926	1,962,863	1,962,863	
UVSD charges (Fund 641)								2,099,994
Rate Increase Revenue for Gross Revenue Bond Coverage				535,000				
Jobs, Permits, Fees & Misc.	18,058	121,945	21,171	42,527	28,492	28,492	28,492	28,492
TOTAL REVENUE	\$ 5,295,072	\$ 6,617,219	\$ 7,367,850	\$ 8,273,001	\$ 7,718,235	\$ 7,777,553	\$ 7,777,553	\$ 6,171,296
EXPENDITURES								
Salary and Employee Benefits	1,181,757	1,273,264	1,241,511	1,452,417	1,233,183	1,602,884	1,602,885	1,602,884
Operations and Maintenance	1,767,751	2,313,194	2,511,311	2,735,972	2,292,135	2,818,155	2,818,155	2,508,155
Capital Expenditures	71,677	4,348	24,523	2,385	2,385	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 3,021,185	\$ 3,590,806	\$ 3,777,346	\$ 4,190,774	\$ 3,527,703	\$ 4,731,039	\$ 4,731,040	\$ 4,421,039
NET INCOME	\$ 2,273,887	\$ 3,026,413	\$ 3,590,504	\$ 4,082,227	\$ 4,190,532	\$ 3,046,514	\$ 3,046,513	\$ 1,750,257
Transfers IN (OUT)								
Transfers to Debt Service		\$ (1,362,406)	\$ (2,765,200)	\$ (2,765,200)	\$ (2,765,200)	\$ (2,765,200)	\$ (2,765,200)	\$ (1,317,400)
Transfers to Capital Projects	\$ (1,553,890)	\$ (1,220,110)	\$ (944,915)	\$ (944,915)	\$ (944,915)	\$ (496,080)	\$ (496,080)	\$ (496,080)
Transfers City Rate Stabilization			\$ (2,100,000)	\$ 367,500	\$ 761,337	\$ (1,504,700)	\$ (1,504,700)	\$ (1,504,700)
Transfers UVSD Rate Stabilization			\$ (1,900,000)	\$ 332,500	\$ 688,663	\$ (1,365,300)	\$ (1,365,300)	\$ (1,365,300)
Transfer to UVSD Special Fund 641	\$ (5,490)					\$ (141,913)	\$ 0	\$ 0
TOTAL TRANSFERS	\$ (1,559,380)	\$ (2,582,516)	\$ (7,710,115)	\$ (3,010,115)	\$ (2,260,115)	\$ (6,273,193)	\$ (6,131,280)	\$ (4,683,480)
FUND BALANCE BEGINNING	\$ 4,852,262	\$ 5,549,850	\$ 6,289,806	\$ 1,778,029	\$ 1,778,029	\$ 3,708,446	\$ 3,708,446	\$ 3,708,446
Fund Bal Adjs (add depr, less loan principal)	\$ (16,919)	\$ 296,059	\$ (392,166)	\$	\$	\$	\$	\$
FUND BALANCE ENDING	\$ 5,549,850	\$ 6,289,806	\$ 1,778,029	\$ 2,850,141	\$ 3,708,446	\$ 481,767	\$ 623,679	\$ 775,223

CITY OF UKIAH
CITY/DISTRICT SEWER FUND
ADMINISTRATION & GENERAL
FISCAL YEAR 2010-2011

Fund	612
Department	3505

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved

SALARIES & BENEFITS

110	Salaries, Regular	131,693	157,844	163,576	169,731	169,731	164,278	164,278	164,278
115	Salaries, Overtime	89							
118	Stand-by Pay								
119	Accrued Salaries & Benefits	6,857	7,286	9,924					
120	Salaries Charged by Other Depts.				31	31	47	47	47
141	Retirement (PERS)	10,359	16,530	20,810	26,517	26,517	29,618	29,618	29,618
151	Group Insurance	15,695	20,852	24,762	26,631	26,631	26,355	26,355	26,355
152	Worker Comp Insurance	9,109	11,705	8,556	6,791	6,791	6,573	6,573	6,573
154	Medicare	1,954	2,545	2,516	2,461	2,461	2,384	2,384	2,384
155	Unemployment Insurance	411	334	270	255	255	822	822	822
156	F.I.C.A.	2,433	2,655	110		212			
Total Salaries & Benefits		\$ 178,600	\$ 219,750	\$ 230,525	\$ 232,417	\$ 232,629	\$ 230,077	\$ 230,077	\$ 230,077

OPERATIONS & MAINTENANCE

160	Conference & Training Expense	6,339	3,296	2,166.83	6,000	1,000	2,500	2,500	2,500
210	Utilities	397	541	920.04	735	735	735	735	735
220	Telephone	2,803	2,088	2,564.42	2,600	2,000	2,040	2,040	2,040
250	Contractual Services	54,589	49,453	206,643.91	389,464	389,464	390,000	390,000	360,000
260	Dues & Subscriptions	342	230	1,330.24	2,100	1,000	1,020	1,020	1,020
262	Memberships & Meetings	1,186	687	546.25	1,135	750	765	765	765
280	Burglar Alarm Maintenance	344	344	343.68	344	344	351	351	351
291	General Government Service Charges	80,508	117,713	150,264.96	139,660	139,660	141,963	141,963	141,963
292	Purchasing Department Charges	20,371	18,407	21,405.96	25,632	25,632	20,957	20,957	20,957
302	Equipment Maintenance & Repair	1,371	835	53.46	1,500		500	500	500
305	Allocated Building Maintenance	2,276	2,488	4,185.00	3,527	3,527	3,733	3,733	3,733
310	Allocated Dispatch Charges	10,000	10,000	9,999.96	10,000	10,000	10,000	10,000	10,000
320	Billing & Collection	93,796	114,693	137,414.04	151,020	151,020	136,972	136,972	136,972
330	Rental of Land & Buildings	210	210	210.00	5,368	1,056	5,368	5,368	5,368
332	Corporation Yard Charges	15,391	18,085	5,897.04	5,407	5,407	7,937	7,937	7,937

**CITY OF UKIAH
CITY/DISTRICT SEWER FUND
ADMINISTRATION & GENERAL
FISCAL YEAR 2010-2011**

Fund	612
Department	3505

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
340 Allocated Insurance	53,893	52,101	51,932.73	52,762	52,762	52,739	52,739	52,739
411 Postage	1,173	1,844	4,233.69	1,500	1,500	1,500	1,500	1,500
450 Fuels & Lubricants	295	124		500		100	100	100
630 Taxes & Fees	1,744		14.00	250	36			
632 Right of Way Lease	141,000	141,000	158,219.04					
690 Supplies	8,046	3,906	5,545.31	8,000	8,000	8,000	8,000	8,000
696 Uncollectible Bills	7,569	8,435	41,767.24	11,000	8,000	11,000	11,000	11,000
690 Refunds of prior year payments			91,696.54					
711 Contribution to Capital Replacement	44,974							
Total Operations & Maintenance	\$ 548,616	\$ 546,481	\$ 897,354	\$ 818,504	\$ 801,893	\$ 798,180	\$ 798,180	\$ 768,180
800 Capital Expenditures	12,172							
TOTAL DEPARTMENT 3505	\$ 739,387	\$ 766,231	\$ 1,127,879	\$1,050,921	\$ 1,034,522	\$ 1,028,257	\$ 1,028,257	\$ 998,257

**SEWER AND WASTEWATER TREATMENT UTILITIES
ADMINISTRATION AND GENERAL
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3505

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
110	Salaries, Regular	\$ 164,278	\$ 164,278	\$ 164,278
612.3505.110.000	1 Director of Public Works/Sewer & Water Utility (22% Water, 2% Solid Waste Disposal Site, 19% Streets, 9% Public Works/Engineering, 1% Garage, 1% Corp Yard, 8% Redevelopment)	38%	38%	38%
	1 Deputy P.W. Director Water & Sewer (47% Water)	53%	53%	53%
	1 Senior Civil Engineer 3% Water, 47% Public Works/Engineering, 32% Redevelopment, 4% Streets,)	14%	14%	14%
	1 Administrative Secretary (40% Engineering; 40% Streets; 10% Water)	10%	10%	10%
	1 Assistant Engineer (31% Redevelopment, 10% Engineering, 58% Streets)	1%	1%	1%
	1 Deputy P.W. Director Engineering & Streets (3% Corp Yard, 59% Engineering, 4% Garage, 2% Landfill, 27% Streets, 2% Water	3%	3%	3%
	1 Water & Sewer Program Coordinator (50% Water)	50%	50%	50%
	1 Receptionist/Clerk (30% Recreation, 10% Garage, 10% Genl Govt Buildings, 10% Parks, 20% Water)	20%	20%	20%
	1 Development Permit Coordinator (25% Planning, 25% Building Inspection, 44% Engineering, 3% Water)	3%	3%	3%
115	Salaries - Overtime	\$ 47	\$ 47	\$ 47
612.3505.115.000	Staff time for Ukiah Valley Sanitation District Engineer and special projects.			
141-156	Employee Benefits	\$ 65,752	\$ 65,752	\$ 65,752
612.3505.141.000	Retirement (PERS)			
612.3505.151.000	Group Insurance			
612.3505.152.000	Workers Compesations Insurance			
612.3505.154.000	Medicare			
612.3505.155.000	Unemployment Insurance			
612.3505.156.000	FICA			
160	Conference and Training	\$ 2,500	\$ 2,500	\$ 2,500
612.3505.160.000	Water Environment Federation and California Water Environment Association Conferences, Asset Management Training, GIS Training, Safety Training, Mandated Sewer System Design/Rehab Training.			

**SEWER AND WASTEWATER TREATMENT UTILITIES
ADMINISTRATION AND GENERAL
FISCAL YEAR 2010-2011**

<u>ACCOUNT NO. 612-3505</u>		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
210	Utilities	\$ 735	\$ 735	\$ 735
612.3505.210.000	Sewer Utility's share of Civic Center utilities.			
220	Telephone	\$ 2,040	\$ 2,040	\$ 2,040
612.3505.220.000	Regular telephones, Cellular telephones and Pagers.			
250	Contractual Services	\$ 390,000	\$ 390,000	\$ 360,000
612.3505.250.000	Engineering Consultant Services	\$50,000	\$50,000	\$50,000
612.3505.250.001	Sewer System Management Plan & Implementation	\$60,000	\$60,000	\$60,000
612.3505.250.002	Sewer Master Plan	\$150,000	\$150,000	\$150,000
612.3505.250.004	Flow Monitoring Services	\$50,000	\$50,000	\$50,000
612.3505.250.005	Reconciliation Services	\$30,000	\$30,000	\$0
612.3505.250.006	Mediation Services	\$50,000	\$50,000	\$50,000
260	Dues and Subscriptions	\$ 1,020	\$ 1,020	\$ 1,020
612.3505.260.000	iWater Annual Maintenance	\$760	\$760	\$760
612.3505.260.000	Underground Service Alert Fee	\$260	\$260	\$260
262	Memberships and Meetings	\$ 765	\$ 765	\$ 765
612.3505.262.000				
280	Burglar Alarm Maintenance	\$ 351	\$ 351	\$ 351
612.3505.280.000				
291	General Governmental Service Charges	\$ 141,963	\$ 141,963	\$ 141,963
612.3505.291.000				
292	Purchasing Dept Charges	\$ 20,957	\$ 20,957	\$ 20,957
612.3505.292.000				
302	Equipment Maintenance and Repair	\$ 500	\$ 500	\$ 500
612.3505.302.000	Maintenance and Repairs for Copy/Fax Machine, Printers, Plotter, GPS Equipment.			
305	Building Maintenance	\$ 3,733	\$ 3,733	\$ 3,733
612.3505.305.000	Sewer Utility's share of Civic Center building maintenance.			

**SEWER AND WASTEWATER TREATMENT UTILITIES
ADMINISTRATION AND GENERAL
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3505		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
310	Dispatch Charges	\$ 10,000	\$ 10,000	\$ 10,000
612.3505.310.000	Sewer Utility's share of citywide dispatch costs.			
320	Billing & Collection	\$ 136,972	\$ 136,972	\$ 136,972
612.3505.320.000				
330	Rental of Land and Buildings	\$ 5,368	\$ 5,368	\$ 5,368
612.3505.330.000	Sewer Utility's share of Civic Center/Annex facility capital maintenance.	\$1,056	\$1,056	\$1,056
612.3505.330.001	Share of Corporation Yard rental of airport property (\$4,312)	\$4,312	\$4,312	\$4,312
332	Corporation Yard Charge	\$ 7,937	\$ 7,937	\$ 7,937
612.3505.332.000	Sewer Utility's share of Corporation Yard charges.			
340	Insurance	\$ 52,739	\$ 52,739	\$ 52,739
612.3505.340.000	Sewer Utility's share of the Citywide General Liability, Property, Earthquake and Flood, Vehicle Insurance costs and Special Liability.			
411	Postage	\$ 1,500	\$ 1,500	\$ 1,500
612.3505.411.000	Miscellaneous Department Mailings, Postage Allocation.			
450	Fuels and Lubricants	\$ 100	\$ 100	\$ 100
612.3505.450.000				
690	Supplies and Equipment	\$ 8,000	\$ 8,000	\$ 8,000
612.3505.690.000	Miscellaneous Office and Computer Supplies	\$4,000	\$4,000	\$4,000
612.3505.690.000	Safety and Training Materials	\$1,000	\$1,000	\$1,000
612.3505.690.000	Public Educational Brochures (Grease Disposal)	\$3,000	\$3,000	\$3,000
696	Uncollectible Bills	\$ 11,000	\$ 11,000	\$ 11,000
612.3505.696.000				
DEPARTMENT TOTAL		<u>\$ 1,028,257</u>	<u>\$ 1,028,257</u>	<u>\$ 998,257</u>

**CITY OF UKIAH
CITY/DISTRICT SEWER FUND
SYSTEM MAINTENANCE
FISCAL YEAR 2010-2011**

Fund	612
Department	3510

Account Name		2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
SALARIES & BENEFITS									
110	Salaries, Regular	272,641	239,887	199,649	262,258	262,258	323,626	323,626	323,626
111	Salaries, Non-regular		1,960	7,766	9,000	9,000	10,575	10,575	10,575
115	Salaries, Overtime	10,496	11,347	7,796	4,527	6,075	7,360	7,360	7,360
118	Stand-by Pay	15,987	14,097	10,853	11,999	11,999	15,872	15,872	15,872
141	Retirement (PERS)	30,638	30,025	36,086	41,854	41,854	59,215	59,215	59,215
151	Group Insurance	50,677	43,387	34,428	51,511	51,511	63,450	63,450	63,450
152	Worker Comp Insurance	28,250	24,952	9,600	11,511	11,511	14,297	14,297	14,297
154	Medicare	4,353	3,921	3,381	4,174	4,174	5,183	5,183	5,183
155	Unemployment Insurance	929	485	355	425	425	1,752	1,752	1,752
156	F.I.C.A.		127	651	558	558	656	656	656
Total Salaries & Benefits		\$ 413,971	\$ 370,189	\$ 310,565	\$ 397,817	\$ 399,365	\$ 501,986	\$ 501,986	\$ 501,986
OPERATIONS & MAINTENANCE									
160	Conference & Training Expense	4,620	400	2,756	5,000	1,000	2,500	2,500	2,500
210	Utilities	998	962	1,267	1,400	1,400	1,400	1,400	1,400
220	Telephone					319	320	320	320
250	Contractual Services	10,400	9,881	39,963	125,500	20,000	50,000	50,000	
262	Memberships & Meetings	110	95		200	200	200	200	200
302	Equipment Maintenance & Repair	206	1,317	4,078	5,000	5,000	8,600	8,600	8,600
303	Vehicle Repair & Maintenance	48,933	30,907	57,373	43,058	44,058	52,500	52,500	52,500
440	Small Tools	3,584	7,636	5,535	5,500	4,000	8,000	8,000	8,000
450	Fuels & Lubricants	12,543	14,757	16,125	15,000	15,000	15,000	15,000	15,000
630	Taxes & Fees		1,563	1,989	2,000	2,000	2,040	2,040	2,040
639	Fines & Penalties						50,000	50,000	
690	Supplies	28,720	39,113	33,733	52,200	44,700	50,000	50,000	50,000
711	Contribution to Capital Replacement	37,500	100,000						
720	Reimbursable Projects				500				
Total Operations & Maintenance		\$ 147,614	\$ 206,631	\$ 162,819	\$ 255,358	\$ 137,677	\$ 240,560	\$ 240,560	\$ 140,560
800-812	Capital Expenditures	13,649	3,433	9,985					
TOTAL DEPARTMENT 3510		\$ 575,234	\$ 580,253	\$ 483,369	\$ 653,175	\$ 537,042	\$ 742,546	\$ 742,546	\$ 642,546

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
SYSTEM MAINTENANCE
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3510

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
110 Salaries, Regular		\$ 323,626	\$ 323,626	\$ 323,626
612.3510.110.000	1 Water/Sewer Maintenance Supervisor (36% Water)	64%	64%	64%
	1 Water/Sewer Leadworker (36% Water)	64%	64%	64%
	2 Water/Sewer Attendant II (36% Water)	64%	64%	64%
	5 Water/Sewer Attendant I (36% Water)	64%	64%	64%
	2 Water Treatment Plant Operator/Mechanic (99% Water)	1%	1%	1%
	1 Water Treatment Plant Supervisor (99% Water)	1%	1%	1%
	1 Water/Sewer Service Attendant (80% Water)	20%	20%	20%
111 Salaries, Non-Regular		\$ 10,575	\$ 10,575	\$ 10,575
612.3510.111.000	1 Temporary fill-in W/S Attendant 1 500 hours @ \$21.15/hr	100%	100%	50%
115 Salaries Overtime and Holiday		\$ 7,360	\$ 7,360	\$ 7,360
612.3510.115.000				
118 Salaries Stand-by		\$ 15,872	\$ 15,872	\$ 15,872
612.3510.118.000				
141-156 Employee Benefits		\$ 144,553	\$ 144,553	\$ 144,553
612.3510.141.000	Retirement (PERS)			
612.3510.151.000	Group Insurance			
612.3510.152.000	Workers Compensation Insurance			
612.3510.154.000	Medicare			
612.3510.155.000	Unemployment Insurance			
612.3510.156.000	FICA			
160 Conference and Training		\$ 2,500	\$ 2,500	\$ 2,500
612.3510.160.000	Pumper and Cleaner Environmental Expo, Required Safety Training, WEFTEC Conference			
210 Utilities		\$ 1,400	\$ 1,400	\$ 1,400
612.3510.210.000	Electricity for three lift stations.			
220 Telephone		\$ 320	\$ 320	\$ 320
612.3510.250.000		\$320	\$320	\$320
250 Contractual Services		\$ 50,000	\$ 50,000	\$ -
612.3510.250.000	Emergency Sewer System Repairs	\$50,000	\$50,000	\$0

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
SYSTEM MAINTENANCE
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3510

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
		\$ 200	\$ 200	\$ 200
262 Memberships and Meetings				
612.3510.262.000		\$200	\$200	\$200
302 Equipment Maintenance and Repair		\$ 8,600	\$ 8,600	\$ 8,600
612.3510.302.000	Lift Station Parts/Service	\$5,000	\$5,000	\$5,000
612.3510.302.000	CUES Annual Maintenance Fee	\$3,600	\$3,600	\$3,600
303 Vehicle Maintenance and Repair		\$ 52,500	\$ 52,500	\$ 52,500
612.3510.303.000	Outside Vendor Labor and Parts	\$23,091	\$23,091	\$23,091
612.3510.303.003	Garage Labor Charges	\$28,347	\$28,347	\$28,347
612.3510.303.004	Garage Parts Charges	\$1,062	\$1,062	\$1,062
440 Small Tools		\$ 8,000	\$ 8,000	\$ 8,000
612.3510.440.000	Miscellaneous Maintenance Tools, Televideo Inspection Tools, and Sewer Cleaning Tools.			
450 Fuels and Lubricants		\$ 15,000	\$ 15,000	\$ 15,000
612.3510.450.000				
630 Taxes and Fees		\$ 2,040	\$ 2,040	\$ 2,040
612.3510.630.000	SWRCB Sewer System Fee			
639 Fines and Penalties		\$ 50,000	\$ 50,000	\$ -
612.3510.639.001	Fines and penalties			
690 Supplies and Equipment		\$ 50,000	\$ 50,000	\$ 50,000
612.3510.690.000	Repair Materials (gravel, pipe, backtop, etc.)	\$45,000	\$45,000	45,000
612.3510.690.001	Safety Supplies	\$3,000	\$3,000	3,000
612.3510.690.002	Office Supplies	\$2,000	\$2,000	2,000
DEPARTMENT TOTAL		<u>\$ 742,546</u>	<u>\$ 742,546</u>	<u>\$ 642,546</u>

CITY OF UKIAH
CITY/DISTRICT SEWER FUND
TREATMENT PLANT OPERATION & MAINTENANCE
FISCAL YEAR 2010-2011

Fund	612
Department	3580

Account Name		2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
SALARIES & BENEFITS									
110	Salaries, Regular	383,274	416,014	441,162	519,069	380,809	545,043	545,044	545,043
111	Salaries, Non-regular	9,527	14,042	5,296	14,560		14,560	14,560	14,560
115	Salaries, Overtime	20,389	43,688	62,409	46,125	38,052	47,313	47,313	47,313
118	Stand-by Pay	25,416	25,468	24,194	28,968	28,968	29,579	29,579	29,579
141	Retirement (PERS)	38,085	52,199	63,070	83,637	59,415	100,227	100,227	100,227
151	Group Insurance	62,692	75,261	69,508	94,902	67,697	95,562	95,562	95,562
152	Worker Comp Insurance	38,971	47,577	21,716	24,349	18,200	25,460	25,460	25,460
154	Medicare	6,177	7,253	7,671	8,825	6,300	9,229	9,229	9,229
155	Unemployment Insurance	1,333	940	812	845	845	2,945	2,945	2,945
156	F.I.C.A.	3,322	884	4,584	903	903	903	903	903
Total Salaries & Benefits		\$ 589,186	\$ 683,325	\$ 700,422	\$ 822,183	\$ 601,189	\$ 870,821	\$ 870,822	\$ 870,821
OPERATIONS & MAINTENANCE									
160	Conference & Training Expense	8,309	4,969	7,254	10,000	8,000	10,000	10,000	10,000
210	Utilities	159,688	284,939	300,045	318,000	315,000	316,000	316,000	316,000
214	Natural Gas & Propane	12,354	7,808	8,813	9,000	6,000	7,000	7,000	7,000
220	Telephone	2,847	3,885	3,483	3,800	3,800	3,800	3,800	3,800
250	Contractual Services	103,432	282,258	137,906	255,995	240,154	639,000	639,000	459,000
260	Dues & Subscriptions	1,138	1,783	1,436	1,940	1,940	2,100	2,100	2,100
280	Burglar Alarm Maintenance	1,160	1,836	2,465	2,400	2,400	2,400	2,400	2,400
302	Equipment Maintenance & Repair	55,808	50,962	40,686	331,935	95,241	69,000	69,000	69,000
303	Vehicle Repair & Maintenance	4,793	4,361	5,019	7,010	6,000	6,510	6,510	6,510
305	Allocated Building Maintenance						1,000	1,000	1,000
440	Small Tools	1,675	2,046	4,627	5,000	5,000	3,500	3,500	3,500
450	Fuels & Lubricants	4,737	5,357	5,930	5,000	4,000	5,000	5,000	5,000
520	Chemicals	141,788	365,769	390,147	236,500	200,000	200,000	200,000	200,000
540	Lumber & Building Supplies	839	342	681	3,000	500	1,000	1,000	1,000
630	Taxes & Fees	19,126	28,840	28,399	18,536	18,536	19,111	19,111	19,111
639	Fines & Penalties						50,000	50,000	50,000
682	Interest Expense	107,033	97,193	89,702	425,994	425,994	425,994	425,994	425,994
690	Supplies	60,943	18,389	25,200	28,000	20,000	18,000	18,000	18,000
710	Depreciation	385,850	399,345	399,345					
Total Operations & Maintenance		\$ 1,071,521	\$ 1,560,082	\$ 1,451,138	\$ 1,662,110	\$ 1,352,565	\$ 1,779,415	\$ 1,779,415	\$ 1,599,415
800	Capital & non-recurring Expenditures	45,857	915	14,538	2,385	2,385	310,000	310,000	310,000
TOTAL DEPARTMENT 3580		\$ 1,706,563	\$ 2,244,322	\$ 2,166,098	\$ 2,486,678	\$ 1,956,139	\$ 2,960,236	\$ 2,960,237	\$ 2,780,236

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
WASTEWATER TREATMENT PLANT
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3580		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
110 Salaries, Regular		\$ 545,043	\$ 545,044	\$ 545,043
612.3580.110.000	1 Wastewater Treatment Plant Supervisor	100%	100%	100%
	3 Wastewater Treatment Plant Operator	100%	100%	100%
	1 Wastewater Treatment Plant Mechanic	100%	100%	100%
	1 Laboratory Technician	100%	100%	100%
	2 Senior Wastewater Treatment Plant Operator Mechanics	100%	100%	100%
	1 Senior Wastewater Treatment Plant Operator	100%	100%	100%
111 Salaries, Non-Regular		\$ 14,560	\$ 14,560	\$ 14,560
612.3580.111.000	1 Intern @ \$14 per hour	100%	100%	100%
115 Salaries Overtime		\$ 47,313	\$ 47,313	\$ 47,313
612.3580.115.000				
118 Salaries Stand-by		\$ 29,579	\$ 29,579	\$ 29,579
612.3580.118.000				
141-156 Employee Benefits		\$ 234,326	\$ 234,326	\$ 234,326
612.3580.141.000	Retirement (PERS)			
612.3580.151.000	Group Insurance			
612.3580.152.000	Workers Compensation Insurance			
612.3580.154.000	Medicare			
612.3580.155.000	Unemployment Insurance			
612.3580.156.000	FICA			
160 Conference and Training		\$ 10,000	\$ 10,000	\$ 10,000
612.3580.160.000	Safety Training, Electrical System Operator Training, Valve Operation Training, Programmable Logic Control (PLC) Training, California Water Environment Association (CWEA) and Water Environment Federation (WEF) Conferences			
210 Utilities		\$ 316,000	\$ 316,000	\$ 316,000
612.3580.210.000	Electricity Costs for Treatment Plant and Advanced Wastewater Treatment Plant.	\$313,500	\$313,500	\$313,500
612.3580.210.001	Water from Willow County Water District	\$2,500	\$2,500	\$2,500
214 Natural Gas		\$ 7,000	\$ 7,000	\$ 7,000
612.3580.214.000	Boiler Fuel for Digester Heater.			
220 Telephone		\$ 3,800	\$ 3,800	\$ 3,800
612.3580.220.000	Telephone and Pager Charges.			

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
WASTEWATER TREATMENT PLANT
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3580		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
250 Contractual Services		\$ 639,000	\$ 639,000	\$ 459,000
612.3580.250.000	Misc. Contractual Services (crane service, fence repairs, fiberoptic cable repair, etc.)	\$10,000	\$10,000	\$10,000
612.3580.250.001	Laboratory Testing Services Including Bio-Solids Testing	\$35,000	\$35,000	\$35,000
612.3580.250.005	Perc Pond Levee Maint Repair	\$55,000	\$55,000	\$55,000
612.3580.250.006	Scarify Percolation Ponds	\$15,000	\$15,000	\$15,000
612.3580.250.007	Recycled Water Master Plan	\$150,000	\$150,000	\$150,000
612.3580.250.008	Biosolids Disposal	\$100,000	\$100,000	\$100,000
612.3580.250.009	Pest Control Services	\$4,000	\$4,000	\$4,000
612.3580.250.010	Study to Identify Potential Sources of Priority Pollutants (NPDES Permit requirement)	\$15,000	\$15,000	\$15,000
612.3580.250.012	SCADA System Annual Maintenance System Contract	\$5,000	\$5,000	\$5,000
612.3580.250.014	Engineering Assistance, Filing Application for New NPDES permit	\$50,000	\$50,000	\$50,000
612.3580.250.015	Nitrate Reduction Study	\$100,000	\$100,000	\$10,000
612.3580.250.016	Copper Source ID & Reduction Study	\$100,000	\$100,000	\$10,000
260 Dues and Subscriptions		\$ 2,100	\$ 2,100	\$ 2,100
612.3580.260.000	California Water Environment Association (CWEA) dues			
280 Burglar Alarm Maintenance		\$ 2,400	\$ 2,400	\$ 2,400
612.3580.280.000				
302 Equipment Maintenance and Repair		\$ 69,000	\$ 69,000	\$ 69,000
612.3580.302.000	General Maintenance and Repair Parts	\$10,000	\$10,000	\$10,000
612.3580.302.001	Pump and Motor Maintenance and Repair Parts	\$10,000	\$10,000	\$10,000
612.3580.302.002	Plumbing and Electrical Supplies	\$4,000	\$4,000	\$4,000
612.3580.302.003	Treatment Process Equipment Replacement Parts (digester grinders, clarifier parts, bearings, valves)	\$35,000	\$35,000	\$35,000
612.3580.302.004	Electrical Equipment (motors, compressors, blowers)	\$10,000	\$10,000	\$10,000
303 Vehicle Repair and Maintenance		\$ 6,510	\$ 6,510	\$ 6,510
612.3580.303.000	Outside Vendor Labor and Parts	\$3,144	\$3,144	\$3,144
612.3580.303.003	Garage Labor Charges	\$3,244	\$3,244	\$3,244
612.3580.303.004	Garage Parts Charges	\$122	\$122	\$122
305 Building Maintenance		\$ 1,000	\$ 1,000	\$ 1,000
612.3580.305.000				
440 Small Tools		\$ 3,500	\$ 3,500	\$ 3,500
612.3580.440.000	Replacement of Shop Tools.			
450 Fuel and Lubricants		\$ 5,000	\$ 5,000	\$ 5,000

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
WASTEWATER TREATMENT PLANT
FISCAL YEAR 2010-2011**

ACCOUNT NO. 612-3580		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
612.3580.450.000	Fuel for Emergency Generator and Vehicles.			
520 Chemicals		\$ 200,000	\$ 200,000	\$ 200,000
612.3580.520.000	Chemicals Used in Wastewater Treatment Process.			
540 Lumber and Building Supplies		\$ 1,000	\$ 1,000	\$ 1,000
612.3580.540.000	General Maintenance, sheds, gravel			
630 Taxes and Fees		\$ 19,111	\$ 19,111	\$ 19,111
612.3580.630.000	Property Taxes	\$1,521	\$1,521	\$1,521
612.3580.630.000	Annual State Environmental Laboratory Accreditation Fee	\$2,400	\$2,400	\$2,400
612.3580.630.000	Annual State Storm Water Pollution Prevention Plan (SWPPP)	\$830	\$830	\$830
612.3580.630.000	Mendocino County Annual HazMat Permit Fee	\$1,157	\$1,157	\$1,157
612.3580.630.000	Mendocino County Air Quality Permit	\$582	\$582	\$582
612.3580.630.000	SWRCB Discharge Fee	\$12,621	\$12,621	\$12,621
639 Fines and Penalties		\$ 50,000	\$ 50,000	\$ 50,000
612.3510.639.001	Fines and penalties			
682 Interest Expense		\$ 425,994	\$ 425,994	\$ 425,994
612.3580.682.000	Interest portion of annual payment to California State Department of Water Resources for Sewer Treatment Plant Construction Loan [final payment April 2016].	\$79,622	\$79,622	\$79,622
612.3580.682.000	Principal portion of annual payment to California State Department of Water Resources for Sewer Treatment Plant Construction Loan [final payment April 2016].	\$346,372	\$346,372	\$346,372
690 Supplies and Equipment		\$ 18,000	\$ 18,000	\$ 18,000
612.3580.690.000	Laboratory Testing Supplies	\$10,000	\$10,000	\$10,000
612.3580.690.001	Miscellaneous Office and Computer Supplies	\$4,000	\$4,000	\$4,000
612.3580.690.002	Training Materials and Safety Supplies	\$4,000	\$4,000	\$4,000
800 Machinery and Equipment		\$ 310,000	\$ 310,000	\$ 310,000
612.3580.800.000	Replacement of Dredge Floating Pipeline	\$5,000	\$5,000	\$5,000
612.3580.800.000	Factory Overhaul of one AWWT Feed Pump	\$20,000	\$20,000	\$20,000
612.3580.800.000	Replacement of AWWT Feed Pump Motors	\$30,000	\$30,000	\$30,000
612.3580.800.000	Riding Lawn Mower	\$5,000	\$5,000	\$5,000
612.3580.800.000	Rehabilitate AWWT Filtration Units	250,000	250,000	250,000
DEPARTMENT TOTAL		<u>\$ 2,960,236</u>	<u>\$ 2,960,237</u>	<u>\$ 2,780,236</u>

CITY OF UKIAH
SEWER RATE STABILIZATION FUND

Fund	622
Department	Summary

FISCAL YEAR 2010-2011

Account Name	2006-07	2007-08	2008-09	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income				\$ 57,800	\$ 50,000	\$ 30,000	\$ 30,000	30,000
Misc Revenue								
TOTAL REVENUE	\$	\$	\$	\$ 57,800	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000
EXPENDITURES								
Rate stabilization expenditures								
General Government allocation						\$ 3,445	\$ 3,445	\$ 3,445
TOTAL EXPENDITURES	\$	\$	\$	\$	\$	\$ 3,445	\$ 3,445	\$ 3,445
NET INCOME	\$	\$	\$	\$ 57,800	\$ 50,000	\$ 26,555	\$ 26,555	\$ 26,555
Transfers In Fund 612			2,100,000			1,504,700	1,504,700	1,504,700
Transfers In Fund 611								
Transfers In Fund 614								
Transfers In Fund 620			750,000					
Transfers (Out) 612				(367,500)	(761,337)			
Transfers (Out) 611								
Transfers (Out) 614								
Transfers (Out) 620								
FUND BALANCE BEGINNING	\$	\$	\$	\$ 2,850,000	\$ 2,850,000	\$ 2,138,663	\$ 2,138,663	\$ 2,138,663
Fund Balance Adjustments								
FUND BALANCE ENDING	\$	\$	\$ 2,850,000	\$ 2,540,300	\$ 2,138,663	\$ 3,669,918	\$ 3,669,918	\$ 3,669,918

Note: This fund was created to hold net income not reserved or designated for other purposes according to the bond covenants that provide for transfers from a rate stabilization fund to be counted in the calculation of coverage of the debt payments. Money from this fund may be transferred back to the operating fund as revenue for future expenditures.

CITY OF UKIAH
CITY/SANITATION DISTRICT SEWER CONSTRUCTION AND
DEBT PAYMENT FUND
FISCAL YEAR 2010-2011

Fund	611
Department	7410

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income		1,637,618	860,367	125,000	50,000	60,000	60,000	60,000
Lease purchase financing		0						
TOTAL REVENUE	\$	\$ 1,637,618	\$ 860,367	\$ 125,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
EXPENDITURES								
Capital Expenditures								
Debt Service	552,400	3,339,200	3,739,200	4,531,200	4,537,632	4,883,200	4,883,200	4,883,200
Treatment Plant Upgrade	20,543,319	18,053,092	15,336,538	2,666,699	1,565,133			
TOTAL EXPENDITURES	\$ 21,095,718	\$ 21,392,292	\$ 19,075,738	\$ 7,197,899	\$ 6,102,765	\$ 4,883,200	\$ 4,883,200	\$ 4,883,200

NET INCOME	\$ (21,095,718)	\$ (19,754,674)	\$ (18,215,371)	\$ (7,072,899)	\$ (6,052,765)	\$ (4,823,200)	\$ (4,823,200)	\$ (4,823,200)
TRANSFER IN FOR DEBT SER	1,127,355	2,344,406	3,747,200	3,747,200	3,747,200	3,747,200	3,747,200	4,883,201
FUND BALANCE BEGINNING		1,127,355	3,471,761	4,731,504	4,731,504	3,991,072	3,991,072	3,991,072
Investment In Fixed Assets	21,095,718	19,754,674	15,727,915		1,565,133			0
FUND BALANCE ENDING	\$ 1,127,355	\$ 3,471,761	\$ 4,731,504	\$ 1,405,805	\$ 3,991,072	\$ 2,915,072	\$ 2,915,072	\$ 4,051,073

NOTES:

Revenue held in the Bond Trustee's Project Fund is transferred to the Debt Service Fund after all Project expenditures are paid. The FY 2010/11 budget assumes \$3,236,450 will be transferred by the trustee for funding of the April 2011 debt payment. Therefore the other transfers are reduced accordingly.

Debt payments are funded through transfers of money from the individual City and Sanitation District Capital Improvement Funds (620 and 650, respectively, and the Joint Sewer Operations Fund 612.

The capacity expansion portion of the WWTP construction project debt (20%) is funded by transfers from Fund 620 (\$115,273) (35%) and from Fund 650 (\$214,078) (65%). The remaining funding (\$1,317,400) for the debt payment is transferred from Fund 612.

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
WWTP CONSTRUCTION/DEBT PAYMENT FUND**

FISCAL YEAR 2010-2011

<u>ACCOUNT NO. 611-7410</u>		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
680 Debt Service		\$ 4,883,200	\$ 4,883,200	\$ 4,883,200
611.7410.680.000	Bonds issued March 2006 for Wastewater Treatment Plant upgrade - Principal	\$1,600,000	\$1,600,000	\$1,600,000
611.7410.680.000	Interest	\$3,272,900	\$3,272,900	\$3,272,900
611.7410.680.000	Wells Fargo Trustee Fee	\$2,300	\$2,300	\$2,300
611.7410.680.000	ABAG admin fee	\$8,000	\$8,000	\$8,000
800 Capital Expenditures		\$ -	\$ -	\$ -
611.7410.800.000	WWTP Construction Contract (Kiewit Pacific Construction)			
611.7410.800.001	WWTP Plant Design Services (Brown and Caldwell)			
611.7410.800.002	Financial Advisor (Wells Fargo Trustee Fees)			
611.7410.800.009	Miscellaneous Capital Construction Expenses (lease laydown)			
611.7410.800.005	WWTP Construction Management Services (Harris & Associates)			
611.7410.800.009	WWTP Misc Capital Construction Expenses			
DEPARTMENT TOTAL		<u>\$ 4,883,200</u>	<u>\$ 4,883,200</u>	<u>\$ 4,883,200</u>

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SEWER CAPITAL PROJECTS FUND**

(Projects funded by revenue transferred from the operating fund #612)

Fund	614
Department	Summary

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income		75,779	146,562	50,000	72,900	72,000	72,000	72,000
Misc Revenue								
TOTAL REVENUE	\$	\$ 75,779	\$ 146,562	\$ 50,000	\$ 72,900	\$ 72,000	\$ 72,000	\$ 72,000
EXPENDITURES								
Sewer Lateral Grants (I/I) - City		4,000	17,093	142,000	40,000	142,000	142,000	142,000
Study of recycling - City			12,500	12,500				78,750
Line replacements - City				308,036	117,871	12,500	12,500	12,500
Main replacements - City				329,424	164,712	154,018	154,018	154,018
Inflow/Infiltration - City			19,783	75,909	17,234	164,712	164,712	164,712
System maintenance - City				45,000	29,049	64,770	64,770	64,770
Emergency/Contingency/Fines - City						45,000	45,000	97,500
Sewer Lateral Grants (I/I) - District				100,000	2,000	100,000	100,000	100,000
Study of recycling - District				12,500				71,250
Line replacements - District		36,873		136,582	369,159	136,000	136,000	136,000
Main replacements - District			126	146,066		148,000	148,000	148,000
Inflow/Infiltration - District			27,846	145,225	42,847	116,000	116,000	116,000
System maintenance - District				45,000				
Emergency/Contingency/Fines - District								47,500
TOTAL EXPENDITURES	\$	\$ 40,873	\$ 77,348	\$ 1,498,242	\$ 782,872	\$ 1,083,000	\$ 1,083,000	\$ 1,333,000
NET INCOME	\$	\$ 34,906	\$ 69,214	\$ (1,448,242)	\$ (709,972)	\$ (1,011,000)	\$ (1,011,000)	\$ (1,261,000)
Transfers In (Out) Fund 612	1,553,890	1,220,110	944,915	944,915	944,915	496,080	496,080	496,080
Transfers In (Out) Fund 641				(21,875)	(21,875)	(39,119)	(39,119)	(39,119)
TOTAL TRANSFERS IN (OUT)	\$ 1,553,890	\$ 1,220,110	\$ 944,915	\$ 923,040	\$ 923,040	\$ 456,961	\$ 456,961	\$ 456,961
FUND BALANCE BEGINNING	\$	\$ 1,553,890	\$ 2,808,906	\$ 3,823,035	\$ 3,823,035	\$ 4,036,103	\$ 4,036,103	\$ 4,036,103
Fund Balance Adjustments				\$				
FUND BALANCE ENDING	\$ 1,553,890	\$ 2,808,906	\$ 3,823,035	\$ 3,297,833	\$ 4,036,103	\$ 3,482,064	\$ 3,482,064	\$ 3,232,064
ENDING FUND BALANCE DETAIL								
City Fund Balance	815,792	1,452,350	1,899,054	1,482,265	2,026,268	1,939,348	1,939,348	1,808,098
District Fund Balance	738,098	1,280,778	1,701,641	1,543,228	1,714,595	1,175,476	1,175,476	1,056,726
Unallocated Fund Balance		75,779	222,340	272,340	295,240	367,240	367,240	367,240
Total Fund Balance	\$ 1,553,890	\$ 2,808,906	\$ 3,823,035	\$ 3,297,833	\$ 4,036,103	\$ 3,482,064	\$ 3,482,064	\$ 3,232,064

Note: This fund was created to record the capital improvement projects portion of the sewer revenue from the 2005 Sewer improvement bonds rate calculation.

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SEWER CAPITAL PROJECTS FUND**

(Projects funded by revenue transferred from the operating fund #612)

Fund	614
Department	Summary

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved

Detail of Fund balance by Entity

City Fund Balance								
Sewer Lateral Grants (I/I) - City	-	(4,000)	(21,093)	(163,093)	(61,093)	(203,093)	(203,093)	(203,093)
Study of recycling - City	203,948	364,087	475,607	587,127	599,627	723,647	723,647	644,897
Line replacements - City	155,001	276,707	370,962	157,181	347,346	429,101	429,101	429,101
Main replacements - City	163,158	291,270	390,486	160,278	324,990	270,188	270,188	270,188
Inflow/Infiltration - City	130,527	233,016	292,606	296,070	354,745	269,406	269,406	269,406
System maintenance - City	40,790	72,818	97,622	77,426	93,377	53,411	53,411	53,411
Emergency/Contingency - City	122,369	218,453	292,865	367,277	367,277	396,689	396,689	344,189
Rounding adjustment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total City Fund Balance	815,792	1,452,350	1,899,054	1,482,265	2,026,268	1,939,348	1,939,348	1,808,098
District Fund Balance								
Sewer Lateral Grants (I/I) - District	-	-	-	(100,000)	(2,000)	(102,000)	(102,000)	(102,000)
Study of recycling - District	184,524	329,412	441,621	541,330	553,830	553,830	553,830	482,580
Line replacements - District	140,239	213,482	298,761	247,458	14,881	(121,120)	(121,120)	(121,120)
Main replacements - District	147,620	263,530	353,171	296,872	442,938	294,938	294,938	294,938
Inflow/Infiltration - District	118,096	210,824	254,792	159,506	261,884	106,765	106,765	106,765
System maintenance - District	36,905	65,883	88,325	65,767	110,767	110,767	110,767	110,767
Emergency/Contingency - District	110,715	197,648	264,973	332,298	332,298	332,298	332,298	284,798
Rounding adjustment	(1)	(1)	(2)	(3)	(3)	(3)	(3)	(3)
Total District Fund Balance	738,098	1,280,778	1,701,641	1,543,228	1,714,595	1,175,476	1,175,476	1,056,726
Unallocated Fund Balance	-	75,779	222,340	272,340	295,240	367,240	367,240	367,240
Total Fund Balance	\$ 1,553,890	\$ 2,808,906	\$ 3,823,035	\$ 3,297,833	\$ 4,036,103	\$ 3,482,064	\$ 3,482,064	\$ 3,232,064

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SEWER CAPITAL PROJECTS
(Projects funded by revenue from the operating fund #612)
FISCAL YEAR 2010-2011**

<u>ACCOUNT NO. 614-3510</u>		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
250	Contractual Services	\$ 242,000	\$ 242,000	\$ 242,000
614.3510.250.810	Sewer Lateral Grants/City	\$142,000	\$142,000	\$142,000
614.3510.250.811	Sewer Lateral Grants/District	\$100,000	\$100,000	\$100,000
430	Emergency Repairs & Maintenance	\$ -	\$ -	\$ 50,000
614.3510.430.810	Fines & Penalties/City			\$26,250
614.3510.430.811	Fines & Penalties/District			\$23,750
639	Fines and Penalties	\$ -	\$ -	\$ 50,000
614.3510.639.810	Fines & Penalties/City			\$26,250
614.3510.639.811	Fines & Penalties/District			\$23,750
810	System Capital Improvements - City	\$ 441,000	\$ 441,000	\$ 519,750
	General System Upgrades (Manholes, Lifts) & Sewer Replacement and/or Relining.			
614.3510.810.001	Study of recycling - 50% matching grant	\$0	\$0	\$78,750
614.3510.810.002	Line replacements	\$12,500	\$12,500	\$12,500
614.3510.810.003	Main replacements	\$154,018	\$154,018	\$154,018
614.3510.810.004	Inflow/Infiltration	\$164,712	\$164,712	\$164,712
614.3510.810.005	System maintenance	\$64,770	\$64,770	\$64,770
614.3510.810.006	Emergency/Contingency	\$45,000	\$45,000	\$45,000
811	System Capital Improvements - District	\$ 400,000	\$ 400,000	\$ 471,250
	General System Upgrades (Manholes, Lifts) & Sewer Replacement and/or Relining.			
614.3510.811.001	Study of recycling - 50% matching grant	\$0	\$0	\$71,250
614.3510.811.002	Line replacements	\$136,000	\$136,000	\$136,000
614.3510.811.003	Main replacements	\$148,000	\$148,000	\$148,000
614.3510.811.004	Inflow/Infiltration	\$116,000	\$116,000	\$116,000
614.3510.811.005	System maintenance			
614.3510.811.006	Emergency/Contingency			
DEPARTMENT TOTAL		<u>\$ 1,083,000</u>	<u>\$ 1,083,000</u>	<u>\$ 1,333,000</u>

**CITY OF UKIAH
CITY SEWER CAPITAL IMPROVEMENT FUND**

Fund	620
Department	Summary

FISCAL YEAR 2010-2011

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income	105,283	101,290	83,910	17,400	17,700	17,400	17,400	17,400
Sewer Fees & Charges	324,279	127,489	54,865	100,000	76,496	54,555	54,555	54,555
Misc Revenue								
TOTAL REVENUE	\$ 429,562	\$ 228,779	\$ 138,775	\$ 117,400	\$ 94,196	\$ 71,955	\$ 71,955	\$ 71,955
EXPENDITURES								
Property Acquisition	555,665							
Operating expenses						1,148	1,148	1,148
Sewer Construction Projects								
TOTAL EXPENDITURES	\$ 555,665	\$	\$	\$	\$	\$ 1,148	\$ 1,148	\$ 1,148

NET INCOME	\$ (126,103)	\$ 228,779	\$ 138,775	\$ 117,400	\$ 94,196	\$ 70,807	\$ 70,807	\$ 70,807
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TRANSFER TO RATE STABILIZATION FUND			(750,000)					
TRANSFER FROM RATE STABILIZATION FUND								
TRANSFER TO FUND 611 FOR DEBT SERVICE PAYMENTS*	(344,000)	(344,000)	(344,000)	(344,000)	(344,000)	(344,000)	(344,000)	(115,273)

FUND BALANCE BEGINNING	\$ 2,482,552	\$ 2,012,449	\$ 1,897,227	\$ 942,002	\$ 942,002	\$ 692,198	\$ 692,198	\$ 692,198
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Fund Balance Adjustments								
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FUND BALANCE ENDING	\$ 2,012,449	\$ 1,897,227	\$ 942,002	\$ 715,402	\$ 692,198	\$ 419,005	\$ 419,005	\$ 647,732
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* To fund capacity expansion portion of WWTP construction project.

CITY SEWER CAPITAL IMPROVEMENT FUND
FISCAL YEAR 2010-2011

<u>ACCOUNT NO. 620-7402</u>		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
250 Contractual Services			\$	\$
620.7402.250.000				
291 General Government Charges		\$ 1,148	\$ 1,148	\$ 1,148
620.7402.291.000	City Sewer Capital Fund's portion of the Treasurer's charges for fund balance in investment portfolio.			
630 Taxes and Fees			\$	\$
620.7402.630.000				
690 Supplies and Equipment		\$	\$	\$
620.7402.690.000				
800 Capital Projects		\$	\$	\$
620.7402.800.000	Property Acquisition	-	-	-
620.7402.800.000	Construction projects	-	-	-
DEPARTMENT TOTAL		<u>\$ 1,148</u>	<u>\$ 1,148</u>	<u>\$ 1,148</u>

Presented for City Council information only

SANITATION DISTRICT SPECIAL FUND
On Deposit with The City of Ukiah
FISCAL YEAR 2010-2011

Fund	641
Department	7402

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	General Mgr Request	City Mgr Recommends	Council Approved
REVENUE								
Interest Income	23,030	30,022	36,446	11,800	15,660	18,000	18,000	18,000
Domestic Sewage (UVSD)	Revenue previously recorded in Fund #612			1,679,433	1,739,891	1,743,388	1,743,388	1,743,388
Commercial Sewage (UVSD)				2,104,521	1,958,926	1,962,863	1,962,863	1,962,863
Rate Increase Revenue for Gross Revenue Bond Coverage				254,125				
Right-of-way Rental	50,000	60,000	72,781					
TOTAL REVENUE	\$ 73,030	\$ 90,022	\$ 109,227	\$ 4,049,879	\$ 3,714,477	\$ 3,724,251	\$ 3,724,251	\$ 3,724,251
EXPENDITURES								
Personnel Costs		5,449	86,224	93,200	93,200	115,287	115,287	115,287
Operations	6,300	6,983	8,690	3,763,237	3,508,623	3,627,320	3,627,320	2,792,365
Capital Expenditures								
TOTAL EXPENDITURES	\$ 6,300	\$ 12,432	\$ 94,914	\$ 3,856,437	\$ 3,601,823	\$ 3,742,607	\$ 3,742,607	\$ 2,907,652
NET INCOME	\$ 66,730	\$ 77,590	\$ 14,313	\$ 193,442	\$ 112,654	\$ (18,356)	\$ (18,356)	\$ 816,599
TRANSFER IN (OUT)								
Transfer from Fund 612						141,913	-	-
Transfer from Fund 614				21,875	21,875	39,119	39,119	39,119
TOTAL TRANSFER IN (OUT)	\$	\$	\$	\$ 21,875	\$ 21,875	\$ 181,032	\$ 39,119	\$ 39,119
FUND BALANCE BEGINNING	\$ 536,120	\$ 602,850	\$ 680,440	\$ 694,753	\$ 694,753	\$ 829,281	\$ 829,281	\$ 829,281
Fund Balance Adjustments								
FUND BALANCE ENDING	\$ 602,850	\$ 680,440	\$ 694,753	\$ 910,070	\$ 829,281	\$ 991,957	\$ 850,044	\$ 1,684,999

Right-of-way Rental Revenue represents a portion of the Right-of-way Rental expense paid by UVSD customers' in their rate.

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SANITATION DISTRICT SPECIAL FUND
SEWER MAIN CONSTRUCTION
FISCAL YEAR 2010-2011**

ACCOUNT NO. 641-7402		DISTRICT REQUEST (1)	CITY MGR RECOMMENDED	ADOPTED BUDGET
110 Salaries, Regular		\$ 115,287	\$ 115,287	\$ 115,287
641.7402.110.000	Total Personnel Cost: District Manager and Board Secretary			
160 Travel, Conference, and Training		\$ 0	\$ 0	\$ 0
641.7402.160.001	Board	\$0	\$0	\$0
641.7402.160.002	District Manager	\$0	\$0	\$0
220 Telephone		\$ 1,980	\$ 1,980	\$ 1,980
641.7402.220.001	Telephone & DSL	\$1,980	\$1,980	\$1,980
231 Printing & Publishing		\$ 400	\$ 400	\$ 400
641.7402.231.001	Reproduction	\$400	\$400	\$400
232 Legal Advertising		\$ 1,000	\$ 1,000	\$ 1,000
641.7402.232.001	Publication of notices of public hearings, ordinances, etc.	\$1,000	\$1,000	\$1,000
250 Contract and Professional Services		\$3,600,034	\$ 3,600,034	\$2,765,079
641.7402.250.000	State Controller's report preparation	\$420	\$420	\$420
641.7402.250.001	Audit Services & Special auditor services	\$10,900	\$10,900	\$10,900
641.7402.250.001	Payroll Services	\$900	\$900	\$900
641.7402.250.001	Banking Services	\$300	\$300	\$300
641.7402.250.001	Computer services	\$1,000	\$1,000	\$1,000
641.7402.250.001	Legal Services	\$24,000	\$24,000	\$24,000
641.7402.250.001	UVCTV Contract	\$1,800	\$1,800	\$1,800
641.7402.250.612	UVSD Share of Joint Operating Fund Expenses (47.5%)	\$2,247,244	\$2,247,244	\$2,099,994
641.7402.250.611	UVSD Share of Transfer to Debt Service (47.5%)	\$1,313,470	\$1,313,470	\$625,765
641.7402.250.614	UVSD Share of Transfer to Capital Projects (47.5%)	\$0	\$0	\$0

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SANITATION DISTRICT SPECIAL FUND
SEWER MAIN CONSTRUCTION
FISCAL YEAR 2010-2011**

ACCOUNT NO. 641-7402		DISTRICT REQUEST (1)	CITY MGR RECOMMENDED	ADOPTED BUDGET
291 General Government Charges		\$ 861	\$ 861	\$ 861
641.7402.291.000	Sanitation District Special Fund portion of the Treasurer's charges for fund balance in investment portfolio.			
262 Memberships and Meetings		\$ 2,900	\$ 2,900	\$ 2,900
641.7402.262.001	CSDA Annual Dues	\$2,900	\$2,900	\$2,900
302 Equipment Maintenance & Repair		\$ 750	\$ 750	\$ 750
641.7402.302.001	Maintenance agreement & relocate copier	\$750	\$750	\$750
330 Rental of Land and Buildings		\$ 7,345	\$ 7,345	\$ 7,345
641.7402.330.001	Office lease	\$7,345	\$7,345	\$7,345
411 Postage		\$ 500	\$ 500	\$ 500
641.7402.411.001	Postage	\$500	\$500	\$500
630 Taxes and Fees		\$ 9,500	\$ 9,500	\$ 9,500
641.7402.630.000	LAFCO expense.	\$9,500	\$9,500	\$9,500
690 Supplies		\$ 2,050	\$ 2,050	\$ 2,050
641.7402.690.001	Supplies	\$850	\$850	\$850
641.7402.690.001	File cabinet	\$750	\$750	\$750
641.7402.690.001	Recorder	\$250	\$250	\$250
641.7402.690.001	Software updates	\$200	\$200	\$200
DEPARTMENT TOTAL		<u>\$3,742,607</u>	<u>\$ 3,742,607</u>	<u>\$2,907,652</u>

(1) The UVSD requested these expenses be included in the Sewer Operating Fund #612. The City Manager recommends they continue in this Fund #641.

**SANITATION DISTRICT
CAPITAL IMPROVEMENT FUND
On Deposit with The City of Ukiah
FISCAL YEAR 2010-2011**

Fund	650
Department	7420

Account Name	2006-2007	2007-2008	2008-2009	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	Manager Recommends	Council Approved
REVENUE								
Interest Income	128,515	144,432	102,820	6,500	6,000	5,600	5,600	5,600
Sewer Fees & Charges	209,765	153,902	50,223	50,000	197,616	218,220	218,220	218,220
TOTAL REVENUE	\$ 338,280	\$ 298,334	\$ 153,044	\$ 56,500	\$ 203,616	\$ 223,820	\$ 223,820	\$ 223,820
EXPENDITURES								
7420 Operations & Maintenance	4,192	1,285	1,969	3,198	1,698	478	478	478
7420 Capital Expenditures			37,453	289,656	283,403	29,081	29,081	29,081
TOTAL EXPENDITURES	\$ 4,192	\$ 1,285	\$ 39,422	\$ 292,854	\$ 285,101	\$ 29,559	\$ 29,559	\$ 29,559
NET INCOME	\$ 334,088	\$ 297,049	\$ 113,622	\$ (236,354)	\$ (81,485)	\$ 194,261	\$ 194,261	\$ 194,261
TRANSFER TO RATE STABILIZATION FUND			(1,400,000)					
TRANSFER FROM RATE STABILIZATION FUND				346,852	346,852	422,000	422,000	
TRANSFER TO FUND 611 FOR DEBT SERVICE PAYMENTS*	(638,000)	(638,000)	(638,000)	(638,000)	(638,000)	(638,000)	(638,000)	(214,078)
FUND BALANCE BEGINNING	\$ 3,119,599	\$ 2,815,687	\$ 2,474,736	\$ 550,357	\$ 550,357	\$ 177,724	\$ 177,724	\$ 177,724
FUND BALANCE ENDING	\$ 2,815,687	\$ 2,474,736	\$ 550,357	\$ 22,855	\$ 177,724	\$ 155,985	\$ 155,985	\$ 157,907

* To fund capacity expansion portion of WWTP construction project.

SANITATION DISTRICT CAPITAL IMPROVEMENT FUND
FISCAL YEAR 2010-2011

<u>ACCOUNT NO. 650-7420</u>		DEPARTMENT REQUEST	MGR RECOMMENDED	ADOPTED BUDGET
250 Contractual Services		\$	\$	\$
650.7420.250.000	Sanitation District's State Controller's Report.			
291 General Government Charges		\$ 478	\$ 478	\$ 478
650.7420.291.000	Sanitation District's portion of the Treasurer's charges for fund balance in investment portfolio.			
630 Taxes and Fees		\$	\$	\$
650.7420.630.000	SWRCB Discharge Fee			
690 Supplies and Equipment		\$	\$	\$
650.7420.690.000				
800 Capital Projects		\$ 29,081	\$ 29,081	\$ 29,081
650.7420.800.000	Olive Lane sewer extension - rebudgeted from Fiscal Year 2007-08.	\$19,081	\$19,081	\$19,081
650.7420.800.000	UVSD Project	\$10,000	\$10,000	\$10,000
DEPARTMENT TOTAL		<u>\$ 29,559</u>	<u>\$ 29,559</u>	<u>\$ 29,559</u>

UKIAH VALLEY SANITATION DISTRICT

SEWER RATE STABILIZATION FUND

On Deposit with The City of Ukiah

FISCAL YEAR 2010-2011

642	
Department	Summary

Account Name	2006-07	2007-08	2008-09	2009-2010		2010-2011		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	Manager Recommends	District Approved
REVENUE								
Interest Income				\$ 71,000	\$ 52,000	\$ 34,000	\$ 34,000	34,000
Misc Revenue								
TOTAL REVENUE	\$	\$	\$	\$ 71,000	\$ 52,000	\$ 34,000	\$ 34,000	\$ 34,000
EXPENDITURES								
Rate stabilization expenditures								
General Government allocation						\$ 3,924	\$ 3,924	\$ 3,924
TOTAL EXPENDITURES	\$	\$	\$	\$	\$	\$ 3,924	\$ 3,924	\$ 3,924
NET INCOME	\$	\$	\$	\$ 71,000	\$ 52,000	\$ 30,076	\$ 30,076	\$ 30,076
Transfers In Fund 612			1,900,000			1,365,300	1,365,300	1,365,300
Transfers In Fund 611								
Transfers In Fund 614								
Transfers In Fund 650			1,400,000					
Transfers (Out) 612				(332,500)	(688,663)			
Transfers (Out) 611								
Transfers (Out) 614								
Transfers (Out) 650				(346,852)	(346,852)	(422,000)	(422,000)	
FUND BALANCE BEGINNING	\$	\$	\$	\$ 3,300,000	\$ 3,300,000	\$ 2,316,485	\$ 2,316,485	\$ 2,316,485
Fund Balance Adjustments								
FUND BALANCE ENDING	\$	\$	\$ 3,300,000	\$ 2,691,648	\$ 2,316,485	\$ 3,289,861	\$ 3,289,861	\$ 3,711,861

Note: This fund was created to hold net income not reserved or designated for other purposes according to the bond covenants that provide for transfers from a rate stabilization fund to be counted in the calculation of coverage of the debt payments. Money from this fund may be transferred back to the operating fund as revenue for future expenditures.

