

City of Ukiah
Wastewater Enterprise
PUBLIC WORKS/WASTEWATER UTILITY DIVISION
FISCAL YEAR 2011-2012

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

Account Name	FUND	2007-08	2008-09	2009-10	2010-2011		2011-2012		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE									
Interest on Investment	612	501,397	428,719	49,741	90,286	27,708	27,708	27,708	27,708
Domestic Sewage (City)	612	1,758,753	1,996,250	2,279,973	2,252,827	2,236,399	2,370,583	2,370,583	2,370,583
Commercial Sewage (City)	612	1,555,596	1,662,347	1,726,882	1,699,697	1,669,046	1,769,189	1,769,189	1,769,189
Federal & State Grants	612			49,994					
Domestic Sewage (UVSD)	612	1,214,187	1,129,891		1,746,995	877,563	974,254	974,254	939,320
Commercial Sewage (UVSD)	612	1,465,341	2,144,215	3,291,323	1,959,256	1,009,179	1,120,372	1,120,372	1,080,199
Rate Increase Revenue for Gross Jobs, Permits, Fees & Misc.	612	121,945	21,171	35,892	28,492	6,399	6,399	6,399	6,399
Interest on Invested Bond Proceeds	611	1,637,618	860,367	8,494	60,000	59,809	60,000	60,000	60,000
Interest Income	620	101,290	83,910	27,915	17,400	2,799	17,400	17,400	17,400
Misc Revenue	620								
Sewer Fees & Charges	620	127,489	54,865	79,678	54,555	38,234	54,555	54,555	54,555
Interest Income	614	75,779	146,562	142,288	72,000	74,631	72,000	72,000	72,000
Interest Income	622			91,721	30,000	40,917	30,000	30,000	30,000
TOTAL REVENUE		\$ 8,559,394	\$ 8,528,297	\$ 7,783,900	\$ 8,011,508	\$ 6,042,685	\$ 6,502,460	\$ 6,502,460	\$ 6,427,353
EXPENDITURES									
Salary and Employee Benefits	612	1,273,264	1,241,511	1,206,450	1,611,161	1,340,886	1,535,058	1,535,058	1,496,938
Operations and Maintenance	612/622	2,313,194	2,511,311	2,385,230	2,660,601	2,354,148	2,506,849	2,506,849	2,386,849
OPERATING EXPENDITURES		\$ 3,586,458	\$ 3,752,822	\$ 3,591,680	\$ 4,271,762	\$ 3,695,034	\$ 4,041,907	\$ 4,041,907	\$ 3,883,787
NET OPERATING INCOME		\$ 4,972,937	\$ 4,775,475	\$ 4,192,220	\$ 3,739,747	\$ 2,347,651	\$ 2,460,553	\$ 2,460,553	\$ 2,543,566
Capital Expenditures	612	4,348	24,523	88	310,000	280,500	370,850	370,850	370,850
Treatment Plant Upgrade	611	18,053,092	15,336,538	2,412,817	893,737	893,737			
Debt Service	611	3,339,200	3,739,200	4,550,034	4,883,200	4,883,200	4,879,200	4,879,200	4,879,200
Capital Expenditures	614	40,873	77,348	779,521	1,746,408	527,822	1,181,525	1,181,525	1,181,525
Capital Expenditures	620				1,148	1,148	974	974	974
INCOME AFTER CAPITAL EXP. & DEPR.		\$ (16,464,576)	\$ (14,402,134)	\$ (3,550,240)	\$ (4,094,746)	\$ (4,238,756)	\$ (3,971,996)	\$ (3,971,996)	\$ (3,888,983)
TRANSFERS IN (OUT)									
Reserves & Debt Service		638,000	(1,262,000)	1,304,788	2,046,109	2,046,109	(145,519)	28,581	28,581
NET TRANSFERS IN (OUT)		\$ 638,000	\$ (1,262,000)	\$ 1,113,648	\$ 2,046,109	\$ 2,046,109	\$ (145,519)	\$ 28,581	\$ 28,581

City of Ukiah
Wastewater Enterprise
PUBLIC WORKS/WASTEWATER UTILITY DIVISION
FISCAL YEAR 2011-2012

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

NET AFTER TRANSFERS		\$ (15,826,576)	\$ (15,664,134)	\$ (2,436,592)	\$ (2,048,637)	\$ (2,192,647)	\$ (4,117,515)	\$ (3,943,415)	\$ (3,860,402)
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SUMMARY OF CHANGES IN OPERATING FUND BALANCE

DESCRIPTION	FUND	2007-08	2008-09	2009-10	2010-2011		2011-2012		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
FUND BEGINNING BALANCE		\$ 10,243,544	\$ 14,467,701	\$ 14,139,316	\$ 13,268,276	\$ 13,268,276	\$ 11,075,629	\$ 11,075,629	\$ 11,075,629
TOTAL REVENUE		8,559,394	8,528,297	7,783,900	8,011,508	6,042,685	6,502,460	6,502,460	6,427,353
TOTAL EXPENSES		3,586,458	3,752,822	3,591,680	4,271,762	3,695,034	4,041,907	4,041,907	3,883,787
NET OPERATING INCOME		4,972,937	4,775,475	4,192,220	3,739,746	2,347,651	2,460,553	2,460,553	2,543,566
CAPITAL, DEBT SERVICE & DEPR.		21,437,513	19,177,609	7,742,460	7,834,493	6,586,407	6,432,549	6,432,549	6,432,549
NET TRANSFERS IN (OUT)		638,000	(1,262,000)	1,113,648	2,046,109	2,046,109	(145,519)	28,581	28,581
NET INCOME		(15,826,576)	(15,664,134)	(2,436,592)	(2,048,638)	(2,192,647)	(4,117,515)	(3,943,415)	(3,860,402)
FUND BALANCE ADJUST.		20,050,733	15,335,749	1,565,552					
FUND ENDING BALANCE		\$ 14,467,701	\$ 14,139,316	\$ 13,268,276	\$ 11,219,638	\$ 11,075,629	\$ 6,958,114	\$ 7,132,214	\$ 7,215,227
ENDING FUND BALANCES									
612 CITY-DISTRICT OPS	612	\$ 6,289,806	\$ 1,792,773	\$ 3,183,554	\$ 93,053	\$ 354,279	\$ (27,211)	\$ 146,889	\$ 229,902
611 CONSTRUCTION	611	\$ 3,471,761	\$ 4,731,505	\$ 3,089,900	\$ 2,256,164	\$ 2,255,973	\$ (674,292)	\$ (674,292)	\$ (674,292)
620 CITY CAPITAL	620	\$ 1,897,228	\$ 942,003	\$ 705,596	\$ 661,130	\$ 630,208	\$ 435,138	\$ 435,138	\$ 435,138
614 CAPITAL IMPROVEMENTS	614	\$ 2,808,906	\$ 3,823,035	\$ 4,108,842	\$ 2,891,395	\$ 4,112,613	\$ 3,922,943	\$ 3,922,943	\$ 3,922,943
622 RATE STABILIZATION	622	\$ 0	\$ 2,850,000	\$ 2,180,384	\$ 3,711,639	\$ 3,722,556	\$ 3,749,537	\$ 3,749,537	\$ 3,749,537
ENDING BALANCE		\$ 14,467,701	\$ 14,139,316	\$ 13,268,276	\$ 9,613,381	\$ 11,075,629	\$ 7,406,114	\$ 7,580,214	\$ 7,663,227

CITY OF UKIAH
CITY/DISTRICT SEWER OPERATIONS FUND
FISCAL YEAR 2011-2012

Fund	612
Department	Summary

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest on Investment	501,397	428,719	49,741	90,286	27,708	27,708	27,708	27,708
Domestic Sewage (City)	1,758,753	1,996,250	2,279,973	2,252,827	2,236,399	2,370,583	2,370,583	2,370,583
Commercial Sewage (City)	1,555,596	1,662,347	1,726,882	1,699,697	1,669,046	1,769,189	1,769,189	1,769,189
Federal & State Grants			49,994					
Domestic Sewage (UVSD)	1,214,187	1,129,891						
Commercial Sewage (UVSD)	1,465,341	2,144,215	3,291,323					
UVSD charges (Fund 641)				2,099,994	1,886,742	2,094,626	2,094,626	2,019,519
Rate Increase Revenue for Gross Revenue Bond Coverage								
Jobs, Permits, Fees & Misc.	121,945	21,171	35,892	28,492	6,399	6,399	6,399	6,399
TOTAL REVENUE	\$ 6,617,219	\$ 7,382,594	\$ 7,433,805	\$ 6,171,296	\$ 5,826,294	\$ 6,268,505	\$ 6,268,505	\$ 6,193,398
EXPENDITURES								
Salary and Employee Benefits	1,273,264	1,241,511	1,206,450	1,611,161	1,340,886	1,535,058	1,535,058	1,496,938
Operations and Maintenance	2,313,194	2,511,311	2,385,230	2,657,156	2,350,703	2,503,830	2,503,830	2,383,830
Capital Expenditures	4,348	24,523	88	310,000	280,500	370,850	370,850	370,850
TOTAL EXPENDITURES	\$ 3,590,806	\$ 3,777,346	\$ 3,591,768	\$ 4,578,317	\$ 3,972,089	\$ 4,409,738	\$ 4,409,738	\$ 4,251,618
NET INCOME	\$ 3,026,413	\$ 3,605,248	\$ 3,842,036	\$ 1,592,979	\$ 1,854,205	\$ 1,858,767	\$ 1,858,767	\$ 1,941,780
Transfers IN (OUT)								
Transfers to Debt Service	(1,362,406)	(2,765,200)	(2,765,200)	(1,317,400)	(1,317,400)	(1,570,077)	(1,570,077)	(1,570,077)
Transfers to Capital Projects	(1,220,110)	(944,915)	(944,915)	(496,080)	(496,080)	(496,080)	(496,080)	(496,080)
Transfers City Rate Stabilization		(2,100,000)	761,337	(1,504,700)	(1,504,700)			
Transfers UVSD Rate Stabilization		(1,900,000)	688,663	(1,365,300)	(1,365,300)			
Transfer to UVSD Special Fund 641			(191,140)			(174,100)		
TOTAL TRANSFERS	\$ (2,582,516)	\$ (7,710,115)	\$ (2,451,255)	\$ (4,683,480)	\$ (4,683,480)	\$ (2,240,257)	\$ (2,066,157)	\$ (2,066,157)
FUND BALANCE BEGINNING	\$ 5,549,850	\$ 6,289,806	\$ 1,792,773	\$ 3,183,554	\$ 3,183,554	\$ 354,279	\$ 354,279	\$ 354,279
Fund Bal Adjs (add depr, less loan principal)	\$ 296,059	\$ (392,166)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE ENDING	\$ 6,289,806	\$ 1,792,773	\$ 3,183,554	\$ 93,053	\$ 354,279	\$ (27,211)	\$ 146,889	\$ 229,902

CITY OF UKIAH
CITY/DISTRICT SEWER FUND
ADMINISTRATION & GENERAL
FISCAL YEAR 2011-2012

Fund	612
Department	3505

Account Name		2007-08	2008-09	2009-10	2010-2011		2011-2012		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
SALARIES & BENEFITS									
110	Salaries, Regular	157,844	163,576	162,284	164,278	124,441	176,251	176,251	176,251
115	Salaries, Overtime								
118	Stand-by Pay								
119	Accrued Salaries & Benefits	7,286	9,924	4,833					
120	Salaries Charged by Other Depts.				47	47	68	68	68
141	Retirement (PERS)	16,530	20,810	24,681	29,618	23,206	43,327	43,327	43,327
151	Group Insurance	20,852	24,762	23,663	26,355	20,847	32,164	32,164	32,164
152	Worker Comp Insurance	11,705	8,556	6,647	6,573	5,328	7,264	7,264	7,264
154	Medicare	2,545	2,516	2,468	2,384	1,869	2,558	2,558	2,558
155	Unemployment Insurance	334	270	252	2,055	12	1,761	1,761	1,761
156	F.I.C.A.	2,655	110	217					
Total Salaries & Benefits		\$ 219,750	\$ 230,525	\$ 225,045	\$ 231,310	\$ 175,750	\$ 263,393	\$ 263,393	\$ 263,393
OPERATIONS & MAINTENANCE									
160	Conference & Training Expense	3,296	2,167		2,500	1,000	2,500	2,500	2,500
210	Utilities	541	920	735	735	735	577	577	577
220	Telephone	2,088	2,564	1,904	2,040	2,040	2,040	2,040	2,040
250	Contractual Services	49,453	206,644	158,712	479,123	381,750	330,000	330,000	330,000
260	Dues & Subscriptions	230	1,330	630	1,320	1,320	260	260	260
262	Memberships & Meetings	687	546	512	765	765	765	765	765
280	Burglar Alarm Maintenance	344	344	393	351	351	351	351	351
291	General Government Service Charges	117,713	150,265	139,660	141,963	141,963	151,265	151,265	151,265
292	Purchasing Department Charges	18,407	21,406	25,632	20,957	20,957	20,176	20,176	20,176
302	Equipment Maintenance & Repair	835	53		500	500	500	500	500
305	Allocated Building Maintenance	2,488	4,185	3,527	3,733	3,733	2,908	2,908	2,908
310	Allocated Dispatch Charges	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
320	Billing & Collection	114,693	137,414	151,020	136,972	136,972	119,331	119,331	119,331
330	Rental of Land & Buildings	210	210	1,056	5,368	5,368	4,312	4,312	4,312
332	Corporation Yard Charges	18,085	5,897	5,407	7,937	7,937	8,039	8,039	8,039

**CITY OF UKIAH
CITY/DISTRICT SEWER FUND
ADMINISTRATION & GENERAL
FISCAL YEAR 2011-2012**

Fund	612
Department	3505

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
340 Allocated Insurance	52,101	51,933	52,760	52,739	52,737	56,029	56,029	56,029
411 Postage	1,844	4,234	2,890	1,500	375	1,000	1,000	1,000
450 Fuels & Lubricants	124			100	50	100	100	100
630 Taxes & Fees		14	36					
632 Right of Way Lease	141,000	158,219						
690 Supplies	3,906	5,545	9,876	8,000	2,000	8,000	8,000	8,000
696 Uncollectible Bills	8,435	41,767	21,815	11,000	11,000	11,000	11,000	11,000
690 Refunds of prior year payments		91,697						
711 Contribution to Capital Replacement								
Total Operations & Maintenance	\$ 546,481	\$ 897,354	\$ 586,564	\$ 887,603	\$ 781,553	\$ 729,153	\$ 729,153	\$ 729,153
800 Capital Expenditures								
TOTAL DEPARTMENT 3505	\$ 766,231	\$ 1,127,879	\$ 811,609	\$ 1,118,913	\$ 957,303	\$ 992,546	\$ 992,546	\$ 992,546

**SEWER AND WASTEWATER TREATMENT UTILITIES
ADMINISTRATION AND GENERAL
FISCAL YEAR 2011-2012**

ACCOUNT NO. 612.3505

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
110	Salaries, Regular	\$ 176,251	\$ 176,251	\$ 176,251
612.3505.110.000	1 Director of Public Works/Sewer & Water Utility (24% Water, 2% Solid Waste Disposal Site, 17% 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 4% Water, 44% Public Works/Engineering, 28% Redevelopment, 6% Streets)	18%	18%	18%
	1 Administrative Secretary (25% Engineering; 25% Streets; 25% Water)	25%	25%	25%
	1 Assistant Engineer (31% Redevelopment, 10% Engineering, 53% Streets)	6%	6%	6%
	1 Deputy P.W. Director Engineering & Streets (3% Corp Yard, 58% Engineering, 6% Garage, 2% Landfill, 25% Streets, 3% Water)	3%	3%	3%
	1 1 Water/Sewer Project Coordinator (25% Water)	75%	75%	75%
	1 Receptionist/Clerk (30% Recreation, 10% Garage, 10% Genl Govt Buildings, 10% Parks, 20% Water)	20%	20%	20%
	1 Development Permit Coordinator (15% Planning, 35% Building Inspection, 41% Engineering, 3% Water)	6%	6%	6%
115	Salaries - Overtime	\$ 68	\$ 68	\$ 68
612.3505.115.000	Staff time for Ukiah Valley Sanitation District Engineer and special projects.			
141-156	Employee Benefits	\$ 87,074	\$ 87,074	\$ 87,074
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 2011-2012**

<u>ACCOUNT NO. 612.3505</u>		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
210	Utilities	\$ 577	\$ 577	\$ 577
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	\$ 330,000	\$ 330,000	\$ 330,000
612.3505.250.000	Engineering Consultant Services	\$20,000	\$20,000	\$20,000
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
612.3505.250.006	Mediation Services	\$50,000	\$50,000	\$50,000
260	Dues and Subscriptions	\$ 260	\$ 260	\$ 260
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	\$ 151,265	\$ 151,265	\$ 151,265
612.3505.291.000				
292	Purchasing Dept Charges	\$ 20,176	\$ 20,176	\$ 20,176
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	\$ 2,908	\$ 2,908	\$ 2,908
612.3505.305.000	Sewer Utility's share of Civic Center building maintenance.			

**SEWER AND WASTEWATER TREATMENT UTILITIES
ADMINISTRATION AND GENERAL
FISCAL YEAR 2011-2012**

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		\$ 119,331	\$ 119,331	\$ 119,331
612.3505.320.000				
330 Rental of Land and Buildings		\$ 4,312	\$ 4,312	\$ 4,312
612.3505.330.000	Sewer Utility's share of Civic Center/Annex facility capital maintenance.			
612.3505.330.001	Share of Corporation Yard rental of airport property (\$4,312)	\$4,312	\$4,312	\$4,312
332 Corporation Yard Charge		\$ 8,039	\$ 8,039	\$ 8,039
612.3505.332.000	Sewer Utility's share of Corporation Yard charges.			
340 Insurance		\$ 56,029	\$ 56,029	\$ 56,029
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		\$ 1,000	\$ 1,000	\$ 1,000
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>\$ 992,546</u>	<u>\$ 992,546</u>	<u>\$ 992,546</u>

**CITY OF UKIAH
CITY/DISTRICT SEWER FUND
SYSTEM MAINTENANCE
FISCAL YEAR 2011-2012**

Fund	612
Department	3510

Account Name		2007-08	2008-09	2009-10	2010-2011		2011-2012		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
SALARIES & BENEFITS									
110	Salaries, Regular	239,887	199,649	225,217	323,626	275,847	244,804	244,804	221,900
111	Salaries, Non-regular	1,960	7,766	13,690	10,575	10,045	10,575	10,575	10,575
115	Salaries, Overtime	11,347	7,796	7,451	7,360	7,028	5,575	5,575	4,941
118	Stand-by Pay	14,097	10,853	10,881	15,872	13,327	14,777	14,777	13,495
141	Retirement (PERS)	30,025	36,086	34,485	59,215	48,922	61,961	61,961	56,188
151	Group Insurance	43,387	34,428	42,582	63,450	53,955	56,243	56,243	50,340
152	Worker Comp Insurance	24,952	9,600	10,724	14,297	12,104	11,360	11,360	10,338
154	Medicare	3,921	3,381	3,720	5,183	4,455	3,996	3,996	3,636
155	Unemployment Insurance	485	355	413	4,376	3,321	2,702	2,702	2,460
156	F.I.C.A.	127	651	452	656	564	656	656	656
Total Salaries & Benefits		\$ 370,189	\$ 310,565	\$ 349,614	\$ 504,610	\$ 429,568	\$ 412,649	\$ 412,649	\$ 374,529
OPERATIONS & MAINTENANCE									
160	Conference & Training Expense	400	2,756	1,300	2,500	1,500	3,500	3,500	3,500
210	Utilities	962	1,267	1,801	1,400	1,400	1,900	1,900	1,900
220	Telephone			333	320	320	570	570	570
250	Contractual Services	9,881	39,963	17,856			20,000	20,000	
262	Memberships & Meetings	95		200	200	200	200	200	200
302	Equipment Maintenance & Repair	1,317	4,078	4,131	8,600	8,000	8,600	8,600	8,600
303	Vehicle Repair & Maintenance	30,907	57,373	51,383	52,500	52,358	55,328	55,328	55,328
440	Small Tools	7,636	5,535	4,377	8,000	7,000	5,250	5,250	5,250
450	Fuels & Lubricants	14,757	16,125	14,410	15,000	15,000	19,000	19,000	19,000
630	Taxes & Fees	1,563	1,989	1,305	2,040	2,040	2,790	2,790	2,790
639	Fines & Penalties						50,000	50,000	
690	Supplies	39,113	33,733	42,362	50,961	44,000	57,500	57,500	57,500
711	Contribution to Capital Replacement	100,000							
720	Reimbursable Projects								
Total Operations & Maintenance		\$ 206,631	\$ 162,819	\$ 139,457	\$ 141,521	\$ 131,818	\$ 224,638	\$ 224,638	\$ 154,638
800-812	Capital Expenditures	3,433	9,985	88			45,850	45,850	45,850
TOTAL DEPARTMENT 3510		\$ 580,253	\$ 483,369	\$ 489,159	\$ 646,131	\$ 561,386	\$ 683,137	\$ 683,137	\$ 575,017

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
SYSTEM MAINTENANCE
FISCAL YEAR 2011-2012**

ACCOUNT NO. 612.3510

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
110 Salaries, Regular		\$ 244,804	\$ 244,804	\$ 221,900
612.3510.110.000	1 Water/Sewer Maintenance Supervisor (47% Water)	53%	53%	53%
	1 Water/Sewer Leadworker (47% Water)	53%	53%	53%
	2 Water/Sewer Attendant II (47% Water)	53%	53%	53%
	4 Water/Sewer Attendant I (47% Water) 5 Proposed UVSD approved 4	53%	53%	53%
	2 Water Treatment Plant Operator/Mechanic (99% Water)	1%	1%	1%
	1 Water/Sewer Service Attendant (80% Water)	20%	20%	20%
	1 WTP Operator/Sr. Operator Mechanic	1%	1%	1%
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		\$ 5,575	\$ 5,575	\$ 4,941
612.3510.115.000				
118 Salaries Stand-by		\$ 14,777	\$ 14,777	\$ 13,495
612.3510.118.000				
141-156 Employee Benefits		\$ 136,918	\$ 136,918	\$ 123,618
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		\$ 3,500	\$ 3,500	\$ 3,500
612.3510.160.000	Pumper and Cleaner Environmental Expo, Required Safety Training, WEFTEC Conference, CWEA Certifications			
210 Utilities		\$ 1,900	\$ 1,900	\$ 1,900
612.3510.210.000	Electricity for three lift stations.			
220 Telephone		\$ 570	\$ 570	\$ 570
612.3510.250.000		\$570	\$570	\$570
250 Contractual Services		\$ 20,000	\$ 20,000	\$ -
612.3510.250.000	Emergency Sewer System Repairs	\$20,000	\$20,000	\$ -

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
SYSTEM MAINTENANCE
FISCAL YEAR 2011-2012**

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	\$4,000	\$4,000	\$4,000
612.3510.302.000	CUES Annual Maintenance Fee, Iwater maintenance	\$4,600	\$4,600	\$4,600
303 Vehicle Maintenance and Repair		\$ 55,328	\$ 55,328	\$ 55,328
612.3510.303.000	Outside Vendor Labor and Parts	\$23,091	\$23,091	\$23,091
612.3510.303.003	Garage Labor Charges	\$31,073	\$31,073	\$31,073
612.3510.303.004	Garage Parts Charges	\$1,164	\$1,164	\$1,164
440 Small Tools		\$ 5,250	\$ 5,250	\$ 5,250
612.3510.440.000	Miscellaneous Maintenance Tools, Televideo Inspection Tools, and Sewer Cleaning Tools.			
450 Fuels and Lubricants		\$ 19,000	\$ 19,000	\$ 19,000
612.3510.450.000				
630 Taxes and Fees		\$ 2,790	\$ 2,790	\$ 2,790
612.3510.630.000	SWRCB Sewer System Fee	\$2,040	\$2,040	\$2,040
612.3510.630.001	DOT Testing & physicals	\$750	\$750	\$750
639 Fines and Penalties		\$ 50,000	\$ 50,000	\$ -
612.3510.639.001	Fines and penalties			
690 Supplies and Equipment		\$ 57,500	\$ 57,500	\$ 57,500
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
612.3510.690.003	Smoke Test Materials	\$7,500	\$7,500	\$7,500
800 Machinery & Equipment		\$ 30,850	\$ 30,850	\$ 30,850
612.3510.800.000	Vichy Springs Reserve Pump	\$5,000	\$5,000	\$5,000
	Electrical Panel @ El Dorado	\$10,000	\$10,000	\$10,000
	Vibrator, Slope Tester, Whacker	\$5,000	\$5,000	\$5,000
	Camera Truck	\$7,500	\$7,500	\$7,500
	Mandated Federal Radio System Upgrade	\$3,350	\$3,350	\$3,350
930 Infrastructure		\$ 15,000	\$ 15,000	\$ 15,000
612.3510.930.000	Manholes	\$15,000	\$15,000	\$15,000
DEPARTMENT TOTAL		\$ 683,137	\$ 683,137	\$ 575,017

CITY OF UKIAH
CITY/DISTRICT SEWER FUND
TREATMENT PLANT OPERATION & MAINTENANCE
FISCAL YEAR 2011-2012

Fund	612
Department	3580

Account Name		2007-08	2008-09	2009-10	2010-2011		2011-2012		
		Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
SALARIES & BENEFITS									
110	Salaries, Regular	416,014	441,162	409,682	545,043	482,730	506,132	506,132	506,132
111	Salaries, Non-regular	14,042	5,296		14,560		14,560	14,560	14,560
115	Salaries, Overtime	43,688	62,409	36,285	47,313	28,237	43,723	43,723	43,723
118	Stand-by Pay	25,468	24,194	24,868	29,579	21,651	27,326	27,326	27,326
141	Retirement (PERS)	52,199	63,070	62,438	100,227	82,851	127,336	127,336	127,336
151	Group Insurance	75,261	69,508	71,496	95,562	85,017	100,594	100,594	100,594
152	Worker Comp Insurance	47,577	21,716	19,172	25,460	21,948	24,380	24,380	24,380
154	Medicare	7,253	7,671	6,687	9,229	7,570	8,581	8,581	8,581
155	Unemployment Insurance	940	812	738	7,365	5,564	5,481	5,481	5,481
156	F.I.C.A.	884	4,584	428	903		903	903	903
Total Salaries & Benefits		\$ 683,325	\$ 700,422	\$ 631,791	\$ 875,241	\$ 735,568	\$ 859,016	\$ 859,016	\$ 859,016
OPERATIONS & MAINTENANCE									
160	Conference & Training Expense	4,969	7,254	10,183	10,000	6,000	9,000	9,000	9,000
210	Utilities	284,939	300,045	286,875	316,000	300,000	301,900	301,900	301,900
214	Natural Gas & Propane	7,808	8,813	7,404	7,000	9,500	12,000	12,000	12,000
220	Telephone	3,885	3,483	4,521	3,800	3,800	4,200	4,200	4,200
250	Contractual Services	282,258	137,906	202,760	484,517	322,036	318,000	318,000	318,000
260	Dues & Subscriptions	1,783	1,436	1,918	2,100	2,100	2,000	2,000	2,000
280	Burglar Alarm Maintenance	1,836	2,465	1,313	2,400	1,859	2,600	2,600	2,600
302	Equipment Maintenance & Repair	50,962	40,686	100,275	69,000	64,000	80,000	80,000	80,000
303	Vehicle Repair & Maintenance	4,361	5,019	6,380	6,510	6,510	5,845	5,845	5,845
305	Allocated Building Maintenance				1,000	800	5,080	5,080	5,080
440	Small Tools	2,046	4,627	2,306	3,500	3,000	2,500	2,500	2,500
450	Fuels & Lubricants	5,357	5,930	3,791	8,100	10,100	16,000	16,000	16,000
520	Chemicals	365,769	390,147	190,924	200,000	225,000	275,000	275,000	275,000
540	Lumber & Building Supplies	342	681	1,309	1,000	750	1,000	1,000	1,000
630	Taxes & Fees	28,840	28,399	18,828	19,111	21,883	20,921	20,921	20,921
639	Fines & Penalties				50,000		50,000	50,000	
682	Interest Expense	97,193	89,702	423,829	425,994	425,994	425,993	425,993	425,993
690	Supplies	18,389	25,200	23,811	18,000	22,000	18,000	18,000	18,000
710	Depreciation	399,345	399,345	372,783		12,000			
Total Operations & Maintenance		\$ 1,560,082	\$ 1,451,138	\$ 1,659,209	\$ 1,628,032	\$ 1,437,332	\$ 1,550,039	\$ 1,550,039	\$ 1,500,039
800	Capital & non-recurring Expenditures	915	14,538		310,000	280,500	325,000	325,000	325,000
TOTAL DEPARTMENT 3580		\$ 2,244,322	\$ 2,166,098	\$ 2,291,000	\$ 2,813,273	\$ 2,453,400	\$ 2,734,055	\$ 2,734,055	\$ 2,684,055

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
WASTEWATER TREATMENT PLANT
FISCAL YEAR 2011-2012**

ACCOUNT NO. 612.3580		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
110 Salaries, Regular		\$ 506,132	\$ 506,132	\$ 506,132
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 (3% Water Production & Storage)	97%	97%	97%
	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		\$ 43,723	\$ 43,723	\$ 43,723
612.3580.115.000				
118 Salaries Stand-by		\$ 27,326	\$ 27,326	\$ 27,326
612.3580.118.000				
141-156 Employee Benefits		\$ 267,275	\$ 267,275	\$ 267,275
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		\$ 9,000	\$ 9,000	\$ 9,000
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. Hazwopper Training.			
210 Utilities		\$ 301,900	\$ 301,900	\$ 301,900
612.3580.210.000	Electricity Costs for Treatment Plant and Advanced Wastewater Treatment Plant.	\$301,000	\$301,000	\$301,000
612.3580.210.001	Water from Willow County Water District.	\$900	\$900	\$900
214 Natural Gas		\$ 12,000	\$ 12,000	\$ 12,000
612.3580.214.000	Boiler Fuel for Digester Heater.			
220 Telephone		\$ 4,200	\$ 4,200	\$ 4,200
612.3580.220.000	Telephone and Pager Charges.			

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
WASTEWATER TREATMENT PLANT
FISCAL YEAR 2011-2012**

ACCOUNT NO. 612.3580		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
250 Contractual Services		\$ 318,000	\$ 318,000	\$ 318,000
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	\$60,000	\$60,000	\$60,000
612.3580.250.005	Perc Pond Levee Maint Repair	\$60,000	\$60,000	\$60,000
612.3580.250.006	Scarify Percolation Ponds	\$15,000	\$15,000	\$15,000
612.3580.250.008	Biosolids Disposal	\$100,000	\$100,000	\$100,000
612.3580.250.009	Pest Control Services	\$3,000	\$3,000	\$3,000
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	\$15,000	\$15,000	\$15,000
612.3580.250.015	Nitrate Reduction Implementation Plan	\$10,000	\$10,000	\$10,000
612.3580.250.016	Copper Source Reduction Implementation Plan	\$30,000	\$30,000	\$30,000
260 Dues and Subscriptions		\$ 2,000	\$ 2,000	\$ 2,000
612.3580.260.000	California Water Environment Association (CWEA) dues			
280 Burglar Alarm Maintenance		\$ 2,600	\$ 2,600	\$ 2,600
612.3580.280.000				
302 Equipment Maintenance and Repair		\$ 80,000	\$ 80,000	\$ 80,000
612.3580.302.000	General Maintenance and Repair Parts	\$75,000	\$75,000	\$75,000
612.3580.302.006	Lab Testing Equipment & Repair	\$5,000	\$5,000	\$5,000
303 Vehicle Repair and Maintenance		\$ 5,845	\$ 5,845	\$ 5,845
612.3580.303.000	Outside Vendor Labor and Parts	\$3,144	3,144	3,144
612.3580.303.003	Garage Labor Charges	\$2,603	\$2,603	\$2,603
612.3580.303.004	Garage Parts Charges	\$98	\$98	\$98
305 Building Maintenance		\$ 5,080	\$ 5,080	\$ 5,080
612.3580.305.000				
440 Small Tools		\$ 2,500	\$ 2,500	\$ 2,500
612.3580.440.000	Replacement of Shop Tools.			
450 Fuel and Lubricants		\$ 16,000	\$ 16,000	\$ 16,000
612.3580.450.000	Fuel for Emergency Generator and Vehicles.			
520 Chemicals		\$ 275,000	\$ 275,000	275,000
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			

**CITY OF UKIAH
SEWER AND WASTEWATER TREATMENT UTILITIES
WASTEWATER TREATMENT PLANT
FISCAL YEAR 2011-2012**

ACCOUNT NO. 612.3580

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
630 Taxes and Fees		\$ 20,921	\$ 20,921	\$ 20,921
612.3580.630.000	Property Taxes	\$1,521	\$1,521	\$1,521
612.3580.630.000	Annual State Environmental Laboratory Accreditation Fee	\$2,800	\$2,800	\$2,800
612.3580.630.000	Annual State Storm Water Pollution Prevention Plan (SWPPP)	\$1,700	\$1,700	\$1,700
612.3580.630.000	Mendocino County Annual HazMat Permit Fee	\$1,700	\$1,700	\$1,700
612.3580.630.000	Mendocino County Air Quality Permit	\$1,200	\$1,200	\$1,200
612.3580.630.000	SWRCB Discharge Fee	\$12,000	\$12,000	\$12,000
639 Fines and Penalties		\$ 50,000	\$ 50,000	\$ -
612.3580.639.001	Fines and penalties			
682 Interest Expense		\$ 425,993	\$ 425,993	\$ 425,993
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].	\$58,528	\$58,528	\$58,528
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].	\$367,466	\$367,466	\$367,466
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		\$ 325,000	\$ 325,000	\$ 325,000
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
612.3580.800.000	Flow Meter	\$15,000	\$15,000	\$15,000
DEPARTMENT TOTAL		<u>\$ 2,734,055</u>	<u>\$ 2,734,055</u>	<u>\$ 2,684,055</u>

CITY OF UKIAH
SEWER RATE STABILIZATION FUND

Fund	622
Department	Summary

FISCAL YEAR 2011-2012

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income			91,721	30,000	40,917	30,000	30,000	30,000
Misc Revenue								
TOTAL REVENUE	\$ 0	\$ 0	\$ 91,721	\$ 30,000	\$ 40,917	\$ 30,000	\$ 30,000	\$ 30,000
EXPENDITURES								
Rate stabilization expenditures								
General Government allocation				3,445	3,445	3,019	3,019	3,019
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 3,445	\$ 3,445	\$ 3,019	\$ 3,019	\$ 3,019
NET INCOME	\$ 0	\$ 0	\$ 91,721	\$ 26,555	\$ 37,472	\$ 26,981	\$ 26,981	\$ 26,981
Transfers In Fund 612		2,100,000		1,504,700	1,504,700			
Transfers In Fund 611								
Transfers In Fund 614								
Transfers In Fund 620		750,000						
Transfers (Out) 612			(761,337)					
Transfers (Out) 611								
Transfers (Out) 614								
Transfers (Out) 620								
FUND BALANCE BEGINNING	\$ 0	\$ 0	\$ 2,850,000	\$ 2,180,384	\$ 2,180,384	\$ 3,722,556	\$ 3,722,556	\$ 3,722,556
Fund Balance Adjustments								
FUND BALANCE ENDING	\$ 0	\$ 2,850,000	\$ 2,180,384	\$ 3,711,639	\$ 3,722,556	\$ 3,749,537	\$ 3,749,537	\$ 3,749,537

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 2011-2012

Fund	611
Department	7410

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income	1,637,618	860,367	8,494	60,000	59,809	60,000	60,000	60,000
Lease purchase financing	0							
TOTAL REVENUE	\$ 1,637,618	\$ 860,367	\$ 8,494	\$ 60,000	\$ 59,809	\$ 60,000	\$ 60,000	\$ 60,000
EXPENDITURES								
Capital Expenditures								
Debt Service	3,339,200	3,739,200	4,550,034	4,883,200	4,883,200	4,879,200	4,879,200	4,879,200
Treatment Plant Upgrade	18,053,092	15,336,538	2,412,817	893,737	893,737			
TOTAL EXPENDITURES	\$ 21,392,292	\$ 19,075,738	\$ 6,962,851	\$ 5,776,937	\$ 5,776,937	\$ 4,879,200	\$ 4,879,200	\$ 4,879,200

NET INCOME	\$ (19,754,674)	\$ (18,215,371)	\$ (6,954,357)	\$ (5,716,937)	\$ (5,717,128)	\$ (4,819,200)	\$ (4,819,200)	\$ (4,819,200)
TRANSFER IN FOR DEBT SER	2,344,406	3,747,200	3,747,200	4,883,201	4,883,201	1,888,934	1,888,934	1,888,934
FUND BALANCE BEGINNING	1,127,355	3,471,761	4,731,505	3,089,900	3,089,900	2,255,973	2,255,973	2,255,973
Investment In Fixed Assets	19,754,674	15,727,915	1,565,552					
FUND BALANCE ENDING	\$ 3,471,761	\$ 4,731,505	\$ 3,089,900	\$ 2,256,164	\$ 2,255,973	\$ (674,292)	\$ (674,292)	\$ (674,292)

NOTES:

Revenue held in the Bond Trustee's Project Fund is transferred to the Debt Service Fund after all Project expenditures are paid. In FY 2011/12, \$1,132,000 was transferred by the trustee for funding of the August 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 (\$266,051) (35%) and from Fund 650 (\$490,883) (65%). The remaining funding (\$1,570,077) for the debt payment is transferred from Fund 612.

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

FISCAL YEAR 2011-2012

ACCOUNT NO. 611-7410

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
680 Debt Service		\$ 4,879,200	\$ 4,879,200	\$ 4,879,200
611.7410.680.000	Bonds issued March 2006 for Wastewater Treatment Plant upgrade - Principal	\$1,660,000	\$1,660,000	\$1,660,000
611.7410.680.000	Interest	\$3,208,900	\$3,208,900	\$3,208,900
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		\$ 0	\$ 0	\$ 0
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>\$ 4,879,200</u>	<u>\$ 4,879,200</u>	<u>\$ 4,879,200</u>

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

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

FISCAL YEAR 2011-2012

Fund	614
Department	Summary

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income	75,779	146,562	136,301	72,000	74,631	72,000	72,000	72,000
Misc Revenue			5,987					
Funds from 641 for Cap. Proj.						448,000	448,000	448,000
TOTAL REVENUE	\$ 75,779	\$ 146,562	\$ 142,288	\$ 72,000	\$ 74,631	\$ 520,000	\$ 520,000	\$ 520,000
EXPENDITURES								
Sewer Lateral Grants (I/I) - City	4,000	17,093	36,416	142,000	20,000	142,000	142,000	142,000
Study of recycling - City		12,500		78,750		78,750	78,750	78,750
Line replacements - City			117,871			12,500	12,500	12,500
Main replacements - City			164,712	579,926	330,000	154,018	154,018	154,018
Inflow/Infiltration - City		19,783	17,260	164,712		164,712	164,712	164,712
System maintenance - City			31,256	64,770		64,770	64,770	64,770
Emergency/Contingency/Fines - City				97,500	10,317	45,000	45,000	45,000
Sewer Lateral Grants (I/I) - District				100,000	4,000	196,000	196,000	196,000
Study of recycling - District				71,250				
Line replacements - District			369,159	95,871	1,177			
Main replacements - District	36,873	126		188,129	151,783			
Inflow/Infiltration - District		27,846	42,847	116,000	228	323,775	323,775	323,775
Emergency/Contingency/Fines - District				47,500	10,317			
TOTAL EXPENDITURES	\$ 40,873	\$ 77,348	\$ 779,521	\$ 1,746,408	\$ 527,822	\$ 1,181,525	\$ 1,181,525	\$ 1,181,525
NET INCOME	\$ 34,906	\$ 69,214	\$ (637,233)	\$ (1,674,408)	\$ (453,191)	\$ (661,525)	\$ (661,525)	\$ (661,525)
Transfers In (Out) Fund 612	1,220,110	944,915	944,915.02	496,080	496,080	496,080	496,080	496,080
Transfers In (Out) Fund 641			(21,875.00)	(39,119)	(39,119)	(24,225)	(24,225)	(24,225)
TOTAL TRANSFERS IN (OUT)	\$ 1,220,110	\$ 944,915	\$ 923,040	\$ 456,961	\$ 456,961	\$ 471,855	\$ 471,855	\$ 471,855
FUND BALANCE BEGINNING	\$ 1,553,890	\$ 2,808,906	\$ 3,823,035	\$ 4,108,842	\$ 4,108,842	\$ 4,112,613	\$ 4,112,613	\$ 4,112,613
Fund Balance Adjustments								
FUND BALANCE ENDING	\$ 2,808,906	\$ 3,823,035	\$ 4,108,842	\$ 2,891,395	\$ 4,112,613	\$ 3,922,943	\$ 3,922,943	\$ 3,922,943
ENDING FUND BALANCE DETAIL								
City Fund Balance	1,452,350	1,899,054	2,027,620	1,396,041	2,163,383	1,997,713	1,997,713	1,997,713
District Fund Balance	1,280,778	1,701,641	1,716,595	1,058,726	1,509,971	1,413,971	1,413,971	1,413,971
Unallocated Fund Balance	75,779	222,340	364,628	436,628	439,260	511,260	511,260	511,260
Total Fund Balance	\$ 2,808,906	\$ 3,823,035	\$ 4,108,842	\$ 2,891,395	\$ 4,112,613	\$ 3,922,943	\$ 3,922,943	\$ 3,922,943

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)

FISCAL YEAR 2011-2012

Fund	614
Department	Summary

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	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)	(57,509)	(199,509)	(77,509)	(219,509)	(219,509)	(219,509)
Study of recycling - City	364,087	475,607	599,627	644,897	723,647	768,917	768,917	768,917
Line replacements - City	276,707	370,962	347,346	441,602	441,602	523,357	523,357	523,357
Main replacements - City	291,270	390,486	324,990	(155,720)	94,206	39,404	39,404	39,404
Inflow/Infiltration - City	233,016	292,606	354,719	269,380	434,092	348,753	348,753	348,753
System maintenance - City	72,818	97,622	91,170	51,204	115,974	76,008	76,008	76,008
Emergency/Contingency - City	218,453	292,865	367,277	344,189	431,372	460,784	460,784	460,784
Rounding adjustment	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Total City Fund Balance	\$ 1,452,350	\$ 1,899,053	\$ 2,027,619	\$ 1,396,041	\$ 2,163,382	\$ 1,997,712	\$ 1,997,712	\$ 1,997,712
District Fund Balance								
Sewer Lateral Grants (I/I) - District	-	-	-	(100,000)	(4,000)	-	-	-
Study of recycling - District	329,412	441,621	553,830	482,580	553,830	553,830	553,830	553,830
Line replacements - District	250,354	335,633	51,752	(44,118)	50,575	50,575	50,575	50,575
Main replacements - District	226,658	316,299	406,065	217,936	254,282	254,282	254,282	254,282
Inflow/Infiltration - District	210,824	254,792	261,884	106,765	222,537	222,537	222,537	222,537
System maintenance - District	65,883	88,325	110,767	110,767	110,767	110,767	110,767	110,767
Emergency/Contingency - District	197,648	264,973	332,298	284,798	321,981	221,981	221,981	221,981
Rounding adjustment	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)
Total District Fund Balance	\$ 1,280,778	\$ 1,701,641	\$ 1,716,595	\$ 1,058,726	\$ 1,509,971	\$ 1,413,971	\$ 1,413,971	\$ 1,413,971
Unallocated Fund Balance	75,779	222,340	364,628	436,628	439,260	511,260	511,260	511,260
Total Fund Balance	\$ 2,808,906	\$ 3,823,035	\$ 4,108,842	\$ 2,891,395	\$ 4,112,613	\$ 3,922,943	\$ 3,922,943	\$ 3,922,943

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SEWER CAPITAL PROJECTS
(Projects funded by revenue from the operating fund #612)
FISCAL YEAR 2011-2012**

ACCOUNT NO. 614-3510

		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
250 Contractual Services		\$ 338,000	\$ 338,000	\$ 338,000
614.3510.250.810	Sewer Lateral Grants/City	\$142,000	\$142,000	\$142,000
614.3510.250.811	Sewer Lateral Grants/District	\$196,000	\$196,000	\$196,000
430 Emergency Repairs & Maintenance		\$ 0	\$ 0	\$ 0
614.3510.430.810	Fines & Penalties/City			
614.3510.430.811	Fines & Penalties/District			
639 Fines and Penalties		\$ 0	\$ 0	\$ 0
614.3510.639.810	Fines & Penalties/City			
614.3510.639.811	Fines & Penalties/District			
810 System Capital Improvements - City		\$ 519,750	\$ 519,750	\$ 519,750
	General System Upgrades (Manholes, Lifts) & Sewer Replacement and/or Relining.			
614.3510.810.001	Study of recycling - 50% matching grant	\$78,750	\$78,750	\$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		\$ 323,775	\$ 323,775	\$ 323,775
	General System Upgrades (Manholes, Lifts) & Sewer Replacement and/or Relining.			
614.3510.811.001	Study of recycling - 50% matching grant	\$0	\$0	\$0
614.3510.811.002	Line replacements	\$0	\$0	\$0
614.3510.811.003	Main replacements	\$0	\$0	\$0
614.3510.811.004	Inflow/Infiltration	\$323,775	\$323,775	\$323,775
614.3510.811.005	System maintenance	\$0	\$0	\$0
614.3510.811.006	Emergency/Contingency	\$0	\$0	\$0
DEPARTMENT TOTAL		\$ 1,181,525	\$ 1,181,525	\$ 1,181,525

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

Fund	620
Department	Summary

FISCAL YEAR 2011-2012

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	City Manager Recommends	Council Approved
REVENUE								
Interest Income	101,290	83,910	27,915	17,400	2,799	17,400	17,400	17,400
Sewer Fees & Charges	127,489	54,865	79,678	54,555	38,234	54,555	54,555	54,555
Misc Revenue								
TOTAL REVENUE	\$ 228,779	\$ 138,775	\$ 107,593	\$ 71,955	\$ 41,033	\$ 71,955	\$ 71,955	\$ 71,955
EXPENDITURES								
Property Acquisition								
Operating expenses				1,148	1,148	974	974	974
Sewer Construction Projects								
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 1,148	\$ 1,148	\$ 974	\$ 974	\$ 974

NET INCOME	\$ 228,779	\$ 138,775	\$ 107,593	\$ 70,807	\$ 39,885	\$ 70,981	\$ 70,981	\$ 70,981
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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)	(115,273)	(115,273)	(266,051)	(266,051)	(266,051)

FUND BALANCE BEGINNING	\$ 2,012,449	\$ 1,897,228	\$ 942,003	\$ 705,596	\$ 705,596	\$ 630,208	\$ 630,208	\$ 630,208
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Fund Balance Adjustments								
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FUND BALANCE ENDING	\$ 1,897,228	\$ 942,003	\$ 705,596	\$ 661,130	\$ 630,208	\$ 435,138	\$ 435,138	\$ 435,138
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* To fund capacity expansion portion of WWTP construction project.

CITY SEWER CAPITAL IMPROVEMENT FUND
FISCAL YEAR 2011-2012

<u>ACCOUNT NO. 620-7402</u>		DEPARTMENT REQUEST	CITY MGR RECOMMENDED	ADOPTED BUDGET
291 General Government Charges		\$ 974	\$ 974	\$ 974
620.7402.291.000	City Sewer Capital Fund's portion of the Treasurer's charges for fund balance in investment portfolio.			
DEPARTMENT TOTAL		<u>\$ 974</u>	<u>\$ 974</u>	<u>\$ 974</u>
FUND TOTAL		<u>\$ 974</u>	<u>\$ 974</u>	<u>\$ 974</u>

Includes UVSD Board Passed Budget,
with exception of 641.7402.611-614.

SANITATION DISTRICT SPECIAL FUND
On Deposit with The City of Ukiah
FISCAL YEAR 2011-2012

Fund	641
Department	7402

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	General Mgr Request	City Mgr Recommends	Council Approved
REVENUE								
Interest Income	30,022	36,446	33,862	18,000	30,647	18,000	18,000	18,000
Domestic Sewage (UVSD)			1,741,609	1,746,995	1,738,643	1,860,348	1,860,348	1,860,348
Commercial Sewage (UVSD)			964,724	1,959,256	1,999,405	2,101,634	2,101,634	2,101,634
Rate Increase Revenue for Gross Revenue Bond Coverage								
Right-of-way Rental	60,000	72,781						
TOTAL REVENUE	\$ 90,022	\$ 109,227	\$ 3,740,195	\$ 3,724,251	\$ 3,768,695	\$ 3,979,982	\$ 3,979,982	\$ 3,979,982
EXPENDITURES								
Personnel Costs	5,449	86,224	100,523	115,287	115,287	122,111	122,111	122,111
Operations	6,983	8,690	3,363,450	2,792,365	2,656,668	4,039,429	4,039,429	3,964,322
Capital Expenditures								
TOTAL EXPENDITURES	\$ 12,432	\$ 94,914	\$ 3,463,973	\$ 2,907,652	\$ 2,771,955.00	\$ 4,161,540	\$ 4,161,540	\$ 4,086,433

NET INCOME	\$ 77,590	\$ 14,313	\$ 276,222	\$ 816,599	\$ 996,740	\$ (181,558)	\$ (181,558)	\$ (106,451)
TRANSFER IN (OUT)								
Transfer from Fund 612			191,140			174,100	174,100	174,100
Transfer from Fund 614			21,875	39,119	39,119	24,225	24,225	24,225
TOTAL TRANSFER IN (OUT)			213,015	39,119	39,119	198,325	198,325	198,325
FUND BALANCE BEGINNING	\$ 602,850	\$ 680,440	\$ 694,753	\$ 1,183,990	\$ 1,183,990	\$ 2,219,849	\$ 2,219,849	\$ 2,219,849
Fund Balance Adjustments								
FUND BALANCE ENDING	\$ 680,440	\$ 694,753	\$ 1,183,990	\$ 2,039,708	\$ 2,219,849	\$ 2,236,616	\$ 2,236,616	\$ 2,311,723

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

Includes UVSD Board Passed Budget,
with exception of 641.7402.611-614.

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SANITATION DISTRICT SPECIAL FUND
SEWER MAIN CONSTRUCTION
FISCAL YEAR 2011-2012**

ACCOUNT NO. 641-7402		DISTRICT REQUEST (1)	CITY MGR RECOMMENDED	ADOPTED BUDGET
110 Salaries, Regular		\$ 122,111	\$ 122,111	\$ 122,111
641.7402.110.000	Total Personnel Cost: District Manager and Board Secretary, Administrative Assistant, and Inspector			
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		\$ 1,500	\$ 1,500	\$ 1,500
641.7402.232.001	Publication of notices of public hearings, ordinances, etc.	\$1,500	\$1,500	\$1,500
250 Contract and Professional Services		\$ 4,012,656	\$ 4,012,656	\$ 3,937,549
641.7402.250.000	State Controller's report preparation	\$430	\$430	\$430
641.7402.250.001	Audit Services & Special auditor services	\$11,000	\$11,000	\$11,000
641.7402.250.001	Payroll Services	\$960	\$960	\$960
641.7402.250.001	Banking Services	\$420	\$420	\$420
641.7402.250.001	Computer services	\$1,000	\$1,000	\$1,000
641.7402.250.001	Legal Services	\$16,000	\$16,000	\$16,000
641.7402.250.001	UVCTV Contract	\$1,930	\$1,930	\$1,930
641.7402.250.612	UVSD Share of Joint Operating Fund Expenses (47.5%)	\$2,094,626	\$2,094,626	\$2,019,519
641.7402.250.611	UVSD Share of Transfer to Debt Service (47.5%)	\$1,420,189	\$1,420,189	\$1,420,189
641.7402.250.614	UVSD Share of Transfer to Capital Projects (47.5%)	\$448,000	\$448,000	\$448,000
641.7402.250.001	Financial Services	\$12,500	\$12,500	\$12,500
641.7402.250.001	Liability & Property Insurance	\$3,801	\$3,801	\$3,801
641.7402.250.001	Parcel Quest	\$1,800	\$1,800	\$1,800

Includes UVSD Board Passed Budget,
with exception of 641.7402.611-614.

**CITY OF UKIAH/UKIAH VALLEY SANITATION DISTRICT
SANITATION DISTRICT SPECIAL FUND
SEWER MAIN CONSTRUCTION
FISCAL YEAR 2011-2012**

ACCOUNT NO. 641-7402		DISTRICT REQUEST (1)	CITY MGR RECOMMENDED	ADOPTED BUDGET
291 General Government Charges		\$ 1,363	\$ 1,363	\$ 1,363
641.7402.291.000	Sanitation District Special Fund portion of the Treasurer's charges for fund balance in investment portfolio.			
262 Memberships and Meetings		\$ 0	\$ 0	\$ 0
641.7402.262.001	CSDA Annual Dues	\$0	\$ 0	\$ 0
302 Equipment Maintenance & Repair		\$ 750	\$ 750	\$ 750
641.7402.302.001	Maintenance agreement & relocate copier	\$750	\$750	\$750
330 Rental of Land and Buildings		\$ 9,960	\$ 9,960	\$ 9,960
641.7402.330.001	Office lease, Chamber rental, office relocation	\$9,960	\$9,960	\$9,960
411 Postage		\$ 500	\$ 500	\$ 500
641.7402.411.001	Postage	\$500	\$500	\$500
630 Taxes and Fees		\$ 9,000	\$ 9,000	\$ 9,000
641.7402.630.000	LAFCO expense.	\$9,000	\$9,000	\$9,000
690 Supplies		\$ 1,320	\$ 1,320	\$ 1,320
641.7402.690.001	Supplies	\$870	\$870	\$870
641.7402.690.001	File cabinet	\$0	\$0	\$0
641.7402.690.001	Recorder	\$250	\$250	\$250
641.7402.690.001	Software updates	\$200	\$200	\$200
DEPARTMENT TOTAL		<u>\$ 4,161,540</u>	<u>\$ 4,161,540</u>	<u>\$ 4,086,433</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.

Presented for City Council information only.
 UVSD operating budget will be added after adoption.

**SANITATION DISTRICT
 CAPITAL IMPROVEMENT FUND
 On Deposit with The City of Ukiah
 FISCAL YEAR 2011-2012**

Fund	650
Department	7420

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	Manager Recommends	Council Approved
REVENUE								
Interest Income	144,432	102,820	11,908	5,600	6,281	5,600	5,600	5,600
Sewer Fees & Charges	153,902	50,223	268,533	218,220	125,000	218,220	218,220	218,220
TOTAL REVENUE	\$ 298,334	\$ 153,044	\$ 280,441	\$ 223,820	\$ 131,281	\$ 223,820	\$ 223,820	\$ 223,820
EXPENDITURES								
7420 Operations & Maintenance	1,285	1,969	23,948	478	478	97	97	97
7420 Capital Expenditures		37,453	267,908	29,081	20,000			
TOTAL EXPENDITURES	\$ 1,285	\$ 39,422	\$ 291,856	\$ 29,559	\$ 20,478	\$ 97	\$ 97	\$ 97
NET INCOME	\$ 297,049	\$ 113,622	\$ (11,415)	\$ 194,261	\$ 110,803	\$ 223,723	\$ 223,723	\$ 223,723
TRANSFER TO RATE STABILIZATION FUND		(1,400,000)						
TRANSFER FROM RATE STABILIZATION FUND					202,334			
TRANSFER TO FUND 611 FOR DEBT SERVICE PAYMENTS*	(638,000)	(638,000)	(638,000)	(214,078)	(214,078)	(490,883)	(490,883)	(490,883)
FUND BALANCE BEGINNING	\$ 2,815,687	\$ 2,474,736	\$ 550,357	\$ (99,058)	\$ (99,058)	\$ 0	\$ 0	\$ 0
FUND BALANCE ENDING	\$ 2,474,736	\$ 550,357	\$ (99,058)	\$ (118,875)	\$ 0	\$ (267,160)	\$ (267,160)	\$ (267,160)

* To fund capacity expansion portion of WWTP construction project.

Presented for City Council information only.

UVSD operating budget will be added after adoption. **SANITATION DISTRICT CAPITAL IMPROVEMENT FUND**

FISCAL YEAR 2011-2012

<u>ACCOUNT NO. 650-7420</u>		DEPARTMENT REQUEST	MGR RECOMMENDED	ADOPTED BUDGET
250 Contractual Services		\$ 0	\$ 0	\$ 0
650.7420.250.000	Sanitation District's State Controller's Report.			
291 General Government Charges		\$ 97	\$ 97	\$ 97
650.7420.291.000	Sanitation District's portion of the Treasurer's charges for fund balance in investment portfolio.			
630 Taxes and Fees		\$ 0	\$ 0	\$ 0
650.7420.630.000	SWRCB Discharge Fee			
690 Supplies and Equipment		\$ 0	\$ 0	\$ 0
650.7420.690.000				
800 Capital Projects		\$ 0	\$ 0	\$ 0
650.7420.800.000	Olive Lane sewer extension - rebudgeted from Fiscal Year 2007-08.	\$0	\$0	\$0
650.7420.800.000	UVSD Project	\$0	\$0	\$0
DEPARTMENT TOTAL		<u>\$ 97</u>	<u>\$ 97</u>	<u>\$ 97</u>

Presented for City Council information only.
UVSD operating budget will be added after adoption.

UKIAH VALLEY SANITATION DISTRICT
SEWER RATE STABILIZATION FUND
On Deposit with The City of Ukiah
FISCAL YEAR 2011-2012

642	
Department	Summary

Account Name	2007-08	2008-09	2009-10	2010-2011		2011-2012		
	Actual	Actual	Actual	Budget	Projected Actual	Department Request	Manager Recommends	District Approved
REVENUE								
Interest Income			102,451	\$ 34,000	\$ 44,417	\$ 34,000	\$ 34,000	34,000
Misc Revenue								
TOTAL REVENUE	\$ 0	\$ 0	\$ 102,451	\$ 34,000	\$ 44,417	\$ 34,000	\$ 34,000	\$ 34,000
EXPENDITURES								
Rate stabilization expenditures								
General Government allocation				\$ 3,924	\$ 3,924	\$ 3,311	\$ 3,311	\$ 3,311
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 3,924	\$ 3,924	\$ 3,311	\$ 3,311	\$ 3,311
NET INCOME	\$ 0	\$ 0	\$ 102,451	\$ 30,076	\$ 40,493	\$ 30,689	\$ 30,689	\$ 30,689
Transfers In Fund 612		1,900,000		1,365,300	1,365,300			
Transfers In Fund 611								
Transfers In Fund 614								
Transfers In Fund 650		1,400,000			202,334			
Transfers (Out) 612			(688,663)					
Transfers (Out) 611								
Transfers (Out) 614								
Transfers (Out) 650			(346,852)					
FUND BALANCE BEGINNING	\$ 0	\$ 0	\$ 3,300,000	\$ 2,366,936	\$ 2,366,936	\$ 3,975,063	\$ 3,975,063	\$ 3,975,063
Fund Balance Adjustments								
FUND BALANCE ENDING	\$ 0	\$ 3,300,000	\$ 2,366,936	\$ 3,762,312	\$ 3,975,063	\$ 4,005,752	\$ 4,005,752	\$ 4,005,752

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.