

	A	B	G	H	I
1	FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT				
2	<b>Account Number</b>	<b>Account Name</b>	<b>2011-12 Budget</b>	<b>Expenditure Line Item Detail</b>	<b>2012-13 Budget</b>
3	SEWER SYSTEM				
4	085-0300-0850-7001	Salaries & Wages	\$ 55,815	The City provides compensation for all staff. Included in this departments budget is CM (1.25%), C.Clerk (.95%), CM Ast. (.5%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), Mech (13.5%), and PW Admin (4%). These amounts include reductions where necessary.	\$ 54,286
5	085-0100-0107-6001	Adm OH Allocations CA	\$ 191,034		\$ 191,034
6	085-0100-0115-6001	Adm OH Allocations CClk			
7	085-0100-0105-6001	Adm OH Allocations CM			
8	085-0100-0135-6001	Adm OH Allocations FIN			
9	085-0100-0136-6001	Adm OH Allocations IT			
10	085-0100-0135-7203	Administrative Expense	\$ 4,817	Union Bank of CA Admin for Sewer Revenue Bonds (\$3,568), NBS for continuing disclosure reporting (\$1,249)	\$ 4,817
11	085-0100-0135-7604	Amortization Expense	\$ 5,111	Current Sewer Revenue Bonds	\$ 5,111
12	085-0100-0135-7602	Bond Admin. Fee	\$ 3,447	Current Sewer Revenue Bonds	\$ 3,447
13	085-0100-0107-7245	Contractual Services			
14	085-0100-0105-7270	Election Expenses			
15	085-0300-0125-6001	PW CITY HALL COSTS			
16	085-0300-0180-6001	PW PERSONNEL COSTS			
17	085-0100-0135-7201	Accounting & Auditing	\$ 6,922	Share of cost for auditing services allocated based on revenues by Department.	\$ 6,922
18	085-0300-0850-7005	Overtime	\$ 4,182	The City provides compensation for all staff for hours in excess of their normal work period at a time of 1 1/2 the employees rate of pay. Included in this departments budget is CM Ast. (.5%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), and Mech (13.5%).	\$ 4,141
19	085-0300-0850-7101	Clothing & Work Boots	\$ 130	Per MOU, City provides reimbursement to employees for the purchase of work boots. Included in this budget is two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), and Mech (13.5%).	\$ 130
20	085-0300-0850-7103	Dental Insurance	\$ 2,039	The City provides dental insurance for all full time staff. Included in this departments budget is is CM (1.25%), C.Clerk (.95%), CM Ast. (.5%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), Mech (13.5%), and PW Admin (4%).	\$ 2,003

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21	085-0300-0850-7105	Health Insurance	\$ 14,940	The City provides health insurance for all full time staff. Included in this departments budget is CM (1.25%), C.Clerk (.95%), CM Ast. (.5%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), Mech (13.5%), and PW Admin (4%).	\$ 14,685
22	085-0300-0850-7108	Life Insurance	\$ 513	The City provides life insurance for all full staff. Included in this departments budget is is CM (1.25%), C.Clerk (.95%), CM Ast. (.5%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), Mech (13.5%), and PW Admin (4%).	\$ 198
23	085-0300-0850-7109	Employee Assistance Program	\$ 20	The City offers employees with a resource to hear concerns regarding financial matters, legal matters, and other family assistance matters under the "Employee Assistance Program". This program is paid through our insurance company and billed to the City per employee.	\$ 20
24	085-0300-0850-7110	Vision Insurance	\$ 203	The City provides and pays for the employees vision insurance plan. Included in this departments budget is CM (1.25%), C.Clerk (.95%), CM Ast. (.5%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), Mech (13.5%), and PW Admin (4%).	\$ 198
25	085-0300-0850-7117	PERS Retirement	\$ 13,092	The City provides employees with a retirement system plan of which the city pays both the employee and employer share of the contributions. Included in this departments budget is CM (1.25%), C.Clerk (.95%), CM Ast. (.5%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%), two Sr. Mnt. Wrk (10.8%), two Mnt Wrk II (31.5%), Mech (13.5%), and PW Admin (4%).	\$ 12,765
26	085-0300-0850-7119	Social Security/FICA	\$ 4,731	The City is required to pay its portion of SS/Med (7.65%) on salaries and wages	\$ 4,558
27	085-0300-0850-7124	Workers Comp. Insurance	\$ 888	The City is required to provide workers compensation for employees. A percentage of the overall workers compensation total is allocated to the various budgets based on the total cost of payroll.	\$ 4,226
28	085-0300-0850-7125	State Unemployment Insurance	\$ -	Portion of the cost associated with the PW Admin	
29	085-0300-0850-7205	Advertising		None anticipated	
30	085-0300-0850-7213	Legal Fees		None anticipated	
31	085-0300-0850-7245	Contractual Services	\$ 22,902	Beach Drive portion of Eden System Utility Module maintenance agreement \$4,377, Dillon & Murphy (18,525) engineering for beach drive sewer line projects, Contract operator cost for lift stations maintenance (\$7,893 x 12 = \$94,716)	\$ 101,172
32	085-0300-0850-7272	Equipment Rental			
33	085-0300-0850-7273	Equipment (Non-Capital,<\$5,000)	\$ 300	Small hand tools for PW staff to perform their duties	\$ 300
34	085-0300-0850-7277	Fuel & Mileage	\$ 1,163	Estimated costs for fuel; gasoline 250 gall x 3.85 gal plus desiel at 500 gall x 4.00 gall.	\$ 1,163

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35	085-0300-0850-7298	Flood & Fire Insurance	\$ 2,044	The City insures its property and contents through liability insurance. A percentage of the overall liability insurance is allocated to each departments budget based on the total budgeted cost of the department	\$ -
36	085-0300-0850-7307	Liability Insurance	\$ 315	The City insures its property and contents through liability insurance. A percentage of the overall liability insurance is allocated to each departments budget based on the total budgeted cost of the department	\$ 1,139
37	085-0300-0850-7352	M & R Machinery & Equipment	\$ 46,811	Maintenance and repairs to lift stations by Veolia Water.\$23,000, Priority 1, 2 and 3 repairs and replacement at lift stations est. at \$ 23,811	\$ 46,811
38	085-0300-0850-7355	M&R Real Property	\$ 25,000	On-going annual maintenance and repair of lift stations and collection lines for sewer line backups on emergency basis, valve repairs and line replacement for small emergency projects.	\$ 25,000
39	085-0300-0850-7356	M&R Vehicles	\$ 1,800	Maintenance and repairs to vehicles assigned to Water department.	\$ 2,000
40	085-0300-0850-7365	Membership Dues	\$ -	None anticipated	
41	085-0300-0850-7367	Misc. Services & Supplies	\$ 2,000	Small items needed for day to day operations of the beach collection lines	\$ 2,000
42	085-0300-0850-7372	Office Supplies & Materials	\$ 500	Materials needed for administration of the beach collection lines	\$ 500
43	085-0300-0850-7385	Permits & Licenses	\$ 4,783	Permits for the generators for Beach Lift Stations; SWRCB \$615, YSAQB \$2,413, and County haz mat per lift station \$351 x 5	\$ 4,783
44	085-0300-0850-7397	Postage	\$ -	None anticipated	\$ -
45	085-0300-0850-7432	Telephone	\$ 3,402	Landlines at lift stations for alarm system	\$ 3,504
46	085-0300-0850-7458	Utilities - PG&E	\$ 14,935	PG&E Accounts connected to beach drive lift stations	\$ 15,532
52	TOTAL SEWER SYSTEM		\$ 433,839		\$ 512,446
53					
54	SEWER TREATMENT PLANT				
55	085-0300-0855-7001	Salaries & Wages	\$ 26,796	The City provides compensation for all staff. Included in this departments budget is CM (1.25%), C.Clerk (.68%), CM Ast. (.1.33%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%), Act Clk (10%) and PW Admin (4%). These amounts include reductions where necessary.	\$ 26,230
56	085-0300-0855-7005	Overtime	\$ 393	The City provides compensation for all staff for hours in excess of their normal work period at a time of 1 1/2 the employees rate of pay. Included in this departments budget is CM Ast. (.1.33%), Act I (7.5%), Sr. Act. Clrk (3.2%) and the Act Clk (10%)	\$ 393
57	085-0300-0855-7103	Dental Insurance	\$ 946	The City provides dental insurance for all full time staff. Included in this departments budget is CM (1.25%), C.Clerk (.68%), CM Ast. (.1.33%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%) and the Act Clk (10%).	\$ 959
58	085-0300-0855-7105	Health Insurance	\$ 6,341	The City provides health insurance for all full time staff. Included in this departments budget is CM (1.25%), C.Clerk (.68%), CM Ast. (.1.33%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%) and the Act Clk (10%).	\$ 6,462

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59	085-0300-0855-7108	Life Insurance	\$ 203	The City provides life insurance for all full staff. Included in this departments budget is CM (1.25%), C.Clerk (.68%), CM Ast. (.1.33%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%) and the Act Clk (10%).	\$ 203
60	085-0300-0855-7109	Employee Assistance Program	\$ 9	The City offers employees with a resource to hear concerns regarding financial matters, legal matters, and other family assistance matters under the "Employee Assistance Program". This program is paid through our insurance company and billed to the City per employee.	\$ 10
61	085-0300-0855-7110	Vision Insurance	\$ 80	The City provides and pays for the employees vision insurance plan. Included in this departments budget is CM (1.25%), C.Clerk (.68%), CM Ast. (.1.33%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%) and the Act Clk (10%).	\$ 80
62	085-0300-0855-7117	PERS Retirement	\$ 6,641	The City provides employees with a retirement system plan of which the city pays both the employee and employer share of the contributions. Included in this departments budget is CM (1.25%), C.Clerk (.68%), CM Ast. (.1.33%), Fin Mngr (3.75%), Act I (7.5%), Sr. Act. Clrk (3.2%) and the Act Clk (10%).	\$ 6,532
63	085-0300-0855-7119	Social Security/FICA	\$ 2,846	The City is required to pay its portion of SS/Med (7.65%) on salaries and wages	\$ 2,744
64	085-0300-0855-7124	Workers Comp. Insurance	\$ 426	The City is required to provide workers compensation for employees. A percentage of the overall workers compensation total is allocated to the various budgets based on the total cost of payroll.	\$ 2,029
65	085-0300-0855-7125	State Unemployment Insurance	\$ -	Portion of the cost associated with the PW Admin	
66	085-0300-0855-7213	Legal Fees	\$ 15,000	Legal fees for contract and staff report review along with revisions to sewer ordinance and other issues pertaining to Beach Drive rates	\$ 10,000
67	085-0300-0855-7226	Printing			
68	085-0300-0855-7228	Chemicals & Gases	\$ 60,000	Chemicals associated with the beach drive facility (\$60,000)	\$ 61,200
69	085-0300-0855-7245	Contractual Services	\$ 74,620	Monthly Contract Plant Operator at \$47,755.69 of \$573,068 yr., Veolia contract allows for up to \$2,000 per incident repairs authorization outside contract or \$60,000 yr. Cost to outsource printing, folding and mailing of Utility Bills each month (\$1,100 *.31%), Encumbrance for Salinity minimization plan (10,120),	\$ 649,030
70	085-0300-0855-7272	Equipment Rental	\$ 829	The City has entered into a five year lease for the primary network copier at City Hall. The lease purchase payment is \$535 a month. Plus on-site postage machine. The lease cost for the mail machine is \$147 every two months.	\$ 294
71	085-0300-0855-7273	Equipment (Non-Capital,<\$5,000)			
72	085-0300-0855-7298	Flood & Fire Insurance	\$ 14,099	The City insures its property and contents through liability insurance. A percentage of the overall liability insurance is allocated to each departments budget based on the total budgeted cost of the department	\$ -

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73	085-0300-0855-7307	Liability Insurance	\$ 2,174	The City insures its property and contents through liability insurance. A percentage of the overall liability insurance is allocated to each departments budget based on the total budgeted cost of the department	\$ 7,860
74	085-0300-0855-7340	Legal Notices & Publications			
75	085-0300-0855-7352	M & R Machinery & Equipment	\$ 73,445	Priority 1, 2 and 3 repairs and replacement at wastewater treatment plant est. at \$63,443	\$ 149,445
76	085-0300-0855-7355	M & R Real Property	\$ 5,000	Misc maintenance and repair items at the plant.	\$ 5,000
77	085-0300-0855-7372	Office Supplies & Materials	\$ 1,310	Envelopes and paper for billing.	\$ 1,310
78	085-0300-0855-7385	Permits & Licenses	\$ 3,488	State Water Resource Board waste discharge requirements \$2,600 plus YSAQB \$888	\$ 3,488
79	085-0300-0855-7397	Postage	\$ 6,440	Postage required to mail monthly utility bills to residents. Average \$1,610 per quarter	\$ 6,440
80	085-0300-0855-7432	Telephone	\$ -	Telephone for emergency calls	\$ -
81	085-0300-0855-7458	Utilities - PG&E	\$ 115,754	Electrical cost at the Beach Facility	\$ 120,385
82	085-0300-0855-7601	Bond Interest Expense	\$ 70,890	Per amortization schedule (Sewer Revenue Bonds)	\$ 68,968
83	085-0300-0855-7603	Bond Principal Retirement	\$ 35,000	Per amortization schedule - This amount is transferred to the balance sheet at year end resulting in a 0 expenditure balance but it is a cash expense the City must pay	\$ 40,000
84	085-0300-0855-7900	Miscellaneous Expense	\$ 100,000	Unplanned Repair and Replacement (Use of these funds can only be authorized by Council) Rate study allocated \$100K,	\$ 100,000
85	085-0300-0855-7905	Capital Outlay - Mach & Equip	\$ 622,298	Replacement of Sewer line at 7th, California to Bruning est. \$320,000. Due to lack of LOC funding for CIP must be reduced by \$300,000 of which \$190,000 to be reduced from this item. Adding back \$140,698 which was budgeted debt service for local bank loan not recieved. Replacement of Sewer line at Bruning/Front Street Area est. at \$125,000. River road pump station \$180,000. Manhole replacement/covers/seals \$40,000, Stormdrain Program \$2,750, and equipment \$3,850	\$ 600,100
86	085-0700-0850-7245	Contractual Services			
87	085-0300-5990-9000	Transfer Out	\$ 291,257	Transfer to reserves	\$ 452,294
88	TOTAL SEWER TREATMENT PLANT		\$ 1,536,285		\$ 2,321,455
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90	TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT FUND		#####		\$ 2,833,901
91					
92					
93	CIP's				
94	Unplanned				
95	R&R				