

WASTEWATER TREATMENT PLANT

CITY OF PACIFICA, CALIFORNIA
2008-2009 ADOPTED BUDGET
REVENUE DETAIL

	<i>ACTUAL RECEIVED 2005-2006</i>	<i>ACTUAL RECEIVED 2006-2007</i>	<i>AMENDED BUDGET 2007-2008</i>	<i>PROJECTED REVENUE 2007-2008</i>	<i>ADOPTED BUDGET 2008-2009</i>	<i>PERCENT CHANGE</i>
WASTEWATER TREATMENT PLANT REVENUES						
USE OF MONEY AND PROPERTY						
18.05.0501						
INVESTMENT EARNINGS	<u>26,569</u>	<u>14,881</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>-100.00%</u>
USE OF MONEY AND PROPERTY	<u>26,569</u>	<u>14,881</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>-100.00%</u>
CURRENT SERVICE CHARGES						
18.07.0751						
CONNECTION FEES	213,582	0	0	0	0	N/A
18.07.0755						
SEWER SERVICE CHARGES	<u>8,494,422</u>	<u>8,816,029</u>	<u>9,678,000</u>	<u>9,678,000</u>	<u>11,400,000</u>	<u>17.79%</u>
CURRENT SERVICE CHARGES	<u>8,708,004</u>	<u>8,816,029</u>	<u>9,678,000</u>	<u>9,678,000</u>	<u>11,400,000</u>	<u>17.79%</u>
OTHER REVENUES						
18.09.0930						
RECOVERIES & SETTLEMENTS	17,116	4,688	0	0	0	N/A
18.09.0950						
MISCELLANEOUS INCOME	<u>13,121</u>	<u>39,010</u>	<u>30,000</u>	<u>8,000</u>	<u>10,000</u>	<u>-66.67%</u>
OTHER REVENUES	<u>30,237</u>	<u>43,698</u>	<u>30,000</u>	<u>8,000</u>	<u>10,000</u>	<u>-66.67%</u>
TOTAL PLANT REVENUES	<u>8,764,810</u>	<u>8,874,608</u>	<u>9,728,000</u>	<u>9,686,000</u>	<u>11,410,000</u>	<u>17.29%</u>

**CITY OF PACIFICA, CALIFORNIA
2008-2009 ADOPTED BUDGET
EXPENDITURE DETAIL**

	<i>ACTUAL EXPEND 2005-2006</i>	<i>ACTUAL EXPEND 2006-2007</i>	<i>AMENDED BUDGET 2007-2008</i>	<i>PROJECTED EXPEND 2007-2008</i>	<i>ADOPTED BUDGET 2008-2009</i>	<i>PERCENT CHANGE</i>
WASTEWATER TREATMENT PLANT OPERATIONS AND MAINTENANCE						
18.0741.1200						
SALARIES - REGULAR	901,097	1,152,058	1,007,240	1,095,725	905,700	-10.08%
18.0741.1250						
SALARIES - RETIREMENT PAY-OUT	0	0	37,100	0	0	-100.00%
18.0741.1300						
SALARIES - PART-TIME	7,732	29,888	25,237	2,500	5,000	-80.19%
18.0741.1400						
SALARIES - OVER-TIME	81,012	128,382	70,000	120,000	80,000	14.29%
18.0741.1500						
RETIREMENT	181,529	180,143	177,080	176,050	161,700	-8.69%
18.0741.1600						
BENEFITS	115,111	146,192	202,360	160,125	199,530	-1.40%
18.0741.1601						
BENEFITS - PAY-OUT	0	0	5,896	0	0	-100.00%
18.0741.1606						
SHOE ALLOWANCE	1,913	2,278	2,500	2,275	2,275	-9.00%
18.0741.1700						
CONFERENCES AND TRAINING	4,133	11,588	5,000	5,000	4,000	-20.00%
18.0741.1710						
INSERVICE TRAINING	0	367	1,000	1,000	1,000	0.00%
18.0741.1711						
CAR ALLOWANCE	5,074	0	1,080	1,325	0	-100.00%
18.0741.2102						
UTILITY- GAS AND ELECTRIC	942,472	859,502	900,000	900,000	900,000	0.00%
18.0741.2103						
UTILITY- WATER	27,740	30,104	30,000	30,000	32,000	6.67%
18.0741.2104						
UTILITY- INSURANCE	41,340	39,000	40,000	40,000	45,000	12.50%
18.0741.2105						
UTILITY- TELEPHONE	26,583	28,654	30,000	30,000	30,000	0.00%
18.0741.2220						
TAX COLLECTION EXPENSE	41,849	48,968	51,500	51,500	55,000	6.80%
18.0741.2300						
DEPARTMENTAL EXPENSE	57,454	42,938	40,182	40,182	45,000	11.99%
18.0741.2325						
OPERATING SOFTWARE	2,160	16,436	3,690	7,179	7,500	103.25%
18.0741.2340						
W.W.T.P. OPERATION SUPPLIES	108,756	81,671	100,000	90,000	90,000	-10.00%
18.0741.2341						
UV SUPPLIES	5,988	96,018	52,000	52,000	50,000	-3.85%
18.0741.2342						
W.W.T.P. CHEMICALS EXPENSE	280,767	280,209	250,000	250,000	220,000	-12.00%
18.0741.2343						
W.W.T.P. LABORATORY SERVICE	139,816	138,692	117,000	132,000	135,000	15.38%
18.0741.2344						
W.W.T.P. SLUDGE REMOVAL EXPENSE	82,300	141,560	97,850	137,000	140,000	43.08%
18.0741.2371						
CLAIMS PAYMENTS	101,175	0	0	0	100,000	N/A
18.0741.2399						
PETTY CASH OVER AND SHORT	0	100	0	0	0	N/A

CITY OF PACIFICA, CALIFORNIA
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WASTEWATER TREATMENT PLANT OPERATIONS AND MAINTENANCE (CONTD.)						
18.0741.2400						
MAINTENANCE - OFFICE EQUIPMENT	1,272	6,448	6,500	6,500	6,800	4.62%
18.0741.2499						
MAINTENANCE - CENTRIFUGES	0	0	15,000	24,500	20,000	33.33%
18.0741.2500						
MAINTENANCE - FIELD EQUIPMENT	0	1,673	2,000	2,000	1,500	-25.00%
18.0741.2501						
ANNUAL MOTOR POOL EXPENSE	22,376	20,826	18,797	18,797	28,251	50.30%
18.0741.2502						
ANNUAL DEPR/REPLACEMENT EXPENSE	9,300	11,854	3,663	3,663	12,000	227.60%
18.0741.2700						
RENTALS AND LEASES EXPENSE	4,083	255	0	0	0	N/A
18.0741.2800						
CONTRACTUAL SERVICES	33,669	99,483	65,000	65,000	50,000	-23.08%
18.0741.2818						
SWRCB PERMITTING FEES	0	14,551	14,550	17,396	17,400	19.59%
18.0741.2828						
CONTRACT LEGAL SERVICES	66,722	65,434	30,000	35,000	65,000	116.67%
18.0741.2835						
PROPERTY TAX-IN-LIEU	582,500	620,000	0	0	0	N/A
18.0741.2836						
PROPERTY TAX-IN-LIEU - ERAF PROPOR	145,000	150,000	0	0	0	N/A
18.0741.3781						
INSURANCE PREMIUM-GEN. LIABILITY	112,484	175,000	175,000	175,000	175,000	0.00%
18.0741.3785						
ADMINISTRATIVE SERVICES	315,000	340,000	370,000	370,000	667,233	80.33%
18.0741.5100						
ANNUAL AMORTIZATION EXPENSE	0	34,992	0	0	0	N/A
18.0741.5110						
CAPITAL OUTLAY - VEHICLES	0	0	15,000	15,000	0	-100.00%
18.0741.5115						
ANNUAL DEPRECIATION EXPENSE	2,081,629	2,074,694	2,100,000	2,100,000	2,100,000	0.00%
18.0741.5125						
CAPITAL OUTLAY - SOFTWARE	0	0	2,000	0	2,000	0.00%
18.0741.5130						
CAPITAL OUTLAY-MACH./EQUIPMENT	11,588	18,077	8,000	11,365	11,000	37.50%
18.0741.9155						
FINES & PENALTIES	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL OPERATIONS & MAINTENANCE	<u>6,551,624</u>	<u>7,088,035</u>	<u>6,072,225</u>	<u>6,168,082</u>	<u>6,364,889</u>	<u>4.82%</u>

CITY OF PACIFICA, CALIFORNIA
2008-2009 ADOPTED BUDGET
EXPENDITURE DETAIL

	<i>ACTUAL EXPEND 2005-2006</i>	<i>ACTUAL EXPEND 2006-2007</i>	<i>AMENDED BUDGET 2007-2008</i>	<i>PROJECTED EXPEND 2007-2008</i>	<i>ADOPTED BUDGET 2008-2009</i>	<i>PERCENT CHANGE</i>
WASTEWATER COLLECTION SYSTEM MAINTENANCE						
18.0742.1200						
SALARIES - REGULAR	860,879	776,188	802,970	798,600	886,400	10.39%
18.0742.1220						
SALARIES - EXCEPTIONAL CONTRIBU	2,257	1,079	0	0	0	N/A
18.0742.1300						
SALARIES - PART-TIME	0	12,154	52,800	42,000	5,000	-90.53%
18.0742.1400						
SALARIES - OVER-TIME	73,154	44,525	50,000	65,000	45,000	-10.00%
18.0742.1500						
RETIREMENT	157,966	119,768	137,700	138,000	161,900	17.57%
18.0742.1600						
BENEFITS	156,330	125,683	173,710	173,700	196,000	12.83%
18.0742.1606						
SHOE ALLOWANCE	2,588	2,053	2,100	2,100	2,100	0.00%
18.0742.1700						
CONFERENCES AND TRAINING	2,177	5,741	2,225	2,225	5,000	124.72%
18.0742.1711						
CAR ALLOWANCE	0	0	0	0	0	N/A
18.0742.2103						
UTILITIES - WATER	0	0	0	0	0	N/A
18.0742-2105						
TELEPHONE	8,222	10,649	10,000	10,000	10,000	0.00%
18.0742.2300						
DEPARTMENTAL EXPENSE	20,435	22,241	20,000	20,000	20,000	0.00%
18.0742.2340						
W.W.T.P. OPERATION SUPPLIES	98,285	55,951	90,000	65,000	50,000	-44.44%
18.0742.2501						
ANNUAL MOTOR POOL EXPENSE	111,879	104,128	93,611	93,611	102,000	8.96%
18.0742.2502						
ANNUAL DEPR/REPLACEMENT EXPEN	46,499	47,002	18,249	18,249	45,000	146.59%
18.0742.2514						
BUILDING REPAIRS & MAINTENANCE	7,400	0	0	0	0	N/A
18.0742.2700						
RENTALS & LEASES EXPENSE	1,718	0	0	200	1,000	N/A
18.0742.2800						
CONTRACTUAL SERVICES	13,261	27,360	30,000	30,000	10,000	-66.67%
18.0742.5125						
CAPITAL OUTLAY - SOFTWARE	0	0	0	0	0	N/A
18.0742.5130						
CAPITAL OUTLAY-MACH./EQUIPMENT	<u>5,950</u>	<u>12,675</u>	<u>12,000</u>	<u>12,000</u>	<u>10,000</u>	<u>-16.67%</u>
TOTAL COLLECTION SYSTEM MAINT	<u>1,569,000</u>	<u>1,367,197</u>	<u>1,495,365</u>	<u>1,470,685</u>	<u>1,549,400</u>	<u>3.61%</u>
SURPLUS LAND						
18.6199.5141						
LAND ACQUISITION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL SURPLUS LAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
STATE LOAN						
18.8595.5201						
MATURED BOND INTEREST EXPENSE	0	0	0	0	456,000	N/A
18.8595.5202						
MATURED BONDS PAID	0	0	0	0	1,610,000	N/A
18.8595.5212						
AMORTIZATION-DEFERRED	<u>594,244</u>	<u>594,244</u>	<u>49,521</u>	<u>49,521</u>	<u>0</u>	<u>-100.00%</u>
TOTAL STATE LOAN	<u>594,244</u>	<u>594,244</u>	<u>49,521</u>	<u>49,521</u>	<u>2,066,000</u>	<u>4071.97%</u>

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WASTEWATER COLLECTION SYSTEM MAINTENANCE (CONTD.)						
2001B SEWER REVENUE BOND						
18.8596.5201						
MATURED BOND INTEREST EXPENSE	214,336	210,819	212,000	212,000	202,000	-4.72%
18.8596.5202						
MATURED BONDS PAID	0	0	140,000	140,000	150,000	7.14%
18.8596.5203						
FISCAL AGENT FEES	2,293	2,495	2,500	2,500	2,500	0.00%
18.8596.5208						
DEBT ISSUANCE COSTS	16,578	0	16,580	16,580	16,580	0.00%
18.8596.5209						
DEFERRED LOSS ON REFUNDING	<u>8,077</u>	<u>0</u>	<u>8,077</u>	<u>8,077</u>	<u>8,077</u>	<u>0.00%</u>
TOTAL 2001B SEWER REVENUE BOND	<u>241,284</u>	<u>213,314</u>	<u>379,157</u>	<u>379,157</u>	<u>379,157</u>	<u>0.00%</u>
SHORT TERM FINANCING						
18.8598.5201						
MATURED INTEREST PAID	0	0	0	0	0	N/A
18.8598.5208						
DEBT ISSUANCE COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL SHORT TERM FINANCING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
2004 SEWER REVENUE BOND						
18.8599.5201						
MATURED BOND INTEREST EXPENSE	472,587	472,587	473,000	473,000	473,000	0.00%
18.8599.5203						
FISCAL AGENT FEES	2,703	2,703	2,800	2,800	2,800	0.00%
18.8599.5208						
DEBT ISSUANCE COSTS	<u>17,619</u>	<u>0</u>	<u>11,750</u>	<u>11,750</u>	<u>11,750</u>	<u>0.00%</u>
TOTAL 2004 SEWER REVENUE BOND	<u>492,909</u>	<u>475,290</u>	<u>487,550</u>	<u>487,550</u>	<u>487,550</u>	<u>0.00%</u>
SEWER CHARGE COMPILATION						
18.8146.2800						
PLANT SOLAR POWER	0	0	0	0	0	N/A
18.8903.2800						
CONTRACTUAL SERVICES	<u>4,211</u>	<u>10,339</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL CHARGE COMPILATION	<u>4,211</u>	<u>10,339</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
OPERATING TRANSFERS OUT						
18.9990.9901						
TO GENERAL FUND	200,000	0	0	0	0	N/A
18.9990.99						
TO GENERAL CAPITAL IMPR. FUND	0	0	60,000	60,000	0	-100.00%
18.9990.9934						
TO WWTP CONSTRUCTION FUND	0	0	1,100,062	1,025,843	508,000	-53.82%
18.9990.9966						
TO WORKERS COMPENSATION FUND	<u>90,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0.00%</u>
TOTAL OPERATING TRANSFERS	<u>290,000</u>	<u>45,000</u>	<u>1,205,062</u>	<u>1,130,843</u>	<u>553,000</u>	<u>-54.11%</u>
TOTAL COLLECTION SYSTEM	<u>3,191,648</u>	<u>2,705,384</u>	<u>3,616,655</u>	<u>3,517,756</u>	<u>5,035,107</u>	<u>39.22%</u>
TOTAL TREATMENT PLANT	<u>9,743,272</u>	<u>9,793,419</u>	<u>9,688,880</u>	<u>9,685,838</u>	<u>11,399,996</u>	<u>17.66%</u>