
STAFF MEMORANDUM FOR CITY COUNCIL MEETING

TO: Honorable City Council

FROM: Gene Albaugh, City Manager
Catrina Andes, Finance Director

SUBJECT: FY 09-10 - 1st Quarter Financial Reports

DATE: October 14, 2009

Recommendation:

Staff recommends that the City Council accept the enclosed 1st Quarter Financial Reports.

Background/Discussion:

The City of Nevada City has \$1.07 million cash. The General Fund closing balance as of September 30, 2009 was \$(241,069) Special Revenues were \$710,065, and Enterprise Funds were \$601,088.

The City's General Fund long term debt remains at \$1.6 million as of September 30, 2009. The City of Nevada City paid back \$1.1 million to the Nevada County Treasurer for the Tax Revenue Anticipation Note (TRAN) for FY 08-09 on June 30, 2009. The City renewed the TRAN on July 1, 2009 for \$1.017 million (10% less than the previous fiscal year). The TRAN was used for City projects. Most of the projects associated to this \$1.1 million TRAN were completed in the FY 08-09. The completed projects are the payoff of the CalPERS side fund for \$626,781, the purchase of the DPW Vactron, 500 new water meter replacement, and the Solar Project installation at City Hall, Corp Yard, and the Swimming Pool. The City renewed the TRAN for fiscal year 2009-2010 for cash flow purposes, and to complete several more small projects. The City's Enterprise Fund long term debt was \$4.55 million as of September 30, 2009, \$105k lower than the June 30, 2009 un-audited financials associated to principal reduction payments made since the close of the close of fiscal year 08-09.

As of September 30, 2009, General Fund revenues are \$699k, down \$60k from this same time last fiscal year primarily in the areas of sales tax including Measure "S", and transient occupancy tax. There was a one time State revenue reimbursement received in the first quarter for \$112k that is miscellaneous revenue. The funds were for the US Tank Removal project at Zion that the City was eligible for, but had never submitted for reimbursement. There continues to be a decline in sales tax. Transient occupancy tax is down primarily due to late payments and closures. The City continues to be engaged in payment arrangement agreements to bring the businesses that are delinquent current.

The unaudited fiscal year total general fund and special revenues for 2008-2009 was \$4.5 million versus \$5.3 million from the previous fiscal year, a decline of \$800k. There was a 21.5% decline in sales tax (including Measure "S") equaling \$406k. The category of all other revenues does include special revenues received by the City. In the 2007-2008 fiscal year the City received Prop1B funds for \$400k which were reported in the totals, this is the majority of the variance in the all other revenues category from fiscal year 2007-2008 versus 2008-2009.

As of September 30, 2009 the Enterprise Fund revenues are \$315k versus \$333k which is equivalent to the same time last year less collected AB1600 fees.

The unaudited fiscal year total enterprise fund revenues for 2008-2009 were \$1.9 million versus \$2.0 million from the previous fiscal year, a decline of \$100k. The decline is primarily associated to program income. The City was receiving revenues from Button Transportation. The City received \$110k in the fiscal year 2007-2008, but this revenue dropped to \$44k for fiscal year 2008-2009.

As of September 30, 2009 the General Fund expenditures were at \$866k (not including capital expenditures) versus \$961k the same time last fiscal year, a reduction of \$95k. The drop in expenses were associated to a reduction in salaries in benefits in general administration associated to the Finance and Administration department, City Engineer, City Attorney, and the City Manager and a further improved allocation process. Also it was determined that the budget for animal control would be moved from the general government department to the police department budget which created a further positive variance in the general government department. Also, attributing to the \$95k positive variance is a reduction in the Department of Public Works. There has been a decrease in salaries and benefits, primarily associated to a further improved allocation process, as well as a significant decrease in outside services from this same time last year.

The unaudited fiscal year total general fund expenditures for 2008-2009 were \$4.1 million (which includes the \$595k extraordinary expense for the CalPERS side fund payoff) versus \$4.2 million for fiscal year 2007-2008. The reduction in expenses came from reduced salaries and benefits in all departments associated to the furlough days, further improved allocation of benefits to enterprise funds. The Police Department shows a significant increase in expenses. The increases were associated to the CalPERS side fund payoff, and the catch up in ticket fines owed to the County, and moving the animal shelter expenses to the Police Department. The salaries and benefits associated to the Police Department were down along with all other general government departments. The City Staff are to be commended for their tremendous efforts in reducing citywide expenses during this time of reduced revenues and down turned economy.

As of September 30, 2009 the enterprise fund expenditures were \$555k (not including capital expenditures) versus \$510k the same time last fiscal year, and increase of \$45k. The increases in expenditures were attributed to an increase in operating expenses in the waste water treatment plant department. The increases were associated to an increase in health costs of \$10k, and a combined increase in debt service principal and interest of \$63k over the last fiscal year.

The unaudited fiscal year total for enterprise fund expenditures for 2008-2009 were \$2.2 million versus \$1.9 million for fiscal year 2007-2008. The increase in expenses came from the water and waste water departments. The water department's operational expenses increased \$110k over the previous fiscal year primarily associated to an increase of salaries and benefits of \$106k (associated to further improved allocations of the general administration), and an increase in the purchase of NID water of \$15k. The waste water department's operational expenses increased \$175k primarily associated to an increase of salaries and benefits of \$100k, and an increase in depreciation associated to the beginning of the depreciation for the completed plant upgrades.

The City remains in a positive financial position, however is experiencing an extreme tightening in cash flow. The City staff continues to take one furlough day per month. The City continues to work on cost saving measures wherever possible. The City successfully paid of the TRAN to the Nevada County Treasurer that was issued on fiscal year 2008-2009. The City received a new TRAN for the fiscal year 2009-2010 for \$1,017,183; this will be due and payable June 30, 2010.

The City continues to see a reduction in revenues. The suspension of Prop. 1A was successful, so the City will see a reduction in property taxes of 8%. In combating the potential cash flow issue that this could cause for the City, the City has applied to participate in the Securitization program that will be reported on later in the City Manager's report. There was an increase in property taxes budgeted from for fiscal year 2009-2010 that is currently being reviewed by the Finance Director in conjunction with preliminary property tax numbers that are coming in for a possible reduction to the budgeted property tax revenues for fiscal year 2009-2010. The City also continues to see a sharp decline from last fiscal year in sales tax. The Finance Director has been working with Hdl to get a revised projection of sales tax for the fiscal year 2009-2010. The budgeted property tax for this fiscal year is \$1.24 million in addition to \$251k in lieu of VLF. With the potential reductions the adjusted property tax could potentially be \$1.052k and the in lieu of VLF remaining at \$251k, a reduction of \$188k. The budgeted sales tax for this fiscal year is \$962k, which includes the sales tax in lieu of property tax. After review of the updated figures from Hdl, the adjusted sales tax could potentially be \$820k, and reduction of \$142k. This is a significant reduction in revenues. In the adopted 2009-2010 budget the City was projecting a positive change in the general fund of \$92k. With the possible reductions this would leave the city in the negative \$238k.

The Finance Director has been working in conjunction with the City Manager to review the budget and identify where the City will be experiencing actual reductions in expenditures compared to the adopted budget. With some of the changes in personnel, and reductions in operating budgets, it is being projected that the City would end up the fiscal year with a zero budget. The Finance Director and City Manager will be coming to the City Council with budget adjustments at the January 2010 Council meeting. The Finance Director and City Manager will continue to keep the Council informed as the financial data keeps coming in.

The Finance and Administration Department was successful in completing the 2008-2009 audit in early September. Smith and Newell, CPA's will be providing the City with a draft version of the financial statements to the audit committee in October, and coming to present the final draft at the City Council meeting in November 2009. Smith and Newell, CPA's gave the City a wonderful review during the exit interview, and paid many compliments to the hard work of staff that has continued to implement appropriate controls, and financial processes.

City staff continues to work with the budget constraints and support preserving the current financial status during this current economic climate and is continually prioritizing and reviewing program expenditures and identifying potential areas for cut backs. These steps continue to be taken to combat the anticipated decline in revenues in the upcoming quarters.

CITY OF NEVADA CITY
Fund - Financial Status Report
September 30, 2009

Cash Balances as of September 30, 2009

	1) Checking Account Citizens	\$	(103,880.28)	
	2) Core Account	\$	72,307.65	
	3) LAIF	\$	1,101,657.98	
Total City Cash Accounts		\$	1,070,085	**Ties to Fund balances
	5) Fire Department	\$	128,782.76	
	6) Petty Cash	\$	75.00	
Other Cash Accounts			128,857.76	
TOTAL CASH		\$	1,198,943.11	

		FY 09-10 Activity to September 30, 2009	FY 08-09 Activity to September 30, 2008	\$ Change
General Fund Balances:				
	100 GENERAL FUND	\$ (284,543)	\$ 369,493	\$ (654,036)
	107 TREE MIT FUND	\$ 15,317	\$ 14,942	\$ 375
	115 CAPITAL	\$ -	\$ -	\$ -
	121 FORFEITURE FUND	\$ 24,261	\$ 53,057	\$ (28,796)
	123 DRUG FORT.AWARE	\$ 6,877	\$ 5,358	\$ 1,519
	127 PROP 172	\$ 193,687	\$ 168,247	\$ 25,440
	129 SLESF	\$ 136,323	\$ 89,161	\$ 47,162
	132 PARK & REC.MIT.	\$ 28,478	\$ 1,049	\$ 27,429
	141 UST TANK REMOVL	\$ (21,869)	\$ (103,662)	\$ 81,793
	142 CLETEP GRANT	\$ 15,847	\$ 15,460	\$ 387
	144 CLEEP-HIGH TECH	\$ 35,138	\$ 34,279	\$ 859
	244 PROP 1B	\$ (31,333)	\$ 395,537	\$ (426,870)
	715 MEASURE "S"	\$ (359,249)	\$ (235,708)	\$ (123,541)
Subtotal General Funds		\$ (241,069)	\$ 807,213	\$ (1,048,282)
Special Revenues:				
	200 AB1600	\$ 496,825	\$ 412,783	\$ 84,042
	209 NEVADA/MAIN PRJ	\$ (3,169)	\$ (527)	\$ (2,642)
	210 GAS TAX-STREETS	\$ 155,871	\$ 43,504	\$ 112,367
	212 RSTP/STIP	\$ (102,771)	\$ (11,417)	\$ (91,354)
	213 LOCAL PED&BIKE	\$ 6,970	\$ (62,813)	\$ 69,783
	215 RURAL PLANNING	\$ (13,796)	\$ (18,483)	\$ 4,687
	216 TRAFFIC RELIEF	\$ 83,724	\$ 56,210	\$ 27,514
	217 REG.TRAFFIC MIT	\$ 597	\$ (337)	\$ 934
	220 INDIAN TRAILS	\$ 52,622	\$ 51,336	\$ 1,286
	230 TAX - FIRE DEPT	\$ 1,849	\$ 41,467	\$ (39,618)
	231 2003 FIRE TAX	\$ 4,069	\$ 3,192	\$ 877
	245 CDBG TOURISM	\$ (1,967)	\$ -	\$ (1,967)
	247 CMAQ GRANT	\$ (71,850)	\$ -	\$ (71,850)
	248 SAFE RTES SCHL	\$ (22,132)	\$ (3,663)	\$ (18,469)
	250 CDBG ENTERPRISE	\$ (3,069)	\$ -	\$ (3,069)
	272 MATHIVET	\$ 97,545	\$ -	\$ 97,545
	710 CONSTITUTION DAY PARADE	\$ 3,422	\$ (4,693)	\$ 8,115
	740 B.I.D.	\$ 4,121	\$ 8,785	\$ (4,664)
	770 BECKER	\$ 17,740	\$ 17,370	\$ 370
	815 USPEA GRANT	\$ 3,464	\$ (4,100)	\$ 7,564
Subtotal Special Revenues		\$ 710,065	\$ 528,614	\$ 181,451
Enterprise Funds:				
	600 WATER FUND	\$ (659,372)	\$ (610,143)	\$ (49,229)
	614 WATER-AB1600	\$ 312,418	\$ 306,966	\$ 5,452
	625 WTP - UPGRADE	\$ (12,506)	\$ (12,199)	\$ (307)
	650 SEWER FUND	\$ 817,974	\$ 892,598	\$ (74,624)
	654 SEWER-AB1600	\$ 195,109	\$ 191,598	\$ 3,511
	695 VETERAN'S BLDG	\$ (52,535)	\$ (37,464)	\$ (15,071)
Subtotal Enterprise Funds		\$ 601,088	\$ 731,356	\$ (130,268)
TOTAL OF FUNDS		\$ 1,070,084	\$ 2,067,183	\$ (997,099)

** B.I.D. Cash balance as of Month end September 2009 & September, 2008

\$ 1,765.04	\$ 13,948.58
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CITY OF NEVADA CITY
Fund - Financial Status Report
August 31, 2009

Cash Balances as of August 31, 2009

	1) Checking Account Citizens	\$	120,083.40	
	2) Core Account	\$	72,188.89	
	3) LAIF	\$	1,095,946.32	
Total City Cash Accounts		\$	<u>1,288,219</u>	**Ties to Fund balances
	5) Fire Department	\$	128,571.54	
	6) Petty Cash	\$	75.00	
Other Cash Accounts			<u>128,646.54</u>	
TOTAL CASH		\$	<u>1,416,865.15</u>	

		FY 09-10 Activity to August 31, 2009	FY 08-09 Activity to August 31, 2008	\$ Change
General Fund Balances:				
100 GENERAL FUND	\$	(122,577)	\$ 570,012	\$ (692,589)
107 TREE MIT FUND	\$	15,266	\$ 14,942	\$ 324
115 CAPITAL	\$	-	\$ -	\$ -
121 FORFEITURE FUND	\$	24,049	\$ 52,932	\$ (28,883)
123 DRUG FORT.AWARE	\$	6,855	\$ 5,336	\$ 1,519
127 PROP 172	\$	207,198	\$ 168,247	\$ 38,951
129 SLESF	\$	145,825	\$ 89,182	\$ 56,643
132 PARK & REC.MIT.	\$	28,472	\$ 1,049	\$ 27,423
141 UST TANK REMOVL	\$	(11,431)	\$ (103,662)	\$ 92,231
142 CLETEP GRANT	\$	15,795	\$ 15,460	\$ 335
144 CLEEP-HIGH TECH	\$	35,022	\$ 34,279	\$ 743
244 PROP 1B	\$	(31,197)	\$ 396,040	\$ (427,237)
715 MEASURE "S"	\$	(356,799)	\$ (287,589)	\$ (69,210)
Subtotal General Funds	\$	(43,525)	\$ 956,228	\$ (999,753)
Special Revenues:				
200 AB1600	\$	495,445	\$ 409,715	\$ 85,730
209 NEVADA/MAIN PRJ	\$	(3,161)	\$ (527)	\$ (2,634)
210 GAS TAX-STREETS	\$	155,674	\$ 48,703	\$ 106,971
212 RSTP/STIP	\$	(102,201)	\$ (9,917)	\$ (92,284)
213 LOCAL PED&BIKE	\$	7,216	\$ (62,813)	\$ 70,029
215 RURAL PLANNING	\$	(13,718)	\$ (14,535)	\$ 817
216 TRAFFIC RELIEF	\$	83,468	\$ 56,210	\$ 27,258
217 REG.TRAFFIC MIT	\$	602	\$ (337)	\$ 939
220 INDIAN TRAILS	\$	52,449	\$ 51,336	\$ 1,113
230 TAX - FIRE DEPT	\$	1,621	\$ 41,467	\$ (39,846)
231 2003 FIRE TAX	\$	3,888	\$ 3,192	\$ 696
245 CDBG TOURISM	\$	(1,961)	\$ -	\$ (1,961)
247 CMAQ GRANT	\$	(71,551)	\$ -	\$ (71,551)
248 SAFE RTES SCHL	\$	(22,067)	\$ (3,663)	\$ (18,404)
250 CDBG ENTERPRISE	\$	(3,059)	\$ -	\$ (3,059)
272 MATHIVET	\$	97,330	\$ -	\$ 97,330
710 CONSTITUTION DAY PARADE	\$	6,362	\$ (25)	\$ 6,387
740 B.I.D.	\$	3,978	\$ 8,579	\$ (4,601)
770 BECKER	\$	17,681	\$ 17,370	\$ 311
815 USPEA GRANT	\$	3,585	\$ (4,100)	\$ 7,685
Subtotal Special Revenues	\$	711,581	\$ 540,655	\$ 170,926
Enterprise Funds:				
600 WATER FUND	\$	(599,648)	\$ (558,976)	\$ (40,672)
614 WATER-AB1600	\$	311,389	\$ 306,966	\$ 4,423
625 WTP - UPGRADE	\$	(12,465)	\$ (11,890)	\$ (575)
650 SEWER FUND	\$	776,811	\$ 847,393	\$ (70,582)
654 SEWER-AB1600	\$	194,465	\$ 191,598	\$ 2,867
695 VETERAN'S BLDG	\$	(50,390)	\$ (33,996)	\$ (16,394)
Subtotal Enterprise Funds	\$	620,162	\$ 741,095	\$ (120,933)
TOTAL OF FUNDS	\$	1,288,218	\$ 2,237,978	\$ (949,760)

** B.I.D. Cash balance as of Month end August 2009 & August, 2008

\$	2,506.65	\$	14,299.16
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CITY OF NEVADA CITY
Fund - Financial Status Report
 July 31, 2009

Cash Balances as of July 31, 2009

1) Checking Account Citizens	\$	(256,799.94)	
2) Core Account	\$	271,494.45	
3) LAIF	\$	1,095,946.32	
Total City Cash Accounts	\$	1,110,641	**Ties to Fund balances
5) Fire Department	\$	128,353.04	
6) Petty Cash	\$	75.00	
Other Cash Accounts		128,428.04	
TOTAL CASH	\$	1,239,068.87	

	FY 09-10 Activity to July 31, 2009	FY 08-09 Activity to July 31, 2008	\$ Change
General Fund Balances:			
100 GENERAL FUND	\$ (54,864)	\$ 125,370	\$ (180,234)
107 TREE MIT FUND	\$ 15,266	\$ 14,942	\$ 324
115 CAPITAL	\$ -	\$ -	\$ -
121 FORFEITURE FUND	\$ 23,982	\$ 52,932	\$ (28,950)
123 DRUG FORT.AWARE	\$ 6,855	\$ 5,336	\$ 1,519
127 PROP 172	\$ 207,198	\$ 168,247	\$ 38,951
129 SLESF	\$ 145,825	\$ 90,872	\$ 54,953
132 PARK & REC.MIT.	\$ 27,592	\$ (711)	\$ 28,303
141 UST TANK REMOVL	\$ (124,206)	\$ (103,662)	\$ (20,544)
142 CLETEP GRANT	\$ 15,795	\$ 15,460	\$ 335
144 CLEEP-HIGH TECH	\$ 35,022	\$ 34,279	\$ 743
244 PROP 1B	\$ (36,130)	\$ 399,655	\$ (435,785)
715 MEASURE "S"	\$ (400,227)	\$ (338,691)	\$ (61,536)
Subtotal General Funds	\$ (137,895)	\$ 464,029	\$ (601,924)
Special Revenues:			
200 AB1600	\$ 495,445	\$ 383,126	\$ 112,319
209 NEVADA/MAIN PRJ	\$ (3,161)	\$ (527)	\$ (2,634)
210 GAS TAX-STREETS	\$ 155,674	\$ 82,528	\$ 73,146
212 RSTP/STIP	\$ (102,201)	\$ (304)	\$ (101,897)
213 LOCAL PED&BIKE	\$ 7,216	\$ (62,813)	\$ 70,029
215 RURAL PLANNING	\$ (13,718)	\$ (10,670)	\$ (3,048)
216 TRAFFIC RELIEF	\$ 83,468	\$ 56,210	\$ 27,258
217 REG.TRAFFIC MIT	\$ 602	\$ (337)	\$ 939
220 INDIAN TRAILS	\$ 52,449	\$ 51,336	\$ 1,113
230 TAX - FIRE DEPT	\$ 1,621	\$ 41,467	\$ (39,846)
231 2003 FIRE TAX	\$ 3,888	\$ 3,192	\$ 696
245 CDBG TOURISM	\$ (1,961)	\$ -	\$ (1,961)
247 CMAQ GRANT	\$ (68,401)	\$ -	\$ (68,401)
248 SAFE RTES SCHL	\$ (19,518)	\$ (3,363)	\$ (16,155)
250 CDBG ENTERPRISE	\$ (3,059)	\$ -	\$ (3,059)
272 MATHIVET	\$ 97,330	\$ -	\$ 97,330
710 CONSTITUTION DAY PARADE	\$ 6,362	\$ (2,039)	\$ 8,401
740 B.I.D.	\$ 3,929	\$ 25,529	\$ (21,600)
770 BECKER	\$ 17,681	\$ 17,370	\$ 311
815 USPEA GRANT	\$ -	\$ (4,100)	\$ 4,100
Subtotal Special Revenues	\$ 713,646	\$ 576,605	\$ 137,041
Enterprise Funds:			
600 WATER FUND	\$ (617,702)	\$ (539,831)	\$ (77,871)
614 WATER-AB1600	\$ 311,389	\$ 291,626	\$ 19,763
625 WTP - UPGRADE	\$ (12,465)	\$ (11,890)	\$ (575)
650 SEWER FUND	\$ 709,076	\$ 853,640	\$ (144,564)
654 SEWER-AB1600	\$ 194,465	\$ 185,462	\$ 9,003
695 VETERAN'S BLDG	\$ (49,874)	\$ (31,335)	\$ (18,539)
Subtotal Enterprise Funds	\$ 534,889	\$ 747,672	\$ (212,783)
TOTAL OF FUNDS	\$ 1,110,640	\$ 1,788,306	\$ (677,666)

** B.I.D. Cash balance as of Month end July 2009 & July, 2008

\$ 4,905.17	\$ 8,042.64
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CITY OF NEVADA CITY
Fund - Financial Status Report
 June 30, 2009

Cash Balances as of June 30, 2009

	1) Checking Account Citizens	\$	198,625.42	
	2) Core Account	\$	58,474.38	
	3) LAIF	\$	345,946.32	
Total City Cash Accounts		\$	603,046	**Ties to Fund balances
	5) Fire Department	\$	124,095.93	
	6) Petty Cash	\$	75.00	
Other Cash Accounts			124,170.93	
TOTAL CASH		\$	727,217.05	

		FY08-09 Activity to June 30, 2009	FY07-08 Activity to June 30, 2008	\$ Change
General Fund Balances:				
100 GENERAL FUND	\$	(811,256)	\$ 339,072	\$ (1,150,328)
107 TREE MIT FUND	\$	15,266	\$ 14,942	\$ 324
115 CAPITAL	\$	-	\$ -	\$ -
121 FORFEITURE FUND	\$	22,353	\$ 52,932	\$ (30,579)
123 DRUG FORT.AWARE	\$	6,568	\$ 5,336	\$ 1,232
127 PROP 172	\$	201,754	\$ 161,425	\$ 40,329
129 SLESF	\$	96,391	\$ 90,872	\$ 5,519
132 PARK & REC.MIT.	\$	27,592	\$ (711)	\$ 28,303
141 UST TANK REMOVL	\$	(124,206)	\$ (103,537)	\$ (20,669)
142 CLETEP GRANT	\$	15,795	\$ 15,460	\$ 335
144 CLEEP-HIGH TECH	\$	35,022	\$ 34,279	\$ 743
244 PROP 1B	\$	-	\$ 399,955	\$ (399,955)
715 MEASURE "S"	\$	(376,735)	\$ (371,185)	\$ (5,550)
Subtotal General Funds	\$	(891,459)	\$ 638,840	\$ (1,530,299)
Special Revenues:				
200 AB1600	\$	495,445	\$ 383,126	\$ 112,319
209 NEVADA/MAIN PRJ	\$	(3,161)	\$ (77)	\$ (3,084)
210 GAS TAX-STREETS	\$	155,674	\$ 82,528	\$ 73,146
212 RSTP/STIP	\$	(100,604)	\$ -	\$ (100,604)
213 LOCAL PED&BIKE	\$	7,216	\$ (57,740)	\$ 64,956
215 RURAL PLANNING	\$	87	\$ (5,734)	\$ 5,821
216 TRAFFIC RELIEF	\$	77,336	\$ 56,210	\$ 21,126
217 REG.TRAFFIC MIT	\$	(1,547)	\$ (337)	\$ (1,210)
220 INDIAN TRAILS	\$	52,449	\$ 51,336	\$ 1,113
230 TAX - FIRE DEPT	\$	-	\$ 39,854	\$ (39,854)
231 2003 FIRE TAX	\$	695	\$ -	\$ 695
245 CDBG TOURISM	\$	(1,961)	\$ -	\$ (1,961)
247 CMAQ GRANT	\$	(66,826)	\$ -	\$ (66,826)
248 SAFE RTES SCHL	\$	(18,566)	\$ (2,763)	\$ (15,803)
250 CDBG ENTERPRISE	\$	(3,059)	\$ -	\$ (3,059)
272 MATHIVET	\$	97,330	\$ -	\$ 97,330
710 CONSTITUTION DAY PARADE	\$	3,542	\$ (2,089)	\$ 5,631
740 B.I.D.	\$	3,676	\$ 25,529	\$ (21,853)
770 BECKER	\$	17,681	\$ 17,370	\$ 311
815 USPEA GRANT	\$	13,179	\$ (4,100)	\$ 17,279
Subtotal Special Revenues	\$	728,586	\$ 583,113	\$ 145,473
Enterprise Funds:				
600 WATER FUND	\$	(546,616)	\$ (527,161)	\$ (19,455)
614 WATER-AB1600	\$	311,389	\$ 291,626	\$ 19,763
625 WTP - UPGRADE	\$	(12,465)	\$ (10,590)	\$ (1,875)
650 SEWER FUND	\$	866,168	\$ 1,004,402	\$ (138,234)
654 SEWER-AB1600	\$	194,465	\$ 185,462	\$ 9,003
695 VETERAN'S BLDG	\$	(47,025)	\$ (26,781)	\$ (20,244)
Subtotal Enterprise Funds	\$	765,916	\$ 916,958	\$ (151,042)
TOTAL OF FUNDS	\$	603,043	\$ 2,138,911	\$ (1,535,868)

** B.I.D. Cash balance as of Month end June 2009 & June, 2008

\$	11,800.02	\$	12,373.66
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**City of Nevada City
Statement of Condition
September 30, 2009**

<u>Cash & Investments</u>	(Draft unaudited)	
	<u>September 30, 2009</u>	<u>June 30, 2009</u>
Checking	\$ (103,880)	\$ 102,083
Core Account	\$ 72,308	\$ 72,189
LAIF	\$ 1,107,658	\$ 1,095,946
Fire Department	\$ 128,783	\$ 128,572
Petty Cash	\$ 75	\$ 75
Total Cash & Investments	\$ 1,204,943	\$ 1,398,865

<u>Debt Governmental Activities</u>	<u>Balance</u>	<u>Balance (Draft unaudited)</u>	<u>Comments</u>
	<u>September 30, 2009</u>	<u>June 30, 2009</u>	
Leases:			
WestAmerica Bank - City Hall Remodel	\$ 398,650	\$ 398,650	Payments made twice yearly May/Nov
Oshkosh Capital - Fire Engine	\$ 198,866	\$ 198,866	Payments made once yearly Oct.
Loans:			
Citizens Bank - Dump Truck	\$ 17,472	\$ 19,153	Payments made monthly
Trans:			
*Nevada County - Tax & Revenue Anticipation Note	\$ 1,017,183	\$ -	Payments made annually in June 30 - 10% of principal
Total Governmental Debt	\$ 1,632,171	\$ 616,669	

Debt Business Type Activities (Water&Wastewater)

COP's:			
Citizens - Wasterwater Treatment Plant Refunding 2008	\$ 893,690	\$ 936,340	Payments made twice yearly Aug/Feb
USDA - Wasterwater COP's Series 2005	\$ 1,200,000	\$ 1,225,000	Payments made twice yearly Dec/July (1st pmt Int only/2nd pmt princ. & int)
USDA - Wasterwater COP's Series 2007	\$ 1,780,000	\$ 1,781,000	Payments made twice yearly Dec/July (1st pmt Int only/2nd pmt princ. & int)
Loan:			
All Points Capital Corp - Water Plant Bond Refi	\$ 672,889	\$ 709,679	Payments made twice yearly Mar/Sept
Total Business Type Debt	\$ 4,546,579	\$ 4,652,019	

PERS Side Fund

	<u>Balance</u>	<u>Balance</u>
	<u>September 30, 2009</u>	<u>June 30, 2009</u>
Miscellaneous Employees	\$ -	\$ -
Safety Employees	\$ -	\$ -
Total PER's Sidefund	\$ -	\$ -

PERs projected Contribution Rates:

	<u>Empl. Contrib. 08/09</u>	<u>Empl. Contrib. 09/10</u>	<u>Empl. Contrib. 10/11</u>
	<u>Actual</u>	<u>Projected</u>	<u>Projected</u>
Miscellaneous Employees	9.616% + 8%	9.747% + 8%	9.7% + 8%
Safety Employees	19.389% + 9%	18.873% + 9%	18% + 9%
New Debt - No new debt			

**City of Nevada City
Revenues & Expenditures
September 30, 2009**

Revenues - Governmental Activities

	Actual September 30, 2009	Actual September 30, 2008	Actual (Draft unaudited) June 30, 2009	Actual (Audited) June 30, 2008	Actual (Audited) June 30, 2007
Sales Taxes (includes prop. tax in lieu of sales tax)	\$ 175,093	\$ 162,000	\$ 902,489	\$ 1,240,440	\$ 1,302,607
Measure "S" Sales Tax	\$ 86,800	\$ 128,740	\$ 585,797	\$ 654,459	\$ 1,501,157
Property Taxes (includes prop tax in lieu of VLF)	\$ 62,054 1)	\$ 62,527	\$ 1,374,869	\$ 1,329,148	\$ 344,444
Transient Occupancy Taxes	\$ 50,847	\$ 76,972	\$ 203,360	\$ 294,215	\$ 102,946
Franchises	\$ 12,114	\$ -	\$ 91,451	\$ 87,843	\$ 1,271,930
All Other Revenues	\$ 311,720	\$ 208,502	\$ 1,296,374	\$ 1,700,645 2)	\$ 4,523,084
Total Governmental Revenue	\$ 698,628	\$ 638,740	\$ 4,454,340	\$ 5,306,750	\$ -

1) Property Tax 1st payment due to City January '10

2) Included 1 time Prop'tb revenues of \$400k

Proceeds from Debt

	\$ 1,017,183	\$ 1,130,204
--	--------------	--------------

Revenues - Special

AB1600 Mitigation Fees	\$ -	\$ 29,657
Nevada/Main Project Bridge	\$ -	\$ 9,688
NCTC Revenues	\$ 10,683	\$ -
Traffic Relief	\$ 6,132	\$ -
RTMF	\$ 4,648	\$ -
Gas Tax	\$ -	\$ -
Indian Trails	\$ 4,815	\$ 4,805
Fire Tax	\$ -	\$ -
Prop 1B	\$ -	\$ -
CDBG-Water	\$ -	\$ -
CMAQ Grant	\$ -	\$ -
CDBG-Enterprise	\$ -	\$ -
Safe Routes to Schools	\$ -	\$ -
Comcast Tech	\$ -	\$ 4,000
Grants - Youth	\$ -	\$ -
Mathivet Trust	\$ 3,190	\$ 3,198
Constitution Day	\$ -	\$ -
Becker	\$ 446	\$ 256
BID	\$ 10,269	\$ 5,850
USPEA Grant	\$ 40,182	\$ 57,454
Total Special Revenue	\$ -	\$ -

Revenues - Business Type Activities

Water Fund (includes interest)	\$ 91,183	\$ 88,871	\$ 517,112	\$ 518,356	\$ 577,736
Water Mitigation	\$ -	\$ 15,340	\$ 3,352	\$ 18,700	\$ 42,999
Sewer Fund (includes interest & program (builton transportation)	\$ 220,248	\$ 221,568	\$ 1,373,374	\$ 1,470,661	\$ 1,277,981
Sewer Mitigation	\$ -	\$ 6,136	\$ 2,175	\$ 10,366	\$ 38,709
Veterans Building	\$ 3,439	\$ 1,493	\$ 16,819	\$ 14,676	\$ 7,007
Total Business Type Revenue	\$ 314,870	\$ 333,408	\$ 1,912,833	\$ 2,032,759	\$ 1,944,432

City of Nevada City
Revenues & Expenditures
September 30, 2009

	Actual September 30, 2009	Actual September 30, 2008	Actual (Draft unaudited) June 30, 2009	Actual (Audited) June 30, 2008	Actual (Audited) June 30, 2007
\$	136,657	191,249	\$ 894,478	\$ 1,306,178	\$ 1,236,311
\$	115,531	104,336	\$ 567,509	\$ 536,436	\$ 456,855
\$	372,612	360,139	\$ 1,689,532	\$ 1,295,553	\$ 1,337,174
\$	125,127	171,019	\$ 658,399	\$ 778,316	\$ 689,581
\$	116,186	135,058	\$ 316,154	\$ 307,336	\$ 268,067
\$	866,112	967,801	\$ 4,126,072	\$ 4,223,820	\$ 3,987,987

Expenditures - Governmental Activities

General Government (admin, cc, pc, city atny, eng, mngr, clerk, treas., plan)
Fire Department
Police Department
Public Works (p&g, streets, train museum, US Tank Removal, measure "s")
Park and Recreation (p&r, pool, summer pig.)
Total Governmental Expenditures less Capital Outlay

- 1) Extraordinary expense - \$32,634 side fund payoff (reduced total of operational expenditures)
- 2) Extraordinary expense - \$156,453 side fund payoff (reduced total of operational expenditures)
- 3) Extraordinary expense - \$365,066 side fund payoff (reduced total of operational expenditures)
- 4) Extraordinary expense - \$38,951 side fund payoff (reduced total of operational expenditures)
- 5) Extraordinary expense - \$2,105 side fund payoff (reduced total of operational expenditures)
- * Extraordinary expense included in total fy end 08/09 operational totals

Expenditures - Special Revenue Activities

Constitution Day	\$ 3,702			
USPEA Grant	\$ 6,805			
NCTC	\$ 1,454			
Gas Tax	\$ 109	\$ 39,023	\$ 57,243	
Total Special Revenue Expenditures less Capital Outlay	\$ 12,070	\$ 39,023	\$ 57,243	

Expenditures - Business Type Activities

Water	\$ 200,691	\$ 200,044	\$ 770,459	\$ 660,203	\$ 631,746
Water Distribution	\$ 3,113	-	\$ 11,747		
Sewer	\$ 344,789	\$ 299,220	\$ 1,399,839	\$ 1,225,106	\$ 1,235,253
Sewer Collection	\$ 27	\$ 2,665	\$ 18,118		
Veterans Building	\$ 6,120	\$ 7,959	\$ 34,221	\$ 31,850	\$ 19,522
Total Business Type Expenditures less Capital Outlay	\$ 554,740	\$ 509,888	\$ 2,234,384	\$ 1,917,159	\$ 1,886,521

- 1) Extraordinary expense - \$11,580 side fund payoff (reduced total of operational expenditures)
- 2) Extraordinary expense - \$20,002 side fund payoff (reduced total of operational expenditures)
- * Extraordinary expense included in total fy end 08/09 operational totals

**City of Nevada City
Revenues & Expenditures
September 30, 2009**

Revenues - Governmental Activities

	Actual September 30, 2009	Annual Budget	\$\$ Annual Budget	%
Sales Taxes (includes prop. tax in lieu of sales tax)	\$ 175,093	\$ 962,000	\$ 786,907	18%
Measure "S" Sales Tax	\$ 86,800	\$ 546,000	\$ 459,200	16%
Property Taxes (includes prop tax in lieu of VLF)	\$ 62,054 2)	\$ 1,490,729	\$ 1,428,675	4%
Transient Occupancy Taxes	\$ 50,847	\$ 311,500	\$ 260,653	16%
Franchises	\$ 12,114	\$ 80,000	\$ 67,886	15%
All Other Revenues	\$ 311,720	\$ 807,210	\$ 495,490	39%
Total Governmental Revenue	\$ 698,628	\$ 4,197,439	\$ 3,498,811	17%

1) Property Tax 1st payment due to City January '10

Proceeds from Debt

\$ 1,017,183

Revenues - Special

AB1600 Mitigation Fees	-	13,000	\$ 13,000	0%
Park&Rec Mitigation (\$250k sugarloaf, \$22k Indian Trails)	-	275,000	\$ 275,000	0%
NCTC Revenues (rsp, rural planning, includes CMAQ gold flat)	\$ 10,683	\$ 202,000	\$ 191,317	5%
Fire Tax	\$ 4,815	\$ 105,000	\$ 100,185	5%
Gas Tax	-	\$ 73,500	\$ 73,500	0%
Traffic Relief - Safety	-	\$ 20,000	\$ 20,000	0%
CMAC Grant - (Street Sweeper)	-	\$ 175,000	\$ 175,000	0%
Constitution Day	\$ 3,190	\$ 12,000	\$ 8,810	27%
BID	\$ 446	\$ 25,000	\$ 24,554	2%
USPEA Grant	\$ 10,269	\$ 80,000	\$ 69,731	13%
Safe Routes to Schools (Zion, Brok, Doan sidewalk, cross walks, turn lanes)	-	\$ 170,000	\$ 170,000	0%
Highway Bridge Project (Nevada St. Bridge)	-	\$ 150,000	\$ 150,000	0%
Stimulus (Broad Street Overlay)	-	\$ 120,000	\$ 120,000	0%
Total Special Revenue	\$ 40,182	\$ 1,420,500	\$ 1,380,318	3%

Revenues - Business Type Activities

Water Fund (includes interest)	\$ 91,183	\$ 580,800	\$ 489,617	16%
Water Mitigation	-	\$ 8,000	\$ (212,248)	0%
Sewer Fund (includes interest)	\$ 220,248	\$ 1,377,252	\$ 1,157,004	16%
Sewer Mitigation	-	\$ 4,000	\$ 561	0%
Veterans Building	\$ 3,439	\$ 18,000	\$ 14,561	19%
Total Business Type Revenue	\$ 314,870	\$ 1,988,052	\$ 1,673,182	16%

City of Nevada City
Revenues & Expenditures
September 30, 2009

	Actual September 30, 2009	Annual Budget	Annual Budget \$	% Annual Budget
Expenditures - Governmental Activities				
General Government (admin, cc, pc, city attry, eng, mngr, clerk, treas., plan)	\$ 136,657	\$ 1,024,224	\$ 887,567	13%
Fire Department	\$ 115,531	\$ 440,373	\$ 324,842	26%
Capital Outlay Fire Department	\$ -	\$ 10,000	\$ 10,000	0%
Police Department	\$ 372,612	\$ 1,494,815	\$ 1,122,203	25%
Capital Outlay Police Department (includes prop 172 fund, slesf)	\$ 24,126	\$ 37,500	\$ 13,374	64%
Public Works (b&g, streets, train museum, measure "s us tank removal)	\$ 125,127	\$ 459,086	\$ 333,959	27%
Capital Outlay Public Works - Proposition 1B	\$ 5,770	\$ 12,000	\$ 6,230	48%
Capital Outlay Public Works - Measure "S"	\$ 7,259	\$ 525,000	\$ 517,741	1%
Park and Recreation (p&r, pool, summer pg.)	\$ 116,186	\$ 322,349	\$ 206,763	36%
Capital Outlay Park & Recreation	\$ -	\$ 105,000	\$ 105,000	0%
Total Governmental Expenditures including Capital Outlay	\$ 903,266	\$ 4,430,347	\$ 1,902,369	20%

Expenditures - Special Revenue Activities

Constitution Day	\$ 3,702	\$ 12,000	\$ 1,361,854	1%
USPEA Grant	\$ 6,805	\$ 80,000		
NCTC	\$ 1,454	\$ -		
NCTC - Capital Outlay	\$ -	\$ 135,000		
Fire Tax	\$ 2,475	\$ 75,000		
CMAQ Grant - Capital Outlay (Gold Flat)	\$ -	\$ 67,000		
CMAQ Grant - Grant Clean Vehicles	\$ 2,602	\$ 175,000		
Safe Routes to Schools Grant - Capital Outlay	\$ -	\$ 170,000		
Nevada Street Bridge - Capital Outlay	\$ 109	\$ 150,000		
Gas Tax	\$ -	\$ 35,000		
Gas Tax - Capital Outlay	\$ -	\$ 60,000		
AB1600	\$ -	\$ 25,000		
AB1600 Capital Outlay	\$ -	\$ 120,000		
BID	\$ -	\$ 275,000		
Stimulus Broad Street	\$ -	\$ -		
Park & Rec Mitigation (Sugarloaf, Indian Trails)	\$ 17,146	\$ 1,379,000	\$ 1,361,854	1%
Total Special Revenue Expenditures including Capital Outlay	\$ 17,146	\$ 1,379,000	\$ 1,361,854	1%

Expenditures - Business Type Activities

Water	\$ 200,691	\$ 600,252	\$ 399,561	33%
Water Distribution	\$ 3,113	\$ 19,000	\$ 15,887	16%
Capital Outlay Water (includes wtp upgrade)	\$ -	\$ 64,000	\$ 64,000	0%
Capital Outlay Water Distribution	\$ -	\$ 75,000	\$ 75,000	0%
Sewer	\$ 344,789	\$ 1,047,907	\$ 703,118	33%
Sewer Distribution	\$ 27	\$ 22,750	\$ 22,723	0%
Capital Outlay Sewer (includes Hydro Project)	\$ 23,495	\$ -	\$ (23,495)	100%
Capital Outlay Sewer Collection	\$ -	\$ 305,000	\$ 305,000	0%
Veterans Building	\$ 6,120	\$ 33,962	\$ 27,842	18%
Total Business Type Expenditures including Capital Outlay	\$ 578,235	\$ 2,167,871	\$ 1,589,636	27%

NEVADA CITY ☼ **SIX-MONTH STRATEGIC OBJECTIVES**
 July 24, 2009 – January 15, 2010

THREE-YEAR GOAL: *Maintain financial solvency*

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. At the September 23, 2009 City Council meeting	Finance Director and City Manager	Develop and present to the City Council for review and direction a plan for updating the fee structure, including what fees need to be updated and a timeline for achievement.			X	As time allows – Staff will take on the assignment as per action of City Council 9/23/09
2. At the October 28, 2009 City Council meeting	Finance Director	Prepare and present to the City Council a 3-year revenue and expenditure projection for the General Fund and the Water and Sewer Enterprise Funds.		X		
3. At the October 28, 2009 City Council meeting	Finance Director and City Manager	Develop and present to the City Council for action a plan to have a 8% financial reserve in the General Fund budget without increasing debt.		X		
4. At the November 2009 City Council meeting	City Manager (lead) and Finance Director	Develop and present to the City Council for action a recommendation(s) regarding incremental water rates.		X		

THREE-YEAR GOAL: *Improve and update the infrastructure*

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. By September 1, 2009	City Manager (lead), City Engineer, Director of Public Works and Police Chief	Apply for grant funding for an expanded parking lot at the rear of the National Hotel.	X			Application submitted to the SED Corp for feasibility and economic analysis grant the EDA
2. By October 1, 2009	City Manager and City Engineer	Locate funding for preparation of a Water Rates Fee Study.		X		
3. At the November 2009 City Council meeting	City Manager (lead), City Engineer, Director of Public Works, Mayor Reinette Senum and Council Member Sally Harris, working with PG&E	Present to the City Council for action a preliminary design and feasibility study for a solar farm at the old Nevada City Airport.		X		
4. By January 15, 2010, contingent upon City Council determining the solar farm is feasible	City Manager (lead), City Engineer, Director of Public Works, Mayor Reinette Senum and Council Member Sally Harris	Apply for grant funding to establish a solar farm at the old Nevada City Airport.		X		
5. At the January 15, 2010 City Council meeting	Wastewater Plant Supervisor	Present to the City Council for direction an action plan for meeting new effluent limitations through 2012.		X		
FUTURE: By February 1, 2010	Public Works Director and City Engineer	Present to the City Council a completion report of actual Measure S expenses for 2009.		X		

FUTURE: At the February 25, 2010 City Council meeting	Public Works Director and City Engineer	Present to the City Council for action a work plan for Measure S street overlays and related water/sewer improvements for 2010.		X		
FUTURE: By _____	Public Works Director and City Engineer	Complete and present to the City Council mapping of the water/sewer system.				

THREE-YEAR GOAL: *Improve organizational effectiveness and efficiency*

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. Within 24 hours of receiving a complaint	The staff person to whom the complaint was given	Call the complainant to say that the information was received and action to be taken.		X		
2. Beginning in August 2009 and for each City Council meeting thereafter	Mayor and City Manager	Build the agenda for the City Council meetings.		X		Mayor & City Manager are meeting regularly in agenda preparation.
3. By August 15, 2009	Parks and Recreation Supervisor and Council Member Robert Bergman, working with the Website Committee and a consultant	Ensure the launch of the new City website.	X			
4. At the August 26, 2009 City Council meeting	Mayor Reinette Senum and the City Manager	Present to the City Council for action a mechanism to determine whether or not to pursue grant opportunities.	X			
5. By October 31, 2009	Human Resources Director and City Manager	Identify who plans to retire in the next three years, attempt to stagger retirements and schedule recruitment.		X		
FUTURE: By February 1, 2010	Parks and Recreation Supervisor and Council Member Robert Bergman	Evaluate how effective the website is in helping with communication and present the results to the City Council.		X		Full packet on website effective the first meeting in November 2009.

FUTURE: By _____, contingent upon City Council approval	Finance Director and Council Member Robert Bergman	Ensure the development and implementation of a computer-based Customer Service Program.				
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THREE-YEAR GOAL: *Improve economic development*

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. In September 2009 and quarterly thereafter	Council Member Robert Bergman (lead), Finance Director and City Manager, working with the Community Courthouse Committee	Develop a process for retaining the courthouse downtown in Nevada City.		<input checked="" type="checkbox"/>		Committee meetings are held monthly at the courthouse and includes the court executive officer
2. By November 1, 2009	Council Member Robert Bergman and Police Chief Trovato	Report updating the City Council on the design and use changes of Calanan Park.			<input checked="" type="checkbox"/>	Revised to November 1, 2009.
3. By January 15, 2010	Treasurer and City Manager	Identify at least one grant for each of the following: the arts, business development and building infrastructure and report the results to the Management Team for follow up.		<input checked="" type="checkbox"/>		
4. By January 15, 2010	City Treasurer	Identify funding to help local organizations market Nevada City and report the results to the City Council.		<input checked="" type="checkbox"/>		

THREE-YEAR GOAL: *Protect current sphere of influence*

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. At the August 12, 2009 City Council workshop	City Planner	Present to the City Council for direction the annexation of Hurst Ranch.	X			
2. By October 1, 2009	Fire Chief and City Planner	Present to the City Council for action a draft tax sharing agreement between the City and County Fire Departments for future annexation as directed by LAFCO.	X			Approved by City Council on 9/23/09
3. By December 15, 2009 and annually thereafter, contingent upon City Council approval	City Planner (lead), City Engineer, Fire Chief, Planning Commissioner John Parent and Council Member Robert Bergman	Provide an Annual Report to LAFCO on updates to infrastructure and annexation projects.		X		
4. By December 15, 2009 and annually thereafter	Fire Chief, with input from the Department Heads	Compile a list of improvements of City services as a component of the annual report to LAFCO.		X		
5. By January 15, 2010	City Planner and City Engineer	Examine areas within our sphere of influence and identify what the City would like to be in/developed in those areas, including encouraging property owners in the sphere to be a part of our desired plans.		X		

6. By January 15, 2010	City Engineer and City Planner	Present to the City Council for action, as directed by LAFCo, the transportation level of service (e.g., traffic standards) for Nevada City.		X		
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STAFF REPORT

DATE: October 6, 2009
TO: City Council
FROM: Dawn Zydonis, Parks & Recreation Supervisor

DATE OF COUNCIL MEETING: October 14, 2009

SUBJECT: Parks & Recreation Budget Summaries

RECOMMENDATION:

No action necessary; for informational purposes.

BACKGROUND:

The attached budgets are for informational purposes. The swimming pool and day camp budgets are seasonal and the Veteran's Building is for the 2008-2009 fiscal year.

Nevada City Parks Recreation
Swimming Pool Summary 2009
DRAFT 10-05-09

POOL REVENUES	2007	2008	2009
Open Swim - youth	\$12,693	\$17,036	\$16,116
Open Swim - adults	\$9,891	\$8,294	\$8,297
Lap/Water Ex	\$2,001	\$1,624	\$2,088
Dive-in Movies	\$520	\$218	\$0
Family Pass - Half Season	\$1,625	\$500	N/A
Family Pass - Full Season	\$6,625	\$6,125	\$4,550
Season Pass - Individual	N/A	N/A	\$100
Lessons (A-5)	\$22,470	\$19,005	\$19,030
Lessons (Private)	\$1,640	\$1,925	\$1,300
Water Polo	\$1,000	\$750	\$0
JLG	\$3,125	\$3,500	\$2,975
Pre-Swim	\$1,500	\$625	\$0
Classes	\$265	\$520	\$1,300
Bdays	\$1,420	\$1,390	\$1,527
Rentals	\$8,060	\$7,950	\$7,110
Snack Bar	\$13,144	\$10,591	\$11,811
TOTAL REVENUES	\$85,979.00	\$80,053.00	\$76,204

Attendance numbers

Open Swim	average people per day/%NC residents	178/20%	172
Lap Swim	average people per day	7	10
Swim Lessons	# of participants/% NC residents	403/19%	475/15%
Other programs	# of participants/% NC residents	40/15%	15
birthday parties		19 parties	
rentals		37 rentals	

Nevada City Parks Recreation
Swimming Pool Summary 2009
DRAFT 10-05-09

POOL EXPENSES		2007	2008	2009
5020	Salary - Non-permanent	\$48,639	\$46,836	\$51,160
5030	Overtime	\$1,883	\$828	\$522
5110	Social Security	\$3,720	\$3,582	\$4,516
5150	Uniform Allowance	\$1,256		-
5201	Materials & Supplies (annual start up costs)		\$5,752	\$3,955
5201	Materials & Supplies	\$11,203	\$12,538	\$12,535
5202	Building Repair and Maintenance	\$3,267	\$433	\$856
5203	Office Supplies	\$944	\$540	\$138
5204	Telephone	\$99	\$373	\$365
	Verizon Wireless			\$312
5207	Printing & Advertising	\$4,520	\$4,048	\$2,393
5209	Electricity & Heating	\$9,051	\$7,181	\$4,508
5218	Outside Service		\$166	\$1,375
5219	Equipment Repair & Maintenance		\$328	
5220	Conferences & Mtgs (mileage)	\$439	\$97	\$268
5221	Training & Development	\$413	\$379	\$50
5234	Pool (annual start up costs)	\$6,564	\$0	-
5235	Grounds	\$22	\$0	-
5240	Chlorine & Chemicals	\$3,991	\$10,353	\$7,987
5242	Other Personnel	\$1,858	\$3,914	\$2,557
5247	Misc. Expenses	\$281	\$6	\$0
5257	State/County Fees	\$820	\$597	\$597
TOTAL EXPENSES:		\$98,970	\$97,951	\$94,094

Nevada City Parks Recreation
Swimming Pool Summary 2009
DRAFT 10-05-09

POOL REVENUES	2007	2008	2009
Open Swim - youth	\$12,693	\$17,036	\$16,116
Open Swim - adults	\$9,891	\$8,294	\$8,297
Lap/Water Ex	\$2,001	\$1,624	\$2,088
Dive-in Movies	\$520	\$218	\$0
Family Pass - Half Season	\$1,625	\$500	N/A
Family Pass - Full Season	\$6,625	\$6,125	\$4,550
Season Pass - Individual	N/A	N/A	\$100
Lessons (A-5)	\$22,470	\$19,005	\$19,030
Lessons (Private)	\$1,640	\$1,925	\$1,300
Water Polo	\$1,000	\$750	\$0
JLG	\$3,125	\$3,500	\$2,975
Pre-Swim	\$1,500	\$625	\$0
Classes	\$265	\$520	\$1,300
Bdays	\$1,420	\$1,390	\$1,527
Rentals	\$8,060	\$7,950	\$7,110
Snack Bar	\$13,144	\$10,591	\$11,811
TOTAL REVENUES	\$85,979.00	\$80,053.00	\$76,204

Attendance numbers

Open Swim	average people per day/%NC residents	178/20%	172
Lap Swim	average people per day	7	10
Swim Lessons	# of participants/% NC residents	403/19%	475/15%
Other programs	# of participants/% NC residents	40/15%	15
birthday parties		19 parties	
rentals		37 rentals	

Nevada City Parks Recreation
Swimming Pool Summary 2009
DRAFT 10-05-09

POOL EXPENSES		2007	2008	2009
5020	Salary - Non-permanent	\$48,639	\$46,836	\$51,160
5030	Overtime	\$1,883	\$828	\$522
5110	Social Security	\$3,720	\$3,582	\$4,516
5150	Uniform Allowance	\$1,256		-
5201	Materials & Supplies (annual start up costs)		\$5,752	\$3,955
5201	Materials & Supplies	\$11,203	\$12,538	\$12,535
5202	Building Repair and Maintenance	\$3,267	\$433	\$856
5203	Office Supplies	\$944	\$540	\$138
5204	Telephone	\$99	\$373	\$365
	Verizon Wireless			\$312
5207	Printing & Advertising	\$4,520	\$4,048	\$2,393
5209	Electricity & Heating	\$9,051	\$7,181	\$4,508
5218	Outside Service		\$166	\$1,375
5219	Equipment Repair & Maintenance		\$328	
5220	Conferences & Mtgs (mileage)	\$439	\$97	\$268
5221	Training & Development	\$413	\$379	\$50
5234	Pool (annual start up costs)	\$6,564	\$0	-
5235	Grounds	\$22	\$0	-
5240	Chlorine & Chemicals	\$3,991	\$10,353	\$7,987
5242	Other Personnel	\$1,858	\$3,914	\$2,557
5247	Misc. Expenses	\$281	\$6	\$0
5257	State/County Fees	\$820	\$597	\$597
TOTAL EXPENSES:		\$98,970	\$97,951	\$94,094

MEMORANDUM

DATE: September 15, 2009
TO: City Council
FROM: Dawn Zydonis, Parks & Recreation Supervisor

DATE OF COUNCIL MEETING: October 14, 2009

SUBJECT: No-Smoking Ordinance for parks

RECOMMENDATION:

Direct staff to write an ordinance regarding smoking in Calanan Park, Robinson Plaza and Pioneer Park

BACKGROUND:

At the June 13, 2007 City Council meeting, the Nevada County Public Health Department requested that the City Council Consider an Ordinance for Smoke-free Parks. After discussion the Health Department wanted the smoke-free parks to require voluntary compliance, so Jim Anderson, City Attorney at the time wrote a resolution to that effect. At the July 25, 2007 City Council meeting, a draft resolution was brought to City Council, due to the absence of the Police Chief, Councilman McKay and many business owners being unable to attend due to Summer Nights, the discussion and decision were postponed. At the August 22, 2007 City Council meeting, Resolution 2007-19 (attached) was passed, banning smoking in Calanan Park and Robinson Plaza and limited smoking to designated areas in Pioneer Park. The Resolution was intended to be a 6-month trial period and then was to be brought back to the City Council to consider if a Smoke-free Ordinance was appropriate. At the January 23, 2009 Parks & Recreation Committee meeting we discussed the no-smoking resolution and the Committee recommends that a no-smoking ordinance be adopted by the City Council. Suggestions were made to include City owned Open Space in the ordinance, a 10-foot zone around Calanan Park and Robinson Plaza and that fines needed to be included in the ordinance.

Attached to this report, is a map of Pioneer Park. The map shows where smoking is currently not allowed based on State Law, the areas smoking is not allowed based on the City's current Smoking Ordinance and the areas smoking was banned according to Resolution 2007-19.

I have also attached section 104495 of the California State Health & Safety Code.

FINANCIAL IMPACT:

Fiscal impact would include signs, staff time to hang the signs and enforcement of the ordinance.

RESOLUTION 2007-19

**A RESOLUTION AUTHORIZING THE CITY OF NEVADA CITY
IN DESIGNATING SMOKE-FREE ZONES IN PARKS**

WHEREAS, smoking is responsible for the premature deaths of over 430,000 Americans each year from lung cancer, heart disease, respiratory illness and other diseases; and

WHEREAS, secondhand smoke is responsible for over 50,000 deaths among nonsmokers each year; and

WHEREAS, smoking and secondhand smoke kill more Americans each year than alcohol, cocaine, crack, heroin, homicide, suicide, accidents, fires and AIDS combined; and

WHEREAS, almost 90% of smokers started smoking before the age of 20, and the average initiation age is 14½ years old; and

WHEREAS, 3,000 youth become regular smokers each day and one-third of these children will die prematurely from smoking related illnesses; and

WHEREAS, to help role model non-smoking behavior to children and youth; to provide children, youth and their families with a safe, smoke-free environment;

THEREFORE, the City Council of Nevada City, County of Nevada, State of California resolves as follows:

That Calanan Park and Beryl P. Robinson Plaza be designated completely smoke-free zones, free of tobacco or any other substance. In addition, Pioneer Park, including picnic areas, tot lots, band shell, and sports areas be designated as a smoke-free zone, and no person shall smoke tobacco or any other substance in Pioneer Park *other than in designated smoking areas*.

Passed and adopted at a regularly scheduled meeting of the City Council held on August 22, 2007 by the following vote:

AYES: HARRIS, STEIN, MCKAY


NOES: COFFMAN, COTTRELL

ABSENT: NONE

ABSTAIN: NONE



Sally Harris, Mayor

ATTEST:


CA. State Health & Safety Code

104495. (a) For the purposes of this section, the following definitions shall govern:

(1) "Playground" means any park or recreational area specifically designed to be used by children that has play equipment installed, or any similar facility located on public or private school grounds, or on city, county, or state park grounds.

(2) "Tot lot sandbox area" means a designated play area within a public park for the use by children under five years of age. Where the area is not contained by a fence, the boundary of a tot lot sandbox area shall be defined by the edge of the resilient surface of **safety** material, such as concrete or wood, or any other material surrounding the tot lot sandbox area.

(3) "Public park" includes a park operated by a public agency.

(4) "Smoke or **smoking**" means the carrying of a lighted pipe, lighted cigar, or lighted cigarette of any kind, or the lighting of a pipe, cigar, or cigarette of any kind, including, but not limited to, tobacco, or any other weed or plant.

(5) "Cigarette" means the same as defined in Section 104556.

(6) "Cigar" means the same as defined in Section 104550.

(b) No person shall smoke a cigarette, cigar, or other tobacco-related product within 25 feet of any playground or tot lot sandbox area.

(c) No person shall dispose of cigarette butts, cigar butts, or any other tobacco-related waste within 25 feet of a playground or a tot lot sandbox area.

(d) No person shall intimidate, threaten any reprisal, or effect any reprisal, for the purpose of retaliating against another person who seeks to attain compliance with this section.

(e) Any person who violates this section is guilty of an infraction and shall be punished by a fine of two hundred fifty dollars (\$250) for each violation of this section. Punishment under this section shall not preclude punishment pursuant to Section 13002, Section 374.4 of the Penal **Code**, or any other provision of law proscribing the act of littering.

(f) The prohibitions contained in subdivisions (b), (c), and (d) shall not apply to private property.

(g) The prohibitions contained in subdivisions (b) and (c) shall not apply to a public sidewalk located within 25 feet of a playground or a tot lot sandbox area.

(h) This section shall not preempt the authority of any county, city, or city and county to regulate **smoking** around playgrounds or tot lot sandbox areas. Any county, city, or city and county may enforce any ordinance adopted prior to January 1, 2002, or may adopt and enforce new regulations that are more restrictive than this section, on and after January 1, 2002.