
STAFF MEMORANDUM FOR CITY COUNCIL MEETING

TO: Honorable City Council

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

Gene Albaugh
Catrina Andes

SUBJECT: Revenue Anticipation Note

DATE: May 26, 2010

Recommendation:

Staff recommends that the City Council adopt the resolution authorizing the issuance of a revenue anticipation note (TRAN) to be purchased by the Nevada County Treasurer, and also City Council direction for the City Manager to sign the Note July 6, 2010.

Background/Discussion:

The City Manager and Finance Director have been working with the Nevada County Treasurer, Marcia Salter in the issuance of a Fund Transfer from the County of Nevada pursuant to Article XVI, Section 6 of the State Constitution. The Fund Transfer to the City of Nevada City will assist the City in maintaining sufficient funding for cash flow purposes for the operation of the City during the 2010-11 fiscal year. The sum of the Fund Transfer will be for \$905,000. The amount of the note is 80% of the original borrowing from the County Treasurer in July 2008 for \$1,130,204. This will be the City's third fiscal year of borrowing, and the City continues to pay back 10% of the original amount transferred to the City in July 2008. This Fund Transfer is being issued in anticipation of the distribution to, and receipt by the City of Nevada City Property Tax revenues for the fiscal year of 2010-11, and is not to exceed 85% of the anticipated Property Tax revenues. The City is pledging proceeds from the 2010-11 Property Taxes for repayment and all interest accrued. The estimate for Property Taxes in the fiscal year 2010-11 is \$1,093,923 (a projected decline of 1.25% from the fiscal year 2009-10). The Nevada County Treasurer will withhold 50% of the Funds Transfer balance due from the 1st Property Tax installment the City will receive January 2011. The Nevada County Treasurer will withhold the remainder of the balance due of the Funds Transfer from the 2nd Property Tax installment the City will receive in May of 2011.

The fiscal year 2009-10 Tax Revenue Anticipation Note (TRAN) repayment of \$1,017,183 plus interest will be paid back to the Nevada County Treasurer June 30, 2010. The interest rate for the Funds Transfers will be assigned July 6, 2010 at the Note signing based on the Nevada County Treasurer Pool rate which is currently .46%.

Fiscal Impact:

The original TRAN for fiscal year 2008-2009 was used to provide the City with funds to pay the PER's side fund at a reduced interest rate of 2.78% on \$626,781 from the PER's rate of 7.75% and other various City Capital Projects. The City was issued another TRAN in 2009-2010 for \$1,107,183 (90% of the original value) at an interest rate of .75%. The current Transfer of Funds will be for \$905,000 (80% of the original value) at an approximated rate of .46%. The ability to use these funds at the very low interest rate that has been provided has created substantial savings to the City.

RESOLUTION 2010-XX

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEVADA CITY,
STATE OF CALIFORNIA, REQUESTING FUND TRANSFER FROM THE
COUNTY OF NEVADA PURSUANT TO ARTICLE XVI, SECTION 6
OF THE STATE CONSTITUTION**

WHEREAS, the City Council has determined that the City requires sufficient funding for cash flow purposes for the operation of the City during the 2010-11 fiscal year; and

WHEREAS, Article XVI, Section 6 of the State Constitution authorizes a temporary transfer of funds in the custody of the County Treasurer upon approval of the Board of Supervisors, and

WHEREAS, the property tax revenues to said City for the fiscal year, 2010-2011, are estimated and budgeted at \$1,093,923

WHEREAS, the City Council has determined that the sum of nine hundred and five thousand (\$905,000) dollars would be adequate to meet the working capital requirements of the City; and,

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1) That the Board of Supervisors of the County of Nevada be and it is hereby requested to authorize a temporary transfer to this City in the amount of \$905,000 fiscal year; said sum will not exceed 85% of the property tax revenues to said City during said fiscal year.
- 2) That the Treasurer of the County of Nevada be requested to recommend, and the County Auditor of the County of Nevada be requested to perform, said transfer.

PASSED AND ADOPTED by the City Council of the City of Nevada City at a regular meeting, held on the 26th day of May, 2010 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Reinette Senum, Mayor

Niel Locke, City Clerk

CITY OF NEVADA CITY

Finance 101

Crucial decisions involving our cities/towns are made throughout the year but most particularly at budget time. It is during this time when elected officials will determine how to allocate the limited available resources to best provide services to their constituency.

In anticipation of the coming budget season, we thought a discussion on the characteristics that make "governmental" accounting unique would be helpful.

The private sector has two separate financial models: one for business enterprises and one for non-profit organizations. The public sector uses a single financial reporting model that bears similarities to the private sector models but is unique in many ways.

The first is that governmental accounting is concerned with services rather than profit.

Only when a city has its own utilities will attention turn towards a more profit-oriented model, and even then it is a modified business model that seeks to fully finance its operations through user fees and charges, rather than make a profit. Another factor is that governmental accounting is focused on "accountability," which requires governments to answer to citizens for the actions they take and the services they provide.

These factors lead to another unique aspect of government accounting: the use of funds.

So what is fund accounting? The biggest surprise to newly elected officials often comes when they review financial information and find numerous "funds." The largest corporations will report operations on just one balance sheet, providing all cash, sales, etc., but in the world of government accounting, funds are used to segregate resources related to specific activities. Each fund has a separate set of self-balancing financial records and financial reports are provided for each.

Cities often establish separate funds to segregate financial resources that are subject to regulations, restrictions, or limitations. This segregation provides fiscal and operational accountability for each fund. In California, as in most other states, separate funds are required for streets, utilities, general operations and restricted revenue sources such as hotel/motel tax, and state gas tax funds restricted for streets and roads.

During the course of a year there is typically a lot of discussion about the fund called the "general fund" (sometimes known as the current expense fund). This fund encompasses the general operations and basic services provided by a city such as public safety (police, fire and building inspection), planning, parks and recreation and finance and administration.

Transportation, while considered by most to be a "general" operation of the city, is required to have its own fund. Some functions of the general fund, such as finance and administration, are shared with other funds to reduce costs and increase efficiency.

Utility funds (enterprise funds) must be operated more along the lines of a business enterprise. Charges for services should cover all operating expenses (direct costs and indirect costs A-87) plus debt plus reserves for future capital needs. The revenues received can be used only for the benefit of the utility.

This same concept applies to other restricted revenues like criminal justice and those restricted resources mentioned above. As you are reviewing the financials keep in mind that separate funds for these restricted revenue sources helps eliminate the possibility of co-mingling revenues and the chance of inappropriate use.

Fund accounting is one example of the unique nature of government finance. It provides accountability and serves as a tool to reflect the financial operations of the city. We will be presenting more information on this topic and other financial issues as time allows your limited staff to prepare the next unit of study. Understanding the unique characteristics of governmental accounting will assist you in making informed decisions during the upcoming budget season.

CA & GA May, 2010

**CITY OF NEVADA CITY
STAFF MEMORANDUM FOR CITY COUNCIL MEETING**

TO: Honorable City Council

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

SUBJECT: Draft Budget Overview FY 2010-2011

DATE: May 26, 2010

Background Information:

The Proposed Fiscal Year 2010-2011 Draft Budget is being presented at the Nevada City Council Meeting May 26, 2010. The proposed draft budget information includes a summarized overview of the City's budget which includes; a budget summary of revenues, expenditures, and capital outlay for the general fund, special revenues/grants, water, wastewater, and the veteran's building, with attached departmental budgets. The proposed draft budget aspires to achieve the City's goals and objectives within the City's available resources. Council direction is requested regarding the proposed draft budget.

Overview:

With the support of the City Council, City Treasurer, and City Staff the City continues to improve the budgeting process. The Staff continues to face the challenges of aligning operational budgets with reduced revenues. The projection of continuing to work with reduced staffing, reduced work hours, and a continued decline of revenues for the upcoming fiscal year 2010-2011 has created continued challenges departmentally from the fiscal year 2009-2010 challenges that the City has faced in a declining revenue environment. The Finance Director worked diligently with City staff department heads in drafting the balanced general fund budget that will be presented this evening. There continues to be significant improvement in the presentation of the City's budget, internal fund accounting, and financial reporting and projections. The Finance Director updated a 3 year projection from the fiscal year budget 2009-2010 budget which was presented to Nevada City Council March 10, 2010. Again the staff is to be commended for the substantial steps that have been taken to prepare the proposed budget, with all Department Heads participating tremendously in getting to a balanced General Fund Budget. The City continues to adhere to the Management and Budget Policies adopted in 2008 by Resolution 2008-12 Directing Staff and Council that the City shall operate with current expenditures being financed with current revenues.

General Fund:

- ✦ *The City's General Fund budget shows a year end favorable fund balance gain of \$96,249. Budgeted revenues for the fiscal year are \$3.04 million.*
- ✦ *The single largest revenue source for the General Fund is Property Tax, representing approximately 36% of the budgeted revenue base. The projection for Property Tax revenue for 10/11 is \$1.09 million which reflects a 1.25% decline from actual property taxes received for fiscal year 09/10 of approximately \$1.11 million.*
- ✦ *The second largest revenue source is Sales Tax, representing 23% of the budgeted revenue base. The projection for Sales Tax at \$709k (this figure includes property tax in lieu of sales tax) which represents a 9% decline from the projection to mid fiscal year 09/10 adjusted budget of \$779k.*
- ✦ *The City's outside Sales Tax Consultant Hdl has provided the City with the \$709k sales tax projection.*
- ✦ *General Fund Operating expenditures for the departments of Finance and Administration, City Council, Planning Commission, City Attorney, City Planner, City Engineer, City Manager, City Clerk and Treasurer, Fire, Police, Department of Public Works, and Park and Recreation total \$3.10 million for fiscal year 10/11 which is an approximate 10% reduction from the 09/10 mid year revised operating budget..*
- ✦ *The City is projecting to receive Special Revenues/Grants for the fiscal year 10/11 that the City will use for Capital Outlay and will be allocating approximately \$117.3k to the general fund for administration of the Grants. Also an allocation of Special Fire Taxes of approximately \$94k will be transferred to the General Fund for the purposes of Fire Department operations. The continued slowing economy has created a reduction in the City's revenues, the Department Heads are being charged with strict review of operating expenditures through the upcoming fiscal year to conserve the position of the General Fund.*
- ✦ *In respect to Capital Outlay in the General Fund, the Police Department is requesting \$52.6k for one new vehicle and equipment, replacement of 3 computers, and the replacement of 1 server to be charged against Proposition 172 funds restricted general fund safety use.*
- ✦ *The City of Nevada City will receive a Transfer of Funds from the Nevada County Treasurer on approximately July 6, 2010 for \$905k which will be due June 1, 2011.*

Special Funds:

- ✦ *The City's Special Revenue Funds budget shows a year end favorable fund balance change of \$379,504 after transfers of \$211,310 to the general fund from the Fire Tax Special Funds and Grant administrative charges with total budgeted revenues of \$2.64 million for the 10/11 fiscal year.*
- ✦ *Measure "S" tax revenues are projected at \$508k which is a 2% decrease from the mid fiscal year 09/10 adjusted budget of \$517k.*
- ✦ *The City is projecting receiving \$180k for the Safe Routes to Schools Project for work on Zion, Brock, and Doan sidewalks, cross walks, and improved turn lanes.*

- ✦ There is also \$150k anticipated in revenues for the Highway Bridge Project, \$270k of CMAQ (Clean Air Vehicles) funds for a Street Sweeper and Backhoe, \$145k in CMAQ Street and Roads funds for the Gold Flat Roundabouts, E. Broad Sidewalks, and Ridge/Zion Sidewalks, \$313k for the Recovery Act Grant for the Police Department, \$170k for the Brownsfield 2010 Grant, and \$125k for the RTP Grant for the Hirschman's Pond trail construction.
- ✦ The staff has reserved a spot for \$71k in Nevada County Mitigation funds and \$379k in Proposition 40 funds for the potential purchase of Sugarloaf.
- ✦ City will be receiving stimulus monies of \$120k for the paving of Broad Street which will be added to the final budget in Special Revenues.
- ✦ Total special revenue operational expenditures for Gas Tax, NCTC Local Ped & Bike, the Brownsfield 2010 Grant, the Police Department Recovery Act Grant, and the Constitution Day Parade Funds totals \$500 with offsetting revenues to be received.
- ✦ In the area of the Department of Public Works there are numerous projects;
 - Disabled access on Broad Street for \$25k with Regional Surface Transportation Program (RSTP) funds
 - The purchase of a Street Sweeper and Backhoe for \$270k with Congestion Mitigation Air Quality Improvement Funds (CMAQ)
 - Zion Street Cross Walks for \$158k to be funded by the Safe Routes to School Grant
 - Nevada Street Bridge for \$132k to be funded by the Highway Bridge Project Grant
 - Gold Flat Roundabouts, E. Broad Sidewalks, and Ridge/Zion Sidewalks for \$128k to be funded by Congestion Mitigation Air quality Improvement Funds (CMAQ)
- ✦ Broad Street Overlay for \$120k to be funded with Stimulus Funds Budgeted for the 2010 summer paving project also associated to Measure "S" in the Department of Public Works is \$162k for capital improvements streets and roads.
- ✦ In the area of Parks and Recreation there is a budget for the purchase of Sugarloaf and Hirschman's Pond Trail construction for a total of \$470k to be funded with Nevada County Mitigation, Proposition 40 Fund, and the RTP Grant.

Enterprise Funds:

- ✦ The City's Water Department fund is showing an overall deficit of \$(258,813) for the 10/11 fiscal year. The City's Water Department Budget includes the expenses associated to the water distribution system.
- ✦ Budgeted revenues are \$574k, this doesn't include any associated increase to the study being done to implement a tiered water rate system.

Budgeted operational expenditures are \$677k. This is a increase from the previous fiscal years operational budget of approximately 9% primarily due to an increase in the cost of water distribution and the allocation of salaries and benefits from Administration and the Department of Public Work. In the area of capital outlay in the Department of Public Works there is a budgeted capital improvement for a 4" to 6" water main on Prospect Street for \$75k for the water distribution system

- ✦ *In the Water Treatment Plant budget;*
 - *There is a budget for a SCADA system – a computer system w/ water level controls, and Altitude Valves for \$80k*
- ✦ *After review, the Water Fund continues to operate at a deficit and has ongoing deficit balances, it has been recognized that the water revenues are not covering the operational costs of the Water Treatment Plant and Distribution System. It continues to be the recommendation from Staff that City Council review the continuing implementation of increased water rates and a tiered water usage rate structure. Implementation of rate increases need to begin fiscal year immediately and continue into future budgeting cycles.*
- ✦ *The City's Wastewater Department fund is showing an overall increase of \$32,337 for the 10/11 fiscal year. The City's Wastewater Department Budget includes the expenses associated to the wastewater collection system.*
- ✦ *Budgeted revenues are \$1.35 million.*
- ✦ *Budgeted operational expenditures are \$1.13 million for the fiscal year 10/11 which is 6% from the budget of fiscal year 09/10 – primarily associated to increase cost to comply with regulatory changes and permits.*
- ✦ *It is the City's goal to begin a Capital Replacement Reserve Fund for the Water and Wastewater Treatment Plant but thus far has not been possible to implement..*
- ✦ *In the area of capital outlay in the Department of Public Works budget;*
 - *There is a budget for capital improvement to S.Pine Street and Zion Street for \$150k for the sewer collection system*
- ✦ *In the Wastewater Treatment Plant budget;*
 - *There is a budget for a SCADA system modification for \$14k*
 - *There is a budget for a new Lime feed System to stabilize effluent hardness for \$22k*

Final Comments:

- ✦ *This City has continued to work very hard to implement cost saving measures throughout the fiscal year 09/10. These cost savings measures were in response to the downturn in the economy, which affected the budgeted revenues.*
- ✦ *The City, through attrition, and layoffs has maintained the vacancies of 09/10 with the exception of the Police Department that is funding 3 positions with the money from the Recovery Act Grant that was received by the department.*
- ✦ *The City Manager, the City Attorney, the City Engineer, and the Police Chief, are retired and contracting back with the City for 960 hours each per year.*
- ✦ *The City is maintaining 8 hour a month furloughs for every employee with the exception of the Police Department which are funding 8 hours per month with the Recovery Act Grant received by the Police Department.*

- ✦ *The City Manager and Finance and Human Resources Director will be meeting with the bargaining units to discuss the COLA. This budget was developed without the implementation of the 3% COLA that is outlined in each of the bargaining unity contracts to be implemented July 2010.*
- ✦ *The existing staff has worked hard to reduce their operational budget for the third fiscal year. Every staff member has been very cooperative in reducing expenditures during these economic down times. The City of Nevada City Staff is to be commended for all of their efforts in continuing to provide exceptional services to the City with the reduction in revenues and resources.*
- ✦ *A public hearing to finalize the fiscal year 10/11 budget and budget related matters is scheduled for your regular City Council meeting on June23, 2010*

CITY OF NEVADA
2010-2011 BUDGET SUMMARY (Proposed)

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REVENUES:	<u>General Fund</u> <u>Proposed 10/11</u>
General	
Sales Tax (includes property in - lieu sales tax)	\$ 709,000
Property Taxes	\$ 1,093,923
Room Tax	\$ 250,000
Motor Vehicle (includes vehicle fees in lieu of property tax)	\$ 259,100
Franchises	\$ 88,000
Rent	\$ 57,500
Fire Department	\$ 15,120
Licenses & Permits	\$ 55,400
Police (Court fines, PB-State, Forfeitures)	\$ 30,500
Prop. 172 - SB509	\$ 30,000
Supplemental Law Enforcement (SLESF)	\$ 100,000
Planning	\$ 30,000
Parks & Recreation Programs (includes park, pool, and summer camp)	\$ 118,000
Parking Meters and Citations	\$ 110,000
Interest	\$ 3,000
Other - Misc.	\$ 8,400
Grant Reimbursements (includes OCJP)	\$ 83,000
TOTAL REVENUES:	\$ 3,040,943

EXPENDITURES:	<u>General Fund</u> <u>Proposed 10/11</u>
General	
General Government	\$ 474,851
City Council	\$ 10,900
Planning Commission	\$ 7,900
City Attorney	\$ 61,221
City Planner	\$ 127,780
City Engineer	\$ 9,892
City Manager	\$ 68,431
City Clerk&Treasurer	\$ 3,344
Fire	\$ 467,009
Police	\$ 1,214,897
DPW (B&G, Streets)	\$ 400,382
Parks & Recreation (pool, summer camp)	\$ 256,797
Totals - Operations	\$ 3,103,404
Capital Outlay:	
Police:	
One New Vehicle and Equipment	\$ 43,000
Replace 3 computers @ \$1,200 each	\$ 3,600
Replace 1 server	\$ 6,000
Totals - Capital Outlay	\$ 52,600
TOTAL EXPENDITURES & CAPITAL OUTLAY:	\$ 3,156,004

OTHER FUNDING SOURCES AND OPERATING TRANSFERS IN:	
Transfers In - To General Fund from Fire Taxes fund 230 & 231	\$ 94,000
Transfers In - General Administrative costs from City administered grants listed below	\$ 117,310
Transfers In - RSTP Streets and Roads fund 212 from Gas Tax Fund 210 for Broad Street Disabled Access Project	
Transfers In - Sugarloaf Prop 40 Purchase fund 225 from Nevada County Mitigation Fund 241	
Subtotal - Transfers In	\$ 211,310
OPERATING TRANSFERS OUT:	
Subtotal - Transfers Out	\$ -
Proceeds from Debt- TRAN 09/10	\$ 905,000
Repayment of TRAN - 09/10	\$ (905,000)
	\$ -
NET CHANGE IN FUND	\$ 96,249

**CITY OF NEVADA CITY
2010-2011 BUDGET SUMMARY (Proposed)**

**Special Revenues
Proposed 10/11**

REVENUES:

Special - Restricted Uses

Park&Rec. Mitigation/Quimby (\$250,000 for Sugarloaf)	\$	67,258
Gas Tax	\$	27,000
Traffic Relief - Safety	\$	17,116
NCTC RSTP/STIP Streets & Roads	\$	10,000
NCTC Local Ped & Bike	\$	145,000
CMAQ Grant - Streets & Roads	\$	379,255
Sugarloaf - Proposition 40 Bonds Funds	\$	170,000
Brownfield 2010	\$	94,000
Fire Taxes (1986, 2003, Tax Cap.)	\$	70,745
Nevada County Rec/Quimby	\$	270,000
CMAQ Grant - Clean Air Vehicles	\$	180,000
Safe Routes to Schools (Zion, Brock, Doan-sidewalk, cross walks, improved turn lanes)	\$	150,000
Highway Bridge Project (Nevada St. Bridge)	\$	120,000
Stimulus (Broad Street Overlay)	\$	125,000
RTP Grant (Hirschmans Pond Trail)	\$	313,479
Recovery Act Grant (Police Department)	\$	12,000
Constitution Day Parade	\$	508,000
Measure "S" Tax (restricted)	\$	<u>2,658,853</u>

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TOTAL REVENUES:

**Special Funds
Proposed 10/11**

EXPENDITURES:

Special

Gas Tax (Streets and Roads Repair and Maintenance)	\$	35,000
NCTC (Local Ped & Bike)	\$	10,000
Brownfield 2010 (Hazardous Substances Community Assessment Grant for Deer Creek Watershed)	\$	149,600
Recovery Act Grant - Police Department (restore staff to full time - no furloughs, 3 positions)	\$	292,969
Constitution Day	\$	12,000
Totals - Operations	\$	<u>499,569</u>

Capital Outlay:

DPW (B&G, Streets) :	\$	25,000
RSTP-Disabled access on Broad St. Prior to ARRA	\$	127,600
CMAQ (S&R) - Gold Flat Roundabouts, E. Broad Sidewalks, Ridge/Zion Sidewalks	\$	270,000
CMAQ (Clean Air) - Street Sweeper & Backhoe	\$	158,400
Safe Routes to Schools Grant - Zion, Brock, Doane Sidewalk/Crosswalks - Turn Lane Improvemets	\$	132,000
Highway Bridge Project Grant - Nevada Street Bridge	\$	105,600
ARRA - Stimulus - Broad Street Overlay	\$	161,870
Measure "S" - 2011 Summer Project & Maintenance	\$	<u>1,550,470</u>

Totals - Capital Outlay

\$ 2,050,039

TOTAL EXPENDITURES & CAPITAL OUTLAY:

OTHER FUNDING SOURCES AND OPERATING TRANSFERS IN:

Transfers In - RSTP Streets and Roads fund 212 from Gas Tax Fund 210 for Broad Street Disabled Access Project	\$	7,884
Transfers In - Sugarloaf Prop 40 Purchase fund 225 from Nevada County Mitigation Fund 241	\$	70,745
Subtotal - Transfers In	\$	<u>78,629</u>

OPERATING TRANSFERS OUT:

Transfers Out - Fire Taxes	\$	94,000
Transfers Out - Gas Taxes Fund 210 to RSTP Fund 212	\$	7,884
Transfers Out - Special Revenues for Grant Administration CMAQ Streets and Roads Fund 215(12%) to General Fund	\$	17,400
Transfers Out - Special Revenues for Grant Administration Brownsfield 2010 Fund 229 (12%) to General Fund	\$	20,400
Transfers Out - Special Revenues for Sugarloaf Purchase from Fund 241 to Fund 225	\$	70,745
Transfers Out - Special Revenues for Grant Administration Safe Routes to Schools Fund 248 (12%) to General Fund	\$	21,600
Transfers Out - Special Revenues for Grant Administration Highway Bridge Grant Fund 249 (12%) to General Fund	\$	18,000
Transfers Out - Special Revenues for Grant Administration ARRA Stimulus (12%) to General Fund	\$	14,400
Transfers Out - Special Revenues for Grant Administration RTP Grant Fund 256 to General Fund	\$	5,000
Transfers Out - Special Revenues for Grant Administration Recovery Act Grant Police Dept. Fund 275 to General Fund	\$	20,510
Subtotal - Transfers Out	\$	<u>289,939</u>

Proceeds from Debt- TRAN 09/10
Repayment of TRAN - 09/10

\$ -

\$ 397,504

NET CHANGE IN FUND

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REVENUES:

Enterprise
Water - Interest
Water - AB1600 (Restricted)
Water - Services
Sewer Interest
Sewer - AB1600 (Restricted)
Sewer - Services
Vet's Bldg Program Income

<u>Enterprise Funds</u>		
<u>WTP Proposed</u>	<u>WWTP Proposed</u>	<u>Vet's Bldg.</u>
<u>Proposed 10/11</u>	<u>10/11</u>	<u>Proposed 10/11</u>
\$ -	-	
\$ -	-	
\$ 573,800	\$ 3,000	
	\$ -	
	\$ 1,349,792	\$ 18,700
\$ 573,800	\$ 1,352,792	\$ 18,700

TOTAL REVENUES:

EXPENDITURES:

Enterprise
WTP
Water Distribution
WWTP
Waste Water Treatment Plant Collection
Veterans Bldg.
Totals - Operations

<u>WTP Proposed</u>	<u>WWTP Proposed</u>	<u>Vet's Bldg.</u>
<u>10/11</u>	<u>10/11</u>	<u>Proposed 10/11</u>
\$ 437,359		
\$ 240,254	\$ 892,712	
	\$ 241,743	
\$ 677,613	\$ 1,134,455	\$ 39,321

Capital Outlay:

WTP (Water Plant & Distribution) :
Water Plant - SCADA System (computer system w/ water level controls), Altitude Valves
Water Distribution - 4" to 6" Water Main Prospect Street

WWTP (Sewer Plant & Collection) :
Wastewater Plant - SCADA System Modifications
Wastewater Plant - New Line Feed System to stabilize effluent hardness
Wastewater Collection - S. Pine/Zion
Totals - Capital Outlay

\$ 80,000	\$ 14,000	
\$ 75,000	\$ 22,000	
	\$ 150,000	
\$ 155,000	\$ 186,000	\$ -
\$ 832,613	\$ 1,320,455	\$ 39,321

TOTAL EXPENDITURES & CAPITAL OUTLAY:

NET CHANGE IN FUND

\$ (258,813)	\$ 32,337	\$ (20,621)
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**CITY OF NEVADA CITY
2010-2011 BUDGET SUMMARY - CAPITAL IMPROVEMENTS (Proposed)**

	General Fund	Special Fund	Water Fund	WWTP Fund
Department				
Police: (using Prop 172 funds-restricted for specific use)	\$ 43,000			
One New Vehicle and Equipment	\$ 3,600			
Replace 3 computers @ \$1,200 each	\$ 6,000			
Replace 1 server	\$ 62,600			
Total Police				
DPW (B&G, Streets, Sewer Collection, Water Dist.)			\$ 75,000	\$ 150,000
S. Pine/Zion				
4" to 6" Water Main Prospect Street				
sewer collection				
water distribution				
Disabled Access on Broad St. Prior to ARRA	\$ 25,000			
Gold Flat Roundabout Study \$65k, E. Broad Sidewalks \$40k, Ridge/Zion Sidewalks \$40k	\$ 127,600			
Street Sweeper and Backhoe	\$ 270,000			
Zion, Brock, Doan-sidewalk, cross walks, improved turn lanes	\$ 158,400			
Nevada Street Bridge	\$ 132,000			
Broad Street Overlay	\$ 105,600			
2011 Summer Paving Project & Maintenance	\$ 161,870			
2011 Summer Paving Project & Maintenance	\$ 980,470		\$ 75,000	\$ 150,000
Total Department of Public Works				
Parks & Recreation (parks, pool, summer camp, trails)	\$ 450,000			
Capital Outlay- Prop 40/County Mitigation (fund 225)	\$ 120,000			
Capital Outlay- RTP Grant (fund 256)	\$ 570,000			
Total Parks & Recreation				
WTP			\$ 80,000	
SCADA System (computer system w/ water level controls), Altitude Valves				
Total WTP			\$ 80,000	
WWTP				\$ 14,000
SCADA Modifications & Improvements				
New Lime Feed System to stabilize effluent hardness				
Total WWTP				\$ 22,000
				\$ 36,000
Totals - Capital Outlay	\$ 52,600	\$ 1,550,470	\$ 155,000	\$ 188,000

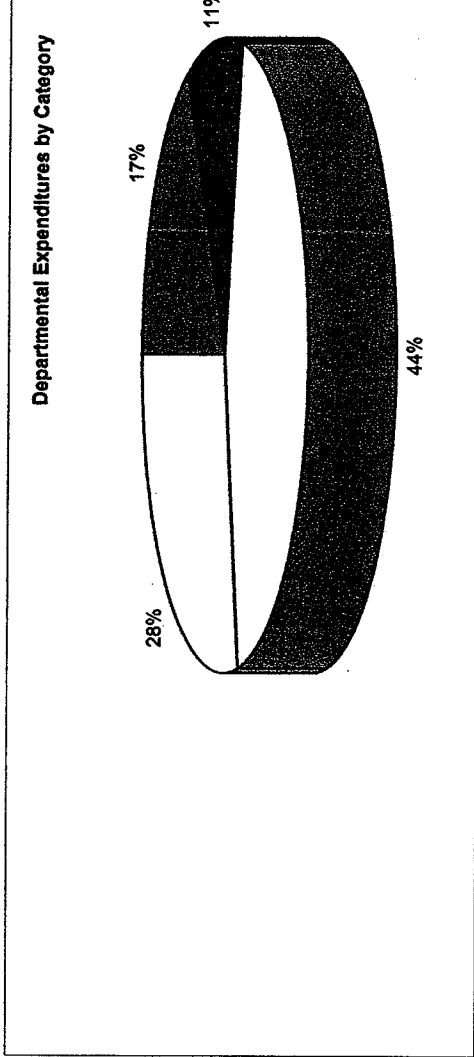
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CITY OF NEVADA CITY
GENERAL GOVERNMENT - DEPT 4600
2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:	Actual		Adopted		Mid Year Revised		Actual (Jul - Mar)		% Complete		Proposed		Change From	
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2010-2011	2009-2010	Mid Year Revised	2010-2011
Salaries	\$ 133,741	\$ 94,421	\$ 97,076	\$ 97,076	\$ 97,076	\$ 69,734	\$ 69,734	72%	\$ 82,345	\$ 82,345	\$ 82,345	-15.2%		
Benefits	\$ 90,973	\$ 73,652	\$ 55,177	\$ 55,177	\$ 55,177	\$ 42,978	\$ 42,978	78%	\$ 51,120	\$ 51,120	\$ 51,120	-7.4%		
Operations & Maintenance	\$ 310,345	\$ 219,593	\$ 213,312	\$ 213,312	\$ 213,312	\$ 147,876	\$ 147,876	69%	\$ 210,108	\$ 210,108	\$ 210,108	-1.5%		
Debt Service and Interest	\$ 124,498	\$ 153,562	\$ 247,281	\$ 247,281	\$ 247,281	\$ 62,249	\$ 62,249	25%	\$ 131,278	\$ 131,278	\$ 131,278	-46.9%		
Total Operational	\$ 659,557	\$ 541,229	\$ 612,846	\$ 612,846	\$ 612,846	\$ 322,837	\$ 322,837	53%	\$ 474,851	\$ 474,851	\$ 474,851	-22.6%		
Capital Outlay	\$ 52,050	\$ 75,102	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -			
TOTAL:	\$ 711,607	\$ 616,330	\$ 612,846	\$ 612,846	\$ 612,846	\$ 322,837	\$ 322,837		\$ 474,851	\$ 474,851	\$ 474,851			
Transfers Out	\$ 78,467	\$ 1,370	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -			
Tax Revenue Anticipation Note (TRAN) - Principle Only	\$ 1,130,204	\$ 1,130,204	\$ 1,017,183	\$ 1,017,183	\$ 1,017,183	\$ -	\$ -		\$ 905,000	\$ 905,000	\$ 905,000			
Total w/ transfers	\$ 790,075	\$ 1,747,904	\$ 1,630,029	\$ 1,630,029	\$ 1,630,029	\$ 322,837	\$ 322,837		\$ 1,379,851	\$ 1,379,851	\$ 1,379,851			

EXPENDITURES:	Actual	Adopted	Mid Year Revised	Actual (Jul - Mar)	% Complete	Proposed	Change From
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	2009-2010
Salaries	\$ 133,741	\$ 94,421	\$ 97,076	\$ 97,076	72%	\$ 82,345	-15.2%
Benefits	\$ 90,973	\$ 73,652	\$ 55,177	\$ 55,177	78%	\$ 51,120	-7.4%
Operations & Maintenance	\$ 310,345	\$ 219,593	\$ 213,312	\$ 213,312	69%	\$ 210,108	-1.5%
Debt Service and Interest	\$ 124,498	\$ 153,562	\$ 247,281	\$ 247,281	25%	\$ 131,278	-46.9%
Total Operational	\$ 659,557	\$ 541,229	\$ 612,846	\$ 612,846	53%	\$ 474,851	-22.6%
Capital Outlay	\$ 52,050	\$ 75,102	\$ -	\$ -		\$ -	
TOTAL:	\$ 711,607	\$ 616,330	\$ 612,846	\$ 612,846		\$ 474,851	
Transfers Out	\$ 78,467	\$ 1,370	\$ -	\$ -		\$ -	
Tax Revenue Anticipation Note (TRAN) - Principle Only	\$ 1,130,204	\$ 1,130,204	\$ 1,017,183	\$ 1,017,183		\$ 905,000	
Total w/ transfers	\$ 790,075	\$ 1,747,904	\$ 1,630,029	\$ 1,630,029		\$ 1,379,851	

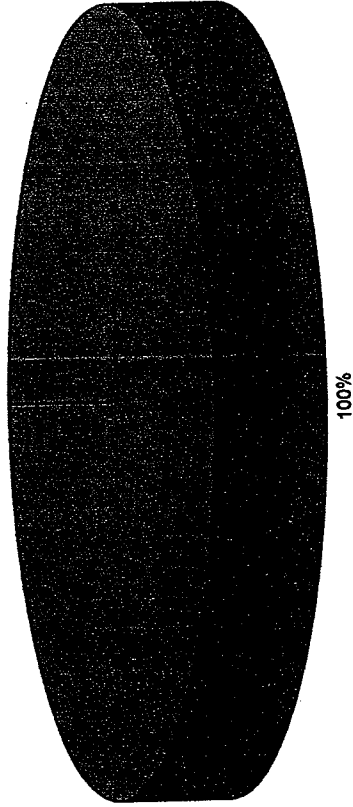


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CITY OF NEVADA CITY
 CITY COUNCIL - DEPT 4602
 2010-2011 BUDGET SUMMARY (Proposed)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Operations & Maintenance	\$ 16,669	\$ 13,484	\$ 15,300	\$ 15,300	\$ 8,500	56%	\$ 10,900	-28.8%
TOTAL:	\$ 16,669	\$ 13,484	\$ 15,300	\$ 15,300	\$ 8,500	56%	\$ 10,900	-28.8%

Departmental Expenditures by Category



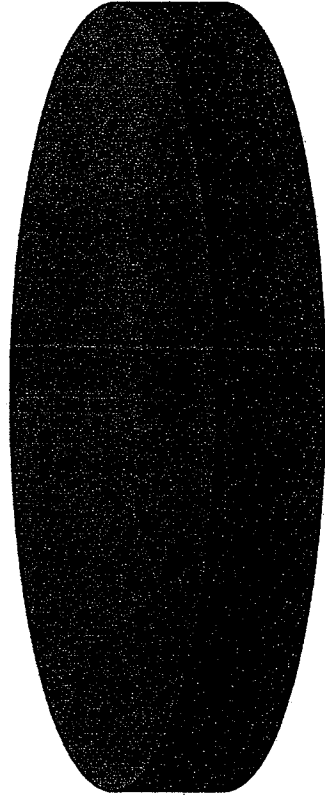
Operations & Maintenance

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CITY OF NEVADA CITY
 PLANNING COMMISSION - DEPT 4604
 2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Operations & Maintenance	\$ 2,989	\$ 7,904	\$ 12,700	\$ 12,700	\$ 2,895	23%	7,900	-37.8%
TOTAL:	\$ 2,989	\$ 7,904	\$ 12,700	\$ 12,700	\$ 2,895	23%	7,900	-37.8%

Departmental Expenditures by Category

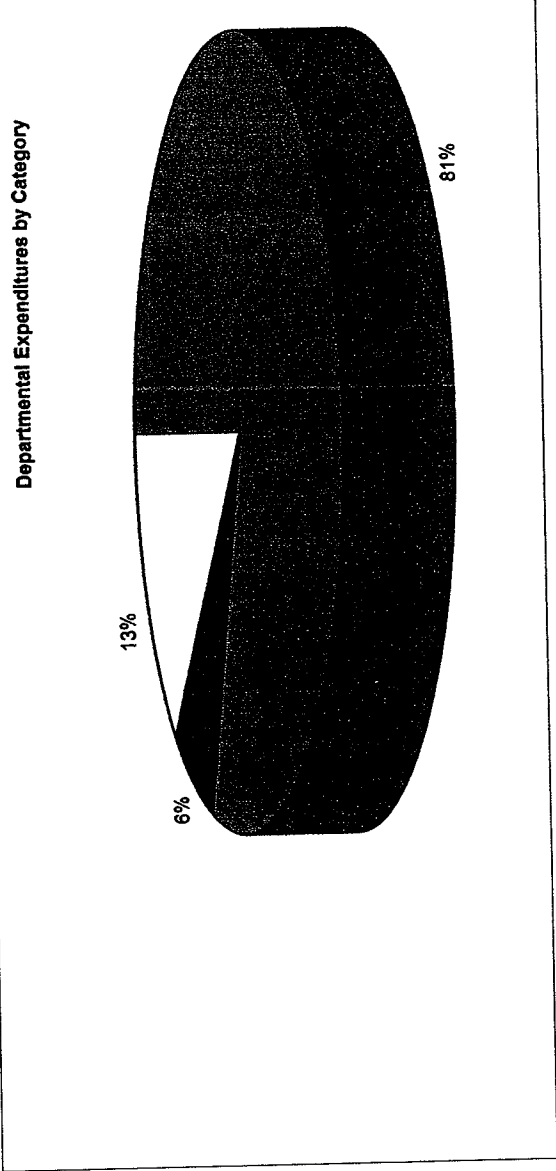


Operations & Maintenance

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CITY OF NEVADA CITY
 CITY ATTORNEY - DEPT 4606
 2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2008-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Salaries	\$ 24,148		\$ 60,000	\$ 60,000	\$ 27,798	46%	\$ 49,200.0	-18.0%
Benefits	\$ 14,692				\$ 819	100%	\$ 3,764.0	100.0%
Operations & Maintenance	\$ 10,243	\$ 68,415			\$ 853	100%	\$ 8,257.0	100.0%
Total Operational	\$ 49,083	\$ 68,415	\$ 60,000	\$ 60,000	\$ 29,470	49%	\$ 67,221	2.0%
Capital Outlay					\$ 1,067			
TOTAL:	\$ 49,083	\$ 68,415	\$ 60,000	\$ 60,000	\$ 30,537		\$ 67,221	

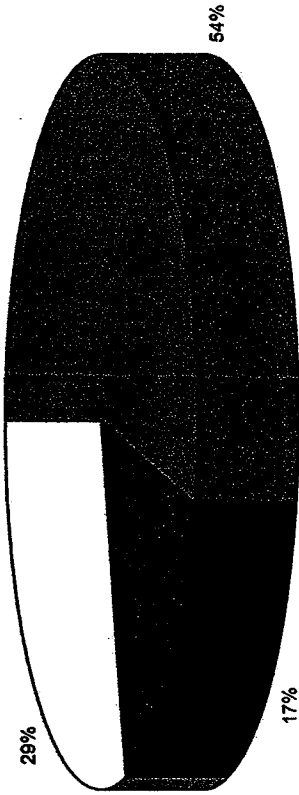


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CITY OF NEVADA CITY
 CITY PLANNER - DEPT 4608
 2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:	Actual	Actual	Adopted	Mid Year Revised	Actual (Jul - Mar)	% Complete	Proposed	Change From
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2008-2010	FY 2010-2011	2009-2010 Mid Year Revised
Salaries	\$ 58,055	\$ 64,851	\$ 66,216	\$ 66,216	\$ 49,514	75%	\$ 68,535	3.5%
Benefits	\$ 15,920	\$ 28,566	\$ 22,531	\$ 22,581	\$ 17,310	77%	\$ 21,891	-3.1%
Operations & Maintenance	\$ 56,437	\$ 89,041	\$ 72,115	\$ 37,115	\$ 27,258	73%	\$ 37,354	0.6%
TOTAL:	\$ 130,412	\$ 182,459	\$ 160,862	\$ 125,912	\$ 94,079	75%	\$ 127,780	1.5%

Departmental Expenditures by Category



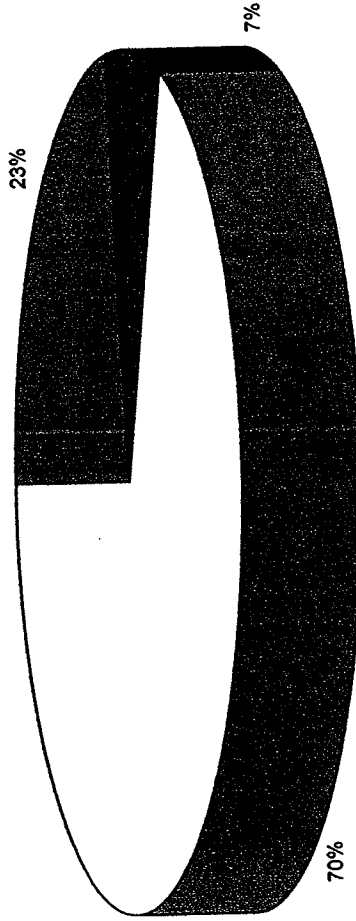
Salaries
 Benefits
 Operations & Maintenance

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CITY OF NEVADA CITY
 CITY ENGINEER - DEPT 4610
 2010-2011 BUDGET SUMMARY (Proposed)

	Actual		Adopted		Mid Year Revised		Actual (Jul - Mar)		% Complete		Proposed		Change From	
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	2009-2010	Mid Year Revised	
Salaries	\$ 337	\$ 3,679	\$ 2,573	\$ 2,573	\$ 2,573	\$ 10,476	407%	\$ 2,256			\$ 2,256		-12.3%	
Benefits	\$ 30,330	\$ 8,731	\$ 2,507	\$ 2,507	\$ 3,968	158%	\$ 733				\$ 733		-70.8%	
Operations & Maintenance	\$ 2,198	\$ 3,061	\$ 10,091	\$ 10,091	\$ 3,752	37%	\$ 6,903				\$ 6,903		-31.6%	
TOTAL:	\$ 32,866	\$ 15,472	\$ 15,171	\$ 15,171	\$ 18,196	120%	\$ 9,892				\$ 9,892		-34.8%	

Departmental Expenditures by Category



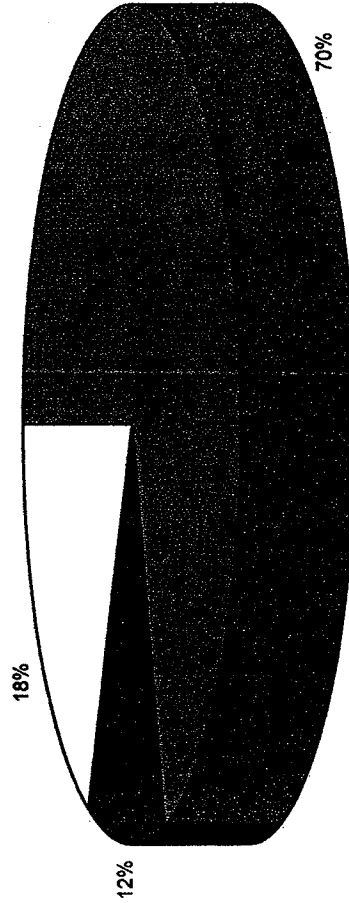
Salaries
 Benefits
 Operations & Maintenance

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CITY OF NEVADA CITY
CITY MANAGER - DEPT 4615
2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:	Actual	Actual	Adopted	Mid Year Revised	Actual (Jul - Mar)	% Complete	Proposed	Change From
	FY 2007-2008	FY 2009-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	2009-2010 Mid Year Revised
Salaries	\$ 102,377	\$ 50,379	\$ 94,215	\$ 51,600	\$ 35,347	69%	\$ 48,000	-7.0%
Benefits	\$ 33,580	\$ 3,516	\$ 44,631	\$ 3,672	\$ 5,704	155%	\$ 7,870	114.3%
Operations & Maintenance	\$ 3,156	\$ 6,431	\$ 13,055	\$ 13,055	\$ 7,493	57%	\$ 12,561	-3.8%
TOTAL:	\$ 139,113	\$ 60,326	\$ 151,901	\$ 68,327	\$ 48,543	71%	\$ 68,431	0.2%
Capital Outlay	\$	1,159	\$	\$	\$		\$	
TOTAL:	\$ 139,113	\$ 61,485	\$ 151,901	\$ 68,327	\$ 48,543		\$ 68,431	

Departmental Expenditures by Category

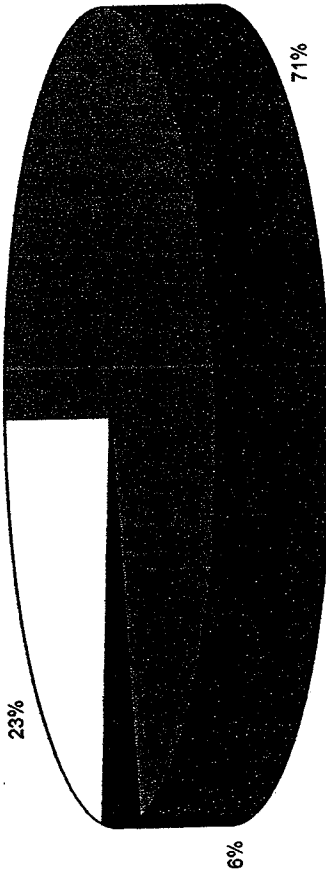


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CITY OF NEVADA CITY
 CITY CLERK & TREASURER - DEPT 4620
 2010-2011 BUDGET SUMMARY (Proposed)

	Actual		Adopted		Mid Year Revised		Actual (Jul - Mar)		% Complete		Proposed		Change From 2009-2010 Mid Year Revised
	FY 2007-2008	FY 2009-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2010-2011		
Salaries	\$ 1,855	\$ 2,317	\$ 2,400	\$ 2,400	\$ 1,846	77%	\$ 2,400	0.0%		\$ 2,400		0.0%	
Benefits	\$ 142	\$ 177	\$ 184	\$ 184	\$ 141	77%	\$ 184	0.0%		\$ 184		0.0%	
Operations & Maintenance	\$ (541)	\$ -	\$ 760	\$ 760	\$ -	0%	\$ 760	0.0%		\$ 760		0.0%	
TOTAL:	\$ 1,456	\$ 2,494	\$ 3,344	\$ 3,344	\$ 1,987	59%	\$ 3,344	0.0%		\$ 3,344		0.0%	

Departmental Expenditures by Category

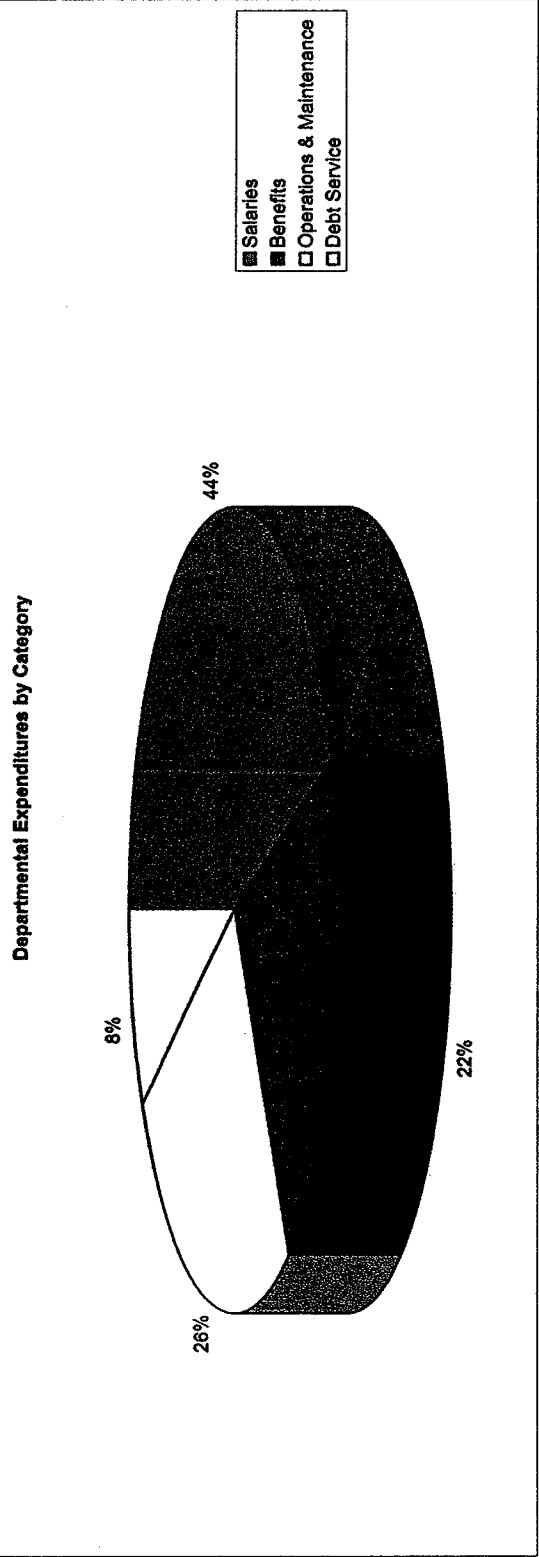


Salaries
 Benefits
 Operations & Maintenance

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CITY OF NEVADA CITY
FIRE - DEPT 4630
2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:	Actual	Actual	Adopted	Mid Year Revised	Actual (Jul - Mar)	% Complete	Proposed	Change From
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	2009-2010 Mid Year Revised
Salaries	\$ 203,768	\$ 180,108	\$ 188,185	\$ 188,185	\$ 158,615	84%	\$ 205,233	9.1%
Benefits	\$ 114,259	\$ 247,258	\$ 95,736	\$ 95,736	\$ 78,898	82%	\$ 104,781	9.4%
Operations & Maintenance	\$ 134,343	\$ 102,883	\$ 119,192	\$ 119,192	\$ 81,025	68%	\$ 118,735	0.5%
Debt Service	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	100%	\$ 37,260	0.0%
Total Operational	\$ 489,630	\$ 587,509	\$ 440,373	\$ 440,373	\$ 355,798	81%	\$ 467,009	6.0%
Capital Outlay	\$ 21,227	\$ 2,025	\$ 85,000	\$ 85,000	\$ -	-	\$ -	-100.0%
TOTAL:	\$ 510,857	\$ 589,534	\$ 525,373	\$ 525,373	\$ 355,798		\$ 467,009	-11.1%
Transfers Out	\$ 24,701							
Total w/ transfers	\$ 535,558	\$ 589,534	\$ 525,373	\$ 525,373	\$ 355,798		\$ 467,009	

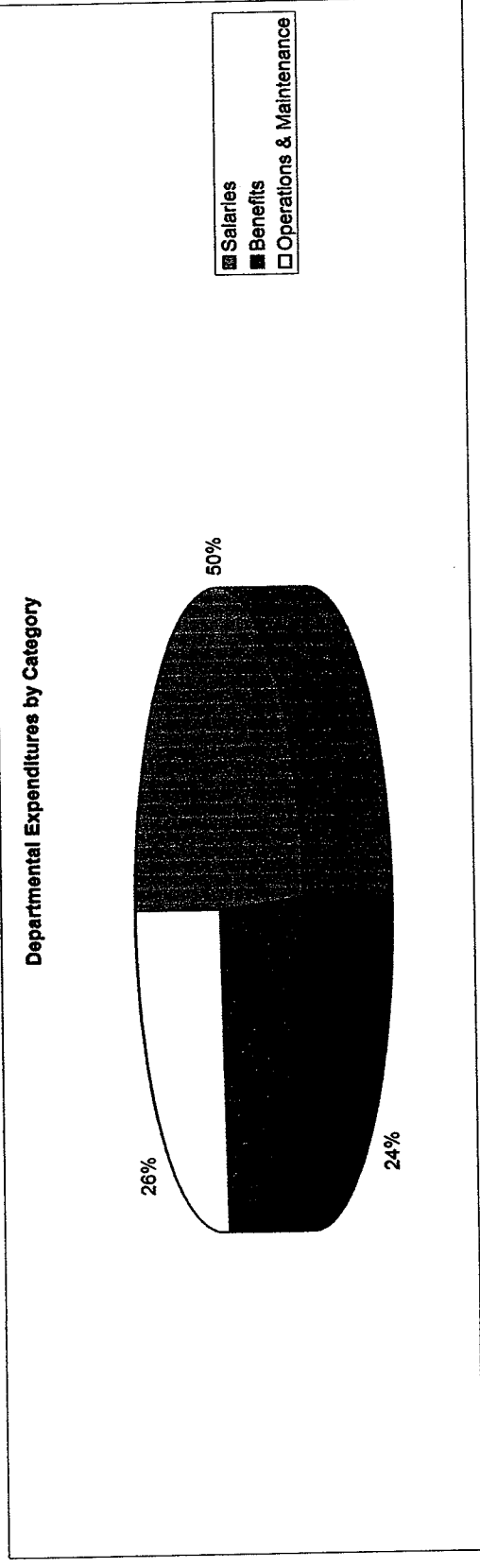


CITY OF NEVADA CITY
POLICE - DEPT 4640
2010-2011 BUDGET SUMMARY (Proposed)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Salaries	\$ 640,041	\$ 650,364	\$ 702,867	\$ 662,867	\$ 476,288	72%	\$ 600,650	-9.4%
Benefits	\$ 343,173	\$ 685,041	\$ 374,929	\$ 377,069	\$ 261,435	69%	\$ 295,485	-21.6%
Operations & Maintenance	\$ 338,077	\$ 347,806	\$ 417,319	\$ 359,019	\$ 255,659	71%	\$ 318,762	-11.2%
Total Operational	\$ 1,321,292	\$ 1,683,211	\$ 1,494,815	\$ 1,398,955	\$ 993,383	71%	\$ 1,214,897	-13.2%

Capital Outlay
TOTAL: \$ 1,321,292 \$ 1,683,211 \$ 1,494,815 \$ 1,398,955 \$ 993,383 \$ 1,214,897 **5.9%**

Transfers Out \$ 600
Total w/ Transfers: \$ 1,321,892 \$ 1,683,211 \$ 1,494,815 \$ 1,398,955 \$ 993,383 \$ 1,214,897



**CITY OF NEVADA CITY
POLICE RECOVERY ACT GRANT - FUND 275 DEPT 4640
2010-2011 BUDGET SUMMARY (Proposed)**

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	Mid Year Revised		Actual (Jul - Mar)	% Complete	Proposed		Change From
	FY 2009-2010	FY 2009-2010			FY 2009-2010	FY 2010-2011	
Salaries	\$ 255,045	\$ 27,263	\$ 27,263		\$ 162,175		
Benefits	\$	\$ 12,256	\$ 12,256		\$ 98,767		
Operations & Maintenance	\$	\$ 2,498	\$ 2,498		\$ 32,027		
Total Operational	\$ 255,045	\$ 42,016	\$ 42,016	16%	\$ 292,969		14.9%

Capital Outlay

TOTAL:

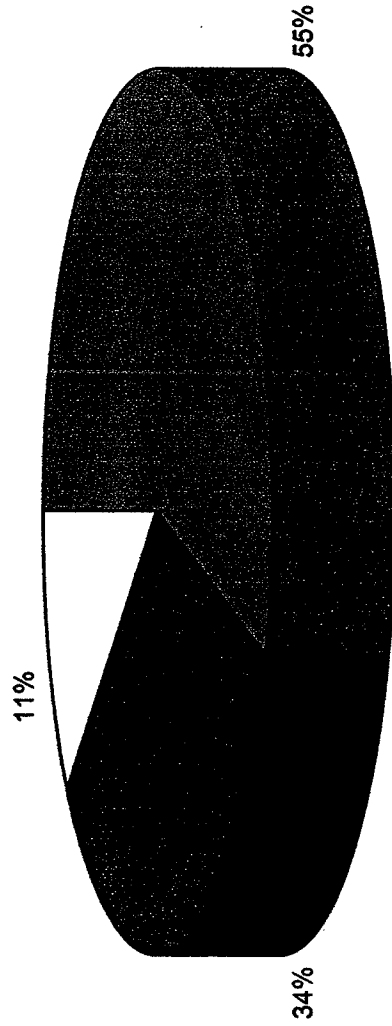
\$ 255,045	\$ 42,016	\$ 292,969
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Transfers Out

Total w/ Transfers:

\$ 17,900	\$ 20,510	\$ 20,510
\$ 272,945	\$ 42,016	\$ 313,479
	\$ -	\$ 313,479

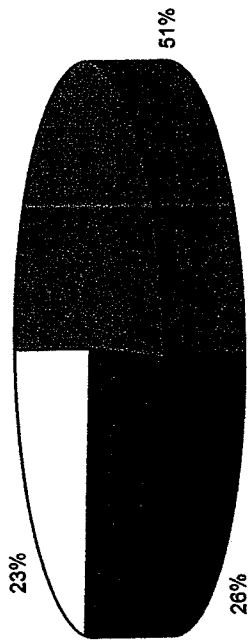
Departmental Expenditures by Category



- Salaries
- Benefits
- Operations & Maintenance

51%
26%
23%

Police Department Combined Total (General Fund & Recovery Act Grant)



- Salaries
- Benefits
- Operations & Maintenance

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CITY OF NEVADA CITY
PUBLIC WORKS - DEPT 4660, 4660
2010-2011 BUDGET SUMMARY (Proposed)

EXPENDITURES:

(General Fund)	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Buildings & Grounds - 4660								
Salaries	\$ 9,125	\$ 58,788	\$ 53,756	\$ 53,758	\$ 41,034	76%	\$ 58,977	9.7%
Benefits	\$ 2,339	\$ 36,420	\$ 33,560	\$ 33,560	\$ 18,868	56%	\$ 27,014	-19.5%
Operations & Maintenance	\$ 118,130	\$ 107,833	\$ 76,561	\$ 76,561	\$ 51,635	67%	\$ 61,650	-19.5%
TOTAL:	\$ 129,594	\$ 203,041	\$ 163,877	\$ 163,877	\$ 111,538	68%	\$ 147,641	-9.9%
Capital Outlay	\$ 1,116							-100.0%
TOTAL:	\$ 130,709	\$ 203,041	\$ 163,877	\$ 163,877	\$ 111,538		\$ 147,641	25.4%
Transfers Out	\$ 138,387							
Total w/ transfers	\$ 267,097	\$ 203,041	\$ 163,877	\$ 163,877	\$ 111,538		\$ 147,641	

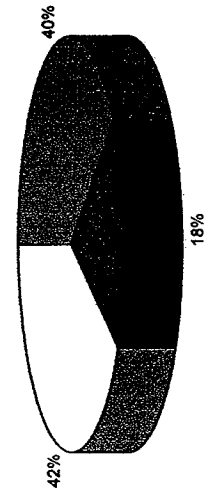
(General Fund)

Streets - 4660	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Salaries	\$ 253,344	\$ 139,563	\$ 89,222	\$ 89,222	\$ 80,785	91%	\$ 89,489	-22.1%
Benefits	\$ 125,184	\$ 102,891	\$ 38,740	\$ 38,740	\$ 48,940	133%	\$ 37,284	1.5%
Operations & Maintenance	\$ 263,187	\$ 183,710	\$ 158,317	\$ 158,317	\$ 127,954	81%	\$ 186,911	-13.5%
Debt Service	\$ 21,530	\$ 10,930	\$ 10,930	\$ 10,930	\$ 7,287	67%	\$ 9,047	-17.2%
TOTAL:	\$ 663,245	\$ 437,094	\$ 295,209	\$ 295,209	\$ 264,946	89%	\$ 262,741	-14.4%

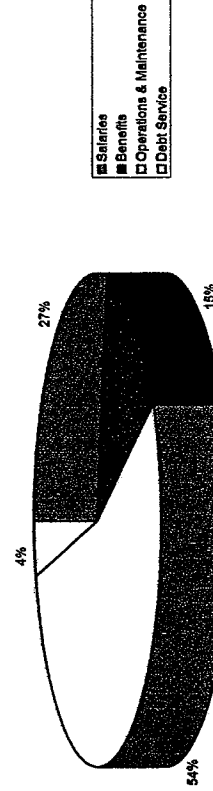
Capital Outlay

Capital Outlay	\$ 10,590	\$ 503,850						
TOTAL:	\$ 673,835	\$ 940,944	\$ 295,209	\$ 295,209	\$ 264,946		\$ 262,741	
Transfers Out	\$ -	\$ 467,045						
Total w/ transfers	\$ 673,835	\$ 1,407,989	\$ 295,209	\$ 295,209	\$ 264,946		\$ 262,741	

Departmental Expenditures by Category - Buildings and Grounds



Departmental Expenditures by Category - Streets

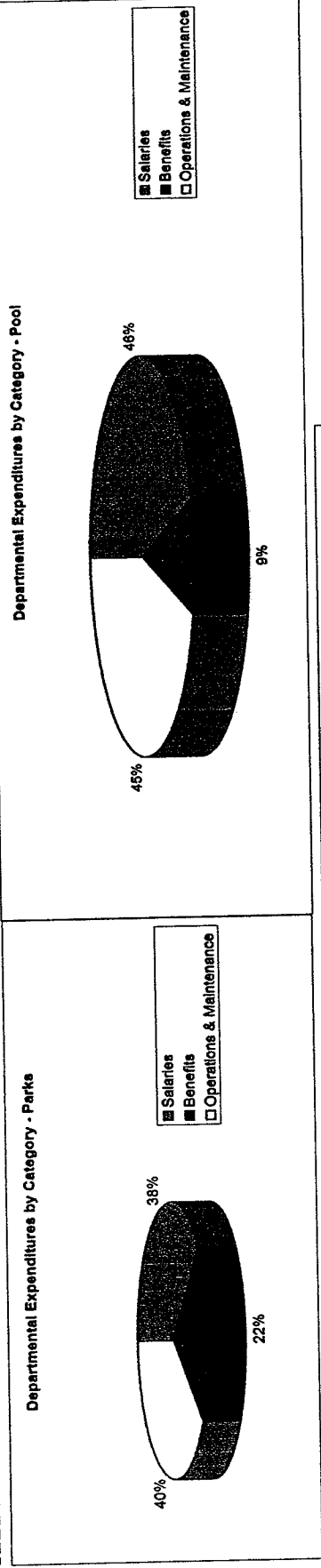


CITY OF NEVADA CITY
 PARKS & RECREATION - DEPT 4670,4676,4676
 2010-2011 BUDGET SUMMARY (Proposed)

(General Fund)	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Parks & Recreation - 4670								
Salaries	\$ 61,676	\$ 45,648	\$ 42,090	\$ 42,090	\$ 29,291	70%	\$ 41,487	-1.4%
Benefits	\$ 34,697	\$ 22,844	\$ 20,605	\$ 20,605	\$ 15,354	75%	\$ 23,528	14.2%
Operations & Maintenance	\$ 66,214	\$ 71,039	\$ 47,940	\$ 47,940	\$ 33,391	70%	\$ 43,460	-9.3%
TOTAL:	\$ 162,587	\$ 139,532	\$ 110,635	\$ 110,635	\$ 78,025	71%	\$ 108,473	-2.0%
Capital Outlay	\$ 335,435	\$ 3,900	\$ -	\$ 130,000				-61.2%
TOTAL:	\$ 498,022	\$ 143,432	\$ 110,635	\$ 240,635	\$ 78,025		\$ 108,473	-51.7%

(General Fund)	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Pool - 4676								
Salaries	\$ 59,432	\$ 62,200	\$ 71,008	\$ 71,008	\$ 50,687	71%	\$ 57,848	-18.8%
Benefits	\$ 19,514	\$ 10,649	\$ 11,301	\$ 11,301	\$ 8,619	76%	\$ 11,917	5.5%
Operations & Maintenance	\$ 46,174	\$ 60,804	\$ 56,128	\$ 56,128	\$ 25,731	46%	\$ 57,861	2.7%
TOTAL:	\$ 125,119	\$ 133,652	\$ 138,435	\$ 138,435	\$ 85,017	61%	\$ 127,216	-6.1%
Capital Outlay	\$ 25,156	\$ 86,811	\$ -	\$ -				-100.0%
TOTAL:	\$ 150,275	\$ 222,264	\$ 138,435	\$ 138,435	\$ 85,017		\$ 127,216	-7.9%

(General Fund)	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Summer Camp Program - 4676								
Salaries	\$ 7,841	\$ 29,339	\$ 37,781	\$ 37,781	\$ 19,128	51%	\$ 11,785	-68.8%
Benefits	\$ 600	\$ 7,297	\$ 9,208	\$ 9,208	\$ 6,014	65%	\$ 3,405	-63.0%
Operations & Maintenance	\$ 5,918	\$ 6,601	\$ 26,290	\$ 26,290	\$ 8,885	34%	\$ 6,918	-77.5%
TOTAL:	\$ 14,366	\$ 43,137	\$ 73,279	\$ 73,279	\$ 34,026	46%	\$ 21,108	-71.2%



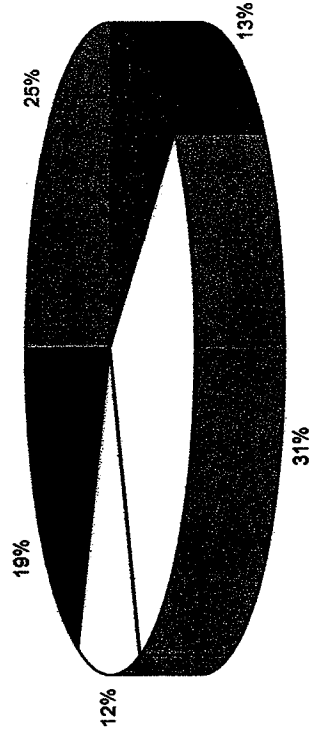
**CITY OF NEVADA CITY
WTP - DEPT 6000 & 6001
2010-2011 BUDGET SUMMARY (Proposed)**

EXPENDITURES:

Enterprise Fund <u>Water - 6000</u>	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Salaries	\$ 132,966	\$ 195,059	\$ 178,914	\$ 178,914	\$ 153,872	86%	\$ 81,239	-54.6%
Benefits	\$ 40,140	\$ 104,430	\$ 97,835	\$ 97,835	\$ 85,969	88%	\$ 36,730	-62.5%
Operations & Maintenance	\$ 328,154	\$ 328,384	\$ 223,817	\$ 223,817	\$ 186,895	84%	\$ 219,704	-1.8%
Debt Service & Depreciation	\$ 143,383	\$ 142,675	\$ 99,686	\$ 99,686	\$ 99,686	100%	\$ 99,686	0.0%
TOTAL:	\$ 644,643	\$ 770,549	\$ 600,252	\$ 600,252	\$ 526,422	88%	\$ 437,359	-27.1%
Capital Outlay	\$ -	\$ -	\$ 64,000	\$ 64,000	\$ -		\$ 80,000	
TOTAL:	\$ 644,643	\$ 770,549	\$ 664,252	\$ 664,252	\$ 526,422		\$ 517,359	
Transfers Out	\$ 4,269	\$ -	\$ -	\$ -	\$ -		\$ -	
Total w/ special revenues & transfers	\$ 648,912	\$ 770,549	\$ 664,252	\$ 664,252	\$ 526,422		\$ 517,359	

(Enterprise - WTP Fund) <u>Water Distribution - 6001</u>	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011	Change From 2009-2010 Mid Year Revised
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 128,195	100.0%
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 75,535	100.0%
Operations & Maintenance	\$ -	\$ 11,747	\$ 19,000	\$ 19,000	\$ 13,301	70%	\$ 36,524	92.2%
TOTAL:	\$ -	\$ 11,747	\$ 19,000	\$ 19,000	\$ 13,301	70%	\$ 240,254	1164.6%
Capital Outlay	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 62,361		\$ 75,000	
TOTAL:	\$ -	\$ 11,747	\$ 94,000	\$ 94,000	\$ 75,662		\$ 315,254	

Departmental Expenditures by Category-Water Treatment Plant & Water Distribution System



- Salaries
- Benefits
- Operations & Maintenance
- Debt Service & Depreciation
- Capital Outlay

**CITY OF NEVADA CITY
WWTP - DEPT 6500 & 6507
2010-2011 BUDGET SUMMARY (Proposed)**

	Actual		Adopted	Mid Year Revised		Actual (Jul - Mar)	% Complete	Proposed		Change From
	FY 2007-2008	FY 2008-2009		FY 2009-2010	FY 2009-2010			FY 2009-2010	FY 2010-2011	
EXPENDITURES:										
Enterprise Fund										
Sewer - 6500										
Salaries	\$ 130,350	\$ 277,539	\$ 261,555	\$ 261,555	\$ 217,398	\$ 217,398	83%	\$ 151,562	\$ 151,562	-42.1%
Benefits	\$ 31,518	\$ 148,711	\$ 133,637	\$ 133,637	\$ 114,028	\$ 114,028	86%	\$ 71,176	\$ 71,176	-46.7%
Operations & Maintenance	\$ 615,187	\$ 379,916	\$ 359,061	\$ 359,061	\$ 261,921	\$ 261,921	73%	\$ 376,416	\$ 376,416	4.8%
Debt Service & Depreciation	\$ 387,848	\$ 592,763	\$ 293,654	\$ 293,654	\$ 291,651	\$ 291,651	99%	\$ 293,558	\$ 293,558	0.0%
TOTAL:	\$ 1,164,903	\$ 1,399,929	\$ 1,047,907	\$ 1,047,907	\$ 884,997	\$ 884,997	84%	\$ 892,712	\$ 892,712	-14.6%

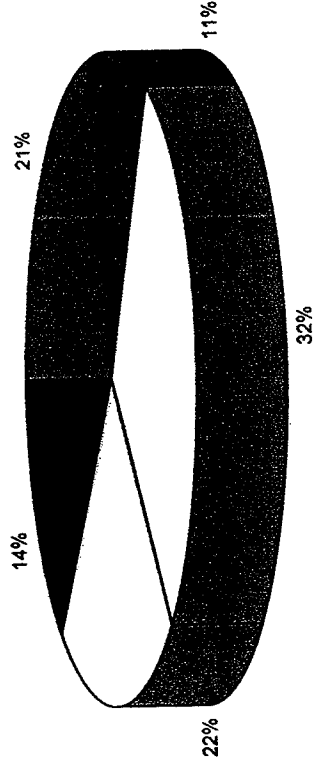
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 36,000	\$ 36,000	
TOTAL:	\$ 1,164,903	\$ 1,399,929	\$ 1,047,907	\$ 1,047,907	\$ 884,997	\$ 884,997		\$ 928,712	\$ 928,712	

Transfers Out	\$ 265,936							\$ 928,712	\$ 928,712	
Total w/ transfers	\$ 1,164,903	\$ 1,665,865	\$ 1,047,907	\$ 1,047,907	\$ 884,997	\$ 884,997		\$ 928,712	\$ 928,712	

	Actual		Adopted	Mid Year Revised		Actual (Jul - Mar)	% Complete	Proposed		Change From
	FY 2007-2008	FY 2008-2009		FY 2009-2010	FY 2009-2010			FY 2009-2010	FY 2009-2010	
(Enterprise - WWTP Fund)										
Sewer Collection - 6507										
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 130,451	\$ 130,451	100.0%
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 75,908	\$ 75,908	100.0%
Operations & Maintenance	\$ -	\$ 18,118	\$ 22,750	\$ 22,750	\$ 18,798	\$ 18,798	83%	\$ 35,384	\$ 35,384	55.5%
TOTAL:	\$ -	\$ 18,118	\$ 22,750	\$ 22,750	\$ 18,798	\$ 18,798	83%	\$ 241,743	\$ 241,743	962.6%

Capital Outlay	\$ -	\$ -	\$ 305,000	\$ 305,000	\$ -	\$ -		\$ 150,000	\$ 150,000	
TOTAL:	\$ -	\$ 18,118	\$ 327,750	\$ 327,750	\$ 18,798	\$ 18,798		\$ 391,743	\$ 391,743	

Departmental Expenditures by Category



**CITY OF NEVADA CITY
VETERANS BLDG - DEPT 6950
2010-2011 BUDGET SUMMARY (Proposed)**

EXPENDITURES:
Enterprise Fund
Yef's Bldg - 6950
Salaries
Benefits
Operations & Maintenance
TOTAL:

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual (Jul - Mar) FY 2009-2010	% Complete FY 2009-2010	Proposed FY 2010-2011
\$	13,735	\$ 12,799	\$ 11,883	\$ 11,883	\$ 8,379	71%	\$ 13,656
\$	3,136	\$ 6,018	\$ 6,688	\$ 6,688	\$ 5,689	86%	\$ 8,552
\$	14,416	\$ 15,404	\$ 15,391	\$ 15,391	\$ 9,808	64%	\$ 17,113
\$	31,287	\$ 34,221	\$ 33,962	\$ 33,962	\$ 23,876	70%	\$ 39,321

