

Reviewed Date:	Approved:	Meeting Date:	Agenda Item:
	Bryan Whitemyer, City Manager	May 26, 2011	



Executive Summary

Presented By: Bryan Whitemyer, City Manager
Meeting Date: May 26, 2011 Finance Sub-Committee
Subject: FY 2011-2012 Preliminary Budget Review
Enclosures: FY 2011-2012 Preliminary Budget Worksheets
Budget Action: None
Desired Action: Review and Discuss the Proposed FY 2011-2012 Preliminary Budget

Background:

On February 14, 2011 the City Council approved the FY 2010-2011 Mid-Year Budget. The mid-year budget included a reorganization of City operations that resulted in the elimination of five full-time positions. In order to fully analyze how these changes would affect the organization, staff utilized a modified Zero-Based Budgeting (ZBB) approach to develop the draft FY 2011-2012 Preliminary Budget. The main difference between ZBB and Traditional Budgeting is that you start with zero instead of simply using the previous year's budget numbers as a baseline.

The website www.yourdictionary.com defines Zero Based Budgeting as "budgeting system that sets all budgets to zero and makes departments or government agencies justify all of their expenditures. Money is then allocated to the various departments or agencies based on what is currently needed, not the previous year's budget."

During this process we evaluated the job duties of our employees and reassigned their cost allocations as needed. As a result, some General Fund categories show increased salary costs. Generally, this increase is due to the reallocation of costs and not increases in employee pay.

General Fund Budget Summary:

The proposed FY 2011-2012 preliminary General Fund Budget projects revenues of \$2,140,168 and expenditures of \$2,128,729. The projected revenues in FY 2011-2012 are \$83,094 more than anticipated for FY 2010-2011 revenue figures. We have predicted a slight decrease in property tax and sales tax revenue but the \$92,000 planning grant is the reason for the revenue increase. The expenditures of \$2,128,729 include \$53,743 in Police Services increases and \$7,032 in Animal Control costs. The projected

expenditures assume that City employees will not be receiving cost of living adjustment pay increases.

General Fund Highlights:

- 1) Police Services costs are going up. The primary reasons for the increases are the result of rising pension and workers comp costs. The City is also in the process of negotiating a new contract with Stanislaus County that could add additional costs to the contract.
- 2) Animal Control Services are going up. The operational costs of the new animal shelter are slightly higher than the old facility and the City now has a new debt service payment.
- 3) Staff recommends setting aside \$15,000 toward the purchase of a new finance software system. The goal is to set this amount aside over the next couple years and purchase the new system in FY 2013-2014.
- 4) Staff recommends purchasing a new cracksealer machine for street maintenance at a cost of \$13,000.
- 5) The City received a Proposition 84 planning grant in the amount of \$92,000.
- 6) Staff recommends setting aside \$30,000 to hire a grant writer consultant that can seek out funds for the City. The cost to the General Fund will be \$5,000 with contributions also coming from the Redevelopment Agency \$5,000, Sewer Fund \$10,000, and the Water Fund \$10,000.

Public Facilities Development – Streets:

The Public Facilities Development Streets Fund is expected to have a beginning negative balance on July 1, 2011 of (\$1,020,000). The deficit is a result of the Euclid Bridge Project, which was constructed in Fiscal Year 2006/2007, for approximately \$1.3 million. The project was completed in anticipation of funding from in-coming Developer Impact Fees. Unfortunately, the housing market dropped significantly and new residential home building in the City declined to a near stop. The City is forecasting the construction of 17 new homes in FY 2011-2012 that will reduce the deficit in this fund to (\$950,283). Once the economy strengthens and new construction begins again we will collect Developer Impact Fees that will reduce the deficit even further.

Sewer Operations & Maintenance Fund:

The Sewer O&M Fund should have a negative balance of (\$390,000) on July 1, 2011. However, sewer rates will be increasing on July 1, 2011 that will allow the fund to close its deficit and have a positive cash balance at the close of FY 2011-2012. The rate increases are desperately needed to provide the funding needed to meet the upcoming annual debt service obligation of \$1,190,000 starting in FY 2012-2013.

	July 1, 2010	July 1, 2011	July 1, 2012
Residential Rate per month	\$59.42	\$69.22	\$82.37

Water Fund:

On July 1, 2011 the metered water rate will increase to fund needed improvements to the water system. Typical single family home rates will see their flat rate per month decrease from \$26.40 to \$23.75 on July 1, 2011 but the metered water rate will increase from \$1.00 per 1,000 gallons to \$1.37 per 1,000 gallons.

The impact on the monthly water bill for a single family home has been described as follows:

User Type	Current Bill	Bill on July 1, 2011
Low user 400 Gallons per day	\$38.40	\$40.19
Median User 750 Gallons per day	\$48.90	\$54.58
Median User 750 Gallons per day	\$63.90,	\$75.13

2011-2012 Budget Worksheets:

Attached to this staff report are the budget worksheets. We have worked diligently to provide the most accurate data possible but please note that these are only worksheets and will be revised as necessary.

Also it is our goal to adopt a preliminary budget by June 30, 2011. A preliminary budget is needed since the ultimate amounts of the major funding sources for the General Fund are still unknown (Property Tax, Sales Tax, Motor Vehicle Fees). Staff will bring back a final budget to the Council in September 2011 that includes the closed out figures for the FY 2010-11 budget as well as the revised revenue and expenditure projections for the FY 2011-2012 budget.

Other Notes:

- Account numbers for Professional Services are no longer used. All Professional Service account numbers have now been combined with Contract Services.
- Fund 4, 5 and 7 have been moved into the General Fund.
- The Landscape and Lighting Districts and Benefit Assessment Districts have been moved to two funds only – Fund 100 and Fund 200. We are still in the process of finalizing budget numbers for these funds. They will be presented at a later date.

Recommendation:

Staff suggests that the Finance Committee review and discuss the FY 2011/2012 Preliminary Budget and then forward their recommendations to the full City Council for its review.

Worksheets:

- A) Staffing Levels
- B) Employee Cost Allocation Breakdown
- C) Budget Summary by Fund
- D) General Fund Revenue
- E) General Fund Detail Worksheets
- F) Funds 001 to 039 Detail Worksheets
- G) Funds 041 to 099 Detail Worksheets

Worksheet A

Staffing Levels

Staffing Levels

2009-2010 Adopted Budget	2010-2011 Adopted	2010-2011 Mid-Year Adopted	Proposed 2011-2012
Account Technician II	Account Technician II	Account Technician II	Account Technician II
Account Technician II	Account Technician II	Account Technician II	Account Technician II
City Manager	City Manager	City Manager	City Manager
Code Enforcement Officer	Code Enforcement Officer		
Director of Administrative Services	Director of Administrative Services	Director of Administrative Services	Director of Administrative Services
Director of Finance	Director of Finance	Director of Finance (Part Time)	Director of Finance (Part Time)
Director of Planning and Building	Director of Planning and Building	Director of Community Services	Director of Community Services
Maintenance Worker II	Maintenance Worker II	Maintenance Worker II	Maintenance Worker II
Maintenance Worker II	Maintenance Worker II	Maintenance Worker II	Maintenance Worker II
Maintenance Worker II	Maintenance Worker II	Maintenance Worker II	Maintenance Worker II
Maintenance Worker II			
Management Analyst	Management Analyst	Management Analyst	Management Analyst
Office Assistant II	Office Assistant II		
Parks and Maintenance Worker	Parks and Maintenance Worker	Parks and Maintenance Worker	Parks and Maintenance Worker
Parks and Maintenance Worker	Parks and Maintenance Worker	Parks and Maintenance Worker	Parks and Maintenance Worker
Parks and Recreation Coordinator	Parks and Recreation Coordinator		
Parks and Recreation Manager			
Planning and Building Assitant			
Public Works Director/City Engineer	Public Works Director/City Engineer		
Public Works Superintendent	Public Works Superintendent	Public Works Superintendent	Public Works Superintendent
RDA & Housing Analyst	RDA & Housing Analyst		
Senior Accounting Technician	Senior Accounting Technician	Accounting Manager	Accounting Manager
Senior Building Inspector	Senior Building Inspector	Senior Building Inspector	Senior Building Inspector
Senior Maintenance Worker II	Senior Maintenance Worker II	Senior Maintenance Worker II	Senior Maintenance Worker II
Senior Parks Maintenance Worker			
Senior Water Dist. System Operator			
Water Distribution Systems Operator	Water Distribution Systems Operator	Water Distribution Systems Operator	Water Distribution Systems Operator
WWTP Operator II	WWTP Operator II	WWTP Operator II	WWTP Operator II
WWTP Operator I	WWTP Operator I	WWTP Operator I	WWTP Operator I
29 Full Time Positions	24 Full Time Positions	18 Full Time Positions 1 Part Time Position	18 Full Time Positions 1 Part Time Position

Worksheet B

Employee Cost Allocation Breakdown

CITY OF HUGHSON - EMPLOYEE ALLOCATION 2011-12

Position	40-110 Legis.	40-120 City Mgr.	40-130 Admin.	40-140 Finance	40-150 Treasurer	40-170 Bldgs & Grnds.	40-180 Parks & Rec.	40-190 Plan & Bldg.	40-310 Public Works	40-320 Street Maint.	40-325 Fleet Maint.	50-365 USF 3rd St.	60-330 Sewer O & M	60-350 Sewer WWTP	80-340 Water O & M	14-620 Low - Mod Housing	15-630 RDA Capital Projects	100 LLD	200 BAD
Mayor	100.0%																		
Mayor Pro Tem	100.0%																		
Council Member	100.0%																		
Council Member	100.0%																		
Council Member	100.0%																		
Planning Commissioner								100.0%											
Planning Commissioner								100.0%											
Planning Commissioner								100.0%											
Planning Commissioner								100.0%											
Planning Commissioner								100.0%											
Treasurer					100.0%														
City Manager		75.0%																	25.0%
Dir of Administrative Ser			75.0%																25.0%
Management Analyst								30.0%					20.0%		20.0%	20.0%		10.0%	
Director of Finance				100.0%															
Accounting Manager				33.0%									34.0%		33.0%				
Account Technician II				33.0%									34.0%		33.0%				
Account Technician II													50.0%		50.0%				
Community Dev Dir								25.0%	25.0%				25.0%		25.0%				
Community Service Super									30.0%				30.0%		30.0%			5.0%	5.0%
Senior Maintenance Wkr										25.0%	50.0%		25.0%						
Maintenance Wkr II										50.0%			50.0%						
Maintenance Wkr II										50.0%			25.0%		25.0%				
Maintenance Wk I												6.0%						50.0%	25.0%
Maintenance Wk I						6.0%	19.0%											50.0%	25.0%
WWTP Operator II														100.0%					
WWTP Operator II														100.0%					
Water Distribution Sys Opr															100.0%				

5.00	0.75	0.75	1.66	1.00	0.06	0.38	5.55	0.55	1.25	0.50	0.06	2.93	2.00	3.16	0.20	0.60	1.05	0.55
5 Part time			1 Part time	1 Part time			5 Part time											

16 Full Time Positions
12 Part Time Positions

Total Employees 28.00

Worksheet C

Budget Summary by Fund

City of Hughson
Budget Summary - by Fund
2011-12

	Projected Balance 7/30/2011	Projected Revenue	Transfers In	Projected Expenditures	Transfers Out	Projected Balance 6/30/2012
40 General Fund	75,000	1,938,571	201,597	2,112,729	16,000	86,439
401 General Fund Reserve	668,000	1,500	0	0	0	669,500
General Fund	743,000	1,940,071	201,597	2,112,729	16,000	755,939
4 Sale of Vehicle	0	0	0	0	0	0
5 AB939	0	0	0	0	0	0
7 Public Safety Augment	0	0	0	0	0	0
8 Vehicle Abatement	407	15,000	0	15,000	0	407
11 Traffic Congestion - Prop 42	58,907	275	0	0	11,600	47,582
19 Asset Forfeiture	1,660	0	0	0	0	1,660
25 Gas Tax 2106	56,564	25,932	0	35,000	5,000	42,496
30 Gas Tax 2107	35,356	44,269	0	26,000	50,000	3,625
31 Gas Tax 2105	102,000	33,280	0	21,900	80,000	33,380
35 Gas Tax 2107.5	10,722	2,050	0	0	0	12,772
51 Self Insurance	107,000	0	0	0	0	107,000
52 CLEEP	0	0	0	0	0	0
53 SLESF	150,000	100,700	0	100,000	0	150,700
90 Garbage/Refuse	47,000	421,000	0	338,580	0	129,420
91 Miscellaneous Grants	30,000	0	0	0	0	30,000
100 LLD - Not Completed	0	0	0	0	26,129	-26,129
200 BAD - Not Completed	0	0	0	0	14,368	-14,368
92 Small Business Loan Grant	93,498	250	0	0	0	93,748
94 96-EDBG-738 Grant	404	0	0	0	0	404
95 1994 CDBG Housing Rehab STBG-799	152,895	3,800	0	0	0	156,695
96 Home Grant - FT HB	37,776	100	0	0	0	37,876
97 1996 CDBG Housing Rehab	9,242	9,100	0	400	0	17,942
98 Home Rehab - CalHome	-1,085	1,100	0	0	0	15
Special Revenue	892,346	656,856	0	536,880	187,097	825,225
48 Community Senior Center	-2,516	12,800	16,000	20,500	0	5,784
50 United Samaritans Community Center	18,276	17,600	0	10,863	4,500	20,513
60 Sewer O & M	-390,000	2,150,894	0	1,140,175	444,836	175,883
60 Sewer O & M - Debt Payment	0	0	0	1,190,677	0	-1,190,677
80 Water	45,000	1,240,800	0	807,624	185,482	292,694
Enterprise Funds	-329,240	3,422,094	16,000	3,169,839	634,818	-695,803
10 Storm Drain	16,600	48,338	0	0	0	64,938
20 Community Enhancement	80,000	17,363	0	77,000	0	20,363
41 Public Facility Development	2,126,466	63,850	0	0	0	2,190,316
42 Public Facility - Streets	-1,020,000	69,717	0	0	0	-950,283
54 Park Project	293,713	35,947	0	0	0	329,660
55 Park Development Impact Fees	36,000	45,839	0	0	0	81,839
61 Sewer Fixed Asset Replacement	814,577	1,300	444,836	0	0	1,260,713
62 Sewer Developer Impact Fee	821,742	238,835	0	0	0	1,060,577
66 WWTP Expansion	4,050,000	44,000	0	4,240,151	0	-146,151
69 Local Transportation Find - Non Mot	0	3,255	0	0	0	3,255
70 Local Transportation Find	38,000	5,000	0	42,298	0	702
71 Transportation	-293,481	369,850	0	325,500	0	-249,131
81 Water Development Fee	-1,400,000	1,064,951	0	87,812	0	-422,861
82 Water Fixed Asst Replacement	-124,166	0	185,482	60,000	0	1,316
Capital Projects	5,439,451	2,008,245	630,318	4,832,761	0	3,245,253
13 RDA - Debt Service	468,219	391,352	0	166,265	0	693,306
14 RDA - Housing	800,300	119,376	0	865,447	0	54,229
15 RDA	-270,000	2,800	0	104,566	10,000	-381,766
RDA	998,519	513,528	0	1,136,278	10,000	365,769
GRAND TOTAL	7,744,076	8,540,794	847,915	11,788,487	847,915	4,496,383

Worksheet D

General Fund Revenue

FUND 40 - GENERAL FUND REVENUE BUDGET 2011-12

Revenue Description Acct #	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected 2010-11	Actual 5/11/2011	Budget 2011-12	
4001 CURRENT PROPERTY	211,447	226,134	278,100	188,000	142,311	184,240	2% loss
4003 PRIOR YEAR	4,807	12,045	14,000	3,500	3,778	8,000	
4004 PROPERTY TAX - UNSEC OTHER	0	0	0	15,000	12,707	15,000	
4101 SALES TAX	355,120	286,766	286,000	359,256	206,276	350,000	
4102 IN LIEU SALES TAX	99,447	106,914	108,000	96,000	45,003	96,000	Triple Flip - State
4103 PROPERTY TRANSFER TAX	12,762	11,733	12,000	12,473	7,101	12,000	
4201 GAS UTILITY	23,831	14,641	16,000	16,000	14,703	16,000	
4202 GARBAGE FRANCHISE	73,467	78,064	75,000	67,500	28,011	67,500	
4203 CABLE T.V.	20,942	28,493	30,000	17,000	11,417	17,000	
4301 BUSINESS LICENSES	19,972	21,099	23,000	25,000	23,702	25,000	
4401 BUILDING PERMITS	33,371	36,858	39,000	40,000	43,111	45,000	17 Home X 1,756/2,405
4404 PME FEES	6,205	6,816	7,000	15,000	12,973	15,000	
4405 YARD SALE PERMITS	780	720	1,000	740	520	740	
4407 ENCROACHMENT PERMITS	1,403	3,450	3,400	12,000	8,096	12,000	
4408 ORDINANCE UPDATE	47	81	100	200	151	200	
4409 OTHER PERMITS	3,990	1,940	2,000	500	825	500	
4501 TRAFFIC FINES	32,691	28,745	29,000	18,000	15,563	18,000	
4601 INTEREST EARNED	8,594	3,437	4,000	4,000	761	2,000	
4602 RENTS, LEASE RIGHTS, & ROYALTY	4,702	2,527	3,000	3,000	2,317	3,000	
4706 GRANTS - BEV	5,000	5,000	5,000	2,500	2,082	5,000	
47xx GRANTS - TIRE ANMENTSTY	0	0	0	0	0	0	Not Sure
47xx GRANTS - PROP 84	0	0	0	0	0	92,000	
4710 MOTOR VEHICLE IN LIEU TAX	494,960	428,304	430,000	413,000	220,888	404,740	Assessed Value - 2% loss
4720 HOMEOWNER'S PROP. TAX RELIEF	3,216	1,665	2,000	7,000	5,752	7,000	
4725 SB813 SUPPLEMENTAL TAXES	16,580	5,571	6,000	1,000	48	1,000	
4728 STANISLAUS COUNTY FEES	241	322	33,000	700	527	700	
4735 PLANNING APPLICATION	2,878	5,142	6,000	14,000	9,468	14,000	
4737 PROP 172-PUBLIC SAFETY AUG	0	0	0	0	0	6,000	Moved Fund 7
4803 UTILITY PENALTIES	44,426	47,573	48,000	60,000	52,442	60,000	
4813 PLAN CHECK FEES	14,116	18,805	19,000	35,000	22,444	35,000	
4815 ENGINEERING PLAN REVIEW	0	0	0	0	1,458	1,500	
4821 BLDG CODE VIOLATIONS	6,172	5,165	5,500	40,000	33,303	5,000	
4827 VEHICLE RELEASE FEES	9,660	9,722	9,800	10,080	5,700	10,080	
4829 MISC. FEES & CHARGES	918	2,192	2,200	500	637	500	
4830 RETURNED CHECK CHARGES	1,685	1,960	2,000	2,020	1,580	2,000	
4833 BOOKING FEES	335	142	200	477	239	475	
4902 SALE OF DOCUMENTS	386	116	300	57	48	50	
4909 SALE OF SURPLUS PROPERTY	14,814	1,748	2,000	0	0	0	
4910 DIRECT ASSESSMENT	0	838	1,000	0	0	0	
4915 REFUND	23,910	40,183	10,000	32,000	31,034	32,000	CSJVRMA ????
4919 SUNDRY REVENUES	213	368	1,000	900	686	900	
4920 QUASI-EXTERNAL TRANSACTION	329,400	369,762	362,446	362,446	271,835	362,446	recalculate
4931 RENTAL FEE	8,582	8,814	9,000	3,300	4,991	6,000	
4932 CANCELLATION FEE	0	0	0	0	0	0	
4933 SECURITY DEPOSIT	10	160	500	0	0	0	
4935 AB 939	0	0	0	0	0	5,000	Moved Fund 5
49xx RECLASSIFIED ACCOUNTS	1,414	0	0	0	0	0	
TOTAL REVENUE	1,892,494	1,824,015	1,885,546	1,878,149	1,244,488	1,938,571	
4999 TRANSFERS-IN	0	155,172	166,674	166,674	139,419	96,597	No GF Reserve Transfer
4999 TRANSFERS-IN Gas Tax	0	0	0	0	0	105,000	Cash in Fund/St Maint
GRAND TOTAL REVENUE	1,892,494	1,979,187	2,052,220	2,044,823	1,383,907	2,140,168	
TOTAL EXPENSES	2,970,709	1,988,718	1,948,988	2,057,074	1,581,013	2,128,729	2128729
DIFFERENCE Rev-Exp	-1,078,215	-9,531	103,232	-12,251	-197,106	11,439	

Worksheet E

General Fund Detail

FUND 40 - GENERAL FUND - BUDGET 2011-12

5/23/2011

DEPT-DESCRIPTION	Expense Acct #	Actual 2008-09	Actual 2009-10	Adjusted		Actual 4/30/2011	% Act / Bud	BUDGET 2011-12	
				Budget 2010-11					
110	REG. SALARIES	5001	14,065	15,600	15,600	12,750	81.73%	16,795	
110	MEDICARE TAX	5170	1,098	1,194	1,193	976	81.81%		
110	OFFICE SUPPLIES	6001	361	381	500	374	74.80%	500	
110	POSTAGE	6003	0	16	100	0	0.00%	100	
110	DUES/PUBLICATNS	6004	7,760	5,454	6,000	5,434	90.57%	6,000	Alliance 1800 League Cities
110	TRAVEL/MEETINGS	6005	1,597	207	1,000	210	21.00%	1,000	
110	DEPT SUPPLIES	6101	1,164	327	500	267	53.48%	500	
110	PHONE/RADIO	6105	977	1,841	1,000	1,139	113.90%	1,000	
110	PROF SERVICES *	6201	3,363	17,160	8,000	7,537	94.21%	0	
110	CONTRACT SRVCS	6202	0	0	0	0		2,000	Council Chamber AV Expens
LEGISLATIVE			30,385	42,180	33,893	28,687	84.64%	27,895	
120	REG. SALARIES	5001	58,874	56,803	51,190	41,013	80.12%	130,268	
120	VEHICLE ALLOWANCE	5009	0	0	0	0		3,600	
120	P.E.R.S.	5110	12,809	11,713	6,250	4,807	76.91%		
120	MEDICAL INS.	5120	6,607	5,326	4,000	1,032	25.80%		
120	UNEMPLOYMNT INS	5130	148	160	151	181	119.87%		
120	WORKER'S COMP	5140	2,203	2,268	2,067	2,053	99.32%		
120	LIFE INS	5150	381	450	97	0	0.00%		
120	DENTAL INS	5160	571	714	568	182	32.04%		
120	MEDICARE TAX	5170	1,062	826	638	253	39.66%		
120	EMPL ASSIST PRG	5180	40	37	33	31	94.94%	0	
120	OFFICE SUPPLIES *	6001	348	325	500	437	87.40%	500	
120	POSTAGE	6003	54	81	100	40	40.32%	100	
120	DUES/PUBLICATNS	6004	1,335	1,134	1,250	1,127	90.16%	1,250	
120	TRAVEL/MEETINGS	6005	1,246	504	1,000	362	36.20%	1,000	
120	DEPT SUPPLIES	6101	647	1,196	1,000	199	19.90%	1,000	
120	PHONE/RADIO	6105	977	1,841	1,000	1,139	113.90%	1,000	
120	RENTS/LEASES	6107	1,182	871	900	814	90.44%	900	
120	PETROLEUM PROD *	6110	958	679	700	766	109.43%	700	
120	INS/SURETIES	6113	3,081	3,236	3,088	2,664	86.27%	0	
120	PROF SERVICES	6201	5	1,557	19,440	8,206	42.21%	0	
120	CONTRACT SRVCS	6202	107	114	100	92	92.00%	1,000	Web Updates
CITY MANAGER			92,635	89,835	94,072	65,399	69.52%	141,318	
130	REG. SALARIES	5001	62,350	80,299	60,728	44,657	73.54%	79,505	
130	OVERTIME	5003	0	1,032	4,000	3,970	99.25%		
130	P.E.R.S.	5110	13,034	7,272	13,319	9,481	71.18%		
130	MEDICAL INS.	5120	31,779	22,328	17,048	8,576	50.31%		
130	UNEMPLOYMNT INS	5130	463	477	470	555	118.09%		
130	WORKER'S COMP	5140	2,472	2,742	2,855	2,831	99.16%		
130	LIFE INS	5150	447	459	427	233	54.57%		
130	DENTAL INS	5160	1,616	1,437	1,768	740	41.86%		
130	MEDICARE TAX	5170	689	320	881	687	77.98%		
130	EMPL ASSIST PRG	5180	45	45	46	43	93.48%	0	
130	OFFICE SUPPLIES *	6001	1,842	2,005	2,000	2,523	126.15%	2,000	
130	POSTAGE	6003	159	189	200	117	58.50%	200	
130	DUES/PUBLICATNS	6004	434	623	700	260	37.14%	700	
130	TRAVEL/MEETINGS	6005	224	180	300	90	30.00%	300	
130	DEPT SUPPLIES	6101	584	145	700	164	23.43%	700	
130	ADVERTISING	6104	1,068	1,461	4,000	1,935	48.38%	3,000	
130	PHONE/RADIO	6105	1,125	2,121	1,200	1,305	108.75%	1,200	
130	RENTS/LEASES	6107	930	684	700	640	91.43%	700	
130	INS/SURETIES	6113	3,445	4,218	4,265	3,850	90.27%	0	

DEPT-DESCRIPTION	Expense Acct #	Actual 2008-09	Actual 2009-10	Adjusted		% Act / Bud	BUDGET 2011-12	
				Budget 2010-11	Actual 4/30/2011			
130	ELECTIONS	6114	0	53	24,660	24,661	100.00%	0 No Election
130	PROF SERVICES	6201	31,159	9,025	0	0		0
130	CONTRACT SRVCS	6202	9,253	38,808	28,500	23,255	81.60%	28,500 Code, IT Service
ADMIN SER/CITY CLERK		163,118	175,923	168,767	130,573		77.37%	116,805
140	REG. SALARIES *	5001	73,303	74,098	73,034	61,153	83.73%	96,086
140	P.E.R.S.	5110	15,511	15,157	16,018	11,147	69.59%	
140	MEDICAL INS.	5120	15,845	15,035	18,392	7,612	41.39%	
140	UNEMPLOYMNT INS	5130	77	507	437	739	169.11%	
140	WORKER'S COMP	5140	2,720	3,067	3,434	3,411	99.33%	
140	LIFE INS	5150	567	746	684	498	72.81%	
140	DENTAL INS	5160	1,609	1,958	1,485	1,476	99.39%	
140	MEDICARE TAX	5170	1,074	829	1,059	1,228	115.96%	
140	EMPL ASSIST PRG	5180	49	50	55	52	94.64%	0
140	OFFICE SUPPLIES	6001	1,342	1,265	1,300	1,830	140.77%	1,300
140	POSTAGE	6003	126	284	300	0	0.00%	300
140	DUES/PUBLICATNS	6004	408	270	300	270	90.00%	300
140	TRAVEL/MEETINGS	6005	30	0	200	31	15.50%	200
140	DEPT SUPPLIES	6101	103	113	200	144	72.00%	200
140	PHONE/RADIO	6105	469	597	500	305	61.00%	500
140	RENTS/LEASES	6107	1,606	1,180	1,200	1,105	92.08%	1,200 Copier
140	PETROLEUM PROD	6110	897	674	700	766	109.43%	700
140	INS/SURETIES	6113	3,753	4,478	5,130	4,525	88.21%	0
140	PROF SERVICES	6201	15,343	24,109	20,000	17,763	88.82%	0
140	CONTRACT SRVCS	6202	107	114	0	92		15,000 Ck Audit contract
140	MISC BANK CHARGES	6351	2,811	3,741	3,000	2,344	78.13%	3,000 Total Cost 35,000
140	BAD DEBT	6500	14,037	0	0	0		0
140	OFFC FURN/EQUIP	7004	1,094	57	0	0		0
FINANCE		152,881	148,329	147,428	116,491		79.02%	118,786
145	REIM PROPERTY OWNER	6120	0	0	52,379	0	0.00%	0
145	INS/SURETIES	6113	0	0	0	0		34,758
145	TAX ADMINISTRATION	6119	0	0	0	11,317		13,950
145	GRANT WRITER	62XX						5,000
145	CUMPUTER SOFTWARE RE: 7XXX		0	0	0	0		3,000 Total 15,000
145	IT CAPITAL RESERVE	7XXX	0	0	0	0	0	5,000
NONDEPARTMENTAL		0	0	52,379	11,317	0		61,708
150	REG. SALARIES	5001	1,200	1,300	1,200	700	58.33%	1,292
150	MEDICARE TAX *	5170	92	99	92	54	58.70%	0
CITY TREASURER		1,292	1,399	1,292	754		58.36%	1,292
160	PROF SERVICES	6201	141,184	155,982	120,000	90,701	75.58%	0
160	CONTRACT SRVCS	6202	0	0	0	0		120,000
LEGAL SERVICES		141,184	155,982	120,000	90,701		75.58%	120,000
170	REG. SALARIES	5001	67,906	8,056	8,159	7,231	88.63%	5,844
170	OVERTIME	5003	732	234	0	0		5,000
170	P.E.R.S.	5110	15,084	1,707	1,789	1,494	83.51%	
170	MEDICAL INS.	5120	23,022	2,490	3,390	2,384	70.32%	
170	UNEMPLOYMNT INS	5130	401	70	67	87	129.85%	
170	WORKER'S COMP	5140	3,444	337	384	626	163.02%	
170	LIFE INS	5150	412	71	68	57	83.82%	
170	DENTAL INS	5160	1,958	281	253	210	83.00%	
170	MEDICARE TAX	5170	985	97	118	105	88.98%	
170	EMPL ASSIST PRG	5180	62	5	6	6	96.83%	0

DEPT-DESCRIPTION	Expense Acct #	Actual 2008-09	Actual 2009-10	Adjusted		Actual 4/30/2011	% Act / Bud	BUDGET 2011-12
				Budget 2010-11				
170	OFFICE SUPPLIES	6001	58	47	100	85	85.00%	100
170	DUES/PUBLICATNS	6004	50	161	150	339	226.00%	150
170	DEPT SUPPLIES *	6101	7,770	6,874	5,000	4,053	81.06%	5,000
170	UNIFRM/CLTH EXP	6103	662	759	700	446	63.71%	700
170	PHONE/RADIO	6105	472	896	100	562	562.00%	500
170	UTILITIES	6106	16,587	16,196	14,000	10,953	78.24%	14,000
170	MAINT BLDGS/GRD *	6108	1,511	7,084	4,000	255	6.38%	4,000
170	PETROLEUM PROD	6110	732	539	600	613	102.17%	600
170	MAINT OF EQUIP *	6111	908	412	500	263	52.60%	500
170	INS/SURETIES	6113	4,625	481	573	620	108.20%	0
170	PROF SERVICES	6201	3,038	5,234	2,000	1,707	85.35%	0
170	CONTRACT SRVCS	6202	107	114	200	92	46.00%	3,000 AC
170	EQUIPMENT REPLACEMENT	7006	0	0	0	0		900 Equipment Rpl
BLDGS & GRNDS			150,526	52,145	42,157	32,188	76.35%	40,294
180	REG. SALARIES *	5001	17,701	32,504	30,224	32,412	107.24%	31,897
180	OVERTIME	5003	0	0	0	0		5,000
180	P.E.R.S.	5110	4,368	5,820	6,629	5,101	76.95%	
180	MEDICAL INS.	5120	3,386	5,880	6,783	6,386	94.15%	
180	UNEMPLOYMNT INS	5130	237	317	302	510	168.87%	
180	WORKER'S COMP	5140	741	1,261	1,421	1,476	103.87%	
180	LIFE INS	5150	73	177	137	145	105.84%	
180	DENTAL INS	5160	129	623	505	537	106.34%	
180	MEDICARE TAX	5170	283	379	438	459	104.79%	
180	EMPL ASSIST PRG	5180	13	21	23	22	93.65%	0
180	OFFICE SUPPLIES	6001	50	84	100	198	198.00%	150
180	POSTAGE	6003	0	0	50	0	0.00%	50
180	DUES/PUBLICATNS	6004	155	345	350	284	81.24%	350
180	TRAVEL/MEETINGS	6005	35	36	100	62	62.00%	100
180	DEPT SUPPLIES *	6101	4,127	2,236	2,500	2,108	84.32%	3,000
180	SMALL TOOLS	6102	0	0	0	0		100
180	PHONE/RADIO	6105	472	896	500	562	112.40%	500
180	UTILITIES	6106	8,547	7,407	10,500	11,572	110.21%	13,500 Raise - Rates Field
180	RENTS/LEASES	6107	4,372	3,327	2,700	2,395	88.70%	2,700
180	MAINT BLDGS/GRD	6108	178	240	250	178	71.21%	250
180	MAINT OF EQUIP	6111	1,844	1,350	1,500	462	30.80%	1,500
180	INS/SURETIES	6113	995	1,799	2,123	1,864	87.80%	0
180	PROF SERVICES	6201	120	198	500	92	18.40%	0
180	CONTRACT SRVCS	6202	107	194	0	0		500
180	IMPROVEMENT	7003	13,106	5,000	0	0		0
180	EQUIPMENT	7006	1,811	0	0	0		1,100 Mower Repl - 2 yr
PARKS & REC.			62,850	70,094	67,635	66,825	98.80%	60,697
190	REG. SALARIES	5001	127,199	91,372	46,500	41,086	88.36%	65,535
190	P.E.R.S.	5110	33,367	18,920	16,000	14,028	87.68%	
190	MEDICAL INS.	5120	30,195	18,067	10,090	8,114	80.42%	
190	UNEMPLOYMNT INS	5130	740	442	222	295	132.88%	
190	WORKER'S COMP	5140	5,194	3,770	1,822	3,013	165.37%	
190	LIFE INS	5150	1,221	880	349	492	140.97%	
190	DENTAL INS	5160	2,515	1,996	1,157	1,087	93.95%	
190	MEDICARE TAX	5170	2,268	1,151	792	1,070	135.10%	
190	EMPL ASSIST PRG	5180	94	61	29	64	220.69%	0
190	OFFICE SUPPLIES *	6001	1,774	1,727	1,800	1,485	82.50%	1,800
190	POSTAGE	6003	233	387	400	195	48.74%	400
190	DUES/PUBLICATNS	6004	7,153	5,401	5,600	5,015	89.55%	5,600
190	TRAVEL/MEETINGS	6005	2,087	-88	500	210	42.00%	500
190	DEPT SUPPLIES *	6101	1,161	270	400	448	112.00%	400

DEPT-DESCRIPTION	Expense Acct #	Actual 2008-09	Actual 2009-10	Adjusted		Actual 4/30/2011	% Act / Bud	BUDGET 2011-12
				Budget 2010-11				
190	PHONE/RADIO	6105	121	222	150	125	83.33%	150
190	RENTS/LEASES	6107	506	372	400	348	87.00%	400
190	MAINT OF EQUIP	6111	54	30	100	0	0.00%	100
190	INS/SURETIES	6113	6,976	5,380	4,770	4,834	101.34%	0
190	PROF SERVICES	6201	56,689	38,375	40,000	32,337	80.84%	0
	GRANT WORK - PROP 84	62XX	0	0	0	0		65,000 Grant 92,000 - Salary
190	CONTRACT SRVCS	6202	0	0	0	0		18,000 Bldg Inspection Ser
190	CONTRACT SRVCS	6202	0	0	0	0		10,000 Plan Check
190	CONTRACT SRVCS	6202	13,918	3,894	20,000	27,992	139.96%	16,000 Planner 2 daysx\$35
PLANNING/BLDG			293,465	192,629	151,081	142,238	94.15%	183,885
210	PROF SERVICES	6201	51,692	58,675	50,000	11,238	22.48%	0
210	VEHICLE COSTS	62XX	0	0	0	0		50,000
210	CONTRACT SRVCS	6202	728,611	718,862	746,257	634,459	85.02%	880,000
POLICE DEPT			780,303	777,537	796,257	645,697	81.09%	930,000
211	CONTRACT SRVCS	6202	12,514	13,065	19,800	19,748	99.74%	25,571
211	CONSTR ANIMAL SHELTER	6205	0	0	3,500	0	0.00%	4,761
ANIMAL CONTROL			12,514	13,065	23,300	19,748	84.76%	30,332
310	REG. SALARIES *	5001	33,611	23,337	17,600	14,992	85.18%	65,605
310	P.E.R.S.	5110	8,476	4,289	2,951	2,728	92.44%	
310	MEDICAL INS.	5120	7,766	4,416	3,290	2,440	74.16%	
310	UNEMPLOYMNT INS	5130	214	115	109	87	79.82%	
310	WORKER'S COMP	5140	1,408	961	633	847	133.81%	
310	LIFE INS	5150	277	200	116	119	102.59%	
310	DENTAL INS	5160	291	345	318	277	87.11%	
310	MEDICARE TAX	5170	535	213	195	189	96.92%	
310	EMPL ASSIST PRG	5180	25	16	10	17	165.70%	0
310	OFFICE SUPPLIES *	6001	809	548	750	559	74.53%	750
310	POSTAGE	6003	94	299	250	127	50.86%	250
310	DUES/PUBLICATNS	6004	556	194	600	0	0.00%	600
310	TRAVEL/MEETINGS	6005	1,566	-190	400	0	0.00%	400
310	DEPT SUPPLIES	6101	53	52	100	0	0.00%	100
310	PHONE/RADIO	6105	1,960	3,442	1,300	2,218	170.62%	1,750
310	PETROLEUM PROD	6110	694	508	600	577	96.17%	600
310	INS/SURETIES	6113	1,891	1,372	945	1,287	136.19%	0
310	PROF SERVICES	6201	16,143	6,073	10,000	1,658	16.58%	0
310	CONTRACT SRVCS	6202	21,883	114	0	92		10,000
310	AB 939 GRANT WORK	62XX	0	0	0	0		5,000 Recycle Proj
310	ENCROACHMENT	6407	510	0	500	0	0.00%	500
310	OFFICE FURN/EQUIP	7004	2,331	0	0	0		0
PUBLIC WORKS ADMIN			101,093	46,304	40,667	28,214	69.38%	85,555
320	REG. SALARIES	5001	53,108	61,883	55,064	49,021	89.03%	96,831
320	OVERTIME	5003	0	28	4,000	2,478	61.95%	5,000
320	P.E.R.S.	5110	14,690	16,577	12,077	10,348	85.68%	
320	MEDICAL INS.	5120	21,373	18,159	19,246	10,569	54.92%	
320	UNEMPLOYMNT INS	5130	576	489	454	586	129.07%	
320	WORKER'S COMP	5140	2,733	2,122	2,589	2,572	99.34%	
320	LIFE INS	5150	598	802	601	501	83.36%	
320	DENTAL INS	5160	2,090	2,134	2,125	1,553	73.08%	
320	MEDICARE TAX	5170	977	1,033	798	714	89.47%	
320	EMPL ASSIST PRG	5180	49	34	42	39	93.43%	0
320	OFFICE SUPPLIES	6001	616	576	600	469	78.17%	600
320	POSTAGE	6003	237	162	175	81	46.20%	175
320	DUES/PUBLICATNS	6004	4,428	4,078	4,100	3,859	94.12%	4,100

DEPT-DESCRIPTION	Expense Acct #	Actual 2008-09	Actual 2009-10	Adjusted		Actual 4/30/2011	% Act / Bud	BUDGET 2011-12
				Budget 2010-11				
320 TRAVEL/MEETINGS	6005	458	64	150		62	41.33%	150
320 DEPT SUPPLIES	6101	4,900	4,947	5,000		4,048	80.96%	5,000
320 SMALL TOOLS	6102	118	77	100		185	185.22%	400 Engine Analyzer
320 UNIFRM/CLTH EXP	6103	2,162	2,896	2,600		1,980	76.15%	2,600
320 PHONE/RADIO	6105	1,644	2,182	1,750		1,219	69.66%	1,750
320 UTILITIES	6106	27,223	0	0		0		0
320 RENTS/LEASES	6107	5,916	4,699	4,800		4,073	84.85%	2,000
320 MAINT BLDGS/GRD	6108	187	230	300		286	95.26%	300
320 MAINT VEHICLES	6109	1,481	1,870	2,000		1,205	60.25%	2,000
320 PETROLEUM PROD	6110	3,363	2,699	2,800		3,067	109.54%	3,600
320 MAINT OF EQUIP	6111	873	1,609	1,000		334	33.37%	1,000
320 INS/SURETIES	6113	3,670	2,988	3,868		3,336	86.25%	0
320 PROF SERVICES	6201	5,990	4,031	0		0		0
320 CONTRACT SRVCS	6202	7,568	739	2,035		1,503	73.86%	2,035
320 OTHER EQUIPMENT	7006	2,673	0	0		0		13,000 Cracksealer
STREET MAINT		169,701	137,108	128,274		104,088	81.14%	140,541
325 REG. SALARIES	5001	22,772	25,450	23,836		23,079	96.82%	42,621
325 OVERTIME	5003	172	207	1,000		846	84.60%	
325 P.E.R.S.	5110	4,819	5,070	5,228		4,763	91.11%	
325 MEDICAL INS.	5120	6,629	6,626	8,523		4,004	46.98%	
325 UNEMPLOYMNT INS	5130	165	194	185		239	129.19%	
325 WORKER'S COMP	5140	896	925	1,121		1,113	99.29%	
325 LIFE INS	5150	197	268	261		218	83.52%	
325 DENTAL INS	5160	635	773	694		726	104.61%	
325 MEDICARE TAX	5170	304	279	346		320	92.49%	
325 EMPL ASSIST PRG	5180	16	15	18		17	94.39%	0
325 OFFICE SUPPLIES	6001	30	27	50		71	142.00%	50
325 TRAVEL/MEETINGS	6005	50	0	0		0		0
325 DEPT SUPPLIES	6101	1,032	906	1,000		331	33.10%	1,000
325 SMALL TOOLS	6102	91	11	50		45	90.00%	250 Battery Analyzer
325 UNIFRM/CLTH EXP	6103	272	377	350		247	70.57%	350
325 PHONE/RADIO	6105	1,503	3,966	2,850		2,589	90.84%	2,850
325 MAINT VEHICLES	6109	2,747	2,155	2,200		4,320	196.36%	4,000
325 PETROLEUM PROD	6110	692	507	600		576	96.00%	700
325 MAINT OF EQUIP	6111	691	174	300		77	25.69%	300
325 INS/SURETIES	6113	1,204	1,300	1,674		1,444	86.26%	0
325 PROF SERVICES	6201	1,654	2,008	1,500		819	54.60%	0
325 CONTRACT SRVCS	6202	0	0	0		0		1,500 What????
325 OTHER EQUIPMENT	7006	3,191	0	0		0		0
FLEET MAINT.		49,762	51,238	51,786		45,844	88.53%	53,621
TOTAL EXPENSES		2,201,709	1,953,768	1,918,988		1,528,763	79.67%	2,112,729
500 TRANSFER-IN ADJ								
500 TRANSFER-OUT RDA								
500 TRANSFERS-OUT	8505	769,000	35,000	30,000		52,250	174.17%	16,000 To Senior Center
TRANSFERS		769,000	35,000	30,000		52,250	174.17%	16,000
GRAND TOTAL-GENERAL FUND		2,970,709	1,988,768	1,948,988		1,581,013	81.12%	2,128,729

Worksheet F

Funds 001 to 039

Funds 001-39 BUDGET 2011-12

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	4/30/11	2011-12
FUND 4 - SALE OF VEHICLE - MOVE TO GF							
4	700	OTHER EQUIPMENT	7006	20,000	20,000	0	0
4 TOTAL EXPENSES				20,000	20,000	0	0
4 NET (REVENUE vs EXPENSES)				-20,000	-20,000	0	0
FUND 5 - AB939 - MOVE TO GF							
5		INTEREST EARNED	4601	300	300	34	0
5		AB939 SOURCE REDUCTION	4935	5,000	5,000	837	0
5 TOTAL REVENUE				5,300	5,300	871	0
5		TRANSFERS-OUT	8505	5,000	5,000	3,750	0
5 TOTAL EXPENSES				5,000	5,000	3,750	0
5 NET (REVENUE vs EXPENSES)				300	300	-2,879	0
FUND 7 - PUBLIC SAFETY AUGMENT MOVE TO GF							
7		PUBLIC SAFETY AUGMENTATION	4737	6,000	6,000	5,038	0
7 TOTAL REVENUE				6,000	6,000	5,038	0
7		TRANSFERS-OUT	8505	10,000	10,000	7,500	0
7 TOTAL EXPENSES				10,000	10,000	7,500	0
7 NET (REVENUE vs EXPENSES)				-4,000	-4,000	-2,462	0
FUND 8 - VEHICLE ABATEMENT							
8		ABAND VEHICLE ABATEMENT	4831	15,000	15,000	6,132	15,000
8		TRANSFER IN	4999	71,000	71,000	31,063	0
8 TOTAL REVENUE				86,000	86,000	37,195	15,000
8	212	REG. SALARIES	5001	41,662	41,662	34,898	0
8	212	P.E.R.S.	5110	9,137	9,137	6,048	0
8	212	MEDICAL INS.	5120	10,714	10,714	4,449	0
8	212	UNEMPLOYMNT INS	5130	336	336	434	0
8	212	WORKER'S COMP	5140	1,959	1,959	2,053	0
8	212	LIFE INS	5150	465	465	349	0
8	212	DENTAL INS	5160	580	580	411	0
8	212	MEDICARE TAX	5170	604	604	506	0
8	212	EMPL ASSIST PRG	5180	31	31	30	0
8	212	OFFICE SUPPLIES	6001	200	200	148	0
8	212	POSTAGE	6003	200	200	81	0
8	212	DUES/PUBLICATNS	6004	100	100	0	0
8	212	DEPT SUPPLIES	6101	150	150	0	0
8	212	PHONE/RADIO	6105	1,360	1,360	1,877	0
8	212	MAINT VEHICLES	6109	500	500	0	0 Balance Fund
8	212	PETROLEUM PROD	6110	500	500	306	0
8	212	INS/SURETIES	6113	2,926	2,926	2,579	0
8	212	CONTRACT SERVICE	6202	0	0	0	15,000 Off set Police Contract
8 TOTAL EXPENSES				71,424	71,424	54,169	15,000
NET (REVENUE vs EXPENSES)				14,576	14,576	-16,974	0

Fund	Dept	Description	Acct #	Adjusted		Actual 4/30/11	BUDGET 2011-12
				Budget 2010-11	Budget 2010-11		
FUND 10 - STORM DRAIN							
10		INTEREST EARNED	4601	500	500	3	500
10		STORM DRAIN FEE	4603	7,000	7,000	32,524	47,838 ^{17 x 2,814}
10 TOTAL REVENUE				7,500	7,500	32,527	48,338
10 NET (REVENUE vs EXPENSES)				7,500	7,500	32,527	48,338
FUND 11 - TRAFFIC - Prop 42							
11		INTEREST EARNED	4601	275	275	126	275
11		TRAFFIC CONGESTION RELIEF	4746	64,125	64,125	28,621	0
11 TOTAL REVENUE				64,400	64,400	28,747	275
11	105	DEPT SUPPLIES	6101	4,000	4,000	109	0
11	105	IMP OTHR TN BLD	7003	30,000	30,000	0	0
11	105	OTHER EQUIPMENT	7006	10,000	10,000	0	0
11	105	TRANSFERS-OUT	8505	11,600	11,600	8,700	11,600 ^{To GF}
11 TOTAL EXPENSES				55,600	55,600	8,809	11,600
11 NET (REVENUE vs EXPENSES)				8,800	8,800	19,938	-11,325
FUND 13 - RDA DEBT SERVICE							
13		TAX INCREMENT	4002	381,102	381,102	186,864	381,102
13		PRIOR YEAR	4003	200	200	0	200
13		TAX - OTHER	4004	0	0	784	0
13		INTEREST EARNED	4601	18,500	18,500	-2,014	50
13		SB813 SUPPLEMENTAL TAXES	4725	10,000	10,000	0	10,000
13 TOTAL REVENUE				409,802	409,802	185,634	391,352
13	610	PROF SERVICES	6201	2,000	2,000	2,152	0
13	610	CONTRACT SERVICES	6202	0	0	0	2,000
13	610	INTEREST EXPENS	6350	116,265	116,265	116,265	116,265 ^{ck}
13	610	RETIRE PRINCIPL	6801	48,000	48,000	48,000	48,000 ^{ck}
13 TOTAL EXPENSES				166,265	166,265	166,417	166,265
NET (REVENUE vs EXPENSES)				243,537	243,537	19,217	225,087
FUND 14 - HOUSING - REDEVELOPMENT							
14		TAX INCREMENT	4002	95,276	95,276	46,716	95,276
14		PRIOR YEAR	4003	100	100	0	100
14		INTEREST EARNED	4601	21,500	21,500	-4,062	21,500
14		SB813 SUPPLEMENTAL TAXES	4725	2,500	2,500	0	2,500
14		TRANSFER - IN	8504	0	0	37,250	0 ^{Auditor correction}
14 TOTAL REVENUE				119,376	119,376	79,904	119,376
14	620	REG. SALARIES	5001	65,391	65,391	54,119	16,203
14	620	OVERTIME	5003	0	0	599	0
14	620	P.E.R.S.	5110	14,342	14,342	10,340	0
14	620	MEDICAL INS.	5120	15,629	15,629	6,520	0
14	620	UNEMPLOYMNT INS	5130	383	383	516	0
14	620	WORKER'S COMP	5140	3,074	3,074	3,099	0
14	620	LIFE INS	5150	563	563	424	0
14	620	DENTAL INS	5160	1,524	1,524	716	0
14	620	MEDICARE TAX	5170	948	948	781	0

Fund	Dept	Description	Acct #	Adjusted		Actual 4/30/11	BUDGET 2011-12
				Budget 2010-11	Budget 2010-11		
14	620	EMPL ASSIST PRG	5180	49	49	48	0
14	620	OFFICE SUPPLIES	6001	150	150	111	150
14	620	POSTAGE	6003	50	50	47	50
14	620	TRAVEL/MEETINGS	6005	100	100	0	100
14	620	INS/SURETIES	6113	4,593	4,593	4,058	878
14	620	PROF SERVICES	6201	3,500	3,500	1,086	3,500
14	620	CONTRACT SERVICES	6202	0	0	0	3,500
14	620	INTEREST EXPENS	6350	29,066	29,066	29,066	29,066
14	620	RETIRE PRINCIPL	6801	12,000	12,000	12,000	12,000
14	620	AFFORDABLE HOUS	8014	800,000	800,000	0	800,000
14	620	TRANSFERS-OUT	8505	17,750	17,750	4,438	0
14		TOTAL EXPENSES		969,112	969,112	127,968	865,447
NET (REVENUE vs EXPENSES)				-849,736	-849,736	-48,064	-746,071

FUND 15 - REDEVELOPMENT O & M

15		INTEREST EARNED	4601	2,800	2,800	526	2,800
15		TOTAL REVENUE		2,800	2,800	526	2,800
15	630	REG. SALARIES	5001	116,730	116,730	97,893	78,027
15	630	OVERTIME	5003	1,200	0	1,319	
15	630	P.E.R.S.	5110	25,601	25,601	21,531	
15	630	MEDICAL INS.	5120	25,698	25,698	9,229	
15	630	UNEMPLOYMNT INS	5130	665	665	1,230	
15	630	WORKER'S COMP	5140	5,488	5,488	5,981	
15	630	LIFE INS	5150	864	864	635	
15	630	DENTAL INS	5160	2,544	2,544	1,487	
15	630	MEDICARE TAX	5170	1,693	1,693	1,742	
15	630	EMPL ASSIST PRG	5180	88	88	100	
15	630	OFFICE SUPPLIES	6001	150	150	158	150
15	630	POSTAGE	6003	150	150	67	150
15	630	DUES/PUBLICATNS	6004	1,800	1,800	1,590	1,800
15	630	TRAVEL/MEETINGS	6005	100	100	0	100
15	630	COMMUNITY ENCHAN	6007	100	100	0	100
15	630	INS/SURETIES	6113	8,199	8,199	8,213	4,239
15	630	PROF SERVICES	6201	60,500	60,500	53,335	0
15	630	CONTRACT SRVCS	6202	10,000	10,000	92	15,000
15	630	GRANT WRITER	62XX				5,000
15	630	IMP OTHR TN BLD	7003	50,000	50,000	0	0
15	630	OFFC FURN/EQUIP	7004	2,000	2,000	0	0
15	630	STREETSCAPE	8003	21,500	0	21,500	0
15	630	CENTENNIAL PLAZA	8006	6,100	0	6,065	0
15	630	TRANSFERS-OUT	8505	53,250	53,250	26,625	10,000
15		TOTAL EXPENSES		394,420	365,620	258,792	114,566
15 NET (REVENUE vs EXPENSES)				-391,620	-362,820	-258,266	-111,766

FUND 19 - ASSET FORFEITURE

19		INTEREST EARNED	4601	0	0	3	0
		TOTAL REVENUE		0	0	3	0
NET (REVENUE vs EXPENSES)				0	0	3	0

FUND 20 - COMMUNITY ENHANCEMENT

20		INTEREST EARNED	4601	500	500	129	500
20		DEVELOPMENT IMPACT FEES	4604	7,000	7,000	10,080	17,136
20		TOTAL REVENUE		7,500	7,500	10,209	17,636

Fund	Dept	Description	Acct #	Adjusted		Actual 4/30/11	BUDGET 2011-12
				Budget 2010-11	Budget 2010-11		
20		PARK FIELD IMPRV	7XXX	77,000	0	0	25,000
20		WATER TANK REHAB	7XXX	0	0	0	30,000
20		LIGHTING IMPR- EUCLID	7XXX	0	0	0	22,000
20		TOTAL EXPENSES		77,000	0	0	77,000
NET (REVENUE vs EXPENSES)				-69,500	7,500	10,209	-59,364
FUND 25 - GAS TAX 2106							
25		INTEREST EARNED	4601	510	510	124	510
25		2106 ALLOCATION	4707	25,422	25,422	17,812	25,422
25		TOTAL REVENUE		25,932	25,932	17,936	25,932
25	700	UTILITIES	6106	35,000	30,000	32,318	35,000
25	700	TRANSFERS-OUT	8505	0	0	0	5,000
25		TOTAL EXPENSES		35,000	30,000	32,318	35,000
NET (REVENUE vs EXPENSES)				-9,068	-4,068	-14,382	-9,068
FUND 30 - GAS TAX 2107							
30		INTEREST EARNED	4601	520	520	92	520
30		2107 ALLOCATION	4708	43,749	43,749	31,066	43,749
30		TOTAL REVENUE		44,269	44,269	31,158	44,269
30	700	PROF SERVICES	6201	15,000	15,000	15,140	0
30	700	CONTRACT SRVCS	6202	23,500	23,500	21,467	26,000
30	700	TRANSFERS-OUT	8505	0	0	0	50,000
30	700	TRANSFERS-OUT	8505	30,000	30,000	22,500	30,000
30		TOTAL EXPENSES		68,500	68,500	59,107	106,000
NET (REVENUE vs EXPENSES)				-24,231	-24,231	-27,949	-61,731
FUND 31 - GAS TAX - 2105 HWY USER TAX							
31		INTEREST EARNED	4601	440	440	170	440
31		2105 HWY USERS TAX	4704	32,840	32,840	23,582	32,840
31		TOTAL REVENUE		33,280	33,280	23,752	33,280
31	700	DEPT SUPPLIES	6101	10,000	10,000	8,484	15,000
31	700	CONTRACT SRVCS	6202	6,893	6,893	0	6,900
31	700	OTHER EQUIPMENT	7006	30,000	30,000	0	0
31	700	TRANSFERS-OUT	8505	0	0	0	80,000
31		TOTAL EXPENSES		46,893	46,893	8,484	101,900
NET (REVENUE vs EXPENSES)				-13,613	-13,613	15,268	-68,620
FUND 35 - GAS TAX 2107.5							
35		INTEREST EARNED	4601	50	50	17	50
35		2107.5 ALLOCATION	4709	2,000	2,000	0	2,000
35		TOTAL REVENUE		2,050	2,050	17	2,050
NET (REVENUE vs EXPENSES)				2,050	2,050	17	2,050

Worksheet G

Funds 041 to 099

FUND 41 - 99

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
FUND 41 - PUBLIC FACILITY DEVELOPMENT							
41		INTEREST EARNED	4601	12,000	12,000	3,799	12,000
41		DEVELOPMENT IMPACT FEES	4604	42,000	42,000	41,206	51,850 17 X 3,050
41		TRANSFER IN	4999	37,200	37,200	27,900	0 Moved to Misc Grants EEBG
41		TOTAL REVENUE		91,200	91,200	72,905	63,850
41	800	STREETSCAPE II	8004	37,200	37,200	0	0
41		TOTAL EXPENSES		37,200	37,200	0	0
41		NET (REVENUE vs EXPENSES)		54,000	54,000	72,905	63,850

FUND 42 - PUBLIC FACILITY - STREETS

42		DEVELOPMENT IMPACT FEES	4604	50,000	50,000	47,392	69,717 17 x 4,101
42		TOTAL REVENUE		50,000	50,000	47,392	69,717
42		NET (REVENUE vs EXPENSES)		50,000	50,000	47,392	69,717

FUND 48 - COMMUNITY SENIOR CENTER

48		RENTAL FEE	4931	11,000	11,000	8,890	11,000
48		CANCELLATION FEE	4932	100	100	0	0
48		CLEANING FEES	4936	100	100	1,665	1,800
48		TRANSFER IN	4999	30,000	30,000	22,500	10,000 From GF
48		TOTAL REVENUE		41,200	41,200	33,055	22,800
48	360	REG. SALARIES	5001	15,529	15,529	15,419	0
48	360	P.E.R.S.	5110	3,406	3,406	1,589	0
48	360	MEDICAL INS.	5120	679	679	477	0
48	360	UNEMPLOYMENT INS	5130	181	181	234	0
48	360	WORKER'S COMP	5140	730	730	725	0
48	360	LIFE INS	5150	14	14	11	0
48	360	DENTAL INS	5160	51	51	42	0
48	360	MEDICARE TAX	5170	225	225	213	0
48	360	EMPL ASSIST PRG	5180	11	11	11	0
48	360	DEPT SUPPLIES	6101	600	600	661	600
48	360	UTILITIES	6106	3,500	800	4,288	4,500
48	360	MAINT BLDGS/GRD	6108	2,000	0	2,228	2,000
48	360	MAINT OF EQUIP	6111	2,600	1,600	2,407	2,600
48	360	INS/SURETIES	6113	1,091	1,091	941	0
48	360	PROF SERVICES	6201	10,800	10,800	5,599	0
48	360	CONTRACT SERVICES	6202	0	0	0	10,800
48	360	DEPRECIATION	6300	24,176	24,176	18,132	0
48	360	OTHER EQUIPMENT	7006	1,100	1,100	0	0
48		TOTAL EXPENSES		66,693	60,993	52,977	20,500
48		NET (REVENUE vs EXPENSES)		-25,493	-19,793	-19,922	2,300

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
FUND 50 - UNITED SAMARITANS COMMUNITY CENTER							
50		INTEREST EARNED	4601	100	100	30	100
50		RENTAL FEE	4931	17,500	17,500	11,705	17,500
50 TOTAL REVENUE				17,600	17,600	11,735	17,600
50	365	REG. SALARIES	5001	4,085	4,085	3,615	4,229
50	365	P.E.R.S.	5110	896	896	747	
50	365	MEDICAL INS.	5120	1,697	1,697	1,192	
50	365	UNEMPLOYMENT INS	5130	34	34	43	
50	365	WORKER'S COMP	5140	192	192	191	
50	365	LIFE INS	5150	34	34	28	
50	365	DENTAL INS	5160	126	126	105	
50	365	MEDICARE TAX	5170	59	59	53	
50	365	EMPL ASSIST PRG	5180	3	3	3	
50	365	OFFICE SUPPLIES	6001	200	200	191	200
50	365	DEPT SUPPLIES	6101	900	900	681	900
50	365	UTILITIES	6106	5,100	5,100	3,976	5,100
50	365	MAINT BLDGS/GRD	6108	100	100	0	100
50	365	MAINT OF EQUIP	6111	100	100	0	100
50	365	INS/SURETIES	6113	287	287	248	234
50	365	TRANSFERS-OUT	8505	2,500	2,500	1,875	4,500 To GF
50 TOTAL EXPENSES				16,313	16,313	12,948	15,363
50 NET (REVENUE vs EXPENSES)				1,287	1,287	-1,213	2,237
FUND 51 - SELF INSURANCE							
51		INSURANCE REFUNDS	4903	0	0	3,569	0
51 TOTAL REVENUE				0	0	3,569	0
51		PROF SERVICES	6201	20,000	0	20,000	0
51 TOTAL EXPENSES				20,000	0	20,000	0
51 NET (REVENUE vs EXPENSES)				-20,000	0	-16,431	0
FUND 52 - CLEEP CLEAR OUT							
52		INTEREST EARNED	4601	0	0	0	0
52 TOTAL REVENUE				0	0	0	0
52 NET (REVENUE vs EXPENSES)				0	0	0	0
FUND 53 - SLESF							
53		INTEREST EARNED	4601	700	700	289	700
53		SUPLMTL LAW ENFORCEMEN	4740	100,000	100,000	75,026	100,000
53 TOTAL REVENUE				100,700	100,700	75,315	100,700
53	215	PROF SERVICES	6201	100,000	100,000	53,905	0
53	215	CONTRACT SERVICES	6202	0	0	0	100,000
53 TOTAL EXPENSES				100,000	100,000	53,905	100,000

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
53 NET (REVENUE vs EXPENSES)				700	700	21,410	700

FUND 54 - PARK PROJECT

54		INTEREST EARNED	4601	2,100	2,100	517	2,100
54		PARK IN LIEU FEES	4911	4,000	4,000	13,937	33,847 17 X 1,991
54 TOTAL REVENUE				6,100	6,100	14,454	35,947
54	800	Property Acquis	8043	0	288,000	0	0
54 TOTAL EXPENSES				0	288,000	0	0
54 NET (REVENUE vs EXPENSES)				6,100	-281,900	14,454	35,947

FUND 55 - PARKS DEVELOPMENT IMPACT FEES

55		INTEREST EARNED	4601	500	500	84	500
55		Development Fee	4605	8,900	8,900	21,313	45,339 17 X 2,667
55		GRANTS	4706	0	0	11,454	0 To Misc Grants
55		TRANSFERS-IN	8405	232,000	232,000	174,000	0
55 TOTAL REVENUE				241,400	241,400	206,851	45,839
55	800	ROLLAND STARN	8002	12,000	12,000	11,454	0 Completed
55	800	Park Development	8005	220,000	220,000	220,120	0
55 TOTAL EXPENSES				232,000	232,000	231,574	0
55 NET (REVENUE vs EXPENSES)				9,400	9,400	-24,723	45,839

FUND 60 - SEWER OPERATION & MAINTENANCE

60	2	SEWER SERVICE - SINGLE FA	4808	0	0	1,003,903	0
60	4	SEWER SERVICE - DUPLEXE	4808	0	0	16,638	0
60	6	SEWER SERVICE - TRIPLEXE	4808	0	0	1,783	0
60	10	SEWER SERVICE-HOUSING A	4808	0	0	22,698	0
60	12	SEWER SERVICE - APARTMEI	4808	0	0	140,027	0
60	14	SEWER SERVICE-MOB. HOME	4808	0	0	27,844	0
60	16	SEWER SERVICE-PERS HEAL	4808	0	0	2,838	0
60	18	SEWER SERVICE-PHARMACY	4808	0	0	1,188	0
60	20	SEWER SERVICE - INST/CIVIC	4808	0	0	5,889	0
60	22	SEWER SERVICE-PROF. SER'	4808	0	0	8,734	0
60	24	SEWER SERVICE - RETAIL VE	4808	0	0	9,004	0
60	26	SEWER SERVICE - COMM/INC	4808	0	0	386,647	0
60	28	SEWER SERVICE - BARS	4808	0	0	3,829	0
60	30	SEWER SERVICE - RESTAUR	4808	0	0	4,208	0
60	32	SEWER SERVICE-DRIVE-IN/F	4808	0	0	2,328	0
60	34	SEWER SERVICE - CONV. MA	4808	0	0	1,783	0
60	36	SEWER SERVICE-MAJOR FOC	4808	0	0	5,910	0
60	38	SEWER SERVICE - COML LAU	4808	0	0	4,697	0
60	40	SEWER SERVICE-GAS STATIK	4808	0	0	847	0
60	41	SEWER SERVICE-AUTO SERV	4808	0	0	1,783	0
60	42	SEWER SERVICE-CHURCHES	4808	0	0	7,605	0
60	44	SEWER SERVICE-SCHOOLS	4808	0	0	36,070	0
60	45	SEWER SERVICE - DAYCA	4808	0	0	594	0
60		SEWER SERVICE	4808	1,884,050	1,884,050	0	2,150,794 Rate Increase 14.158%
60		SEWER MISC. INCOME	4810	100	100	1,357	100

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
60 TOTAL REVENUE				1,884,150	1,884,150	1,698,204	2,150,894
60	330	REG. SALARIES	5001	155,522	155,522	135,430	249,798
60	330	OVERTIME	5003	100	100	2,459	5,000
60	330	P.E.R.S.	5110	34,109	34,109	25,632	
60	330	MEDICAL INS.	5120	44,129	44,129	19,787	
60	330	UNEMPLOYMENT INS	5130	1,099	1,099	1,377	
60	330	WORKER'S COMP	5140	7,257	7,257	7,258	
60	330	LIFE INS	5150	1,414	1,414	1,096	
60	330	DENTAL INS	5160	4,366	4,366	3,184	
60	330	MEDICARE TAX	5170	3,389	3,389	1,883	
60	330	EMPL ASSIST PRG	5180	116	116	113	
60	330	OFFICE SUPPLIES	6001	900	900	4,474	900
60	330	POSTAGE	6003	1,700	1,700	882	1,700
60	330	DUES/PUBLICATIONS	6004	1,700	1,700	1,501	1,700
60	330	TRAVEL/MEETINGS	6005	150	150	132	150
60	330	DEPT SUPPLIES	6101	1,400	1,400	1,627	1,400
60	330	UNIFRM/CLTH EXP	6103	1,300	1,300	913	1,300
60	330	PHONE/RADIO	6105	2,000	2,000	1,121	2,000
60	330	RENTS/LEASES	6107	2,800	2,800	2,559	2,800
60	330	MAINT BLDGS/GRD	6108	0	0	0	0
60	330	MAINT VEHICLES	6109	500	500	888	1,000
60	330	PETROLEUM PROD	6110	2,200	2,200	2,453	2,200
60	330	MAINT OF EQUIP	6111	3,100	3,100	2,843	3,100
60	330	INS/SURETIES	6113	9,985	9,985	9,508	13,725
60	330	PROF SERVICES	6201	25,000	25,000	20,339	0
60	330	CONTRACT SERVICES	6202	0	0	92	25,000 Audit
60	330	CONSULTANT	62XX				25,000
60	330	GRANT WRITER	62XX				10,000
60	330	ADMIN SERVICES	6203	226,086	226,086	169,565	226,086
60	330	DEPRECIATION - Note	6300	0	0	333,627	0
60	330	INTEREST EXPENSE	6350	2,629	2,629	2,629	2,629
60	330	SOFTWARE	7XXX				6,000
60	330	IT REPLACEMENT	7XXX				5,000
60	330	OTHER EQUIPMENT	7006	0	0	0	0
330 SEWER OPERATIONS				532,951	532,951	753,372	586,488
60	350	REG. SALARIES	5001	124,929	124,929	115,748	126,763
60	350	OVERTIME	5003	12,000	12,000	16,053	5,000
60	350	P.E.R.S.	5110	27,399	27,399	22,308	0
60	350	MEDICAL INS.	5120	31,926	31,926	11,984	0
60	350	UNEMPLOYMENT INS	5130	1,008	1,008	1,242	0
60	350	WORKER'S COMP	5140	5,873	5,873	5,973	0
60	350	LIFE INS	5150	1,255	1,255	934	0
60	350	DENTAL INS	5160	4,381	4,381	1,918	0
60	350	MEDICARE TAX	5170	2,421	2,421	1,730	0
60	350	EMPL ASSIST PRG	5180	94	94	94	0
60	350	OFFICE SUPPLIES	6001	800	800	584	800
60	350	POSTAGE	6003	1,250	1,250	385	1,250
60	350	DUES/PUBLICATIONS	6004	9,600	9,600	9,350	9,600
60	350	TRAVEL/MEETINGS	6005	150	150	27	1,000 Certification/Required
60	350	DEPT SUPPLIES	6101	57,000	57,000	46,129	57,000
60	350	SMALL TOOLS	6102	1,000	1,000	75	1,000
60	350	UNIFRM/CLTH EXP	6103	2,200	2,200	1,486	2,200
60	350	PHONE/RADIO	6105	2,500	2,500	3,480	2,500
60	350	UTILITIES	6106	125,000	125,000	99,323	125,000
60	350	RENTS/LEASES	6107	3,200	3,200	2,910	3,200
60	350	MAINT VEHICLES	6109	900	900	954	1,500
60	350	PETROLEUM PROD	6110	3,200	3,200	3,067	3,200
60	350	MAINT OF EQUIP	6111	10,200	10,200	3,365	8,200
60	350	INS/SURETIES	6113	7,918	7,918	7,917	6,974
60	350	SLUDGE REMOVAL	6117	100,000	100,000	53,321	50,000

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
60	350	Enviro Monitor	6118	66,000	66,000	80,478	85,000
60	350	PROF SERVICES	6201	48,000	48,000	13,370	0
60	350	CONTRACT SERVICES	6202	3,000	3,000	417	51,000
60	350	IMP OTHER TN BLD	7003	2,500	2,500	930	2,500
60	350	VEHICLES	7005	15,000	15,000	0	0
60	350	OTHER EQUIPMENT	7006	10,000	10,000	268	10,000
60	350	DEBT PAYMENT					1,190,677
60	350	TRANSFERS-OUT - Depre	8505	444,836	444,836	333,627	444,836
60	350	WWTP OPERATIONS		1,125,540	1,125,540	839,447	2,189,200
60		TOTAL EXPENSES		1,658,491	1,658,491	1,592,819	2,775,688
60		NET (REVENUE vs EXPENSES)		225,659	225,659	105,385	-624,794

FUND 61 - SEWER FIXED ASSET REPLACEMENT

61		INTEREST EARNED	4601	1,300	1,300	816	1,300
61		SEWER CONNECTION CHARG	4809	0	0	0	0
61		TRANSFERS-IN	4999	444,836	444,836	333,627	444,836
61		TOTAL REVENUE		446,136	446,136	334,443	446,136
61		NET (REVENUE vs EXPENSES)		446,136	446,136	334,443	446,136

FUND 62 - SEWER DEVELOPER IMPACT FEE

62		INTEREST EARNED	4601	5,000	5,000	1,441	5,000
62		DEVELOPMENT IMPACT FEES	4604	30,000	30,000	36,618	233,835
62		TOTAL REVENUE		35,000	35,000	38,059	238,835
62		NET (REVENUE vs EXPENSES)		35,000	35,000	38,059	238,835

FUND 66 - WWTP EXPANSION

66		INTEREST EARNED	4601	40,000	40,000	42,066	40,000
66		State Revolving Loan Fund	4751	13,943,386	13,943,386	8,174,325	0
66		MISC. FEES & CHARGES	4829	4,000	4,000	1,872	4,000
66		TOTAL REVENUE		13,987,386	13,987,386	8,218,263	44,000
66	800	INTEREST EXPENSE	6350	240,151	240,151	262,047	240,151
66	800	WWTP EXPAN 2008	8066	13,872,170	13,872,170	8,708,483	4,000,000
66		TOTAL EXPENSES		14,112,321	14,112,321	8,970,530	4,240,151
		NET (REVENUE vs EXPENSES)		-124,935	-124,935	-752,267	-4,196,151

FUND 69 - LOCAL TRANSPORTATION (Non Motorized)

69		LTF ALLOCATION - Non Mot	4716	0	0	0	3,255
69		TOTAL REVENUE		0	0	0	3,255
69		CONTRACT SERVICE	6202	0	0	0	0
69		PROJECT	7XXX	0	0	0	0
69		TOTAL EXPENSES		0	0	0	0

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	4/30/2011	2011-12
NET (REVENUE vs EXPENSES)				0	0	0	3,255

FUND 70 - LOCAL TRANSPORTATION

70	LTF ALLOCATION	4104	30,843	30,843	30,843	5,000	Only Supplemental
70 TOTAL REVENUE			30,843	30,843	30,843	5,000	
70	PROF SERVICES-Match	6201	19,849	0	0	38,868	Match for Hatch
70	CONTRACT SERVICE	6202	0	0	0	0	
70	CONTRACT SERVICE	6202	0	0	0	3,430	Audit
70 TOTAL EXPENSES			19,849	0	0	42,298	
NET (REVENUE vs EXPENSES)				10,994	30,843	30,843	-37,298

FUND 71 - TRANSPORTATION

71	INTEREST EARNED	4601	150	150	0	150	
71	GRANTS - RSTP	4706	66,997	66,997	12,766	66,700	
71	GRANTS - RSTP	4706	0	0	0	300,000	Hatch
71	CMAQ #5411		0	0	213,285	3,000	
71 TOTAL REVENUE			67,147	67,147	226,051	369,850	
71	800 PROF SERVICES	6201	60,104	60,104	1,265	0	
71	80 CONTRACT SERVICES	6202	0	0	0	0	
71	800 Hatch Road Impr	8010	2,500	2,500	0	300,000	
71	800 INFILL SIDEWALK	8027	5,000	194,115	193,859	5,000	
71	800 PINE STREET PRO	8031	20,500	20,500	3,520	20,500	
71 TOTAL EXPENSES			88,104	277,219	198,644	325,500	
71 NET (REVENUE vs EXPENSES)				-20,957	-210,072	27,407	44,350

FUND 80 - WATER

80	INTEREST EARNED	4601	0	0	52	0	
80	2 WATER SVC.- SINGLE FAMILY	4801	0	0	700,207	0	
80	4 WATER SVC.- DUPLEXES	4801	0	0	6,945	0	
80	6 WATER SVC.- TRIPLEXES	4801	0	0	19,541	0	
80	10 WATER SVC.- HOUSING AUTH	4801	0	0	18,506	0	
80	12 WATER SVC.- APARTMENTS	4801	0	0	10,859	0	
80	14 WATER SVC.- MOBILE HOME	4801	0	0	5,474	0	
80	16 WATER SVC.- PERS. HEALTH	4801	0	0	1,645	0	
80	18 WATER SVC.- PHARMACY & E	4801	0	0	1,305	0	
80	20 WATER SVC.- INST. & CIVIC	4801	0	0	2,380	0	
80	22 WATER SVC.- PROFESSIONAL	4801	0	0	9,169	0	
80	24 WATER SVC.- RETAIL VENDO	4801	0	0	5,038	0	
80	26 WATER SVC.- COMMERCIAL/I	4801	0	0	23,249	0	
80	30 WATER SVC.- RESTAURANTS	4801	0	0	3,307	0	
80	32 WATER SVC.- DRIVE-IN/QUICK	4801	0	0	663	0	
80	34 WATER SVC.- CONVENIENCE	4801	0	0	1,697	0	
80	36 WATER SVC.- MAJOR FOOD M	4801	0	0	974	0	
80	38 WATER SVC.- COMMERCIAL L	4801	0	0	2,011	0	
80	42 WATER SVC.- CHURCHES	4801	0	0	8,764	0	
80	44 WATER SVC.- SCHOOLS	4801	0	0	42,483	0	

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
80	46	WATER SVC.- METERED SER'	4801	0	0	1,539	0
80	50	WATER SVC.- AUTO SERVICE	4801	0	0	695	0
80	52	WATER SVC.- CONSTR. WATE	4801	0	0	2,030	0
80		WATER SERVICE	4801	1,128,000	1,128,000	0	1,240,800
80		WATER ARRA GRANT INCOMI	4805	6,000	6,000	3,742	0
80 TOTAL REVENUE				1,134,000	1,134,000	872,275	1,240,800
80	340	REG. SALARIES	5001	171,555	171,555	147,342	266,411
80	340	OVERTIME	5003	1,000	1,000	1,599	5,000
80	340	P.E.R.S.	5110	37,625	37,625	28,323	
80	340	MEDICAL INS.	5120	50,624	50,624	19,739	
80	340	UNEMPLOYMENT INS	5130	1,183	1,183	1,486	
80	340	WORKER'S COMP	5140	8,011	8,011	7,848	
80	340	LIFE INS	5150	1,508	1,508	1,174	
80	340	DENTAL INS	5160	5,442	5,442	3,652	
80	340	MEDICARE TAX	5170	744	744	2,007	
80	340	EMPL ASSIST PRG	5180	128	128	124	
80	340	OFFICE SUPPLIES	6001	1,000	1,000	4,670	1,000
80	340	POSTAGE	6003	4,000	4,000	2,161	4,000
80	340	DUES/PUBLICATIONS	6004	21,000	21,000	12,578	21,000
80	340	TRAVEL/MEETINGS	6005	200	200	625	1,500
80	340	DEPT SUPPLIES	6101	8,200	8,200	8,895	15,000
80	340	SMALL TOOLS	6102	100	100	23	100
80	340	UNIFRM/CLTH EXP	6103	2,700	2,700	2,003	2,700
80	340	ADVERTISING	6104	0	0	582	0
80	340	PHONE/RADIO	6105	1,600	1,600	1,367	1,600
80	340	UTILITIES	6106	89,000	89,000	66,686	89,000
80	340	RENTS/LEASES	6107	3,100	3,100	4,108	3,100
80	340	MAINT VEHICLES	6109	800	800	980	1,500
80	340	PETROLEUM PROD	6110	2,400	2,400	2,683	2,400
80	340	MAINT OF EQUIP	6111	7,500	7,500	7,455	7,500
80	340	INS/SURETIES	6113	11,111	11,111	10,398	11,111
80	340	PROF SERVICES	6201	80,000	80,000	48,963	0
80	340	CONTRACT SERVICES	6202	44,500	44,500	24,667	124,500
80	340	CONSULTANT	62XX				25,000
80	340	GRANT WRITER	62XX				10,000
80	340	ADMIN SERVICES	6203	136,360	136,360	102,270	136,360
80	340	DEPRECIATION - Note	6300			139,112	
80	340	INTEREST EXPENSE	6350	67,342	67,342	57,577	67,342
80	340	SOFTWARE	7XXX				6,000
80	340	IT REPLACEMENT	7XXX				5,000
80	340	IMP OTHER TN BLD	7003	0	0	0	500
80	340	VEHICLES	7005	15,000	15,000	0	0
80	800	REPLACE WELL #2	8021	0	0	0	0
80		TRANSFERS-OUT - Depr	8505	185,482	185,482	139,112	185,482
80 TOTAL EXPENSES				959,215	959,215	850,209	993,106
80 NET (REVENUE vs EXPENSES)				174,785	174,785	22,066	247,694

FUND 81 - WATER DEVELOPMENT FEE

81		INTEREST EARNED	4601	300	300	0	300
81		DEVELOPMENT IMPACT FEES	4604	25,000	25,000	37,339	64,651
81		WATER ARRA GRANT INCOMI	4805	2,350,902	2,350,902	1,333,545	1,000,000
81 TOTAL REVENUE				2,376,202	2,376,202	1,370,884	1,064,951
81	800	PROF SERVICES	6201	20,000	20,000	28,391	0
81	800	CONTRACT SERVICES	6202	0	0	0	20,000
81	800	INTEREST EXPENSE	6350	47,812	47,812	47,812	47,812
81	800	WELL #8	8034	1,826,626	1,826,626	1,626,430	20,000

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	4/30/2011
81	800	WASTE DISCHARGE	8040	0	0	317	0
81		TOTAL EXPENSES		1,894,438	1,894,438	1,702,950	87,812
		NET (REVENUE vs EXPENSES)		481,764	481,764	-332,066	977,139

FUND 82 - WATER FIXED ASSET REPLACEMENT

82		STATE REVOLVING FUND	4751	500,000	500,000	0	0
82		WATER CONNECTION CHARG	4804	0	0	1,000	0
82		TRANSFERS-IN	8405	185,482	185,482	139,112	185,482
82		TOTAL REVENUE		685,482	685,482	140,112	185,482
82	800	PROF SERVICES	6201	0	0	4,873	0
82	800	CONTRACT SERVICES	6202	0	0	0	0
82	800	IMP OTHER TN BLD	7003	150,000	150,000	20,205	10,000
82	800	REPLACE WELL #2	8021	500,000	500,000	24,729	50,000
82		TOTAL EXPENSES		650,000	650,000	49,807	60,000
82		NET (REVENUE vs EXPENSES)		35,482	35,482	90,305	125,482

FUND 90 - GARBAGE/REFUSE

90		GARBAGE SERVICE	4812	421,000	421,000	351,230	421,000
90		TOTAL REVENUE		421,000	421,000	351,230	421,000
90	380	OFFICE SUPPLIES	6001	14,500	14,500	11,683	14,500
90	380	POSTAGE	6003	15,200	15,200	5,030	15,200
90	380	DEPT SUPPLIES	6101	200	200	2,481	200
90	380	FRANCHISE FEE	6116	33,680	33,680	8,438	33,680
90	380	PROF SERVICES	6201	275,000	275,000	81,799	0
90	380	CONTRACT SERVICES	6202	0	0	0	275,000
90		TOTAL EXPENSES		338,580	338,580	109,431	338,580
90		NET (REVENUE vs EXPENSES)		82,420	82,420	241,799	82,420

FUND 91 - MISCELLANEOUS GRANTS (Not Transferring Out 11-12)

91		INTEREST EARNED	4601	0	0	1	0 MS - CK REV/TRANSFERS
91		GRANTS	4706	220,000	269,200	220,000	0 Park Bond - Fund 55
91		GRANTS	4706	12,000	0	11,454	0 Z'Berg - Starn Park Fund 55
91		GRANTS	4706	37,200	0	0	0 EEBG Fund 41
91		TOTAL REVENUE		269,200	269,200	231,455	0
						0	
91		TRANSFERS-OUT	8505	269,200	269,200	0	0
91		TOTAL EXPENSES		269,200	269,200	0	0
91		NET (REVENUE vs EXPENSES)		0	0	231,455	0

FUND 92 - SMALL BUSINESS LOAN GRANT 98

92		INTEREST EARNED	4601	500	500	172	250
92		TOTAL REVENUE		500	500	172	250
92		NET (REVENUE vs EXPENSES)		500	500	172	250

Fund	Dept	Description	Acct #	Adjusted Budget 2010-11	Budget 2010-11	Actual 4/30/2011	BUDGET 2011-12
FUND 94 - 96-EDBG-738 GRANT							
94		INTEREST EARNED	4601	0	0	1	0
94 TOTAL REVENUE				0	0	1	0
94 NET (REVENUE vs EXPENSES)				0	0	1	0
FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799							
95		INTEREST EARNED	4601	50	50	80	100
95		PROGRAM INCOME	4739	3,700	0	3,795	3,700 ds How much
95 TOTAL REVENUE				3,750	50	3,875	3,800
95 NET (REVENUE vs EXPENSES)				3,750	50	3,875	3,800
FUND 96 - HOME GRANT - FTHB							
96		INTEREST EARNED	4601	250	250	69	100
96 TOTAL REVENUE				250	250	69	100
96 NET (REVENUE vs EXPENSES)				250	250	69	100
FUND 97 - 1996 CDBG HOUSING REHAB							
97		INTEREST EARNED	4601	250	250	69	100
97		LOAN REPAYMENTS	4739	9,000	9,000	7,008	9,000 DS How much
97 TOTAL REVENUE				9,250	9,250	7,077	9,100
97	900	ADVERTISING	6104	0	0	328	400 WHAT IS THIS 10-11
				0	0	328	400
97 NET (REVENUE vs EXPENSES)				9,250	9,250	6,749	8,700
FUND 98 - HOME REHAB - CALHOME							
98		CAL HOME	4706	0	0	770	1,100
98 TOTAL REVENUE				0	0	770	1,100
98	900	PROFESSIONAL SERVICES	6201	0	0	770	100 WHAT IS THIS 10-11
				0	0	770	100
98 NET (REVENUE vs EXPENSES)				0	0	0	1,000
FUND 401 - GENERAL FUND RESERVE							
401		INTEREST EARNED	4601	0	0	1,308	1,500
401 TOTAL REVENUE				0	0	1,308	1,500

Fund	Dept	Description	Acct #	Adjusted	Budget	Actual	BUDGET
				Budget	2010-11	2010-11	2011-12
401		TRANSFERS-OUT	8505	63,309	63,309	63,309	0
401		TOTAL EXPENSES		63,309	63,309	63,309	0
401		NET (REVENUE vs EXPENSES)		-63,309	-63,309	-62,001	1,500