

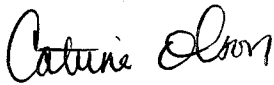
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**STAFF MEMORANDUM FOR CITY COUNCIL MEETING**

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**TO:** Honorable City Council  
**FROM:** Catrina Olson, Finance Director   
**SUBJECT:** FY 11-12 - 1<sup>st</sup> Quarter Financial Reports  
**DATE:** December 14, 2011

**Recommendation:**

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

**Background/Discussion:**

As of September 30, 2011 the City of Nevada City \$1.72 million cash cumulative of all City accounts vs. \$1.48 million September 30, 2010.

The City's General Fund long term debt was \$1.10 million as of September 30, 2011 vs. \$1.37 million September 30, 2010. The City of Nevada City received \$791k from the Nevada County Treasurer for the Transfer of Funds debt issuance for FY 11-12 on July 25, 2011 (10% less than the previous fiscal year). The payment for the Transfer of Funds for \$452.5k was paid from the first installment of property taxes in January 2011. The second payment for \$452.5k was paid from the second installment of property taxes in May 2011. Nevada City originally received money from Nevada County through a Tax Revenue Anticipation Note for City projects in the FY 08-09 consisting of; the payoff of the CalPERS side fund for \$626,781, the purchase of the DPW Vactron, 500 new water meter replacements, and the Solar Project installation at City Hall, Corp Yard, and the Swimming Pool. The City renewed the TRAN for fiscal year 2009-2010 for cash flow purposes, and received the Funds Transfer from Nevada County in 2010-2011 for cash flow purposes, and has done the same again for cash flow purposes in 2011-2012. The City's Enterprise Fund long term debt was \$5 million as of September 30, 2011 vs. \$5.19 million as of September 30, 2010, \$182k lower associated to principal reduction payments made since this same time in the fiscal year 2010-2011.

As of September 30, 2011, General Fund revenues were \$421k vs. \$476k September 30, 2010, down \$55k primarily in the areas of licenses, planning fees, and grants. The \$14k negative difference year over year in the area of licenses is tied to timing differences in payments made for business licenses from fiscal year 2010-2011 versus 2011-2012. There is a \$15k negative variance year over year in planning fees associated to a large deposit that was taken in fiscal year 2010-2011 versus 2011-2012. There is a \$35k negative variance year over year in the area of grants because the City is no longer receiving grant funds for a Narcotics Officer (OCJP funds) that the City had been receiving in previous fiscal years. This loss of grant funds will potentially lead to a midyear budget adjustment to the general fund for this officer's salary and benefits. The total grant funds averaged \$65k - \$85k in fiscal years past. General Fund revenues received at \$421k are 14% of the \$2.96 million overall fiscal year 2011-2012 budget, associated to timing in property tax collection.

As of September 30, 2011 Special Fund revenues were \$645k vs. \$331k September 30, 2010, up \$314k primarily associated to timing in payments for grant reimbursements. The City has received \$180k from Nevada County Transportation Commission as an interim bridge loan for the Safe Routes to Schools project,

\$122k from the 2009 Recovery Act Grant for the Police Department, and a \$45k positive variance year over year in the Measure "S" sales. Special Fund revenues received at \$645k are 34% of the \$1.89 million overall fiscal year 2011-2012 budget. Most Special Fund revenues are primarily tied to the timing of expenditures by the City and reimbursement based.

As of September 30, 2011 the Enterprise Fund revenues were \$399k vs. \$319k September 30, 2010, up \$81k associated to increased Water Fund revenue collection due to the implementation of the tiered water rate fee schedule. Enterprise Fund revenues received at \$399k are 20% of the \$2.01 million overall fiscal year 2011-2012 budget, associated to timing based on the City's bi-monthly billing cycle.

As of September 30, 2011 the General Fund expenditures were at \$848k vs. \$854k September 30, 2010, down \$6.6k. General Administration, which includes Finance and Administration, City Manager City Council, Planning Commission, City Attorney, Planning, City Engineer, and City Clerk/Treasurer, expenditures at \$190k are 20% of the \$967k overall operational fiscal year 2011-2012 budget. The Fire Department expenditures at \$109k are 23% of the \$466k overall operational fiscal year 2011-2012 budget. The Police Department expenditures at \$349k are 26% of the \$1.3 million overall operational fiscal year 2011-2012 budget. The Department of Public Works expenditures at \$99k are 27% of the \$368k overall operational fiscal year 2011-2012 budget. The Parks and Recreation Department expenditures at \$100k are 40% of the \$248k overall operational fiscal year 2011-2012 budget. Each department should be approximately 30% of their operational budgeted expenditures. Parks and Recreation is slightly higher due to the timing of expenditures associated to the seasonality of the operations. In each department there is a memo line item budget for the A-87 cost allocation for administrative services. This is a memo deduction for all general fund departments and a manual cross charge to grant funds, the water fund, and wastewater fund. These manual cross charges are posted at the end of the fiscal year.

As of September 30, 2011 the Special Fund expenditures, which include Capital Outlay, were at \$127k and are 24% of the \$1.5 million overall fiscal year 2011-2012 budget. Special Fund expenditures are all timing related.

As of September 30, 2011 the Enterprise Fund expenditures were flat year over year at \$516k vs. \$514k September 30, 2010. Enterprise Fund expenditures at \$516k are 33% of the overall \$1.5 million overall operational fiscal year 2011-2012 budget, or 29% of the budget including budgeted capital outlay; not including the A-87 cost allocation for administration. The entry for cross charging general administration to the three Enterprise Funds will be posted at the end of the 2011-2012 fiscal year.

The Director of Finance along with Department Heads will be reviewing expenses through December end and beginning the process of identifying budget adjustments to bring to City Council in February 2012. Noted to date there will be a close review of the sales tax projections for a potential reduction from the original projection. There will also be a review of salary and benefits for an increase in the Police Department operational costs for position of a Police Officer that in previous fiscal years was working as a Narcotics Officer and funded by a grant, as well as for the position of Records Clerk Supervisor that has been funded by the Police Recovery Act Grant. There will also be review of expenditures in the area of Public Works for streets, water distribution, and wastewater collection to incorporate adjustments for significant repair and maintenance projects that have occurred that were not in the 2011-2012 budget.

The City is operating in a flat economic climate currently and maintains vacancies and furloughs. The City continues to monitor incoming revenues and to prioritize and review program expenditures to support preserving the current financial status.

**CITY OF NEVADA CITY**  
Fund - Financial Status Report  
September 30, 2011

Cash Balances as of September 30, 2011

1) Checking Account Citizens	\$ 488,377.22
2) Core Account	\$ 26,696.65
3) LAIF	\$ 1,211,824.85
<b>Total City Cash Accounts</b>	<b>\$ 1,726,899</b> <i>**Ties to Fund balances</i>
5) Fire Department	\$ 27,942.64
6) Petty Cash	\$ 115.00
<b>Other Cash Accounts</b>	<b>28,057.64</b>
<b>TOTAL CASH</b>	<b>\$ 1,754,956.36</b>

	FY 11-12 Activity to September 30, 2011	FY 10-11 Activity to September 30, 2010	\$ Change
<b>General Fund Balances:</b>			
100 GENERAL FUND	\$ 350,026	\$ 379,276	\$ (29,250)
<b>Subtotal General Funds</b>	\$ 350,026	\$ 379,276	\$ (29,250)
<b>Special Revenues:</b>			
200 AB1600	\$ 223,099	\$ 248,507	\$ (25,408)
201 P&R QUIMBY	\$ 28,707	\$ 28,624	\$ 83
209 NEVADA/MAIN PRJ	\$ (18,981)	\$ (7,094)	\$ (11,887)
210 GAS TAX-STREETS	\$ 82,859	\$ 79,571	\$ 3,288
212 RSTP/STIP	\$ 148,494	\$ 6,741	\$ 141,753
213 LOCAL PED&BIKE	\$ -	\$ (1,197)	\$ 1,197
215 RURAL PLANNING	\$ (58,255)	\$ (23,883)	\$ (34,372)
216 TRAFFIC RELIEF	\$ 112,006	\$ 111,680	\$ 326
217 REG.TRAFFIC MIT	\$ -	\$ 600	\$ (600)
220 INDIAN TRAILS	\$ 53,047	\$ 52,893	\$ 154
221 UST PROJECT	\$ (13,286)	\$ (11,427)	\$ (1,859)
229 BROWNSFIELD '10	\$ 8,978	\$ (22)	\$ 9,000
230 TAX - FIRE DEPT	\$ -	\$ 3,221	\$ (3,221)
231 2003 FIRE TAX	\$ 3,227	\$ 1,635	\$ 1,592
241 NC REC/QUIMBY	\$ 69,475	\$ 18,386	\$ (51,089)
245 CDBG TOURISM	\$ (1,983)	\$ (1,978)	\$ (5)
247 CMAQ GRANT	\$ -	\$ (3,628)	\$ 3,628
248 SAFE RTES SCHL	\$ (156,964)	\$ (27,344)	\$ (129,620)
250 CDBG ENTERPRISE	\$ (3,094)	\$ (3,084)	\$ (10)
253 SOLAR FARM	\$ (4,394)	\$ (4,382)	\$ (12)
254 STIMULUS - BROAD	\$ (1,012)	\$ (13,298)	\$ 12,286
256 RTP GRANT	\$ (42,243)	\$ (10,832)	\$ (31,411)
260 SUGARLOAF	\$ (71,842)	\$ (1,551)	\$ (70,291)
271 PROP 172	\$ 11,064	\$ 5,338	\$ 5,726
272 MATHIVET	\$ 98,334	\$ 98,047	\$ 287
273 SLESF	\$ 118,127	\$ 130,050	\$ (11,923)
275 RECOVERY ACT '09	\$ (82,572)	\$ (78,748)	\$ (3,824)
710 CONSTITUTION DAY PARADE	\$ 1,395	\$ 863	\$ 532
715 MEASURE "S"	\$ 15,922	\$ 106,825	\$ (90,903)
740 B.I.D.	\$ -	\$ 15	\$ (15)
770 BECKER	\$ 17,883	\$ 17,831	\$ 52
815 USPEA GRANT	\$ -	\$ 3,960	\$ (3,960)
<b>Subtotal Special Revenues</b>	\$ 537,991	\$ 726,319	\$ (188,328)
<b>Enterprise Funds:</b>			
600 WATER FUND	\$ (719,654)	\$ (720,711)	\$ 1,057
614 WATER-AB1600	\$ 1,030	\$ 1,027	\$ 3
625 WTP - UPGRADE	\$ (12,607)	\$ (12,570)	\$ (37)
650 SEWER FUND	\$ 1,660,550	\$ 1,169,664	\$ 490,886
654 SEWER-AB1600	\$ (2,540)	\$ 3,490	\$ (6,030)
695 VETERAN'S BLDG	\$ (87,897)	\$ (68,993)	\$ (18,904)
<b>Subtotal Enterprise Funds</b>	\$ 838,882	\$ 371,907	\$ 466,975
<b>TOTAL OF FUNDS</b>	\$ 1,726,899	\$ 1,477,502	\$ 249,397

**CITY OF NEVADA CITY**  
Fund - Financial Status Report  
August 31, 2011

Cash Balances as of August 31, 2011

1) Checking Account Citizens	\$	591,646.21	
2) Core Account	\$	26,692.26	
3) LAIF	\$	1,211,824.85	
<b>Total City Cash Accounts</b>	\$	<b>1,830,163</b>	**Ties to Fund balances
5) Fire Department	\$	27,938.05	
6) Petty Cash	\$	315.00	
<b>Other Cash Accounts</b>		<b>28,253.05</b>	
<b>TOTAL CASH</b>	\$	<b>1,858,416.37</b>	

		FY 11-12 Activity to August 31, 2011	FY 10-11 Activity to August 31, 2010	\$ Change
<u>General Fund Balances:</u>				
100 GENERAL FUND	\$	503,946	\$ 425,106	\$ 78,840
<b>Subtotal General Funds</b>	\$	<b>503,946</b>	<b>\$ 425,106</b>	<b>\$ 78,840</b>
<u>Special Revenues:</u>				
200 AB1600	\$	223,099	\$ 248,507	\$ (25,408)
201 P&R QUIMBY	\$	28,707	\$ 28,624	\$ 83
209 NEVADA/MAIN PRJ	\$	(18,222)	\$ (7,094)	\$ (11,128)
210 GAS TAX-STREETS	\$	83,071	\$ 79,571	\$ 3,500
212 RSTP/STIP	\$	180,000	\$ 6,741	\$ 173,259
213 LOCAL PED&BIKE	\$	-	\$ (1,197)	\$ 1,197
215 RURAL PLANNING	\$	(49,778)	\$ (15,219)	\$ (34,559)
216 TRAFFIC RELIEF	\$	112,006	\$ 111,680	\$ 326
217 REG.TRAFFIC MIT	\$	-	\$ 600	\$ (600)
220 INDIAN TRAILS	\$	53,047	\$ 52,893	\$ 154
221 UST PROJECT	\$	(13,286)	\$ (11,427)	\$ (1,859)
229 BROWNSFIELD '10	\$	15,335	\$ (22)	\$ 15,357
230 TAX - FIRE DEPT	\$	-	\$ 3,221	\$ (3,221)
231 2003 FIRE TAX	\$	3,227	\$ 1,635	\$ 1,592
241 NC REC/QUIMBY	\$	69,475	\$ 18,386	
245 CDBG TOURISM	\$	(1,983)	\$ (1,978)	\$ (5)
247 CMAQ GRANT	\$	-	\$ (1,753)	\$ 1,753
248 SAFE RTES SCHL	\$	(156,964)	\$ (24,940)	\$ (132,024)
250 CDBG ENTERPRISE	\$	(3,094)	\$ (3,084)	\$ (10)
253 SOLAR FARM	\$	(4,394)	\$ (4,382)	\$ (12)
254 STIMULUS - BROAD	\$	(1,012)	\$ (9,680)	\$ 8,668
256 RTP GRANT	\$	(14,702)	\$ (87,941)	\$ 73,239
260 SUGARLOAF	\$	(71,842)	\$ (1,551)	\$ (70,291)
271 PROP 172	\$	8,481	\$ 5,338	\$ 3,143
272 MATHIVET	\$	98,334	\$ 98,047	\$ 287
273 SLESF	\$	118,127	\$ 130,050	\$ (11,923)
275 RECOVERY ACT '09	\$	(65,779)	\$ (104,939)	\$ 39,160
710 CONSTITUTION DAY PARADE	\$	5,027	\$ 3,938	\$ 1,089
715 MEASURE "S"	\$	(83,388)	\$ 67,056	\$ (150,444)
740 B.I.D.	\$	-	\$ 15	\$ (15)
770 BECKER	\$	17,883	\$ 17,831	\$ 52
815 USPEA GRANT	\$	-	\$ 3,960	\$ (3,960)
<b>Subtotal Special Revenues</b>	\$	<b>531,375</b>	<b>\$ 602,886</b>	<b>\$ (71,511)</b>
<u>Enterprise Funds:</u>				
600 WATER FUND	\$	(723,608)	\$ (646,859)	\$ (76,749)
614 WATER-AB1600	\$	1,030	\$ 1,027	\$ 3
625 WTP - UPGRADE	\$	(12,607)	\$ (12,570)	\$ (37)
650 SEWER FUND	\$	1,620,105	\$ 1,156,756	\$ 463,349
654 SEWER-AB1600	\$	(2,540)	\$ 3,490	\$ (6,030)
695 VETERAN'S BLDG	\$	(87,538)	\$ (63,791)	\$ (23,747)
<b>Subtotal Enterprise Funds</b>	\$	<b>794,842</b>	<b>\$ 438,053</b>	<b>\$ 356,789</b>
<b>TOTAL OF FUNDS</b>	\$	<b>1,830,163</b>	<b>\$ 1,466,045</b>	<b>\$ 364,118</b>

**CITY OF NEVADA CITY**  
Fund - Financial Status Report  
July 31, 2011

Cash Balances as of July 31, 2011

1) Checking Account Citizens	\$	482,758.38
2) Core Account	\$	26,687.43
3) LAIF	\$	1,211,824.85
	\$	<u>1,721,271</u> <i>**Ties to Fund balances</i>
<b>Total City Cash Accounts</b>		
5) Fire Department	\$	27,933.00
6) Petty Cash	\$	315.00
		<u>28,248.00</u>
	\$	<u>1,749,518.66</u>

Other Cash Accounts

**TOTAL CASH**

		FY 11-12 Activity to July 31, 2011	FY 10-11 Activity to July 31, 2010	\$ Change
<u>General Fund Balances:</u>				
100 GENERAL FUND	\$	587,538	\$ 549,066	\$ 38,472
<b>Subtotal General Funds</b>	\$	587,538	\$ 549,066	\$ 38,472
<u>Special Revenues:</u>				
200 AB1600	\$	240,890	\$ 248,507	\$ (7,617)
201 P&R QUIMBY	\$	28,707	\$ 28,624	\$ 83
209 NEVADA/MAIN PRJ	\$	(18,222)	\$ (7,094)	\$ (11,128)
210 GAS TAX-STREETS	\$	83,806	\$ 72,761	\$ 11,045
212 RSTP/STIP	\$	-	\$ (51)	\$ 51
213 LOCAL PED&BIKE	\$	-	\$ (287)	\$ 287
215 RURAL PLANNING	\$	(40,882)	\$ (14,460)	\$ (26,422)
216 TRAFFIC RELIEF	\$	112,006	\$ 111,680	\$ 326
217 REG. TRAFFIC MIT	\$	-	\$ 600	\$ (600)
220 INDIAN TRAILS	\$	53,047	\$ 52,893	\$ 154
221 UST PROJECT	\$	(13,286)	\$ (32,664)	\$ 19,378
229 BROWNSFIELD '10	\$	(22)	\$ (22)	\$ -
230 TAX - FIRE DEPT	\$	-	\$ 3,221	\$ (3,221)
231 2003 FIRE TAX	\$	3,227	\$ 1,635	\$ 1,592
241 NC REC/QUIMBY	\$	69,475	\$ -	\$ -
245 CDBG TOURISM	\$	(1,983)	\$ (1,978)	\$ (5)
247 CMAQ GRANT	\$	-	\$ (4,713)	\$ 4,713
248 SAFE RTES SCHL	\$	(92,971)	\$ (22,500)	\$ (70,471)
250 CDBG ENTERPRISE	\$	(18,093)	\$ (3,084)	\$ (15,009)
253 SOLAR FARM	\$	(4,394)	\$ (4,382)	\$ (12)
254 STIMULUS - BROAD	\$	(1,012)	\$ (9,174)	\$ 8,162
256 RTP GRANT	\$	30,584	\$ (32,675)	\$ 63,259
260 SUGARLOAF	\$	(71,442)	\$ (1,551)	\$ (69,891)
271 PROP 172	\$	5,497	\$ 5,338	\$ 159
272 MATHIVET	\$	98,334	\$ 98,047	\$ 287
273 SLESF	\$	106,102	\$ 130,050	\$ (23,948)
275 RECOVERY ACT '09	\$	(45,145)	\$ (87,881)	\$ 42,736
710 CONSTITUTION DAY PARADE	\$	3,547	\$ 3,266	\$ 281
715 MEASURE "S"	\$	(104,126)	\$ 33,531	\$ (137,657)
740 B.I.D.	\$	-	\$ 15	\$ (15)
770 BECKER	\$	17,883	\$ 17,831	\$ 52
815 USPEA GRANT	\$	-	\$ 3,960	\$ (3,960)
<b>Subtotal Special Revenues</b>	\$	441,527	\$ 589,443	\$ (147,916)
<u>Enterprise Funds:</u>				
600 WATER FUND	\$	(773,948)	\$ (696,805)	\$ (77,143)
614 WATER-AB1600	\$	1,030	\$ 257	\$ 773
625 WTP - UPGRADE	\$	(12,607)	\$ (12,570)	\$ (37)
650 SEWER FUND	\$	1,559,866	\$ 1,047,080	\$ 512,786
654 SEWER-AB1600	\$	4,218	\$ 2,719	\$ 1,499
695 VETERAN'S BLDG	\$	(86,353)	\$ (64,867)	\$ (21,486)
<b>Subtotal Enterprise Funds</b>	\$	692,206	\$ 275,814	\$ 416,392
<b>TOTAL OF FUNDS</b>	\$	<u>1,721,271</u>	\$ <u>1,414,323</u>	\$ <u>306,948</u>

City of Nevada City  
Statement of Condition  
September 30, 2011

<u>Cash &amp; Investments</u>	<u>Actual</u> <u>September 30, 2011</u>	<u>Actual</u> <u>September 30, 2010</u>
Checking	\$ 488,377	\$ 843,288
Core Account	\$ 26,697	\$ 26,621
LAIF	\$ 1,211,825	\$ 607,592
Fire Department	\$ 27,943	\$ 17,611
Petty Cash	\$ 115	\$ 75
<b>Total Cash &amp; Investments</b>	<b>\$ 1,754,956</b>	<b>\$ 1,495,187</b>

<u>Debt Governmental Activities</u>	<u>Balance</u> <u>September 30, 2011</u>	<u>Balance</u> <u>September 30, 2010</u>	<u>Comments</u>
<b>Leases:</b>			
WestAmerica Bank - City Hall Remodel	\$ 178,835	\$ 291,342	Payments made twice yearly May/Nov
Oshkosh Capital - Fire Engine	\$ 134,016	\$ 164,073	Payments made once yearly Oct.
<b>Loans:</b>			
Citizens Bank - Dump Truck	\$ (0)	\$ 7,133	Payments made monthly/this loan was paid off 1/10/11
<b>Trans:</b>			
* Nevada County - Transfer of Funds	\$ 791,000	\$ 905,000	Payments withheld at 50% from Property Tax Installments - 10% less of principal annually
<b>Total Governmental Debt</b>	<b>\$ 1,103,850</b>	<b>\$ 1,367,548</b>	

Debt Business Type Activities (Water&Wastewater)

<b>COP's:</b>			
Citizens - Wasterwater Treatment Plant Refunding	\$ 791,227	\$ 845,418	Payments made twice yearly Aug/Feb
USDA - Wasterwater COP's Series 2005	\$ 2,047,000	\$ 2,074,000	Payments made twice yearly Dec/July (1st pmt Int only/2nd pmt princ. & int)
USDA - Wasterwater COP's Series 2007	\$ 1,718,000	\$ 1,740,000	Payments made twice yearly Dec/July (1st pmt Int only/2nd pmt princ. & int)
<b>Loan:</b>			
All Points Capital Corp - Water Plant Bond Refi	\$ 446,668	\$ 525,654	Payments made twice yearly Mar/Sept
<b>Total Business Type Debt</b>	<b>\$ 5,002,896</b>	<b>\$ 5,185,072</b>	

**PERs projected Contribution Rates:**

	<u>Empl. Contrib. 11/12</u> <u>Actual</u>	<u>Empl. Contrib. 12/13</u> <u>Projected</u>	<u>Empl. Contrib. 13/14</u> <u>Projected</u>
Miscellaneous Employees	13.353%+ 8%	13.914%+ 8%	14.1%+ 8%
Safety Employees	24.112%+ 9%	24.706%+ 9%	25.2%+ 9%

**2nd Tier Retirement (employee contributes 5% towards 7% employee portion)**

Miscellaneous Employees (2%@60)	8.197%+7%	8.311%+7%
Safety Employees (2%@55)	15.957%+7%	16.112%+7%

**New Debt - No new debt**

\*FY 11/12 the City paid off the 10/11 Transfer of Funds for \$905,000 with \$1,728.43 in interest. The City entered into a another Transfer of Funds debt issuance arrangement with Nevada County. The Transfer of Funds is for \$791,000 @ .8914% (with a quarterly variable rate based on the Nevada County Pool rate). The repayment of the Transfer of Funds will be made in two installments 50% repayment withheld from Property Tax Installment #1 in January 2011. The remaining 50% repayment withheld from Property Tax Installment #2 in May 2011. The Funds Transfer is for cash flow due to payoff of PERS side fund in 08/09 & Citywide projects. The City will review the potential for another Transfer of Funds less 10% at the beginning of the FY 12/13.

By: Catrina Andes  
12/8/2011

City of Nevada City  
Revenues & Expenditures  
September 30, 2011

	<u>Actual</u> <u>September 30, 2011</u>	<u>Actual</u> <u>September 30, 2010</u>
<b><u>Revenues - Governmental Activities</u></b>		
Sales Taxes (includes prop. tax in lieu of sales tax)	\$ 156,093	\$ 142,949
Property Taxes (includes prop tax in lieu of VLF)	\$ 47,866	\$ 55,666
Transient Occupancy Taxes	\$ 65,562	\$ 64,819
Franchises	\$ 12,566	\$ 12,761
Licenses	\$ 16,111	\$ 29,865
Planning	\$ 2,696	\$ 17,624
Parks & Recreation	\$ 40,401	\$ 39,720
Safety (includes Parking Meters, Fire Department, Asset Forfeiture)	\$ 42,474	\$ 39,211
Grants	\$ 17,937	\$ 53,145
All Other Revenues	\$ 19,342	\$ 20,434
<b>Total Governmental Revenue</b>	<b>\$ 421,049</b>	<b>\$ 476,195</b>

<b>\$ 791,000</b>	1)	<b>\$ 905,000</b>
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**Proceeds from Debt**

1) 1st & 2nd Funds Transfer payments due paid from January 2011 & May 2011 property tax installments

<u>Revenues - Special</u>	<u>Fund</u>			
AB1600 Mitigation Fees	200	\$	-	\$ -
P&R Quimby Interest	201	\$	-	\$ -
Nevada/Main Project Bridge	209	\$	-	\$ -
Gas Tax	210	\$	18,569	\$ 6,913
NCTC RSTP/STIP Streets & Roads	212	\$	-	\$ 6,792
NCTC Local Ped & Bike	213	\$	180,000	\$ -
CMAQ Streets and Roads	215	\$	-	\$ -
Traffic Relief	216	\$	-	\$ -
RTMF	217	\$	-	\$ 7,613
Indian Trails	220	\$	-	\$ -
Sugarloaf	225	\$	3,800	\$ -
Underground Storage Tank Project	221	\$	-	\$ -
Brownsfield '10 Grant Reimbursement	229	\$	24,354	\$ -
Fire Tax		\$	3,227	\$ 4,856
NC Rec/Quimby Park & Recreation Mitigation	241	\$	69,425	\$ 18,386
CDBG-Water	245	\$	-	\$ -
CMAQ Grant Clean Air Vehicles	247	\$	-	\$ 3,466
Safe Routes to Schools	248	\$	-	\$ -
CDBG-Enterprise	250	\$	20,338	\$ 50
Solar Farm	253	\$	-	\$ -
Stimulus/Broad	254	\$	-	\$ -
RTP Grant	256	\$	-	\$ 97,444
Prop 172	271	\$	11,064	\$ -
Mathivet Trust	272	\$	-	\$ -
SLESF - Supplemental Law Enforcement	273	\$	12,025	\$ -
Recovery Act 09 Grant	275	\$	121,839	\$ 51,851
Constitution Day	710	\$	2,450	\$ 1,925
Measure "S" Sales Tax	715	\$	177,858	\$ 132,083
Becker	770	\$	-	\$ -
<b>Total Special Revenue</b>		<b>\$</b>	<b>644,949</b>	<b>\$ 331,379</b>

**Revenues - Business Type Activities**

Water Fund (includes interest)	\$ 175,951	\$ 97,704
Water Mitigation	\$ -	\$ -
Sewer Fund (includes interest)	\$ 218,666	\$ 216,856
Sewer Fund - Program Income	\$ -	\$ -
Sewer Mitigation	\$ 4,568	\$ 4,099
Veterans Building	\$ -	\$ -
<b>Total Business Type Revenue</b>	<b>\$ 399,186</b>	<b>\$ 318,659</b>

City of Nevada City  
Revenues & Expenditures  
September 30, 2011

	<u>Actual</u> <u>September 30, 2011</u>		<u>Actual</u> <u>September 30, 2010</u>
<b><u>Expenditures - Governmental Activities</u></b>			
General Government (admin, cc, pc, city atny, eng, mngr, clerk, treas., plan)	\$ 190,051		\$ 179,166
Funds Transfer Payment 1st & 2nd Installment	\$ -	1)	\$ -
A-87 Cost Allocation for Administrative Staff	\$ 109,448		\$ 118,660
Fire Department	\$ -		\$ -
A-87 Cost Allocation for Administrative Staff - Charge to FD	\$ 349,233		\$ 356,812
Police Department	\$ -		\$ -
A-87 Cost Allocation for Administrative Staff - Charge to PD	\$ 98,873		\$ 103,260
Public Works (b&g, streets)	\$ -		\$ -
A-87 Cost Allocation for Administrative Staff - Charge to PW	\$ 99,905		\$ 96,261
Park and Recreation (p&r, pool, summer prg.)	\$ -		\$ -
A-87 Cost Allocation for Administrative Staff - Charge to P&R	\$ -		\$ -
<b>Total Governmental Expenditures less Capital Outlay</b>	<b>\$ 847,510</b>		<b>\$ 854,159</b>
1) 1st & 2nd Funds Transfer payments due paid from January 2011 & May 2011 property tax installments			

**Expenditures - Special Revenue Activities**

AB1600	200		
Gas Tax	210 \$	212	\$ 103
RSTP/STIP S&R	212 \$	506	
Local Ped & Bike	213		
Regional Traffic Mitigation	217		
UST Project	221		
Sugarloaf	225 \$	400	
Brownsfield '10	229 \$	6,356	
CMAQ	247		
CDBG	250		
SLESF	273		
Recovery Act '09 Police Department Grant	275 \$	81,812	\$ 68,991
Constitution Day	710 \$	4,052	
Measure "S"	715 \$	33,869	
A-87 Cost Allocation for Administrative Staff - Charge to Special Revenues			
<b>Total Special Revenue Expenditures less Capital Outlay</b>	<b>\$ 127,206</b>		<b>\$ 69,094</b>

**Expenditures - Business Type Activities**

Water	\$ 105,481		\$ 129,842
Water Distribution	\$ 32,602		\$ 31,909
A-87 Cost Allocation for Administrative Staff - Charge to Water	\$ -		\$ -
Sewer	\$ 315,092		\$ 306,397
Sewer Collection	\$ 55,172		\$ 37,412
A-87 Cost Allocation for Administrative Staff - Charge to Wastewater	\$ -		\$ -
Sewer AB1600	\$ 7,830		\$ 8,748
Veterans Building	\$ -		\$ -
A-87 Cost Allocation for Administrative Staff - Charge to Veterans Building	\$ -		\$ -
<b>Total Business Type Expenditures less Capital Outlay</b>	<b>\$ 516,177</b>		<b>\$ 514,308</b>

City of Nevada City  
Revenues & Expenditures  
September 30, 2011

	Actual September 30, 2011	Annual Budget	\$ Annual Budget	%
<b>Revenues - Governmental Activities</b>				
Sales Taxes (includes prop. tax in lieu of sales tax)	\$ 156,093	\$ 839,000	\$ (682,907)	19%
Property Taxes (includes prop tax in lieu of VLF)	\$ 47,866	\$ 1,285,275	\$ (1,237,409)	4%
Transient Occupancy Taxes	\$ 65,562	\$ 235,000	\$ (169,438)	28%
Franchises	\$ 12,566	\$ 113,000	\$ (100,434)	11%
Licenses	\$ 16,111	\$ 55,450	\$ (39,339)	29%
Planning	\$ 2,696	\$ 40,000	\$ (37,304)	7%
Parks and Recreation	\$ 40,401	\$ 92,500	\$ (52,099)	44%
Safety (includes Parking Meters, Fire Department, Asset Forfeiture)	\$ 42,474	\$ 156,370	\$ (113,896)	27%
Grants	\$ 17,937	\$ 82,500	\$ (64,563)	22%
All Other Revenues	\$ 19,342	\$ 65,800	\$ (46,458)	29%
<b>Total Governmental Revenue</b>	<b>\$ 421,049</b>	<b>\$ 2,964,895</b>	<b>\$ (2,543,846)</b>	<b>14%</b>
<b>Transfers In</b>	<b>\$ 283,972</b>	<b>\$ 211,310</b>		
<b>Proceeds from Debt</b>	<b>\$ 791,000</b> 1)	<b>\$ 791,000</b>		
1) 1st 1/2 of Funds Transfer payment due paid from January 2011 property tax 1st installment				
<b>Revenues - Special</b>				
AB1600 Mitigation Fees (plus special revenues interest)	\$ -	\$ 1,375	\$ (1,375)	
Park & Rec Quimby Interest	\$ -	\$ 80,000	\$ (80,000)	
Nevada/Main Project Bridge	\$ -	\$ 68,585	\$ (50,016)	
Gas Tax	\$ 18,569	\$ 25,000	\$ (25,000)	
NCTC RSTP/STIP Streets & Roads	\$ -	\$ 5,000	\$ 175,000	
NCTC Local Ped & Bike	\$ 180,000	\$ 214,500	\$ (214,500)	
CMAQ Streets & Roads	\$ -	\$ -	\$ -	
Traffic Relief	\$ -	\$ -	\$ -	
RTMF	\$ -	\$ -	\$ -	
Indian Trails	\$ -	\$ -	\$ 3,800	
Sugarloaf - Proposition 40 Bond Funds	\$ 3,800	\$ -	\$ -	
Underground Storage Tank Project	\$ -	\$ 94,000	\$ (90,773)	
Fire Tax	\$ 3,227	\$ 73,300	\$ (3,875)	
NC Rec/Quimby Park & Recreation Mitigation	\$ 69,425	\$ -	\$ -	
CDBG - Water	\$ -	\$ 90,000	\$ (90,000)	
CMAQ Clean Air Vehicles	\$ -	\$ 180,000	\$ (180,000)	
Safe Routes to Schools (Zion, Brock, Doan-sidewalk, cross walks, improved turn lanes)	\$ -	\$ -	\$ 20,338	
CDBG - Enterprise	\$ 20,338	\$ -	\$ -	
Solar Farm	\$ -	\$ -	\$ -	
ARRA - Stimulus/Broad	\$ -	\$ 30,000	\$ (30,000)	
RTP Grant - Hirschmans Pond	\$ -	\$ 30,000	\$ (18,936)	
Prop 172 SB509	\$ 11,064	\$ -	\$ -	
Mathivet Trust	\$ -	\$ 100,000	\$ (87,975)	
SLESF - Supplemental Law Enforcement	\$ 12,025	\$ 170,027	\$ (48,188)	
Recovery Act 09 Grant	\$ 121,839	\$ 7,500	\$ (5,050)	
Constitution Day	\$ 2,450	\$ 170,000	\$ (145,646)	
Brownsfield 2010	\$ 24,354	\$ 547,000	\$ (369,142)	
Measure "S" Sales Tax (includes slpp program)	\$ 177,858	\$ -	\$ -	
Becker	\$ -	\$ -	\$ -	
<b>Total Special Revenue</b>	<b>\$ 644,949</b>	<b>\$ 1,886,287</b>	<b>\$ (1,241,338)</b>	<b>34%</b>
<b>Revenues - Business Type Activities</b>				
Water Fund (includes interest)	\$ 175,951	\$ 675,590	\$ (499,639)	26%
Water Mitigation	\$ -	\$ -	\$ -	
Sewer Fund (includes interest)	\$ 218,666	\$ 1,315,950	\$ (1,097,284)	17%
Sewer Fund - Program Income	\$ -	\$ -	\$ -	
Sewer Mitigation	\$ -	\$ 18,700	\$ (14,132)	24%
Veterans Building	\$ 4,568	\$ -	\$ -	
<b>Total Business Type Revenue</b>	<b>\$ 399,186</b>	<b>\$ 2,010,240</b>	<b>\$ (1,611,054)</b>	<b>20%</b>

City of Nevada City  
Revenues & Expenditures  
September 30, 2011

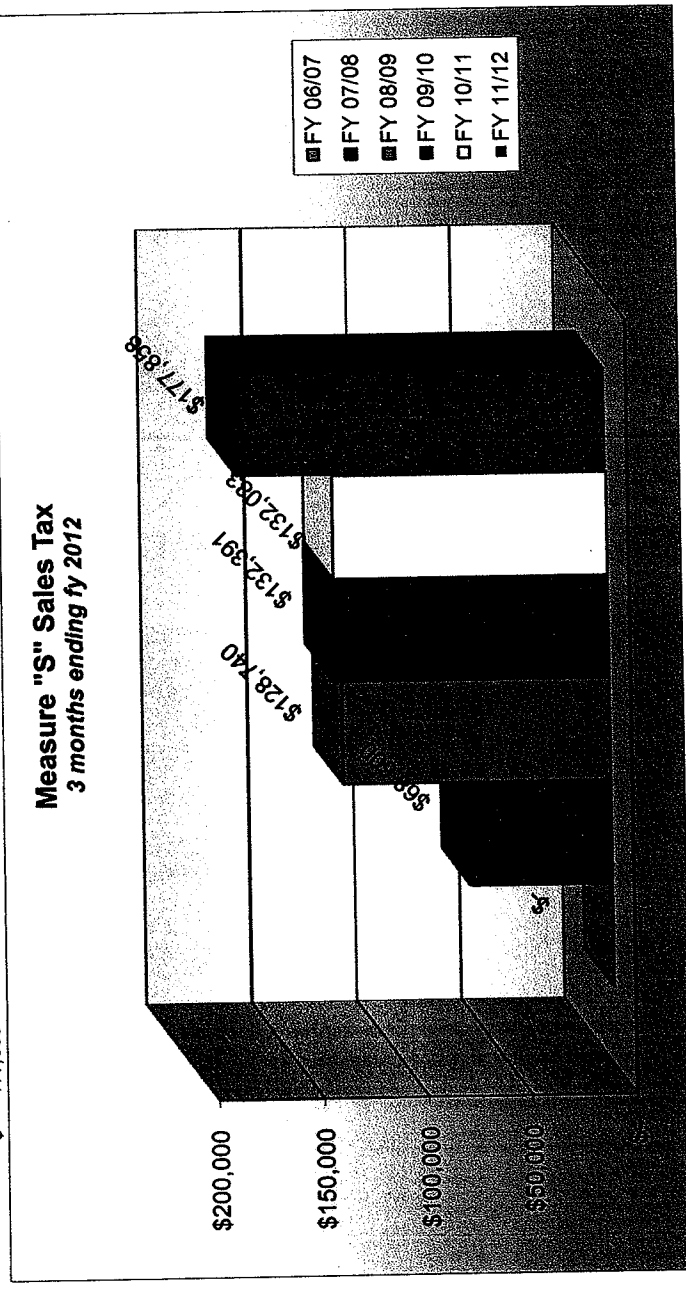
	<u>Actual</u> <u>September 30, 2011</u>	<u>Annual Budget</u>	<u>\$\$</u> <u>Annual Budget</u>	<u>%</u>
<b><u>Expenditures - Governmental Activities</u></b>				
General Government (admin, cc, pc, city attorney, eng, mngr, clerk, treas., plan)	\$ 190,051	\$ 966,870	\$ 776,819	20%
Capital Outlay General Government	-	-	-	
Funds Transfer Payment 1st & 2nd Installment	-	(384,810)	(384,810)	
A-87 Cost Allocation for Administrative Staff	-	465,737	356,289	23%
Fire Department	\$ 109,448	\$ 5,000	\$ 5,000	
Capital Outlay Fire Department	-	30,407	30,407	
A-87 Cost Allocation for Administrative Staff - Charge to FD	-	1,320,245	971,012	26%
Police Department	\$ 349,233	\$ 5,000	(18,955)	
Capital Outlay Police Department	-	70,201	70,201	
A-87 Cost Allocation for Administrative Staff - Charge to FD	-	368,058	269,185	27%
Public Works (b&g, streets, train museum)	\$ 23,955	\$ 92,026	\$ 92,026	
A-87 Cost Allocation for Administrative Staff - Charge to FD	-	247,715	147,810	40%
Park and Recreation (p&r, pool, summer prg.)	\$ 99,905	\$ 55,369	\$ 55,369	
A-87 Cost Allocation for Administrative Staff - Charge to FD	-	-	-	
<b>Total Governmental Expenditures including Capital Outlay</b>	<b>\$ 871,465</b>	<b>\$ 3,241,818</b>	<b>\$ 2,370,353</b>	<b>27%</b>
<b><u>Expenditures - Special Revenue Activities</u></b>				
AB1600	\$ 212	\$ 75,000		
Gas Tax	\$ 81,812	\$ 170,027		
Recovery Act '09 Police Department Grant	\$ 506			
NCTC RSTP/STIP S&R	-			
NCTC Local Ped & Bike	-			
Regional Traffic Mitigation	-			
SLESF - Supplemental Law Enforcement	-			
UST Project	\$ 400			
Sugarloaf	\$ 6,356	\$ 170,000		
Brownsfield 2010 (Hazardous Substances Community Assessment Grant for Deer Creek Watershed)	-			
CMAQ	-			
CDBG	\$ 33,869			
Measure "S"	\$ 4,052	\$ 7,500		
Constitution Day	-			
A-87 Cost Allocation for Administrative Staff - Charge to Special Revenues	-			
<b><u>CAPITAL OUTLAY</u></b>				
AB1600	\$ 19,303	\$ 30,000		
Gas Tax	-	\$ 214,500		
NCTC RSTP/STIP S&R & Local Ped & Bike	\$ 10,500	\$ 90,000		
CMAQ (S&R) - Gold Flat Roundabouts, E. Broad Sidewalks, Ridge/Zion Sidewalks Capital Outlay	-	\$ 130,000		
CMAQ (Clean Air) - Street Sweeper & Backhoe	\$ 122,425	\$ 80,000		
Safe Routes to Schools Grant - Zion, Brock, Doane Sidewalk/Crosswalks - Turn Lane Improvements	\$ 1,113			
Highway Bridge Project Grant - Nevada Street Bridge	-	\$ 500,000		
ARRA - Stimulus - Broad Street Overlay	\$ 12,403			
Measure "S" - 2011/2012 Summer Project & Maintenance	-			
Prop 40/County Mitigation Purchase Asset Sugarloaf	\$ 66,950	\$ 30,000		
RTP Grant - Hirschmand's Pond Trail Construction	\$ 359,901	\$ 1,497,027	\$ 1,137,126	24%
<b>Total Special Revenue Expenditures including Capital Outlay</b>	<b>\$ 359,901</b>	<b>\$ 1,497,027</b>	<b>\$ 1,137,126</b>	<b>24%</b>
<b><u>Transfers In/Out Net Special Revenues</u></b>				
<b><u>Expenditures - Business Type Activities</u></b>				
Water	\$ 105,481	\$ 346,974	\$ 241,493	30%
Water Distribution	\$ 32,602	\$ 140,113	\$ 107,511	23%
A-87 Cost Allocation for Administrative Staff - Charge to Water	-	\$ 49,291	-	
Capital Outlay Water Treatment Plant	-	\$ 12,000	\$ 12,000	0%
Capital Outlay Water Distribution	-	-	-	
Sewer	\$ 315,092	\$ 895,692	\$ 580,600	35%
Sewer Distribution	\$ 55,172	\$ 153,899	\$ 98,727	36%
A-87 Cost Allocation for Administrative Staff - Charge to Wastewater	-	\$ 66,181	\$ 66,181	
Capital Outlay Sewer Plant	-	\$ 52,000	\$ 52,000	0%
Capital Outlay Sewer Collection	-	\$ 105,000	\$ 105,000	0%
Veterans Building	\$ 7,830	\$ 46,331	\$ 38,501	17%
A-87 Cost Allocation for Administrative Staff - Charge to Veterans Building	-	\$ 1,192	-	
<b>Total Business Type Expenditures including Capital Outlay</b>	<b>\$ 516,177</b>	<b>\$ 1,868,673</b>	<b>\$ 1,302,013</b>	<b>28%</b>





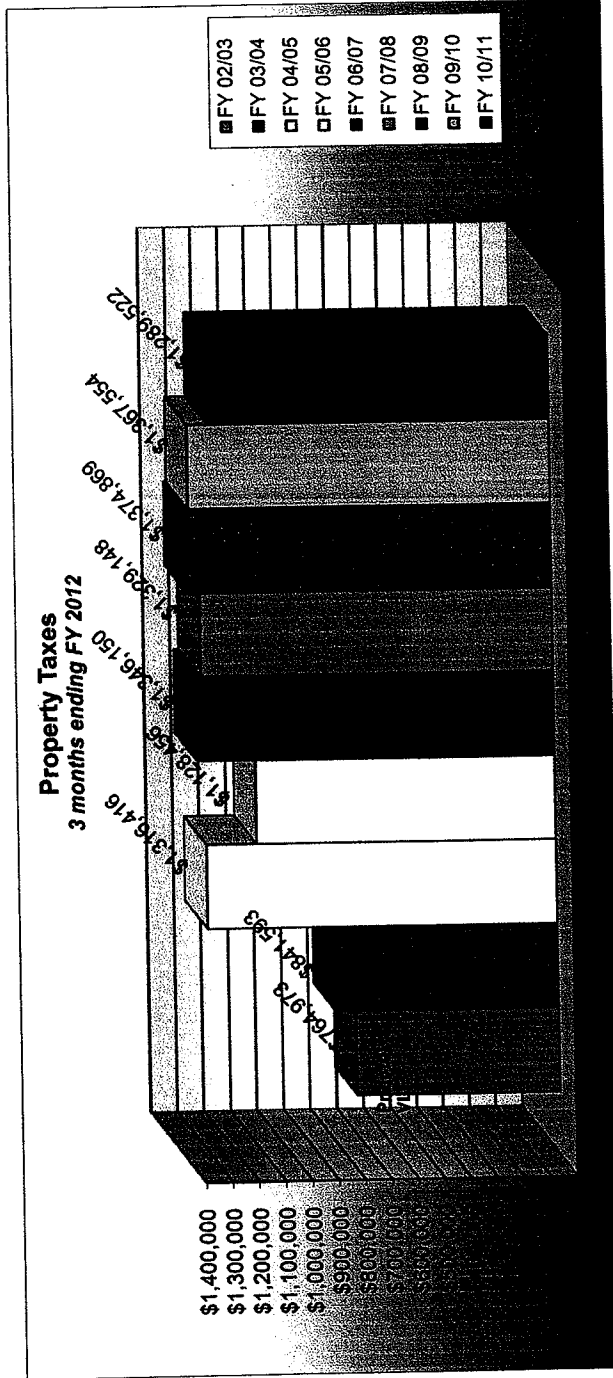
**YTD Analysis Measure "S" Sales Tax  
3200-107**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY 06/07													
FY 07/08	\$ 29,400	\$ 39,200	\$ -	\$ 79,769	\$ 42,100	\$ 100,974	\$ 40,100	\$ 53,400	\$ 79,588	\$ 22,600	\$ 30,100	\$ 137,228	\$ 58,800
FY 08/09		\$ 48,800	\$ 68,600	\$ 45,200	\$ 60,200	\$ 63,900	\$ 51,400	\$ 56,300	\$ -	\$ 47,701	\$ 33,100	\$ 101,532	\$ 588,073
FY 09/10	\$ 37,200	\$ 49,600	\$ 128,740	\$ 40,200	\$ 44,700	\$ 41,377	\$ 38,000	\$ -	\$ 86,066	\$ 28,100	\$ 41,000	\$ 43,297	\$ 495,131
FY 10/11	\$ 35,100	\$ 46,800	\$ 50,183	\$ 36,800	\$ 49,000	\$ 51,244	\$ 38,300	\$ 51,100	\$ 44,096	\$ 30,100	\$ 44,200	\$ 52,610	\$ 529,534
FY 11/12	\$ 37,600	\$ 50,100	\$ 90,158	\$ 132,083	\$ 177,858								



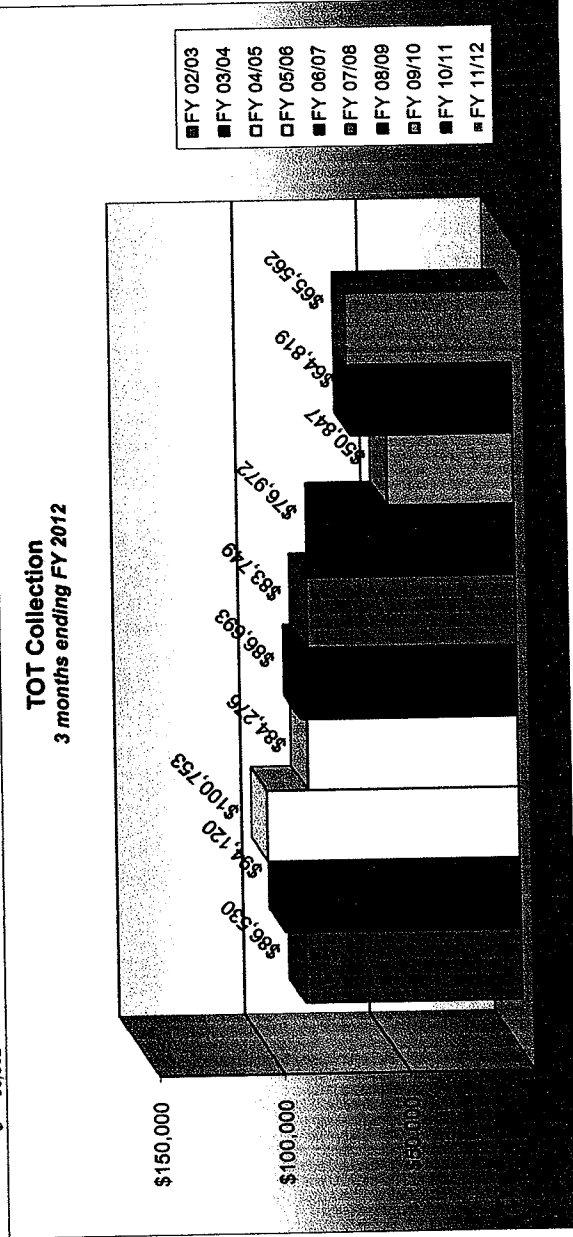
**YTD Analysis Property Taxes  
3100**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03						\$ 20	\$ 419,355				\$ 303,583	\$ 42,015	\$ 764,973
FY 03/04							\$ 439,225				\$ 140,135	\$ 262,233	\$ 841,593
FY 04/05							\$ 451,229				\$ 793,856	\$ 71,331	\$ 1,316,416
FY 05/06							\$ 615,649				\$ 439,110	\$ 73,696	\$ 1,128,456
FY 06/07							\$ 775,021				\$ 505,087	\$ 66,041	\$ 1,346,150
FY 07/08							\$ 725,621				\$ 541,000	\$ 62,527	\$ 1,329,148
FY 08/09							\$ 757,317				\$ 555,497	\$ 62,054	\$ 1,374,869
FY 09/10							\$ 744,833				\$ 567,056	\$ 55,666	\$ 1,367,554
FY 10/11							\$ 705,616				\$ 534,009	\$ 49,896	\$ 1,289,522



**YTD Analysis Transient Occupancy Tax  
3200-106**

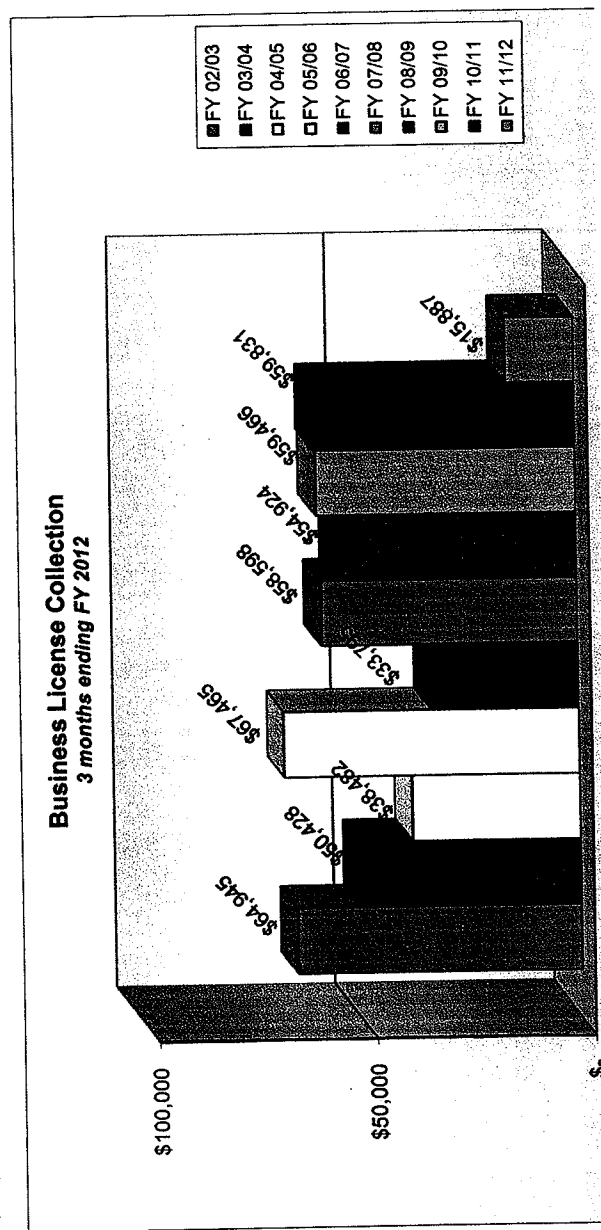
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ 57,886	\$ 25,244	\$ 3,400	\$ 62,205	\$ 32,690	\$ 8,046	\$ 54,132	\$ 24,000	\$ 3,569	\$ 37,733	\$ 15,546	\$ 22,222	\$ 346,672
			\$ 86,930										
FY 03/04	\$ 62,309	\$ 19,941	\$ 11,871	\$ 62,958	\$ 20,964	\$ 12,349	\$ 40,321	\$ 34,518	\$ 8,842	\$ 41,374	\$ 10,951	\$ 10,578	\$ 336,975
			\$ 94,120										
FY 04/05	\$ 61,619	\$ 25,050	\$ 14,084	\$ 60,440	\$ 30,827	\$ 9,106	\$ 46,591	\$ 35,178	\$ 6,329	\$ 10,349	\$ 34,107	\$ 10,662	\$ 344,342
			\$ 100,753										
FY 05/06	\$ 3,412	\$ 72,828	\$ 8,036	\$ 78,308	\$ 4,509	\$ 10,105	\$ 66,086	\$ 18,053	\$ 4,631	\$ 4,849	\$ 53,530	\$ 2,921	\$ 327,268
			\$ 84,276										
FY 06/07	\$ 19,279	\$ 59,088	\$ 8,326	\$ 74,099	\$ 20,238	\$ 16,328	\$ 17,162	\$ 57,461	\$ 6,273	\$ 19,647	\$ 35,888	\$ 10,656	\$ 344,444
			\$ 86,693										
FY 07/08	\$ 22,782	\$ 53,480	\$ 7,486	\$ 75,807	\$ 7,784	\$ 6,829	\$ 63,626	\$ 4,068	\$ 4,522	\$ 28,673	\$ 15,264	\$ 3,893	\$ 294,215
			\$ 63,749										
FY 08/09	\$ 17,503	\$ 51,500	\$ 7,969	\$ 24,812	\$ 43,993	\$ 7,987	\$ 25,032	\$ 7,618	\$ 7,358	\$ 18,375	\$ 10,039	\$ (18,827)	\$ 203,360
			\$ 76,972										
FY 09/10	\$ 18,178	\$ 25,562	\$ 7,107	\$ 32,603	\$ 8,556	\$ 11,546	\$ 18,366	\$ 13,477	\$ 6,930	\$ 12,371	\$ 8,627	\$ 16,976	\$ 180,299
			\$ 50,847										
FY 10/11	\$ 36,641	\$ 13,936	\$ 14,242	\$ 34,421	\$ 10,348	\$ 13,916	\$ 20,191	\$ 11,108	\$ 4,775	\$ 12,078	\$ 15,478	\$ (201)	\$ 186,933
			\$ 64,819										
FY 11/12	\$ 20,422	\$ 32,092	\$ 13,049										\$ 65,562
			\$ 65,562										



**YTD Business Licenses  
3300-120**

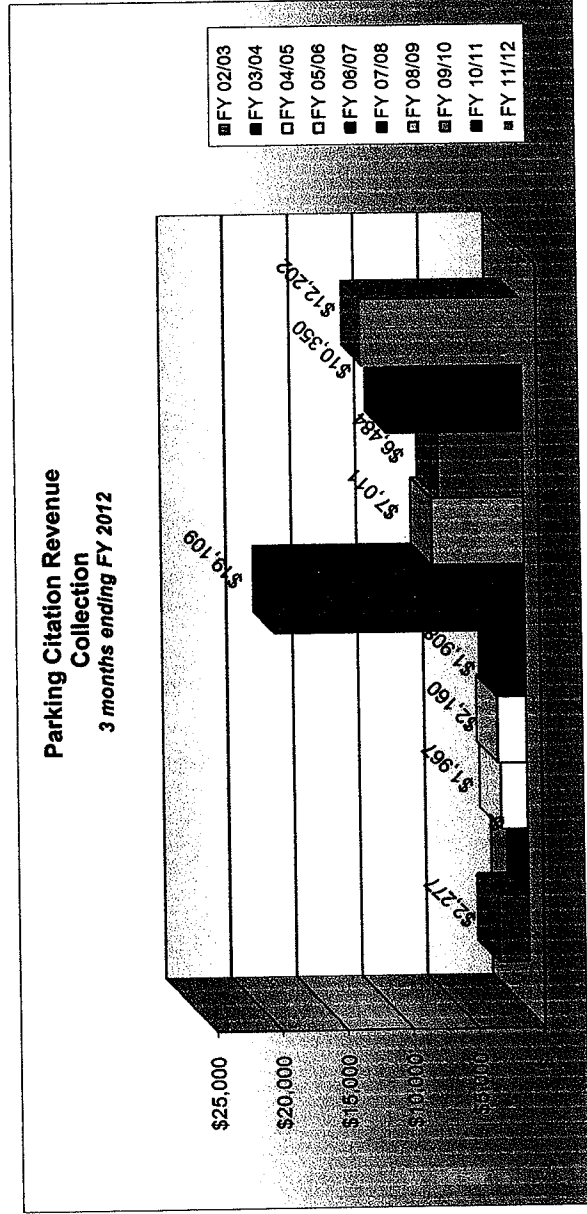
YTD

FY 02/03	\$ 64,945
FY 03/04	\$ 50,428
FY 04/05	\$ 38,482
FY 05/06	\$ 67,465 (accrued for 05/06 audit \$35389.50)
FY 06/07	\$ 33,795 (reverse for 05/06 accrual \$35389.50 the \$35k was an unrealized overaccrual)
FY 07/08	\$ 58,598
FY 08/09	\$ 54,924
FY 09/10	\$ 59,466
FY 10/11	\$ 59,831
FY 11/12	\$ 15,887



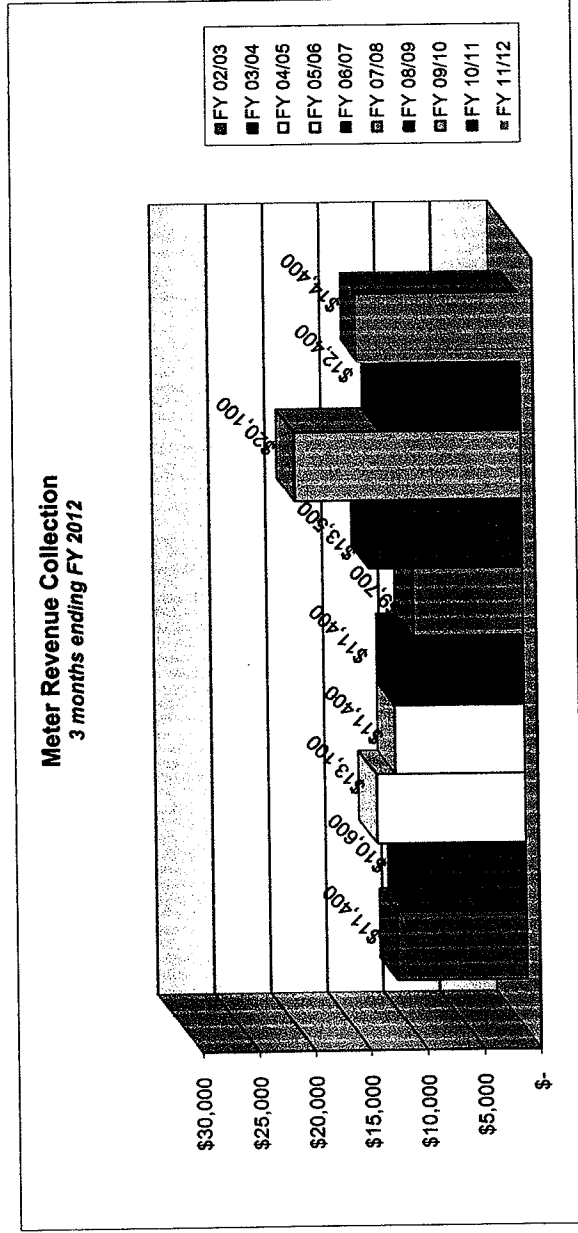
**YTD Analysis Parking Citations Collection  
3700-162**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY 02/03	\$ -	\$ -	\$ 2,277	\$ 1,054	\$ 1,666	\$ 1,626	\$ -	\$ 2,220	\$ 825	\$ 2,824	\$ -	\$ 1,718	\$ 14,210
FY 03/04	\$ -	\$ -	\$ 2,277	\$ 2,236	\$ 1,425	\$ 1,154	\$ (10)	\$ 2,882	\$ 1,762	\$ 1,576	\$ 1,938	\$ 571	\$ 13,534
FY 04/05	\$ 891	\$ 1,076	\$ -	\$ 847	\$ 1,126	\$ -	\$ 1,144	\$ (114)	\$ 1,618	\$ 450	\$ 795	\$ 1,645	\$ 9,478
FY 05/06	\$ 584	\$ 987	\$ 1,967	\$ 997	\$ 902	\$ 1,705	\$ 205	\$ 765	\$ 612	\$ 452	\$ 270	\$ 885	\$ 8,953
FY 06/07	\$ 681	\$ 716	\$ 2,160	\$ 1,839	\$ 2,048	\$ 2,085	\$ 1,535	\$ 1,561	\$ 965	\$ 472	\$ 865	\$ 2,170	\$ 15,448
FY 07/08	\$ 4,367	\$ 7,172	\$ 1,908	\$ 5,300	\$ 6,101	\$ 2,356	\$ 1,370	\$ 3,353	\$ 3,684	\$ 3,125	\$ 4,450	\$ 4,265	\$ 53,113
FY 08/09	\$ 1,735	\$ 3,366	\$ 19,109	\$ 3,210	\$ 2,805	\$ 1,715	\$ 1,243	\$ 2,766	\$ 4,045	\$ 3,480	\$ 2,240	\$ 3,379	\$ 31,894
FY 09/10	\$ 1,566	\$ 3,881	\$ 7,011	\$ 1,261	\$ 1,475	\$ 1,172	\$ 740	\$ 1,460	\$ 4,011	\$ 6,860	\$ 3,095	\$ 2,980	\$ 29,538
FY 10/11	\$ 1,934	\$ 4,484	\$ 6,484	\$ 4,563	\$ 1,361	\$ 2,559	\$ 1,104	\$ 2,557	\$ 1,862	\$ 2,658	\$ 3,128	\$ 2,321	\$ 32,463
FY 11/12	\$ 2,406	\$ 5,767	\$ 10,350	\$ 4,029	\$ 4,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,202
			\$ 12,202										\$ 12,202



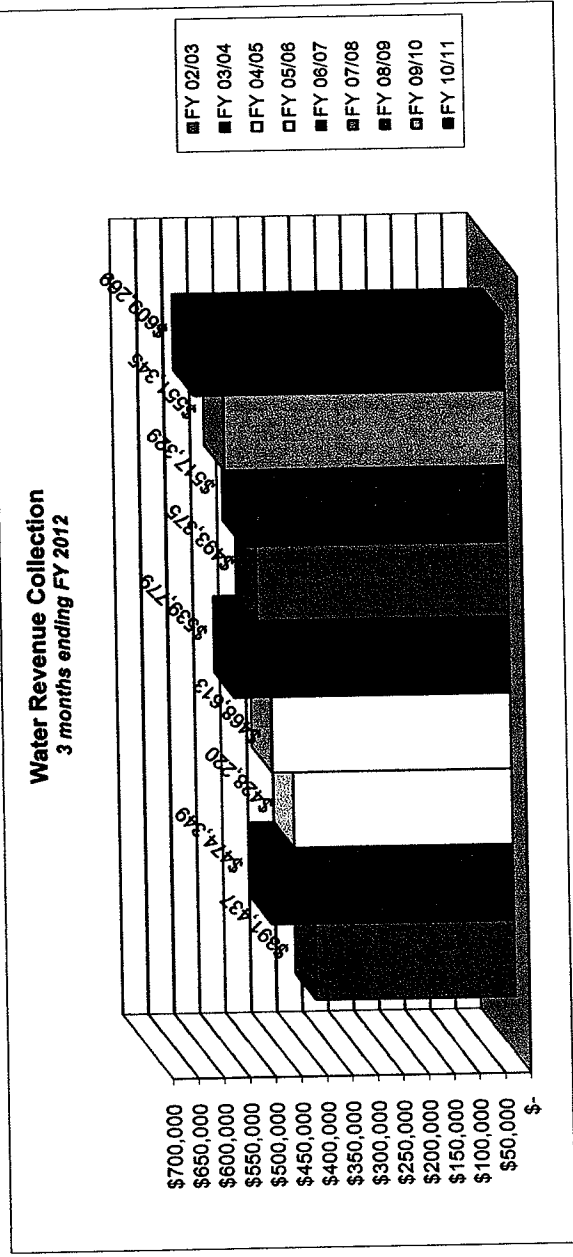
**YTD Analysis Parking Meter Collection  
3700-166**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY 02/03	\$ 4,700	\$ 2,000	\$ 4,700	\$ 3,200	\$ 3,700	\$ 3,000	\$ 2,200	\$ 4,700	\$ 3,200	\$ 3,500	\$ 6,700	\$ 3,700	\$ 45,300
		\$ 11,400											
FY 03/04	\$ 3,200	\$ 4,200	\$ 3,200	\$ 3,000	\$ 4,200	\$ 3,200	\$ 2,500	\$ 2,700	\$ 3,200	\$ 6,748	\$ -	\$ 6,900	\$ 43,048
		\$ 10,600											
FY 04/05	\$ 3,700	\$ 5,200	\$ 4,200	\$ -	\$ 4,000	\$ 4,200	\$ 2,700	\$ 3,200	\$ 3,500	\$ 4,774	\$ 2,700	\$ 3,700	\$ 41,874
		\$ 13,100											
FY 05/06	\$ 4,700	\$ 4,700	\$ 2,000	\$ 4,700	\$ 5,400	\$ 5,205	\$ -	\$ 3,700	\$ 5,700	\$ -	\$ 5,200	\$ 4,700	\$ 46,005
		\$ 11,400											
FY 06/07	\$ -	\$ 7,700	\$ 3,700	\$ 4,200	\$ -	\$ 7,400	\$ 4,000	\$ -	\$ 5,400	\$ 5,700	\$ 4,000	\$ 7,300	\$ 49,400
		\$ 11,400											
FY 07/08	\$ 2,200	\$ 7,500	\$ -	\$ 10,200	\$ 5,000	\$ -	\$ 5,500	\$ 4,125	\$ -	\$ 7,500	\$ 5,500	\$ 9,742	\$ 57,267
		\$ 9,700											
FY 08/09	\$ 3,500	\$ 5,000	\$ 5,000	\$ 6,200	\$ 5,500	\$ 11,400	\$ 6,700	\$ 7,200	\$ -	\$ 6,200	\$ 6,200	\$ 13,078	\$ 75,978
		\$ 13,500											
FY 09/10	\$ 8,200	\$ 6,700	\$ 5,200	\$ 8,200	\$ 8,200	\$ 5,200	\$ 7,200	\$ 9,215	\$ 6,200	\$ 7,385	\$ 7,200	\$ 1,822	\$ 80,722
		\$ 20,100											
FY 10/11	\$ 4,000	\$ 8,400	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,400	\$ -	\$ 7,200	\$ 7,200	\$ 15,400	\$ 77,400
		\$ 12,400											
FY 11/12	\$ -	\$ 8,200	\$ 6,200										\$ 14,400
		\$ 14,400											



**YTD Analysis Water Revenue  
600-3800**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY 02/03	\$ -	\$ 65,551	\$ -	\$ 65,110	\$ (400)	\$ 64,249	\$ -	\$ 63,631	\$ (3,947)	\$ 64,131	\$ (198)	\$ 73,010	\$ 391,437
FY 03/04	\$ -	\$ 72,943	\$ (29)	\$ 70,783	\$ -	\$ 70,852	\$ -	\$ 70,292	\$ -	\$ 79,284	\$ -	\$ 110,223	\$ 474,349
FY 04/05	\$ 50	\$ 76,324	\$ -	\$ 73,476	\$ -	\$ 73,739	\$ -	\$ 61,202	\$ -	\$ 77,026	\$ -	\$ 66,403	\$ 428,220
FY 05/06	\$ -	\$ 83,311	\$ (585)	\$ 79,214	\$ -	\$ 76,535	\$ (52)	\$ 74,947	\$ -	\$ 78,957	\$ -	\$ 76,286	\$ 468,613
FY 06/07	\$ -	\$ 127,617	\$ (2,497)	\$ 60,253	\$ -	\$ 80,008	\$ (25)	\$ 78,836	\$ 25	\$ 80,749	\$ -	\$ 114,814	\$ 539,779
FY 07/08	\$ 945	\$ 86,117	\$ 192	\$ 81,508	\$ (180)	\$ 83,030	\$ (72)	\$ 82,701	\$ 138	\$ 87,953	\$ 144	\$ 70,900	\$ 493,375
FY 08/09	\$ -	\$ 87,007	\$ 710	\$ 84,937	\$ 1,264	\$ 83,911	\$ (2,880)	\$ 99,508	\$ 18	\$ 83,642	\$ (72)	\$ 79,284	\$ 517,329
FY 09/10	\$ 41	\$ 91,030	\$ 112	\$ 91,078	\$ 985	\$ 90,376	\$ 831	\$ 1,958	\$ 88,554	\$ 2,885	\$ 93,589	\$ 89,907	\$ 551,345
FY 10/11	\$ -	\$ 3,945	\$ 93,760	\$ 3,888	\$ 90,748	\$ 5,127	\$ 87,260	\$ 103,460	\$ (2,074)	\$ 93,604	\$ (605)	\$ 130,156	\$ 609,289
FY 11/12	\$ 37	\$ 180,527	\$ (4,613)										\$ 175,951



**YTD Analysis Sewer Revenue  
650-3800**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	total
FY 02/03	\$ 1,175	\$ 132,265	\$ -	\$ 131,021	\$ (2,959)	\$ 127,053	\$ -	\$ 130,493	\$ -	\$ 126,641	\$ 7	\$ 123,313	\$ 769,010
FY 03/04	\$ -	\$ 145,389	\$ 133,440	\$ 144,365	\$ -	\$ 146,128	\$ -	\$ 144,085	\$ -	\$ 150,461	\$ -	\$ 260,209	\$ 989,933
FY 04/05	\$ -	\$ 147,363	\$ 144,686	\$ 155,843	\$ -	\$ 152,150	\$ -	\$ 147,597	\$ -	\$ 158,575	\$ 18,888	\$ 189,239	\$ 969,656
FY 05/06	\$ -	\$ 166,688	\$ (1,169)	\$ 129,604	\$ -	\$ 158,910	\$ (70)	\$ 174,912	\$ 59,445	\$ 210,454	\$ 52,975	\$ 224,723	\$ 1,176,471
FY 06/07	\$ -	\$ 197,031	\$ (2,405)	\$ 200,755	\$ 22,900	\$ 217,871	\$ 11,070	\$ 191,778	\$ -	\$ 193,793	\$ -	\$ 214,798	\$ 1,247,591
FY 07/08	\$ (1,011)	\$ 216,250	\$ 22	\$ 246,719	\$ (180)	\$ 230,033	\$ 12,411	\$ 213,604	\$ -	\$ 252,356	\$ 22,148	\$ 261,574	\$ 1,453,923
FY 08/09		\$ 221,389	\$ 180	\$ 218,946	\$ -	\$ 225,508	\$ 11,148	\$ 220,233	\$ -	\$ 243,601	\$ 24,396	\$ 205,915	\$ 1,371,316
FY 09/10	\$ 1,900	\$ 218,419	\$ (71)	\$ 219,086	\$ 4,785	\$ 217,537	\$ (25)	\$ 843	\$ 219,737	\$ 4,486	\$ 218,201	\$ 218,286	\$ 1,323,195
FY 10/11	\$ (3)	\$ 343	\$ 216,516	\$ 2,049	\$ 217,466	\$ (179)	\$ 303,269	\$ 259,607	\$ 12,472	\$ 219,547	\$ 63,426	\$ 294,548	\$ 1,589,061
FY 11/12	\$ 130	\$ 218,474	\$ 63										\$ 218,666

