

RESOLUTION 2011-XX

**A RESOLUTION ADOPTING AN APPROPRIATION
LIMIT FOR THE CITY OF NEVADA CITY**

RECITALS:

1. Revenue and Taxation Code Section 7910 (pursuant to Chapter 1205, Statutes 1980) requires each local government to establish its appropriation limit by Resolution each year at a regularly scheduled meeting or at a noticed special meeting.
2. The State of California, Department of Finance, provides the figures for the use of the City of Nevada City with respect to population changes and appropriate per capita income changes or cost of living indices.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Nevada City as follows:

The City Council of the City of Nevada City at its regularly scheduled meeting of June 22, 2011, adopts as its appropriation limit, pursuant to Revenue and Taxation Code Section 7910, its annual appropriation limit for fiscal year 2011-2012, the sum of Three Million, Seven Hundred Seventy Six Thousand, Four Hundred and Seven Dollars (\$3,776,406.76).

PASSED AND ADOPTED as a Resolution of the City Council of the City of Nevada City, California, at a regularly scheduled meeting of the City Council of Nevada City held this 22nd day of June 2011, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Robert Bergman, Mayor

ATTEST:

Niel Locke, City Clerk



May 2011

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, Section 2227, mandates the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2011, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2011-2012. Enclosure I provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2011-2012 appropriations limit. Enclosure II provides city and unincorporated county population percentage changes, and Enclosure IIA provides county's and incorporated area's summed population percentage changes. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. Consult the Revenue and Taxation Code, Section 2228 for further information regarding the appropriation limit. You can access the Code from the following website: "<http://www.leginfo.ca.gov/calaw.html>" check box: "Revenue and Taxation Code" and enter 2228 for the search term to learn more about the various population change factors available to special districts to calculate their appropriations limit. Article XIII B, Section 9(C), of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. Consult the following website: "http://www.leginfo.ca.gov/const/article_13B" for additional information. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this issue should be referred to their respective county for clarification, or to their legal representation, or to the law itself. No State agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. The Federal 2010 Census population counts for cities and counties have been certified to the State Controller's Office. Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2011.**

Please Note: The population estimates provided in this report incorporate 2010 Census numbers as benchmarks. Therefore, the population estimates for 2010 and 2011 published in this report for your jurisdiction may be noticeably different from the previous year estimates.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

May 2011

Enclosure I

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost-of-living factor to compute their appropriation limit by a vote of their governing body. The cost-of-living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the 2011-2012 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2011-2012	2.51

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2011-2012 appropriation limit.

2011-2012:

Per Capita Cost of Living Change = 2.51 percent
Population Change = 0.77 percent

Per Capita Cost of Living converted to a ratio: $\frac{2.51 + 100}{100} = 1.0251$

Population converted to a ratio: $\frac{0.77 + 100}{100} = 1.0077$

Calculation of factor for FY 2011-2012: $1.0251 \times 1.0077 = 1.0330$

Enclosure II
Annual Percent Change in Population Minus Exclusions
January 1, 2010 to January 1, 2011 and Total Population, January 1, 2011

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2010-2011	1-1-10	1-1-11	1-1-2011
Nevada				
Grass Valley	0.23	12,854	12,883	12,883
Nevada City	1.83	3,065	3,121	3,121
Truckee	0.31	16,162	16,212	16,212
Unincorporated	0.43	66,508	66,794	66,895
County Total	0.43	98,589	99,010	99,111

(*) Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

RESOLUTION NO. 2011-XX

**A RESOLUTION OF THE CITY COUNCIL OF NEVADA CITY
ADOPTING THE FISCAL YEAR 2011-2012 CITY BUDGET**

WHEREAS, The City Council held a Budget Workshop on June 4, 2011, studying the details of the proposed Fiscal Year 2010-2011 and directing staff; and,

WHEREAS, public hearing notice has been published noting the Wednesday, June 22, 2011 hearing at the City of Nevada City Beryl P. Robinson Jr. Council Chambers at which time interested persons desiring to be heard will be given such opportunity; and,

WHEREAS, the Proposed Budget for Fiscal Year 2011-2012 has been prepared in compliance with the City's Management and Budget Policy and is incorporated herein by title reference only and is available for public inspection in the Office of the Director of Finance

NOW, THEREFORE, BE IT RESOLVED that the annual budget for the City of Nevada City for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012, is hereby adopted as set forth in the proposed 2011-2012 Budget.

BE IT FURTHER RESOLVED that the City Manager and Director of Finance are authorized to administer said adopted budget in accordance with City Council actions and Management and Budget policies.

PASSED AND ADOPTED at the regular meeting of the City Council of the City of Nevada City on the 22nd day of June 2011, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Robert Bergman, Mayor

Niel Locke, City Clerk

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

TO: Honorable City Council
FROM: Catrina Andes, Finance Director
SUBJECT: Final Draft Budget Overview FY 2011-2012
DATE: June 22, 2011

Background Information:

The Proposed Fiscal Year 2011-2012 Final Draft Budget is being presented at this City Council Meeting June 22, 2011. The proposed final draft budget information includes a summarized overview of the City's budget which includes; a budget summary of revenues and expenditures for the general fund, special funds, water, wastewater, and the veteran's building, with attached departmental budgets. This draft also includes departmental capital outlay as well as revenues, expenditures, and capital outlay for citywide special revenues and grants. Included in the summary are also transfers of funds between departments for administration and a calculation of reserves for the general fund, water fund, and wastewater fund. The proposed final draft budget aspires to achieve the City's goals and objectives within the City's available resources. Council direction is requested regarding the revised proposed draft budget.

Overview:

This is the final draft of the budget for the fiscal year 2011-2012. The budget continues to pose certain challenges to the City in this current and new economic climate. The Department Heads got together with the Finance Director and City Manager to review the budget for areas to cut costs on May 24, 2011 in an effort to get closer to a balanced budget for fiscal year 2011-2012. This revised draft was then presented to the City Council for review on June 4, 2011 Budget Workshop. Each Department continues to face the challenges of aligning operational budgets with flat revenues. The projection of continuing to work with reduced staffing, reduced work hours, and sustained flat revenues for the upcoming fiscal year 2011-2012 has created continued challenges departmentally from the fiscal year 2011-2012. The City is now also facing issues with deferred maintenance from previous fiscal years due to lack of funding that is now beginning to cause compounded challenges for certain departments, mainly Public Works. The budget process has really been streamlined in the last two fiscal years and provides a transparent view of the City's budget, internal fund accounting, allocations, financial reporting, and projections. The City must strive to continue to adhere to the Management and Budget Policies adopted in 2008 by Resolution 2008-12 Directing Staff and Council that the City shall operate with current expenditures being financed with current revenues which is not the current situation of the City's budget being presented.

General Fund:

- ✚ *The City's General Fund budget shows a year end balance of \$48,142 after inner fund transfers of \$186k and prior to an 8% reserve being set. The net change in the General Fund after the 8% set reserves of \$258k there is a General Fund deficit of \$(210,403). Budgeted revenues for the fiscal year are \$3.09 million.*
- ✚ *The single largest revenue source for the General Fund is Property Tax, representing approximately 34% of the budgeted revenue base. The projection for Property Tax revenue for 11/12 is \$1.04 million which reflects a flat projection from actual property taxes being received for fiscal year 10/11.*
- ✚ *The second largest revenue source is Sales Tax, representing 27% of the budgeted revenue base. The City's outside Sales Tax Consultant Hdl has provided the City with a Sales Tax projection at \$839k (this figure includes property tax in lieu of sales tax) which represents a 10% increase from the projection to mid fiscal year 10/11 adjusted to \$753k. This figure has been adjusted up by \$11,000 from the original draft of May 11, 2011 with Hdl (the City's outside sales tax consultant) having provided and updated projection for 11/12.*
- ✚ *Planning fees have been adjusted from \$35k to \$40k from the original draft budget of May 11, 2011 associated to the increase in the newly adopted planning fee structure and review of current fiscal year planning department activity.*
- ✚ *The City is continuing to work on a revised contract with Waste Management which would provide a \$25k increase in franchise fees for the City and has been included in the franchise fee revenue projection for the fiscal year 11/12. This is a decrease from the original draft of \$12k because the current fees of waste management were double counted.*
- ✚ *The Parks and Recreation program revenues were increased to \$101,625 for a \$9,125 increase in summer program revenue.*
- ✚ *General Fund Operating expenditures for the departments of Finance and Administration, City Council, Planning Commission, City Attorney, City Planner, City Engineer, City Manager, City Clerk and Treasurer, Fire, Police, Department of Public Works, and Park and Recreation total \$3.2 million for fiscal year 11/12 which is an approximate 3% or \$86k increase from the 10/11 fiscal year operating budget. This is significantly less than the original draft 11/12 budget which was an increase of 8% from the previous fiscal year budget or \$252k. \$177k is the total that was cut from General Fund departmental operating budgets from the original draft budget of May 11, 2011.*
- ✚ *Within the Departmental Budgets the A-87 Cost Allocation for indirect costs has been implemented which has increased operational budgets across the board and reduced the service department budgets accordingly.*
- ✚ *Contributing to the increase in operational costs dramatic increase the City is facing associated to CalPERS. There is an increase in the Safety Employee CalPERS rate of 5.018% from fiscal year 10/11 and a 3.09% increase in the Miscellaneous Employees CalPERS rate. This takes the Safety rate from 28.094% of total Safety Employee payroll to 33.112%, and the Miscellaneous*

rate goes from 18.263% of total Miscellaneous Employee payroll to 21.353%. This is a \$103k increase over the previous fiscal year. This cost increase has been offset by departmental operational budget cuts.

Special Funds:

- ✦ *The City's Special Revenue Funds budget shows a year end favorable fund balance change of \$85,060 after transfers of \$185,740 to the General Fund from the Fire Tax Special Funds and Grant administrative charges with total budgeted revenues of \$1.78 million for the 11/12 fiscal year.*
- ✦ *Measure "S" tax revenues are projected at \$517k which is flat to the mid fiscal year 11/12 adjusted budget of \$520k.*
- ✦ *The City is projecting receiving \$180k for the Safe Routes to Schools Project Grant for work on Zion, Brock, and Doan sidewalks, cross walks, and improved turn lanes which is just a rollover from the fiscal year 10/11.*
- ✦ *There is also \$80k anticipated in revenues for the Highway Bridge Project, \$90k of CMAQ (Clean Air Vehicles) funds for a Backhoe, \$214.5k in CMAQ Street and Roads funds for the Gold Flat Roundabouts, E. Broads, and Ridge/Zion, \$190k for the Recovery Act Grant for the Police Department, \$170k for the Brownsfield 2010 Grant, and \$30k for the RTP Grant for the Hirschman's Pond trail construction.*
- ✦ *Total special revenue operational expenditures for Gas Tax, the Brownsfield 2010 Grant, the Police Department Recovery Act Grant, and the Constitution Day Parade Funds totals \$422k with offsetting revenues to be received.*
- ✦ *In the area of the Department of Public Works there are numerous projects;*
 - *30k with Regional Surface Transportation Program (RSTP) funds*
 - *The purchase of a Backhoe for \$90k with Congestion Mitigation Air Quality Improvement Funds (CMAQ)*
 - *Zion Street Cross Walks for \$180k to be funded by the Safe Routes to School Grant*
 - *Nevada Street Bridge for \$80k to be funded by the Highway Bridge Project Grant*
 - *Gold Flat Roundabouts, E. Broad, and Ridge/Zion for \$214.5k to be funded by Congestion Mitigation Air Quality Improvement Funds (CMAQ)*
- ✦ *Hirschman's Pond Trail construction for a total of \$30k to be funded with Nevada County the RTP Grant.*

Enterprise Funds:

- ✚ ***The City's Water Department** fund is showing an overall surplus of \$127,212 prior to a 15% reserve being set for the 11/12 fiscal year. The net change in the Water Fund after a 15% set reserve is \$80,457. The City's Water Department Budget includes the expenses associated to the water distribution system.*
- ✚ *Budgeted revenues are \$675k, this which includes the recently implemented water rate increases.*
- ✚ *Budgeted operational expenditures are \$536k, and there is a set Capital Budget of \$12k.*
- ✚ ***The City's Wastewater Department** fund is showing an overall surplus of \$43,178 for the 11/12 fiscal year prior to a 15%. The net change in the Wastewater Fund after the 15% set reserve is a deficit of \$(124,188). The City's Wastewater Department Budget includes the expenses associated to the wastewater collection system.*
- ✚ *Budgeted revenues are \$1.32 million.*
- ✚ *Budgeted operational expenditures are \$1.12 million for the fiscal year 11/12 with a Capital Budget of \$157k.*
- ✚ ***The City's Veterans Building** fund is showing an overall deficit of \$(28,823) for the 11/12 fiscal year. The Veteran's Building Fund has been running a deficit balance since the City took over the management of the building. The net change in the fund usually runs between a \$20k - \$30k deficit each fiscal year.*
- ✚ *Budgeted revenues are \$18.7k.*
- ✚ *Budgeted operational expenditures are \$47k which includes an allocation of the Parks and Recreation Supervisors salary and benefits.*

Final Comments:

- ✚ *The City, through attrition and layoffs has maintained the vacancies of 09/10 with the exception of the Police Department that is funding 3 positions with the money from the Recovery Act Grant that was received by the department.*
- ✚ *The City Manager, the City Attorney, the City Engineer, and the Police Chief, are retired and contracting back with the City for 960 hours each per year.*
- ✚ *The City is maintaining 8 hour a month furloughs for every employee with the exception of the Police Department which are funding 8 hours per month with the Recovery Act Grant received by the Police Department.*

- ✚ *The City, through attrition and layoffs has maintained the vacancies of 09/10 with the exception of the Police Department that is funding 3 positions with the money from the Recovery Act Grant that was received by the department.*
- ✚ *The City Manager, the City Attorney, the City Engineer, and the Police Chief, are retired and contracting back with the City for 960 hours each per year.*
- ✚ *The City is maintaining 8 hour a month furloughs for every employee with the exception of the Police Department which are funding 8 hours per month with the Recovery Act Grant received by the Police Department.*
- ✚ *The City Manager and Finance and Human Resources Director have met with the bargaining units to discuss the COLA. This budget was developed without the implementation of the 3.5% COLA that is outlined in each of the bargaining unit contracts to be implemented July 2011.*

CITY OF NEVADA CITY
2011-2012 BUDGET SUMMARY (Draft)

REVENUES:	<u>General Fund</u> <u>Original Proposed</u> <u>11/12</u>	<u>General Fund</u> <u>Adjusted Proposed</u> <u>11/12</u>	<u>Adjusted</u> <u>Change</u>
<u>General</u>			
Sales Tax (includes property in - lieu sales tax)	\$ 828,000	\$ 839,000	\$ 11,000
Property Taxes	\$ 1,040,775	\$ 1,040,775	\$ -
Room Tax	\$ 235,000	\$ 235,000	\$ -
Motor Vehicle (includes vehicle fees in lieu of property tax)	\$ 244,500	\$ 244,500	\$ -
Franchises	\$ 125,000	\$ 113,000	\$ (12,000)
Rent	\$ 57,500	\$ 57,500	\$ -
Fire Department	\$ 15,120	\$ 15,120	\$ -
Licenses & Permits	\$ 55,450	\$ 55,450	\$ -
Police (Court fines, PB-State, Forfeitures)	\$ 31,250	\$ 31,250	\$ -
Prop. 172 - SB509	\$ 30,000	\$ 30,000	\$ -
Supplemental Law Enforcement (SLESF)	\$ 100,000	\$ 100,000	\$ -
Planning	\$ 35,000	\$ 40,000	\$ 5,000
Parks & Recreation Programs (includes park, pool, and summer camp)	\$ 92,500	\$ 101,625	\$ 9,125
Parking Meters and Citations	\$ 110,000	\$ 110,000	\$ -
Interest	\$ 1,500	\$ 1,500	\$ -
Other - Misc.	\$ 6,800	\$ 7,000	\$ 200
Grant Reimbursements (includes OCJP)	\$ 82,500	\$ 82,500	\$ -
TOTAL REVENUES:	\$ 3,090,895	\$ 3,104,220	\$ 13,325

EXPENDITURES:	<u>General Fund</u> <u>Proposed 11/12</u>	<u>Adjusted Proposed</u> <u>11/12</u>	<u>Adjusted</u> <u>Change</u>
<u>General</u>			
General Government	\$ 354,618	\$ 322,868	\$ 31,750
City Council	\$ 12,568	\$ 11,668	\$ 900
Planning Commission	\$ 8,367	\$ 4,117	\$ 4,250
City Attorney	\$ 61,014	\$ 61,014	\$ -
City Planner	\$ 149,781	\$ 142,131	\$ 7,650
City Engineer	\$ 19,876	\$ 19,876	\$ -
City Manager	\$ 17,802	\$ 17,802	\$ -
City Clerk&Treasurer	\$ 3,344	\$ 2,584	\$ 760
Fire	\$ 516,144	\$ 496,144	\$ 20,000
Police	\$ 1,403,446	\$ 1,390,446	\$ 13,000
DPW (B&G, Streets)	\$ 480,384	\$ 460,084	\$ 20,300
Parks & Recreation (pool, summer camp)	\$ 308,444	\$ 303,084	\$ 5,360
Totals - Operations	\$ 3,335,788	\$ 3,231,818	\$ 103,970

<u>Capital Outlay:</u>			
Police:			
One New Vehicle and Equipment	\$ 52,600	\$ -	\$ 52,600
Replace 3 computers @ \$1,600 each	\$ 5,000	\$ 5,000	\$ -
Fire:			
Hoses	\$ 15,000	\$ 5,000	\$ 10,000
Totals - Capital Outlay	\$ 72,600	\$ 10,000	\$ 62,600

TOTAL EXPENDITURES & CAPITAL OUTLAY:	\$ 3,408,388	\$ 3,241,818	\$ 166,570
---	---------------------	---------------------	-------------------

OTHER FUNDING SOURCES AND OPERATING TRANSFERS IN:			
Transfers In - To General Fund from Fire Taxes fund 230 & 231	\$ 94,000	\$ 94,000	
Transfers In - General Administrative costs from City administered grants	\$ 91,740	\$ 91,740	
Subtotal - Transfers In	\$ 185,740	\$ 185,740	\$ -

Proceeds from Debt - TRAN 11/12	\$ 791,000		
Repayment of TRAN - 11/12	\$ (791,000)		
NET CHANGE IN FUND	\$ (131,753)	\$ 48,142	\$ 179,895

Reserves @ 8% for the General Fund	\$ 272,671	\$ 258,545	\$ 13,326
NET CHANGE IN FUND Including Reserves	\$ (404,424)	\$ (210,403)	\$ 193,221

**CITY OF NEVADA CITY
2011-2012 BUDGET SUMMARY (Draft)**

	<u>Special Revenues</u> <u>Proposed 11/12</u>
REVENUES:	
<u>Special - Restricted Uses</u>	
Gas Tax	\$ 68,585
NCTC RSTP/STIP Streets & Roads	\$ 25,000
NCTC Local Ped & Bike	\$ 5,000
CMAQ Grant - Streets & Roads	\$ 214,500
Brownsfield 2010	\$ 170,000
Fire Taxes (1986, 2003, Tax Cap.)	\$ 94,000
Nevada County Rec/Quimby	\$ 73,300
CMAQ Grant - Clean Air Vehicles	\$ 90,000
Safe Routes to Schools (Zion, Brock, Doan-sidewalk, cross walks, improved turn lanes)	\$ 180,000
Highway Bridge Project (Nevada St. Bridge)	\$ 80,000
RTP Grant (Hirschmans Pond Trail)	\$ 30,000
Recovery Act Grant (Police Department)	\$ 190,427
Constitution Day Parade	\$ 7,500
Measure "S" Tax (restricted)	\$ 517,000
Special Revenues Interest	\$ 1,175
State and Local Partnership 1B	\$ 30,000
TOTAL REVENUES:	\$ 1,776,487
EXPENDITURES:	
<u>Special</u>	
Gas Tax (Streets and Roads Repair and Maintenance)	\$ 75,000
Brownsfield 2010 (Hazardous Substances Community Assessment Grant for Deer Creek Watershed)	\$ 149,600
Recovery Act Grant - Police Department (restore staff to full time - no furloughs, 3 positions)	\$ 170,027
Constitution Day	\$ 7,500
Totals - Operations	\$ 402,127
<u>Capital Outlay:</u>	
DPW (B&G, Streets) :	
NCTC Local Ped and Bike/RSTP Streets and Roads	\$ 30,000
CMAQ (S&R) - Gold Flat Roundabouts, E. Broad Sidewalks, Ridge/Zion Sidewalks	\$ 188,760
CMAQ (Clean Air) - Backhoe	\$ 90,000
Safe Routes to Schools Grant - Zion, Brock, Doane Sidewalk/Crosswalks - Turn Lane Improvemets	\$ 164,400
Highway Bridge Project Grant - Nevada Street Bridge	\$ 70,400
Measure "S" - 2011 Summer Project & Maintenance	\$ 500,000
State and Local Partnership 1B	\$ 30,000
 Parks and Recreation (Parks, Pool, Summer Programs, & Trails):	
RTP Grant - Hirschman's Pond Trail Construction	\$ 30,000
Totals - Capital Outlay	\$ 1,103,560
TOTAL EXPENDITURES & CAPITAL OUTLAY:	\$ 1,505,687
OPERATING TRANSFERS OUT:	
Transfers Out - Fire Taxes	\$ 94,000
Transfers Out - Special Revenues for Grant Administration CMAQ Streets and Roads Fund 215(12%) to General Fund	\$ 25,740
Transfers Out - Special Revenues for Grant Administration Brownsfield 2010 Fund 229 (12%) to General Fund	\$ 20,400
Transfers Out - Special Revenues for Grant Administration Safe Routes to Schools Fund 248 (12%) to General Fund	\$ 15,600
Transfers Out - Special Revenues for Grant Administration Highway Bridge Grant Fund 209 (12%) to General Fund	\$ 9,600
Transfers Out - Special Revenues for Grant Administration Recovery Act Grant Police Dept. Fund 275 to General Fund	\$ 20,400
Subtotal - Transfers Out	\$ 185,740
NET CHANGE IN FUND	\$ 85,060

**CITY OF NEVADA CITY
2011-2012 BUDGET SUMMARY (Draft)**

Enterprise Funds

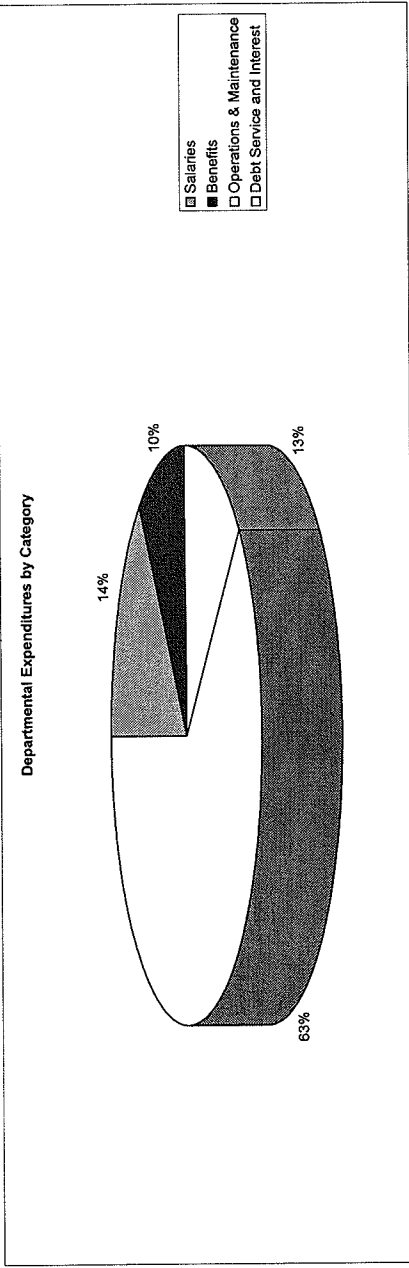
REVENUES:	<u>WTP Proposed</u>	<u>WWTP Proposed</u>	<u>Vet's Bldg</u>
	<u>Proposed 11/12</u>	<u>11/12</u>	<u>Proposed 11/12</u>
<u>Enterprise</u>			
Water - Interest	\$ -		
Water - AB1600 (Restricted)	\$ -		
Water - Services	\$ 675,590		
Sewer Interest		\$ 2,500	
Sewer - AB1600 (Restricted)		\$ -	
Sewer - Services		\$ 1,313,450	
Vet's Bldg Program Income			\$ 18,700
TOTAL REVENUES:	\$ 675,590	\$ 1,315,950	\$ 18,700
EXPENDITURES:			
<u>Enterprise</u>			
WTP	\$ 396,265		
Water Distribution	\$ 140,113		
WWTP		\$ 961,873	
Waste Water Treatment Plant Collection		\$ 153,899	
Veterans Bldg.			\$ 47,523
Totals - Operations	\$ 536,378	\$ 1,115,772	\$ 47,523
<u>Capital Outlay:</u>			
Flock Basin Rehabilitation - Lime Feed System	\$ 12,000		
WWTP (Sewer Plant & Collection) :			
Wastewater Plant - 2 Pumps		\$ 9,000	
Wastewater Plant - 1 Blower Assembly		\$ 16,000	
Wastewater Plant - SCADA Computer/Data Upgrade		\$ 12,000	
Wastewater Plant - 2 New Scale Distribution Pumps for Chlorine		\$ 15,000	
Wastewater Collection - Grove Street		\$ 80,000	
Wastewater Collection - Pine St./Spring St./Bridge St.		\$ 25,000	
Totals - Capital Outlay	\$ 12,000	\$ 157,000	\$ -
TOTAL EXPENDITURES & CAPITAL OUTLAY:	\$ 548,378	\$ 1,272,772	\$ 47,523
NET CHANGE IN FUND	\$ 127,212	\$ 43,178	\$ (28,823)
<i>Reserves @ 15% for the Water and Wastewater Funds</i>	\$ 80,457	\$ 167,366	
NET CHANGE IN FUND Including Reserves	\$ 46,755	\$ (124,188)	\$ (28,823)

CITY OF NEVADA CITY
 GENERAL GOVERNMENT - DEPT 4600
 2011-2012 BUDGET SUMMARY (Draft)

	Actual	Actual	Adopted	Mid Year Revised	Actual	Adopted	Actual	Proposed	Adjusted Proposed	Net Change
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2011-2012
Salaries	\$ 133,741	\$ 94,421	\$ 97,076	\$ 97,076	\$ 98,145	\$ 82,345	\$ 156,170	\$ 213,351	\$ 213,351	\$ -
Benefits	\$ 90,973	\$ 73,652	\$ 55,177	\$ 55,177	\$ 53,809	\$ 51,120	\$ 69,090	\$ 151,730	\$ 151,730	\$ -
Operations & Maintenance	\$ 310,345	\$ 219,593	\$ 213,312	\$ 213,312	\$ 195,576	\$ 210,108	\$ 158,704	\$ 221,100	\$ 189,350	\$ (31,750)
Debt Service and Interest	\$ 124,498	\$ 153,562	\$ 247,281	\$ 247,281	\$ 132,212	\$ 131,278	\$ 62,249	\$ 130,422	\$ 130,422	\$ -
Total Operational	\$ 659,657	\$ 541,229	\$ 612,846	\$ 612,846	\$ 479,741	\$ 474,851	\$ 84,228	\$ 354,618	\$ 322,868	\$ (31,750)
Capital Outlay	\$ 52,050	\$ 75,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 711,607	\$ 616,330	\$ 612,846	\$ 612,846	\$ 479,741	\$ 474,851	\$ 84,228	\$ 354,618	\$ 322,868	

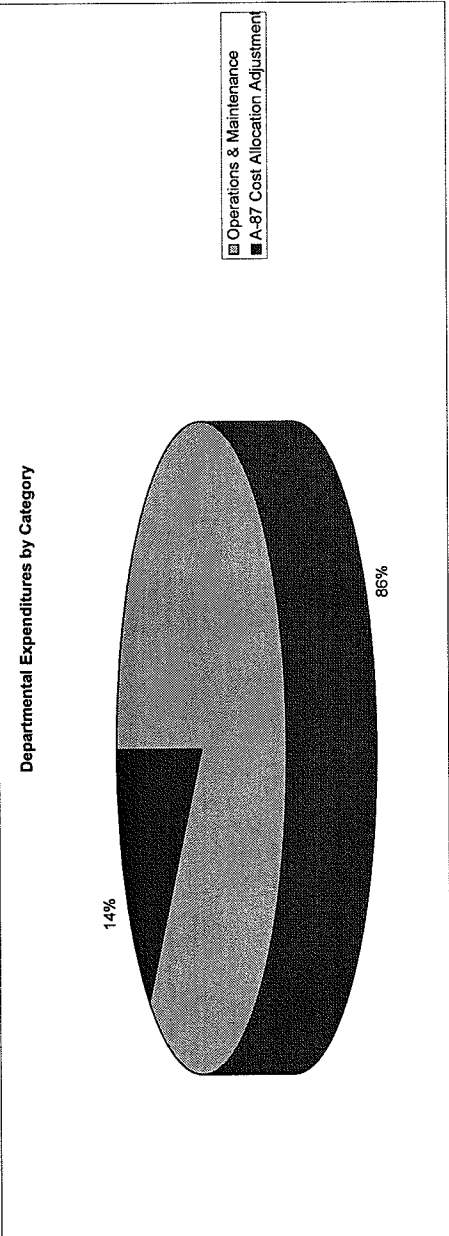
Transfers Out	\$ 78,467	\$ 1,370								
Tax Revenue Anticipation Note (TRAN) - Principle Only	\$ 1,130,204	\$ 1,017,183	\$ 1,017,183	\$ 1,017,183	\$ 1,017,183	\$ 905,000	\$ 452,500	\$ 791,000	\$ 791,000	\$ -
Total w/ transfers	\$ 790,075	\$ 1,747,904	\$ 1,630,029	\$ 1,630,029	\$ 1,496,924	\$ 1,379,851	\$ 536,728	\$ 1,145,618	\$ 1,113,868	\$ (23,160)

Budget Reduction 9%



CITY OF NEVADA CITY
 CITY COUNCIL - DEPT 4602
 2011-2012 BUDGET SUMMARY (Draft)

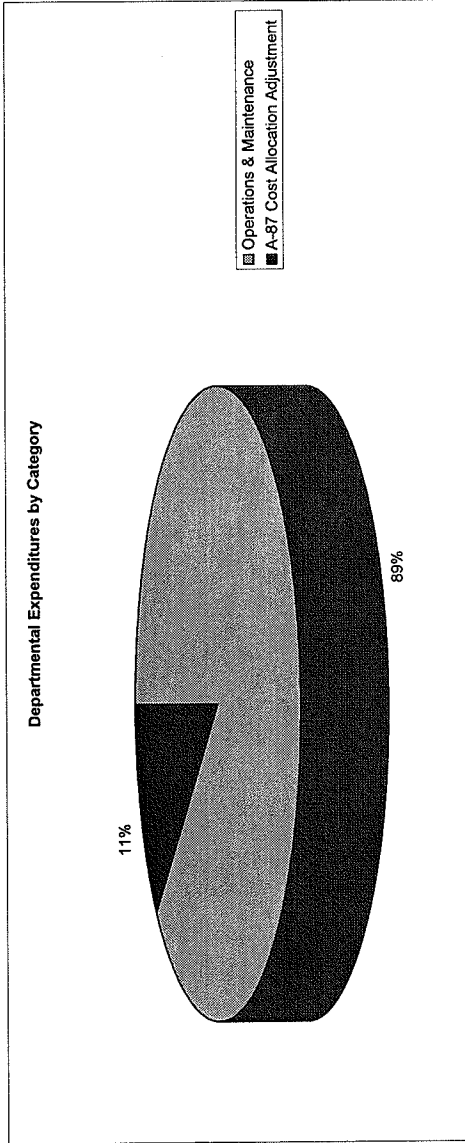
	Actual	Actual	Adopted	Mid Year Revised	Actual	Adopted	Actual (Jul - Mar)	Proposed	Adjusted Proposed	Net Change
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2011-2012
Operations & Maintenance	\$ 16,669	\$ 13,484	\$ 15,300	\$ 15,300	\$ 12,207	\$ 10,900	\$ 3,074	\$ 10,900	\$ 10,000	\$ (900)
A-87 Cost Allocation Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,668	\$ 1,668	\$ 1,668	\$ -
TOTAL:	\$ 16,669	\$ 13,484	\$ 15,300	\$ 15,300	\$ 12,207	\$ 10,900	\$ 4,742	\$ 12,568	\$ 11,668	\$ (900)
									Budget Reduction	7%



CITY OF NEVADA CITY
 PLANNING COMMISSION - DEPT 4604
 2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2010-2011	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Operations & Maintenance	\$ 2,969	\$ 7,904	\$ 12,700	\$ 12,700	\$ 4,804	\$ 7,900	\$ 2,547	\$ 7,900	\$ 3,650	\$ (4,250)
A-87 Cost Allocation Adjustment	\$ 2,969	\$ 7,904	\$ 12,700	\$ 12,700	\$ 4,804	\$ 7,900	\$ 467	\$ 467	\$ 467	\$ -
TOTAL:	\$ 2,969	\$ 7,904	\$ 12,700	\$ 12,700	\$ 4,804	\$ 7,900	\$ 3,014	\$ 8,367	\$ 4,117	\$ (4,250)
									Budget Reduction	51%

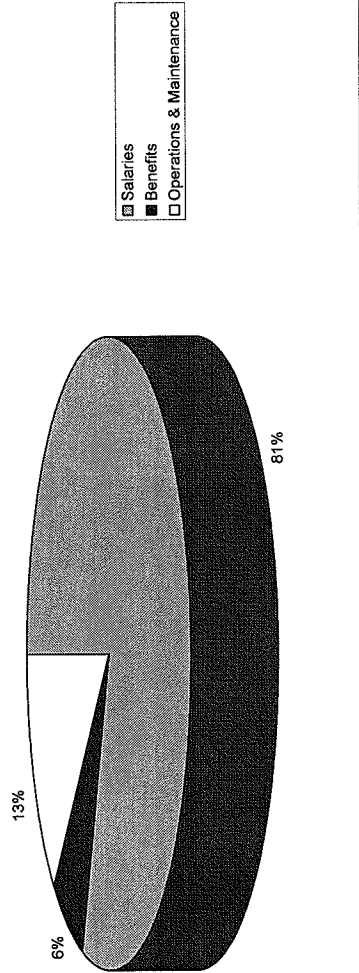


CITY OF NEVADA CITY
 CITY ATTORNEY - DEPT 4606
 2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:

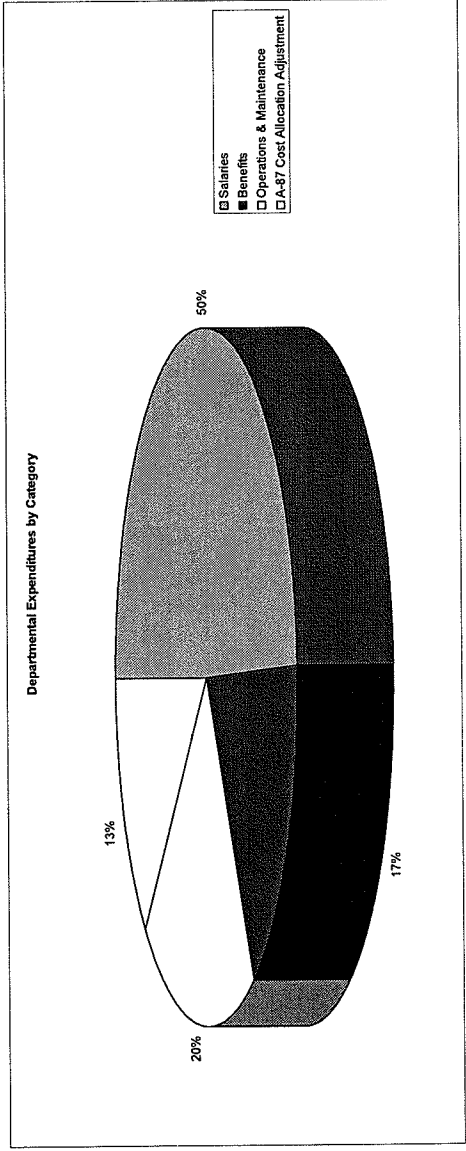
	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (w/ - Mar) FY 2010-2011	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Salaries	\$ 24,148	\$	\$ 60,000	\$ 60,000	\$ 23,284	\$ 49,200.0	\$ 16,145	\$ 49,200	\$ 49,200	\$ -
Benefits	\$ 14,692	\$	\$	\$	\$ 474	\$ 3,764.0	\$ 1,235	\$ 3,764	\$ 3,764	\$ -
Operations & Maintenance	\$ 10,243	\$ 68,415	\$	\$	\$ 1,290	\$ 8,257.0	\$ 5,959	\$ 8,050	\$ 8,050	\$ -
Total Operational	\$ 49,083	\$ 68,415	\$ 60,000	\$ 60,000	\$ 25,048	\$ 61,221	\$ 23,339	\$ 61,014	\$ 61,014	\$ -
Capital Outlay	\$	\$	\$	\$	\$ 1,067	\$	\$	\$	\$	\$
TOTAL:	\$ 49,083	\$ 68,415	\$ 60,000	\$ 60,000	\$ 26,115	\$ 61,221	\$ 23,339	\$ 61,014	\$ 61,014	\$ -
										Budget Reduction 0%

Departmental Expenditures by Category



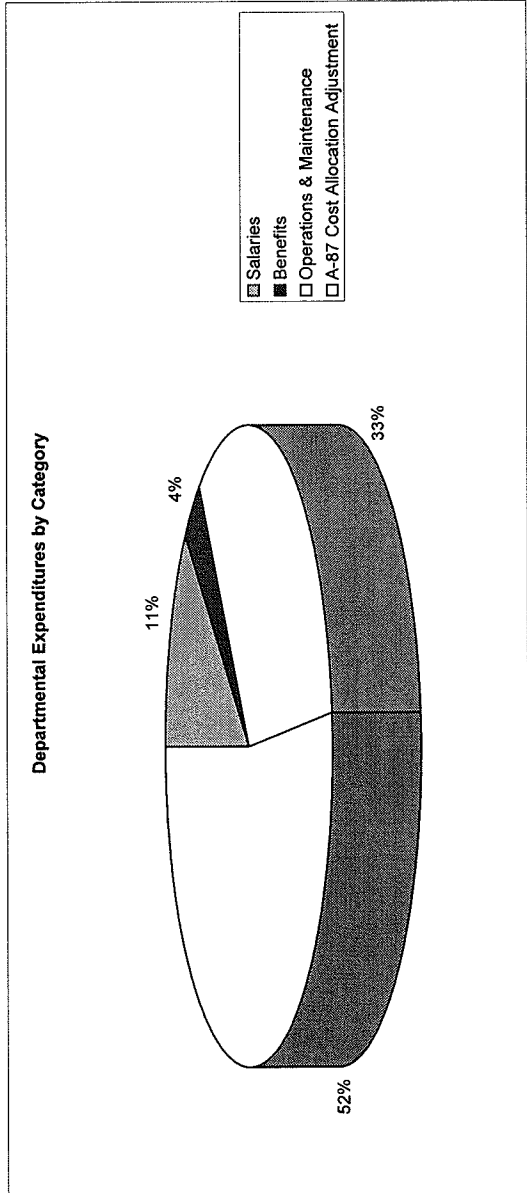
CITY OF NEVADA CITY
 CITY PLANNER - DEPT 4608
 2011-2012 BUDGET SUMMARY (Draft)

	Actual		Adopted		Mid Year Revised		Actual		Adopted		Actual (Jul - Mar)		Proposed		Net Change	
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012
Salaries	\$ 58,055	\$ 64,851	\$ 66,216	\$ 66,216	\$ 66,216	\$ 65,952	\$ 68,535	\$ 49,585	\$ 49,585	\$ 70,132	\$ 70,132	\$ 70,132	\$ 70,132	\$ 70,132	\$ 70,132	\$ -
Benefits	\$ 15,920	\$ 28,566	\$ 22,531	\$ 22,531	\$ 22,581	\$ 22,155	\$ 21,891	\$ 16,138	\$ 16,138	\$ 24,637	\$ 24,637	\$ 24,637	\$ 24,637	\$ 24,637	\$ 24,637	\$ -
Operations & Maintenance	\$ 56,487	\$ 89,041	\$ 72,115	\$ 72,115	\$ 37,115	\$ 34,721	\$ 37,354	\$ 27,929	\$ 27,929	\$ 36,701	\$ 36,701	\$ 29,051	\$ 29,051	\$ 29,051	\$ 29,051	\$ (7,650)
A-87 Cost Allocation Adjustment																
TOTAL:	\$ 130,462	\$ 182,459	\$ 160,862	\$ 160,862	\$ 125,912	\$ 122,829	\$ 127,780	\$ 111,962	\$ 127,780	\$ 149,781	\$ 149,781	\$ 142,131	\$ 142,131	\$ 142,131	\$ 142,131	\$ (7,650)



CITY OF NEVADA CITY
 CITY ENGINEER - DEPT 4610
 2011-2012 BUDGET SUMMARY (Draft)

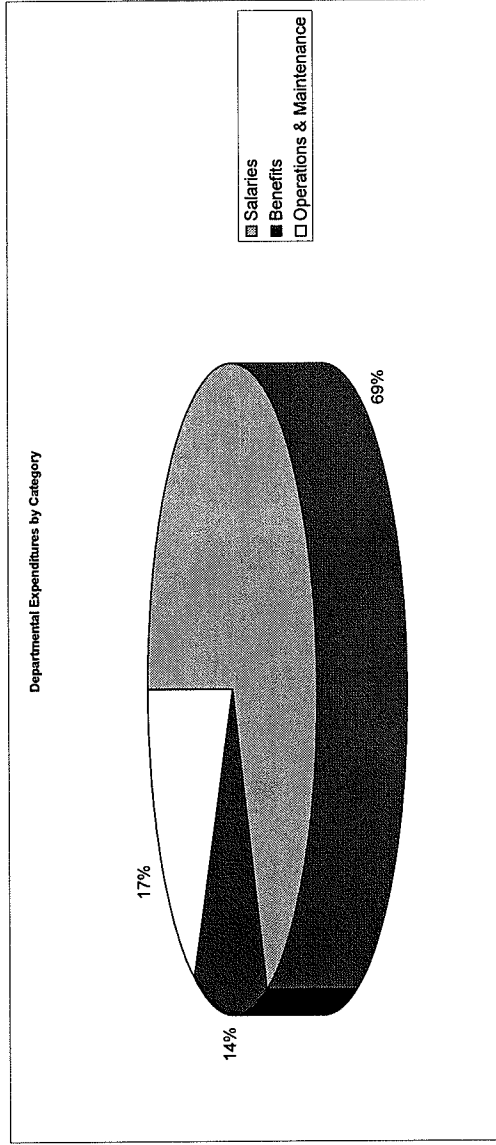
	Actual		Mid Year Revised		Actual		Adopted		Actual (Jul - Mar)		Proposed		Adjusted Proposed		Net Change	
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2010-2011	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012
Salaries	\$ 337	\$ 3,679	\$ 2,573	\$ 2,573	\$ 2,573	\$ 2,256	\$ 2,256	\$ 4,418	\$ 4,418	\$ 2,256	\$ 2,256	\$ 2,256	\$ 2,256	\$ 2,256	\$ -	\$ -
Benefits	\$ 30,330	\$ 8,731	\$ 2,507	\$ 2,507	\$ 2,507	\$ 733	\$ 733	\$ 8,934	\$ 8,934	\$ 733	\$ 733	\$ 733	\$ 733	\$ 733	\$ -	\$ -
Operations & Maintenance	\$ 2,198	\$ 3,061	\$ 10,091	\$ 10,091	\$ 10,091	\$ 6,903	\$ 6,903	\$ 2,622	\$ 2,622	\$ 6,620	\$ 6,620	\$ 6,620	\$ 6,620	\$ 6,620	\$ -	\$ -
A-87 Cost Allocation Adjustment								\$ 10,267	\$ 10,267	\$ 10,267	\$ 10,267	\$ 10,267	\$ 10,267	\$ 10,267	\$ -	\$ -
TOTAL:	\$ 32,866	\$ 15,472	\$ 15,171	\$ 15,171	\$ 15,171	\$ 9,892	\$ 9,892	\$ 23,939	\$ 23,939	\$ 26,241	\$ 19,876	\$ 19,876	\$ 19,876	\$ 19,876	\$ -	\$ 0%



CITY OF NEVADA CITY
 CITY MANAGER - DEPT 4615
 2011-2012 BUDGET SUMMARY (Draft)

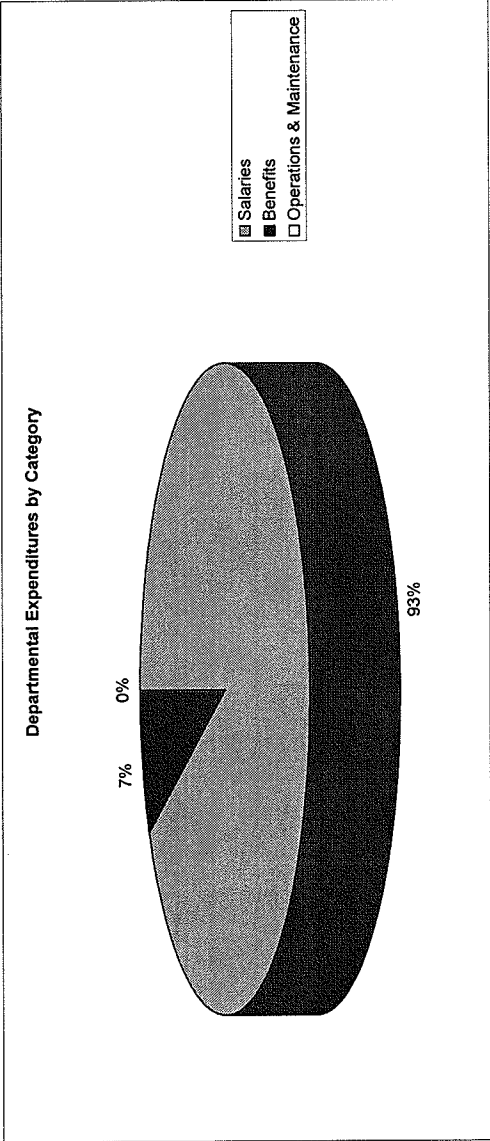
EXPENDITURES:

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Salaries	\$ 102,377	\$ 50,379	\$ 94,215	\$ 51,600	\$ 46,950	\$ 48,000	\$ 37,050	\$ 49,000	\$ 49,000	\$ -
Benefits	\$ 33,580	\$ 3,516	\$ 44,631	\$ 3,672	\$ 7,694	\$ 7,870	\$ 5,815	\$ 9,970	\$ 9,970	\$ -
Operations & Maintenance	\$ 3,156	\$ 6,431	\$ 13,055	\$ 13,055	\$ 9,059	\$ 12,561	\$ 6,873	\$ 12,370	\$ 12,370	\$ -
A-87 Cost Allocation Adjustment							\$ (53,538)	\$ (53,538)	\$ (53,538)	\$ -
TOTAL:	\$ 139,113	\$ 60,326	\$ 151,901	\$ 68,327	\$ 63,703	\$ 68,431	\$ (3,799)	\$ 17,802	\$ 17,802	\$ -
Capital Outlay	\$ 1,159									
TOTAL:	\$ 139,113	\$ 61,485	\$ 151,901	\$ 68,327	\$ 63,703	\$ 68,431	\$ (3,799)	\$ 17,802	\$ 17,802	\$ 0%



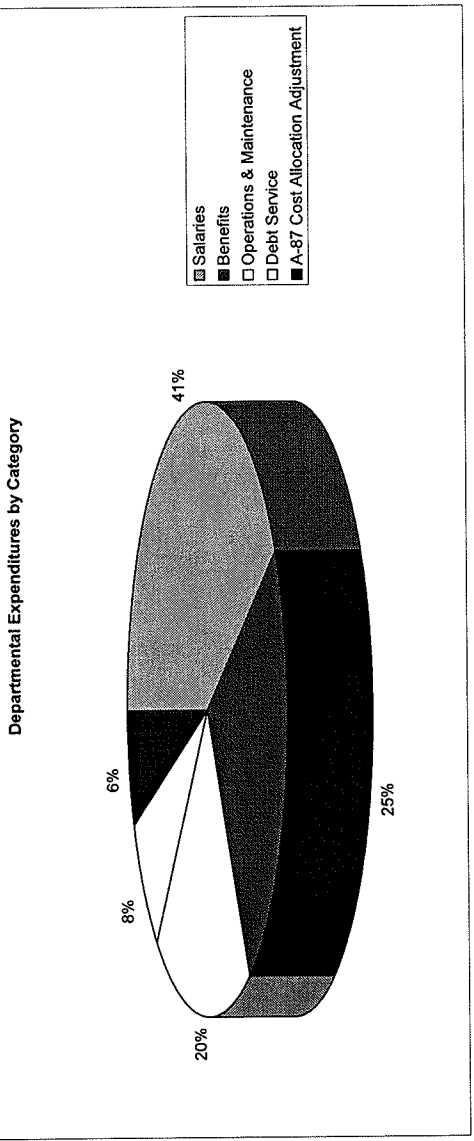
CITY OF NEVADA CITY
 CITY CLERK&TREASURER - DEPT 4620
 2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:	Actual	Actual	Adopted	Mid Year Revised	Actual	Adopted	Actual (Jul - Mar)	Proposed	Adjusted Proposed	Net Change
	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2009-2010	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2011-2012	FY 2011-2012
Salaries	\$ 1,855	\$ 2,317	\$ 2,400	\$ 2,400	\$ 2,409	\$ 2,400	\$ 1,615	\$ 2,400	\$ 2,400	\$ -
Benefits	\$ 142	\$ 177	\$ 184	\$ 184	\$ 184	\$ 184	\$ 124	\$ 184	\$ 184	\$ -
Operations & Maintenance	\$ (541)	\$ -	\$ 760	\$ 760	\$ -	\$ 760	\$ 82	\$ 760	\$ -	\$ (760)
TOTAL:	\$ 1,456	\$ 2,494	\$ 3,344	\$ 3,344	\$ 2,593	\$ 3,344	\$ 1,821	\$ 3,344	\$ 2,584	\$ (760)
									Budget Reduction	23%



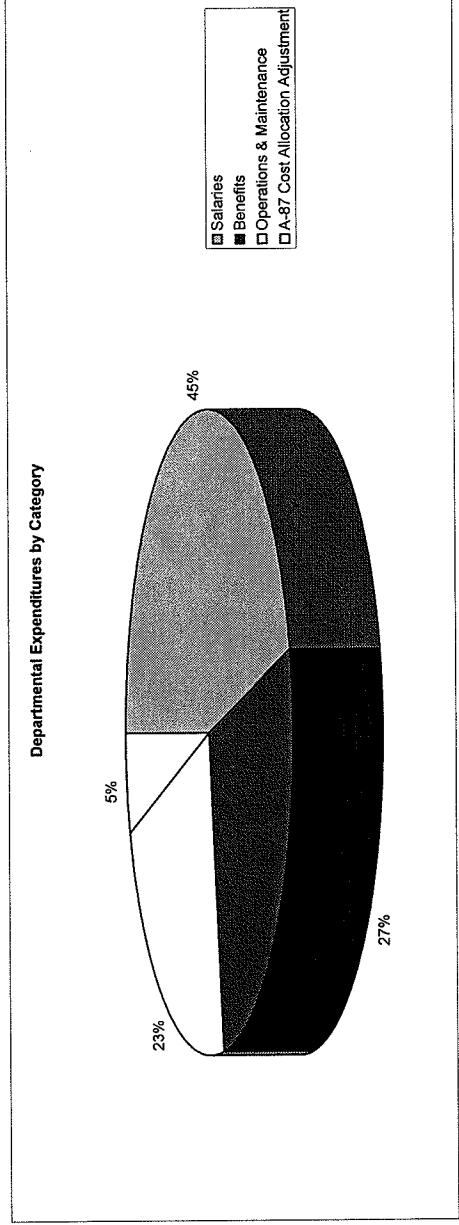
CITY OF NEVADA CITY
 FIRE - DEPT 4630
 2011-2012 BUDGET SUMMARY (Draft)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Salaries	\$ 203,768	\$ 180,108	\$ 188,185	\$ 188,185	\$ 204,617	\$ 205,233	\$ 157,395	\$ 216,022	\$ 206,022	\$ (10,000)
Benefits	\$ 114,259	\$ 247,258	\$ 95,736	\$ 95,736	\$ 101,376	\$ 104,781	\$ 86,725	\$ 124,719	\$ 124,719	\$ -
Operations & Maintenance	\$ 134,343	\$ 102,883	\$ 119,192	\$ 119,192	\$ 110,097	\$ 119,735	\$ 77,158	\$ 107,736	\$ 97,736	\$ (10,000)
Debt Service	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ 37,260	\$ -
A-87 Cost Allocation Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operational	\$ 489,630	\$ 567,509	\$ 440,373	\$ 440,373	\$ 453,350	\$ 467,009	\$ 388,944	\$ 516,144	\$ 496,144	\$ (20,000)
Capital Outlay	\$ 21,227	\$ 2,025	\$ 85,000	\$ 85,000	\$ 125,000	\$ 180,767	\$ 180,767	\$ 15,000	\$ 5,000	\$ (10,000)
TOTAL:	\$ 510,857	\$ 569,534	\$ 525,373	\$ 525,373	\$ 578,350	\$ 467,009	\$ 569,711	\$ 531,144	\$ 501,144	\$ (30,000)
Transfers Out	\$ 24,701	\$ -	\$ 105,000	\$ 105,000	\$ 96,700	\$ 94,000	\$ -	\$ 94,000	\$ 94,000	\$ -
Total w/ transfers	\$ 535,558	\$ 569,534	\$ 630,373	\$ 630,373	\$ 675,050	\$ 561,009	\$ 569,711	\$ 625,144	\$ 595,144	\$ (30,000)
										Budget Reduction 6%



CITY OF NEVADA CITY
POLICE - DEPT 4640
2011-2012 BUDGET SUMMARY (Draft)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Salaries	\$ 640,041	\$ 650,364	\$ 702,867	\$ 662,867	\$ 621,339	\$ 600,650	\$ 464,247	\$ 636,637	\$ 636,637	\$ -
Benefits	\$ 343,173	\$ 685,041	\$ 374,629	\$ 377,069	\$ 324,671	\$ 295,485	\$ 248,703	\$ 370,157	\$ 370,157	\$ -
Operations & Maintenance	\$ 338,077	\$ 347,806	\$ 417,319	\$ 359,019	\$ 338,034	\$ 318,762	\$ 234,890	\$ 326,451	\$ 313,451	\$ (13,000)
A-87 Cost Allocation Adjustment							\$ 70,201	\$ 70,201	\$ 70,201	\$ -
Total Operational	\$ 1,321,292	\$ 1,683,211	\$ 1,494,815	\$ 1,398,955	\$ 1,284,044	\$ 1,214,897	\$ 1,018,041	\$ 1,403,446	\$ 1,390,446	\$ (13,000)
Capital Outlay					\$ 24,126	\$ 52,600		\$ 57,600	\$ 5,000	\$ (52,600)
TOTAL:	\$ 1,321,292	\$ 1,683,211	\$ 1,494,815	\$ 1,398,955	\$ 1,308,171	\$ 1,267,497	\$ 1,018,041	\$ 1,461,046	\$ 1,395,446	\$ (65,600)
Transfers Out	\$ 600									
Total w/ Transfers:	\$ 1,321,892	\$ 1,683,211	\$ 1,494,815	\$ 1,398,955	\$ 1,308,171	\$ 1,267,497	\$ 1,018,041	\$ 1,461,046	\$ 1,395,446	\$ (65,600)
										Budget Reduction 4%



CITY OF NEVADA CITY
 POLICE - DEPT 4640 (Fund 275 Recovery Act Grant)
 2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:

	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Salaries	\$ 255,045	\$ 53,274	\$ 162,175	\$ 127,493	\$ 89,238	\$ 89,238	\$ -
Benefits	\$ -	\$ 25,475	\$ 98,767	\$ 62,668	\$ 54,587	\$ 54,587	\$ -
Operations & Maintenance	\$ -	\$ 3,375	\$ 32,027	\$ 19,707	\$ 26,202	\$ 26,202	\$ -
Total Operational	\$ 255,045	\$ 82,124	\$ 292,969	\$ 209,868	\$ 170,027	\$ 170,027	\$ -

Capital Outlay

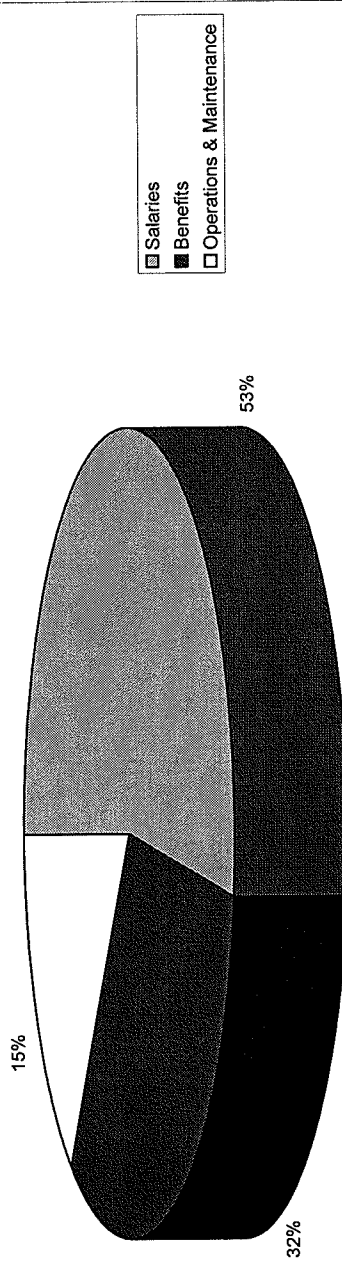
TOTAL:	\$ 255,045	\$ 82,124	\$ 292,969	\$ 209,868	\$ 170,027	\$ 170,027	\$ -
---------------	-------------------	------------------	-------------------	-------------------	-------------------	-------------------	-------------

Transfers Out

Total w/ Transfers:	\$ 17,900	\$ -	\$ 20,510	\$ -	\$ -	\$ -	\$ -
----------------------------	------------------	-------------	------------------	-------------	-------------	-------------	-------------

Budget Reduction 0%

Departmental Expenditures by Category



CITY OF NEVADA CITY
PUBLIC WORKS - DEPT 4650, 4660
2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:

(General Fund)	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Buildings & Grounds - 4650										
Salaries	9,125	58,788	53,756	53,756	54,187	58,977	43,347	58,469	58,469	\$ -
Benefits	2,339	36,420	33,560	33,560	20,190	27,014	20,147	31,419	31,419	\$ -
Operations & Maintenance	118,130	107,833	76,561	76,561	83,698	61,650	54,279	59,200	53,400	\$ (5,800)
A-87 Cost Allocation Adjustment							10,086	10,086	10,086	\$ -
TOTAL:	129,594	203,041	163,877	163,877	162,065	147,641	127,859	159,174	153,374	\$ (5,800)

Capital Outlay

TOTAL:	\$ 130,709	\$ 203,041	\$ 163,877	\$ 163,877	\$ 162,065	\$ 147,641	\$ 127,859	\$ 159,174	\$ 153,374	\$ (5,800)
--------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Transfers Out

Total w/ transfers	\$ 136,387	\$ 203,041	\$ 163,877	\$ 163,877	\$ 193,146	\$ 147,641	\$ 127,859	\$ 159,174	\$ 153,374	\$ (5,800)
--------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

(General Fund)

Streets - 4660	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
Salaries	253,344	139,563	89,222	89,222	106,874	69,489	68,956	67,160	67,160	\$ -
Benefits	125,184	102,891	36,740	36,740	62,973	37,294	56,547	45,510	45,510	\$ -
Operations & Maintenance	263,187	183,710	158,317	158,317	185,670	136,911	101,585	126,800	112,100	\$ (14,500)
Debt Service	21,530	10,930	10,930	10,930	10,930	9,047	8,155	-	-	\$ -
A-87 Cost Allocation Adjustment							81,940	81,940	81,940	\$ -
TOTAL:	663,245	437,094	295,209	295,209	366,446	252,741	317,183	321,210	306,710	\$ (14,500)

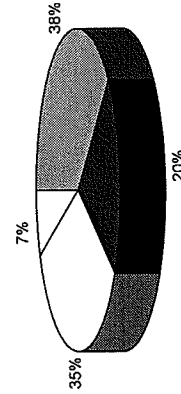
Capital Outlay

TOTAL:	\$ 10,590	\$ 503,850	\$ -	\$ -	\$ 366,446	\$ 252,741	\$ 317,183	\$ 321,210	\$ 306,710	\$ (14,500)
--------	-----------	------------	------	------	------------	------------	------------	------------	------------	-------------

Transfers Out

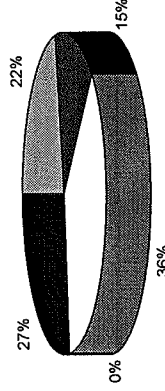
Total w/ transfers	\$ -	\$ 467,045	\$ -	\$ -	\$ 366,446	\$ 252,741	\$ 317,183	\$ 321,210	\$ 306,710	\$ (14,500)
--------------------	------	------------	------	------	------------	------------	------------	------------	------------	-------------

Departmental Expenditures by Category - Buildings and Grounds



- Salaries
- Benefits
- Operations & Maintenance
- A-87 Cost Allocation Adjustment

Departmental Expenditures by Category - Streets



- Salaries
- Benefits
- Operations & Maintenance
- Debt Service
- A-87 Cost Allocation Adjustment

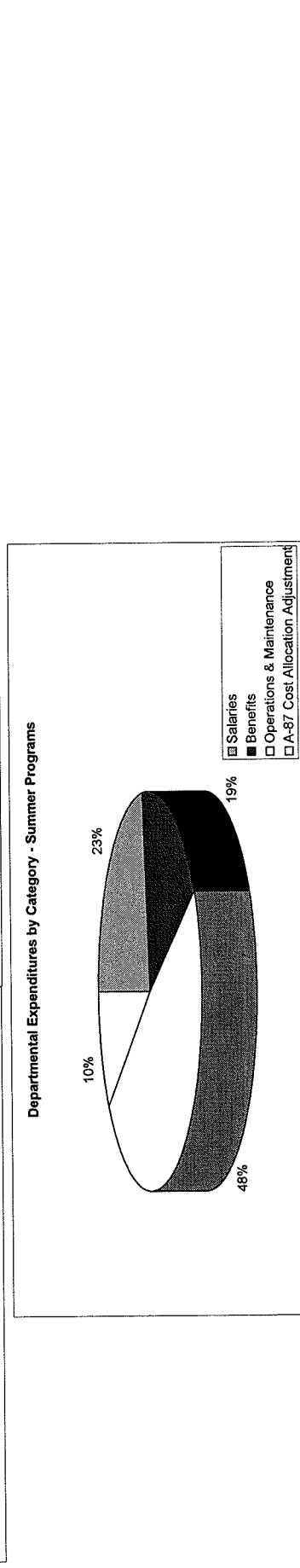
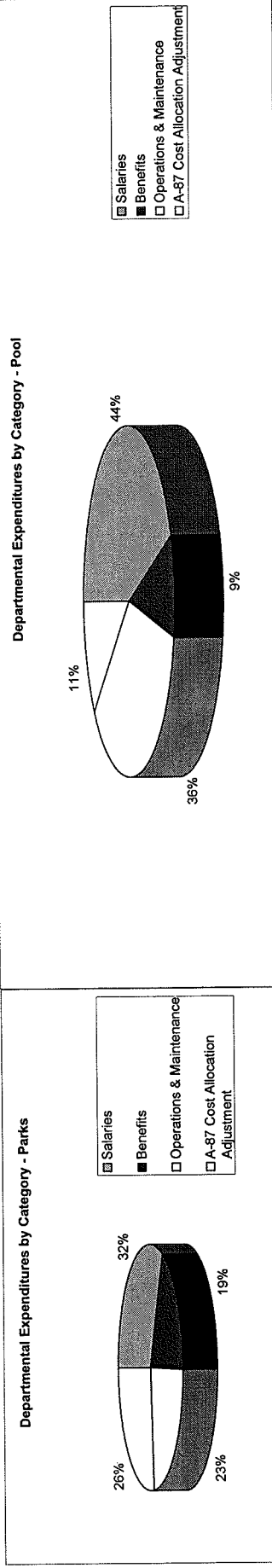
CITY OF NEVADA CITY
 PARKS & RECREATION - DEPT 4670,4675,4676
 2011-2012 BUDGET SUMMARY (Draft)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
EXPENDITURES:										
(General Fund)										
Parks & Recreation - 4670										
Salaries	\$ 61,676	\$ 45,648	\$ 42,090	\$ 42,090	\$ 37,909	\$ 41,487	\$ 33,327	\$ 46,483	\$ 46,483	\$ -
Benefits	\$ 34,597	\$ 22,844	\$ 20,605	\$ 20,605	\$ 19,449	\$ 23,526	\$ 18,177	\$ 28,174	\$ 28,174	\$ -
Operations & Maintenance	\$ 66,214	\$ 71,039	\$ 47,940	\$ 47,940	\$ 51,982	\$ 43,460	\$ 30,277	\$ 37,263	\$ 34,783	\$ (2,500)
A-87 Cost Allocation Adjustment	\$ 162,887	\$ 139,532	\$ 110,635	\$ 110,635	\$ 109,340	\$ 108,473	\$ 120,749	\$ 150,907	\$ 148,407	\$ (2,500)
TOTAL:										
Capital Outlay	\$ 335,435	\$ 3,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 498,022	\$ 143,432	\$ 110,635	\$ 110,635	\$ 109,340	\$ 108,473	\$ 120,749	\$ 150,907	\$ 148,407	\$ (2,500)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
(General Fund)										
Pool - 4675										
Salaries	\$ 59,432	\$ 62,200	\$ 71,008	\$ 71,008	\$ 58,899	\$ 57,648	\$ 33,327	\$ 59,200	\$ 59,200	\$ -
Benefits	\$ 19,514	\$ 10,649	\$ 11,301	\$ 11,301	\$ 10,437	\$ 11,917	\$ 18,177	\$ 12,676	\$ 12,676	\$ -
Operations & Maintenance	\$ 46,174	\$ 60,804	\$ 56,126	\$ 56,126	\$ 48,204	\$ 57,651	\$ 30,277	\$ 59,484	\$ 48,484	\$ (11,000)
A-87 Cost Allocation Adjustment	\$ 125,119	\$ 133,652	\$ 138,435	\$ 138,435	\$ 117,540	\$ 127,216	\$ 96,271	\$ 145,849	\$ 134,849	\$ (11,000)
TOTAL:	\$ 25,156	\$ 88,611	\$ -	\$ -	\$ -	\$ -	\$ 96,271	\$ 145,849	\$ 134,849	\$ (11,000)

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012	Adjusted Proposed FY 2011-2012	Net Change FY 2011-2012
(General Fund)										
Summer Camp Program - 4676										
Salaries	\$ 7,841	\$ 29,339	\$ 37,781	\$ 37,781	\$ 18,613	\$ 11,785	\$ 2,786	\$ 4,587	\$ 4,587	\$ -
Benefits	\$ 600	\$ 7,297	\$ 9,208	\$ 9,208	\$ 8,622	\$ 3,405	\$ 5,365	\$ 3,702	\$ 3,702	\$ -
Operations & Maintenance	\$ 5,916	\$ 6,501	\$ 26,290	\$ 26,290	\$ 9,651	\$ 5,918	\$ 8,899	\$ 1,486	\$ 9,626	\$ 8,140
A-87 Cost Allocation Adjustment	\$ 14,356	\$ 43,137	\$ 73,279	\$ 73,279	\$ 36,885	\$ 21,108	\$ 16,963	\$ 11,888	\$ 19,828	\$ 8,140
TOTAL:	\$ 14,356	\$ 43,137	\$ 73,279	\$ 73,279	\$ 36,885	\$ 21,108	\$ 16,963	\$ 11,888	\$ 19,828	\$ 8,140

Budget Reduction 2%



CITY OF NEVADA CITY
WTP - DEPT 6000 & 6001
2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:

Enterprise Fund <u>Water - 6000</u>	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012
Salaries	\$ 132,966	\$ 195,059	\$ 178,914	\$ 178,914	\$ 189,887	\$ 81,239	\$ 55,721	\$ 80,104
Benefits	\$ 40,140	\$ 104,430	\$ 97,835	\$ 97,835	\$ 110,021	\$ 36,730	\$ 45,815	\$ 44,482
Operations & Maintenance	\$ 328,154	\$ 328,384	\$ 223,817	\$ 223,817	\$ 224,417	\$ 219,704	\$ 159,973	\$ 114,701
Debt Service & Depreciation	\$ 143,383	\$ 142,675	\$ 99,686	\$ 99,686	\$ 148,760	\$ 99,686	\$ 99,686	\$ 107,687
A-87 Cost Allocation Adjustment							\$ 49,291	\$ 49,291
TOTAL:	\$ 644,643	\$ 770,549	\$ 600,252	\$ 600,252	\$ 673,085	\$ 437,359	\$ 410,487	\$ 396,265
Capital Outlay	\$ -	\$ -	\$ 64,000	\$ 64,000	\$ 673,085	\$ 80,000	\$ 410,487	\$ 12,000
TOTAL:	\$ 644,643	\$ 770,549	\$ 664,252	\$ 664,252	\$ 673,085	\$ 517,359	\$ 410,487	\$ 408,265

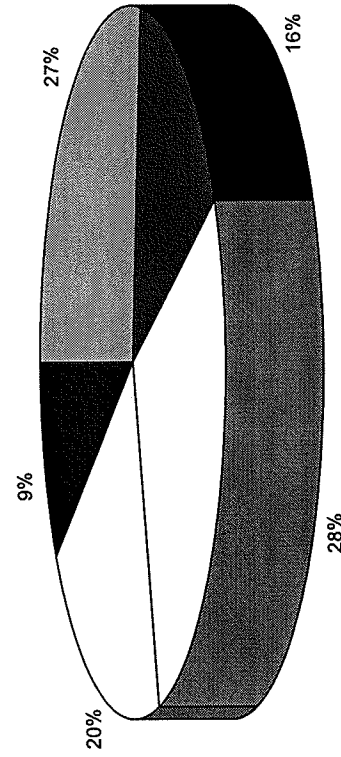
Transfers Out	\$ 4,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/ special revenues & transfers	\$ 648,912	\$ 770,549	\$ 664,252	\$ 664,252	\$ 673,085	\$ 517,359	\$ 410,487	\$ 408,265

(Enterprise - WTP Fund)

Water Distribution - 6001

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,195	\$ 41,001	\$ 62,632
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,535	\$ 20,904	\$ 40,179
Operations & Maintenance	\$ -	\$ 11,747	\$ 19,000	\$ 19,000	\$ 14,292	\$ 36,524	\$ 21,422	\$ 37,302
TOTAL:	\$ -	\$ 11,747	\$ 19,000	\$ 19,000	\$ 14,292	\$ 240,254	\$ 83,326	\$ 140,113
Capital Outlay	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 64,011	\$ 75,000	\$ 83,326	\$ 140,113
TOTAL:	\$ -	\$ 11,747	\$ 94,000	\$ 94,000	\$ 78,302	\$ 315,254	\$ 83,326	\$ 140,113

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



CITY OF NEVADA CITY
 WWTP - DEPT 6500 & 6507
 2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:

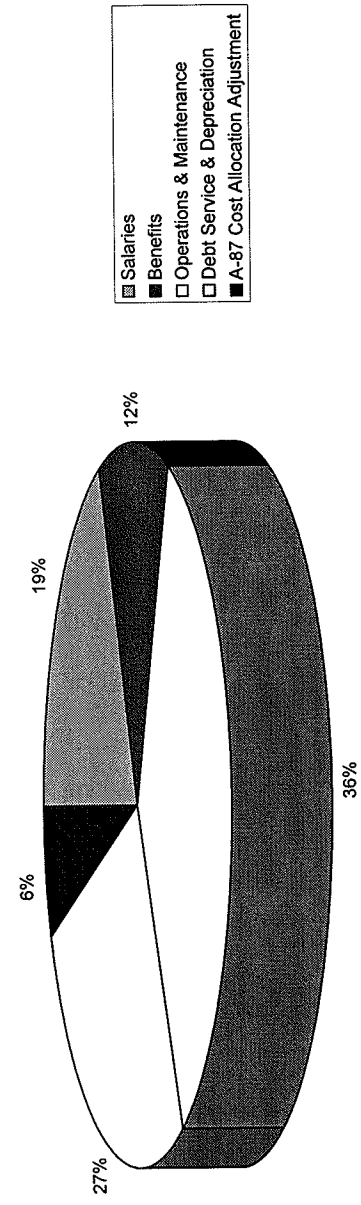
Enterprise Fund <u>Sewer - 6500</u>	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012
Salaries	\$ 130,350	\$ 277,539	\$ 261,555	\$ 261,555	\$ 268,036	\$ 151,562	\$ 98,775	\$ 147,026
Benefits	\$ 31,518	\$ 149,711	\$ 133,637	\$ 133,637	\$ 138,126	\$ 71,176	\$ 77,567	\$ 91,328
Operations & Maintenance	\$ 615,187	\$ 379,916	\$ 359,061	\$ 359,061	\$ 348,252	\$ 376,416	\$ 222,994	\$ 359,752
Debt Service & Depreciation	\$ 387,848	\$ 592,763	\$ 293,654	\$ 293,654	\$ 591,001	\$ 293,558	\$ 291,721	\$ 297,586
A-87 Cost Allocation Adjustment								
TOTAL:	\$ 1,164,903	\$ 1,399,929	\$ 1,047,907	\$ 1,047,907	\$ 1,345,415	\$ 892,712	\$ 757,238	\$ 961,873
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ 52,000
TOTAL:	\$ 1,164,903	\$ 1,399,929	\$ 1,047,907	\$ 1,047,907	\$ 1,345,415	\$ 928,712	\$ 757,238	\$ 1,013,873

Transfers Out	\$ 265,936							
Total w/ transfers	\$ 1,164,903	\$ 1,665,865	\$ 1,047,907	\$ 1,047,907	\$ 1,345,415	\$ 928,712	\$ 757,238	\$ 1,013,873

(Enterprise - WWTP Fund)

<u>Sewer Collection - 6507</u>	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul - Mar) FY 2011-2012	Proposed FY 2011-2012
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,451	\$ 40,988	\$ 64,888
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,908	\$ 20,900	\$ 39,349
Operations & Maintenance	\$ -	\$ 18,118	\$ 22,750	\$ 22,750	\$ 19,614	\$ 35,384	\$ 37,893	\$ 49,662
TOTAL:	\$ -	\$ 18,118	\$ 22,750	\$ 22,750	\$ 19,614	\$ 241,743	\$ 99,782	\$ 153,899
Capital Outlay	\$ -	\$ -	\$ 305,000	\$ 305,000	\$ -	\$ 150,000	\$ -	\$ 105,000
TOTAL:	\$ -	\$ 18,118	\$ 327,750	\$ 327,750	\$ 19,614	\$ 391,743	\$ 99,782	\$ 258,899

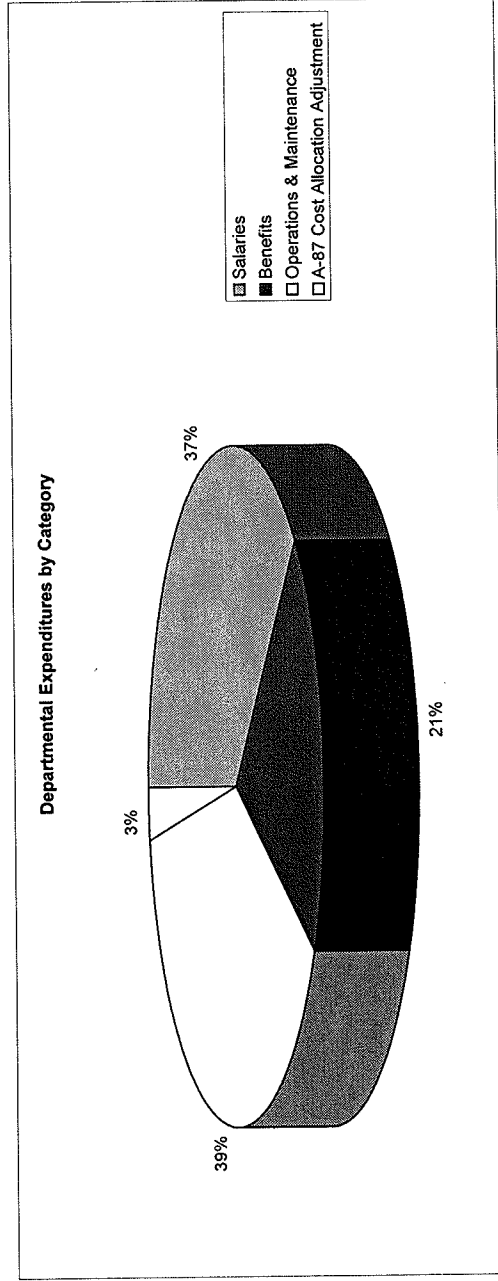
Departmental Expenditures by Category



CITY OF NEVADA CITY
 VETERANS BLDG - DEPT 6950
 2011-2012 BUDGET SUMMARY (Draft)

EXPENDITURES:
 Enterprise Fund
Vet's Bldg - 6950
 Salaries
 Benefits
 Operations & Maintenance
 A-87 Cost Allocation Adjustment
TOTAL:

	Actual FY 2007-2008	Actual FY 2008-2009	Adopted FY 2009-2010	Mid Year Revised FY 2009-2010	Actual FY 2009-2010	Adopted FY 2010-2011	Actual (Jul-Mar) FY 2011-2012	Proposed FY 2011-2012
\$	13,735	12,799	11,883	11,883	9,959	13,656	9,284	17,669
\$	3,136	6,018	6,688	6,688	6,514	8,552	4,968	9,972
\$	14,416	15,404	15,391	15,391	13,381	17,113	11,838	18,690
\$	31,287	34,221	33,962	33,962	29,853	39,321	27,281	47,523



ky

CITY OF NEVADA CITY

STAFF MEMORANDUM

TO: Honorable City Council

FROM: James Spencer – Volunteer Financial Consultant *JS*

DATE: June 16, 2011

SUBJECT: Implementation of the Updated Fee Structure for the Planning Department.

Recommendation:

It is recommended that the City Council adopt the updated Fee Structure for the Planning Department effective August 1st, 2011

Background:

As part of the Nevada City Strategic Plan adopted February 7, 2011 Three-Year Goal: Achieve financial vitality and sustainability – Create and present to the City Council for action an updated fee structure for all fees to reflect the cost to the City. Nevada City fee structure was last updated in 2005.

Discussion:

Planning Department updated Fee Structure – The staff has created an updated fee structure for planning activities and applications. The study and analysis process consisted of updating the hourly rate of staff members and creating activity time estimates based upon inputs from associated department staff within the City Hall operations. The hourly rate is fully burdened and includes base salary, benefits plus paid time off, and administrative overhead distributed based upon the state approved cost allocation plan (A-87). The activity time estimate reviews the average time spent by individuals involved in the process and the services required to complete the process (public notice costs or other government fees).

In an effort to give the city more flexibility in the administration of fees, we have increased the use of deposits for applications or services and charging against deposit the actual labor and material costs. Any remaining balance would be refunded. The increase use of deposits is to ensure the city is properly reimbursed for the cost of services while not overcharging the public for the work provided.

Fiscal Impact:

The fiscal impact of the new fee rates is an increase in City planning fees revenue of approximately \$6,000. Based upon the activity from 2010, the rates would generate an additional \$9,070 of revenue or a 34.0% increase from our 2005 rates. These rates reflect direct cost of providing these services. The study assumes the deposits match the actual cost of service. Some application fees are below cost of service to encourage compliance and not over burden the community.

Cc: Gene Albaugh

Attachment: Nevada City Planning Fee Schedule

New Fee Proposal
Planning Department
Nevada City

May-04-2011

<u>Application Type</u>	<u>Fee or Deposit & T&M</u>	<u>Actual 2005</u>	<u>Proposed 2011</u>
Tentative Parcel Map	Deposit - Actual Cost (T&M)	\$595+\$385 per parcel	\$595+\$385 per parcel
Tentative Final Map	Deposit - Actual Cost (T&M)	\$1,295+\$210 per parcel	\$1,295+\$210 per parcel
Planned Unit Development	Deposit - Actual Cost (T&M)	\$1,470+\$210 per parcel	\$10,000
Lot Line Adjustment	Fee	\$500	\$500
Reversion to Acreage Map	Fee	\$100	\$100
Commerical/Industrial Site Plan	Deposit - Actual Cost (T&M)	\$1,610	\$2,000
Conditional Use Permit	Deposit - Actual Cost (T&M)	\$1,610	\$2,000
Second Dwelling Permit	Deposit - Actual Cost (T&M)	\$250	\$250
Second Dwelling Use Permit	Deposit - Actual Cost (T&M)	\$750	\$750
Home Occupation Use	Fee	\$560	Delete
Minor Architectural Review (No new floor area added)	Fee	\$50	\$50
Architectural Review (addition less than 25% of the original area of existing home)	Fee	\$100	\$200
Architectural Review (construction of new home or addition greater than 25% of the original area of existing home)	Deposit - Actual Cost (T&M)	\$500	\$800
Non-residential architectural review	Deposit - Actual Cost (T&M)	\$500	\$800
Sign Review	Fee	\$50	\$100
Sign Review (outside Historic Section)	Fee	\$50	\$100
Change of Occupancy Review	Fee	\$100	\$100
Tree Removal (Dead, Diseased, or Danger)	Fee	\$50	\$100
Tree Removal (Healthy - no Danger)	Fee	\$50	\$100
Demolition of Accessory Building	Fee	\$200	\$200
Demolition of Primary Building	Fee	\$500	\$500
Zone Change or Pre-Zoning	Deposit - Actual Cost (T&M)	\$1,820	\$2,000
General Plan Amendment	Deposit - Actual Cost (T&M)	\$1,820	\$2,000
Specific Plans	Deposit - Actual Cost (T&M)	\$1,820	\$2,000
Environmental Review	Deposit - Actual Cost (T&M)	\$200	\$500
EIR Preparation	Deposit - Actual Cost (T&M)	Actual Consultant Cost - estimated cost deposit paid in advance	Actual Consultant Cost - estimated cost deposit paid in advance
EIR RFP and Processing	Deposit - Actual Cost (T&M)	\$3,500	\$3,500
Variance	Deposit - Actual Cost (T&M)	\$300	\$500
Public Hearing	Deposit - Actual Cost (T&M)	\$500	Delete
Extension of Time	Deposit - Actual Cost (T&M)	\$200	\$200
Appeal	Deposit - Actual Cost (T&M)	\$25	\$400

New Fee Proposal
Planning Department
Nevada City

May-04-2011

<u>Application Type</u>	<u>Fee or Deposit & T&M</u>	<u>Actual 2005</u>	<u>Proposed 2011</u>
Improvement Plan/Grading Plan Checking	<i>Deposit - Actual Cost (T&M)</i>	1.5% of engineer's estimate using prevailing unit prices or as updated by UBC	1.5% of engineer's estimate using prevailing unit prices or as updated by UBC
Improvement Plan/Grading Plan Inspection	<i>Deposit - Actual Cost (T&M)</i>	4.5% of engineer's estimate using prevailing unit prices or as updated by UBC	4.5% of engineer's estimate using prevailing unit prices or as updated by UBC
Encroachment Permit	<i>Deposit - Actual Cost (T&M)</i>	\$100	\$100
Formal Pre-Application Review	<i>Deposit - Actual Cost (T&M)</i>	\$700	\$700
Time with Staff	<i>Fee</i>	Hourly Rate of Requested Staff	Hourly Rate of Requested Staff
Final/Parcel Map Checking	<i>Deposit - Actual Cost (T&M)</i>	Actual Cost	\$250
Easement or Road Abandonment or Quit Claim Deed Processing	<i>Deposit - Actual Cost (T&M)</i>	Actual Cost	\$250
Certificate of Compliance	<i>Deposit - Actual Cost (T&M)</i>	Actual Cost	\$500
After-the-fact Applications: Any permit listed above with fee:		Twice Permit Fee + enforcement costs, if greater	Twice Permit Fee + Staff T&M
Any permit with no fee listed:		\$70 + enforcement costs, if greater	\$70 + Staff T&M
Zoning Ordinance	<i>Fee</i>	\$15	\$15
Land Use Map	<i>Fee</i>	\$1	\$15