

REVENUE:

General Funds	Audited Actuals F.Y. 05/06	Pre-audit Rec'd F.Y. 06/07 YTD	Budgeted F.Y. 06/07	Budgeted F.Y. 07/08
Sales Tax (incl. prop. in-lieu sales tax)	\$ 914,800	\$ 682,019	\$ 1,200,000	\$ 1,321,000
Property Taxes (includes LAFCO)	\$ 1,242,904	\$ 651,313	\$ 1,221,414	\$ 1,330,000
Room Tax	\$ 327,268	\$ 278,253	\$ 320,000	\$ 325,000
Motor Vehicle (vehicle fees in lieu of prop. Tax)	\$ 187,074	\$ 255,780	\$ 150,000	\$ 170,000
Franchises (Comcast, PG&E, WM)	\$ 71,525	\$ 68,935	\$ 100,000	\$ 85,000
Business Licenses (797 approx. billing)	\$ 67,465	\$ 66,886	\$ 60,000	\$ 65,000
Misc. Income (\$30k NID + misc.)	\$ 38,800	\$ 61,227	\$ 35,000	\$ 95,000
Reimbursements (Ins., WC, POST, etc.)	\$ 52,926	\$ 35,649		
Mitigation	\$ 36,437	\$ 110,754		\$ 10,000
Rental Income	\$ 56,320	\$ 35,870	\$ 65,000	\$ 63,500
Court Fines	\$ 35,945	\$ 31,318	\$ 30,000	\$ 35,000
Recreation, Parks, Pool Fees, Rentals, and Summer	\$ 96,671	\$ 48,142	\$ 72,000	\$ 115,000
Planning Fees	\$ 31,932	\$ 25,916	\$ 35,000	\$ 50,000
Interest	\$ 37,377	\$ 26,628	\$ 10,000	\$ 25,000
Parking Meter Rev. New Lot (Restricted)	\$ 14,005	\$ 9,500	\$ 11,000	\$ 11,550
Parking Meter Rev. Streets (Restricted)	\$ 41,000	\$ 27,400	\$ 25,000	\$ 30,000
Parking Meter Revenue/Citation Increase				\$ 50,000
SB509 (Restricted for Police Use)	\$ 30,111	\$ 29,685	\$ 30,000	\$ 30,000
Fire - Sprinkler Connections	\$ 1,381	\$ 1,000		
Fire Department	\$ 5,321	\$ -		
Sup. Law Enforce (SLESF)	\$ 114,857	\$ 100,000	\$ 100,000	\$ 100,000
OCJP Drug Program	\$ 1,334	\$ 73		
Booking Fees	\$ 4,592	\$ 9,134	\$ 8,000	\$ 8,000
General Fund Subtotal	\$ 3,410,046	\$ 2,655,482	\$ 3,472,414	\$ 3,919,050

Special Revenue

Special Mitigation (Deer Creek Housing)			\$ 200,000	\$ 200,000
Gas Tax - Street	\$ 76,202	\$ 50,667	\$ 25,000	\$ 75,000
STIP Grant	\$ 51,703	\$ 1,059		
Traffic Relief	\$ 17,766	\$ 28,324		
Interest - Special Funds	\$ 26,154	\$ 41,613		
Fire Tax -1986	\$ 32,890	\$ 19,082	\$ 35,000	\$ 35,000
Fire Tax - 2003	\$ 65,597	\$ 38,061	\$ 70,000	\$ 70,000
Fire - Tax Cap	\$ 35,447	\$ -		
Proposition 1B (Road, SW, Traffic)				\$ -
CDBG Tourism Grant	\$ 19,155	\$ -		
Clean Air/Parks Parks Bond Act	\$ 44,745	\$ -		
NC Recreation Park	\$ 23,759	\$ -		
Special Revenue Subtotal	\$ 393,418	\$ 178,806	\$ 130,000	\$ 380,000

Enterprise Funds

Water Revenue	\$ 530,224	\$ 399,479	\$ 495,000	\$ 530,000
Sewer Revenue	\$ 1,197,852	\$ 1,992,671	\$ 1,257,744	\$ 1,320,000
Veteran's Hall	\$ 5,249	\$ 6,397		\$ 8,000
Enterprise Funds Subtotal	\$ 1,733,325	\$ 2,398,546	\$ 1,752,744	\$ 1,858,000

Grant Funds

Constitutional Committee		\$ 4,952		** see attached **awaiting budget
Measure "S"				\$ 410,000
Paving Study Grant			\$ 5,875	
Sewer EPA Grant				
Park and Rec Grant (Safe Parks Bond)	\$ 9,097	\$ -		
O.C.J.P. Grant	\$ 65,428	\$ 65,428	\$ 75,000	\$ 75,000
Grant Funds Subtotal	\$ 74,525	\$ 65,428	\$ 80,875	\$ 485,000

TOTAL REVENUE \$ 6,611,313 \$ 5,203,215 \$ 5,436,033 \$ 6,642,050

OPERATING EXPENSES AND CAPITAL:

			Budgeted F.Y. 06/07	Budgeted F.Y. 07/08
Administration	\$ 683,957	\$ 679,900	\$ 847,792	\$ 1,005,533
Fire	\$ 371,935	\$ -	\$ -	\$ 18,804 (1)
Police	\$ 1,267,558	\$ 1,000,120	\$ 1,433,500	\$ 1,594,432
Buildings & Grounds	\$ -	\$ 55,245	\$ 105,250	\$ 181,364 (7)
Streets (Public Works)	\$ 677,022	\$ 470,132	\$ 583,200	\$ 519,143
Parks & Rec.	\$ 272,957	\$ 192,502	\$ 288,750	\$ 357,093 (4)
Miscellaneous	\$ 54,696	\$ -	\$ -	\$ -
Water	\$ 500,606	\$ 315,666	\$ 395,300	\$ 399,980
Wastewater	\$ 1,001,133	\$ 321,953	\$ 884,450	\$ 960,000
	\$ 4,829,864	\$ 3,035,518	\$ 4,538,242	\$ 5,036,349
Capital & Debt Service	\$ 156,632	\$ 2,205,942	\$ 300,000	\$ 1,033,686 (8)
TOTAL OPERATING EXPENSES AND CAPITAL	\$ 4,986,496	\$ (38,245)	\$ 4,838,242	\$ 6,070,036

Net Revenue \$ 597,791 \$ 572,015

(1) \$99,396 funded by fund 231-'03 Fire Tax				
(2) Funded by fund 230 previous FY balances (not included in debt service and Capital total)	Admin	\$ 35,000	\$ 30,000	
(3) Funded by fund 127-Prop 172/AB509 \$60,000/142&144 CLETS	Water	\$ 111,000	\$ 336,686	
Grant for \$32,000 (not included in debt service and capital total)	Sewer	\$ 1,676,417	\$ -	
(4) Includes Expense for Vet Hall	Fire	\$ 65,395	\$ 37,000	(2)
(5) Includes Buildings on park grounds - p&r budget for detail	Police	\$ 4,963	\$ 5,000	(3)
(6) Includes Filters \$47K potential quimby funds	P&R	\$ -	\$ 182,000	(5)
	Streets (includes Mea	\$ 365,933	\$ 50,000	(6)
	Water			

NEVADA CITY ADMINISTRATION/FINANCE/PLANNING
Budget for Fiscal Year 2006/2007

Department 4600, 4606, 4608, 4610, 4615, 4620, 4656						as of 3/31/07
Acct #	Expenditure Description	Audited Actuals 2005-2006	Preaudit Actual 2006-2007	Adopted 2006-2007	Adopted 2007-2008	% Inc 06/07 vs. 07/08
GENERAL GOVERNMENT						
GENERAL FUND BUDGET - 100						
OPERATIONS:						
Salaries & Benefits - Total Fund 100		212,475	191,696	306,044	550,427	(1)
<u>Dept. 4600 - General Government (consolidate dept 4656 City Hall)</u>						
5010	Salaries - Permanent				146,656	
5030	Overtime				3,247	
5110	Social Security				11,468	
5120	Workers Compensation				21,601	
5130	Health Insurance				49,800	
5132	Dental Insurance				2,802	
5135	Vision				816	
5160	PERS				27,087	
5203	Office Supplies				5,000	(2)
5204	Telephone				3,500	
5208	Dues and Subscriptions (<i>add publications</i>)	4,020	20	2,650	2,500	(3)
5207	Print and Advertising	19,417	39,467	15,000	8,000	
	Postage - <i>new account 07/08</i>				2,000	
5209	Electricity and Heating - City Hall				15,000	(4)
	<i>Recruiting - new account 07/08</i>				5,000	
5274	Contributions to Outside Agencies - <i>new account 07/08</i>				50,000	(5)
5211	Independent Auditing	33,743	86,738	25,000	28,000	(6)
	Lease Purchase - City Hall				124,498	
5214	Liability Insurance				5,500	(7)
5216	Maintenance Contracts				15,000	(8)
	Computer Repair and Maintenance - IT - <i>new account 07/08</i>				5,000	
5218	Outside Services				20,000	(9)
5220	Conferences and Meetings				5,000	(10)
5221	Training and Development				5,000	(11)
5219	Equipment Repair and Maintenance				500	(12)
5237	Other Attorney Costs				10,000	(13)
5245	Animal Shelter	43,712	26,900	39,000	40,500	(14)
5247	Miscellaneous Expenses				500	(15)
5232	Garbage - Curbside/Recycle Greenwaste				5,000	
5257	State/County Fees (<i>edit account in moms</i>)				30,000	(16)
<u>Dept. 4602 - City Council</u>						
5218	Outside Services				3,900	
5220	Conferences and Meetings	4,323	4,524	3,000	5,000	
<u>Dept. 4604 - Planning Commission</u>						
5218	Outside Services				3,900	
<u>Dept. 4606 - City Attorney</u>						
5010	Salaries - Permanent				23,463	
5110	Social Security				1,795	
5130	Health Insurance				8,500	
5132	Dental Insurance				643	
5135	Vision				240	
5160	PERS				4,334	
5249	Office Expense				9,758	
<u>Dept. 4608 - City Planner (Includes Planning Commission Expenses)</u>						
5010	Salaries - Permanent				54,600	
5110	Social Security				4,177	
5130	Health Insurance				1,504	
5132	Dental Insurance				608	
5135	Vision				240	
5160	PERS				10,085	
5203	Office Supplies				500	
5207	Print and Advertising				1,500	
5218	Outside Service				15,000	(17)
5218	Local Agency Formation Commission				12,100	
5221	Training				1,000	
<u>Dept. 4610 - City Engineer</u>						
5010	Salaries - Permanent				14,254	
5110	Social Security				1,090	
5130	Health Insurance				29,188	
5132	Dental Insurance				608	
5135	Vision				240	
5160	PERS				1,492	
5203	Office Supplies				300	
5218	Outside Service				2,500	(18)
5231	Engineering Service				2,500	(19)
<u>Dept. 4615 - City Manager</u>						

5010	Salaries - Permanent				87,450	
5110	Social Security				6,690	
5130	Health Insurance				14,909	
5132	Dental Insurance				955	
5135	Vision				240	
5160	PERS				16,152	
	Auto Allowance				910	
5203	Office Supplies				500	(20)
5208	Dues and Subscriptions (<i>add publications</i>)				250	(21)
5204	Telephone				250	(22)
5220	Conferences and Meetings				2,000	(23)
5221	Training and Development				500	

Dept. 4620 - City Clerk and Treasurer

5010	Salaries - Permanent				2,400	
5110	Social Security				184	
5214	Liability Insurance				150	

(Prior to 07-08)

Outside Services		150,193	181,482	40,000		
Liability & Fire Insurance		5,833	5,237	3,000		
Planning						
Planning Commission		2,640	3,211	4,000		
Planner (Contract position-parttime or FT)		48,567	28,781	55,000		
Planning Support (Contract-parttime)		5,830	3,733	7,500		
Local Agency Formation Commission				12,100		
City Attorney Office Expense		9,758	7,319	9,000		
Litigation Expense		25,626	22,768	20,000		
City Attorney		37,927	28,954	39,000		
Lease Purchase Payment City Hall		104,454	0	124,498		
Chamber of Commerce				35,000		
Constitution Commission				2,000		
Natural Resources Conservation District				500		
Arts Council & Events				500		
Miner's Cultural Foundry				500		
Capital - Curbside Recycle/Greenwaste				12,000		
Employee Education Reimbursement				3,000		
SB2557 - County Tax Collector				30,000		
Economic Development/ERC		16,900	0	4,500		
ADA Program				500		
Capital Contrib. (past Computer/Equip.Upgrade)		11,090	950	14,000		
Office Supplies & Equipment		11,544	17,537	16,000		
NCTV		3,452	3,000			
Petty Cash				0		
Miscellaneous Expense		39,663	7,301			
Telephone		1,784	1,057	2,000		
Equipment Maintenance & Contracts		18,368	10,164	15,000		
Conference & Travel/Training and Development		4,644	9,060	7,500		
GEN. GOV. - ADMIN/FIN/PLANNING GRAND TOTAL		815,961	679,900	847,792	997,534	18%

Capital Projects, Special Projects & Outside Services:

07/08

5512	City Hall Kiosk (<i>fixed asset</i>)				\$ 5,000.00	
5510	Website (<i>capital project</i>)				\$ 10,000.00	
5510	Deer Creek Park II 05/06 & 06/07		0	\$15,000		
5510	Outside Services/Special Projects/Wastewater Engrg & Admin			(in WWV grant)		
5510	Codification and Digitizing of Municipal Code (<i>capital project</i>)			\$10,000	\$ 10,000.00	
5510	Index and Digitizing Public Records (<i>capital project</i>)			\$5,000	\$ 5,000.00	
5510	AB 1600 Fee Study (<i>capital project</i>)			\$5,000	\$ 5,000.00	
TOTALS		0	0	35,000	35,000	

- (1) Includes Fin. Mgr., Clerk I&II, and reallocation of city engineer, city attorney
- (2) Was originally \$10k
- (3) League of Cities Membership, and NP Corp. annual fee
- (4) Was originally \$20k
- (5) Chamber 8% City TOT (\$30k), NCTV (\$3k), Constitution Day (\$2.5k),ERC (\$4.5k), etc. (\$10k)
- (6) Smith&Newell \$18k + consultation
- (7) Parsac/Accordia
- (8) copier/stmp/moms maint/ray morgan/city hall etc gray electric/hdl (was \$21,660 originally)
- (9) county helpdesk/moms xtra assist
- (10) Includes mileage
- (11) Employee cont'd education
- (12) copier/fax/office equip
- (13) Costs associated to other than city attorney (was \$20k originally)
- (14) Animal Shelter
- (15) Bank charges etc.
- (16) SB2557 County Tax Collection Fees
- (17) Ed/Tom/Stoval/Byrd (was \$27,750 originally)
- (18) Outside services used by City Engineer
- (19) Engineering services contracted by city engineer
- (20) Office supplies for City Mgr
- (21) Card Services
- (22) Includes cell phone
- (23) Includes mileage

NEVADA CITY BUILDING & GROUNDS DEPARTMENT
Budget for Fiscal Year 2006/2007

Department 4650, 4652, & 4659

revised 03/31/07

	EXPENDITURE DESCRIPTION	Audited Actuals 2005-2006	Preaudit Actuals 2006-2007	Adopted Budget 2006-2007	Adopted Budget 2007-2008	% Inc 06/07 vs. 07/08
GENERAL FUND BUDGET - 100						
OPERATIONS:						
Acct#	<i>Salaries & Benefits - Total Fund 100</i>	32,076	13,591	61,750	108,564	
5010	Salaries - Permanent				63,124	
	Salaries - Non-Permanent					
5030	Overtime				3,360	
5050	Other Spec. Duty				3,360	
5010	Social Security				5,343	
5120	Workers Compensation				12,601	
5130	Health Insurance				8,270	
5132	Dental Insurance				608	
5135	Vision				240	
5150	Uniform Allowance					
5160	PERS				11,659	
5201	Operational Material & Supplies	7,811	3,128	7,500	5,000	(1)
5202	Building Maintenance & Repair	33,600	23,185	15,000	34,000	(2)
5203	Office Supplies				1,000	(3)
5204	Telephone				1,000	
5209	Electricity				7,000	
	<i>Electricity, Fuel, Telephone, Utilities</i>	10,834	9,125	7,000		
5214	Liability Insurance	7,900	33	7,000	8,000	
5218	Outside Services	5,832	5,950	5,000	9,000	(4)
5232	Garbage and Recycle Fees <i>(edit acct in moms)</i>				300	(5)
5257	State/County Fees <i>(edit account in moms)</i>				1,000	(6)
5219	Equipment Maintenance & Repair	505	235	2,000	1,000	(7)
<u>Dept. 4653 - Train Museum</u>						
5204	Telephone				1,000	
5209	Electricity and Heating				3,500	
5202	Building Repair and Maintenance				500	
5203	Office Supplies				500	(8)
	TOTAL OPERATIONS	98,557	55,245	105,250	181,364	72% (9)
Projects/Capital - Outlay:						
	Accumulated Depreciation	109,913	0			
	Contributed Capital/Contingency Rsv.			2,000		
	TOTAL CAPITAL	109,913	0	2,000	0	
	TOTAL BLDGS. & GRNDS DEPT.	208,470	55,245	107,250	181,364	
Proposed Capital						
	Firehouse 1&2 Repair & Painting			20,000		
	City Hall Waterproofing			40,000		
	TOTAL PROPOSED CAPITAL	0	0	60,000	0	
				167,250	181,364	8%

- (1) tools, supplies/corp yard
- (2) B&G repair and maintenance
- (3) water/b&g office supplies
- (4) Includes all buildings /city hall
- (5) Garbage and dump/landfill
- (6) Solid waste parcel charges Dots
- (7) Equipment associated to buildings and grounds
- (8) NID Water
- (9) Increase due to allocation changes 1.5 of public works

NEVADA CITY FIRE DEPARTMENT
Budget for Fiscal Year 2006/2007

Department 4630 - Funds 100, 230, & 231

as of 3/31/07

EXPENDITURE DESCRIPTION		Audited Actuals 2005-2006	Preaudit Actual 2006-2007	Adopted Budget 2006-2007	Adopted Budget 2007-2008	% Inc 06/07 vs. 07/08
GENERAL FUND BUDGET - 100						
OPERATIONS						
Acct#	<i>Salaries & Benefits - Total Fund 100 & 231</i>	236,693	209,291	280,000	337,942	21%
5010	Salaries - Permanent				116,734	
5020	Salaries - Non-Permanent				24,480	
5030	Overtime				14,965	
	Other Spec. Duty					
5110	Social Security				11,948	
5120	Workers Compensation				13,501	
5130	Health Insurance				20,566	
5132	Dental Insurance				0	
5135	Vision				480	
5150	Uniform Allowance				1,500	
5160	PERS				33,847	
	<i>Materials & Supplies-General Dept. (Prior to 07-08)</i>	28,314	22,850	20,000		
5201	Operational Materials and Supplies				20,000	
5202	Building Repair and Maintenance				3,000	
5203	Office Supplies				1,000	
	<i>CSFA Insurance ????</i>			1,600		
5204	Telephone	3,303	1,726	4,000	2,500	
	<i>Radio & Equipment Maintenance (Prior to 07-08)</i>	11,611	7,996	10,000		
5205	Vehicle Repair and Maintenance				10,000	
5206	Fuel & Oil	4,913	2,926	7,000	7,000	
	<i>Association Dues (Prior to 07-08)</i>	3,164	1,253	3,200		
5207	Print and Advertising				350	
5208	Dues and Subscriptions				3,200	
5209	Electricity and Heating	11,394	7,480	14,000	14,000	
5210	Water	1,207	394	1,000	1,000	
5212	Debt Service - Principle				26,422	
5213	Debt Service - Interest				10,578	
5214	Liability Insurance	21,758	-293	10,000	20,000	
	<i>Accident Insurance (Prior to 07-08)</i>	157	0	1,000		
5215	Other Insurance				1,000	
5217	Election Costs	658	1,031	1,000	1,500	
5218	Outside Services				1,500	
5216	Maintenance Contract			1,000	500	
5219	Equipment Repair and Maintenance				4,000	
5221	Training and Development	4,467	3,569	5,000	5,000	
5228	CDF - Broadcast Dispatch	16,285	10,956	21,000	21,000	
5232	Garbage				800	
5247	Miscellaneous Expenses				100	
5254	Point System	20,669	10,000	20,000	20,000	
5257	State/County Permit (Property Taxes Cottage)				400	
	<i>PERS Volunteer Program (Prior to 07-08)</i>	0		0		
	<i>Training Officer (Prior to 07-08)</i>	0		0		
	<i>Building Maintenance (Prior to 07-08)</i>	4,311	2,723	2,500		
	TOTAL OPERATIONS - General Fund 100	368,903	281,901	402,300	412,871	
2003 FIRE TAX BUDGET - Fund 231						
<i>(To fund third position at Fire Department - Fire Captain)</i>						
5010	Salaries - Permanent				48,719	
	Salaries - Non-Permanent					
5030	Overtime				8,786	
	Other Spec. Duty					
5110	Social Security				4,399	
5120	Workers Compensation (1/4 of WC for Fire Dept)				4,500	
5130	Health Insurance				12,767	
5132	Dental Insurance				955	
5135	Vision				240	
5150	Uniform Allowance				750	
5160	PERS				18,804	
	TOTAL - Fund 231 (2003 Fire Tax)				99,921	
TAX FIRE DEPT. BUDGET - Fund 230						
<i>(To fund capital outlay)</i>						
Capital/Capital Outlay						
5512	Hose (Fund 230)				10,000	
5512	Turnouts (Fund 230)				5,000	
	Department Capital - Fire Dept.	45,313				
	Accumulated Depreciation	27,082	27,082			
	Capital Improve. Fund Contribution					
5510	Lease/Purchase Payment - Engine (Fund 230)	8,855	38,313	37,000		
	TOTAL CAPITAL - Fund 230 (Tax - Fire De	81,250	65,395	37,000	15,000	
TOTAL FIRE DEPARTMENT		450,153	347,296	439,300	527,792	20%

* Overstated by \$10,000 as the Point system \$10,000 that should have been paid July '07 was paid June 30, 2006 and into the incorrect account materials and supplies. So -- basically three payments of \$10,000 were paid in 05/06 two showing under point system, and one showing in Materials and Supplies. The point system for 06/07 is understated because the funds were paid but in the wrong fiscal year (point system for 06/07 s/b \$20,000) (see bolded #'s followed with *)

** The liability insurance s/b posted June 30, 2007.

???? I didn't find the CSFA Insurance posting

NEVADA CITY PARK AND REC DEPARTMENT
Budget for Fiscal Year 2007/2008

Department 4670, 4675, & 4676 (summer camp prgm)

as of 3/31/07

EXPENDITURE DESCRIPTION	Audited Actuals 2005-2006	Preaudit Actuals 2006-2007	Adopted Budget 2006-2007	Adopted Budget 2007-2008	% Inc 06/07 vs. 07/08
GENERAL FUND BUDGET - 100					
OPERATIONS					
Salaries & Benefits - Total Fund 100 (4670, 4675, 4676)	171,306	118,739	193,550	247,838	28%
Dept. 4670 - Parks and Rec. - park grounds					
5010 Salaries - Permanent				57,536	
Salaries - Non-Permanent					
5030 Overtime				1,172	
Other Spec. Duty					
5110 Social Security				4,491	
5120 Workers Compensation				11,701	
5130 Health Insurance				31,497	
5132 Dental Insurance				1,564	
5135 Vision				480	
5150 Uniform Allowance				0	
5160 PERS				9,797	
5201 Operational Materials and Supplies				6,000	
5202 Building Repair and Maintenance				2,000	(1)
5203 Office Supplies				100	
5204 Telephone				750	
5205 Equipment Repair and Maintenance				3,000	(2)
5209 Electricity and Heating				11,000	(3)
5214 Liability Insurance				8,500	
5218 Outside Services				300	(4)
5232 Garbage				13,000	
5220 Business Meetings and Conferences				100	
5221 Training and Development				500	
5247 Miscellaneous Expense				300	
5257 State/County fees & charges (includes property taxes)				6,900	(5)
Total 4670				170,688	
Dept. 4675 - Pool					
5010 Salaries - Permanent				12,419	
5020 Salaries - Non-Permanent				65,520	
Overtime					
Other Spec. Duty					
5110 Social Security				5,962	
Workers Compensation					
Health Insurance					
Dental Insurance					
Vision					
Uniform Allowance					
5160 PERS				2,294	
5201 Operational Materials and Supplies				5,500	(6)
5202 Building Repair and Maintenance				2,000	(7)
5203 Office Supplies				500	
5204 Telephone				350	
5209 Electricity and Heating				9,500	
5218 Outside Services				500	
5206 Gas and Oil				200	
5207 Print and Advertising				3,000	
5219 Equipment Repair and Maintenance				6,500	(8)
5240 Chemicals				5,000	
5150 Uniforms				1,500	(9)
5220 Business Meetings and Conf.				50	(10)
5221 Training and Development				300	
5208 Dues and Subscriptions				50	(11)
5247 Miscellaneous Expense				300	
Recruiting - new account 07/08				1,325	
Total 4675				122,770	
Dept. 4676 - Summer Camp Programs					
Salaries - Permanent					
5020 Salaries - Non-Permanent				24,500	
Overtime					
Other Spec. Duty					
5110 Social Security				1,874	
Workers Compensation					
Health Insurance					
Dental Insurance					
Vision					
Uniform Allowance					
PERS					
5201 Operational Materials and Supplies				5,500	
5218 Instructors - Outside Services				3,400	
5203 Office Supplies				500	

5207	Print and Advertising				2,000	
5150	Uniforms				200	
5247	Misc.				3,300	
	Recruiting - new account 07/08				700	
	Total 4676				41,974	
TOTAL OPERATIONS - General Fund 100					335,432	
Veterans Hall - Fund 695						
5010	Salaries - Permanent				12,422	
5020	Salaries - Non-Permanent				1,268	
	Overtime					
	Other Spec. Duty					
5110	Social Security				1,047	
	Workers Compensation					
	Health Insurance					
	Dental Insurance					
	Vision					
	Uniform Allowance					
5160	PERS				2,294	
5201	Operational Materials and Supplies				500	
5203	Office Supplies				100	
5207	Print and Advertising				150	
5209	Electricity and Heating				2,500	
5232	Garbage				1,380	
TOTAL - Fund 695 (Veterans Hall)					21,661	
(Prior to 07-08) Budget (windows, doors, railing, roof)'						
	Training and Development & Meetings/Conf.	986	1,092.3	0		
	General Dept. Supplies:	17,886	10,070	5,000		
	Telephone	1,179	609	1,500		
	Equipment Maint., Repair & Gas	127	32	2,500		
	Electricity	18,983	15,068	19,000		
	Liability Insurance	8,290	-62	8,100		**
	Garbage Collection	18,787	10,652	16,000		
	Tennis Courts	5	0	500		
	Swimming Pool	18,281	3,532	25,000		
	Summer Program (revenue neutral)	0	0	0		
	Recreation Grounds	228	0	2,000		
	Park Buildings	1,369	1,532	1,000		
	Outside Services	5,074	12,942	9,000		
	Railroad Museum	7,296	4,575	5,000		
	State/County Fees (edit account in moms)		0	600		
TOTAL OPERATIONS		269,798	178,781	288,750	357,093	24%
Projects/Capital - Outlay: 5510						
Dept. 4670 - Parks and Rec. (park grounds)						
5510	Re-roof Cottage House (include new sub roof)				35,000	
5510	Remodel Seaman's Lodge (roof, railing, windows, doors)				80,000	
Dept. 4675 - Pool						
5512	Filters - (potential Quimby Funds)				47,000	
5510	Re-roof Bathhouse (pool @ showers)				20,000	
	Capital	1,185				
	Vet's Hall		13,721			
	Hirschman's Pond (Dept 4671)	2,349				
	Elks Parkland (Dept 4673)	3,237				
	Stamp Mill (Dept 4674)	4,870				
	Ott's Assay (Dept 4677)	90				
	Pool Filter & Pump Upgrade			Grant funded		
	Contributed Capital/Contingency Rsv.			0	0	
				0	0	
TOTAL CAPITAL		11,731	13,721		182,000	
TOTAL PARK & REC DEPARTMENT		281,529	192,502	288,750	539,093	46%
				12,000		

- (1) Park buildings cottage, seamans, etc.
- (2) s/b plygmd, bb cts, tennis lawnmower-park equip
- (3) lights, cottage, seamans
- (4) o.s. used for park maint., alarm, grounds
- (5) Use for all permits
- (6) Within the fence, includes snack bar food
- (7) Pool buildings-bathhouse, office, snack bar
- (8) Includes annual painting
- (9) Purchase of t-shirts for pool staff
- (10) Includes mileage
- (11) Aquatics association
- (12) Includes % of Miners Foundry

NEVADA CITY POLICE DEPARTMENT
Budget for Fiscal Year 2006/2007

Department 4640

as of 3/31/07

	EXPENDITURE DESCRIPTION	Adudited Acutals 2005-2006	Preaudit Actuals 2006-2007	Adj. Adopted Budget 2006-2007	Adopted Budget 2007-2008	% Inc 06/07 vs. 07/08
GENERAL FUND BUDGET - 100						
OPERATIONS:						
Acct #	Salaries & Benefits - Total Fund 100 & 805	1,056,219	881,202	1,196,500	1,326,327	10%
5010	Salaries - Permanent				640,670	
5020	Salaries - Non-Permanent				29,520	
5020	Salaries - Non-Permanent (CSO's)				50,000	
5040	Shift Differential				13,173	
5030	Overtime				57,698	
5060	Court Time					
5011	Other Spec. Duty - Special Events	7,193	2,030	37,700	33,000	(1)
5110	Social Security				108,567	
5120	Workers Compensation				72,000	(2)
5130	Health Insurance				102,536	
5132	Dental Insurance				5,513	
5135	Vision				2,205	
5150	Uniform Allowance				9,000	
5160	PERS				202,445	
Staff Supplies for Department:						
5201	Operational Materials and Supplies				9000	
5202	Building Repair and Maintenance	2,509	319	0	1000	
5203	Office Supplies				3000	
	<i>Office and Officers (Prior to 07-08)</i>	13,410	8,390	12,000		
5204	Telephone	9,383	4,848	10,000	10,000	
5205	Vehicle Maintenance & Repairs	10,414	14,091	14,000	14,000	
5206	Gas and Oil	19,832	11,778	24,000	24,000	
5207	Print and Advertising				500	
5208	Dues and Subscriptions (add publications)				1,000	
5214	Liability Insurance	56,074	-694	25,000	60,000	
5242	Recruiting - new account 07/08				1,500	
5218	Outside Services	11,197	8,018	5,000	6,000	(3)
5219	Equipment Repair and Maintenance	3,223	5,582	3,500	3,500	
5220	Business Meetings and Conferences	1,185	1,319	2,000	2,000	
	Training and Development				15,000	(4)
	<i>P.O.S.T. Schools/Training and Develop. (Prior to 07-08)</i>	4,550	4,196	5,000		
	<i>Non POST Education Reimbursement (Prior to 07-08)</i>	0	5,000	5,000		
	Tow and Storage					
5228	Broadcast Dispatch	89,436	49,329	105,000	105,000	
5276	Ticket Processing - new account 07/08				8,000	
	<i>Citation Collection Service (Prior to 07-08)</i>	0		2,500		
	<i>Parking Surcharge - Cnty Temp. Fac. (Prior to 07-08)</i>	0		2,000		
5277	Police Exporer Program - new account 07/08 (police programs)			3,000	3,000	
5247	Miscellaneous				2,000	(5)
Booking Fees - Fund 147						
5251	Booking Fee	0	6,743	18,000	8,000	
	<i>Narcotics Investigation Purchase Fund (prior to 07-08)</i>	0		1,000		
TOTAL OPERATIONS		1,277,434	1,000,120	1,433,500	1,602,827	12%
Prop. 172/AB509 - Fund 127						
Projects/Captial - Outlay:						
5512	Patrol Car	0		** 0	60,000 *	
CLETEP Grant/CLEEP Grant - Fund 142 & 144						
Projects/Captial - Outlay:						
5512	Mobile Digital Computer (MDC)				32,000	
	Accumulated Depreciation	38,191	0			
	Misc. Capital/Outlay (Siren Mapping)	0	4,963	5,000		
	Capital Improvement Fund Contribution	0		0	0	
TOTAL CAPITAL		38,191	4,963	5,000	92,000	
TOTAL POLICE DEPARTMENT		1,315,625	1,005,083	1,438,500	1,694,827	15%

(1) 11 event days at \$3000 per day
(2) 40% of \$159012 (total wcomp)
(3) Includes sobriety testing and towing
(4) P.O.S.T. and Non P.O.S.T. Training
(5) Includes potential flash \$\$, and etc.

NEVADA CITY STREET DEPARTMENT
Budget for Fiscal Year 2006/2007

Department 4660

as of 3/31/07

	EXPENDITURE	Audited Actuals 2005-2006	Preaudit Actuals 2006-2007	Adopted Budget 2006-2007	Adopted Budget 2007-2008	% Inc 06/07 vs. 07/08
	GENERAL FUND BUDGET - 100					
	OPERATIONS:					
Acct #	Salaries & Benefits - Total Fund 100	308,301	302,369	369,100	154,397	
5010	Salaries - Permanent				40,271	
	Salaries - Non-Permanent	644	595			
5030	Overtime				3,521	
5050/5011	Other Spec. Duty (on call and Special Events)				28,521	
5110	Social Security				5,532	
5120	Workers Compensation				19,801	
5130	Health Insurance				41,456	
5132	Dental Insurance				2,519	
5135	Vision				720	
5150	Uniform Allowance					
5160	PERS				12,056	
5201	Operational Materials and Supplies				50,000	(1)
5203	Office Supplies				300	(2)
5204	Telephone	3,824	2,093	3,600	3,600	(3)
5205	Vehicle Repair and Maintenance				20,000	(4)
5206	Gas and Oil				20,000	(5)
5207	Print and Advertising				200	
5208	Dues, Subscriptions, and Publications				50	(6)
5209	Electricity and Heating (street lighting)	47,185	24,886	45,000	45,000	(7)
5214	Liability Insurance	9,807	-15	5,000	10,000	(8)
5218	Outside Services				30,000	
5219	Equipment Repair and Maintenance				10,000	(9)
5220	Business Meetings and Conferences				200	(10)
5221	Training and Development				500	(11)
5229	Street Maintenance and Repair				5,000	(12)
5232	Garbage and Recycle Fees (edit acct in moms)				10,000	(13)
5257	State/County Fees (edit account in moms)				4,500	(14)
	Recruiting - new account 07/08				1,000	(15)
	(Prior to 07-08)					
	General Dept. Supplies: (includes office)					
	Incl. Street striping, Cut Back					
	Rock, Concrete, Pipe, Signs, Salt					
	Wire, Sweeper Brooms, etc.)	29,813	34,303	90,000		
	Building Repair and Maintenance	456	683	0		
	Snow Removal	0		3,500		
	Sidewalk Repairs	16,817	17,336	3,000		
	Equipment Maint., Repair & Gas	46,736	34,269	42,000		
	Cal. St. Light Assoc.	0		0		
	Travel & Expense			1,000		
	Training and Develop/Meetings& Conf	135	369	0		
	Engineering & Outside Services	55,682	47,059	2,000		
	Pavement Management Plan Update			4,000		
	Garbage Service	14,825	6,187	15,000		
	TOTAL OPERATIONS - General Fund 100	534,224	470,132	583,200	364,747	-37% (16)
	Projects/Captial - Outlay: 100-5510					
5510	Storm Drains (6) East/West Broad)				20,000	
5512	Street Sweeper (5 year financing at 4.2%)				40,000	
5510	Zion/Gold Flat Re-do				25,000	
	Measure "s" - Fund 715-7150					
5510	Measure "S" (note Measure "s" revenue est. \$410K)				350,000	
5510	Storm Drains (as part of capital outlay for measure "s")				20,000	
5512	Trucks/Equipment - Lease Purchase	1,822		30,000	30,000	
	Street Improvement (Boulder, Nevada, Adams)	0	57,636	20,000		
	Asphalt Paving Project		261,001			
	Basketball Court		7,023			
	TDA Sidewalks (Dept 4661)		7,190			
	US Tank Removal (Fund 141)	388	33,083			
	Capital Fund Contribution/Contingency	0		0	0	
	TOTAL CAPITAL/CAPITAL OUTLAY	2,209	365,933	50,000	485,000	870%
	TOTAL STREET DEPARTMENT	536,433	836,065	633,200	849,747	34%

- (1) Tools, supplies for streets
- (2) Stationary etc. street dept employees
- (3) Cell service
- (4) DPW trucks/autos
- (5) Gas/oil st. sweeper, dpw trucks
- (6) Card Service Center, annual fee
- (7) Street lighting
- (8) Acordia/Parsac
- (9) Street equipment repair
- (10) Includes mileage
- (11) All training and development
- (12) Sidewalk Repairs
- (13) Garbage and dump/landfill
- (14) Solid waste parcel charges Dots
- (15) To replace admin expense
- (16) Reduction due to reallocation of s&b from pub. Works to B&G, water, sewer, streets, P&R

NEVADA CITY WATER DEPARTMENT
Budget for Fiscal Year 2006/2007

Department 6000

revised 03/31/07

EXPENDITURE DESCRIPTION	Audited Actuals 2005-2006	Preaudit Actual 2006-2007	Adopted Budget 2006-2007	Adopted Budget 2007-2008	% Inc 06/07 vs. 07/08
GENERAL FUND BUDGET - 600					
OPERATIONS:					
Acct# Salaries & Benefits - Total Fund 600	180,360	141,933	220,000	212,580	(1)
5010 Salaries - Permanent				141,743	
Salaries - Non-Permanent					
5030 Overtime				3,997	
5050 Other Spec. Duty				3,207	
5110 Social Security				11,394	
5120 Workers Compensation				13,501	
5130 Health Insurance				11,800	
5132 Dental Insurance				566	
5135 Vision				192	
5150 Uniform Allowance					
5160 PERS				26,180	
5201 Operational Materials and Supplies				20,000	(2)
5202 Building Repair and Maintenance				500	
5203 Office Supplies	2,403	1,683	1,500	1,500	
5204 Telephone	642	462	800	700	
5205 Vehicle Repair and Maintenance				500	(3)
5206 Gas and Oil				300	(4)
5207 Print and Advertising				1,500	(5)
5208 Dues/Subscriptions/Publications				1,000	(6)
5209 Electricity and Heating	12,155	11,816	13,000	14,500	(7)
5210 Water	74,260	38,498	89,000	97,400	(8)
5214 Liability Insurance	10,772	1,070	10,000	11,000	(9)
5218 Outside Services				7,000	
5231 Engineering Services				2,000	
5219 Equipment Repair and Maintenance				5,000	
5240 Chlorine and Chemicals	10,696	11,264	12,000	12,000	
5241 Bacterial Tests				2,000	
5257 State/County Fees (rename this account in mom)				10,000	(10)
Training and Development & Meetings/Conf.	74	525	0	500	
General Dept. Supplies: (Pipes, valves, fittings, welding foundry work, meters, boxes, etc.)	19,419	16,408	21,000		
Equipment Maint. & Repair/ Gas&Oil	9,623	3,896	8,000		
Engineering Services	12,339	10,110	5,000		
Outside Service	23,181	76,464	0		
Bacterial Tests	-510	834	3,000		
Dam Inspection	6,193	705	3,000		
State of Calif. Fees	45	0	9,000		
TOTAL OPERATIONS	361,653	315,666	395,300	399,980	1%
Projects/Capital - Outlay: 600-5510					
5510 Water Line Replacement (East Broad and Woodpecker)				130,000	
5510 Fire Hydrant and Valve replacement (4 - scattered)				32,000	
5510 Replacement of Water Meters (500/1200 total)				45,000	
5510 Replacement of Valves - Various Locations				30,000	
Department Capital/Capital Outlay	0	20,590			
Nevada, Boulder, Adams St Water Line		72,643	0	0	
Accumulated Depreciation	100,446	0			
Engineering Studies, chart/flow recorder			10,000		
Capital Fund Contribution/Contingency					
TOTAL CAPITAL	100,446	93,233	10,000	237,000	2270%
Debt Service:					
'07/08 - USDA Water System Promissory Note 4.09%				99,686	
2004-2005 Int. Prin.					
Bond of 1977 400,000 = 20,000 + 15,000					
Drought Relief 765,000 = 38,250 + 28,500					
1,165,000 = 58,250 + 43,500			101,000		
2950+14075+1325=\$18,350					
91-03,91-05 & 91-06 Water loan int. =\$18,350	38,507	0	0	0	
TOTAL DEBT SERVICE	38,507	0	101,000	99,686	-1%
TOTAL WATER DEPARTMENT	500,606	408,899	506,300	736,666	45%

- (1) Reduction due to reallocation of s&b
- (2) WTP Supplies
- (3) Repairs to vehicles associated to water
- (4) Ferrelgas tank deposit
- (5) News letter production
- (6) Mbr dues, publications, subs
- (7) Includes Pump Station @ american hill close fund 620
- (8) NID Water
- (9) Acordia/Parsac
- (10) State of Calif. Fees, dam inspection

Wastewater Treatment Plant and Collection System Budget
Fiscal Year 2007/2008

	Monthly	Yearly
Personnel/Contract Labor	34,167	410,000
Collection System	3,750	45,000
Adm.	3,333	40,000
Line Inspection	592	7,100
General Supplies/Improvements	1,500	18,000
Office Supplies	167	2,000
Telephone and Telemetry	150	1,800
Electricity	6,583	79,000
Solids Transport	1,800	21,600
Misc. and rentals	167	2,000
Line Cleaning	417	5,000
Liability Insurance	333	4,000
Equipment Maint.&Repair	1,250	15,000
Chemicals	3,167	38,000
Bacterial Tests/Lab	4,167	50,000
Engineering/Outside Services	417	5,000
State of CA Fees	417	5,000
County Fees	125	1,500
Debt Service	16,667	200,000
Capital Items	833	10,000
Total	38,158	457,900

Grand Total
960,000