



# Town of Hillsborough

## Financial Report

Quarter and Year Ended June 30,  
2009 (Unaudited)

**TOWN OF HILLSBOROUGH  
FINANCIAL REPORT  
QUARTER ENDING JUNE 30, 2009**

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**COMBINED BALANCE SHEET - ALL FUNDS**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>	<u>Replacement</u>	<u>Water</u>	<u>Sewer</u>	<u>General Fixed Assets</u>	<u>Long- Term Debt</u>	<u>Total (Memo Only)</u>
<b>ASSETS:</b>									
Cash and investments	\$ 14,069,533	\$ 95,210	\$ 1,670,230	\$ 3,501,431	\$ 11,419,718	\$ 9,772,722			\$ 40,528,844
Cash with Trustee					257,248	911,317			1,168,565
Cash with GASB Trust				1,504,108					1,504,108
Accrued Interest	50,744	-	-	-					50,744
Accounts Receivable	271,251	-	6,500		1,878,434				2,156,185
Due from other Governments	460,001	81,921	126,597			179,021			847,540
Due From Other Funds			17,461						17,461
Prepaid Expenses	41,784				170,653	-			212,437
Cost of Issuance					278,094	373,400			651,494
Fixed Assets (net of depreciation)				1,766,594	23,369,925	22,564,379	\$ 10,877,119		58,578,017
Amount to be provided for LTD								\$ 1,533,854	1,533,854
<b>TOTAL ASSETS</b>	<b>\$ 14,893,313</b>	<b>\$ 177,131</b>	<b>\$ 1,820,788</b>	<b>\$ 6,772,133</b>	<b>\$ 37,374,072</b>	<b>\$ 33,800,839</b>	<b>\$ 10,877,119</b>	<b>\$ 1,533,854</b>	<b>\$ 107,249,249</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>									
<b>LIABILITIES:</b>									
Accounts Payable	\$ 208,048	\$ 3,175	\$ 39,437		\$ 94,674	\$ 369,884	\$ -	\$ -	\$ 715,218
Due To Other Funds		17,461				-			17,461
Accrued Payroll	530,542								530,542
GASB 45 liability									-
Accrued Workers Compensation									-
Accrued Interest	16,313				17,401	24,603			58,317
Refundable Deposits	3,601,219		5,600		558,500				4,165,319
Insurance Claims	15,875				82,688	119,825			218,388
Deferred revenues	515,400								515,400
Leases Payable								-	-
Bond Principal					18,243,546	19,996,454			38,240,000
Accrued Employee Leave					91,464	56,662		1,533,854	1,681,980
Total Liabilities	4,887,397	20,636	45,037	-	19,088,273	20,567,428	-	1,533,854	46,142,625
<b>FUND EQUITY:</b>	<b>4,887,397</b>								
Investment in Fixed Assets				1,766,594	5,383,627	3,479,242	\$ 10,877,119		21,506,582
Fund Balance	10,005,916	156,495	1,775,751	5,005,539	12,902,172	9,754,169			39,600,042
Total Fund Equity	10,005,916	156,495	1,775,751	6,772,133	18,285,799	13,233,411	10,877,119	-	61,106,624
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 14,893,313</b>	<b>\$ 177,131</b>	<b>\$ 1,820,788</b>	<b>\$ 6,772,133</b>	<b>\$ 37,374,072</b>	<b>\$ 33,800,839</b>	<b>\$ 10,877,119</b>	<b>\$ 1,533,854</b>	<b>\$ 107,249,249</b>

**GENERAL FUND SUMMARIES**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Fiscal Year 2008-2009				Fiscal Year 2007-2008			YTD Var over PY
	<u>Budget</u>	<u>YTD Actual to 6/30/09</u>	<u>YTD %</u>	<u>% to Total</u>	<u>Actual</u>	<u>YTD Actual to 6/30/08</u>	<u>YTD %</u>	
MAJOR REVENUES:								
Property Taxes	\$ 10,587,880	\$ 10,882,606	103%	56%	\$ 10,103,566	\$ 10,203,588	101%	7%
Public Safety Special Tax	2,236,300	2,238,412	100%	11%	2,236,300	2,236,300	100%	0%
Permits	878,625	966,417	110%	5%	923,860	922,203	100%	5%
Service Charges	1,026,438	1,066,410	104%	5%	1,180,625	1,293,161	110%	-18%
Motor Vehicle License Fees	802,300	858,701	107%	4%	816,000	815,188	100%	5%
Business License	500,000	507,247	101%	3%	628,200	663,741	106%	-24%
Franchise Tax	556,600	557,077	100%	3%	543,200	565,233	104%	-1%
Interest on Investments	243,463	220,122	90%	1%	450,000	550,656	122%	-60%
All Others	2,267,400	2,199,228	97%	11%	1,513,626	1,449,412	96%	52%
TOTAL	\$ 19,099,006	\$ 19,496,220	102%	100%	\$ 18,395,377	\$ 18,699,482	102%	4%

EXPENDITURES BY TYPE:

Salaries	\$ 9,550,137	\$ 9,458,772	99%	49%	\$ 9,233,517	\$ 9,058,356	98%	-4%
Overtime	574,500	829,929	144%	4%	562,500	1,132,243	201%	27%
Medicare/FICA	317,709	350,496	110%	2%	311,867	344,602	110%	-2%
PERS	2,994,025	3,015,420	101%	15%	2,926,495	2,864,268	98%	-5%
Health, Life & Dental	1,475,137	1,424,242	97%	7%	1,460,359	1,327,308	91%	-7%
Retired Employees Health	1,296,817	1,324,573	102%	7%	725,690	681,297	94%	-94%
Workers Compensation	728,071	694,375	95%	4%	695,740	678,384	98%	-2%
Other Pays and Benefits	621,661	675,784	109%	3%	561,165	616,071	110%	-10%
Sub-total	17,558,057	17,773,591	101%	91%	16,477,333	16,702,529	101%	-6%
Materials & Services	3,947,981	3,788,997	96%	19%	3,873,309	3,768,446	97%	-1%
Reimbursed Expenditures	(2,482,132)	(2,612,974)	105%	-13%	(2,361,099)	(2,693,318)	114%	-3%
Transfers to Reserve Fund	535,100	535,100	100%	3%	850,654	850,654	100%	37%
Transfers to Capital Project		-		0%				
TOTAL	\$ 19,559,006	\$ 19,484,714	100%	100%	\$ 18,840,197	\$ 18,628,311	99%	-5%

EXPENDITURES BY FUNCTION:

Support Services	\$ 1,122,639	\$ 1,182,673	105%	6%	\$ 1,036,693	\$ 1,048,927	101%	-13%
General Government	1,356,560	1,317,362	97%	7%	1,347,900	1,375,251	102%	4%
Community Services	1,725,587	1,640,119	95%	8%	1,611,451	1,549,266	96%	-6%
Public Safety	13,954,185	13,973,071	100%	72%	13,222,613	12,993,116	98%	-8%
Streets	1,400,035	1,371,489	98%	7%	1,621,540	1,661,751	102%	17%
TOTAL	\$ 19,559,006	\$ 19,484,714	100%	100%	\$ 18,840,197	\$ 18,628,311	99%	-5%

SELECTED LINE ITEMS:

Insurance	\$ 375,550	\$ 376,825	100%		\$ 416,745	\$ 378,975	91%	1%
Overtime - Fire (1)	\$ 364,000	\$ 596,700	164%		\$ 350,000	\$ 843,884	241%	29%

(1) Reimbursements received reflected in line item - \$175,361

**GENERAL FUND**  
**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
	<u>Budget</u>	<u>YTD Actual to 6/30/09</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 6/30/08</u>	<u>YTD %</u>	
<b>OPERATING REVENUES:</b>							
Taxes	\$ 11,432,780	\$ 11,715,310	102%	\$ 11,183,666	\$ 11,332,198	101%	3%
Permits	878,625	966,417	110%	923,860	922,203	100%	5%
Fines & Forfeitures	91,500	75,392	82%	91,500	88,072	96%	-14%
State Subventions	1,022,100	1,037,517	102%	1,006,900	928,503	92%	12%
Use of Assets	1,163,163	1,142,582	98%	1,349,200	1,482,883	110%	-23%
Service Charges	1,026,438	1,066,410	104%	1,180,625	1,293,161	110%	-18%
Miscellaneous	242,955	268,455	110%	110,811	115,517	104%	132%
Total	15,857,561	16,272,083	103%	15,846,562	16,162,537	102%	1%
<b>OPERATING TRANSFERS IN:</b>							
Public Safety Spec Tax	2,236,300	2,238,412	100%	2,236,300	2,236,300	100%	0%
JPA - Adv Life Support Prog	75,645	104,172	138%	87,515	75,645	86%	
SLESF (Police Grants)				-	18,900	#DIV/0!	
OPEB Reserve	679,500	631,553	93%				
Measure "A"	250,000	250,000	100%	225,000	225,000	100%	11%
Total	3,241,445	3,224,137	99%	2,548,815	2,555,845	100%	26%
<b>USE OF PY RESERVE</b>							
<b>GRAND TOTAL</b>	19,099,006	19,496,220	102%	18,395,377	18,718,382	102%	4%
<b>OPERATING EXPENDITURES:</b>							
Council	27,073	24,086	89%	26,675	22,264	83%	-8%
City Manager	574,802	573,980	100%	516,674	512,106	99%	-12%
Finance	385,875	382,436	99%	361,010	344,790	96%	-11%
General Government	884,410	845,212	96%	745,582	772,933	104%	-9%
City Attorney	121,739	189,021	155%	118,336	155,769	132%	-21%
Police	7,069,681	7,010,724	99%	6,798,517	6,447,587	95%	-9%
Fire	6,842,654	6,920,497	101%	6,418,947	6,540,380	102%	-6%
Building Inspection	1,208,957	1,128,434	93%	1,053,500	999,949	95%	-13%
Planning	510,830	505,885	99%	472,651	464,017	98%	-9%
Public Works Administration	(2,150)	(2,150)	100%	(2,150)	(2,150)	100%	0%
Streets & Storm Drain	1,400,035	1,371,489	98%	1,479,801	1,520,012	103%	10%
Total	19,023,906	18,949,614	100%	17,989,543	17,777,657	99%	-7%
<b>OPERATING TRANSFERS OUT:</b>							
Capital Reserve	31,200	31,200	100%	316,907	316,907	100%	90%
OPEB Reserve	460,000	460,000		500,000	500,000		8%
Computer Repl	33,800	33,800	100%	28,447	28,447	100%	-19%
Vehicle Repl	-	-		-	-		
Furniture & Fixtures Repl	4,600	4,600	100%	5,300	5,300	100%	13%
Radio & Pagers Repl	5,500	5,500	100%	-	-		
Dispatch Equipment Repl	-	-		-	-		
Hose, Nos, Breathing App	-	-		-	-		
Paramedic Equip	-	-		-	-		
Retirement Health	-	-		-	-		
Total	535,100	535,100	100%	850,654	850,654	100%	37%
<b>GRAND TOTAL</b>	19,559,006	19,484,714	100%	18,840,197	18,628,311	99%	-5%
<b>EXCESS(DEFICIT)</b>	(460,000)	11,506		(444,820)	90,071	-20%	-87%
<b>Beginning Fund Balance</b>	9,994,410	9,994,410	100%	9,904,339	9,904,339	100%	1%
<b>Ending Fund Balance</b>	\$ 9,534,410	\$ 10,005,916	105%	\$ 9,459,519	\$ 9,994,410	106%	0%

**GENERAL FUND REVENUES**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

		FISCAL YEAR 2008-2009			FISCAL YEAR 2007-2008			YTD Var over PY
Account Number		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
TAXES:		100-000.00-						
Secured Property Tax	40.401.000	\$ 9,041,100	\$ 9,110,134	101%	\$ 8,628,100	\$ 8,569,719	99%	6%
Unsecured Property Tax	40.402.000	566,000	565,275	100%	506,138	525,104	104%	8%
Supplemental Roll	40.403.000	180,000	254,667	141%	204,200	336,405	165%	-24%
Supplemental Roll - Prior	40.404.000	-	36,231	0%	.			
Unitary Revenue Tax	40.408.000	55,300	92,913	168%	55,300	60,369	109%	54%
Excess ERAF	40.409.000	720,000	797,906	111%	689,928	689,928	100%	16%
Triple Flip	40.410.001	25,480	25,480	100%	19,900	22,063	111%	15%
Property Transfer Tax	40.413.000	166,600	158,142	95%	277,100	295,145	107%	-46%
Sales & Use Tax	41.410.000	68,200	72,419	106%	66,900	66,717	100%	9%
Public Safety Sales Tax	41.411.000	110,100	94,896	86%	107,900	103,007	95%	-8%
Business License Tax	41.412.000	500,000	507,247	101%	628,200	663,741	106%	-24%
Total Taxes		11,432,780	11,715,310	102%	11,183,666	11,332,198	101%	3%
PERMITS:								
Home Business Permits	41.412.004	18,800	16,400	87%	18,400	17,250	94%	-5%
Building Permits	43.431.000	516,000	511,707	99%	592,515	594,643	100%	-14%
Electrical Permits	43.433.000	48,620	65,745	135%	42,085	44,801	106%	47%
Plumbing Permits	43.435.000	57,750	86,158	149%	49,970	43,406	87%	98%
Mechanical Permits	43.437.000	22,110	32,773	148%	19,190	17,295	90%	89%
Grading Permits	43.441.000	78,545	117,079	149%	65,000	67,169	103%	74%
Charitable Use Permits	43.443.000	1,800	2,275	126%	1,700	3,875	228%	-41%
Alarm Permits	43.456.000	135,000	134,280	99%	135,000	133,764	99%	0%
Total Permits		878,625	966,417	110%	923,860	922,203	100%	5%
FINES & FORFEITURES:								
BL Fines/Other Penalties	44.451.000	30,000	30,150	101%	30,000	38,980	130%	-23%
Other Fines & Forfeitures	44.453.000	11,500	4,080	35%	11,500	5,156	45%	-21%
Alarm Fines	45.455.002	15,000	11,262	75%	15,000	16,732	112%	-33%
Building Permit Penalty	45.455.003	35,000	29,900	85%	35,000	27,204	78%	10%
Total Fines & Forfeitures		91,500	75,392	82%	91,500	88,072	96%	-14%
STATE SUBVENTIONS:								
HOPTR	45.461.000	70,600	65,006	92%	70,600	66,432	94%	-2%
Peace Officers Training	45.463.000	4,000	10,137	253%	5,100	7,906	155%	28%
Motor Veh License Fee	45.465.000	802,300	858,701	107%	816,000	815,188	100%	5%
Off Highway License	45.469.000	200		0%	200			
Mandated Costs	45.470.000	30,000	9,114	30%		13		
Other Grants	45.471.000	115,000	94,559	82%	115,000	38,964	34%	143%
Total State Subventions		1,022,100	1,037,517	102%	1,006,900	928,503	92%	12%
USE OF ASSETS:								
Interest	46.475.000	243,463	220,122	90%	450,000	550,656	122%	-60%
Rents	46.477.000	363,100	365,058	101%	356,000	362,734	102%	1%
Franchise Tax - Electric	46.479.000	71,600	75,636	106%	70,200	72,696	104%	4%
Franchise Tax - Gas	46.481.000	77,500	83,948	108%	76,000	72,568	95%	16%
Franchise Tax - Garbage	46.483.000	262,700	225,562	86%	255,000	261,214	102%	-14%
Franchise Tax - Cable TV	46.485.000	144,800	171,931	119%	142,000	158,755	112%	8%
Sale of City Property	46.493.000		325		-	4,260		
Total Use of Assets		1,163,163	1,142,582	98%	1,349,200	1,482,883	110%	-23%

**GENERAL FUND REVENUES**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

		FISCAL YEAR 2008-2009			FISCAL YEAR 2007-2008			YTD Var over PY
Account Number		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
SERVICE CHARGES:								
Technology Fee	43.444.000	23,000	26,744	116%	27,930	31,917	114%	-16%
Planning Applications	47.501.000	159,500	156,791	98%	225,000	236,571	105%	-34%
Gen Plan Maint Fee	47.502.000	30,000	29,592	99%	36,400	41,751	115%	-29%
Building Plan Checking	47.503.000	290,000	275,128	95%	339,435	402,549	119%	-32%
Subdivision	47.505.000	6,600	23,990	363%	5,300	5,000	94%	380%
Engineering Fees	47.506.000	8,200	6,084	0%	8,000	7,440	0%	0%
Streets, Curb	47.507.000	60,000	89,641	149%	50,000	101,122	202%	-11%
Bus Lic Application	47.509.000	178,700	172,338	96%	185,000	181,859	98%	-5%
Microfilm	47.511.000	6,000	6,282	105%	7,790	9,024	116%	-30%
Fire/Paramedic Services	47.513.000	-	2,024		22,470	5,922	26%	-66%
Police Services	47.517.000	10,200	17,600	173%	10,000	17,829	178%	-1%
Alarm Monitoring Fees	47.517.001	235,000	239,832	102%	242,000	243,000	100%	-1%
PW- Outside Charges	47.519.000	11,500	5,073	44%	11,300	6,502	58%	-22%
Booking Fee Reimb	47.521.000	3,500		0%	3,400			
Community Serv Fees	47.523.000	4,138	15,070	364%	4,100	263	6%	5630%
Other Service Fees	47.525.000	100	221	221%	2,500	2,412	96%	-91%
Total Service Charges		1,026,438	1,066,410	104%	1,180,625	1,293,161	110%	-18%
MISCELLANEOUS:								
Workers Comp Reimb	48.541.000	45,000	46,974	104%	45,000	67,804	151%	-31%
Sale of Maps/Ordinances	48.542.000	10			10		0%	
Photocopies	48.543.000	1,000	3,155	316%	4,000	5,726	143%	-45%
Other Insurance Reimb	48.545.000	137,845	141,557	103%	15,000	13,688	91%	934%
Miscellaneous	48.555.000	59,100	76,769	130%	46,801	28,299	60%	171%
Total Misc Revenues		242,955	268,455	110%	110,811	115,517	104%	132%
SUB-TOTAL		15,857,561	16,272,083	103%	15,846,562	16,162,537	102%	1%
OPERATING TRANSFERS:								
Public Safety Spec Tax	49.002.000	2,236,300	2,238,412	100%	2,236,300	2,236,300	100%	0%
JPA - ALS Program	49.003.000	75,645	104,172	138%	87,515	75,645	86%	38%
OPEB Reserve		679,500	631,553	93%				
SLESF	49.005.000				-	18,900		-100%
Measure "A"	49.001.000	250,000	250,000	100%	225,000	225,000	100%	11%
Total		3,241,445	3,224,137	99%	2,548,815	2,555,845	100%	
GRAND TOTAL		\$ 19,099,006	\$ 19,496,220	102%	\$ 18,395,377	\$18,718,382	102%	4%

**GENERAL FUND EXPENDITURES - CITY COUNCIL**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		<u>Budget</u>	<u>YTD Actual to 6/30/09</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 6/30/08</u>	<u>YTD %</u>	
100-101.00-								
<b>BENEFITS:</b>								
Health, Life & Dental	71.704.000	\$ 66,031	\$ 60,240	91%	\$ 62,620	\$ 58,958	94%	-2%
<b>MATERIALS &amp; SERVICES:</b>								
Supplies	75.711.001	2,600	1,130	43%	2,500	521	21%	-117%
Annual Recognition	80.723.000	4,250	7,222	170%	4,000	3,033	76%	-138%
Social Occasions	80.725.000	11,000	9,555	87%	10,500	9,330	89%	-2%
Special Events	80.727.000	10,000	176	2%	5,000	124	2%	-42%
Conference & Meetings	80.733.001	3,600	4,072	113%	3,500	3,459	99%	-15%
Dues & Subscriptions	80.733.003							
Community Relations	80.747.000	2,500	1,926	77%	2,000	3,122	156%	38%
Printing	80.763.000		398					
Total		33,950	24,479	72%	27,500	19,589	71%	-25%
<b>TRANSFERS:</b>								
Overhead Allocation	99.904.000	(72,908)	(60,633)	83%	(63,445)	(56,283)	89%	-7%
<b>GRAND TOTAL</b>		\$ 27,073	\$ 24,086	89%	\$ 26,675	\$ 22,264	83%	-8%



**GENERAL FUND EXPENDITURES - CITY MANAGER**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
100-102.00-								
<b>SALARIES &amp; BENEFITS</b>								
Salary	71.701.001	\$ 563,704	\$ 571,588	101%	\$ 533,235	\$ 539,589	101%	-6%
Overtime	71.701.002		-			-		
Salary-Temporary	71.701.003	10,000	3,019	30%	5,000	11,304	226%	73%
Retirement	71.703.000	151,199	156,465	103%	144,000	150,806	105%	-4%
Medicare/FICA	71.703.002	33,680	36,264	108%	31,497	34,432	109%	-5%
401(a)	71.703.004	8,978	8,531	95%	9,448	8,075	85%	-6%
Auto Allowance	71.703.005	10,639	10,384	98%	10,299	10,493	102%	1%
Health, Life & Dental	71.704.000	62,729	63,418	101%	60,832	58,628	96%	-8%
Retired Employee Benefits	71.704.005	74,182	80,108	108%	13,170	13,182	100%	-508%
Workers Comp Ins	71.705.000	9,802	8,978	92%	8,271	6,932	84%	-30%
Vacation/Sick Leave Payot	12240	33,354	28,959	87%	31,954	23,941	75%	-21%
Total		958,267	967,714	101%	847,706	857,382	101%	-13%
<b>MATERIALS &amp; SERVICES:</b>								
Supplies	75.711.001	2,400	3,699	154%	3,600	5,492	153%	33%
Professional Services	75.713.000	5,000	6,545	131%	5,000	5,731	115%	-14%
Equipment/copier lease	75.713.003	1,920			1,920			
Personnel	80.731.000		188			45		0%
Staff Development	80.733.000	6,500	5,494	85%	24,000	24,186	101%	77%
Conference & Meetings	80.733.001							
Allocated Costs	80.735.000	57,696	58,854	102%	53,974	47,228	88%	-25%
Gas & Oil	80.756.000	1,100	111	10%	1,000	777	78%	86%
Printing	80.763.000	500	83	17%	500	302	60%	73%
Postage	80.765.000	350	71	20%	300	88	29%	0%
Capital Outlay	80.790.000	9,800						
Total		85,266	75,045	88%	90,294	83,849	93%	10%
<b>TRANSFERS:</b>								
Overhead Allocation	99.904.000	(468,731)	(468,779)	100%	(421,326)	(429,125)	102%	-9%
<b>TOTAL OPERATING BUDGET</b>		574,802	573,980	100%	516,674	512,106	296%	-12%
<b>RESERVES:</b>								
Computer Repl	99.925.000	5,000	5,000	100%	5,149	5,149	100%	0%
Vehicle Repl	99.925.001							
Furniture & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		5,000	5,000	100%	5,149	5,149	0%	0%
<b>GRAND TOTAL</b>								
		\$ 579,802	\$ 578,980	100%	\$ 521,823	\$ 517,255	99%	-12%

**GENERAL FUND EXPENDITURES - CITY ATTORNEY**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		<u>Budget</u>	<u>YTD Actual to 6/30/09</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 6/30/08</u>	<u>YTD %</u>	
	100-105.00-							
<b>MATERIALS &amp; SERVICES:</b>								
Retired Health Benefits	71.704.005	\$ 7,446	\$ 5,462	73%	\$ 4,790	\$ 4,708	98%	-16%
City Attorney - General	75.713.007	148,000	142,170	96%	147,500	147,602	100%	4%
City Attorney - Spec Proj	75.713.008	20,000		0%	22,500	32,431	144%	100%
Litigation Attorney	75.713.009	37,500	95,442	255%	30,000	82,271	274%	-16%
Employee Relations	75.713.010	35,000	141,904	405%	33,000	52,584	159%	-170%
Municipal Code Update	75.713.011	-		0%	-			0%
Total		247,946	384,978	155%	237,790	319,596	134%	-20%
<b>TRANSFERS:</b>								
Overhead Allocation	99.904.000	(126,207)	(195,957)	155%	(119,454)	(163,827)	137%	-20%
<b>GRAND TOTAL</b>		<b>\$ 121,739</b>	<b>\$ 189,021</b>	<b>155%</b>	<b>\$ 118,336</b>	<b>\$ 155,769</b>	<b>132%</b>	<b>-21%</b>

**GENERAL FUND EXPENDITURES - FINANCE**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
100-104.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 512,222	\$ 512,045	100%	\$ 493,900	\$ 498,724	101%	-3%
Overtime	71.701.002	5,000	1,703	34%	7,000	642	9%	-165%
Salary-Temporary	71.701.003	7,000	2,761	39%	7,000	5,747	82%	52%
Retirement	71.703.000	134,954	134,626	100%	130,362	133,659	103%	-1%
Medicare/FICA	71.703.002	33,510	34,727	104%	32,105	33,846	105%	-3%
401(a)	71.703.004	3,972	3,963	100%	4,118	3,850	93%	-3%
Car Allowance	71.703.005	8,128	7,935	98%	7,868	8,018	102%	1%
Health, Life & Dental	71.704.000	64,579	64,054	99%	60,468	58,052	96%	-10%
Retired Empl Benefits	71.704.005	67,489	71,248	106%	29,250	28,446	97%	-150%
Workers Comp Ins	71.705.000	8,748	8,142	93%	7,488	6,346	85%	-28%
Vac/Sick Leave Payout	71.706.002	20,329	20,445	101%	19,548	18,635	95%	-10%
Total		865,931	861,649	100%	799,107	795,965	100%	-8%
MATERIALS & SERVICES:								
Supplies	75.711.001	6,500	9,503	146%	7,000	6,912	99%	-37%
Professional Services	75.713.000	1,800	3,033	169%	11,000	10,508	96%	71%
Equip contracts - Copier	75.713.003	960	265		960			
Staff Development	80.733.000	8,500	7,493	88%	11,000	13,616	124%	45%
Allocated Costs	80.735.000	59,355	59,552	100%	55,933	48,450	87%	-23%
Printing	80.763.000	400	-	0%	500	-	0%	
Postage	80.765.000	600	222	37%	1,000	417	42%	47%
Capital Outlay	80.790.000							
Total		78,115	80,068	103%	87,393	79,903	91%	0%
TRANSFERS:								
Overhead Allocation	99.904.000	(558,171)	(559,281)	100%	(525,490)	(531,078)	101%	-5%
TOTAL OPERATING BUDGET								
		385,875	382,436	99%	361,010	344,790	96%	-11%
RESERVES:								
Computer Replacement	99.925.000	7,650	7,650	100%	7,649	7,649	100%	0%
Furniture & Fixtures Repl	99.925.002	500	500	100%	1,200	1,200	100%	58%
Radio & Pagers Repl	99.925.003							
Retirement Health Resv	99.930.000							
Total		8,150	8,150	100%	8,849	8,849	100%	8%
GRAND TOTAL								
		\$ 394,025	\$ 390,586	99%	\$ 369,859	\$ 353,639	96%	-10%

**GENERAL FUND EXPENDITURES - GENERAL GOVERNMENT  
FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
100-111.00-								
GENERAL TOWN SERVICES:								
Employee Incentive	71.706.003	\$ 151,317	\$ 151,265	100%	\$ 121,520	\$ 121,516	100%	0%
Supplies	75.711.001	2,850	3,273	115%	2,250	3,715	165%	12%
Miscellaneous	75.711.004	11,000	31,266	284%	10,000	16,477	165%	-90%
Professional Services	75.713.000	10,000	15,102	151%	46,000	12,421	27%	-22%
Library Services	75.713.004	712,400	684,026	96%	709,030	709,026	100%	4%
Auditing Services	75.713.005	20,000	20,000	100%	20,000	18,900	95%	-6%
Quarterly Newsletter	75.713.006	35,310	32,428	92%	26,650	21,480	81%	-51%
Recreation Services	75.713.012	130,000	130,000	100%	130,000	130,000	100%	0%
Staff Development	80.717.001	5,000	4,008	80%	18,000	16,489	92%	76%
Personnel Relations	80.719.000	26,500	18,278	69%	8,000	24,389	305%	25%
Recruiting Expense	80.721.000	5,000	395	8%	8,000	11,627	145%	97%
Municipal Associations	80.729.000	30,000	26,588	89%	30,000	26,689	89%	0%
Budget Contingency	80.737.000	25,900		0%	10,450			
Peninsula TV	80.740.000	6,250	6,010	96%	6,250	6,005	96%	0%
Elections	80.741.000	14,000	1,187					
Cultural Exchange	80.784.000	-			-			
Community Relations	80.747.000	6,600	3,187	48%	10,000	8,740	87%	64%
Printing	80.763.000		1,108			970		-14%
Postage	80.765.000	1,000	3,375	338%	1,000	1,579	158%	-114%
Disaster Preparation	80.774.000	90,000	77,972	87%	99,600	85,125	85%	8%
County Tax Coll Fee	80.778.000	74,550	84,733	114%	71,000	77,022	108%	-10%
Capital Outlay	80.790.001					3,504		
Total		1,357,677	1,294,201	95%	1,327,750	1,295,674	98%	0%
TRANSFERS:								
Allocated Costs	99.922.000	(1,206,717)	(1,144,563)	95%	(1,359,245)	(1,188,110)	87%	4%
Total		(1,206,717)	(1,144,563)	95%	(1,359,245)	(1,188,110)	87%	4%
DISTRIBUTED COSTS:								
Equipment Contracts	75.713.003	2,500	2,925	117%	2,500	2,203	88%	-33%
PERS Health Ins Admin	71.704.005	8,400		0%	8,000	5,855	73%	100%
Computer Maintenance	80.800.000	100,000	97,333	97%	84,832	84,832	100%	-15%
Janitorial Services	80.801.000	52,000	51,225	99%	50,000	50,414	101%	-2%
Fire, Prop & Liab Ins	80.804.000	375,550	376,825	100%	416,745	378,975	91%	1%
Telephone	80.805.000	70,000	60,662	87%	80,000	41,210	52%	-47%
Utilities	80.806.000	60,000	52,243	87%	70,000	33,739	48%	-55%
Building Repair & Maint	80.807.000	40,000	46,679	117%	40,000	61,161	153%	24%
Claims Expense	80.808.000	25,000	7,682	31%	25,000	6,980	28%	-10%
Total		733,450	695,574	95%	777,077	665,369	86%	-5%
TOTAL OPERATING BUDGET		884,410	845,212	96%	745,582	772,933	104%	-9%
RESERVES/TRANSFERS:								
Capital Projects					95,168	95,168	100%	
OPEB Reserve		460,000	460,000	100%	500,000	500,000	100%	8%
Computer Repl	99.925.000	10,000	10,000	100%	5,000	5,000	100%	-100%
Furn & Fixtures Repl	99.925.002	2,150	2,150	100%	2,150	2,150	100%	0%
Total		472,150	472,150	100%	602,318	602,318	100%	22%
GRAND TOTAL		\$ 1,356,560	\$ 1,317,362	97%	\$ 1,347,900	\$1,375,251	102%	4%

**GENERAL FUND EXPENDITURES - POLICE**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

		Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
Account Number		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
100-121.00-								
SALARIES & BENEFITS								
Salaries - Sworn	71.701.001	\$ 3,543,369	\$ 3,462,884	98%	\$ 3,469,806	\$ 3,292,264	95%	-5%
Overtime - Sworn	71.701.002	145,000	170,205	117%	145,000	218,213	150%	22%
Salaries - Temporary	71.701.003	20,000	18,658	93%	35,000	27,843	80%	33%
Work Holiday Pay	71.701.004	8,400	8,224	98%	8,450	10,691	127%	23%
Uniform Allowance	71.701.005	29,475	26,256	89%	29,475	24,775	84%	-6%
Medicare/FICA	71.703.002	86,439	88,421	102%	83,245	85,928	103%	-3%
PERS	71.703.003	1,258,329	1,248,418	99%	1,261,162	1,185,987	94%	-5%
401(a)	71.703.004	4,783	4,774	100%	5,008	4,653	93%	-3%
Health, Life & Dental	71.704.000	524,429	532,979	102%	544,324	461,057	85%	-16%
Retired Empl Benefits	71.704.005	473,382	485,336	103%	219,970	206,794	94%	-135%
Workers Comp Ins	71.705.000	204,624	185,533	91%	215,435	185,225	86%	0%
Vac/Sick Leave Payout	71.706.002	47,134	67,043	142%	45,696	55,946	122%	-20%
Total		6,345,364	6,298,731	99%	6,062,571	5,759,376	95%	-9%
MATERIALS & SERVICES:								
Supplies	75.711.001	11,500	14,450	126%	11,400	16,030	141%	10%
Lease - Copier	75.713.003	960	1,290	134%	960	1,075	112%	-20%
Animal Regulations	75.713.013	46,610	46,608	100%	51,900	53,339	103%	13%
Equipment Contracts	80.715.000	62,656	61,455	98%	10,100	48,497	480%	-27%
Conference & Meetings	80.733.001	2,100	1,266	60%	2,000	772	39%	-64%
Dues & Subscriptions	80.733.003	2,850	2,106	74%	2,750	2,147	78%	2%
Employee Training	80.733.004	49,000	39,638	81%	59,000	59,069	100%	33%
Personnel Expenses	80.733.006	38,000	40,342	106%	38,000	43,199	114%	7%
Hiring/Recruiting Exp	80.733.007	2,000	1,058	53%	9,000	5,795	64%	82%
Allocated Costs	80.735.000	335,841	333,182	99%	328,436	294,353	90%	-13%
County Booking Exp	80.749.000	5,000	665	13%	5,000			
Radio Expense	80.751.000	5,000	1,731	35%	5,000	1,317	26%	-31%
Criminal Justice Contract	80.753.000	40,600	36,765	91%	38,800	36,758	95%	0%
Gas and Oil	80.756.000	35,000	39,944	114%	50,000	46,124	92%	13%
Vehicle Repair & Maint	80.757.000	37,500	34,950	93%	60,000	33,604	56%	-4%
Printing	80.763.000	6,300	9,140	145%	6,300	5,553	88%	-65%
Postage	80.765.000	3,400	1,123	33%	3,400	2,332	69%	52%
K-9 Expense	80.771.000	9,000	7,162	80%	18,000	5,976	33%	-20%
Film Evidence Expense	80.773.000	15,000	13,997	93%	20,000	8,891	44%	-57%
Clets Pin Access	80.775.000	10,000	11,381	114%	10,000	11,369	114%	0%
Outreach Prog	80.777.000	6,000	5,019	84%	5,900	4,720	80%	-6%
Capital Outlay	80.790.000		8,721			7,291		-20%
Total		724,317	711,993	98%	735,946	688,211	94%	-3%
Burglar Alarm								
TOTAL OPERATING BUDGET		7,069,681	7,010,724	99%	6,798,517	6,447,587	95%	-9%
RESERVES/TRANSFERS:								
Capital Projects		31,200	31,200	100%				
Computer Repl	99.925.000	5,150	5,150	100%	5,149	5,149	100%	0%
Vehicle Repl	99.925.001							
Furniture & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003							
Dispatch Equipment Repl	99.925.004							
Retirement Health	99.930.000							
Total		36,350	36,350	100%	5,149	5,149	100%	-606%
GRAND TOTAL		\$ 7,106,031	\$ 7,047,074	99%	\$ 6,803,666	\$ 6,452,736	95%	-9%

**GENERAL FUND EXPENDITURES - FIRE**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
100-122.00-								
SALARIES & BENEFITS								
Salaries	71.701.001	\$ 3,380,925	\$ 3,345,617	99%	\$ 3,184,997	\$ 3,199,959	100%	-5%
Overtime	71.701.002	364,000	596,700	164%	350,000	843,884	241%	29%
Salaries - Temporary	71.701.003		-			-		
Work Holiday Pay	71.701.004	184,084	177,516	96%	169,381	168,767	100%	-5%
Uniform Allowance	71.701.005	23,635	22,835	97%	23,635			
FLSA	71.701.020	90,091	82,725	92%	78,548	76,133	97%	-9%
Medicare/FICA	71.703.002	54,308	64,124	118%	49,831	62,592	126%	-2%
PERS	71.703.003	1,050,616	1,066,208	101%	979,908	994,915	102%	-7%
Health, Life & Dental	71.704.000	449,931	407,168	90%	427,213	413,411	97%	2%
Retired Emp Benefits	71.704.005	451,038	460,195	102%	294,600	285,050	97%	-61%
Workers Comp Ins	71.705.000	461,472	454,719	99%	406,616	427,660	105%	-6%
Vac/Sick Leave Payout	71.706.002		16,183			20,359		21%
Total		6,510,100	6,693,990	103%	5,964,729	6,492,730	109%	-3%
MATERIALS & SERVICES:								
Supplies	75.711.001	2,377	1,132	48%	3,000	732	24%	-55%
Professional Services	75.713.000							
JPA County Wide Supv	75.714.000							
Lease - Copier	75.713.003	3,981	1,290	32%	5,253	1,097	21%	-18%
Equipment Repairs	80.715.000							
Employee Development	80.733.000		195			780		
Fire Prevention Training	80.733.005							
Personnel	80.733.006					20		
Allocated Costs	80.735.000	139,091	126,857	91%	281,551	149,810	53%	15%
Radio Expense	80.751.000							
Gas and Oil	80.756.000		-			-		
Vehicle Repair & Maint	80.757.000	24,348	5,514	23%	32,130			
Printing	80.763.000					219		
Postage	80.765.000							
Repairs & Maint	80.766.000							
Station/Dorm Expense	80.767.000	11,594	16,385	141%	15,300	19,938	130%	18%
Disaster Preparation	80.774.000							
Capital Outlay	80.790.000	29,500	38,607	131%				
Total		210,891	189,980	90%	337,234	172,596	51%	-10%
SHARED SERVICES ALLOC		121,663	36,527		116,984	(124,946)	-107%	
TOTAL OPERATING BUDGET		6,842,654	6,920,497	101%	6,418,947	6,540,380	102%	-6%
RESERVES/TRANSFERS:								
Capital Projects	99.920.000							
Computer Repl	99.925.000							
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003	5,500	5,500	100%				
Hose/Nos/ Breathing	99.925.005							
Paramedic Equip	99.925.006							
Retirement Health	99.930.000							
Total		5,500	5,500	100%	-	-		
GRAND TOTAL		\$ 6,848,154	\$ 6,925,997	101%	\$ 6,418,947	\$ 6,540,380	102%	-6%

**GENERAL FUND EXPENDITURES - BUILDING INSPECTION**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		YTD Actual			YTD Actual			
		Budget	to 6/30/09	YTD %	Budget	to 6/30/08	YTD %	
100-132.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 454,306	\$ 458,329	101%	\$ 444,569	\$ 426,634	96%	-7%
Overtime	71.701.002	5,500	2,486	45%	5,500	4,927	90%	50%
Salary-Temporary	71.701.003	5,000	13,304	266%	5,000	13,678	274%	3%
PERS	71.703.000	116,266	116,903	101%	114,878	111,181	97%	-5%
Medicare/FICA	71.703.002	33,730	36,030	107%	33,272	33,838	102%	-6%
401(a)	71.703.004	600	600	100%	600	600	100%	0%
Car Allowance	71.703.005	4,064	3,966	98%	3,243	3,952	122%	0%
Health, Life & Dental	71.704.000	106,660	106,524	100%	100,800	95,612	95%	-11%
Retired Empl Benefits	71.704.005	63,560	67,291	106%	36,970	35,900	97%	-87%
Workers Comp Ins	71.705.000	6,034	5,633	93%	9,946	7,977	80%	29%
Vac/Sick Leave Payout	71.706.002	8,015	6,859	86%	7,613	3,083	40%	-122%
Total		803,735	817,925	102%	762,391	737,382	97%	-11%
MATERIALS & SERVICES:								
Supplies	75.711.001	5,000	6,252	125%	5,000	4,157	83%	-50%
Contractual Services	75.713.000	300,000	215,636	72%	175,200	160,637	92%	-34%
Staff Development	80.717.001	15,000	12,970	86%	15,000	8,224	55%	-58%
Allocated Costs	80.735.000	73,922	65,526	89%	62,259	55,244	89%	-19%
Gas and Oil	80.756.000	2,200	2,034	92%	2,000	3,633	182%	44%
Vehicle Repair & Maint	80.757.000	1,100	1,654	150%	1,000	614	61%	-169%
Microfilming	80.761.000	4,500	5,706	127%	4,500	3,622	80%	-58%
Printing	80.763.000	700	638	91%	1,000	638	64%	0%
Postage	80.765.000	300	93	31%	1,300	954	73%	90%
Capital Outlay	80.790.000	2,500		0%	23,850	24,844	104%	100%
Total		405,222	310,509	77%	291,109	262,567	90%	-18%
TOTAL OPERATING BUDGET		1,208,957	1,128,434	93%	1,053,500	999,949	95%	-13%
RESERVES:								
Capital Projects	99.906.002							
Computer Repl	99.925.000	2,500	2,500	100%	2,500	2,500	100%	0%
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002	1,200	1,200	100%	1,200	1,200	100%	0%
Radio & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		3,700	3,700	100%	3,700	3,700	100%	0%
GRAND TOTAL		\$1,212,657	\$1,132,134	93%	\$1,057,200	\$1,003,649	95%	-13%

**GENERAL FUND EXPENDITURES - PLANNING**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual	YTD %	Budget	YTD Actual	YTD %	
			to 6/30/09			to 6/30/08		
100-133.00-								
<b>SALARIES &amp; BENEFITS</b>								
Salary	71.701.001	\$ 239,225	\$ 239,016	100%	\$ 162,316	\$ 144,498	89%	-65%
Overtime	71.701.002		347			172		
Part-time Salaries	71.701.003	2,600	-	0%	5,000	2,589	0%	100%
PERS	71.703.000	64,224	62,600	97%	53,042	37,150	70%	-69%
Medicare/FICA	71.703.002	15,109	15,057	100%	14,138	11,684	83%	-29%
401 (a)	71.703.004	3,143	3,099	99%	2,531	1,565	62%	-98%
Car allowance	71.703.005	4,064	3,966	98%	3,341	2,113	63%	-88%
Health, Life & Dental	71.704.000	40,803	31,880	78%	30,278	18,750	62%	-70%
Retired Health Benefits	71.704.005	32,899	34,545	105%	20,390	19,405	95%	-78%
Workers Comp Ins	71.705.000	4,163	3,762	90%	3,047	1,852	61%	-103%
Vac/Sick Leave Payout	71.706.002				-	2,579		100%
Total		406,230	394,272	97%	294,083	242,357	82%	-63%
<b>MATERIALS &amp; SERVICES:</b>								
Supplies	75.711.001	4,330	4,176	96%	4,160	3,226	78%	-29%
Contractual Services	75.713.000	55,000	65,619	119%	135,000	181,439	134%	64%
Professional Development	80.733.000	3,640	4,338	119%	3,500	1,891	54%	-129%
Mileage Reimb	80.733.002	540	-	0%	520	93	18%	100%
Allocated Costs	80.735.000	38,390	36,120	94%	30,388	31,731	104%	-14%
Printing	80.763.000	2,140	990	46%	3,500	1,446	41%	32%
Postage	80.765.000	560	370	66%	1,500	634	42%	42%
Capital Outlay	80.790.000				-	1,200		100%
Total		104,600	111,613	107%	178,568	221,660	124%	50%
<b>TOTAL OPERATING BUDGET</b>		510,830	505,885	99%	472,651	464,017	98%	-9%
<b>RESERVES:</b>								
Capital Projects					80,000	80,000	100%	
Computer Repl	99.925.000	1,500	1,500	100%	1,000	1,000	100%	-50%
Furn & Fixtures Repl	99.925.002	600	600	100%	600	600	100%	
Retirement Health	99.930.000		-			-		
Total		2,100	2,100	100%	81,600	81,600	100%	97%
<b>GRAND TOTAL</b>		\$ 512,930	\$ 507,985	99%	\$ 554,251	\$ 545,617	98%	7%



**GENERAL FUND EXPENDITURES - PUBLIC WORKS ADMINISTRATION  
FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD %	Budget	YTD Actual to 6/30/08	YTD %	
100-131.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 470,991	\$ 476,646	101%	\$ 455,954	\$ 464,454	102%	-3%
Overtime	71.701.002	20,000	30,722	154%	15,000	28,243	188%	-9%
Salary-Temporary	71.701.003	8,000	101,316	1266%	8,000	55,041	688%	-84%
PERS	71.703.000	121,348	129,453	107%	118,715	120,947	102%	-7%
Medicare/FICA	71.703.002	31,450	41,331	131%	30,390	37,675	124%	-10%
401(a)	71.703.004	3,567	3,541	99%	3,654	3,358	92%	-5%
Car Allowance	71.703.005	4,932	4,256	86%	4,774	4,864	102%	13%
Health, Life & Dental	71.704.001	72,201	73,940	102%	67,313	62,394	93%	-19%
Retired Empl Benefit	71.704.005	62,129	65,995	106%	70,630	57,177	81%	-15%
Workers Comp Ins	71.705.000	10,781	6,098	57%	13,765	10,451	76%	42%
Vacation/Sick Leave	71.706.002	16,875		0%	16,312	2,524	15%	100%
Total		822,274	933,298	114%	804,507	847,128	105%	-10%
MATERIALS & SERVICES:								
Supplies	75.711.001	20,000	21,792	109%	20,000	25,481	127%	14%
Contractual Services	75.713.000	300,000	258,890	86%	300,000	552,611	184%	53%
Employee Dev	80.717.001	10,000	9,146	91%	6,000	(5,469)	-91%	267%
Allocated Costs	80.735.000	70,991	70,070	99%	68,527	64,857	95%	-8%
Gas and Oil	80.756.000	3,500	5,134	147%	3,000	5,906	197%	13%
Vehicle Repair	80.757.000	2,000	2,606	130%	2,000	2,528	126%	-3%
Printing	80.763.000	4,000	5,883	147%	4,000	2,336	58%	-152%
Postage	80.765.000	1,200	533	44%	1,200	922	77%	42%
Corp Yard Expense	80.772.000	20,000	16,240	81%	20,000	14,555	73%	-12%
Capital Outlay	80.790.000	-	2,582		-			
Total		431,691	392,876	91%	424,727	663,727	156%	41%
TRANSFERS:								
Overhead Allocation	99.904.000	(1,256,115)	#####	106%	(1,231,384)	(1,513,005)	123%	12%
TOTAL OPERATING BUDGET		(2,150)	(2,150)	100%	(2,150)	(2,150)	100%	0%
RESERVES:								
Computer Repl	99.925.000	2,000	2,000	100%	2,000	2,000	100%	0%
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002	150	150	100%	150	150	100%	0%
Radios & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		2,150	2,150	100%	2,150	2,150	100%	0%
GRAND TOTAL		\$ -	\$ -		\$ -	\$ -		

**GENERAL FUND EXPENDITURES - STREETS**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual		Budget	YTD Actual		
			to 6/30/09	YTD %		to 6/30/08	YTD %	
100-134.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 385,395	\$ 392,647	102%	\$ 488,740	\$ 492,234	101%	20%
Overtime	71.701.002	35,000	28,113	80%	40,000	36,334	91%	23%
Salary-Temporary	71.701.003	45,000	24,319	54%	5,000	40,723	814%	40%
PERS	71.703.000	97,089	100,747	104%	124,428	129,623	104%	22%
Medicare/FICA	71.703.002	29,483	34,542	117%	37,389	44,607	119%	23%
Health, Life & Dental	71.704.001	87,774	84,039	96%	106,511	100,446	94%	16%
Retired Empl Benefit	71.704.005	64,692	54,393	84%	35,920	30,635	85%	-78%
Workers Comp Ins	71.705.000	22,447	21,510	96%	31,172	31,941	102%	33%
Vacation/Sick Leave	71.706.002	5,799			5,669			
Total		772,679	740,310	96%	874,829	906,543	104%	18%
MATERIALS & SERVICES								
Supplies	75.711.001					323		
Parts/Supplies/Signs	75.711.002	48,512	34,615	71%	54,000	54,345	101%	36%
Professional Services	75.713.000	85,000	150,330	177%	70,000	66,866	96%	-125%
Staff Development	80.717.001	5,000	3,208	64%	6,000	2,374	40%	-35%
Personnel Expenses	80.733.006	8,000	5,289	66%	8,000	7,572	95%	30%
Allocated costs	80.735.000	79,548	70,951	89%	76,746	77,686	101%	9%
Utilities	80.735.002	18,720	17,168	92%	18,000	17,923	100%	4%
Gas and Oil	80.756.000	26,000	21,383	82%	25,000	30,999	124%	31%
Vehicle Repair & Maint	80.757.000	20,000	11,549	58%	20,000	24,046	120%	52%
Emergency Materials	80.760.000							
Dam Inspection Costs	80.768.000							
Tree Work	80.769.000	-	-		-	-		
Park Maint Contract	80.770.000	40,000	17,926	45%	40,000	11,946	30%	-50%
Corp Yard Expense	80.772.000							
Capital Outlay	80.790.000		6,439		17,900	17,861	100%	64%
Total		330,780	338,858	102%	335,646	311,941	93%	-9%
TRANSFERS:								
Overhead Allocation	99.904.000	296,576	292,321	99%	269,326	301,528	112%	3%
TOTAL OPERATING BUDGET		1,400,035	1,371,489	98%	1,479,801	1,520,012	103%	10%
RESERVES:								
Capital Projects	99.920.000				141,739	141,739	100%	
Computer Repl	99.925.000							
Vehicle Repl	99.925.001							
Radios & Pagers Repl	99.925.003							
Retired Empl Health Resv	99.930.000							
Total		-	-		141,739	141,739		
GRAND TOTAL		\$ 1,400,035	\$ 1,371,489	98%	\$ 1,621,540	\$1,661,751	102%	17%

**SPECIAL REVENUE FUNDS**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	<u>Gas Tax</u>	<u>Measure "A"</u>	<u>Public Safety</u>	<u>Police Grants</u>	<u>Total</u>
REVENUES:					
Taxes	\$ 192,386	\$ 394,045	\$ 2,238,412	\$ 93,532	\$ 2,918,375
JPA - ALS			104,172		104,172
Grants				-	-
Interest	212	2,773		1,501	4,486
Others			-		-
<b>TOTAL REVENUES</b>	<b>192,598</b>	<b>396,818</b>	<b>2,342,584</b>	<b>95,033</b>	<b>3,027,033</b>
EXPENDITURES:					
Materials & services	6,919	25,491		65,763	98,173
Overhead allocation					-
TRANSFERS	185,679	425,000	2,342,584	15,000	2,968,263
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>192,598</b>	<b>450,491</b>	<b>2,342,584</b>	<b>80,763</b>	<b>3,066,436</b>
EXCESS (DEFICIT)	-	(53,673)	-	14,270	(39,403)
FUND BALANCE - BEGINNING	-	124,470		71,428	195,898
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 70,797</b>	<b>\$ -</b>	<b>\$ 85,698</b>	<b>\$ 156,495</b>

ASSETS:					
Cash and investments	\$ -	\$ 43,009	\$ -	\$ 52,201	\$ 95,210
Accrued interests	-	-		-	-
Receivables	17,461	27,788		36,672	81,921
<b>TOTAL ASSETS</b>	<b>\$ 17,461</b>	<b>\$ 70,797</b>	<b>\$ -</b>	<b>\$ 88,873</b>	<b>\$ 177,131</b>
LIABILITIES:					
Payables	\$ -		\$ -	\$ 3,175	\$ 3,175
Due to other funds	17,461				17,461
<b>TOTAL LIABILITIES</b>	<b>17,461</b>	<b>-</b>	<b>-</b>	<b>3,175</b>	<b>20,636</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 70,797</b>	<b>-</b>	<b>\$ 85,698</b>	<b>156,495</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 17,461</b>	<b>\$ 70,797</b>	<b>\$ -</b>	<b>\$ 88,873</b>	<b>\$ 177,131</b>

**CAPITAL PROJECT FUND - INCOME STATEMENT**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

<u>PROJECT DESCRIPTION</u>	<u>PROJ NO</u>	<u>BUDGETED REVENUES</u>	<u>BEGINNING BALANCE</u>	<u>YTD REV</u>	<u>YTD TR/ADJS</u>	<u>YTD EXP</u>	<u>ENDING BALANCE</u>
STREET RESURFACING	ST-403	\$ 400,000	\$ (352,425)	\$ 360,679		\$ 188,810	\$ (180,556)
MACADAMIA DRAINAGE BASIN						30,131	(30,131)
CARDIGAN SD/HEADWALL REPAIR						31	(31)
GUARD RAIL		400,000	(24,842)	400,000		560,633	(185,475)
CHATEAU DRIVE REPAIR						45,367	(45,367)
LOOKOUT REPAIR						13,357	(13,357)
FOREST VIEW/SHARON CIRCLE			150			-	150
CRYSTAL SPRINGS ROAD			(35,516)	5,987		593	(30,122)
VEHICLE IMPACT FEES		400,000	1,058,086	491,580		-	1,549,666
TOTAL STREETS		<u>1,200,000</u>	<u>645,453</u>	<u>1,258,246</u>		<u>838,922</u>	<u>1,064,777</u>
CORP YARD PROJECT	PF-504		(10,326)	-	10,326	-	-
PD RADIO TECHNOLOGY REPL	PF-508		3,472	-		-	3,472
DISPATCH EQUIPMENT	PF-510		20,676	-		-	20,676
NUEVA BRIDGE(\$70/\$34 School)	PF-511		7,360	-		-	7,360
NEW PLACE GATE				85,418		43,333	42,085
WALNUT AVE. PARKING LOT	PF-520		33,243	-		-	33,243
CROCKER LAKE EASEMENT				1,344		1,344	-
GIS TOWN OPENED SPACES			(1,427)	-	1,427	-	-
VEGETATION MGT PLAN			(3,975)	-	7,442	3,467	-
GENERAL PLAN	PF-531		3,352	-		-	3,352
LANDSCAPING REPAIR			(22,122)	-	22,122	-	-
HOUSING ELEMENT			59,085	-		53,006	6,079
VISTA PARK			(11,171)	-	11,171	-	-
VISTA PARK CMU WALL			(1,075)	-	1,075	-	-
SUSTAINABILITY				55,582		62,180	(6,598)
TELEPHONE SYSTEM			48,775	-		350	48,425
RECORDS MANAGEMENT SYSTEM			5,301	-	14,879	20,180	-
INFORMATION TECHNOLOGY			65,723	-	(14,848)	-	50,875
PERMITTING APPLICATION			31	-	(31)	-	-
POLICE STATION IMPROVEMENTS		31,200	54,300	31,200		9,950	75,550
POLICE DEPT SERVERS - GRANT		15,000	14,740	15,000		-	29,740
POLICE DEPT FUEL PUMP SITE			45,997	-	3,754	49,751	-
CIVIC CENTER FACILITIES STUDY		-	-	-		-	-
COUNCIL CHAMBERS CHAIRS			15,000	-	(110)	14,890	-
COUNCIL CHAMBERS PROJECT			6,294	-	(6,294)	-	-
TOWN HALL FACILITIES PROJECT			161,890	-	2,650	-	164,540
UNASSIGNED FUNDS			4,288	-	(4,288)	-	-
RENTAL INCOME		57,600	136,490	40,040		8,717	167,813
UNDISTRIBUTED INTEREST		40,710	87,664	25,973	(49,275)	-	64,362
TOTAL - PUBLIC FACILITY		<u>144,510</u>	<u>723,585</u>	<u>254,557</u>	<u>-</u>	<u>267,168</u>	<u>710,974</u>
<b>TOTAL</b>		<b>\$ 1,344,510</b>	<b>\$ 1,369,038</b>	<b>\$ 1,512,803</b>	<b>\$ -</b>	<b>\$ 1,106,090</b>	<b>\$ 1,775,751</b>

**ASSET REPLACEMENT FUND - STATEMENT OF RECEIPTS & OUTLAY**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	<b>BUDGETED RECEIPTS</b>	<b>BEGINNING WORKING CAPITAL</b>	<b>YTD RECEIPTS</b>	<b>SALES/ INSURANCE REIMB</b>	<b>YTD OUTLAY</b>	<b>OPEB TRUST</b>	<b>ENDING WORKING CAPITAL</b>
<b>COMPUTER REPLACEMENT</b>							
CITY MANAGER	\$ 5,000	\$ 15,828	\$ 5,000		\$ 3,382		\$ 17,446
FINANCE	7,650	22,955	7,650		1,321		29,284
GENERAL GOVERNMENT	10,000	14,852	10,000		-		24,852
POLICE DEPARTMENT	5,150	102,176	5,150		4,640		102,686
FIRE DEPARTMENT		75,087	-		-		75,087
BUILDING	2,500	4,946	2,500				7,446
PLANNING	1,500	6,410	1,500				7,910
PW ADMIN	2,000	16,560	2,000		5,859		12,701
STREET		14,157	-				14,157
WATER	5,000	27,199	5,000		1,321		30,878
SEWER	5,000	19,972	5,000		12,285		12,687
<b>TOTAL COMPUTER REPLACEMENT</b>	<b>43,800</b>	<b>320,142</b>	<b>43,800</b>		<b>28,808</b>	<b>-</b>	<b>335,134</b>
<b>VEHICLE REPLACEMENT</b>							
CITY MANAGER		9,900					9,900
POLICE DEPARTMENT		357,351		32,373	67,086		322,638
FIRE DEPARTMENT	315,000	73,247		344,785	349,495		68,537
BUILDING		64,009					64,009
PUBLIC WORKS ADMIN		11,700					11,700
STREET DEPARTMENT		205,304					205,304
WATER FUND	40,000	56,161	40,000		95,473		688
SEWER FUND	37,250	224,104	37,250		219,416		41,938
<b>TOTAL VEHICLE REPLACEMENT</b>	<b>392,250</b>	<b>1,001,776</b>	<b>77,250</b>	<b>377,158</b>	<b>731,470</b>	<b>-</b>	<b>724,714</b>
<b>FURNITURE &amp; FIXTURES</b>							
CITY MANAGER		5,703					5,703
FINANCE	500	29,483	500				29,983
GENERAL GOV'T	2,150	15,050	2,150				17,200
POLICE DEPARTMENT		19,981					19,981
FIRE DEPARTMENT		12,836					12,836
BUILDING	1,200	6,800	1,200		-		8,000
PLANNING	600	2,435	600		3,084		(49)
PUBLIC WORKS ADMIN	150	2,700	150				2,850
WATER	1,000	12,406	1,000				13,406
SEWER		2,483					2,483
<b>TOTAL FURNITURE &amp; FIXTURES</b>	<b>5,600</b>	<b>109,877</b>	<b>5,600</b>		<b>3,084</b>	<b>-</b>	<b>112,393</b>
<b>RADIO/PAGER/COMMUNICATION DEVICES</b>							
CITY MANAGER		960					960
FINANCE		1,840					1,840
POLICE DEPARTMENT		37,617					37,617
FIRE DEPARTMENT	5,500	17,688	5,500				23,188
PUBLIC WORKS ADMIN		12,499					12,499
BUILDING		8,800					8,800
STREET		7,459					7,459
WATER		17,180					17,180
SEWER		9,428					9,428
POLICE DISPATCH		127,020					127,020
PHONE SYSTEM		60,000					60,000
<b>TOTAL RADIO/PAGER COST</b>	<b>5,500</b>	<b>300,491</b>	<b>5,500</b>		<b>-</b>	<b>-</b>	<b>305,991</b>

**ASSET REPLACEMENT FUND - STATEMENT OF RECEIPTS & OUTLAY**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	<u>BUDGETED RECEIPTS</u>	<u>BEGINNING WORKING CAPITAL</u>	<u>YTD RECEIPTS</u>	<u>SALES/ INSURANCE REIMB</u>	<u>YTD OUTLAY</u>	<u>OPEB TRUST</u>	<u>ENDING WORKING CAPITAL</u>
<b>OTHER</b>							
HOSE		79,944					79,944
PARAMEDIC EQUIP.		185,000			145,946		39,054
<b>TOTAL OTHER</b>	<u>-</u>	<u>264,944</u>	<u>-</u>		<u>145,946</u>	<u>-</u>	<u>118,998</u>
<b>RETIREMENT HEALTH BENEFITS</b>							
CITY MANAGER		66,113					66,113
FINANCE		90,851					90,851
GENERAL GOVERNMENT		500,000	460,000				960,000
POLICE DEPARTMENT		719,622					719,622
FIRE DEPARTMENT		705,991					705,991
PUBLIC WORKS ADMIN		113,887					113,887
BUILDING		91,691					91,691
PLANNING		50,407					50,407
STREETS		111,098					111,098
PUBLIC WORKS LABOR		50,340					50,340
WATER		50,000	173,830				223,830
SEWER		50,000	96,209				146,209
CITYWIDE						765,931	(765,931)
<b>TOTAL RETIREMENT HEALTH</b>	<u>-</u>	<u>2,600,000</u>	<u>730,039</u>	<u>-</u>	<u>-</u>	<u>765,931</u>	<u>2,564,108</u>
<b>MISCELLANEOUS INCOME</b>		42,732					42,732
<b>OPERATING TRANSFER</b>							-
<b>UNDISTRIBUTED INTEREST</b>		743,871		57,598			801,469
	<u>\$ 447,150</u>	<u>\$ 5,383,833</u>	<u>\$ 862,189</u>	<u>\$ 434,756</u>	<u>\$ 909,308</u>	<u>\$ 765,931</u>	<u>\$ 5,005,539</u>

**WATER FUND INCOME STATEMENT**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD%	Budget	YTD Actual to 6/30/08	YTD%	
<b>REVENUES:</b>	500-000.00-							
Sale of Water	47.525.000	\$ 7,190,000	\$ 7,114,534	99%	\$ 6,940,000	\$ 7,561,303	109%	-6%
Meter Charges	47.529.000	890,000	915,519	103%	630,000	654,408	104%	40%
Service Chgs	47.525.000		3,744			1,706		119%
Connection Charges		20,000	45,718	229%	20,000	80,935	405%	-44%
Water Penalties	44.455.000		45,778			38,832		18%
Miscellaneous	48.551.000		4,050					
Total		8,100,000	8,129,343	100%	7,590,000	8,337,184	110%	-2%
<b>NON-OPERATING INCOME:</b>								
Operating transfers			65,298					
Interest Income	46.475.000	350,000	204,411	58%	318,000	682,488	215%	-70%
<b>TOTAL REVENUES</b>		8,450,000	8,399,052	99%	7,908,000	9,019,672	114%	-7%
<b>OPERATING EXPENSES:</b>	501-000.00-							
<b>SALARIES &amp; BENEFITS</b>								
Salaries	71.701.001	840,233	810,908	97%	808,615	777,448	96%	-4%
Overtime	71.701.002	60,000	61,836	103%	60,000	94,835	158%	35%
Salary-Temporary	71.701.003	40,000	45,927	115%	30,000	59,874	200%	23%
PERS	71.703.000	211,671	204,063	96%	205,863	202,817	99%	-1%
Medicare/FICA	71.703.002	63,981	69,510	109%	61,455	69,578	113%	0%
Health, Life & Dental	71.704.001	199,205	168,839	85%	162,229	158,552	98%	-6%
Retired Empl Benefit	71.704.005	115,530	115,475	100%	54,890	49,892	91%	-131%
Workers Comp Ins	71.705.000	55,115	34,061	62%	53,886	42,785	79%	20%
Vacation/Sick Leave	71.706.002	11,197	243	2%	11,032	18,076	164%	99%
Total		1,596,932	1,510,862	95%	1,447,970	1,473,857	102%	-3%
<b>MATERIALS &amp; SERVICES</b>								
Office Supplies	75.711.001	-	1,027			3,725		72%
Parts & Supplies	75.711.002	225,000	235,413	105%	225,000	110,374	49%	-113%
Tools & Equipment	75.711.003	-				140		
Miscellaneous	75.711.004		10,062			7,583		-33%
Professional Services	75.713.000	220,000	275,282	125%	200,000	283,111	142%	3%
Lease of Equipment	75.713.001	-			-			
Auditing Services	75.713.005	5,000	5,000	100%	5,000	5,000	100%	0%
Water Purchased	75.713.018	2,577,700	2,512,217	97%	2,290,000	2,525,026	110%	1%
Rental Expense	75.713.023	150,000	154,080	103%	150,000	154,080	103%	0%
System Maintenance	80.714.001		142					
Pump Repair & Service	80.714.002	-			-			
Equipment Maintenance	80.715.000	-			-			
Personnel Expenses	80.731.000	14,000	12,077	86%	16,000	13,831	86%	13%
Staff Development	80.733.000	20,000	9,587	48%	20,000	6,452	32%	-49%
Dues & Subscriptions	80.733.003	51,000	59,521	117%	51,000	58,744	115%	-1%
Allocated Costs	80.735.000	221,786	208,476	94%	270,443	300,808	111%	31%
Utilities	80.735.001	312,000	366,386	117%	300,000	271,520	91%	-35%
Gas & Oil	80.756.000	24,000	20,540	86%	23,000	26,908	117%	24%
Vehicle Repairs	80.757.000	21,000	22,117	105%	20,000	23,291	116%	5%
Printing	80.763.000	24,000	6,116	25%	24,000	16,777	70%	64%
Postage	80.765.000	10,500	13,331	127%	10,000	13,294	133%	0%
Corp Yard Expense	80.772.000	25,000	32,553	130%	25,000			
Rebate Prog	80.783.000	15,000	16,442	110%	15,000	17,159	114%	4%

**WATER FUND INCOME STATEMENT**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD%	Budget	YTD Actual to 6/30/08	YTD%	
Conservation Expense	80.785.000		25,739				0%	
Emergency Proj Acct	80.787.000	-			-			
State Services	80.788.001	23,000	8,421	37%	23,000	40,325	175%	79%
Testing/Gen Repair	80.789.000	27,000	22,750	84%	27,000	27,965	104%	19%
Depreciation Expense	80.799.000	1,542,845	1,766,317	114%	1,276,000	1,388,314	109%	-27%
Amortization	81.400.000	10,000	12,974	130%	10,000	12,260	123%	
Capital Outlay	80.790.000	90,000	46,601	52%	120,900	140,000	116%	67%
Claims Expense	80.808.000	10,000	(200,578)	-2006%	10,000	55,336	553%	462%
Total		5,618,831	5,642,593	100%	5,111,343	5,502,023	108%	-3%
<b>TRANSFERS:</b>								
Capital Projects		-	-	0%	-	34,256		
Overhead Allocation	99.900.000	1,319,656	1,395,371	106%	1,275,144	1,467,847	115%	5%
Debt Service	99.923.000	1,016,851	959,661	94%	860,739	763,848	89%	-26%
Total		2,336,507	2,355,032	101%	2,135,883	2,265,951	106%	-4%
<b>SUB-TOTAL</b>								
		9,552,270	9,508,487	100%	8,695,196	9,241,831	106%	-3%
<b>CAPITALIZED ASSETS</b>								
		(90,000)	(44,899)		(120,000)	(139,127)		
<b>PRINCIPAL PAYMENTS</b>								
		(364,853)	(397,852)		(210,153)	(210,153)		
<b>RESERVES:</b>								
Computer Repl	99.925.000	5,000	5,000	100%	5,000	5,000	100%	0%
Vehicle Repl	99.925.001	40,000	40,000	100%	40,000	40,000	100%	0%
Furn & Fixtures Repl	99.925.002	1,000	1,000	100%	1,000	1,000	100%	0%
Radios & Pagers Repl	99.925.003							
OPEB Funding	99.930.000	173,830	173,830	100%	50,000	50,000	100%	-248%
Total		219,830	219,830	100%	96,000	96,000	100%	-129%
<b>TOTAL EXPENSES &amp; RESERVES</b>								
		9,317,247	9,285,566	100%	8,461,043	8,988,551	106%	-3%
<b>CHANGE IN NET ASSETS</b>								
		(867,247)	(886,514)	102%	(553,043)	31,121	-6%	-2949%
<b>BEGINNING NET ASSETS</b>								
		19,339,140	19,339,140	100%	19,308,019	19,308,019	100%	0%
<b>PRIOR PERIOD ADJUSTMENT</b>								
			(166,827)					
<b>ENDING RETAINED EARNINGS</b>								
		\$ 18,471,893	\$ 18,285,799	99%	\$ 18,754,976	\$ 19,339,140	103%	-5%



**SEWER FUND INCOME STATEMENT**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD%	Budget	YTD Actual to 6/30/08	YTD%	
<b>REVENUES:</b>	505-000.00-							
Sewer Services Charges	47.531.000	\$ 6,073,000	\$ 6,192,833	102%	\$ 5,895,000	\$ 5,995,482	102%	3%
Sewer Connection Fees	47.531.000	5,000	16,941	339%	5,000	33,838	677%	-50%
Storm Drainage	40.414.000	28,000	44,220	158%	28,000	23,627	84%	87%
Weed Abatement	40.415.000	52,000	54,842	105%	52,000	33,449	64%	64%
Other Service Charges	47.525.000							
Miscellaneous Income	48.555.000		9,086		500	-		
Total		6,158,000	6,317,922	103%	5,980,500	6,086,396	102%	4%
<b>NON-OPERATING INCOME:</b>								
Operating Transfers			69,080					
Capital Contributions						(119,707)		
Interest Income	46.475.000	242,000	227,866	94%	197,000	528,575	268%	-57%
<b>TOTAL REVENUES</b>		6,400,000	6,614,868	103%	6,177,500	6,495,264	105%	2%
<b>OPERATING EXPENSES:</b>	505-000.00-							
<b>SALARIES &amp; BENEFITS</b>								
Salary	71.701.001	\$ 565,840	552,120	98%	\$ 447,539	420,031	94%	31%
Overtime	71.701.002	25,000	34,351	137%	25,000	40,057	160%	-14%
Salary-Temporary	71.701.003	15,000	81,254	542%	35,000	56,072	160%	45%
PERS	71.703.000	142,547	141,423	99%	113,937	107,125	94%	32%
Medicare/FICA	71.703.002	43,289	52,364	121%	34,236	39,942	117%	31%
Health, Life & Dental	71.704.001	136,894	139,898	102%	103,181	99,406	96%	41%
Retired Empl Benefit	71.704.005	62,569	77,740	124%	8,950	8,310	93%	835%
Workers Comp Ins	71.705.000	75,121	27,902	37%	32,595	28,442	87%	-2%
Vacation/Sick Leave	71.706.002	6,303	8,034	127%		1,813		343%
Total		1,072,563	1,115,086	104%	800,438	801,198	100%	39%
<b>MATERIALS &amp; SERVICES</b>	505-201.00-							
Office Supplies	75.711.001	-	3,153			99		
Systems Parts/Supplies	75.711.002	75,000	80,570	107%	75,000	46,863	62%	72%
Small Tools & Equip	75.711.003	-	1,436			288		399%
Miscellaneous	75.711.004		189,947			11,715		1521%
Contractual Services	75.713.000	110,000	336,925	306%	130,000	195,245	150%	-73%
Auditing Services	75.713.005	4,000	4,000	100%	4,000	4,000	100%	0%
Disposal - Burlingame	75.713.019	772,500	1,256,270	163%	750,000	859,414	115%	-46%
Disposal - San Mateo	75.713.020	360,000	331,418	92%	500,000	256,822	51%	-29%
Rental Expense	75.713.023	28,800	28,913	100%		28,800		0%
Pump Maintenance	80.714.002	25,000	12,616	50%	35,000	21,559	62%	41%
Root Irradiation	80.714.010	90,000	23,770	26%	70,000	164,216	235%	86%
Equipment Maintenance	80.715.000					33,049		100%
Personnel Expenses	80.731.000	13,000	9,550	73%	12,000	10,652	89%	10%
Training	80.733.000	7,000	9,888	141%	7,000	678	10%	1358%
Allocated Costs	80.735.000	130,097	126,662	97%	130,988	164,121	125%	23%
Utilities	80.735.001	10,000	22,987	230%	10,000	7,373	74%	-212%
Gas & Oil	80.756.000	18,000	17,185	95%	14,000	16,177	116%	-6%
Vehicle Repair & Maint	80.757.000	18,000	23,093	128%	18,000	13,638	76%	-69%
Printing	80.763.000	5,000	1,109	22%	5,000	1,211	24%	8%
Postage	80.765.000	2,000	1,186	59%	2,000	707	35%	-68%
Corp Yard Expense	80.772.000		-			-		
County Tax Collection Fee	80.778.000	6,000	6,055	101%	6,000	5,584	93%	-8%
Reimbursement Program	80.783.001	100,000	7,523	8%				
Capital Outlay	80.790.000		8,877		13,500	13,477	100%	34%
Depreciation Expense	80.799.000	1,185,800	1,267,424	107%	1,078,000	1,214,176	113%	4%
Amortization Expense	81.400.000	20,000	19,073	95%	20,000	19,787	99%	
Claims Expense	80.808.000		63,910			66,038		

**SEWER FUND INCOME STATEMENT**  
**FISCAL YEAR 2008-2009 THROUGH QTR ENDING 6/30/09**

	Account Number	Fiscal Year 2008-2009			Fiscal Year 2007-2008			YTD Var over PY
		Budget	YTD Actual to 6/30/09	YTD%	Budget	YTD Actual to 6/30/08	YTD%	
Total	505-000.00-	2,980,197	3,853,540	129%	2,880,488	3,155,689	110%	-22%
<b>STORM DRAINING EXP:</b>	505-136.00-							
County Tax Coll Fee	80.778.000	1,500			1,500	1,205	80%	
Dam Inspection Fee	80.778.001	15,300	16,884		3,700	4,854	131%	
New Citywide Fee	80.778.002		6,626			6,478		
Miscellaneous	80.778.003	-	523		-			
Overhead Allocation	99.912.000							
Total		16,800	24,033		5,200	12,537	241%	
<b>WEED ABATEMENT EXP:</b>	505-137.00-							
Overtime	71.701.008	37,000	41,078	111%	36,000	40,308	112%	2%
Supplies & Small tools	75.711.003	1,000	2,929	293%	1,000	791	79%	270%
Service - Assessments	75.713.000	26,000	25,246	97%	25,000	25,464	102%	-1%
Equipment rental	80.716.000	2,500	977	39%	2,500	743	30%	31%
Professional services			32,890			90		
Vehicle Repair & Maint	80.757.000					1,203		
County Tax Coll Fee	80.778.000		1,204					
Sheriff Dept Overhead	80.781.000							
Overhead Allocation	99.904.000	-			-			
Total		66,500	104,324	157%	64,500	68,599	106%	-52%
<b>TRANSFERS:</b>								
Capital Projects	99.920.000							
Overhead Allocation	99.900.000	865,900	925,283	107%	816,629	923,943	113%	0%
Debt Service	99.923.000	1,385,034	1,174,331	85%	1,394,009	1,197,464	86%	-2%
Total		2,250,934	2,099,614	93%	2,210,638	2,121,407	96%	1%
<b>SUB-TOTAL</b>		6,386,994	7,196,597	113%	5,961,264	6,159,430	103%	-17%
<b>CAPITALIZED ASSETS</b>			(13,802)		(13,500)	(13,477)		
<b>PRINCIPAL PAYMENTS</b>		(495,147)	(462,148)		(389,847)	(389,847)		
<b>RESERVES:</b>								
Computer Replacement	99.925.000	5,000	5,000	100%	5,000	5,000	100%	0%
Vehicle Replacement	99.925.001	37,250	37,250	100%	37,250	37,250	100%	0%
Furniture & Fixtures	99.925.002							
Radios & Pagers Repl	99.925.003							
OPEB Funding	99.930.000	96,209	96,209		50,000	50,000	100%	
Total		138,459	138,459	100%	92,250	92,250	100%	-50%
<b>TOTAL EXPENSES &amp; RESERVES</b>		6,030,306	6,859,106	114%	5,650,167	5,848,356	104%	-17%
<b>CHANGE IN NET ASSETS</b>		369,694	(244,238)	-66%	527,333	646,908	123%	-138%
<b>BEGINNING NET ASSETS</b>		13,310,822	13,310,822	100%	12,663,914	12,663,914	100%	5%
<b>PRIOR PERIOD ADJUSTMENT</b>			166,827					
<b>ENDING NET ASSETS</b>		\$ 13,680,516	\$13,233,411	97%	\$13,191,247	\$13,310,822	101%	-1%

**Town of Hillsborough**  
**Schedule of Enterprise Funds Capital Projects**  
**FY 08/09**

<u>Dept No.</u>	<u>Account No</u>	<u>Description</u>	<u>By Vendor</u>	<u>By Project</u>	<u>Funded from Bond Proceeds</u>	<u>Remarks</u>	<u>Status Acceptance Date</u>
WATER							
703.02		<b>El Arroyo Tank Replacement</b>					OPEN
		Gardini Electric		-	-		
		CSG Consultants	4,042.75	4,042.75	4,042.75		
703.14		<b>GIS</b>					
		CSG Consultants	11,795.25			Operation	
		Farallon Geographics	579.80	12,375.05			
703.19		<b>Cathodic Protection Project</b>					DONE 2/11/2008
		CSG Consultants					
		Carrpro Waterworks	10,956.68	10,956.68	10,956.68		
704.10		<b>Oaks Drive Pump Station</b>					
	80.000.011	CSG Consultants		-	-		
704.11		<b>Cherry Creek Pump Station</b>					
	80.000.011	CSG Consultants		-	-		
704.12		<b>Vista Tank</b>					
	80.000.011	CSG Consultants	1,092.50	1,092.50	1,092.50		
704.13		<b>El Arroyo Tank</b>					OPEN
	80.000.011	CSG Consultants	1,696.25				
		Gardini Electric					
		JMB Construction	253,676.79				
		PG&E					
		DB Gaya Consulting					
		Valley Crest Tree Co					
		Bennett Marine Utility		255,373.04	255,373.04		
704.18		<b>Water Quality Darrell Tank</b>					
	80.000.118	Solar Bee		-	-		
704.19		<b>Darrell Tank Site</b>					
	80.000.011	CSG Consultants	59,487.81		-		
	80.000.125	DB Gaya Consulting	26,882.00				
	80.000.130	TJM Inspections	1,385.68				
	80.000.159	AA-1 Services	206,897.50		-		
	80.000.165	Advance Pipeline Svcs	600.00	295,252.99	294,472.44		
705.05		<b>SCADA</b>					
		Carollo Engineers	1,709.33				
		CSG Consultants	6,207.50				
	80.000.090	Cybernet Consulting	17,513.71	25,430.54		Operation	
710.00		<b>Water Tank Cleaning Project</b>					
	80.000.011	CSG Consultants	4,507.20			Operation	
	80.000.160	Crosno Construction	72,003.00	76,510.20	76,510.20		
710.01		<b>Forestview Tank Proj</b>					
	80.000.011	CSG Consultants		-	-		
712.00		<b>Water Main Phase V</b>					
	80.000.011	CSG Consultants		-	-		
712.01		<b>Water Main Replacement</b>					DONE 8/11/2008
	80.000.011	CSG Consultants			-		
	80.000.044	West Valley Construction	232,045.43				
	80.000.138	The Copy Shop					
	80.000.139	FastSigns		232,045.43	232,045.43		
712.02		<b>Vista &amp; Forest View</b>					DONE 8/11/2008
	80.000.011	CSG Consultants	9,900.50				
	80.000.069	Fermin Sierra Construction	55,719.98				
	80.000.089	FastSigns					
	80.000.095	Graham Contractors	1,750.00				
	80.000.136	cornerstone Earth Group		67,370.48	60,776.73		
714.00		<b>Skyfarm III &amp; Tournament Pump</b>					
	80.000.011	CSG Consultants	110,919.86		-		
	80.000.089	FastSigns					
	80.000.141	Proven Management	630,658.00				
	80.000.156	Peterson Poser		741,577.86	723,239.28		
714.02		<b>Fire Mains Lateral Proj</b>					
	80.000.011	CSG Consultants		-	-		
715.01		<b>Crocker Lake Easement</b>					
	80.790.000	Cont to Fund 401		-	-		

**Town of Hillsborough**  
**Schedule of Enterprise Funds Capital Projects**  
**FY 08/09**

<u>Dept No.</u>	<u>Account No</u>	<u>Description</u>	<u>By Vendor</u>	<u>By Project</u>	<u>Funded from Bond Proceeds</u>	<u>Remarks</u>	<u>Status Acceptance Date</u>
		Total - Water Fund		1,722,027.52	1,658,509.05		
		Total - Operations			63,518.47		
					1,722,027.52		
SEWER							
803.01		<b>Flow Monitoring</b>					
		RMC Water & Environment	77,499.53	77,499.53			
803.05		<b>EI Cerrito/Crystal Springs Phase II</b>					
	80.000.002	Carollo Engineers					
	80.000.011	CSG Consultants	5,676.00				
	80.000.040	E2 Consulting Engineers, Inc.		5,676.00	5,676.00		
803.07		<b>Crystal Springs Sewer Revegetn</b>					
	80.000.086	Rami Shihadeh		-	-		
803.14		<b>Flow Monitoring Study</b>					
	80.000.163	Brown & Caldwell	15,987.00	15,987.00			
804.08		<b>Shady Creek Retaining Wall/Erosion</b>					
	80.000.011	CSG Consultants	43,669.50				
	80.000.123	Lombardi Diamond Core Drilling					
	80.000.136	Cornerstone Earth Group		43,669.50	43,669.50		
805.01		<b>Cherry Creek Easement Rehab</b>					
	80.000.011	CSG Consultants	18,464.03		-		
		FastSigns	988.87		-		
		Cornerstone Earth Group	8,762.48		-		
		California Trenchless	253,233.00	281,448.38	280,788.38		
805.14		<b>Sewer Clog &amp; Video Insp P5</b>					
	80.000.011	CSG Consultants	1,040.00		-		
	80.000.037	JF Pacific Liners	518,394.99	519,434.99	519,194.99		
805.15		<b>Leak Detection Survey</b>					
		Utility Services Associates	21,210.67	21,210.67			
807.00		<b>Crystal Springs Phase I</b>					
		Kinsel					
	80.000.010	Casey Construction					
	80.000.011	CSG Consultants					
	80.000.029	Environmental Science Assoc	18,849.50	18,849.50	18,849.50		
804.09		<b>Easton Creek Sewer Rehab</b>					
	80.000.117	City of Burlingame		-	-		
812.00		<b>EI Cerrito/Crystal Springs</b>					
	80.000.011	CSG Consultants	48,397.25	48,397.25	47,622.75		
812.05		<b>Floribunda/EI Cerrito Project</b>					
		CSG Consultants	9,348.75	9,348.75			
823.11		<b>Cherry Creek Lining</b>					
	80.000.064	Instituform Tech	508,611.00	508,611.00	508,611.00		
825.00		<b>San Mateo Sewer Plant Imp</b>					
		City of San Mateo	66,857.18	66,857.18	66,857.18		
826.00		<b>1475 Tartan Trail Sewer Relocation</b>					
	80.030.011	CSG Consultants	18,157.75	18,157.75	16,002.75		
827.00		<b>SF Estuary Project</b>					
		ABAG	10,570.00	10,570.00			
905.06		<b>2008 Storm Drain Rehab</b>					
	80.000.041	Aguilar & Sons	3,620.90	3,620.90	3,620.90		DONE 5/12/2008
		Total - Sewer Fund		1,649,338.40	1,510,892.95		
		Total - Operations			138,445.45		
					1,649,338.40		
		GRAND TOTAL		3,371,365.92	3,169,402.00		
		Funded from operations			201,963.92		