



Town of Hillsborough

Financial Report

Quarter Ended March 31, 2010

**TOWN OF HILLSBOROUGH
FINANCIAL REPORT
QUARTER ENDING MARCH 31, 2010**

TABLE OF CONTENTS

Combined Balance Sheet – All Funds -----	1
GENERAL FUND	
Summaries -----	2
Summary Statement of Revenues and Expenditures -----	3
Revenues -----	4
GENERAL FUND EXPENDITURES	
City Council -----	6
City Manager -----	7
City Attorney -----	8
Finance -----	9
General Government -----	10
Police -----	11
Fire -----	12
Building Inspection -----	13
Planning -----	14
Public Works Administration -----	15
Streets -----	16
SPECIAL REVENUE FUNDS -----	17
CAPITAL PROJECT FUND -----	18
ASSET REPLACEMENT FUND -----	19
ENTERPRISE FUNDS	
Water Fund -----	21
Sewer -----	23
Capital Projects -----	25

COMBINED BALANCE SHEET - ALL FUNDS
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	<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>
ASSETS:									
Cash and investments	\$ 11,145,184	\$ 340,810	\$ 870,117	\$ 3,229,998	\$ 13,082,054	\$ 10,307,258			\$ 38,975,421
Cash with Trustee				1,504,108	120,427	784,218			2,408,753
Accrued Interest	75,603	-	-	-					75,603
Accounts Receivable	42,952	-			385,447				428,399
Due from other Governments	432,903	-	126,597			10,401			569,901
Due From Other Funds									-
Prepaid Expenses	12,982				170,653	-			183,635
Cost of Issuance					278,094	373,401			651,495
Fixed Assets (net of depreciation)				1,504,094	22,112,846	21,610,200	\$ 10,877,119		56,104,259
Amount to be provided for LTD								\$ 1,533,854	1,533,854
TOTAL ASSETS	\$ 11,709,624	\$ 340,810	\$ 996,714	\$ 6,238,200	\$ 36,149,521	\$ 33,085,478	\$ 10,877,119	\$ 1,533,854	\$ 100,931,320
LIABILITIES & FUND EQUITY:									
LIABILITIES:									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 96,395	\$ -	\$ -	\$ 101,395
Due To Other Funds						-			-
Accrued Payroll	72,651								72,651
GASB 45 Liability	538,634				26,403	34,559			599,596
Accrued Workers Compensation									-
Accrued Interest	16,313				17,401	24,603			58,317
Refundable Deposits	2,175,273		5,600		548,000				2,728,873
Insurance Claims	15,875				82,688	119,825			218,388
Deferred revenues	578,366								578,366
Leases Payable								-	-
Bond Principal					18,243,546	19,996,454			38,240,000
Accrued Employee Leave					91,463	56,662		1,533,854	1,681,979
Total Liabilities	3,397,112	-	5,600	-	19,014,501	20,328,498	-	1,533,854	44,279,565
FUND EQUITY:									
Investment in Fixed Assets				1,504,094	3,989,727	2,397,964	\$ 10,877,119		18,768,904
Fund Balance	8,312,512	340,810	\$ 991,114	\$ 4,734,106	13,145,293	10,359,016			37,882,851
Total Fund Equity	8,312,512	340,810	991,114	6,238,200	17,135,020	12,756,980	10,877,119	-	56,651,755
TOTAL LIABILITIES & FUND EQUITY	\$ 11,709,624	\$ 340,810	\$ 996,714	\$ 6,238,200	\$ 36,149,521	\$ 33,085,478	\$ 10,877,119	\$ 1,533,854	\$ 100,931,320

GENERAL FUND SUMMARIES
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	FISCAL YEAR 2009-2010				Fiscal Year 2008-2009			YTD Var over PY
	Budget	YTD Actual to 3/31/10	YTD %	% to Total	Actual	YTD Actual to 3/31/09	YTD %	
MAJOR REVENUES:								
Property Taxes	\$ 11,293,705	\$ 6,803,102	60%	57%	\$ 10,587,880	\$ 6,406,099	61%	6%
Public Safety Special Tax	2,236,300	1,289,829	58%	11%	2,236,300	1,300,022	58%	-1%
Permits	852,020	758,243	89%	6%	938,625	829,821	88%	-9%
Service Charges	824,100	648,763	79%	5%	966,438	743,590	77%	-13%
Motor Vehicle License Fees	795,290	457,977	58%	4%	802,300	432,250	54%	6%
Business License	405,000	346,011	85%	3%	500,000	403,029	81%	-14%
Franchise Tax	496,300	200,635	40%	2%	556,600	197,323	35%	2%
Interest on Investments	100,000	82,331	82%	1%	243,463	255,363	105%	-68%
All Others	1,173,798	1,310,299	112%	11%	1,587,900	1,621,711	102%	-19%
TOTAL	\$ 18,176,513	\$ 11,897,190	65%	100%	\$ 18,419,506	\$ 12,189,208	66%	-2%

EXPENDITURES BY TYPE:

Salaries	\$ 9,528,169	\$ 6,678,553	70%	49%	\$ 9,550,137	\$ 6,696,869	70%	0%
Overtime	387,500	553,644	143%	4%	574,500	867,008	151%	36%
Medicare/FICA	310,697	224,035	72%	2%	317,709	248,706	78%	10%
PERS	2,994,271	2,199,606	73%	16%	2,994,025	2,137,358	71%	-3%
Health, Life & Dental	1,468,862	1,047,727	71%	8%	1,475,137	1,026,002	70%	-2%
Retired Employees Health	1,223,595	946,222	77%	7%	1,296,817	971,450	75%	3%
Workers Compensation	582,279	453,141	78%	3%	728,071	517,522	71%	12%
Other Pays and Benefits	540,237	411,758	76%	3%	621,661	553,455	89%	26%
Sub-total	17,035,610	12,514,686	73%	92%	17,558,057	13,018,370	74%	4%
Materials & Services	3,752,130	2,252,932	60%	17%	3,979,181	2,724,454	68%	17%
Reimbursed Expenditures	(2,439,977)	(1,648,962)	68%	-12%	(2,482,132)	(1,766,894)	71%	-7%
Transfers to Reserve Fund	508,250	471,938	93%	3%	43,900	34,231	78%	-1279%
Transfers to Capital Project		-		0%				
TOTAL	\$ 18,856,013	\$ 13,590,594	72%	100%	\$ 19,099,006	\$ 14,010,161	73%	3%

EXPENDITURES BY FUNCTION:

Support Services	\$ 1,172,272	\$ 808,671	69%	6%	\$ 1,122,639	\$ 821,586	73%	2%
General Government	1,161,646	846,255	73%	6%	896,560	767,991	86%	-10%
Community Services	1,674,932	1,061,922	63%	8%	1,725,587	1,144,695	66%	7%
Public Safety	13,857,389	10,164,254	73%	75%	13,954,185	10,250,423	73%	1%
Streets	989,774	709,492	72%	5%	1,400,035	1,025,466	73%	31%
TOTAL	\$ 18,856,013	\$ 13,590,594	72%	100%	\$ 19,099,006	\$ 14,010,161	73%	3%

SELECTED LINE ITEMS:

Insurance	\$ 425,066	\$ 296,165	70%	\$ 375,550	\$ 376,825	100%	21%
Overtime - Fire	\$ 195,000	\$ 417,850	214%	\$ 364,000	\$ 673,761	185%	38%

GENERAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	FISCAL YEAR 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
	<u>Budget</u>	<u>YTD Actual to 3/31/10</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 3/31/09</u>	<u>YTD %</u>	
OPERATING REVENUES:							
Taxes	\$ 11,993,305	\$ 7,444,025	62%	\$ 11,432,780	\$ 7,037,014	62%	6%
Permits	852,020	758,243	89%	938,625	829,821	88%	-9%
Fines & Forfeitures	43,000	43,219	101%	91,500	60,720	66%	-29%
State Subventions	920,090	527,985	57%	1,022,100	557,012	54%	-5%
Use of Assets	966,660	468,527	48%	1,163,163	579,031	50%	-19%
Service Charges	824,100	648,763	79%	966,438	743,590	77%	-13%
Miscellaneous	91,038	81,974	90%	242,955	322,373	133%	-75%
Total	15,690,213	9,972,736	64%	15,857,561	10,129,561	64%	-2%
OPERATING TRANSFERS IN:							
Public Safety Spec Tax	2,236,300	1,289,829	58%	2,236,300	1,300,022	58%	-1%
JPA - Adv Life Support Prog	-	-		75,645	-	0%	
Measure "A"	250,000	125,000	50%	250,000	250,000	100%	-50%
OPEB Reserve	679,500	509,625	75%	679,500	509,625	75%	0%
Total	3,165,800	1,924,454	61%	3,241,445	2,059,647	64%	-7%
USE OF PY RESERVE							
GRAND TOTAL	18,856,013	11,897,190	63%	19,099,006	12,189,208	64%	-2%
OPERATING EXPENDITURES:							
Council	36,207	19,380	54%	27,073	19,244	71%	-1%
City Manager	601,123	431,155	72%	574,802	409,424	71%	-5%
Finance	403,871	290,160	72%	385,875	274,989	71%	-6%
General Government	906,496	594,142	66%	884,410	758,879	86%	22%
City Attorney	131,071	67,976	52%	121,739	108,066	89%	37%
Police	7,140,973	4,986,192	70%	7,100,881	5,065,465	71%	2%
Fire	6,466,416	4,960,562	77%	6,842,654	5,176,971	76%	4%
Building Inspection	1,166,463	694,962	60%	1,208,957	778,178	64%	11%
Planning	505,369	364,635	72%	510,830	360,861	71%	-1%
Public Works Administration	-	3,959		(2,150)	(1,613)	75%	345%
Streets & Storm Drain	989,774	705,533	71%	1,400,035	1,025,466	73%	31%
Total	18,347,763	13,118,656	72%	19,055,106	13,975,930	73%	6%
OPERATING TRANSFERS OUT:							
Capital Reserve	243,000	243,000		-	-		
Asset Replacement Fund				-	-		
Computer Repl	12,500	9,375	75%	33,800	25,350	75%	63%
Vehicle Repl	190,000	172,500	91%	-	-		
Furniture & Fixtures Repl	2,750	2,063	75%	4,600	4,756	103%	57%
Radio & Pagers Repl	25,000	18,750	75%	5,500	4,125	75%	-355%
Dispatch Equipment Repl	35,000	26,250	75%	-	-		
Hose, Nos, Breathing App	-	-		-	-		
Paramedic Equip	-	-		-	-		
Retirement Health	-	-		-	-		
Total	508,250	471,938	93%	43,900	34,231	78%	-1279%
GRAND TOTAL	18,856,013	13,590,594	72%	19,099,006	14,010,161	73%	3%
EXCESS(DEFICIT)	-	(1,693,404)		-	(1,820,953)		-7%
Beginning Fund Balance	10,005,916	10,005,916	100%	9,994,410	9,994,410	100%	0%
Ending Fund Balance	\$ 10,005,916	\$ 8,312,512	83%	\$ 9,994,410	\$ 8,173,457	82%	2%

GENERAL FUND REVENUES
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

		FISCAL YEAR 2009-2010			FISCAL YEAR 2008-2009			YTD Var over PY
Account Number		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
TAXES:								
Secured Property Tax	100-000.00-	\$ 9,543,145	\$ 5,114,622	54%	\$ 9,041,100	\$ 4,825,536	53%	6%
Unsecured Property Tax	40.401.000	620,990	620,983	100%	566,000	565,275	100%	10%
Supplemental Roll	40.402.000	100,000	74,510	75%	180,000	170,813	95%	-56%
Unitary Revenue Tax	40.403.000	55,300	33,274	60%	55,300	33,829	61%	-2%
ERAF	40.408.000	948,790	948,786	100%	720,000	797,906	111%	19%
Triple Flip	40.409.000	25,480	10,927	43%	25,480	12,740	50%	-14%
Property Transfer Tax	40.410.001	140,000	159,558	114%	166,600	97,539	59%	64%
Sales & Use Tax	40.413.000	69,600	74,528	107%	68,200	62,728	92%	19%
Public Safety Sales Tax	41.410.000	85,000	60,826	72%	110,100	67,619	61%	-10%
Business License Tax	41.411.000	405,000	346,011	85%	500,000	403,029	81%	-14%
Total Taxes	41.412.000	11,993,305	7,444,025	62%	11,432,780	7,037,014	62%	6%
PERMITS:								
Home Business Permits	41.412.004	19,200	14,625	76%	18,800	15,525	83%	-6%
Building Permits	43.431.000	416,000	314,296	76%	516,000	435,545	84%	-28%
Electrical Permits	43.433.000	48,600	38,504	79%	48,620	50,707	104%	-24%
Plumbing Permits	43.435.000	57,800	60,440	105%	57,750	61,460	106%	-2%
Mechanical Permits	43.437.000	22,100	23,895	108%	22,110	25,067	113%	-5%
Grading Permits	43.437.000	78,500	85,142	108%	78,545	39,083	50%	118%
Charitable Use Permits	43.441.000	1,800	1,600	89%	1,800	1,600	89%	0%
Alarm Permits	43.443.000	123,020	133,260	108%	135,000	133,320	99%	0%
Encroachment Permits	43.456.000	85,000	86,481	102%	60,000	67,514	113%	28%
Total Permits	43.507.000	852,020	758,243	89%	938,625	829,821	88%	-9%
FINES & FORFEITURES:								
BL Fines/Other Penalties	44.451.000	6,000	5,447	91%	30,000	18,938	63%	-71%
Other Fines & Forfeitures	44.453.000	4,000	2,076	52%	11,500	3,193	28%	-35%
Alarm Fines	45.455.002	9,000	9,977	111%	15,000	9,095	61%	10%
Building Permit Penalty	45.455.003	24,000	25,719	107%	35,000	29,494	84%	-13%
Total Fines & Forfeitures		43,000	43,219	101%	91,500	60,720	66%	-29%
STATE SUBVENTIONS:								
HOPTR	45.461.000	70,600	33,936	48%	70,600	32,503	46%	4%
Peace Officers Training	45.463.000	4,000	2,953	74%	4,000	6,234	156%	-53%
Motor Veh License Fee	45.465.000	795,290	457,977	58%	802,300	432,250	54%	6%
Off Highway License	45.469.000	200		0%	200			
Mandated Costs	45.470.000		26		30,000	9,114		-100%
Other Grants	45.471.000	50,000	33,093	66%	115,000	76,911	67%	-57%
Total State Subventions		920,090	527,985	57%	1,022,100	557,012	54%	-5%
USE OF ASSETS:								
Interest	46.475.000	100,000	82,331	82%	243,463	255,363	105%	-68%
Rents	46.477.000	370,360	161,812	44%	363,100	126,019	35%	28%
Franchise Tax - Electric	46.479.000	77,000		0%	71,600		0%	
Franchise Tax - Gas	46.481.000	84,890		0%	77,500		0%	
Franchise Tax - Garbage	46.483.000	186,710	112,418	60%	262,700	111,828	43%	1%
Franchise Tax - Cable TV	46.485.000	147,700	88,217	60%	144,800	85,495	59%	3%
Sale of City Property	46.493.000		23,749			326		
Total Use of Assets		966,660	468,527	48%	1,163,163	579,031	50%	-19%
SERVICE CHARGES:								

GENERAL FUND REVENUES
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	FISCAL YEAR 2009-2010			FISCAL YEAR 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
Technology Fee	43.444.000	20,000	15,757	79%	23,000	20,434	89%	-23%
Planning Applications	47.501.000	140,000	113,003	81%	159,500	122,408	77%	-8%
Gen Plan Maint Fee	47.502.000	30,000	16,371	55%	30,000	23,466	78%	-30%
Building Plan Checking	47.503.000	200,000	146,032	73%	290,000	203,954	70%	-28%
Subdivision	47.505.000	6,000	4,099	68%	6,600	7,228	110%	0%
Engineering Fees	47.506.000			0%	8,200	6,084	0%	0%
Bus Lic Application	47.509.000	150,000	139,370	93%	178,700	134,748	75%	3%
Microfilm	47.511.000	6,000	3,840	64%	6,000	4,710	79%	-18%
Fire/Paramedic Services	47.513.000		500		-	1,174		-57%
Police Services	47.517.000	32,000	30,218	94%	10,200	16,469	161%	83%
Alarm Monitoring Fees	47.517.001	230,000	175,488	76%	235,000	182,208	78%	-4%
PW- Outside Charges	47.519.000	8,000	3,690	46%	11,500	10,624	92%	-65%
Booking Fee Reimb	47.521.000	2,000		0%	3,500			
Community Serv Fees	47.523.000		320		4,138	9,887	239%	-97%
Other Service Fees	47.525.000	100	75	75%	100	196	196%	-62%
Total Service Charges		824,100	648,763	79%	966,438	743,590	77%	-13%
MISCELLANEOUS:								
Workers Comp Reimb	48.541.000	30,000	39,234	131%	45,000	35,848	80%	9%
Sale of Maps/Ordinances	48.542.000				10		0%	
Photocopies	48.543.000	1,300	1,395	107%	1,000	1,705	171%	-18%
Other Insurance Reimb	48.545.000	30,000	23,073	77%	137,845	225,486		-90%
Miscellaneous	48.555.000	29,738	18,272	61%	59,100	59,334	100%	-69%
Total Misc Revenues		91,038	81,974	90%	242,955	322,373	133%	-75%
SUB-TOTAL								
		15,690,213	9,972,736	64%	15,857,561	10,129,561	64%	-2%
OPERATING TRANSFERS:								
Public Safety Spec Tax	49.002.000	2,236,300	1,289,829	58%	2,236,300	1,300,022	58%	-1%
JPA - ALS Program	49.003.000		-		75,645	-	0%	
Measure "A"	49.001.000	250,000	125,000	50%	250,000	250,000	100%	-50%
OPEB Reserve		679,500	509,625	75%	679,500	509,625	75%	0%
Total		3,165,800	1,924,454	61%	3,241,445	2,059,647	64%	
GRAND TOTAL								
		\$ 18,856,013	\$ 11,897,190	63%	\$ 19,099,006	\$12,189,208	64%	-2%

GENERAL FUND EXPENDITURES - CITY COUNCIL
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		<u>Budget</u>	<u>YTD Actual to 3/31/10</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 3/31/09</u>	<u>YTD %</u>	
100-101.00-								
BENEFITS:								
Health, Life & Dental	71.704.000	\$ 68,431	\$ 37,396	55%	\$ 66,031	\$ 48,036	73%	22%
MATERIALS & SERVICES:								
Supplies	75.711.001	1,000	844	84%	2,600	993	38%	15%
Annual Recognition	80.723.000	4,000	290	7%	4,250	4,115	97%	93%
Social Occasions	80.725.000	11,500	9,971	87%	11,000	9,540	87%	
Special Events	80.727.000	10,000	244	2%	10,000	176		
Conference & Meetings	80.733.001	3,700	3,503	95%	3,600	2,889	80%	-18%
Dues & Subscriptions	80.733.003							
Community Relations	80.747.000	2,500	2,017	81%	2,500	1,676	67%	-20%
Printing	80.763.000	250				263		
Total		32,950	16,869	51%	33,950	19,652	58%	14%
TRANSFERS:								
Overhead Allocation	99.904.000	(65,174)	(34,885)	54%	(72,908)	(48,444)	66%	39%
GRAND TOTAL								
		\$ 36,207	\$ 19,380	54%	\$ 27,073	\$ 19,244	71%	-1%

GENERAL FUND EXPENDITURES - CITY MANAGER
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-102.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 594,022	\$ 419,753	71%	\$ 563,704	\$ 398,401	71%	-5%
Overtime	71.701.002		-			-		
Salary-Temporary	71.701.003	10,000	21	0%	10,000	3,019	30%	99%
Retirement	71.703.000	156,899	116,046	74%	151,199	112,804	75%	-3%
Medicare/FICA	71.703.002	35,121	22,910	65%	33,680	24,473	73%	6%
401(a)	71.703.004	9,491	6,367	67%	8,978	6,159	69%	-3%
Auto Allowance	71.703.005	10,796	7,889	73%	10,639	7,478	70%	-5%
Health, Life & Dental	71.704.000	65,508	49,269	75%	62,729	44,164	70%	-12%
Retired Employee Benefits	71.704.005	75,747	61,002	81%	74,182	56,694	76%	-8%
Workers Comp Ins	71.705.000	7,375	6,126	83%	9,802	6,399	65%	4%
Vacation/Sick Leave Payot	12240				33,354	28,959	87%	
Total		964,959	689,383	71%	958,267	688,550	72%	0%
MATERIALS & SERVICES:								
Supplies	75.711.001	3,250	2,079	64%	2,400	2,928	122%	29%
Professional Services	75.713.000	5,000	(1,062)	-21%	5,000	2,189	44%	149%
Equipment/copier lease	75.713.003				1,920			
Personnel	80.731.000		77			188		0%
Staff Development	80.733.000	10,000	6,135	61%	6,500	4,264	66%	-44%
Conference & Meetings	80.733.001							
Allocated Costs	80.735.000	60,458	42,972	71%	57,696	46,003	80%	7%
Gas & Oil	80.756.000	500	15	3%	1,100	80	7%	81%
Printing	80.763.000	500	227	45%	500	85	17%	-167%
Postage	80.765.000	300	1,092	364%	350	43	12%	0%
Capital Outlay	80.790.000				9,800			
Total		80,008	51,535	64%	85,266	55,780	65%	8%
TRANSFERS:								
Overhead Allocation	99.904.000	(443,844)	(309,763)	70%	(468,731)	(334,906)	71%	8%
TOTAL OPERATING BUDGET								
		601,123	431,155	72%	574,802	409,424	209%	-5%
RESERVES:								
Computer Repl	99.925.000				5,000	3,750	75%	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	3,750	0%	0%
GRAND TOTAL								
		\$ 601,123	\$ 431,155	72%	\$ 579,802	\$ 413,174	71%	-4%

GENERAL FUND EXPENDITURES - CITY ATTORNEY
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		<u>Budget</u>	<u>YTD Actual to 3/31/10</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 3/31/09</u>	<u>YTD %</u>	
	100-105.00-							
MATERIALS & SERVICES:								
Retired Health Benefits	71.704.005	\$ 7,446	\$ 416	6%	\$ 7,446	\$ 4,937	66%	92%
City Attorney - General	75.713.007	152,500	96,811	63%	148,000	95,718	65%	-1%
City Attorney - Spec Proj	75.713.008	10,000		0%	20,000		0%	
Litigation Attorney	75.713.009	40,000	9,538	24%	37,500	66,434	177%	86%
Employee Relations	75.713.010	40,000	22,863	57%	35,000	53,008	151%	57%
Municipal Code Update	75.713.011	-		0%	-			0%
Total		249,946	129,628	52%	247,946	220,097	89%	41%
TRANSFERS:								
Overhead Allocation	99.904.000	(118,875)	(61,652)	52%	(126,207)	(112,031)	89%	45%
GRAND TOTAL		\$ 131,071	\$ 67,976	52%	\$ 121,739	\$ 108,066	89%	37%

GENERAL FUND EXPENDITURES - FINANCE
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-104.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 522,452	\$ 366,440	70%	\$ 512,222	\$ 359,938	70%	-2%
Overtime	71.701.002	7,000	1,124	16%	5,000	1,703	34%	34%
Salary-Temporary	71.701.003	7,000	7,294	104%	7,000	2,761	39%	-164%
Retirement	71.703.000	135,755	99,246	73%	134,954	96,227	71%	-3%
Medicare/FICA	71.703.002	34,447	19,449	56%	33,510	22,941	68%	15%
401(a)	71.703.004	4,021	2,939	73%	3,972	2,881	73%	-2%
Car Allowance	71.703.005	8,248	9,185	111%	8,128	5,714	70%	-61%
Health, Life & Dental	71.704.000	67,645	50,243	74%	64,579	44,819	69%	-12%
Retired Empl Benefits	71.704.005	66,729	52,628	79%	67,489	52,175	77%	-1%
Workers Comp Ins	71.705.000	6,379	5,337	84%	8,748	5,847	67%	9%
Vac/Sick Leave Payout	71.706.002		1,468		20,329	20,445	101%	
Total		859,676	615,353	72%	865,931	615,451	71%	0%
MATERIALS & SERVICES:								
Supplies	75.711.001	6,500	4,801	74%	6,500	6,658	102%	28%
Professional Services	75.713.000	7,800	40	1%	1,800	2,920	162%	
Equip contracts - Copier	75.713.003		463		960			
Staff Development	80.733.000	9,000	3,117	35%	8,500	6,071	71%	49%
Allocated Costs	80.735.000	62,414	44,243	71%	59,355	46,870	79%	6%
Printing	80.763.000	500	-	0%	400	-	0%	
Postage	80.765.000	600	170	28%	600	138	23%	-23%
Capital Outlay	80.790.000							
Total		86,814	52,834	61%	78,115	62,657	80%	16%
TRANSFERS:								
Overhead Allocation	99.904.000	(542,619)	(378,027)	70%	(558,171)	(403,119)	72%	6%
TOTAL OPERATING BUDGET		403,871	290,160	72%	385,875	274,989	71%	-6%
RESERVES:								
Computer Replacement	99.925.000				7,650	5,738	75%	100%
Furniture & Fixtures Repl	99.925.002				500	375	75%	100%
Radio & Pagers Repl	99.925.003							
Retirement Health Resv	99.930.000							
Total		-	-		8,150	6,113	75%	100%
GRAND TOTAL		\$ 403,871	\$ 290,160	72%	\$ 394,025	\$ 281,102	71%	-3%

**GENERAL FUND EXPENDITURES - GENERAL GOVERNMENT
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10**

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-111.00-								
GENERAL TOWN SERVICES:								
Employee Incentive	71.706.003	\$ 70,125	\$ 70,123	100%	\$ 151,317	\$ 151,265	100%	0%
Supplies	75.711.001	2,900	1,589	55%	2,850	1,817	64%	13%
Miscellaneous	75.711.004	11,500	25,553	222%	11,000	19,056	173%	-34%
Professional Services	75.713.000	11,500	4,899	43%	10,000	11,725	117%	58%
Library Services	75.713.004	740,896	448,835	61%	712,400	616,670	87%	27%
Auditing Services	75.713.005	20,000	33,000	165%	20,000	24,000	120%	-38%
Quarterly Newsletter	75.713.006	35,500	21,377	60%	35,310	21,280	60%	0%
Recreation Services	75.713.012	130,000	130,000	100%	130,000	130,000	100%	0%
Staff Development	80.717.001	20,000	190	1%	5,000	3,866	77%	95%
Personnel Relations	80.719.000	37,500	22,750	61%	26,500	16,738	63%	-36%
Recruiting Expense	80.721.000	27,000		0%	5,000	395	8%	
Municipal Associations	80.729.000	35,200	22,569	64%	30,000	24,037	80%	6%
Budget Contingency	80.737.000	47,970		0%	25,900		0%	
Peninsula TV	80.740.000	6,250	3,005	48%	6,250		0%	
Elections	80.741.000				14,000	1,187	8%	
Cultural Exchange	80.784.000	-			-			
Community Relations	80.747.000	6,000	4,736	79%	6,600	3,187	48%	
Printing	80.763.000		1,344			1,106		
Postage	80.765.000	1,000	2,239	224%	1,000	12,448	1245%	82%
Disaster Preparation	80.774.000	94,500	62,462	66%	90,000	64,548	72%	3%
County Tax Coll Fee	80.778.000	80,000	43,990	55%	74,550	39,878	53%	
Capital Outlay	80.790.001							
Total		1,377,841	898,661	65%	1,357,677	1,143,203	84%	21%
TRANSFERS:								
Allocated Costs	99.922.000	(1,234,991)	(752,480)	61%	(1,206,717)	(966,798)	80%	22%
Total		(1,234,991)	(752,480)	61%	(1,206,717)	(966,798)	80%	22%
DISTRIBUTED COSTS:								
Equipment Contracts	75.713.003	2,500	4,410	176%	2,500	1,555	62%	-184%
PERS Health Ins Admin	71.704.005	9,000		0%	8,400	4,489	53%	100%
Computer Maintenance	80.800.000	100,000	52,481	52%	100,000	56,338	56%	7%
Janitorial Services	80.801.000	54,080	29,945	55%	52,000	32,591	63%	8%
Fire, Prop & Liab Ins	80.804.000	425,066	296,165	70%	375,550	376,825	100%	21%
Telephone	80.805.000	60,000	29,928	50%	70,000	41,963	60%	29%
Utilities	80.806.000	63,000	19,574	31%	60,000	36,631	61%	47%
Building Repair & Maint	80.807.000	40,000	15,458	39%	40,000	26,116	65%	41%
Claims Expense	80.808.000	10,000		0%	25,000	5,966	24%	100%
Total		763,646	447,961	59%	733,450	582,474	79%	23%
TOTAL OPERATING BUDGET		906,496	594,142	66%	884,410	758,879	86%	22%
RESERVES/TRANSFERS:								
Capital Projects		243,000	243,000					
OPEB Reserve								
Computer Repl	99.925.000	10,000	7,500	75%	10,000	7,500	75%	0%
Furn & Fixtures Repl	99.925.002	2,150	1,613	75%	2,150	1,612	75%	0%
Total		255,150	252,113	99%	12,150	9,112	75%	-2667%
GRAND TOTAL		\$ 1,161,646	\$ 846,255	73%	\$ 896,560	\$ 767,991	86%	-10%

GENERAL FUND EXPENDITURES - POLICE
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-121.00-								
SALARIES & BENEFITS								
Salaries - Sworn	71.701.001	\$ 3,583,867	\$ 2,465,180	69%	\$ 3,543,369	\$ 2,443,788	69%	-1%
Overtime - Sworn	71.701.002	145,000	94,440	65%	145,000	141,690	98%	33%
Salaries - Temporary	71.701.003	20,000	13,481	67%	20,000	14,736	74%	9%
Work Holiday Pay	71.701.004	8,284	9,835	119%	8,400	8,224	98%	-20%
Uniform Allowance	71.701.005	28,575	27,900	98%	29,475	26,257	89%	-6%
Medicare/FICA	71.703.002	86,521	62,756	73%	86,439	62,994	73%	0%
PERS	71.703.003	1,276,117	924,252	72%	1,258,329	879,999	70%	-5%
401(a)	71.703.004	4,835	3,534	73%	4,783	3,472	73%	-2%
Health, Life & Dental	71.704.000	526,561	373,020	71%	524,429	389,094	74%	4%
Retired Empl Benefits	71.704.005	456,367	355,252	78%	473,382	354,084	75%	0%
Workers Comp Ins	71.705.000	165,434	121,815	74%	204,624	137,980	67%	12%
Vac/Sick Leave Payout	71.706.002	25,231	43,964	174%	47,134	67,043	142%	34%
Total		6,326,792	4,495,429	71%	6,345,364	4,529,361	71%	1%
MATERIALS & SERVICES:								
Supplies	75.711.001	11,700	9,921	85%	11,500	11,832	103%	16%
Professional Services	75.713.000							
Lease - Copier	75.713.003		463		960	941	98%	51%
Animal Regulations	75.713.013	53,362	53,362	100%	46,610	46,608	100%	-14%
Equipment Contracts	80.715.000	66,545	34,849	52%	62,656	41,766	67%	17%
Staff Development	80.733.000							
Conference & Meetings	80.733.001	1,000	789	79%	2,100	810	39%	3%
Dues & Subscriptions	80.733.003	2,900	2,163	75%	2,850	1,955	69%	-11%
Employee Training	80.733.004	55,000	19,062	35%	49,000	14,022	29%	-36%
Personnel Expenses	80.733.006	39,000	11,565	30%	38,000	22,585	59%	49%
Hiring/Recruiting Exp	80.733.007				2,000	1,058	53%	100%
Allocated Costs	80.735.000	366,086	236,613	65%	335,841	275,985	82%	14%
County Booking Exp	80.749.000	6,000	300	5%	5,000		0%	
Radio Expense	80.751.000	5,000	896	18%	5,000	1,731	35%	
Criminal Justice Contract	80.753.000	40,388	38,539	95%	40,600	35,565	88%	-8%
Gas and Oil	80.756.000	45,000	32,022	71%	35,000	28,462	81%	-13%
Vehicle Repair & Maint	80.757.000	60,000	21,581	36%	37,500	20,669	55%	-4%
Printing	80.763.000	6,300	1,853	29%	6,300	3,644	58%	49%
Postage	80.765.000	3,400	1,310	39%	3,400	645	19%	-103%
K-9 Expense	80.771.000	6,500	5,175	80%	9,000	4,985	55%	-4%
Film Evidence Expense	80.773.000	30,000	9,312	31%	15,000	10,583	71%	12%
Clets Pin Access	80.775.000	10,000	7,682	77%	10,000	6,639	66%	-16%
Outreach Prog	80.777.000	6,000	3,306	55%	6,000	4,248	71%	22%
Capital Outlay	80.790.000				31,200	1,371	4%	100%
Total		814,181	490,763	60%	755,517	536,104	71%	8%
TOTAL OPERATING BUDGET		7,140,973	4,986,192	70%	7,100,881	5,065,465	71%	2%
RESERVES/TRANSFERS:								
Capital Projects								
Computer Repl	99.925.000				5,150	3,862	75%	100%
Vehicle Repl	99.925.001							
Furniture & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003	25,000	18,750	75%				
Dispatch Equipment Repl	99.925.004	35,000	26,250	75%				
Retirement Health	99.930.000							
Total		60,000	45,000	75%	5,150	3,862	75%	
GRAND TOTAL		\$ 7,200,973	\$ 5,031,192	70%	\$ 7,106,031	\$ 5,069,327	71%	1%

GENERAL FUND EXPENDITURES - FIRE
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-122.00-								
SALARIES & BENEFITS								
Salaries	71.701.001	\$ 3,388,296	\$ 2,401,966	71%	\$ 3,380,925	\$ 2,352,309	70%	-2%
Overtime	71.701.002	195,000	417,850	214%	364,000	673,761	185%	38%
Salaries - Temporary	71.701.003		-			-		
Work Holiday Pay	71.701.004	179,461	125,783	70%	184,084	124,773	68%	-1%
Uniform Allowance	71.701.005	22,835	22,835	100%	23,635	22,835	97%	0%
FLSA	71.701.020	88,299	58,710	66%	90,091	58,269	65%	-1%
Medicare/FICA	71.703.002	53,551	44,756	84%	54,308	46,603	86%	4%
PERS	71.703.003	1,057,796	789,819	75%	1,050,616	752,769	72%	-5%
Health, Life & Dental	71.704.000	460,418	325,316	71%	449,931	285,725	64%	-14%
Retired Emp Benefits	71.704.005	428,726	342,764	80%	451,038	328,531	73%	-4%
Workers Comp Ins	71.705.000	377,960	306,933	81%	461,472	338,247	73%	9%
Leave at Retirement	71.706.001							
Vac/Sick Leave Payout	71.706.002		4,787			10,444		
Total		6,252,342	4,841,519	77%	6,510,100	4,994,266	77%	3%
MATERIALS & SERVICES:								
Supplies	75.711.001	3,300	547	17%	2,377		0%	
Professional Services	75.713.000		1,400					
JPA County Wide Supv	75.714.000							
Lease - Copier	75.713.003	5,600	463	8%	3,981	941	24%	51%
Equipment Repairs	80.715.000							
Employee Development	80.733.000		255					
Fire Prevention Training	80.733.005		395					
Personnel	80.733.006							
Allocated Costs	80.735.000	155,828	97,058	62%	139,091	127,907	92%	24%
Radio Expense	80.751.000							
Gas and Oil	80.756.000		-			-		
Vehicle Repair & Maint	80.757.000	33,428		0%	24,348	2,674	11%	
Printing	80.763.000							
Postage	80.765.000							
Repairs & Maint	80.766.000							
Station/Dorm Expense	80.767.000	15,918	11,425	72%	11,594	12,784	110%	11%
Disaster Preparation	80.774.000							
Capital Outlay	80.790.000		7,500		29,500	38,399	130%	80%
Total		214,074	119,043	56%	210,891	182,705	87%	35%
SHARED SERVICES ALLOC					121,663			
TOTAL OPERATING BUDGET					6,842,654 5,176,971 76%			4%
RESERVES/TRANSFERS:								
Capital Projects	99.920.000							
Computer Repl	99.925.000							
Vehicle Repl	99.925.001	190,000	172,500	91%				
Furn & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003				5,500	4,125	75%	
Hose/Nos/ Breathing	99.925.005							
Paramedic Equip	99.925.006							
Retirement Health	99.930.000							
Total		190,000	172,500	91%	5,500	4,125	75%	
GRAND TOTAL		\$ 6,656,416	\$ 5,133,062	77%	\$ 6,848,154	\$ 5,181,096	76%	1%

GENERAL FUND EXPENDITURES - BUILDING INSPECTION
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-132.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 476,287	\$ 340,926	72%	\$ 454,306	\$ 321,707	71%	-6%
Overtime	71.701.002	5,500	458	8%	5,500	2,486	45%	82%
Salary-Temporary	71.701.003	5,000	147	3%	5,000	10,770	215%	99%
Uniform Allowance	71.701.022		60					
PERS	71.703.000	121,977	89,098	73%	116,266	82,460	71%	-8%
Medicare/FICA	71.703.002	35,174	24,811	71%	33,730	25,368	75%	2%
401(a)	71.703.004	600	439	73%	600	439	73%	0%
Car Allowance	71.703.005	4,124	2,855	69%	4,064	2,856	70%	0%
Health, Life & Dental	71.704.000	112,194	83,528	74%	106,660	75,492	71%	-11%
Retired Empl Benefits	71.704.005	64,512	46,462	72%	63,560	49,913	79%	7%
Workers Comp Ins	71.705.000	4,406	3,595	82%	6,034	4,036	67%	11%
Vac/Sick Leave Payout	71.706.002				8,015	6,859	86%	100%
Total		829,774	592,379	71%	803,735	582,386	72%	-2%
MATERIALS & SERVICES:								
Supplies	75.711.001	4,750	2,981	63%	5,000	3,646	73%	18%
Contractual Services	75.713.000	235,000	44,093	19%	300,000	125,434	42%	65%
Staff Development	80.717.001	12,500	3,651	29%	15,000	7,780	52%	
Allocated Costs	80.735.000	76,239	47,088	62%	73,922	53,293	72%	12%
Gas and Oil	80.756.000	2,300	925	40%	2,200	1,613	73%	43%
Vehicle Repair & Maint	80.757.000	2,000	-	0%	1,100	-	0%	
Microfilming	80.761.000	2,500	3,582	143%	4,500	3,491	78%	-3%
Printing	80.763.000	900	202	22%	700	505	72%	60%
Postage	80.765.000	500	61	12%	300	30	10%	-103%
Capital Outlay	80.790.000				2,500		0%	
Total		336,689	102,583	30%	405,222	195,792	48%	48%
TOTAL OPERATING BUDGET		1,166,463	694,962	60%	1,208,957	778,178	64%	11%
RESERVES:								
Capital Projects	99.906.002							
Computer Repl	99.925.000	2,500	1,875	75%	2,500	1,875	75%	0%
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002	600	450	75%	1,200	2,206	184%	80%
Radio & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		3,100	2,325	75%	3,700	4,081	110%	
GRAND TOTAL		\$1,169,563	\$ 697,287	60%	\$1,212,657	\$ 782,259	65%	11%

GENERAL FUND EXPENDITURES - PLANNING
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

		Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
Account Number		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-133.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 245,996	\$ 175,383	71%	\$ 239,225	\$ 167,187	70%	-5%
Overtime	71.701.002					347		
Part-time Salaries	71.701.003	2,500	1,710	68%	2,600	-	0%	
PERS	71.703.000	63,508	47,036	74%	64,224	44,492	69%	-6%
Medicare/FICA	71.703.002	15,612	10,521	67%	15,109	9,564	63%	-10%
401 (a)	71.703.004	3,189	2,363	74%	3,143	2,277	72%	-4%
Car allowance	71.703.005	4,124	3,014	73%	4,064	2,856	70%	-6%
Health, Life & Dental	71.704.000	30,975	28,629	92%	40,803	19,811	49%	-45%
Retired Health Benefits	71.704.005	32,795	23,425	71%	32,899	25,699	78%	9%
Workers Comp Ins	71.705.000	2,985	2,575	86%	4,163	2,690	65%	4%
Vac/Sick Leave Payout	71.706.002							
Total		401,684	294,656	73%	406,230	274,923	68%	-7%
MATERIALS & SERVICES:								
Supplies	75.711.001	4,000	2,444	61%	4,330	2,825	65%	13%
Contractual Services	75.713.000	56,100	32,693	58%	55,000	50,571	92%	35%
Professional Development	80.733.000	3,500	3,056	87%	3,640	2,777	76%	
Mileage Reimb	80.733.002		-		540	-		
Allocated Costs	80.735.000	37,432	31,332	84%	38,390	28,643	75%	-9%
Printing	80.763.000	1,857	202	11%	2,140	848	40%	76%
Postage	80.765.000	796	252	32%	560	274	49%	8%
Capital Outlay	80.790.000							
Total		103,685	69,979	67%	104,600	85,938	82%	19%
TOTAL OPERATING BUDGET		505,369	364,635	72%	510,830	360,861	71%	-1%
RESERVES:								
Capital Projects								
Computer Repl	99.925.000				1,500	1,125	75%	100%
Furn & Fixtures Repl	99.925.002				600	450	75%	100%
Retirement Health	99.930.000		-			-		
Total		-	-		2,100	1,575	75%	100%
GRAND TOTAL		\$ 505,369	\$ 364,635	72%	\$ 512,930	\$ 362,436	71%	-1%

GENERAL FUND EXPENDITURES - PUBLIC WORKS ADMINISTRATION
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-131.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 477,060	\$ 339,943	71%	\$ 470,991	\$ 332,360	71%	-2%
Overtime	71.701.002	20,000	20,912	105%	20,000	25,182	126%	17%
Salary-Temporary	71.701.003	40,000	9,033	23%	8,000	84,552	1057%	89%
Uniform allowance	71.701.022		530					
PERS	71.703.000	121,197	88,898	73%	121,348	85,981	71%	-3%
Medicare/FICA	71.703.002	31,895	22,001	69%	31,450	28,262	90%	22%
401(a)	71.703.004	3,620	2,617	72%	3,567	2,584	72%	-1%
Car Allowance	71.703.005	5,004	3,657	73%	4,932	2,908	59%	-26%
Health, Life & Dental	71.704.001	75,517	58,854	78%	72,201	52,573	73%	-12%
Retired Empl Benefit	71.704.005	61,010	43,245	71%	62,129	49,534	80%	13%
Workers Comp Ins	71.705.000	8,256	3,510	43%	10,781	4,523	42%	22%
Vacation/Sick Leave	71.706.002				16,875		0%	
Total		843,559	593,200	70%	822,274	668,459	81%	11%
MATERIALS & SERVICES:								
Supplies	75.711.001	20,000	18,782	94%	20,000	17,886	89%	-5%
Contractual Services	75.713.000	300,000	183,288	61%	300,000	93,222	31%	-97%
Employee Dev	80.717.001	8,000	3,926	49%	10,000	8,195	82%	52%
Allocated Costs	80.735.000	74,706	51,847	69%	70,991	53,130	75%	2%
Gas and Oil	80.756.000	5,000	2,406	48%	3,500	4,026	115%	40%
Vehicle Repair	80.757.000	3,000	1,654	55%	2,000	1,480	74%	-12%
Printing	80.763.000	4,000	4,095	102%	4,000	4,181	105%	2%
Postage	80.765.000	1,200	722	60%	1,200	347	29%	-108%
Corp Yard Expense	80.772.000	10,000	8,674	87%	20,000	14,153	71%	39%
Capital Outlay	80.790.000	-			-	1,702		
Total		425,906	275,394	65%	431,691	198,322	46%	-39%
TRANSFERS:								
Overhead Allocation	99.904.000	(1,269,465)	(864,635)	68%	(1,256,115)	(868,394)	69%	0%
TOTAL OPERATING BUDGET		-	3,959		(2,150)	(1,613)	75%	345%
RESERVES:								
Computer Repl	99.925.000				2,000	1,500	75%	100%
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002				150	113	75%	100%
Radios & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		-	-		2,150	1,613	75%	100%
GRAND TOTAL		\$ -	\$ 3,959		\$ -	\$ -		

GENERAL FUND EXPENDITURES - STREETS
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD %	Budget	YTD Actual to 3/31/09	YTD %	
100-134.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 240,189	\$ 168,962	70%	\$ 385,395	\$ 321,179	83%	47%
Overtime	71.701.002	15,000	18,860	126%	35,000	22,186	63%	15%
Salary-Temporary	71.701.003	45,000	36,813	82%	45,000	23,538	52%	-56%
Uniform	71.701.022		711					
PERS	71.703.000	61,022	45,211	74%	97,089	82,626	85%	45%
Medicare/FICA	71.703.002	18,376	16,831	92%	29,483	28,501	97%	41%
Car allowance	71.703.005		1,817					
Health, Life & Dental	71.704.001	61,613	41,472	67%	87,774	66,288	76%	37%
Retired Empl Benefit	71.704.005	30,263	21,028	69%	64,692	49,883	77%	58%
Workers Comp Ins	71.705.000	9,484	3,250	34%	22,447	17,800	79%	82%
Vacation/Sick Leave	71.706.002				5,799		0%	
Total		480,947	354,955	74%	772,679	612,001	79%	42%
MATERIALS & SERVICES								
Supplies	75.711.001							
Parts/Supplies/Signs	75.711.002	27,000	19,038	71%	48,512	29,985	62%	37%
Tools & Equip Repair	75.711.003							
Professional Services	75.713.000	90,000	74,188	82%	85,000	73,164	86%	-1%
Staff Development	80.717.001	2,000	72	4%	5,000	3,198	64%	98%
Personnel Expenses	80.733.006	5,000	4,354	87%	8,000	5,084	64%	14%
Allocated costs	80.735.000	73,302	62,441	85%	79,548	59,510	75%	-5%
Utilities	80.735.002	19,469	9,774	50%	18,720	11,515	62%	15%
Gas and Oil	80.756.000	10,000	11,055	111%	26,000	16,935	65%	35%
Vehicle Repair & Maint	80.757.000	10,000	12,219	122%	20,000	8,774	44%	-39%
Emergency Materials	80.760.000							
Dam Inspection Costs	80.768.000							
Tree Work	80.769.000	-	-		-	-		
Park Maint Contract	80.770.000	40,000	15,280	38%	40,000		0%	
Corp Yard Expense	80.772.000							
Capital Outlay	80.790.000	15,000				6,439		
Total		291,771	208,421	71%	330,780	214,604	65%	3%
TRANSFERS:								
Overhead Allocation	99.904.000	217,056	142,157	65%	296,576	198,861	67%	29%
TOTAL OPERATING BUDGET		989,774	705,533	71%	1,400,035	1,025,466	73%	31%
RESERVES:								
Capital Projects	99.920.000							
Computer Repl	99.925.000							
Vehicle Repl	99.925.001							
Radios & Pagers Repl	99.925.003							
Retired Empl Health Resv	99.930.000							
Total		-	-		-	-		
GRAND TOTAL		\$ 989,774	\$ 705,533	71%	\$ 1,400,035	\$1,025,466	73%	31%

SPECIAL REVENUE FUNDS
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	<u>Gas Tax</u>	<u>Measure "A"</u>	<u>Public Safety</u>	<u>Police Grants</u>	<u>Total</u>
REVENUES:					
Taxes	\$ 37,370	\$ 260,306	\$ 1,289,829	\$ 59,995	\$ 1,647,500
JPA - ALS			-		-
Grants				-	-
Interest	58	801		603	1,462
Others			-		-
TOTAL REVENUES	37,428	261,107	1,289,829	60,598	1,648,962
EXPENDITURES:					
Materials & services	5,919	30,798		13,101	49,818
Overhead allocation					-
TRANSFERS		125,000	1,289,829		1,414,829
TOTAL EXPENDITURES & TRANSFERS	5,919	155,798	1,289,829	13,101	1,464,647
EXCESS (DEFICIT)	31,509	105,309	-	47,497	184,315
FUND BALANCE - BEGINNING	-	70,797		85,698	156,495
FUND BALANCE - ENDING	\$ 31,509	\$ 176,106	\$ -	\$ 133,195	\$ 340,810

ASSETS:					
Cash and investments	\$ 31,509	\$ 176,106	\$ -	\$ 133,195	\$ 340,810
Accrued interests	-	-		-	-
Receivables	-	-			-
TOTAL ASSETS	\$ 31,509	\$ 176,106	\$ -	\$ 133,195	\$ 340,810
LIABILITIES:					
Payables	\$ -		\$ -	\$ -	\$ -
Due to other funds					-
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCE	\$ 31,509	\$ 176,106	-	\$ 133,195	340,810
TOTAL LIABILITIES & FUND BALANCE	\$ 31,509	\$ 176,106	\$ -	\$ 133,195	\$ 340,810

CAPITAL PROJECT FUND - INCOME STATEMENT
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

<u>PROJECT DESCRIPTION</u>	<u>PROJ NO</u>	<u>BUDGETED REVENUES</u>	<u>BEGINNING BALANCE</u>	<u>YTD REV/ TR/ADJS</u>	<u>YTD EXP</u>	<u>ENDING BALANCE</u>
STREET RESURFACING		\$ 400,000	\$ (180,556)		\$ 1,301,665	\$ (1,482,221)
MACADAMIA DRAINAGE BASIN			(30,131)		750	(30,881)
CARDIGAN SD/HEADWALL REPAIR			(31)			(31)
GUARD RAIL			(185,475)			(185,475)
CHATEAU DRIVE REPAIR			(45,367)			(45,367)
LOOKOUT REPAIR			(13,357)			(13,357)
FOREST VIEW/SHARON CIRCLE			150			150
CRYSTAL SPRINGS ROAD			(30,122)			(30,122)
VEHICLE IMPACT FEES		400,000	1,549,666	255,903		1,805,569
TOTAL STREETS		<u>800,000</u>	<u>1,064,777</u>	<u>255,903</u>	<u>1,302,415</u>	<u>18,265</u>
CORP YARD PROJECT						-
PD RADIO TECHNOLOGY REPL			3,472			3,472
DISPATCH EQUIPMENT			20,676			20,676
NUEVA BRIDGE(\$70/\$34 School)			7,360			7,360
NEW PLACE GATE			42,085		15,000	27,085
FIRE ABATEMENT IN OPEN SPACE		832,210		208,000		208,000
WALNUT AVE. PARKING LOT			33,243			33,243
GENERAL PLAN			3,352			3,352
HOUSING ELEMENT			6,079		1,110	4,969
SUSTAINABILITY		35,000	(6,598)	35,000	21,779	6,623
TELEPHONE SYSTEM			48,425			48,425
INFORMATION TECHNOLOGY			50,875			50,875
POLICE STATION IMPROVEMENTS			75,550			75,550
POLICE DEPT SERVERS - GRANT			29,740			29,740
TOWN HALL FACILITIES PROJECT			164,540			164,540
RENTAL INCOME		57,600	167,813	50,975	2,866	215,922
UNDISTRIBUTED INTEREST		25,000	64,362	8,655		73,017
TOTAL - PUBLIC FACILITY		<u>949,810</u>	<u>710,974</u>	<u>302,630</u>	<u>40,755</u>	<u>972,849</u>
TOTAL		\$ 1,749,810	\$ 1,775,751	\$ 558,533	\$ 1,343,170	\$ 991,114

ASSET REPLACEMENT FUND - STATEMENT OF RECEIPTS & OUTLAY
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	BUDGETED RECEIPTS	BEGINNING WORKING CAPITAL	YTD RECEIPTS	SALES/ INSURANCE REIMB	YTD OUTLAY	YTD DEBT SERV	ENDING WORKING CAPITAL
COMPUTER REPLACEMENT							
CITY MANAGER		\$ 17,446			\$ 714		\$ 16,732
FINANCE		29,284			2,048		27,236
GENERAL GOVERNMENT	10,000	24,852	7,500				32,352
POLICE DEPARTMENT		99,886					99,886
FIRE DEPARTMENT		75,087					75,087
BUILDING	2,500	7,446	1,875		1,489		7,832
PLANNING		7,910			4,710		3,200
PW ADMIN		12,701					12,701
STREET		14,157					14,157
WATER	5,000	30,878	3,750				34,628
SEWER	10,000	12,687	7,500		8,914		11,273
TOTAL COMPUTER REPLACEMENT	27,500	332,334	20,625		17,875	-	335,084
VEHICLE REPLACEMENT							
CITY MANAGER		9,900					9,900
POLICE DEPARTMENT		325,438					325,438
FIRE DEPARTMENT	70,000	68,537	56,310				124,847
BUILDING		64,009					64,009
PUBLIC WORKS ADMIN		11,700					11,700
STREET DEPARTMENT		109,831					109,831
WATER FUND	40,000	96,161	30,000				126,161
SEWER FUND		41,938			43,300		(1,362)
TOTAL VEHICLE REPLACEMENT	110,000	727,514	86,310	-	43,300	-	770,524
FURNITURE & FIXTURES							
CITY MANAGER		5,703					5,703
FINANCE		29,983					29,983
GENERAL GOV'T	2,150	17,200	1,613				18,813
POLICE DEPARTMENT		19,981					19,981
FIRE DEPARTMENT		12,836					12,836
BUILDING	600	8,000	450				8,450
PLANNING		(49)					(49)
PUBLIC WORKS ADMIN		2,850					2,850
WATER		13,406					13,406
SEWER		2,483					2,483
TOTAL FURNITURE & FIXTURES	2,750	112,393	2,063		-	-	114,456
RADIO/PAGER/COMMUNICATION DEVICES							
CITY MANAGER		960					960
FINANCE		1,840					1,840
POLICE DEPARTMENT	25,000	37,617	18,750				56,367
FIRE DEPARTMENT	120,000	23,188	120,000				143,188
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	35,000	127,020	26,250				153,270
PHONE SYSTEM		60,000					60,000
TOTAL RADIO/PAGER COST	180,000	305,991	165,000		-	-	470,991

ASSET REPLACEMENT FUND - STATEMENT OF RECEIPTS & OUTLAY
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	BUDGETED RECEIPTS	BEGINNING WORKING CAPITAL	YTD RECEIPTS	SALES/ INSURANCE REIMB	YTD OUTLAY	YTD DEBT SERV	ENDING WORKING CAPITAL
OTHER							
HOSE		79,944					79,944
PARAMEDIC EQUIP.		39,054					39,054
TOTAL OTHER	-	118,998	-		-	-	118,998
RETIREMENT HEALTH BENEFITS							
CITY MANAGER		66,113					66,113
FINANCE		90,851					90,851
GENERAL GOVERNMENT		960,000					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		158,532					158,532
SEWER		77,130					77,130
CITYWIDE		(631,554)			509,625		(1,141,179)
TOTAL RETIREMENT HEALTH	-	2,564,108	-	-	509,625	-	2,054,483
		328,446					
MISCELLANEOUS INCOME		42,732					42,732
OPERATING TRANSFER							-
UNDISTRIBUTED INTEREST		801,469	25,369				826,838
	\$ 320,250	\$ 5,005,539	\$ 299,367	\$ -	\$ 570,800	\$ -	\$ 4,734,106

WATER FUND INCOME STATEMENT
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD%	Budget	YTD Actual to 3/31/09	YTD%	
REVENUES:	500-000.00-							
Sale of Water	47.525.000	\$ 7,150,000	\$ 4,535,772	63%	\$ 7,190,000	\$ 5,699,810	79%	-20%
Meter Charges	47.529.000	1,150,000	857,049	75%	890,000	658,491	74%	30%
Service Chgs	47.525.000		4,672			2,603		79%
Connection Charges		20,000	12,479	62%	20,000	17,994	90%	-31%
Water Penalties	44.455.000		37,495			41,037		-9%
Miscellaneous	48.551.000		11,312					
Total		8,320,000	5,458,779	66%	8,100,000	6,419,935	79%	-15%
NON-OPERATING INCOME:								
Capital Contributions								
Interest Income	46.475.000	110,000	91,982	84%	350,000	189,270	54%	-51%
TOTAL REVENUES		8,430,000	5,550,761	66%	8,450,000	6,609,205	78%	-16%
OPERATING EXPENSES:	501-000.00-							
SALARIES & BENEFITS								
Salaries	71.701.001	841,000	621,672	74%	840,233	567,169	68%	-10%
Overtime	71.701.002	60,000	45,802	76%	60,000	47,391	79%	3%
Salary-Temporary	71.701.003	40,000	55,165	138%	40,000	35,647	89%	-55%
Uniform	71.701.022		3,000					
PERS	71.703.000	213,654	165,842	78%	211,671	143,373	68%	-16%
Medicare/FICA	71.703.002	64,247	54,320	85%	63,981	48,795	76%	-11%
Health, Life & Dental	71.704.001	191,029	120,149	63%	199,205	123,156	62%	2%
Retired Empl Benefit	71.704.005	112,266	82,198	73%	115,530	85,360	74%	4%
Workers Comp Ins	71.705.000	45,180	18,248	40%	55,115	26,900	49%	32%
Vacation/Sick Leave	71.706.002	-	2,109		11,197	2,356	21%	10%
Total		1,567,376	1,168,505	75%	1,596,932	1,080,147	68%	-8%
MATERIALS & SERVICES								
Office Supplies	75.711.001	-			-	488		
Parts & Supplies	75.711.002	230,000	99,127	43%	225,000	145,704	65%	32%
Tools & Equipment	75.711.003	-			-			
Miscellaneous	75.711.004		9,723			7,389		
Professional Services	75.713.000	220,000	169,820	77%	220,000	125,880	57%	-35%
Lease of Equipment	75.713.001	-			-			
Auditing Services	75.713.005	5,000		0%	5,000		0%	
Water Purchased	75.713.018	2,650,000	1,814,273	68%	2,577,700	1,865,742	72%	3%
Rental Expense	75.713.023	150,000			150,000			
System Maintenance	80.714.001							
Pump Repair & Service	80.714.002	-			-			
Equipment Maintenance	80.715.000	-			-			
Personnel Expenses	80.731.000	14,000	17,056	122%	14,000	9,136	65%	-87%
Staff Development	80.733.000	20,000	4,277	21%	20,000	5,889	29%	27%
Dues & Subscriptions	80.733.003	51,000	56,448	111%	51,000	45,093	88%	-25%
Allocated Costs	80.735.000	253,296	112,908	45%	221,786	169,438	76%	33%
Utilities	80.735.001	334,000	260,225	78%	312,000	282,670	91%	8%
Gas & Oil	80.756.000	24,000	16,288	68%	24,000	15,884	66%	-3%
Vehicle Repairs	80.757.000	21,000	17,349	83%	21,000	15,508	74%	-12%
Printing	80.763.000	24,000	4,833	20%	24,000	4,600	19%	-5%
Postage	80.765.000	11,000	9,168	83%	10,500	6,615	63%	-39%
Corp Yard Expense	80.772.000	15,000	4,007	27%	25,000	26,846	107%	85%

WATER FUND INCOME STATEMENT
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Revised Budget	YTD Actual to 3/31/10	YTD%	Budget	YTD Actual to 3/31/09	YTD%	
Conservation Expense	80.785.000	30,000	14,508	48%	15,000	13,545	0%	-7%
Emergency Proj Acct	80.787.000	-			-			
State Services	80.788.001	23,000	4,561	20%	23,000	5,287	23%	14%
Testing/Gen Repair	80.789.000	25,000	8,660	35%	27,000	12,990	48%	33%
Depreciation Expense	80.799.000	1,866,843	1,400,132	75%	1,542,845	1,157,134	75%	-21%
Amortization	81.400.000	10,000		0%	10,000		0%	
Capital Outlay	80.790.000	330,000	89,804	27%	90,000	46,601	52%	-93%
Claims Expense	80.808.000	50,000	99,780	200%	10,000	23,915	239%	-317%
Total		6,357,139	4,212,947	66%	5,618,831	3,986,354	71%	-6%
TRANSFERS:								
Capital Projects		-	-	0%	-	-		
Overhead Allocation	99.900.000	1,334,157	900,665	68%	1,319,656	945,805	72%	5%
Debt Service	99.923.000	956,960	385,673	40%	1,016,851	344,857	34%	-12%
Total		2,291,117	1,286,338	56%	2,336,507	1,290,662	55%	0%
SUB-TOTAL								
		10,215,632	6,667,790	65%	9,552,270	6,357,163	67%	-5%
CAPITALIZED ASSETS								
		(330,000)			(90,000)			
PRINCIPAL PAYMENTS								
		(369,096)			(364,853)			
RESERVES:								
Computer Repl	99.925.000	5,000	3,750	75%	5,000	3,750	75%	0%
Vehicle Repl	99.925.001	40,000	30,000	75%	40,000	30,000	75%	0%
Furn & Fixtures Repl	99.925.002				1,000	750	75%	100%
Radios & Pagers Repl	99.925.003							
OPEB Funding	99.930.000				173,830			
Total		45,000	33,750	75%	219,830	34,500	16%	2%
TOTAL EXPENSES & RESERVES								
		9,561,536	6,701,540	70%	9,317,247	6,391,663	69%	-5%
CHANGE IN NET ASSETS								
BEGINNING NET ASSETS		(1,131,536)	(1,150,779)	102%	(867,247)	217,542	-25%	-629%
PRIOR PERIOD ADJUSTMENT		18,285,799	18,285,799	100%	19,339,140	19,339,140	100%	-5%
ENDING RETAINED EARNINGS		\$ 17,154,263	\$17,135,020	100%	\$18,471,893	\$ 19,556,682	106%	-12%

SEWER FUND INCOME STATEMENT
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

		Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
Account Number		Budget	YTD Actual to 3/31/10	YTD%	Budget	YTD Actual to 3/31/09	YTD%	
505-000.00-								
REVENUES:								
Sewer Services Charges	47.531.000	\$ 6,378,618	\$ 3,692,571	58%	\$ 6,073,000	\$ 3,625,996	60%	2%
Sewer Connection Fees	47.531.000	5,000		0%	5,000		0%	
Storm Drainage	40.414.000	28,000	16,978	61%	28,000	17,110	61%	-1%
Weed Abatement	40.415.000	52,000	23,086	44%	52,000	29,093	56%	-21%
Other Service Charges	47.525.000							
Miscellaneous Income	48.555.000		-			-		
Total		6,463,618	3,732,635	58%	6,158,000	3,672,199	60%	2%
NON-OPERATING INCOME:								
Capital Contributions								
Interest Income	46.475.000	65,000	69,550	107%	242,000	149,261	62%	-53%
TOTAL REVENUES		6,528,618	3,802,185	58%	6,400,000	3,821,460	60%	-1%
OPERATING EXPENSES: 505-000.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 726,792	479,222	66%	\$ 565,840	344,939	61%	39%
Overtime	71.701.002	40,000	34,172	85%	25,000	28,189	113%	21%
Salary-Temporary	71.701.003	60,000	78,305	131%	15,000	68,624	457%	14%
Uniform Allowance	71.701.022		2,645					
PERS	71.703.000	184,642	129,132	70%	142,547	89,254	63%	45%
Medicare/FICA	71.703.002	55,600	44,300	80%	43,289	34,449	80%	29%
Health, Life & Dental	71.704.001	167,422	125,787	75%	136,894	93,760	68%	34%
Retired Empl Benefit	71.704.005	94,277	61,876	66%	62,569	49,141	79%	26%
Workers Comp Ins	71.705.000	43,934	18,207	41%	75,121	22,821	30%	-20%
Leave at Retirement	71.706.001							
Vacation/Sick Leave	71.706.002		3,751		6,303	4,171		
Total		1,372,667	977,397	71%	1,072,563	735,348	69%	33%
MATERIALS & SERVICES 505-201.00-								
Office Supplies	75.711.001	-			-	2,920		
Systems Parts/Supplies	75.711.002	75,000	47,512	63%	75,000	44,371	59%	7%
Small Tools & Equip	75.711.003	-	318		-	1,377		-77%
Miscellaneous	75.711.004		9,237			7,389		25%
Contractual Services	75.713.000	160,000	378,355	236%	110,000	202,051	184%	-87%
Lease of Copier	75.713.001	-			-			
Auditing Services	75.713.005	4,000		0%	4,000		0%	
Disposal - Burlingame	75.713.019	795,675	503,775	63%	772,500	606,834	79%	17%
Disposal - San Mateo	75.713.020	360,000	64,558	18%	360,000	105,458	29%	39%
Rental Expense	75.713.023	28,800			28,800			
System Maintenance	80.714.001	-			-			
Pump Maintenance	80.714.002	30,000	23,081	77%	25,000		0%	
Root Irradiation	80.714.010	125,000	63,054	50%	90,000			
Personnel Expenses	80.731.000	20,000	14,487	72%	13,000	7,758	60%	-87%
Training	80.733.000	20,000	1,881	9%	7,000	1,213	17%	55%
Allocated Costs	80.735.000	158,435	56,229	35%	130,097	107,865	83%	48%
Utilities	80.735.001	10,000	5,628	56%	10,000	3,679	37%	-53%
Gas & Oil	80.756.000	28,000	11,736	42%	18,000	12,918	72%	9%
Vehicle Repair & Maint	80.757.000	25,000	18,290	73%	18,000	14,803	82%	-24%
Materials Expense	80.760.000							
Printing	80.763.000	10,000	938		5,000	1,109	22%	15%
Postage	80.765.000	3,000	442	15%	2,000	1,000	50%	56%
County Tax Collection Fee	80.778.000	6,000	-	0%	6,000	-		
Backflow Reimb Prog	80.783.001	100,000	9,541		100,000	6,353	6%	-50%
Capital Outlay	80.790.000	132,000						
Depreciation Expense	80.799.000	1,434,818	1,076,114	75%	1,185,800	889,350	75%	21%

SEWER FUND INCOME STATEMENT
FISCAL YEAR 2009-2010 THROUGH QTR ENDING 3/31/10

	Account Number	Fiscal Year 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
		Budget	YTD Actual to 3/31/10	YTD%	Budget	YTD Actual to 3/31/09	YTD%	
Amortization Expense	505-000.00-81.400.000	20,000		0%	20,000		0%	
Claims Expense	80.808.000	50,000				15,000		100%
Total		3,595,728	2,285,176	64%	2,980,197	2,031,448	68%	-12%
STORM DRAINING EXP:	505-136.00-							
County Tax Coll Fee	80.778.000	1,500			1,500			
Dam Inspection Fee	80.778.001	15,300			15,300			
New Citywide Fee	80.778.002		6,626			6,626		
Miscellaneous	80.778.003	-			-	523		
Overhead Allocation	99.912.000							
Total		16,800	6,626		16,800	7,149	43%	
WEED ABATEMENT EXP:	505-137.00-							
Overtime	71.701.008	37,000	26,091	71%	37,000	28,012	76%	-7%
Supplies & Small tools	75.711.003	2,000	2,161	108%	1,000	1,352	135%	60%
Service - Assessments	75.713.000	26,000	16,125	62%	26,000	16,725	64%	-4%
Equipment rental	80.716.000	2,500	818	33%	2,500	613	25%	33%
Professional services						32,890		
Vehicle Repair & Maint	80.757.000							
County Tax Coll Fee	80.778.000							
Sheriff Dept Overhead	80.781.000							
Overhead Allocation	99.904.000	-			-			
Total		67,500	45,195	67%	66,500	79,592	120%	43%
TRANSFERS:								
Capital Projects	99.920.000							
Overhead Allocation	99.900.000	894,922	606,142	68%	865,900	622,226	72%	3%
Debt Service	99.923.000	1,303,256	350,580	27%	1,385,034	415,929	30%	-16%
Total		2,198,178	956,722	44%	2,250,934	1,038,155	46%	8%
SUB-TOTAL		7,250,873	4,271,116	59%	6,386,994	3,891,692	61%	-10%
CAPITALIZED ASSETS		(132,000)						
PRINCIPAL PAYMENTS		(500,904)			(495,147)			
RESERVES:								
Computer Replacement	99.925.000	10,000	7,500	75%	5,000	3,750	75%	-100%
Vehicle Replacement	99.925.001				37,250	27,938	75%	100%
Furniture & Fixtures	99.925.002							
Radios & Pagers Repl	99.925.003							
OPEB Funding	99.930.000				96,209			
Total		10,000	7,500	75%	138,459	31,688	23%	76%
TOTAL EXPENSES & RESERVES		6,627,969	4,278,616	65%	6,030,306	3,923,380	65%	-9%
CHANGE IN NET ASSETS		(99,351)	(476,431)	480%	369,694	(101,920)	-28%	367%
BEGINNING NET ASSETS		13,233,411	13,233,411	100%	13,310,822	13,310,822	100%	-1%
ENDING NET ASSETS		\$ 13,134,060	\$ 12,756,980	97%	\$ 13,680,516	\$ 13,208,902	97%	-3%

Town of Hillsborough
Schedule of Enterprise Funds Capital Projects
FY 09/10

<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							
703.14		GIS					
		CSG Consultants	3,493.50	3,493.50		Operation	
704.12		Vista Tank					
		CSG Consultants	585.00	585.00			
704.19		Darrell Tank Site					
	80.000.011	CSG Consultants	30,324.75		-		
	80.000.159	AA-1 Services	3,710.20	34,034.95	34,034.95		
705.03		Water Main Phase IV					
	80.000.100	JMB Construction	-	-	-		
705.05		SCADA					
	80.000.011	CSG Consultants	6,303.00				
	80.000.090	Cybernet Consulting	16,906.26	23,209.26		Operation	
705.09		Summit Water Main					
	80.000.011	CSG Consultants	7,403.75	7,403.75			
710.00		Water Tank Cleaning Project					
	80.000.011	CSG Consultants		-			
	80.000.160	Crosno Construction	53,156.40	53,156.40		Operation	
714.00		Skyfarm III & Tournament Pump					
	80.000.011	CSG Consultants	2,803.92	2,803.92			
716.00		60 Lookout					
	80.000.011	CSG Consultants	10,271.11	10,271.11			
717.00		Water Master Plan					
	80.000.011	CSG Consultants	8,095.00	8,095.00			
		Total - Water Fund		143,052.89	34,034.95		
		Total - Operations			109,017.94		
					143,052.89		
SEWER							
803.01		Flow Monitoring					
	80.000.162	RMC Water & Env	67,112.59	67,112.59		Operation	
803.14		Flow Monitoring					
	80.000.163	Brown and Caldwell	26,074.35	26,074.35			
805.01		Cherry Creek					
	80.000.011	CSG	240.00				
		California Trenchless	30,588.42	30,828.42			
805.14		Sewer Cing & Video Insp P5					
	80.000.011	CSG Consultants			-		
	80.000.037	JF Pacific Liners	(66,831.72)	(66,831.72)	(66,831.72)		
804.09		Easton Creek Sewer Rehab					
	80.000.117	City of Burlingame		-	-		
812.00		El Cerrito/Crystal Springs Phase II					
		CSG Consultants	7,612.50	7,612.50			
812.05	80.000.011	Floribunda/El Cerrito Project					
		CSG Consultants	11,516.25	11,516.25			
822.00		60 Lookout Rd Sewer					
	80.000.011	CSG Consultants	10,271.13	10,271.13			
823.11		Cherry Creek Lining Phase IV					
		Instituform Tech	(50,861.10)	(50,861.10)	(50,861.10)		
825.00		San Mateo Sewer Plant Imp					
		City of San Mateo	18,945.71	18,945.71			
826.00		1475 Tartan Trail Sewer					
		Farralon Construction	68,345.10				
		CSG Consultants	(1,077.50)				
				67,267.60			
		Total - Sewer Fund		121,935.73	(117,692.82)		
		Total - Operations			239,628.55		
					121,935.73		
		GRAND TOTAL		264,988.62	(83,657.87)		
		Funded from operations			348,646.49		