



# Town of Hillsborough

## Financial Report

Quarter Ended December 31, 2010

**TOWN OF HILLSBOROUGH  
FINANCIAL REPORT  
QUARTER ENDING DECEMBER 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 2010-2011 THROUGH QTR ENDING 12/31/10**

	<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>
<b>ASSETS:</b>									
Cash and investments	\$ 12,148,594	\$ 194,178	\$ 1,985,353	\$ 1,854,223	\$ 13,172,205	\$ 11,457,551			\$ 40,812,104
Cash with Trustee				3,506,379	-				3,506,379
Accrued Interest	118,403	-	-	-					118,403
Accounts Receivable	239,230	-	5,800		526,419	9,679			781,128
Due from other Governments	865,806	10,321	103,391						979,518
Due From Other Funds					23,898				23,898
Prepaid Expenses	13,599				174,822				188,421
Cost of Issuance					265,121	354,328			619,449
Fixed Assets (net of depreciation)				1,535,151	21,789,935	22,216,289	\$ 11,589,176		57,130,551
Amount to be provided for LTD								\$ 1,055,874	1,055,874
<b>TOTAL ASSETS</b>	<b>\$ 13,385,632</b>	<b>\$ 204,499</b>	<b>\$ 2,094,544</b>	<b>\$ 6,895,753</b>	<b>\$ 35,952,400</b>	<b>\$ 34,037,847</b>	<b>\$ 11,589,176</b>	<b>\$ 1,055,874</b>	<b>\$ 105,215,725</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>									
<b>LIABILITIES:</b>									
Accounts Payable	\$ 163,524	\$ -	\$ -	\$ -	\$ 7,854	\$ 665,136	\$ -	\$ -	\$ 836,514
Due To Other Funds						-			-
Accrued Payroll	281,909				23,798	29,642			335,349
Accrued Interest					17,401	24,604			42,005
Refundable Deposits	2,358,835		5,600		577,399				2,941,834
Insurance Claims					50	-			50
Deferred revenues									-
Bond Principal					17,839,532	19,530,468			37,370,000
Accrued Employee Leave					93,060	53,344		1,055,874	1,202,278
<b>Total Liabilities</b>	<b>2,804,268</b>	<b>-</b>	<b>5,600</b>	<b>-</b>	<b>18,559,094</b>	<b>20,303,194</b>	<b>-</b>	<b>1,055,874</b>	<b>42,728,030</b>
<b>FUND EQUITY:</b>									
Investment in Fixed Assets				1,535,151	3,950,403	2,685,821	\$ 11,589,176		19,760,551
Fund Balance	10,581,364	204,499	2,088,944	5,360,602	13,442,903	11,048,832			42,727,144
<b>Total Fund Equity</b>	<b>10,581,364</b>	<b>204,499</b>	<b>2,088,944</b>	<b>6,895,753</b>	<b>17,393,306</b>	<b>13,734,653</b>	<b>11,589,176</b>	<b>-</b>	<b>62,487,695</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 13,385,632</b>	<b>\$ 204,499</b>	<b>\$ 2,094,544</b>	<b>\$ 6,895,753</b>	<b>\$ 35,952,400</b>	<b>\$ 34,037,847</b>	<b>\$ 11,589,176</b>	<b>\$ 1,055,874</b>	<b>\$ 105,215,725</b>

**GENERAL FUND SUMMARIES**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	FISCAL YEAR 2009-2010				Fiscal Year 2008-2009			YTD Var over PY
	Budget	YTD Actual to 12/31/10	YTD %	% to Total	Actual	YTD Actual to 12/31/09	YTD %	
MAJOR REVENUES:								
Property Taxes	\$ 11,319,400	\$ 6,074,997	54%	41%	\$ 11,293,705	\$ 5,918,730	52%	3%
Public Safety Special Tax	2,236,300	1,118,879	50%	8%	2,236,300	1,118,418	50%	
Permits	839,000	462,507	55%	3%	842,020	440,610	52%	5%
Service Charges	848,605	484,834	57%	3%	834,100	456,574	55%	6%
Motor Vehicle License Fees	799,300	442,031	55%	3%	795,290	453,132	57%	-2%
Business License	405,000	301,895	75%	2%	405,000	272,428	67%	11%
Franchise Tax	496,300	105,687	21%	1%	496,300	99,478	20%	
Interest on Investments	100,000	56,732	57%	0%	100,000	56,067	56%	1%
All Others	1,166,918	443,357	38%	3%	1,173,798	605,927	52%	-27%
TOTAL	\$ 18,210,823	\$ 9,490,919	52%	64%	\$ 18,176,513	\$ 9,421,364	52%	1%

EXPENDITURES BY TYPE:

Salaries	\$ 6,460,982	\$ 2,778,134	43%	31%	\$ 9,528,169	\$ 4,505,813	47%	38%
Overtime	190,000	167,297	88%	2%	387,500	368,003	95%	55%
Medicare/FICA	284,037	112,945	40%	1%	310,697	142,712	46%	21%
PERS	2,396,871	1,039,706	43%	11%	2,994,271	1,385,372	46%	25%
Health, Life & Dental	1,116,078	497,436	45%	5%	1,468,862	659,320	45%	25%
Retired Employees Health	1,105,388	549,452	50%	6%	1,223,595	641,239	52%	14%
Workers Compensation	304,906	146,370	48%	2%	582,279	302,092	52%	
Other Pays and Benefits	204,339	203,000	99%	2%	540,237	309,950	57%	35%
Sub-total	12,062,601	5,494,340	46%	60%	17,035,610	8,314,501	49%	34%
Materials & Services	9,696,697	4,842,795	50%	53%	3,752,130	1,437,885	38%	-237%
Reimbursed Expenditures	(2,952,825)	(1,296,687)	44%	-14%	(2,439,977)	(1,084,314)	44%	20%
Transfers to Reserve Fund	83,850	41,925	50%	0%	508,250	90,637	18%	54%
Transfers to Capital Project		-		0%				
TOTAL	\$ 18,890,323	\$ 9,082,373	48%	100%	\$ 18,856,013	\$ 8,758,709	46%	-4%

EXPENDITURES BY FUNCTION:

Support Services	\$ 1,103,705	\$ 433,977	39%	5%	\$ 1,172,272	\$ 524,610	45%	17%
General Government	1,094,325	484,262	44%	5%	1,161,646	315,511	27%	-53%
Community Services	1,660,881	766,431	46%	8%	1,674,932	687,487	41%	-11%
Public Safety	14,014,573	6,827,958	49%	75%	13,857,389	6,756,255	49%	-1%
Streets	1,016,839	569,745	56%	6%	989,774	474,846	48%	-20%
TOTAL	\$ 18,890,323	\$ 9,082,373	48%	100%	\$ 18,856,013	\$ 8,758,709	46%	-4%

SELECTED LINE ITEMS:

Insurance	\$ 393,819	\$ 249,658	63%	\$ 425,066	\$ 296,165	70%	16%
Overtime - Fire	\$ -	\$ -		\$ 195,000	\$ 272,989	140%	100%

**GENERAL FUND**  
**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	FISCAL YEAR 2009-2010			Fiscal Year 2008-2009			YTD Var over PY
	<u>Budget</u>	<u>YTD Actual to 12/31/10</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 12/31/09</u>	<u>YTD %</u>	
<b>OPERATING REVENUES:</b>							
Taxes	\$ 12,021,800	\$ 6,541,789	54%	\$ 11,993,305	\$ 6,381,709	53%	3%
Permits	839,000	462,507	55%	842,020	440,610	52%	5%
Fines & Forfeitures	43,000	27,113	63%	43,000	29,895	70%	-9%
State Subventions	924,100	457,645	50%	920,090	496,998	54%	-8%
Use of Assets	966,660	255,155	26%	966,660	305,757	32%	-17%
Service Charges	848,605	484,834	57%	834,100	456,574	55%	6%
Miscellaneous	81,358	18,510	23%	91,038	66,403	73%	-72%
Total	15,724,523	8,247,553	52%	15,690,213	8,177,946	52%	1%
<b>OPERATING TRANSFERS IN:</b>							
Public Safety Spec Tax	2,236,300	1,118,879	50%	2,236,300	1,118,418	50%	
JPA - Adv Life Support Prog	-	-		-	-		
Measure "A"	250,000	125,000	50%	250,000	125,000	50%	
OPEB Reserve	679,500		0%	679,500		0%	
Total	3,165,800	1,243,879	39%	3,165,800	1,243,418	39%	
<b>USE OF PY RESERVE</b>							
<b>GRAND TOTAL</b>	18,890,323	9,491,432	50%	18,856,013	9,421,364	50%	1%
<b>OPERATING EXPENDITURES:</b>							
Council	24,919	13,361	54%	36,207	9,758	27%	-37%
City Manager	525,401	244,037	46%	601,123	280,755	47%	13%
Finance	428,876	124,606	29%	403,871	189,083	47%	34%
General Government	1,082,175	478,187	44%	906,496	309,436	34%	-55%
City Attorney	114,509	46,973	41%	131,071	45,014	34%	-4%
Police	7,135,081	3,413,145	48%	7,140,973	3,316,385	46%	-3%
Fire	6,824,492	3,387,313	50%	6,466,416	3,356,858	52%	-1%
Building Inspection	1,134,973	516,252	45%	1,166,463	444,533	38%	-16%
Planning	520,708	247,579	48%	505,369	241,404	48%	-3%
Public Works Administration	(1,500)	(750)	50%	-	-		
Streets & Storm Drain	1,016,839	569,745	56%	989,774	474,846	48%	-20%
Total	18,806,473	9,040,448	48%	18,347,763	8,668,072	47%	-4%
<b>OPERATING TRANSFERS OUT:</b>							
Capital Reserve	-	-		243,000	-		
Asset Replacement Fund				800,000	-		
Computer Repl	25,500	12,750	50%	12,500	6,250	50%	-104%
Vehicle Repl	-	-		190,000	53,012		
Furniture & Fixtures Repl	3,350	1,675	50%	2,750	1,375	50%	-22%
Radio & Pagers Repl	20,000	10,000	50%	25,000	12,500	50%	20%
Dispatch Equipment Repl	35,000	17,500	50%	35,000	17,500		
Hose, Nos, Breathing App	-	-		-	-		
Paramedic Equip	-	-		-	-		
Retirement Health	-	-		-	-		
Total	83,850	41,925	50%	1,308,250	90,637	7%	54%
<b>GRAND TOTAL</b>	18,890,323	9,082,373	48%	19,656,013	8,758,709	45%	-4%
<b>EXCESS(DEFICIT)</b>	-	409,059		(800,000)	662,655		-38%
<b>Beginning Fund Balance</b>	10,172,305	10,172,305	100%	10,005,916	10,005,916	100%	2%
<b>Ending Fund Balance</b>	\$ 10,172,305	\$ 10,581,364	104%	\$ 9,205,916	\$10,668,571	116%	-1%

**GENERAL FUND REVENUES**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

		FISCAL YEAR 2010-2011			FISCAL YEAR 2009-2010			YTD Var over PY
Account Number		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
TAXES:								
Secured Property Tax	100-000.00- 40.401.000	\$ 9,638,600	\$ 4,897,427	51%	\$ 9,543,145	\$ 4,853,539	51%	1%
Unsecured Property Tax	40.402.000	500,000	515,721	103%	620,990	606,208	98%	-15%
Supplemental Roll	40.403.000	100,000	37,215	37%	100,000	18,793	19%	98%
Supplemental Roll - Prior	40.404.000	-		0%	-			
Prior Year Property Tax	40.406.000	-		0%	-			
Unitary Revenue Tax	40.408.000	55,300	31,511	57%	55,300	31,513	57%	
ERAF	40.409.000	1,000,000	578,366	58%	948,790	397,750	42%	45%
Triple Flip	40.410.001	25,500	14,757		25,480	10,927	43%	
Property Transfer Tax	40.413.000	142,800	101,544	71%	140,000	97,120	69%	5%
Sales & Use Tax	41.410.000	69,600	24,687	35%	69,600	57,351	82%	-57%
Public Safety Sales Tax	41.411.000	85,000	38,666	45%	85,000	36,080	42%	7%
Business License Tax	41.412.000	405,000	301,895	75%	405,000	272,428	67%	11%
Total Taxes		12,021,800	6,541,789	54%	11,993,305	6,381,709	53%	3%
PERMITS:								
Home Business Permits	41.412.004	19,200	13,250	69%	19,200	14,250	74%	-7%
Building Permits	43.431.000	416,000	242,554	58%	416,000	237,821	57%	2%
Electrical Permits	43.433.000	48,600	30,167	62%	48,600	26,586	55%	13%
Plumbing Permits	43.435.000	57,800	47,171	82%	57,800	41,753	72%	13%
Mechanical Permits	43.437.000	22,100	21,132	96%	22,100	16,052	73%	32%
Grading Permits	43.441.000	78,500	44,426	57%	78,500	48,835	62%	-9%
Charitable Use Permits	43.443.000	1,800	1,600	89%	1,800	1,100	61%	45%
Alarm Permits	43.456.000	120,000	2,596	2%	123,020	3,180	3%	-18%
Streets, Curb	43.507.000	75,000	59,611	79%	75,000	51,033	68%	17%
Total Permits		839,000	462,507	55%	842,020	440,610	52%	5%
FINES & FORFEITURES:								
BL Fines/Other Penalties	44.451.000	25,000	3,099	12%	25,000	21,138	85%	-85%
Other Fines & Forfeitures	44.453.000	4,000	1,433	36%	4,000	1,420	36%	1%
Alarm Fines	45.455.002	9,000	10,168	113%	9,000	7,337	82%	39%
Building Permit Penalty	45.455.003	5,000	12,413	248%	5,000		0%	
Total Fines & Forfeitures		43,000	27,113	63%	43,000	29,895	70%	-9%
STATE SUBVENTIONS:								
HOPTR	45.461.000	70,600	10,360	15%	70,600	10,181	14%	
Peace Officers Training	45.463.000	4,000		0%	4,000	2,953	74%	
Motor Veh License Fee	45.465.000	799,300	442,031	55%	795,290	453,132	57%	-2%
Off Highway License	45.469.000	200		0%	200			
Mandated Costs	45.470.000		254			26		
Other Grants	45.471.000	50,000	5,000	10%	50,000	30,706	61%	
Total State Subventions		924,100	457,645	50%	920,090	496,998	54%	-8%
USE OF ASSETS:								
Interest	46.475.000	100,000	56,732	57%	100,000	56,067	56%	1%
Rents	46.477.000	370,360	89,285	24%	370,360	126,462	34%	-29%
Franchise Tax - Electric	46.479.000	77,000		0%	77,000		0%	
Franchise Tax - Gas	46.481.000	84,890		0%	84,890		0%	
Franchise Tax - Garbage	46.483.000	186,710	59,849	32%	186,710	55,922	30%	
Franchise Tax - Cable TV	46.485.000	147,700	45,838	31%	147,700	43,556	29%	
Franchise Tax - Others	46.487.000		513					
Sale of City Property	46.493.000		2,938			23,750		
Total Use of Assets		966,660	255,155	26%	966,660	305,757	32%	-17%

**GENERAL FUND REVENUES**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

		FISCAL YEAR 2010-2011			FISCAL YEAR 2009-2010			YTD Var over PY
Account Number		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
SERVICE CHARGES:								
Technology Fee	43.444.000	20,000	13,272	66%	20,000	11,548	58%	15%
Planning Applications	47.501.000	140,000	84,638	60%	140,000	71,391	51%	19%
Gen Plan Maint Fee	47.502.000	30,000	14,439	48%	30,000	12,318	41%	17%
Building Plan Checking	47.503.000	200,000	119,636	60%	200,000	75,214	38%	59%
Subdivision	47.505.000	6,000		0%	6,000	1,000	17%	0%
Engineering Fees	47.506.000	24,505	1,280	0%	10,000	8,711	0%	0%
Bus Lic Application	47.509.000	150,000	121,926	81%	150,000	125,660	84%	-3%
Microfilm	47.511.000	6,000	3,624	60%	6,000	2,718	45%	33%
Police Services	47.517.000	32,000	13,652	43%	32,000	28,537	89%	-52%
Alarm Monitoring Fees	47.517.001	230,000	112,224	49%	230,000	116,112	50%	-3%
PW- Outside Charges	47.519.000	8,000		0%	8,000	3,045	38%	
Booking Fee Reimb	47.521.000							
Community Serv Fees	47.523.000	2,000			2,000	320	16%	-100%
Other Service Fees	47.525.000	100	143	143%	100		0%	
Total Service Charges		848,605	484,834	57%	834,100	456,574	55%	6%
MISCELLANEOUS:								
Workers Comp Reimb	48.541.000	30,000	7,555	25%	30,000	25,500	85%	-70%
Sale of Maps/Ordinances	48.542.000						0%	
Photocopies	48.543.000	1,300	947	73%	1,300	1,221	94%	-22%
Other Insurance Reimb	48.545.000	30,000	5,438	18%	30,000	23,073		-76%
Miscellaneous	48.555.000	20,058	4,570	23%	29,738	16,609	56%	-72%
Total Misc Revenues		81,358	18,510	23%	91,038	66,403	73%	-72%
SUB-TOTAL		15,724,523	8,247,553	52%	15,690,213	8,177,946	52%	1%
OPERATING TRANSFERS:								
Public Safety Spec Tax	49.002.000	2,236,300	1,118,879	50%	2,236,300	1,118,418	50%	0%
JPA - ALS Program	49.003.000		-			-		
Measure "A"	49.001.000	250,000	125,000	50%	250,000	125,000	50%	0%
OPEB Reserve		679,500			679,500			
Total		3,165,800	1,243,879	39%	3,165,800	1,243,418	39%	
GRAND TOTAL		\$ 18,890,323	\$ 9,491,432	50%	\$ 18,856,013	\$ 9,421,364	50%	1%

**GENERAL FUND EXPENDITURES - CITY COUNCIL**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		<u>Budget</u>	<u>YTD Actual to 12/31/10</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 12/31/09</u>	<u>YTD %</u>	
100-101.00-								
<b>BENEFITS:</b>								
Health, Life & Dental	71.704.000	\$ 68,281	\$ 32,414	47%	\$ 68,431	\$ 20,874	31%	-55%
<b>MATERIALS &amp; SERVICES:</b>								
Supplies	75.711.001	1,100	232	21%	1,000	502	50%	54%
Annual Recognition	80.723.000	17,000	9,492	56%	4,000	290	7%	
Social Occasions	80.725.000	2,500	5,483	219%	11,500	1,721	15%	
Special Events	80.727.000	1,000		0%	10,000			
Conference & Meetings	80.733.001	3,800	1,853	49%	3,700	2,380	64%	28%
Dues & Subscriptions	80.733.003							
Community Relations	80.747.000	3,000	2,635	88%	2,500	1,556	62%	-69%
Printing	80.763.000	500			250			
Total		28,900	19,695	68%	32,950	6,449	20%	-205%
<b>TRANSFERS:</b>								
Overhead Allocation	99.904.000	(72,262)	(38,748)	54%	(65,174)	(17,565)	27%	-55%
<b>GRAND TOTAL</b>								
		\$ 24,919	\$ 13,361	54%	\$ 36,207	\$ 9,758	27%	-37%



**GENERAL FUND EXPENDITURES - CITY MANAGER**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual	YTD %	Budget	YTD Actual	YTD %	
			to 12/31/10			to 12/31/09		
100-102.00-								
<b>SALARIES &amp; BENEFITS</b>								
Salary	71.701.001	\$ 599,962	\$ 280,692	47%	\$ 594,022	\$ 282,671	48%	1%
Overtime	71.701.002		290			-		
Salary-Temporary	71.701.003	10,000	1,090	11%	10,000	21	0%	
Retirement	71.703.000	161,556	69,175	43%	156,899	69,722	44%	1%
Medicare/FICA	71.703.002	35,798	10,394	29%	35,121	10,334	29%	-1%
401(a)	71.703.004	9,580	4,446	46%	9,491	4,315	45%	-3%
Auto Allowance	71.703.005	10,904	5,398	50%	10,796	5,398	50%	0%
Health, Life & Dental	71.704.000	67,494	32,323	48%	65,508	30,549	47%	-6%
Retired Employee Benefits	71.704.005	76,496	39,639	52%	75,747	41,622	55%	5%
Workers Comp Ins	71.705.000	11,095	5,940	54%	7,375	4,083	55%	
Vacation/Sick Leave Payot	12240							
Total		982,885	449,387	46%	964,959	448,715	47%	0%
<b>MATERIALS &amp; SERVICES:</b>								
Supplies	75.711.001	3,250	1,319	41%	3,250	1,027	32%	-28%
Professional Services	75.713.000	5,000	3,523	70%	5,000	(1,062)	-21%	
Equipment/copier lease	75.713.003							
Personnel	80.731.000							0%
Staff Development	80.733.000	9,000	4,415	49%	10,000	5,262	53%	16%
Conference & Meetings	80.733.001							
Allocated Costs	80.735.000	56,367	32,742	58%	60,458	29,015	48%	-13%
Gas & Oil	80.756.000	500		0%	500	7	1%	100%
Printing	80.763.000	500	119	24%	500	99	20%	-20%
Postage	80.765.000	300		0%	300	1,092	364%	0%
Capital Outlay	80.790.000							
Total		74,917	42,118	56%	80,008	35,440	44%	-19%
<b>TRANSFERS:</b>								
Overhead Allocation	99.904.000	(532,401)	(247,468)	46%	(443,844)	(203,400)	46%	-22%
<b>TOTAL OPERATING BUDGET</b>		525,401	244,037	46%	601,123	280,755	137%	13%
<b>RESERVES:</b>								
Computer Repl	99.925.000	5,000	2,500	50%				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	2,500	50%	-	-	0%	0%
<b>GRAND TOTAL</b>								
		\$ 530,401	\$ 246,537	46%	\$ 601,123	\$ 280,755	47%	12%

**GENERAL FUND EXPENDITURES - CITY ATTORNEY**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		<u>Budget</u>	<u>YTD Actual to 12/31/10</u>	<u>YTD %</u>	<u>Budget</u>	<u>YTD Actual to 12/31/09</u>	<u>YTD %</u>	
	100-105.00-							
<b>MATERIALS &amp; SERVICES:</b>								
Retired Health Benefits	71.704.005	\$ 7,500	\$ 630	8%	\$ 7,446	\$ 101	1%	-524%
City Attorney - General	75.713.007	152,500	60,591	40%	152,500	61,161	40%	1%
City Attorney - Spec Proj	75.713.008	5,000		0%	10,000		0%	
Litigation Attorney	75.713.009	40,000	4,792	12%	40,000	8,544	21%	44%
Employee Relations	75.713.010	40,000	34,489	86%	40,000	16,034	40%	-115%
Municipal Code Update	75.713.011	-		0%	-			0%
Total		245,000	100,502	41%	249,946	85,840	34%	-17%
<b>TRANSFERS:</b>								
Overhead Allocation	99.904.000	(130,491)	(53,529)	41%	(118,875)	(40,826)	34%	-31%
<b>GRAND TOTAL</b>		\$ 114,509	\$ 46,973	41%	\$ 131,071	\$ 45,014	34%	-4%

**GENERAL FUND EXPENDITURES - FINANCE**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

		Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
Account Number		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-104.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 533,120	\$ 247,765	46%	\$ 522,452	\$ 246,461	47%	-1%
Overtime	71.701.002	4,500	2,225	49%	7,000	509	7%	-337%
Salary-Temporary	71.701.003	9,000	2,902	32%	7,000	6,174	88%	
Retirement	71.703.000	139,747	60,763	43%	135,755	60,769	45%	0%
Medicare/FICA	71.703.002	35,251	12,560	36%	34,447	12,001	35%	-5%
401(a)	71.703.004	4,055	2,010	50%	4,021	2,011	50%	0%
Car Allowance	71.703.005	8,330	4,124	50%	8,248	4,124	50%	0%
Health, Life & Dental	71.704.000	69,887	33,369	48%	67,645	31,708	47%	-5%
Retired Empl Benefits	71.704.005	68,074	36,208	53%	66,729	35,945	54%	-1%
Workers Comp Ins	71.705.000	9,596	5,244	55%	6,379	3,558	56%	
Vac/Sick Leave Payout	71.706.002							
Total		881,560	407,170	46%	859,676	403,260	47%	-1%
MATERIALS & SERVICES:								
Supplies	75.711.001	6,500	4,335	67%	6,500	3,227	50%	-34%
Professional Services	75.713.000	4,000	9,100	228%	7,800	40	1%	
Equip contracts - Copier	75.713.003		311			294		
Staff Development	80.733.000	8,000	1,553	19%	9,000	2,152	24%	28%
Allocated Costs	80.735.000	59,617	33,273	56%	62,414	29,483	47%	-13%
Printing	80.763.000	500	70	14%	500	-	0%	
Postage	80.765.000	600	48	8%	600	132	22%	
Capital Outlay	80.790.000	500						
Total		79,717	48,690	61%	86,814	35,328	41%	-38%
TRANSFERS:								
Overhead Allocation	99.904.000	(532,401)	(331,254)	62%	(542,619)	(249,505)	46%	-33%
TOTAL OPERATING BUDGET		428,876	124,606	29%	403,871	189,083	47%	34%
RESERVES:								
Computer Replacement	99.925.000	5,000	2,500	50%				
Furniture & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003							
Retirement Health Resv	99.930.000							
Total		5,000	2,500	50%	-	-		
GRAND TOTAL		\$ 433,876	\$ 127,106	29%	\$ 403,871	\$ 189,083	47%	33%

**GENERAL FUND EXPENDITURES - GENERAL GOVERNMENT  
FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-111.00-								
GENERAL TOWN SERVICES:								
Employee Incentive	71.706.003	\$ -	\$ -		\$ 68,095	\$ -	0%	0%
Supplies	75.711.001	3,000	1,723	57%	2,900	800	28%	-115%
Miscellaneous	75.711.004	30,000	13,739	46%	11,500	15,500	135%	11%
Professional Services	75.713.000	31,500	7,681	24%	11,500	2,342	20%	-228%
Library Services	75.713.004	782,900	354,717	45%	740,896	271,477	37%	-31%
Auditing Services	75.713.005	25,000	29,100	116%	20,000	21,900	110%	
Quarterly Newsletter	75.713.006	36,920	14,449	39%	35,500	14,197	40%	-2%
Recreation Services	75.713.012	135,000		0%	130,000		0%	
Staff Development	80.717.001	20,000		0%	20,000		0%	
Personnel Relations	80.719.000	33,775	16,845	50%	37,500	14,156	38%	-19%
Recruiting Expense	80.721.000	15,000	50	0%	27,000		0%	
Municipal Associations	80.729.000	25,000	14,745	59%	35,200	15,662	44%	6%
Budget Contingency	80.737.000	80,000		0%	50,000		0%	
Peninsula TV	80.740.000	3,005	3,005	100%	6,250	3,005	48%	
Elections	80.741.000	15,000	445	3%				
Neighborhood Network	80.744.000	25,000	1,000	4%				
Cultural Exchange	80.784.000	-			-			
Community Relations	80.747.000	-	5,523		6,000	3,500	58%	
Printing	80.763.000					697		
Postage	80.765.000	1,500	258	17%	1,000	1,671	167%	85%
Disaster Preparation	80.774.000	96,500	52,619	55%	94,500	54,080	57%	3%
County Tax Coll Fee	80.778.000	83,200	46,127	55%	80,000	43,990	55%	
Capital Outlay	80.790.001							
Total		1,442,300	562,026	39%	1,377,841	462,977	34%	-21%
TRANSFERS:								
Allocated Costs	99.922.000	(1,164,882)	(445,223)	38%	(1,234,991)	(554,098)	45%	20%
Total		(1,164,882)	(445,223)	38%	(1,234,991)	(554,098)	45%	20%
DISTRIBUTED COSTS:								
Equipment Contracts	75.713.003	2,500	1,286	51%	2,500	919	37%	-40%
PERS Health Ins Admin	71.704.005	9,360		0%	9,000		0%	
Computer Maintenance	80.800.000	100,000	39,777	40%	100,000	34,306	34%	-16%
Janitorial Services	80.801.000	56,243	22,172	39%	54,080		0%	
Fire, Prop & Liab Ins	80.804.000	393,819	249,658	63%	425,066	296,165	70%	16%
Telephone	80.805.000	62,400	18,502	30%	60,000	17,954	30%	-3%
Utilities	80.806.000	63,000	9,033	14%	63,000	16,194	26%	44%
Building Repair & Maint	80.807.000	107,435	17,432	16%	40,000	35,019	88%	50%
Claims Expense	80.808.000	10,000	3,524	35%	10,000		0%	
Total		804,757	361,384	45%	763,646	400,557	52%	10%
TOTAL OPERATING BUDGET		1,082,175	478,187	44%	906,496	309,436	34%	-55%
RESERVES/TRANSFERS:								
Capital Projects					243,000			
OPEB Reserve								
Computer Repl	99.925.000	10,000	5,000	50%	10,000	5,000	50%	0%
Furn & Fixtures Repl	99.925.002	2,150	1,075	50%	2,150	1,075	50%	0%
Total		12,150	6,075	50%	255,150	6,075	2%	0%
GRAND TOTAL		\$ 1,094,325	\$ 484,262	44%	\$ 1,161,646	\$ 315,511	27%	-53%

**GENERAL FUND EXPENDITURES - POLICE**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-121.00-								
SALARIES & BENEFITS								
Salaries - Sworn	71.701.001	\$ 3,519,851	\$ 1,575,982	45%	\$ 3,583,867	\$ 1,662,936	46%	5%
Overtime - Sworn	71.701.002	145,000	132,176	91%	145,000	66,612	46%	-98%
Salaries - Temporary	71.701.003	20,000	22,785	114%	20,000	12,366	62%	-84%
Work Holiday Pay	71.701.004	8,061	4,269	53%	8,284	5,425	65%	21%
Uniform Allowance	71.701.005	27,675	26,848	97%	28,575	27,900	98%	4%
Medicare/FICA	71.703.002	86,916	43,232	50%	86,521	42,626	49%	-1%
PERS	71.703.003	1,268,593	558,932	44%	1,276,117	583,249	46%	4%
401(a)	71.703.004	4,872	2,302	47%	4,835	2,418	50%	5%
Health, Life & Dental	71.704.000	543,258	261,568	48%	526,561	234,108	44%	-12%
Retired Empl Benefits	71.704.005	448,305	233,285	52%	456,367	243,295	53%	4%
Workers Comp Ins	71.705.000	240,584	124,378	52%	165,434	81,210	49%	-53%
Vac/Sick Leave Payout	71.706.002	24,921	55,242	222%	25,231	27,834	110%	-98%
Total		6,338,036	3,040,999	48%	6,326,792	2,989,979	47%	-2%
MATERIALS & SERVICES:								
Supplies	75.711.001		6,108		11,700	5,305	45%	-15%
Professional Services	75.713.000							
Lease - Copier	75.713.003	11,700	311	3%		294		-6%
Animal Regulations	75.713.013	58,678	58,678		53,362	53,362	100%	-10%
Equipment Contracts	80.715.000	67,444	30,357	45%	66,545	17,593	26%	-73%
Staff Development	80.733.000							
Conference & Meetings	80.733.001	1,000	90	9%	1,000	687	69%	87%
Dues & Subscriptions	80.733.003	3,000	959	32%	2,900	1,360	47%	29%
Employee Training	80.733.004	55,000	16,439	30%	55,000	12,129	22%	-36%
Personnel Expenses	80.733.006	39,000	4,674	12%	39,000	6,065	16%	23%
Hiring/Recruiting Exp	80.733.007							
Allocated Costs	80.735.000	343,333	155,904	45%	366,086	144,355	39%	-8%
County Booking Exp	80.749.000	6,000	450	8%	6,000	150	3%	
Radio Expense	80.751.000	5,000	2,120	42%	5,000	150	3%	
Criminal Justice Contract	80.753.000	41,190	34,733	84%	40,388	35,649	88%	3%
Gas and Oil	80.756.000	46,500	19,058	41%	45,000	21,986	49%	13%
Vehicle Repair & Maint	80.757.000	60,000	23,295	39%	60,000	8,983	15%	-159%
Printing	80.763.000	6,300	1,049	17%	6,300	1,202	19%	13%
Postage	80.765.000	3,400	233	7%	3,400	1,011	30%	77%
K-9 Expense	80.771.000	3,000	3,133	104%	6,500	3,542	54%	12%
Film Evidence Expense	80.773.000	30,000	10,583	35%	30,000	4,888	16%	-117%
Clets Pin Access	80.775.000	10,000	3,972	40%	10,000	4,389	44%	10%
Outreach Prog	80.777.000	6,500		0%	6,000	3,306	55%	
Capital Outlay	80.790.000							
Total		797,045	372,146	47%	814,181	326,406	40%	-14%
TOTAL OPERATING BUDGET		7,135,081	3,413,145	48%	7,140,973	3,316,385	46%	-3%
RESERVES/TRANSFERS:								
Capital Projects								
Computer Repl	99.925.000							
Vehicle Repl	99.925.001							
Furniture & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003	20,000	10,000	50%	25,000	12,500	50%	20%
Dispatch Equipment Repl	99.925.004	35,000	17,500	50%	35,000	17,500	50%	0%
Retirement Health	99.930.000							
Total		55,000	27,500	50%	60,000	30,000	50%	8%
GRAND TOTAL		\$ 7,190,081	\$ 3,440,645	48%	\$ 7,200,973	\$ 3,346,385	46%	-3%

**GENERAL FUND EXPENDITURES - FIRE**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-122.00-								
SALARIES & BENEFITS								
Salaries	71.701.001				\$ 3,388,296	\$ 1,616,060	48%	100%
Overtime	71.701.002				195,000	272,989	140%	100%
Salaries - Temporary	71.701.003					-		
Work Holiday Pay	71.701.004				179,461	85,052	47%	100%
Uniform Allowance	71.701.005				22,835	22,835	100%	100%
FLSA	71.701.020				88,299	39,824	45%	100%
Medicare/FICA	71.703.002				53,551	29,927	56%	100%
PERS	71.703.003	366,000	183,000	50%	1,057,796	502,339	47%	64%
Health, Life & Dental	71.704.000				460,418	206,342	45%	100%
Retired Emp Benefits	71.704.005	266,400	135,462	51%	428,726	233,387	54%	42%
Workers Comp Ins	71.705.000				377,960	204,621	54%	100%
Leave at Retirement	71.706.001							
Vac/Sick Leave Payout	71.706.002							
Total		632,400	318,462	50%	6,252,342	3,213,376	51%	90%
MATERIALS & SERVICES:								
Supplies	75.711.001				3,300	547	17%	
Professional Services	75.713.000		932					
JPA County Wide Supv	75.714.000							
Lease - Copier	75.713.003		219		5,600	294	5%	26%
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	138,244	89%	100%
Radio Expense	80.751.000							
Gas and Oil	80.756.000					-		
Vehicle Repair & Maint	80.757.000				33,428		0%	
Printing	80.763.000							
Postage	80.765.000							
Repairs & Maint	80.766.000							
Station/Dorm Expense	80.767.000		176		15,918	3,747	24%	95%
Disaster Preparation	80.774.000							
Capital Outlay	80.790.000							
Total		-	1,327		214,074	143,482	67%	99%
CONTRIBUTION TO CCFD		6,192,092	3,067,524	50%				
TOTAL OPERATING BUDGET		6,824,492	3,387,313	50%	6,466,416	3,356,858	52%	-1%
RESERVES/TRANSFERS:								
Capital Projects	99.920.000							
Computer Repl	99.925.000							
Vehicle Repl	99.925.001				190,000	53,012	28%	
Furn & Fixtures Repl	99.925.002							
Radio & Pagers Repl	99.925.003							
Hose/Nos/ Breathing	99.925.005							
Paramedic Equip	99.925.006							
Retirement Health	99.930.000							
Total		-	-		190,000	53,012	28%	
GRAND TOTAL		\$ 6,824,492	\$ 3,387,313	50%	\$ 6,656,416	\$ 3,409,870	51%	1%

**GENERAL FUND EXPENDITURES - BUILDING INSPECTION  
FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-132.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 496,697	\$ 228,839	46%	\$ 476,287	\$ 230,711	48%	1%
Overtime	71.701.002	5,500	147	3%	5,500	458	8%	68%
Salary-Temporary	71.701.003	5,000	3,782	76%	5,000	147	3%	-2473%
Uniform Allowance	71.701.022	120	51	43%		32		
PERS	71.703.000	126,641	54,306	43%	121,977	55,649	46%	2%
Medicare/FICA	71.703.002	36,357	15,750	43%	35,174	16,094	46%	2%
401(a)	71.703.004	600	300	50%	600	300	50%	0%
Car Allowance	71.703.005	4,165	2,071	50%	4,124	2,062	50%	0%
Health, Life & Dental	71.704.000	116,216	56,139	48%	112,194	53,143	47%	-6%
Retired Empl Benefits	71.704.005	67,084	35,383	53%	64,512	29,863	46%	-18%
Workers Comp Ins	71.705.000	6,615	3,695	56%	4,406	2,396	54%	-54%
Vac/Sick Leave Payout	71.706.002							
Total		864,995	400,463	46%	829,774	390,855	47%	-2%
MATERIALS & SERVICES:								
Supplies	75.711.001	4,500	1,339	30%	4,750	1,417	30%	6%
Contractual Services	75.713.000	175,000	67,840	39%	235,000	15,697	7%	-332%
Staff Development	80.717.001	12,500	7,434	59%	12,500	2,698	22%	-176%
Allocated Costs	80.735.000	69,878	34,931	50%	76,239	31,083	41%	-12%
Gas and Oil	80.756.000	2,300	995	43%	2,300	548	24%	-82%
Vehicle Repair & Maint	80.757.000	1,500	2,020	135%	2,000	-	0%	
Microfilming	80.761.000	3,500	1,062	30%	2,500	1,972	79%	46%
Printing	80.763.000	500	125	25%	900	202	22%	38%
Postage	80.765.000	300	43	14%	500	61	12%	30%
Capital Outlay	80.790.000							
Total		269,978	115,789	43%	336,689	53,678	16%	-116%
TOTAL OPERATING BUDGET		1,134,973	516,252	45%	1,166,463	444,533	38%	-16%
RESERVES:								
Capital Projects	99.906.002							
Computer Repl	99.925.000	2,500	1,250	50%	2,500	1,250	50%	0%
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002	600	300	50%	600	300	50%	0%
Radio & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		3,100	1,550	50%	3,100	1,550	50%	
GRAND TOTAL		\$1,138,073	\$ 517,802	45%	\$1,169,563	\$ 446,083	38%	-16%

**GENERAL FUND EXPENDITURES - PLANNING**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-133.00-								
<b>SALARIES &amp; BENEFITS</b>								
Salary	71.701.001	\$ 252,721	\$ 117,587	47%	\$ 245,996	\$ 118,822	48%	1%
Part-time Salaries	71.701.003	2,500		0%	2,500	1,710	0%	100%
PERS	71.703.000	65,404	28,797	44%	63,508	28,683	45%	0%
Medicare/FICA	71.703.002	16,086	5,234	33%	15,612	5,920	38%	12%
401 (a)	71.703.004	3,221	1,595	50%	3,189	1,627	51%	2%
Car allowance	71.703.005	4,165	2,062	50%	4,124	2,062	50%	0%
Health, Life & Dental	71.704.000	38,809	18,663	48%	30,975	18,426	59%	-1%
Retired Health Benefits	71.704.005	33,643	18,444	55%	32,795	15,076	46%	-22%
Workers Comp Ins	71.705.000	4,490	2,488	55%	2,985	1,717	58%	-45%
Vac/Sick Leave Payout	71.706.002							
Total		421,039	194,870	46%	401,684	194,043	48%	0%
<b>MATERIALS &amp; SERVICES:</b>								
Supplies	75.711.001	4,000	1,201	30%	4,000	1,362	34%	12%
Contractual Services	75.713.000	53,000	22,805	43%	56,100	21,194	38%	-8%
Professional Development	80.733.000	3,000	448	15%	3,500	1,601	46%	72%
Mileage Reimb	80.733.002		-			-		
Allocated Costs	80.735.000	38,669	27,265	71%	37,432	22,830	61%	-19%
Printing	80.763.000	500	125	25%	1,857	202	11%	38%
Postage	80.765.000	500	101	20%	796	172	22%	41%
Capital Outlay	80.790.000		764					
Total		99,669	52,709	53%	103,685	47,361	46%	-11%
<b>TOTAL OPERATING BUDGET</b>		520,708	247,579	48%	505,369	241,404	48%	-3%
<b>RESERVES:</b>								
Capital Projects								
Computer Repl	99.925.000	1,500	750	50%				
Furn & Fixtures Repl	99.925.002	600	300	50%				
Retirement Health	99.930.000		-			-		
Total		2,100	1,050	50%	-	-		
<b>GRAND TOTAL</b>		\$ 522,808	\$ 248,629	48%	\$ 505,369	\$ 241,404	48%	-3%



**GENERAL FUND EXPENDITURES - PUBLIC WORKS ADMINISTRATION  
FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

		Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
Account Number								
100-131.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 825,127	\$ 227,163	28%	\$ 477,060	\$ 230,467	48%	1%
Overtime	71.701.002	20,000	18,348	92%	20,000	15,371	77%	-19%
Salary-Temporary	71.701.003	20,000	54,630	273%	40,000	14,868	37%	-267%
Uniform Allowance	71.701.022	1,060	530	50%		285		-86%
PERS	71.703.000	209,966	56,578	27%	121,197	56,371	47%	0%
Medicare/FICA	71.703.002	55,766	17,270	31%	31,895	13,618	43%	-27%
401(a)	71.703.004	4,856	1,810	37%	3,620	1,782	49%	-2%
Car Allowance	71.703.005	14,792	2,502	17%	5,004	2,502	50%	0%
Health, Life & Dental	71.704.001	143,784	38,429	27%	75,517	37,666	50%	-2%
Retired Empl Benefit	71.704.005	107,565	34,847	32%	61,010	27,947	46%	-25%
Workers Comp Ins	71.705.000	17,038	3,210	19%	8,256	2,340	28%	-37%
Vacation/Sick Leave	71.706.002							
Total		1,419,954	455,317	32%	843,559	403,217	48%	-13%
MATERIALS & SERVICES:								
Supplies	75.711.001	18,000	21,483	119%	20,000	12,432	62%	-73%
Contractual Services	75.713.000	140,000	97,420	70%	300,000	107,904	36%	10%
Employee Dev	80.717.001	7,000	3,294	47%	8,000	2,486	31%	-33%
Allocated Costs	80.735.000	87,816	40,135	46%	74,706	34,865	47%	-15%
Gas and Oil	80.756.000	4,000	1,543	39%	5,000	1,560	31%	1%
Vehicle Repair	80.757.000	3,000	1,005	34%	3,000	597	20%	-68%
Printing	80.763.000		724		4,000	3,635	91%	80%
Postage	80.765.000		241		1,200	636	53%	62%
Corp Yard Expense	80.772.000		702		10,000	5,686	57%	88%
Capital Outlay	80.790.000	4,000	3,074	77%	-			
Total		263,816	169,621	64%	425,906	169,801	40%	0%
TRANSFERS:								
Overhead Allocation	99.904.000	(1,685,270)	(625,688)	37%	(1,269,465)	(573,018)	45%	-9%
TOTAL OPERATING BUDGET		(1,500)	(750)	50%	-	-		
RESERVES:								
Computer Repl	99.925.000	1,500	750	50%				
Vehicle Repl	99.925.001							
Furn & Fixtures Repl	99.925.002							
Radios & Pagers Repl	99.925.003							
Retirement Health	99.930.000							
Total		1,500	750	50%	-	-		
GRAND TOTAL		\$ -	\$ -		\$ -	\$ -		

**GENERAL FUND EXPENDITURES - STREETS**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD %	Budget	YTD Actual to 12/31/09	YTD %	
100-134.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 233,504	\$ 100,106	43%	\$ 240,189	\$ 117,685	49%	15%
Overtime	71.701.002	15,000	14,111	94%	15,000	12,064	80%	-17%
Salary-Temporary	71.701.003				45,000	35,553	79%	100%
Uniform Allowance	71.701.022	1,593	656	41%		396		-66%
PERS	71.703.000	58,964	28,155	48%	61,022	28,590	47%	2%
Medicare/FICA	71.703.002	17,863	8,505	48%	18,376	12,192	66%	30%
Car Allowance	71.703.005	4,869	1,595	33%		927		-72%
Health, Life & Dental	71.704.001	68,349	24,531	36%	61,613	26,504	43%	7%
Retired Empl Benefit	71.704.005	30,321	15,554	51%	30,263	14,003	46%	-11%
Workers Comp Ins	71.705.000	15,488	1,415	9%	9,484	2,167	23%	35%
Vacation/Sick Leave	71.706.002							
Total		445,951	194,628	44%	480,947	250,081	52%	22%
MATERIALS & SERVICES								
Supplies	75.711.001							
Parts/Supplies/Signs	75.711.002	24,000	4,833	20%	27,000	13,252	49%	64%
Tools & Equip Repair	75.711.003							
Professional Services	75.713.000	60,000	39,404	66%	90,000	48,781	54%	19%
Staff Development	80.717.001				2,000		0%	
Personnel Expenses	80.733.006	3,000	1,079	36%	5,000	3,250	65%	67%
Allocated costs	80.735.000	77,385	49,641	64%	73,302	44,367	61%	-12%
Utilities	80.735.002	20,000	7,377	37%	19,469	6,129	31%	
Gas and Oil	80.756.000	8,000	8,396	105%	10,000	5,720	57%	-47%
Vehicle Repair & Maint	80.757.000	10,000	5,877	59%	10,000	9,711	97%	39%
Emergency Materials	80.760.000							
Dam Inspection Costs	80.768.000							
Tree Work	80.769.000	-	-		-	-		
Park Maint Contract	80.770.000	12,000	23,353	195%	40,000	1,492	4%	
Corp Yard Expense	80.772.000							
Capital Outlay	80.790.000	4,800			15,000			
Total		219,185	139,960	64%	291,771	132,702	45%	-5%
TRANSFERS:								
Overhead Allocation	99.904.000	351,703	235,157	67%	217,056	92,063	42%	-155%
TOTAL OPERATING BUDGET								
		1,016,839	569,745	56%	989,774	474,846	48%	-20%
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		\$ 1,016,839	\$ 569,745	56%	\$ 989,774	\$ 474,846	48%	-20%

**SPECIAL REVENUE FUNDS**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	<u>Gas Tax</u>	<u>Measure "A"</u>	<u>Public Safety</u>	<u>Police Grants</u>	<u>Total</u>
REVENUES:					
Taxes	\$ 81,800	\$ 167,787	\$ 1,118,879	\$ 30,738	\$ 1,399,204
JPA - ALS			-		-
Grants				-	-
Interest	41	546		475	1,062
Others			-		-
<b>TOTAL REVENUES</b>	<b>81,841</b>	<b>168,333</b>	<b>1,118,879</b>	<b>31,213</b>	<b>1,400,266</b>
EXPENDITURES:					
Materials & services	5,919	24,358		19,898	50,175
Overhead allocation					-
TRANSFERS		125,000	1,118,879		1,243,879
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>5,919</b>	<b>149,358</b>	<b>1,118,879</b>	<b>19,898</b>	<b>1,294,054</b>
EXCESS (DEFICIT)	75,922	18,975	-	11,315	106,212
FUND BALANCE - BEGINNING	539	9,070		88,678	98,287
<b>FUND BALANCE - ENDING</b>	<b>\$ 76,461</b>	<b>\$ 28,045</b>	<b>\$ -</b>	<b>\$ 99,993</b>	<b>\$ 204,499</b>

ASSETS:					
Cash and investments	\$ 66,140	\$ 28,045		\$ 99,993	\$ 194,178
Accrued interests	-	-		-	-
Receivables	10,321	-		-	10,321
<b>TOTAL ASSETS</b>	<b>\$ 76,461</b>	<b>\$ 28,045</b>	<b>\$ -</b>	<b>\$ 99,993</b>	<b>\$ 204,499</b>
LIABILITIES:					
Payables	\$ -		\$ -	\$ -	\$ -
Due to other funds					-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>\$ 76,461</b>	<b>\$ 28,045</b>	<b>-</b>	<b>\$ 99,993</b>	<b>204,499</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 76,461</b>	<b>\$ 28,045</b>	<b>\$ -</b>	<b>\$ 99,993</b>	<b>\$ 204,499</b>

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**CAPITAL PROJECT FUND - INCOME STATEMENT**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

<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		\$ 300,000	\$ (736,000)		\$ 930	\$ (736,930)
MACADAMIA DRAINAGE BASIN			(31,181)		2,840	(34,021)
CARDIGAN SD/HEADWALL REPAIR			(31)			(31)
GUARD RAIL			(185,475)			(185,475)
CHATEAU DRIVE REPAIR			(45,936)			(45,936)
LOOKOUT REPAIR			(23,020)			(23,020)
FOREST VIEW/SHARON CIRCLE			150			150
CRYSTAL SPRINGS ROAD			(30,122)			(30,122)
VEHICLE IMPACT FEES		250,000	1,932,539	238,450		2,170,989
TOTAL STREETS		<u>550,000</u>	<u>880,924</u>	<u>238,450</u>	<u>3,770</u>	<u>1,115,604</u>
CORP YARD PROJECT						-
PD RADIO TECHNOLOGY REPL			3,472			3,472
DISPATCH EQUIPMENT			19,140			19,140
NUEVA BRIDGE(\$70/\$34 School)			7,360			7,360
NEW PLACE GATE			9,085	1,100	994	9,191
FIRE ABATEMENT IN OPEN SPACE			183,234		15,614	167,620
WALNUT AVE. PARKING LOT			33,243		3,790	29,453
GENERAL PLAN			3,352			3,352
HOUSING ELEMENT			4,970			4,970
SUSTAINABILITY			8,901			8,901
TELEPHONE SYSTEM			48,425			48,425
INFORMATION TECHNOLOGY			67,090			67,090
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	200,253	40,600	2,176	238,677
UNDISTRIBUTED INTEREST		10,000	84,416	11,443		95,859
TOTAL - PUBLIC FACILITY		<u>67,600</u>	<u>942,771</u>	<u>53,143</u>	<u>22,574</u>	<u>973,340</u>
<b>TOTAL</b>		<b>\$ 617,600</b>	<b>\$ 1,823,695</b>	<b>\$ 291,593</b>	<b>\$ 26,344</b>	<b>\$ 2,088,944</b>

**ASSET REPLACEMENT FUND - STATEMENT OF RECEIPTS & OUTLAY**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	<b>BUDGETED RECEIPTS</b>	<b>BEGINNING WORKING CAPITAL</b>	<b>YTD RECEIPTS</b>	<b>SALES/ INSURANCE REIMB</b>	<b>YTD OUTLAY</b>	<b>YTD DEBT SERV</b>	<b>ENDING WORKING CAPITAL</b>
<b>COMPUTER REPLACEMENT</b>							
CITY MANAGER	\$ 5,000	\$ 16,732	\$ 2,500		\$ 1,437		\$ 17,795
FINANCE	5,000	27,263	2,500		3,117		26,646
GENERAL GOVERNMENT	10,000	34,852	5,000				39,852
POLICE DEPARTMENT		99,886			2,664		97,222
FIRE DEPARTMENT		75,087					75,087
BUILDING	2,500	7,193	1,250				8,443
PLANNING	1,500	3,200	750				3,950
PW ADMIN	1,500	10,173	750		3,295		7,628
STREET		14,157					14,157
WATER		35,878			1,437		34,441
SEWER	6,000	13,773	3,000				16,773
<b>TOTAL COMPUTER REPLACEMENT</b>	<b>31,500</b>	<b>338,194</b>	<b>15,750</b>		<b>11,950</b>	<b>-</b>	<b>341,994</b>
<b>VEHICLE REPLACEMENT</b>							
CITY MANAGER		9,900					9,900
POLICE DEPARTMENT		292,910					292,910
FIRE DEPARTMENT		106,688			7,492		99,196
BUILDING		64,009					64,009
PUBLIC WORKS ADMIN		11,700					11,700
STREET DEPARTMENT		109,831					109,831
WATER FUND		136,161					136,161
SEWER FUND	37,250	(1,362)	18,625				17,263
<b>TOTAL VEHICLE REPLACEMENT</b>	<b>37,250</b>	<b>729,837</b>	<b>18,625</b>	<b>-</b>	<b>7,492</b>	<b>-</b>	<b>740,970</b>
<b>FURNITURE &amp; FIXTURES</b>							
CITY MANAGER		5,703					5,703
FINANCE		29,983					29,983
GENERAL GOV'T	2,150	19,350	1,075				20,425
POLICE DEPARTMENT		19,981					19,981
FIRE DEPARTMENT		12,836					12,836
BUILDING	600	8,600	300				8,900
PLANNING	600	(49)	300				251
PUBLIC WORKS ADMIN		2,850					2,850
WATER		13,406					13,406
SEWER		2,483					2,483
<b>TOTAL FURNITURE &amp; FIXTURES</b>	<b>3,350</b>	<b>115,143</b>	<b>1,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,818</b>
<b>RADIO/PAGER/COMMUNICATION DEVICES</b>							
CITY MANAGER		960					960
FINANCE		1,840					1,840
POLICE DEPARTMENT	20,000	62,617	10,000				72,617
FIRE DEPARTMENT		143,188					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	162,020	17,500				179,520
PHONE SYSTEM		60,000					60,000
<b>TOTAL RADIO/PAGER COST</b>	<b>55,000</b>	<b>485,991</b>	<b>27,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513,491</b>

**ASSET REPLACEMENT FUND - STATEMENT OF RECEIPTS & OUTLAY**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	<b>BUDGETED RECEIPTS</b>	<b>BEGINNING WORKING CAPITAL</b>	<b>YTD RECEIPTS</b>	<b>SALES/ INSURANCE REIMB</b>	<b>YTD OUTLAY</b>	<b>YTD DEBT SERV</b>	<b>ENDING WORKING CAPITAL</b>
<b>OTHER</b>							
HOSE		79,944					79,944
PARAMEDIC EQUIP.		39,054					39,054
<b>TOTAL OTHER</b>	<b>-</b>	<b>118,998</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>118,998</b>
<b>RETIREMENT HEALTH BENEFITS</b>							
CITY MANAGER		66,113					66,113
FINANCE		90,851					90,851
GENERAL GOVERNMENT		1,760,000					1,760,000
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		81,013					81,013
SEWER		(3,086)					(3,086)
CITYWIDE		(1,230,499)					(1,230,499)
<b>TOTAL RETIREMENT HEALTH</b>	<b>-</b>	<b>2,607,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,607,428</b>
<b>MISCELLANEOUS INCOME</b>	<b>10,000</b>	<b>42,732</b>					<b>42,732</b>
<b>OPERATING TRANSFER</b>							<b>-</b>
<b>UNDISTRIBUTED INTEREST</b>	<b>7,500</b>	<b>868,288</b>	<b>9,883</b>				<b>878,171</b>
	<b>\$ 144,600</b>	<b>\$ 5,306,611</b>	<b>\$ 73,433</b>	<b>\$ -</b>	<b>\$ 19,442</b>	<b>\$ -</b>	<b>\$ 5,360,602</b>

**WATER FUND INCOME STATEMENT**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD%	Budget	YTD Actual to 12/31/09	YTD%	
<b>REVENUES:</b>	500-000.00-							
Sale of Water	47.525.000	\$ 7,600,000	\$ 3,995,865	53%	\$ 7,150,000	\$ 3,951,663	55%	1%
Meter Charges	47.529.000	1,242,000	655,803	53%	1,150,000	523,521	46%	25%
Service Chgs	47.525.000		900			4,647		-81%
Connection Charges		20,000	22,792	114%	20,000	12,479	62%	83%
Water Penalties	44.455.000		26,400			28,460		-7%
Miscellaneous	48.551.000		2,055			5,187		-60%
Total		8,862,000	4,703,815	53%	8,320,000	4,525,957	54%	4%
<b>NON-OPERATING INCOME:</b>								
Grants			200,000					
Interest Income	46.475.000	110,000	76,825	70%	110,000	62,049	56%	24%
<b>TOTAL REVENUES</b>		8,972,000	4,980,640	56%	8,430,000	4,588,006	54%	9%
<b>OPERATING EXPENSES:</b>	501-000.00-							
<b>SALARIES &amp; BENEFITS</b>								
Salaries	71.701.001	883,203	416,736	47%	841,000	420,593	50%	1%
Overtime	71.701.002	60,000	27,105	45%	60,000	30,115	50%	10%
Salary-Temporary	71.701.003	20,000	16,987	85%	40,000	54,770	137%	69%
Uniform Allowance	71.701.022	6,000	3,000	50%		1,615		-86%
PERS	71.703.000	223,019	101,476	46%	213,654	106,833	50%	5%
Medicare/FICA	71.703.002	67,407	35,164	52%	64,247	37,465	58%	6%
Health, Life & Dental	71.704.001	195,965	78,283	40%	191,029	77,590	41%	-1%
Retired Empl Benefit	71.704.005	116,683	62,097	53%	112,266	53,002	47%	-17%
Workers Comp Ins	71.705.000	70,035	32,889	47%	45,180	12,165	27%	-170%
Vacation/Sick Leave	71.706.002	-	-		-	-		
Total		1,642,312	773,737	47%	1,567,376	794,148	51%	3%
<b>MATERIALS &amp; SERVICES</b>								
Office Supplies	75.711.001	-	-		-	-		
Parts & Supplies	75.711.002	215,000	56,938	26%	230,000	75,784	33%	25%
Tools & Equipment	75.711.003	-	-		-	-		
Miscellaneous	75.711.004		5,214			6,200		
Professional Services	75.713.000	220,000	119,185	54%	220,000	96,629	44%	-23%
Lease of Equipment	75.713.001	-	-		-	-		
Auditing Services	75.713.005	8,000	-	0%	5,000	-	0%	
Water Purchased	75.713.018	3,052,800	1,923,193	63%	2,650,000	1,459,841	55%	-32%
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	13,000	7,798	60%	14,000	12,110	87%	36%
Staff Development	80.733.000	12,000	4,280	36%	20,000	2,342	12%	-83%
Dues & Subscriptions	80.733.003	59,000	55,117	93%	51,000	41,469	81%	-33%
Allocated Costs	80.735.000	240,176	63,496	26%	253,296	68,154	27%	7%
Utilities	80.735.001	370,000	242,391	66%	334,000	217,103	65%	-12%
Gas & Oil	80.756.000	20,000	9,356	47%	24,000	10,052	42%	7%
Vehicle Repairs	80.757.000	20,000	9,307	47%	21,000	11,951	57%	22%
Printing	80.763.000	6,000	2,874	48%	24,000	3,771	16%	24%
Postage	80.765.000	12,000	4,188	35%	11,000	6,741	61%	38%
Corp Yard Expense	80.772.000		123		15,000	4,007	27%	97%

**WATER FUND INCOME STATEMENT**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD%	Budget	YTD Actual to 12/31/09	YTD%	
Conservation Expense	80.785.000	20,000	20,750	104%	30,000	8,681	0%	
Emergency Proj Acct	80.787.000	-			-			
State Services	80.788.001	15,000	3,245	22%	23,000	4,561	20%	
Testing/Gen Repair	80.789.000	25,000	3,305	13%	25,000	6,805	27%	
Depreciation Expense	80.799.000	2,053,527	1,026,763	50%	1,866,843	933,421	50%	-10%
Amortization	81.400.000	13,000		0%	10,000		0%	
Capital Outlay	80.790.000	360,400	205,600	57%	330,000	89,804	27%	-129%
Claims Expense	80.808.000	50,000	400	1%	50,000	99,780	200%	100%
Total		6,934,903	3,763,523	54%	6,357,139	3,159,206	50%	-19%
<b>TRANSFERS:</b>								
Capital Projects		-	-	0%	-	-		
Overhead Allocation	99.900.000	1,506,038	599,629	40%	1,334,157	592,384	44%	-1%
Debt Service	99.923.000	990,176	281,521	28%	956,960	309,034	32%	9%
Total		2,496,214	881,150	35%	2,291,117	901,418	39%	2%
<b>SUB-TOTAL</b>								
		11,073,429	5,418,410	49%	10,215,632	4,854,772	48%	-12%
<b>CAPITALIZED ASSETS</b>								
		(360,400)	(205,600)	57%	(330,000)			
<b>PRINCIPAL PAYMENTS</b>								
		(415,763)			(369,096)			
<b>RESERVES:</b>								
Computer Repl	99.925.000				5,000	2,500	50%	100%
Vehicle Repl	99.925.001				40,000	20,000	50%	100%
Furn & Fixtures Repl	99.925.002							
Radios & Pagers Repl	99.925.003							
OPEB Funding	99.930.000							
Total		-	-		45,000	22,500	50%	100%
<b>TOTAL EXPENSES &amp; RESERVES</b>								
		10,297,266	5,212,810	51%	9,561,536	4,877,272	51%	-7%
<b>CHANGE IN NET ASSETS</b>								
		(1,325,266)	(232,170)	18%	(1,131,536)	(289,266)	26%	-20%
<b>BEGINNING NET ASSETS</b>								
		17,625,476	17,625,476	100%	18,285,799	18,285,799	100%	-4%
<b>PRIOR PERIOD ADJUSTMENT</b>								
<b>ENDING RETAINED EARNINGS</b>								
		\$ 16,300,210	\$ 17,393,306	107%	\$ 17,154,263	\$ 17,996,533	105%	-3%



**SEWER FUND INCOME STATEMENT**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD%	Budget	YTD Actual to 12/31/09	YTD%	
	505-000.00-							
REVENUES:								
Sewer Services Charges	47.531.000	\$ 6,569,977	\$ 3,262,699	50%	\$ 6,378,618	\$ 3,182,053	50%	3%
Sewer Connection Fees	47.531.000	5,000	3,423	68%	5,000		0%	
Storm Drainage	40.414.000	28,000	14,731	53%	28,000	14,728	53%	
Weed Abatement	40.415.000	52,000	21,259	41%	52,000	21,768	42%	
Other Service Charges	47.525.000							
Miscellaneous Income	48.555.000		-			-		
Total		6,654,977	3,302,112	50%	6,463,618	3,218,549	50%	3%
NON-OPERATING INCOME:								
Capital Contributions								
Interest Income	46.475.000	70,000	63,124	90%	65,000	46,731	72%	35%
TOTAL REVENUES		6,724,977	3,365,236	50%	6,528,618	3,265,280	50%	3%
OPERATING EXPENSES: 505-000.00-								
SALARIES & BENEFITS								
Salary	71.701.001	\$ 722,688	351,410	49%	\$ 726,792	326,079	45%	8%
Overtime	71.701.002	55,000	28,874	52%	40,000	23,867	60%	21%
Salary-Temporary	71.701.003		7,108		60,000	51,832	86%	-86%
Uniform Allowance	71.701.022	5,227	2,755	53%		1,314		110%
PERS	71.703.000	182,568	82,747	45%	184,642	81,208	44%	2%
Medicare/FICA	71.703.002	55,288	30,290	55%	55,600	30,163	54%	0%
Car Allowance	71.703.005		723					
Health, Life & Dental	71.704.001	166,786	90,628	54%	167,422	78,213	47%	16%
Retired Empl Benefit	71.704.005	94,658	51,161	54%	94,277	39,770	42%	
Workers Comp Ins	71.705.000	61,953	39,576	64%	43,934	12,138	28%	
Leave at Retirement	71.706.001							
Vacation/Sick Leave	71.706.002							
Total		1,344,168	685,272	51%	1,372,667	644,584	47%	6%
MATERIALS & SERVICES 505-201.00-								
Office Supplies	75.711.001	-			-			
Systems Parts/Supplies	75.711.002	70,000	33,345	48%	75,000	36,556	49%	-9%
Small Tools & Equip	75.711.003	-			-	318		
Miscellaneous	75.711.004		5,214			5,450		-4%
Contractual Services	75.713.000	140,000	84,867	61%	160,000	293,627	184%	71%
Lease of Copier	75.713.001	-			-			
Auditing Services	75.713.005	6,000		0%	4,000		0%	
Disposal - Burlingame	75.713.019	1,000,000	397,882	40%	795,675		0%	
Disposal - San Mateo	75.713.020	370,800	76,991	21%	360,000	64,558	18%	
Rental Expense	75.713.023	28,800			28,800			
Pump Maintenance	80.714.002	25,000	3,810	15%	30,000		0%	
Root Irradiation	80.714.010	80,000	69,263	87%	125,000	63,054		
Personnel Expenses	80.731.000	11,000	7,697	70%	20,000	7,342	37%	-5%
Training	80.733.000	18,000	1,472	8%	20,000		0%	
Allocated Costs	80.735.000	191,641	29,030	15%	158,435	30,255	19%	4%
Utilities	80.735.001	23,000	4,037	18%	10,000	3,192	32%	-26%
Gas & Oil	80.756.000	22,000	9,049	41%	28,000	6,906	25%	-31%
Vehicle Repair & Maint	80.757.000	28,000	7,981	29%	25,000	12,342	49%	35%
Materials Expense	80.760.000							
Printing	80.763.000	10,000	411		10,000	757	8%	46%
Postage	80.765.000	4,000		0%	3,000	442	15%	100%
County Tax Collection Fee	80.778.000	6,180	390	6%	6,000	-		
Backflow Reimb Prog	80.783.001	100,000	30,055		100,000	6,725	7%	-347%
Capital Outlay	80.790.000				132,000			
Depreciation Expense	80.799.000	1,578,300	789,150	50%	1,434,818	717,409	50%	10%

**SEWER FUND INCOME STATEMENT**  
**FISCAL YEAR 2010-2011 THROUGH QTR ENDING 12/31/10**

	Account Number	Fiscal Year 2010-2011			Fiscal Year 2009-2010			YTD Var over PY
		Budget	YTD Actual to 12/31/10	YTD%	Budget	YTD Actual to 12/31/09	YTD%	
Amortization Expense	505-000.00-81.400.000	20,000		0%	20,000		0%	
Claims Expense	80.808.000	50,000			50,000			
Total		3,782,721	1,550,644	41%	3,595,728	1,248,933	35%	-24%
<b>STORM DRAINING EXP:</b>	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					
Miscellaneous	80.778.003	-			-			
Overhead Allocation	99.912.000							
Total		16,800	6,626		16,800	-	0%	
<b>WEED ABATEMENT EXP:</b>	505-137.00-							
Overtime	71.701.008	35,000	25,519	73%	37,000	26,091	71%	-2%
Supplies & Small tools	75.711.003	2,000	690	35%	2,000	2,161		
Service - Assessments	75.711.005	2,000						
Professional Services	75.713.000	28,000		0%	26,000	1,446	6%	
Equipment rental	80.716.000	1,500	983	66%	2,500	818	33%	
Vehicle Repair & Maint	80.757.000							
County Tax Coll Fee	80.778.000	1,200						
Sheriff Dept Overhead	80.781.000							
Overhead Allocation	99.904.000	-			-			
Total		69,700	27,192	39%	67,500	30,516	45%	11%
<b>TRANSFERS:</b>								
Capital Projects	99.920.000							
Overhead Allocation	99.900.000	1,169,495	461,900	39%	894,922	399,868	45%	-16%
Debt Service	99.923.000	1,348,231	323,198	24%	1,303,256	294,288	23%	10%
Total		2,517,726	785,098	31%	2,198,178	694,156	32%	-13%
<b>SUB-TOTAL</b>		7,731,115	3,054,832	40%	7,250,873	2,618,189	36%	-17%
<b>CAPITALIZED ASSETS</b>					(132,000)			
<b>PRINCIPAL PAYMENTS</b>		(564,237)			(500,904)			
<b>RESERVES:</b>								
Computer Replacement	99.925.000	6,000	3,000	50%	10,000	5,000	50%	40%
Vehicle Replacement	99.925.001	37,250	18,625	50%				
Furniture & Fixtures	99.925.002							
Radios & Pagers Repl	99.925.003							
OPEB Funding	99.930.000							
Total		43,250	21,625	50%	10,000	5,000	50%	-333%
<b>TOTAL EXPENSES &amp; RESERVES</b>		7,210,128	3,076,457	43%	6,627,969	2,623,189	40%	-17%
<b>CHANGE IN NET ASSETS</b>		(485,151)	288,779	-60%	(99,351)	642,091	-646%	-55%
<b>BEGINNING NET ASSETS</b>		13,445,874	13,445,874	100%	13,233,411	13,233,411	100%	2%
<b>ENDING NET ASSETS</b>		\$ 12,960,723	\$13,734,653	106%	\$13,134,060	\$13,875,502	106%	-1%

**Town of Hillsborough**  
**Schedule of Enterprise Funds Capital Projects**  
**FY 10/11**

<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							
702.00		<b>SCADA</b>					
	80.000.005	Carollo Engineers	1,957.00	1,957.00		Operation	
703.14		<b>GIS</b>					
	80.000.011	CSG Consultants	3,060.00			Operation	
		Farallon Geographics	10,604.00	13,664.00			
704.12		<b>Vista Tank</b>					
	80.000.011	CSG Consultants	33,082.01	33,082.01		Operation	
704.19		<b>Darrell tank Site</b>					
	80.000.011	CSG Consultants	162.50	162.50			
705.05		<b>SCADA</b>					
	80.000.011	CSG Consultants	5,444.50				
	80.000.090	Cybernet Consulting	30,109.01	35,553.51		Operation	
710.01		<b>Forestview Tank</b>					
	80.000.172	PAX Water Technology	39,086.21				
				39,086.21		Operation	
714.00		<b>Skyfarm III &amp; Tournament Pump</b>					
	80.000.011	CSG Consultants	130.00	130.00		Operation	
714.02		<b>Fire Mains Lateral Proj</b>					
	80.000.011	CSG Consultants		-			
716.00		<b>60 Lookout Road Slope Stabilization</b>					
	80.000.011	CSG Consultants	866.66	866.66			
717.00		<b>Water Master Plan</b>					
	80.000.011	CSG Consultants	120.00	120.00		Operation	
		Total - Water Fund		124,621.89	-		
		Total - Operations			124,621.89		
					124,621.89		
SEWER							
803.01		<b>Flow Monitoring</b>					
	80.000.162	RMC Water & Env	6,556.55	6,556.55		Operation	
803.05		<b>El Cerrito/Crystal Springs-II</b>					
	80.000.029	ESA	2,371.58	2,371.58		Operation	
803.14		<b>Flow Monitoring</b>					
	80.000.163	Brown & Caldwell	54,700.15	54,700.15		Operation	
805.14		<b>Sewer Cing &amp; Video Insp P5</b>					
	80.000.011	CSG Consultants			-		
	80.000.037	JF Pacific Liners	179,317.78	179,317.78		Operation	
812.00		<b>El Cerrito/Crystal Springs Phase II</b>					
	80.000.011	CSG Consultants	18,280.00				
		City of San Mateo	278,970.00	297,250.00			
812.05		<b>Floribunda/El Cerrito</b>					
	80.000.011	CSG Consultants	16,777.50	16,777.50			
822.00		<b>60 Lookout Road Slope Stabilization</b>					
	80.000.011	CSG Consultants	866.66	866.66			
823.11		<b>Cherry Creek Lining Phase IV</b>					
	80.000.064	Instituform Tech	121,976.78	121,976.78		Operation	
823.12		<b>SS Cleaning &amp; Video</b>					
	80.000.011	CSG Consultants	11,062.45			Operation	
	80.000.174	Roto Rooter	68,588.86	79,651.31			
825.00		<b>San Mateo Sewer Plant Imp</b>					
		City of San Mateo	123,422.52	123,422.52			
		Total - Sewer Fund		882,890.83	-		
		Total - Operations			882,890.83		
					882,890.83		
		GRAND TOTAL		1,007,512.72	-		
		Funded from operations			1,007,512.72		