City of Angels
Angels Camp, California

2010-2011 Adopted Budget

Prepared by

Melisa Ralston, Finance Officer

CITY OFFICIALS
JULY 1, 2010

ELECTED OFFICIALS

Mayor..... Jack Lynch
Vice Mayor..... Jack Boeding
Councilmember.....Elaine Morris
Council member.....Craig Turco
Councilmember.....Rick Downey
City Clerk/City Treasurer.....Mary Kelly

ADMINISTRATION & DEPARTMENT HEADS

City Attorney.....Richard Matranga
City Engineer..... Gary Ghio, Weber, Ghio & Associates
Finance Officer.....Melisa Ralston
Director of Administrative Services.....Mary Kelly
Director of Planning & Building.....David Hanham
Interim Chief of Police.....Todd Fordahl
Public Works Supervisor.....Jon Kitchell

City of Angels

Fiscal Year 2010/2011 Adopted Budget

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City of Angels

Adopted Fiscal Year 10/11 Budget Major Funds

Fund #	Fund Name	Audited Bal Bal @ 6/30/10	Revenue	Expenses	Net change	Est. End Cash Bal @ 6/30/11
010	General Fund	1,246,837	2,343,516	2,531,759	(188,243)	1,058,594
011	Foundation Grant	18,077	0	0	0	18,077
012	Asset Forfeiture	10,742	0	0	0	10,742
014	Fire Capital	(2,718)	1,643	0	1,643	(1,075)
020	GASB 45 - OPEB	132,000	0	0	0	132,000
032	Gas Tax	82,769	82,770	123,604	(40,834)	41,935
033	Prop 1B	169,988	0	169,988	(169,988)	0
035	UPA	172,915	20,000	0	20,000	192,915
036	Traffic Impact	19,083	16,976	0	16,976	36,059
040'S	Sewer (in total)	1,824,091	5,338,674	6,804,104	(1,465,430)	358,661
050'S	Water (in total)	6,232,004	1,879,692	2,985,091	(1,105,399)	5,126,605
101	TOT-Emergency Svcs	0	103,500	102,955	545	545
102	TOT-Roads	181,743	103,500	145,000	(41,500)	140,243
103	TOT-Tourism	0	103,500	103,500	0	0
300	Man Power Grant	0	100,000	95,246	4,754	4,754
350	Community Grant	(30,083)	80,000	49,917	30,083	0

City of Angels
10/11 Adopted Budget
General Fund Revenues

	10/11 Adopted Budget	09/10 Adopted Budget	09/10 Audited Actuals
General Revenues:			
Sales Tax - general	540,000	600,000	445,466
Property Tax	638,042	687,026	692,447
Transient occupancy Tax	470,000	468,490	467,394
Vehicle in-lieu (VLF)/Swap	290,000	292,575	291,701
Business License	23,000	25,000	21,199
Franchise Fees	77,000	77,000	76,936
Document Transfer Tax	14,000	10,000	12,765
Building Permits & Fees	33,600	33,600	32,641
Interest	15,000	50,000	14,644
Museum	17,000	17,000	19,439
Police	109,615	116,125	90,155
Planning	10,500	10,000	22,666
Fire	10,300	15,150	10,809
Admin Fees	28,020	14,420	16,354
Rent	58,236	57,580	54,410
Miscellaneous Other Revenue	9,203	17,203	25,851
Total General Fund Revenue	2,343,516	2,491,169	2,294,877
General Fund Expenditures:			
Salaries & Benefits	1,768,983	2,144,825	2,038,722
Utilities	46,180	53,649	51,342
Equipment/Vehicle Maint/Repair	72,695	81,879	68,661
Fuel	43,550	41,055	38,737
Building/Grounds Maintenance	23,550	29,325	22,312
Training and Travel	15,333	33,003	15,437
Outside Consultants	121,477	196,337	210,924
Rent	11,124	12,560	11,004
Workers Compensation	52,915	52,915	54,379
Liability Insurance	56,475	56,475	56,868
Community Support	24,400	58,728	50,532
Dispatch Contract	112,893	98,426	98,426
Miscellaneous Other	97,071	127,256	103,362
Capital Outlay	85,113	101,054	90,837
Capital Improvements	0	20,000	28,121
Total General Fund Expenses	2,531,759	3,107,487	2,939,664

City of Angels
10/11 Adopted Budget
Sewer Funds

	10/11 Adopted Budget	09/10 Adopted Budget	09/10 Audited Actuals
Revenues:			
Interest Income	0	0	5,127
Service Fees	1,727,300	1,871,400	1,732,220
Title 22	15,000	30,000	20,600
CSWRF Grant/Loan	1,495,000	3,372,800	1,411,889
Connection Fees	37,108	37,108	7,200
Interfund Transfers	2,064,266	1,227,285	1,083,224
Total Sewer Fund Revenues	5,338,674	6,538,593	4,260,261
Expenditures:			
Salaries & Benefits	545,295	557,673	601,496
Utilities	81,060	75,880	70,615
Equipment/Vehicle Maint/Repair	78,355	74,810	41,052
Fuel	13,800	12,800	12,067
Building/Grounds Maintenance	2,750	2,725	2,449
Training and Travel	4,033	7,000	4,270
Outside Consultants	94,014	116,395	56,996
Chemicals	78,500	80,000	74,482
Sewer Testing	40,000	45,000	35,276
Stream Testing	38,100	38,075	0
Workers Compensation	17,780	17,780	18,126
Liability Insurance	18,825	18,825	18,956
Odor Control	47,000	27,895	24,542
Sludge Pumping	32,700	15,000	2,708
Fees	35,500	31,275	34,078
Miscellaneous Other	45,239	61,310	192,764
Capital Outlay			
Miscellaneous Capital Outlay	191,486	193,910	97,182
WWTP Phase III	1,846,891	3,806,152	1,749,171
North Angels Trunk Line	375,000	375,000	12,528
Sewer Replacement Project	746,585	800,000	68,091
SSMP	25,000	150,000	54,064
System Master Plan	100,000	155,000	1,441
Belt Filter Press	120,000	0	0
Finnegan Lane	1,500,000	0	0
Contingency	47,500	55,000	23,756
Other:			
Debt Service	548,691	728,727	276,310
Depreciation	130,000	130,000	449,479
Total Sewer Expenses & Capital	6,804,104	7,576,232	3,921,898

City of Angels

10/11 Adopted Budget

Water Funds

	10/11 Adopted Budget	09/10 Adopted Budget	09/10 Audited Actuals
Revenues:			
Interest Income	10,000	35,000	34,838
Service Fees	1,307,320	1,115,494	1,243,624
Connection Fees	35,128	35,128	25,452
Interfund Transfers	527,244	527,244	517,008
Total Sewer Fund Revenues	1,879,692	1,712,866	1,820,922
Expenditures:			
Salaries & Benefits	572,546	749,160	625,000
Utilities	19,220	19,460	19,565
Equipment/Vehicle Maint/Repair	18,265	13,505	12,844
Fuel	6,700	7,000	5,886
Building/Grounds Maintenance	2,300	2,425	2,442
Training and Travel	3,783	8,300	2,988
Outside Consultants	86,264	61,820	64,497
Chemicals	39,400	35,400	33,905
Water Testing	26,700	38,395	20,930
Workers Compensation	17,780	17,780	18,126
Liability Insurance	18,825	18,825	18,956
Fees	28,000	23,105	29,806
Miscellaneous Other	34,764	36,973	32,949
Capital Outlay			
Miscellaneous Capital Outlay	205,136	171,356	179,275
System Master Plan	110,000	110,000	0
4th Filter	0	1,470,000	0
Headworks Project	348,475	0	24,306
MGR Waterline Project	68,745	598,000	352,512
Well - Phase I	0	200,000	218
Contingency	45,000	55,000	24,604
Other:			
Debt Service	75,000	75,000	74,468
Depreciation	153,188	153,188	110,784
Interfund Transfers	1,105,000	1,105,000	0
Total Water Expenses & Capital	2,985,091	4,969,692	1,654,063

City of Angels
10/11 Adopted Budget
Breakdown by Department

City Department Budgets	10/11 Adopted Budget	09/10 Adopted Budget	09/10 Audited Actuals
City Officials			
City Officials	28,005	34,575	29,877
City Attorney	115,093	86,200	100,914
City Engineer			
Engineering	17,600	20,000	20,731
Roads	484,988	36,300	37,600
COG-OWP	0	303,000	90,438
Sewer Capital Improvement	1,846,891	3,806,152	433,352
Sewer Debt Service	548,691	728,727	266,320
Sewer Capital Replacement	2,621,585	1,175,000	80,619
Water Capital Improvement	567,220	1,538,745	79,575
Water Debt Service	1,180,000	1,180,000	0
Water Capital Replacement	5,000	828,505	446,701
General Government			
Finance & General Admin	845,150	977,865	861,724
Calaveras Visitor Bureau	102,830	107,860	134,774
Community Support	23,600	41,300	33,034
2002 Per Capita Grant	49,917	80,000	49,917
Utica Power Authority	0	0	160
Capital Projects & Purchases	85,715	91,015	93,658
Building & Planning			
Building & Planning Department	356,517	430,756	419,374
Museum			
Museum	108,156	151,085	136,145
Public Safety			
Fire Department	329,396	395,605	395,302
Police Department	1,247,366	1,527,875	1,522,432
Public Works			
Public Works	69,697	89,288	78,783
Street Cleaning	3,500	6,390	5,980
Parks	37,545	40,580	40,642
Gas Tax	158,604	582,270	520,422
Sewer Collection System	243,068	227,620	232,306
Water Distribution	191,322	256,010	208,561
Sewer & Water Treatment O&M			
Sewer Operations/Maintenance	1,321,026	1,523,435	1,386,850
Water Operations/Maintenance	726,074	866,188	532,004

10/11 Adopted Budget
City Officials - City Council
Department #5010

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Expenditures:			
010 50007	Medicare	15	175	139
040 50007	Medicare	15	175	139
050 50007	Medicare	15	175	139
010 50008	FICA	62	745	570
040 50008	FICA	62	745	570
050 50008	FICA	62	745	570
010 50016	City Council Stipend	6,200	6,000	6,000
040 50016	City Council Stipend	6,200	6,000	6,000
050 50016	City Council Stipend	6,200	6,000	6,000
010 50100	City Clerk/Treasurer Stipend	200	200	200
040 50100	City Clerk/Treasurer Stipend	200	200	200
050 50100	City Clerk/Treasurer Stipend	200	200	200
010 50120	Training & Travel	333	1,000	217
040 50120	Training & Travel	333	1,000	217
050 50120	Training & Travel	333	1,000	217
010 50125	Videographer	1,500	2,150	1,804
040 50125	Videographer	1,500	2,150	1,804
050 50125	Videographer	1,500	2,150	1,804
010 50130	Telephone	150	180	176
040 50130	Telephone	150	180	176
050 50130	Telephone	150	180	176
010 50131	Office Supplies	225	0	36
040 50131	Office Supplies	225	0	36
050 50131	Office Supplies	225	0	36
010 50132	Supplies	300	575	232
040 50132	Supplies	300	575	232
050 50132	Supplies	300	575	232
010 50158	Employee Appreciation	350	500	385
040 50158	Employee Appreciation	350	500	385
050 50158	Employee Appreciation	350	500	385
	Total Expenditures	28,005	34,575	29,277

10/11 Adopted Budget
City Officials - City Attorney
Department #5020

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Expenditures:			
010 50009	Health Insurance	6,498	12,415	10,371
040 50009	Health Insurance	4,874	0	0
050 50009	Health Insurance	4,874	3,105	2,593
010 50010	Dental & Life Insurance	945	1,920	1,886
040 50010	Dental & Life Insurance	708	0	0
050 50010	Dental & Life Insurance	708	480	471
010 50011	Vision Insurance	162	310	322
040 50011	Vision Insurance	122	0	0
050 50011	Vision Insurance	122	80	80
010 50021	Rural Subsidy	0	1,200	290
050 50021	Rural Subsidy	0	300	72
010 50131	Office Supplies	0	240	0
050 50131	Office Supplies	0	60	0
010 50150	Attorney Fees	18,432	27,650	27,648
040 50150	Attorney Fees	13,824	9,220	9,216
050 50150	Attorney Fees	13,824	9,220	9,216
010 50155	Legal Contingency	20,000	20,000	26,700
040 50155	Legal Contingency	15,000	0	0
050 50155	Legal Contingency	15,000	0	12,048
	Total Expenditures	115,093	86,200	100,914

10/11 Adopted Budget
Engineering & Capital Projects - Engineering
Department #5020

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Expenditures:			
010 50129	Engineering	17,600	20,000	19,953
010 50507	Engineer A/R	0	0	778
	Total Expenditures	17,600	20,000	20,731

10/11 Adopted Budget
Engineering & Capital Projects -- Sewer Capital Improvement
Department #5022

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
042 40038	Interest Earned	0	0	2,856
042 45208	Capital Improvement Allocation	277,935	277,935	271,420
042 45222	CWSRF Grant	1,495,000	3,086,400	1,411,889
042 45223	CWSRF Loan	0	286,400	0
042 45300	Connection Fee	37,108	37,108	7,200
	Total Revenues & Allocations	1,810,043	3,687,843	1,693,364
	Expenditures:			
042 54106	Sewer Plant Phase III	1,495,000	3,372,800	1,315,819
042 54998	Transfer to CIP	0	0	(1,315,819)
042 99000	Fund Transfer Out	351,891	433,352	433,352
	Total Expenditures	1,846,891	3,806,152	433,352

10/11 Adopted Budget
Engineering & Capital Projects -- Sewer Debt Service
Department #5023

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues & Allocations			
045 40038	Interest Earned	0	0	531
045 45208	Capital Improvement Allocation	0	0	46,772
045 45209	Connection Fee Allocation	351,891	433,352	433,352
045 45215	Debt Service Allocation	196,800	200,955	199,041
	Total Revenues & Allocations	548,691	634,307	679,696
	Expenditures:			
045 50274	Debt Service	290,000	725,427	0
045 50275	Interest Expense	255,391	0	263,395
045 60000	Admin Fees	3,300	3,300	2,925
	Total Expenditures	548,691	728,727	266,320

10/11 Adopted Budget
Engineering & Capital Projects -- Sewer Capital Replacement
Department #5024

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues & Allocations			
043 40038	Interest Earned	0	0	1,298
043 45211	Sewer Buy-In Fees	2,640	2,640	2,640
043 45212	Capital Replacement Allocation	130,000	130,000	130,000
043 49000	Fund Transfer In	1,105,000	1,105,000	0
	Total Revenues & Allocations	1,237,640	1,237,640	133,938
	Expenditures:			
043 54111	North Angels Trunk Line	375,000	375,000	12,528
043 54113	Misc Sewer Line Replacements	746,585	800,000	68,091
043 54114	Finnegan Lane Project	1,500,000	0	0
	Total Expenditures	2,621,585	1,175,000	80,619

10/11 Adopted Budget
Engineering & Capital Projects -- Water Capital Improvement
Department #5025

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues & Allocations			
052 40038	Interest Earned	0	0	16,213
052 45300	Connection Fee	35,128	35,128	86,329
052 45307	Capital Improvement Allocation	299,244	299,244	294,672
	Total Revenues & Allocations	334,372	334,372	397,214
	Expenditures:			
052 54004	Springbrook Software	150,000	0	0
052 54205	MGR Water Line Replacement	68,745	68,745	55,269
052 54218	WTP 4th Filter	0	1,470,000	0
052 54219	Headworks Project	348,475	0	24,306
	Total Expenditures	567,220	1,538,745	79,575

10/11 Adopted Budget
Engineering & Capital Projects -- Water Debt Service
Department #5026

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues & Allocations			
054 40038	Interest Earned	0	0	3,161
054 45302	Debt Service Allocation	75,000	75,000	75,000
	Total Revenues & Allocations	75,000	75,000	78,161
	Expenditures:			
054 56000	Debt Service	75,000	75,000	74,468
054 64998	Contra for Long Term Debt	0	0	(74,468)
054 99000	Fund Transfer Out	1,105,000	1,105,000	0
	Total Expenditures	1,180,000	1,180,000	0

10/11 Adopted Budget
Engineering & Capital Projects -- Water Capital Replacement
Department #5027

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues & Allocations			
055 40038	Interest Earned	0	0	1,014
055 45303	Water Buy-In Fees	520	520	650
055 45307	Capital Improvement Allocation	153,000	153,000	147,336
	Total Revenues & Allocations	153,520	153,520	149,000
	Expenditures:			
055 54207	MGR Water Line Replacement	0	529,255	297,243
055 54208	Well - Phase 1	0	200,000	218
055 54212	Utility Relocation	0	0	121,489
055 54300	10" Main-Murphys Grade Road	5,000	0	0
055 54809	Safe Route to School Project	0	99,250	27,752
	Total Expenditures	5,000	828,505	446,701

10/11 Adopted Budget
Engineering & Capital Projects -- Roads
Department #5029

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
017 40009	Deferred Grant	0	0	25,704
102 40026	TOT-Special Tax Allocation	103,500	104,110	103,175
017 40029	Caltrans-ARRA Grant	170,000	0	0
036 46601	Road Mitigation Fees	16,976	16,976	8,842
	Total Revenues	290,476	121,086	137,721
	Expenditures:			
102 50129	Engineering	10,000	0	0
036 54805	Street Rehabilitation	0	0	73
102 54805	Street Rehabilitation	135,000	0	0
036 54809	Safe Route to Schools Project	0	36,300	0
033 54810	Repave Downtown Parking Lots	88,738	0	11,824
033 54811	Rasberry Stairs	81,250	0	0
017 55818	Stockton Road Overlay	170,000	0	25,704
	Total Expenditures	484,988	36,300	37,600

10/11 Adopted Budget
General Government - Finance & General Administration
Department #5000

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40000	Property Tax in Lieu of Sales Tax	140,000	185,000	110,135
010 40001	Property Taxes	498,042	502,026	582,312
010 40003	Property Tax in Lieu of VLF	280,000	280,000	278,425
010 40010	Retail Sales	540,000	600,000	445,466
010 40020	Transient Occupancy Tax @ 6%	470,000	468,490	467,394
010 40021	Business License	23,000	25,000	21,199
010 40022	Franchise Fees	77,000	77,000	76,936
010 40024	RMA Adjustment	0	0	12,506
010 40027	Document Tax	14,000	10,000	12,765
010 40038	Interest Earned	15,000	50,000	14,644
033 40038	Interest Earned	0	0	421
036 40038	Interest Earned	0	0	39
010 40039	Admin Fee - GHC Assessment	14,000	14,000	14,000
010 40060	VLF Fees	10,000	12,575	13,276
010 40090	Admin Fee - Schools	420	420	344
010 40093	Admin Fee - LAFCO	3,600	0	2,010
010 40094	Admin Fee - CCOG	10,000	0	0
010 40203	Property Rental	58,236	57,580	54,410
010 40211	Photo Copier	0	0	266
010 45006	Other Revenue	0	0	1,430
	Total Revenues	2,153,298	2,282,091	2,107,979
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	122,500	248,195	189,373
040 50000	Salaries	47,220	26,195	30,703
050 50000	Salaries	100,395	117,950	104,628
010 50007	Medicare	1,780	3,715	2,795
040 50007	Medicare	685	300	431
050 50007	Medicare	1,460	1,720	1,528
010 50008	FICA	7,600	15,530	11,204
040 50008	FICA	2,930	1,625	1,842
050 50008	FICA	6,230	7,355	6,343
010 50009	Health Insurance	18,420	36,415	25,044
040 50009	Health Insurance	7,320	4,255	3,530
050 50009	Health Insurance	15,495	18,375	13,959
010 50010	Dental & Life Insurance	1,960	4,550	4,221
040 50010	Dental & Life Insurance	710	390	598

Department #5000 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
050 50010	Dental & Life Insurance	1,505	1,890	2,084
010 50011	Vision Insurance	475	800	837
040 50011	Vision Insurance	175	120	212
050 50011	Vision Insurance	365	385	466
010 50012	PERS	30,465	60,612	33,418
040 50012	PERS	11,480	6,163	6,799
050 50012	PERS	23,825	28,705	25,212
010 50014	Stipends	82,500	0	15,784
040 50014	Stipends	13,750	0	1,973
050 50014	Stipends	13,750	0	1,973
010 50018	Long Term Disability	85	4,070	3,241
040 50018	Long Term Disability	19	465	505
050 50018	Long Term Disability	51	2,065	1,617
010 50021	Rural Subsidy	2,105	3,635	1,201
040 50021	Rural Subsidy	615	640	1,077
050 50021	Rural Subsidy	1,275	2,225	1,577
010 50022	Retiree Benefit	9,570	49,090	41,856
040 50022	Retiree Benefit	3,665	0	0
050 50022	Retiree Benefit	3,665	0	0
010 50025	Auto Reimbursement	0	5,200	3,200
050 50025	Auto Reimbursement	0	1,300	800
	Total Salaries & Benefits	534,045	653,935	540,031
	Supplies & Services			
010 50106	IT Services	1,200	4,800	2,848
040 50106	IT Services	400	0	0
050 50106	IT Services	400	1,200	1,080
010 50109	Electricity	1,125	1,020	1,034
040 50109	Electricity	190	0	0
050 50109	Electricity	190	255	270
010 50110	Propane	1,350	1,680	1,073
040 50110	Propane	225	0	0
050 50110	Propane	225	420	268
010 50111	Equipment Maint/Repair	750	840	771
040 50111	Equipment Maint/Repair	125	0	0
050 50111	Equipment Maint/Repair	125	210	193
010 50114	Equipment Lease	405	475	325
040 50114	Equipment Lease	3,050	3,095	2,988
050 50114	Equipment Lease	3,050	3,095	2,988
010 50115	Phone System	340	355	343
040 50115	Phone System	55	0	0

Department #5000 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
050 50115	Phone System	55	90	86
010 50117	Copier	3,700	2,740	5,579
040 50117	Copier	3,700	915	2,523
050 50117	Copier	3,700	915	2,523
010 50118	Computer Maintenance	6,865	6,860	6,231
040 50118	Computer Maintenance	1,430	2,285	2,077
050 50118	Computer Maintenance	3,140	2,285	2,077
010 50119	Dues, Subscriptions & Licenses	2,000	2,955	984
040 50119	Dues, Subscriptions & Licenses	250	0	0
050 50119	Dues, Subscriptions & Licenses	250	740	246
010 50120	Training & Travel	1,000	6,000	2,127
040 50120	Training & Travel	200	0	0
050 50120	Training & Travel	200	1,500	1,236
010 50124	County Admin	300	300	300
010 50125	Outside Consultant	0	0	16,716
063 50125	Outside Consultant	0	0	139
010 50126	Audit Services	10,400	17,200	17,200
040 50126	Audit Services	7,600	0	0
050 50126	Audit Services	7,600	4,300	4,300
010 50127	Codification	800	1,200	812
040 50127	Codification	100	0	0
050 50127	Codification	100	300	203
010 5012A	Branding	0	16,000	16,072
010 50130	Telephone	3,150	3,360	3,662
040 50130	Telephone	525	0	0
050 50130	Telephone	525	840	978
010 50131	Office Supplies	3,500	3,500	4,068
040 50131	Office Supplies	8,000	11,000	9,616
050 50131	Office Supplies	8,000	11,000	13,982
010 50132	Supplies	90	180	120
040 50132	Supplies	15	0	0
050 50132	Supplies	15	45	30
010 50136	Building Maintenance	300	0	0
040 50136	Building Maintenance	50	0	0
050 50136	Building Maintenance	50	0	0
010 50137	Grounds Maintenance	270	400	517
040 50137	Grounds Maintenance	45	0	0
050 50137	Grounds Maintenance	45	100	172
010 50140	Alarm	375	400	394
040 50140	Alarm	65	0	0
050 50140	Alarm	65	100	98

Department #5000 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
010 50162	Legal Notices	800	1,000	924
063 50162	Legal Notices	0	0	65
010 50171	Janitorial	1,650	1,920	1,731
040 50171	Janitorial	275	0	0
050 50171	Janitorial	275	480	462
010 50176	Recruiting	0	320	843
040 50176	Recruiting	0	0	62
050 50176	Recruiting	0	80	257
010 50184	Parking Lot Lease	125	125	125
010 50185	Fees	2,200	0	1,911
040 50185	Fees	4,000	0	3,854
050 50185	Fees	4,000	0	3,222
010 50186	Elections	10,000	10,000	7,787
010 50216	Printers	0	280	437
050 50216	Printers	0	70	126
010 50227	Christmas Items	500	600	500
050 50273	Outside Service - Meter Reader	13,000	11,500	11,145
010 50305	Workers Compensation Insurance	52,915	52,915	54,379
040 50305	Workers Compensation Insurance	17,780	17,780	18,126
050 50305	Workers Compensation Insurance	17,780	17,780	18,126
010 50306	Liability Insurance	56,475	56,475	56,868
040 50306	Liability Insurance	18,825	18,825	18,956
050 50306	Liability Insurance	18,825	18,825	18,956
010 50999	PERS Variance	0	0	10
	Total Supplies & Services	311,105	323,930	348,120
	Total Expenditures	845,150	977,865	888,151

10/11 Adopted Budget
General Government - Calaveras Visitors Bureau
Department #5001

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
103 40026	TOT - Special Tax Allocation	(103,500)	(104,110)	(103,175)
	Total Revenues	(103,500)	(104,110)	(103,175)
	Expenditures:			
010 50109	Electricity	425	1,500	1,543
103 50109	Electricity	1,275	0	0
010 50132	Supplies	600	1,500	1,525
010 50136	Building Maintenance	300	0	14
010 50137	Grounds Maintenance	300	250	514
103 50258	Rent	18,000	0	0
103 50300	TOT - Special Tax Allocation	81,930	104,110	130,680
010 50405	Christmas Lights	0	500	498
	Total Expenditures	102,830	107,860	134,774

10/11 Adopted Budget
General Government - Community Support
Department #5002

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Expenditures:			
010 5012A	Branding	7,000	0	0
010 50301	League Dues	1,200	2,400	2,344
010 50302	ACBA Support	6,500	10,000	10,000
010 50303	Fishing Tournament Support	3,900	6,000	2,900
010 50307	Library Support	5,000	5,000	5,000
010 50308	Central Sierra	0	300	300
010 50309	Sierra Business Council	0	200	200
010 50310	Chamber Dues	0	375	0
010 50311	Hwy 4 Kickoff	0	3,000	3,095
010 50312	Economic Summit	0	1,000	1,000
010 50400	Rabbit Buckle	0	175	175
010 50401	Fair Support	0	7,000	7,935
010 50405	Christmas Lights	0	5,850	84
	Total Expenditures	23,600	41,300	33,034

10/11 Adopted Budget
General Government - Per Capita Grant
Department #5004

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenue:			
350 40009	Deferred Grant	0	0	49,917
350 40250	Grant	80,000	80,000	0
	Total Revenues	80,000	80,000	49,917
	Expenditures:			
350 50408	Utica Park Kitchen	49,917	80,000	49,917
	Total Expenditures	49,917	80,000	49,917

10/11 Adopted Budget
General Government - Utica Power Authority
Department #5005

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
035 40038	Interest Earned	0	0	811
035 46700	UPA Trust	20,000	18,500	20,351
	Total Revenues	20,000	18,500	21,162
	Expenditures:			
035 50155	Contingency	0	0	160
	Total Expenditures	0	0	160

10/11 Adopted Budget
General Government - Capital Projects
Department #5009

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
016 40009	Deferred Grant	0	0	9,900
	Total Revenues	0	0	9,900
	Expenditures:			
010 50207	Hydrox	74,443	78,579	78,579
040 50207	Hydrox	4,136	0	0
050 50207	Hydrox	4,136	4,136	1,141
010 50252	DOF Building	3,000	8,300	3,403
016 50324	CPPA Lighting Grant	0	0	10,535
	Total Expenditures	85,715	91,015	93,658

10/11 Adopted Budget
Building & Planning Department
Department #5110

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40023	Sign Permits	1,500	0	1,670
010 40028	Home Occupancy Permits	500	0	600
010 40040	Building Fees & Permits	33,600	33,600	32,041
010 40041	Encroachments	0	0	600
010 40081	Planning Fees	8,500	10,000	20,396
010 45006	Other Revenue	0	0	18
	Total Revenues	44,100	43,600	55,325
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	160,765	158,285	100,835
040 50000	Salaries	6,085	0	0
050 50000	Salaries	6,085	4,640	3,700
010 50001	Salaries - Part Time	0	10,800	10,237
010 50002	Salaries - Overtime	0	300	299
010 50007	Medicare	2,335	2,567	2,521
040 50007	Medicare	90	0	0
050 50007	Medicare	90	70	54
010 50008	FICA	9,970	10,951	10,750
040 50008	FICA	380	0	0
050 50008	FICA	380	290	230
010 50009	Health Insurance	31,670	40,607	36,539
040 50009	Health Insurance	1,200	0	0
050 50009	Health Insurance	1,200	1,235	648
010 50010	Dental & Life Insurance	2,990	5,389	5,386
040 50010	Dental & Life Insurance	200	0	(5)
050 50010	Dental & Life Insurance	200	130	98
010 50011	Vision Insurance	890	1,045	902
040 50011	Vision Insurance	35	0	0
050 50011	Vision Insurance	35	25	15
010 50012	PERS	38,250	39,168	38,593
040 50012	PERS	1,470	0	0
050 50012	PERS	1,470	1,130	901
010 50018	Long Term Disability	94	2,797	2,770
040 50018	Long Term Disability	4	0	0
050 50018	Long Term Disability	4	85	64
010 50021	Rural Subsidy	2,930	4,548	4,373

Department #5110 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
040 50021	Rural Subsidy	97	0	0
050 50021	Rural Subsidy	97	115	259
	Total Salaries & Benefits	269,016	284,177	219,170
	Supplies & Services			
010 50100	Planning Commission Stipend	3,000	3,000	2,475
010 50109	Electricity	3,020	3,500	3,025
010 50112	Vehicle Maintenance	800	1,400	84
010 50113	Field Supplies	80	100	16
010 50116	Fuel	800	1,275	726
010 50117	Copier	4,250	5,000	4,328
010 50118	Computer Maintenance	725	1,500	688
010 50119	Dues, Subscriptions & Licenses	690	925	393
010 50120	Training & Travel	1,000	5,800	3,021
010 50123	Code Books	400	90	86
010 50129	Engineering	7,600	14,615	14,612
010 5012B	Housing Element	0	13,270	13,266
010 5012C	GIS Consultant	13,770	25,700	23,745
040 5012C	GIS Consultant	4,590	0	0
050 5012C	GIS Consultant	4,590	1,300	1,442
010 50130	Telephone	2,163	2,670	2,630
010 50131	Office Supplies	2,235	4,150	2,652
010 50150	Legal Fees	1,625	4,252	4,252
010 50156	LAFCO	14,156	20,971	20,971
040 50156	LAFCO	4,719	0	0
050 50156	LAFCO	4,719	5,243	5,243
010 50162	Legal Notices	1,275	2,718	2,718
010 50163	Copies	0	250	250
010 50171	Janitorial	0	1,130	1,036
010 50176	Recruiting	170	935	935
010 50219	Information Systems	0	4,650	4,375
010 50222	Computer Software	0	9,375	5,258
010 50258	Rent	11,124	12,560	11,004
010 50500	County - Maps	0	200	53
	Total Supplies & Services	87,501	146,579	129,284
	Total Expenditures	356,517	430,756	348,455

10/11 Adopted Budget
Museum
Department #5150

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40082	Admissions	8,000	8,000	11,287
010 40085	Retail Sales	9,000	9,000	7,572
501 40208	Memorial Garden Donation	0	0	77
502 40212	Donation	0	0	572
010 45012	Gold Panning	0	0	580
	Total Revenues	17,000	17,000	20,088
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	4,585	6,285	4,853
010 50001	Salaries - Part Time	39,763	52,385	48,134
010 50007	Medicare	645	855	649
010 50008	FICA	2,750	3,640	2,774
010 50009	Health Insurance	1,486	5,965	4,986
010 50012	PERS	1,160	5,600	2,255
010 50021	Rural Subsidy	0	1,000	0
	Total Salaries & Benefits	50,389	75,730	63,650
	Supplies & Services			
010 50109	Electricity	5,407	5,371	5,371
010 50110	Propane	3,150	3,608	3,607
010 50119	Dues, Subscriptions & Licenses	200	660	270
010 50120	Training & Travel	0	800	530
010 50128	Museum Function	0	500	388
010 5012E	Museum Administrator	22,050	40,500	40,500
010 50130	Telephone	1,300	1,300	884
010 50132	Supplies	2,300	2,300	2,241
010 50133	Resale Items	6,000	6,000	5,582
010 50134	Committee Support	0	1,600	1,484
010 50135	Promotion Items	2,000	2,392	2,490
010 50136	Building Maintenance	3,130	2,211	1,572
010 50137	Grounds Maintenance	5,700	4,803	4,803
010 50140	Alarm	1,950	1,950	1,728
010 50176	Recruiting	3,500	500	103
010 50185	Fees	1,080	860	943
	Total Supplies & Services	57,767	75,355	72,495
	Total Expenditures	108,156	151,085	136,145

10/11 Adopted Budget
Public Safety - Fire Department
Department #5160

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40011	Prop 172 Safety	10,000	15,000	10,441
101 40026	TOT - Special Tax Allocation	103,500	104,110	103,175
010 40104	Special Service	300	150	368
014 40105	Fire Mitigation Fees	1,643	1,643	1,232
	Total Revenues	115,443	120,903	115,216
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	4,545	11,100	5,349
101 50000	Salaries	97,910	100,141	100,140
010 50001	Salaries - Part Time	79,248	86,400	100,600
010 50002	Overtime	8,000	10,000	10,122
101 50004	Holiday Pay	4,257	3,759	3,705
010 50007	Medicare	1,050	3,065	2,915
101 50007	Medicare	1,475	0	47
010 50008	FICA	12,029	13,110	12,430
101 50008	FICA	0	0	200
010 50009	Health Insurance	28,645	31,020	26,305
010 50010	Dental & Life Insurance	2,900	3,199	3,180
010 50011	Vision Insurance	640	761	760
010 50012	PERS	18,715	17,385	19,062
101 50012	PERS	0	0	(1,865)
010 50018	Long Term Disability	42	1,915	1,646
010 50021	Rural Subsidy	340	3,000	811
	Total Salaries & Benefits	259,796	284,855	285,407
	Supplies & Services			
010 50014	Stipends	18,000	28,800	31,767
010 50102	Fire Prevention	800	1,000	395
010 50103	Fire Meals	500	500	0
010 50105	Fire Uniform	3,450	4,700	4,443
010 50107	Insurance	700	700	484
010 50109	Electricity	2,000	2,000	1,789
010 50110	Propane	2,700	3,245	3,244
010 50111	Equip Maintenance/Repair	1,500	1,500	(24)
010 50112	Vehicle Maintenance	7,000	7,000	6,675
010 50116	Fuel	6,000	7,000	5,233

Department #5160 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
010 50117	Copier	1,200	1,690	1,687
010 50119	Dues, Subscriptions & Licenses	750	900	235
010 50120	Training & Travel	2,000	5,000	3,318
010 50123	Code Books	250	0	0
010 50125	Outside Consultant	500	500	475
010 50130	Telephone	3,000	3,157	3,156
010 50131	Office Supplies	2,000	2,300	1,813
010 50136	Building Maintenance	1,500	2,500	2,109
010 50137	Grounds Maintenance	750	750	465
010 50138	Safety Equipment	6,000	5,933	6,683
010 50141	Medical Supplies	1,800	2,200	1,457
010 50142	Radio Maintenance	1,200	1,000	934
010 50143	SCBA Maintenance	3,000	5,000	2,905
010 50144	Physicals	500	835	835
010 50147	RMS Software	900	900	656
010 50171	Janitorial	1,000	1,040	1,040
010 50259	Improvements	0	20,000	28,121
010 50502	County - Health	600	600	0
	Total Supplies & Services	69,600	110,750	109,895
	Total Expenditures	329,396	395,605	395,302

10/11 Adopted Budget
Public Safety - Police Department
Department #5170

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40011	Prop 172 Safety	10,000	15,000	10,441
010 40032	Reimbursable	53,356	46,616	43,174
010 40051	Traffic/Parking Tickets	6,000	8,000	5,203
010 40052	Criminal Fines	6,000	10,000	5,553
010 40055	Parking Enforcement	15,000	13,000	15,739
010 40071	POST Reimbursement	10,000	10,000	3,330
010 40100	Special Services	5,000	10,500	5,547
010 40101	Police Mitigation Fees	1,759	1,759	1,169
010 40107	Vest Reimbursement	2,500	1,250	0
012 40108	Asset Forfeiture	0	0	3,272
011 40109	Foundation Grant	0	0	12,820
300 40250	Grant	100,000	77,170	78,900
010 45006	Other Revenue	0	0	3,165
302 47005	K-9 Grant	0	0	22,185
	Total Revenues	209,615	193,295	210,498
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	459,985	558,170	641,434
300 50000	Salaries	71,330	101,355	96,910
010 50001	Salaries - Part Time	11,000	0	0
300 50001	Salaries - Part Time	0	23,000	22,042
010 50002	Overtime	30,000	18,000	18,000
300 50002	Overtime	0	20,000	19,252
010 50004	Holiday Pay	23,150	28,420	20,159
300 50004	Holiday Pay	3,175	0	0
010 50007	Medicare	7,800	10,061	10,061
300 50007	Medicare	1,085	2,370	1,891
010 50008	FICA	34,600	41,250	41,250
300 50008	FICA	4,620	8,060	8,058
010 50009	Health Insurance	102,478	102,391	89,168
300 50009	Health Insurance	0	19,345	14,816
010 50010	Dental & Life Insurance	7,695	11,556	11,555
300 50010	Dental & Life Insurance	0	2,605	2,605
010 50011	Vision Insurance	2,095	2,050	2,027
300 50011	Vision Insurance	0	460	460
010 50012	PERS	215,702	214,025	206,451

Department #5170 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
300 50012	PERS	0	41,815	41,815
010 50018	Long Term Disability	222	9,375	9,119
300 50018	Long Term Disability	36	1,540	1,540
010 50021	Rural Subsidy	10,000	10,755	10,235
300 50021	Rural Subsidy	0	2,250	866
300 50027	K-9 Maintenance	0	10,455	0
300 50060	Police Reserves	10,000	5,000	3,336
010 50061	On-Call Pay	8,700	8,760	7,380
300 50061	On-Call Pay	0	3,650	1,680
010 50104	Uniform Allowance	6,650	7,600	6,175
300 50104	Uniform Allowance	0	950	950
	Total Salaries & Benefits	1,010,323	1,265,268	1,289,235
	Supplies & Services			
010 50106	IT Services	5,000	0	0
300 50106	IT Services	0	15,000	513
010 50109	Electricity	2,200	3,000	2,015
010 50110	Propane	1,600	1,000	999
010 50111	Equipment Maintenance/Repair	5,000	5,000	4,891
010 50112	Vehicle Maintenance	10,000	15,000	12,583
010 50113	Field Supplies	4,000	4,000	3,936
010 50116	Fuel	28,000	24,460	24,458
010 50117	Copier	3,600	4,000	3,369
010 50119	Dues, Subscriptions & Licenses	600	600	742
010 50120	Training & Travel	500	903	563
012 50124	Asset Forfeiture Fees	0	0	4,431
010 50125	Outside Consultant	500	1,000	255
010 50130	Telephone	6,000	8,952	8,952
010 50131	Office Supplies	3,000	4,500	3,454
010 50132	Supplies	1,000	2,000	156
010 50136	Building Maintenance	2,000	2,455	1,546
012 50136	Building Maintenance	0	0	2,675
010 50137	Grounds Maintenance	450	355	355
010 50138	Safety Equipment	7,000	7,000	4,127
010 50147	RMS Software	1,200	0	0
300 50147	RMS Software	0	1,500	1,200
012 50162	Legal Notices	0	1,000	271
300 50166	Chaplin Program	0	1,000	0
010 50171	Janitorial	3,200	3,211	3,210
010 50172	CLETS Line	4,300	5,082	5,082
010 50173	Investigations	5,000	7,000	4,728

Department #5170 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
010 50174	Community Outreach	500	500	75
010 50175	POST Training	10,000	13,000	5,580
010 50176	Recruiting	0	2,000	0
010 50208	Vests	2,500	2,500	0
010 50222	Computer & Software	3,500	0	0
011 50222	Computer & Software	0	0	4,353
300 50222	Computer & Software	0	3,500	0
010 50224	Equipment	4,000	5,000	2,064
300 50266	K-9 Program	5,000	7,500	3,810
010 50267	County Contract	112,893	98,426	98,426
010 50503	County-Bookings	2,000	9,500	155
011 50612	SRO Grant	0	0	43,369
010 54504	Fuel System	1,500	1,663	1,663
040 54504	Fuel System	500	500	554
050 54504	Fuel System	500	500	554
	Total Supplies & Services	237,043	262,607	255,116
	Total Expenditures	1,247,366	1,527,875	1,544,351

10/11 Adopted Budget
Public Works - Public Works
Department #5200

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 45011	Special Services	0	8,000	423
	Total Revenues	0	8,000	423
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	21,430	20,079	21,131
010 50002	Overtime	1,000	1,000	725
010 50007	Medicare	360	495	462
010 50008	FICA	1,535	2,100	1,963
010 50009	Health Insurance	11,825	13,965	10,770
010 50010	Dental & Life Insurance	720	1,595	1,594
010 50011	Vision Insurance	150	289	288
010 50012	PERS	4,865	5,565	4,590
010 50013	Seasonal Hire	0	10,000	8,923
010 50017	Callout	800	800	347
010 50018	Long Term Disability	21	835	834
010 50021	Rural Subsidy	26	1,350	594
010 50061	On-Call Pay	1,450	2,600	2,650
	Total Salaries & Benefits	44,182	60,673	54,872
	Supplies & Services			
010 50109	Electricity	300	719	718
010 50111	Equipment Maintenance/Repair	2,200	2,641	2,640
010 50112	Vehicle Maintenance	1,500	1,500	990
010 50116	Fuel	8,750	8,320	8,320
010 50119	Dues, Subscriptions & Licenses	100	100	32
010 50120	Training & Travel	500	500	82
010 50125	Outside Consultant	500	500	139
010 50130	Telephone	1,200	1,200	1,033
010 50131	Office Supplies	100	100	51
010 50132	Supplies	3,000	2,562	2,562
010 50138	Safety Equipment	750	750	252
010 50140	Alarm	340	475	204
010 50145	Uniform Service	1,155	1,500	1,447
010 50178	Tools	900	900	379
010 50182	Equipment Rent	250	250	0
010 50224	Equipment	670	670	125

Department #5200 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
010 50232	Contingency	2,500	0	4,012
010 50404	Frog Hop of Fame	800	928	927
010 50850	Encumbrance	0	5,000	0
	Total Supplies & Services	25,515		
	Total Expenditures	69,697	60,673	54,872

10/11 Adopted Budget
Public Works - Street Cleaning
Department #5210

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40072	Hwy 49 Cleaning	2,712	2,712	2,712
	Total Revenues	2,712	2,712	2,712
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	2,680	4,790	4,382
010 50007	Medicare	40	77	76
010 50008	FICA	170	326	326
010 50012	PERS	610	1,197	1,196
	Total Salaries & Benefits	3,500	6,390	5,980

10/11 Adopted Budget
Public Works - Parks
Department #5211

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
050 40032	Utility Reimbursement	0	800	882
010 40083	Park Mitigation	4,966	4,966	3,725
010 40212	Donations	0	0	100
	Total Revenues	4,966	5,766	4,707
	Expenditures:			
	Salaries & Benefits			
010 50000	Salaries	21,430	23,730	23,899
010 50002	Overtime	4,000	4,000	3,363
010 50007	Medicare	370	405	407
010 50008	FICA	1,580	1,720	1,742
010 50012	PERS	4,865	5,775	6,436
	Total Salaries & Benefits	32,245	35,630	35,848
	Supplies & Services			
010 50109	Electricity	1,000	750	1,008
010 50110	Propane	300	0	0
010 50111	Equipment Maintenance/Repair	2,000	3,000	1,908
010 50132	Supplies	2,000	1,200	1,879
	Total Supplies & Services	5,300	4,950	4,795
	Total Expenditures	37,545	40,580	40,642

10/11 Adopted Budget
Public Works - Gas Tax
Department #5214

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
034 40006	Safe Route to School Funding	0	0	115,524
037 40009	Deferred Grant	0	0	50,351
032 40038	Interest Earned	0	0	397
036 40038	Interest Earned	0	0	29
034 43102	TE Funds	35,000	65,000	0
034 43105	LTF Funds	0	320,100	200,935
032 43110	Traffic Relief	10,000	5,000	32,264
032 46502	2105 Gas Tax	19,100	22,500	19,591
032 46503	2106 Gas Tax	27,260	32,000	28,413
032 46504	2107 Gas Tax	25,410	30,000	26,111
032 46505	2107.5 Gas Tax	1,000	1,000	1,000
	Total Revenues	117,770	475,600	474,615
	Expenditures:			
	Salaries & Benefits			
032 50000	Salaries	56,255	96,160	69,056
032 50007	Medicare	820	1,395	1,171
032 50008	FICA	3,490	5,965	4,992
032 50009	Health Insurance	14,605	26,995	20,822
032 50010	Dental & Life Insurance	1,515	3,020	3,394
032 50011	Vision Insurance	395	530	544
032 50012	PERS	12,770	23,400	18,924
032 50018	Long Term Disability	40	1,595	1,612
032 50021	Rural Subsidy	114	2,610	1,039
	Total Salaries & Benefits	90,004	161,670	121,555
	Supplies & Services			
032 50129	Engineering	3,000	3,000	884
032 50132	Supplies	800	1,000	1,103
032 50180	Street Lights	29,000	30,000	29,490
032 50181	Street Signs	800	1,500	508
033 54507	SH49 Sidewalk	0	0	73
034 54507	SH49 Sidewalk	35,000	65,000	(2,162)
037 54507	SH49 Sidewalk	0	0	50,351
034 54809	Safe Route to Schools	0	320,100	318,621
	Total Supplies & Services	68,600	420,600	398,867
	Total Expenditures	158,604	582,270	520,422

10/11 Adopted Budget
Public Works - Sewer Collection System
Department #5215

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
040 45005	Utility Process	3,500	2,200	3,773
040 45006	Other Revenue	0	0	4,868
040 45008	Door Hanger Fee	4,300	4,500	4,960
040 45009	Restoration Fee	1,500	2,200	1,650
	Total Revenues	9,300	8,900	15,251
	Expenditures:			
	Salaries & Benefits			
040 50000	Salaries	80,360	86,365	102,767
040 50002	Overtime	1,000	1,000	2,858
040 50007	Medicare	1,235	1,355	1,607
040 50008	FICA	5,275	5,785	6,854
040 50009	Health Insurance	20,865	23,275	17,950
040 50010	Dental & Life Insurance	2,165	2,605	2,789
040 50011	Vision Insurance	565	460	475
040 50012	PERS	18,240	22,455	24,828
040 50017	Callout	1,500	2,000	2,015
040 50018	Long Term Disability	34	1,375	1,390
040 50021	Rural Subsidy	44	2,250	939
040 50061	On-Call Pay	2,175	3,900	3,900
	Total Salaries & Benefits	133,458	152,825	168,373
	Supplies & Services			
040 50109	Electricity	4,740	4,000	5,042
040 50110	Propane	75	0	0
040 50111	Equipment Maintenance/Repair	2,000	2,000	3,007
040 50112	Vehicle Maintenance	1,200	1,000	1,158
040 50116	Fuel	6,000	5,000	6,221
040 50119	Dues, Subscriptions & Licenses	3,000	2,000	2,419
040 50120	Training & Travel	1,000	1,000	95
040 50125	Outside Consultant	3,000	3,500	3,129
040 50130	Telephone	3,600	3,300	3,688
040 50131	Office Supplies	100	100	83
040 50132	Supplies	6,000	20,000	19,132
040 50140	Alarm	340	475	367
040 50145	Uniform Service	1,155	750	870
040 50178	Tools	800	1,000	77

Department #5215 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
040 50224	Equipment	1,000	670	224
043 50226	TV Line Rental	25,000	0	0
043 50232	Contingency	17,500	25,000	18,419
040 50850	Encumbrance	0	5,000	0
040 54010	Odor Control	19,000	0	0
043 54115	Scrubber	14,100	0	0
	Total Supplies & Services	109,610	74,795	63,933
	Total Expenditures	243,068	227,620	232,306

10/11 Adopted Budget
Public Works - Water Distribution
Department #5216

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
050 40032	Reimbursable	800	0	0
050 45004	Inspections	4,100	4,000	4,340
050 45005	Utility Process	3,500	2,200	3,773
050 45006	Other Revenue	0	0	653
050 45008	Door Hanger Fee	4,300	4,500	4,960
050 45009	Restoration Fee	1,500	2,200	1,650
050 45103	Water Meter Rep	0	0	0
	Total Revenues	14,200	12,900	15,375
	Expenditures:			
	Salaries & Benefits			
050 50000	Salaries	85,720	104,735	102,944
050 50002	Overtime	2,000	3,000	1,201
050 50007	Medicare	1,355	1,685	1,486
050 50008	FICA	5,790	7,210	6,337
050 50009	Health Insurance	22,255	28,860	22,258
050 50010	Dental & Life Insurance	2,310	3,230	3,380
050 50011	Vision Insurance	600	570	592
050 50012	PERS	19,455	27,555	23,072
050 50017	Callout	2,000	2,000	1,034
050 50018	Long Term Disability	43	1,705	1,724
050 50021	Rural Subsidy	54	2,790	1,185
050 50061	On-Call Pay	3,620	6,500	6,500
	Total Salaries & Benefits	145,202	189,840	171,712
	Supplies & Services			
050 50109	Electricity	200	150	249
050 50111	Equipment Maintenance/Repair	1,500	1,500	668
050 50112	Vehicle Maintenance	500	500	555
050 50116	Fuel	4,000	4,300	3,520
050 50119	Dues, Subscriptions & Licenses	400	250	147
050 50120	Training & Travel	750	2,000	358
050 50125	Outside Consultant	100	100	48
050 50130	Telephone	875	600	916
050 50131	Office Supplies	150	100	102
050 50132	Supplies	7,000	7,000	7,753
050 50140	Alarm	340	500	449

Department #5216 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
050 50145	Uniform Service	1,155	850	1,027
050 50178	Tools	500	500	225
050 50182	Equipment Rent	150	150	0
050 50224	Equipment	1,000	670	274
050 50232	Contingency	15,000	25,000	15,870
050 50251	Hydrant Upgrade	6,000	9,000	0
050 50270	Meter Replacement	4,500	6,000	3,536
050 50272	Hydrant Repairs	2,000	2,000	1,153
050 50850	Encumbrance	0	5,000	0
	Total Supplies & Services	46,120	66,170	36,850
	Total Expenditures	191,322	256,010	208,561

10/11 Adopted Budget
Sewer Treatment
Department #5400

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
040 40038	Interest Earned	0	0	443
040 40207	Utility Late Fees	18,000	22,000	22,180
040 45006	Other Revenue	0	0	529
040 45201	Sewer Service Fee	1,700,000	1,838,000	1,694,417
040 45204	Other Revenue	0	2,500	0
040 45214	Title 22	15,000	30,000	20,600
	Total Revenues	1,733,000	1,892,500	1,738,169
	Expenditures:			
	Salaries & Benefits			
040 50000	Salaries	187,630	209,210	245,689
040 50002	Overtime	3,000	6,100	2,019
040 50007	Medicare	2,860	3,260	3,513
040 50008	FICA	12,230	13,940	15,276
040 50009	Health Insurance	40,947	49,545	38,682
040 50010	Dental & Life Insurance	4,215	5,580	4,517
040 50011	Vision Insurance	1,000	915	1,020
040 50012	PERS	42,655	50,910	52,038
040 50016	City Council	0	0	125
040 50017	Callout	3,000	3,000	2,087
040 50018	Long Term Disability	98	3,615	3,225
040 50021	Rural Subsidy	271	5,000	3,976
040 50061	On-Call Pay	3,620	6,500	6,375
	Total Salaries & Benefits	301,526	357,575	378,542
	Supplies & Services			
040 50106	IT Services	200	0	0
040 50109	Electricity	66,000	63,050	57,778
040 50111	Equipment Maintenance/Repair	60,000	59,930	24,974
040 50112	Vehicle Maintenance	3,700	3,700	3,295
040 50116	Fuel	7,800	7,800	5,846
040 50119	Dues, Subscriptions & Licenses	4,000	3,600	945
040 50120	Training & Travel	2,500	5,000	3,958
040 50125	Outside Consultant	0	17,985	(568)
040 50129	Engineering	15,300	35,000	17,922
040 5012F	Stream Gauge	10,000	26,320	7,223
040 5012G	Courier Service	18,500	18,270	17,798

Department #5400 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
040 5012H	Load Test Generator	1,500	1,450	1,289
040 5012I	Pump Testing	2,500	2,500	0
040 50130	Telephone	5,500	5,350	3,931
040 50131	Office Supplies	825	825	846
040 50132	Supplies	6,500	6,265	4,902
040 50138	Safety Equipment	2,000	1,065	805
040 50140	Alarm	2,250	2,250	2,082
040 50142	Radio Maintenance	150	150	0
040 50145	Uniform Service	525	525	229
040 50155	Contingency	0	0	(816)
040 50178	Tools	1,200	770	725
040 50182	Equipment Rent	3,000	3,000	1,301
040 50185	Fees	31,500	31,275	30,224
040 50200	Capital Outlay - Inventory	10,000	10,000	9,758
040 50224	Equipment	0	25,660	22,082
040 50232	Contingency	30,000	0	0
043 50232	Contingency	0	30,000	5,337
040 50257	Vehicle	0	20,000	20,560
040 50260	Chlorine	41,500	43,000	47,048
040 50261	Lab Supplies	4,000	5,400	3,896
040 50263	Chemicals	37,000	37,000	27,434
040 50265	Wastewater Test	40,000	45,000	35,276
040 50282	Stream Testing	38,100	38,075	0
043 50286	SSMP	25,000	150,000	54,064
040 50287	System Master Plan	0	55,000	1,441
043 50287	System Master Plan	100,000	100,000	0
040 50624	Sludge Pumping	32,700	15,000	2,708
040 50700	Depreciation	130,000	130,000	449,479
040 50993	Bad Debt Expense	0	0	101,250
043 54005	Belt Filter	120,000	0	0
040 54010	Odor Control System	0	27,895	24,542
043 54010	Odor Control System	28,000	0	0
040 54011	Firebreak	2,750	2,750	2,050
040 54217	Monitoring Well	50,000	50,000	1,520
040 54999	Capitalization	0	0	(35,473)
040 55106	NPDES Permit	85,000	85,000	40,658
040 56002	Bond Issue Cost	0	0	9,990
	Total Supplies & Services	1,019,500	1,165,860	1,008,308
	Total Expenditures	1,321,026	1,523,435	1,386,850

10/11 Adopted Budget
Water Treatment
Department #5401

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
	Revenues:			
010 40032	Reimbursable	1,525	1,525	1,505
050 40038	Interest Earned	10,000	35,000	14,451
050 40207	Utility Late Fees	21,600	22,000	22,180
050 45002	Water Service Fee	1,271,000	1,079,274	1,143,750
	Total Revenues	1,304,125	1,137,799	1,181,886
	Expenditures:			
	Salaries & Benefits			
050 50000	Salaries	147,425	209,210	163,079
050 50002	Overtime	2,500	5,000	1,115
050 50007	Medicare	2,265	3,275	2,559
050 50008	FICA	9,675	13,995	10,611
050 50009	Health Insurance	32,100	49,545	40,182
050 50010	Dental & Life Insurance	2,832	5,580	4,729
050 50011	Vision Insurance	785	915	1,020
050 50012	PERS	33,515	50,910	38,096
050 50016	City Council	0	0	125
050 50017	Callout	2,500	5,000	1,523
050 50018	Long Term Disability	98	3,615	3,225
050 50021	Rural Subsidy	271	5,000	3,975
050 50061	On-Call Pay	3,620	6,500	6,375
	Total Salaries & Benefits	237,586	358,545	276,613
	Supplies & Services			
050 50106	IT Services	200	0	0
050 50109	Electricity	15,000	14,925	14,915
050 50111	Equipment Maintenance/Repair	2,600	2,405	2,107
050 50112	Vehicle Maintenance	1,000	675	617
050 50116	Fuel	2,700	2,700	2,366
050 50119	Dues, Subscriptions & Licenses	1,500	1,500	378
050 50120	Training & Travel	2,500	3,800	1,176
050 50125	Outside Consultant	2,000	0	(525)
050 50129	Engineering	15,300	20,000	18,169
050 5012G	Courier Service	4,200	4,200	4,164
050 5012H	Load Test Generator	1,450	1,450	1,254
050 5012I	Pump Testing	2,500	2,500	0
050 5012J	Tank Inspection	3,500	3,600	150

Department #5401 (cont)

Account #	Account Description	2010-2011 Adopted	2009-2010 Adopted	2009-2010 Audited
050 5012K	Cathodic Protection System	1,000	0	0
050 50130	Telephone	2,000	2,000	1,707
050 50131	Office Supplies	800	525	616
050 50132	Supplies	1,600	1,500	1,240
050 50138	Safety Equipment	500	500	167
050 50140	Alarm	1,800	1,725	1,723
050 50145	Uniform Service	525	525	94
050 50148	DPH Compliance	6,500	0	0
050 50178	Tools	1,000	600	618
050 50185	Fees	24,000	23,105	26,584
050 50200	Capital Outlay	3,900	3,900	2,970
050 50224	Equipment	29,600	27,000	549
050 50232	Contingency	30,000	30,000	8,734
050 50257	Vehicle	0	20,000	20,560
050 50260	Chlorine	5,400	5,400	3,052
050 50261	Lab Supplies	1,200	1,000	996
050 50263	Chemicals	34,000	30,000	30,853
010 50264	Water Testing	1,525	1,525	0
050 50264	Water Testing	25,500	37,395	19,934
050 50287	System Master Plan	110,000	110,000	0
050 50700	Depreciation	153,188	153,188	110,784
050 54999	Capitalization	0	0	(20,560)
	Total Supplies & Services	488,488	507,643	255,391
	Total Expenditures	726,074	866,188	532,004