

**City of San Juan Bautista**  
**Profit & Loss Budget vs. Actual**  
 July 2010 through April 2011

	TOTAL		
	Jul '10 - Apr 11	Budget	\$ Over Budget
<b>Income</b>			
<b>Property Taxes</b>			
402.000 · Secured Taxes	123,112	201,007	(77,895)
404.000 · Unsecured Taxes	-	9,167	(9,167)
402.001 · Current Unsecured No Air	9,934	-	9,934
403.000 · Supplemental Property Tax	-	4,167	(4,167)
402.002 · Unitary Taxes	3,557	-	3,557
405.000 · Triple Flip/Sales & Use Tax	20,897	7,500	13,397
407.000 · VLF Swap	54,028	91,667	(37,639)
422.000 · COPS Funding	61,129	100,000	(38,871)
426.000 · HOPTR	-	2,083	(2,083)
430.000 · State Mandated Cost Reversal	1,467	-	1,467
436.000 · Gas Tax 2103	4,655	-	4,655
431.000 · Gas Tax 2105	6,897	5,750	1,147
432.000 · Gas Tax 2106	5,584	5,750	(166)
433.000 · Gas Tax 2107	6,434	6,917	(483)
434.000 · Gas Tax 2107.5	-	1,000	(1,000)
435.000 · COGS/(TDA)/STEA	4,746	42,000	(37,254)
444.000 · Prop. 42 Road Funds	-	8,100	(8,100)
<b>Total Property Taxes</b>	<b>302,439</b>	<b>485,107</b>	<b>(182,668)</b>
<b>Other Tax Revenue</b>			
406.000 · Sales Tax	219,952	220,833	(881)
408.000 · Transient Lodging Taxes	23,703	35,098	(11,395)
416.000 · Misc. County Taxes	-	3,833	(3,833)
415.000 · Special Assessment	15,827	14,289	1,538
419.000 · Other Doc. Transfer	3,161	1,667	1,494
428.000 · Vehicle License Fees	4,654	3,700	954
429.000 · Other Tax Revenue	5,295	5,000	295
<b>Total Other Tax Revenue</b>	<b>272,592</b>	<b>284,420</b>	<b>(11,828)</b>
<b>Grant Funds</b>			
437.000 · Library Grant	661	-	661
495.000 · Grant Revenue	-	120,000	(120,000)
<b>Total Grant Funds</b>	<b>661</b>	<b>120,000</b>	<b>(119,339)</b>
<b>Franchise Fees</b>			
440.000 · Franchis PG&E	6,478	9,583	(3,106)
442.000 · Franchise Cable	8,908	11,667	(2,759)
448.000 · Franchise Green Waste	20,895	19,250	1,645
<b>Total Franchise Fees</b>	<b>36,280</b>	<b>40,500</b>	<b>(4,220)</b>
<b>Business &amp; Misc. Lic. &amp; Permits</b>			
450.000 · Business Licenses	12,295	14,167	(1,872)
453.000 · Burn Permits	30	-	30
470.000 · Garage Sale Permits	60	183	(123)
472.000 · Animal Licenses	33	18	15
490.000 · Misc. Revenue	1,104	917	187
494.001 · Special Events	8,445	4,583	3,861
<b>Total Business &amp; Misc. Lic. &amp; Permits</b>	<b>21,966</b>	<b>19,868</b>	<b>2,098</b>
<b>Planning, Building, Eng. Permit</b>			
451.000 · Building Permits	11,844	3,333	8,511
454.000 · Conditional Use Permit (CUP)	-	2,083	(2,083)
457.000 · Encroachment Permits	425	4,167	(3,742)
458.000 · Sign Permits	700	417	283
<b>Total Planning, Building, Eng. Permit</b>	<b>12,969</b>	<b>10,000</b>	<b>2,969</b>
<b>Chg. for Planning/Eng. Services</b>			
490.001 · Misc. Revenue Planning	-	1,250	(1,250)

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464.000 · Engineer Inspection Fee	-	833	(833)
462.000 · Engineer Plan Check Fees	-	750	(750)
463.000 · Building Inspection Fee	-	2,083	(2,083)
452.000 · Building Plan Check Fees	-	1,250	(1,250)
459.000 · Remib. - Proj/Dev. Costs	7,959	12,500	(4,541)
<b>Total Chg. for Planning/Eng. Services</b>	<b>7,959</b>	<b>18,667</b>	<b>(10,707)</b>
<b>Charges for Misc. Services</b>			
496.002 · Administration Income	-	83	(83)
496.001 · Public Document Charge	89	42	47
496.000 · Library Copy Charges	809	500	309
<b>Total Charges for Misc. Services</b>	<b>897</b>	<b>625</b>	<b>272</b>
<b>460 · Utility Fees</b>			
486.000 · Utility Fees Commercial	397,390	216,601	180,789
485.000 · Utility Fees Residential	877,638	1,032,997	(155,360)
485.001 · Septage Charges	-	6,000	(6,000)
493.000 · Water Meter Maint. Fees	10,030	10,000	30
<b>Total 460 · Utility Fees</b>	<b>1,285,058</b>	<b>1,265,598</b>	<b>19,459</b>
<b>475 · Fines &amp; Penalties</b>			
421.000 · Vehicle Code Parking	-	500	(500)
475.000 · Library Fines	414	417	(3)
476.000 · Code Enforcement Fines	118	-	118
475 · Fines & Penalties - Other	17	-	17
<b>Total 475 · Fines &amp; Penalties</b>	<b>548</b>	<b>917</b>	<b>(369)</b>
<b>480 · Miscellaneous Revenue</b>			
480.002 · Permits	3,678	-	3,678
480.001 · Lease - American Tower	18,775	20,000	(1,225)
438.000 · Donations	938	208	730
480.000 · Rental Income	3,316	3,333	(17)
482.000 · Parks & Rec Revenue	5,530	1,250	4,280
480.003 · Reimbursed City expenses	6,160	-	6,160
487.000 · Fire Department Revenues	4,755	2,500	2,255
480 · Miscellaneous Revenue - Other	1,362	-	1,362
<b>Total 480 · Miscellaneous Revenue</b>	<b>44,515</b>	<b>27,292</b>	<b>17,223</b>
<b>490 · Miscellaneous Revenues</b>			
484.000 · Interest and Penalties	41,705	28,125	13,580
497.000 · Other Financing Sources	12,232	7,013	5,219
<b>Total 490 · Miscellaneous Revenues</b>	<b>53,937</b>	<b>35,138</b>	<b>18,800</b>
<b>Total Income</b>	<b>2,039,821</b>	<b>2,308,131</b>	<b>(268,309)</b>
<b>Expense</b>			
<b>Employee Salary, Wages, Benefit</b>			
502.000 · Salaries and Wages - FT	90,319	175,798	(85,480)
508.000 · FICA	4,897	13,480	(8,583)
510.000 · Worker's Comp	16,281	18,416	(2,135)
512.000 · Unemployment	478	1,462	(984)
514.000 · Health Insurance	12,006	22,552	(10,546)
518.000 · 457k Retirement Contribution	572	1,561	(989)
<b>Total Employee Salary, Wages, Benefit</b>	<b>124,552</b>	<b>233,270</b>	<b>(108,718)</b>
<b>Other Personnel Expenses</b>			
516.000 · Insurance - Liab/Bond/Auto/Prop	9,937	20,184	(10,247)
522.000 · Uniforms & Alterations	1,147	883	264
524.000 · Phys., Drug 7 Psych Testing	312	267	45
525.000 · Volunteer Firefighter Stipend	13,480	8,333	5,147

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	TOTAL		
	Jul '10 - Apr 11	Budget	\$ Over Budget
526.000 · Education and Training	2,710	5,667	(2,957)
528.000 · Travel/Per Diem/Car Allowance	297	2,083	(1,786)
530.000 · Dues and Subscriptions	16,901	7,689	9,211
<b>Total Other Personnel Expenses</b>	<b>44,784</b>	<b>45,107</b>	<b>(323)</b>
<b>Consumable Supplies</b>			
550.000 · Office Supplies	4,632	6,658	(2,026)
552.000 · Chemical and Gasses	5,579	8,083	(2,505)
554.000 · Gasoline & Diesel Fuel	2,313	3,500	(1,187)
558.000 · Printing and Copies	-	2,125	(2,125)
560.000 · Advertising	1,654	1,667	(13)
562.000 · Food and Beverages	1,796	2,350	(554)
<b>Total Consumable Supplies</b>	<b>15,974</b>	<b>24,383</b>	<b>(8,409)</b>
<b>Contractual and Other Services</b>			
600.000 · Operational Contracts	168,770	187,500	(18,730)
602.000 · Legal	42,089	38,458	3,630
603.000 · Water Sources - Gen	239	2,500	(2,261)
604.000 · Engineering	76,418	56,742	19,677
604.001 · Reclamation Expense	14,169	-	14,169
605.000 · Contract Services - City Manage	95,000	100,000	(5,000)
606.000 · Planning	35,656	-	35,656
608.000 · Accounting	42,038	10,833	31,204
612.008 · Code Enforcement Expenses	2,559	-	2,559
609.000 · Building Inspection	5,747	20,833	(15,086)
610.000 · Audit	24,000	24,200	(200)
611.000 · Storage	32,160	-	32,160
612.001 · Other Prof. Service - CMAP	425	1,271	(846)
612.002 · Security	3,723	2,092	1,631
612.005 · Contract Officials	900	1,000	(100)
612.006 · Web maintenance	2,573	3,125	(553)
614.000 · Law Enforcement	107,976	125,000	(17,024)
618.000 · County Communications	49,101	38,333	10,768
624.000 · Janitorial	706	333	373
626.000 · Landscape Services	-	4,167	(4,167)
628.000 · Computer Hardware Service	4,533	1,033	3,499
630.000 · Computer Software Service	4,360	2,046	2,314
632.000 · Building Equipment Rental	224	417	(193)
643.000 · Water	6,959	-	6,959
643.003 · SBCO Mgmt Fees	8,128	-	8,128
654.000 · Chemical Testing	245	2,167	(1,921)
655.001 · Penalties - SWRCB	-	10,000	(10,000)
<b>Total Contractual and Other Services</b>	<b>728,696</b>	<b>632,050</b>	<b>96,645</b>
<b>Utilities and Misc. Expenses</b>			
634.000 · Copier Services & Lease	6,298	4,750	1,548
636.000 · Postage and Freight	4,441	9,167	(4,726)
638.000 · Bank Charges/PR Processing	3,321	4,250	(929)
639.000 · Merchant processing fees	1,670	1,133	537
640.000 · Telecomm	11,173	19,625	(8,452)
642.000 · Electricity	103,991	80,519	23,472
643.001 · Water	-	20,566	(20,566)
644.000 · Street Signal	-	5,583	(5,583)
646.000 · Street Lighting	-	15,750	(15,750)
656.000 · Licenses and Permits	5,507	6,458	(952)
658.000 · Property Taxes	170	168	3
659.000 · Election Expense	-	4,500	(4,500)

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	TOTAL		
	Jul '10 - Apr 11	Budget	\$ Over Budget
531.000 · Bad debt	64	-	64
<b>Total Utilities and Misc. Expenses</b>	<b>136,635</b>	<b>172,469</b>	<b>(35,834)</b>
<b>Equipment and Parts</b>			
700.000 · Service Gear	41	8,334	(8,293)
702.000 · Safety Gear & First Aid	414	8,334	(7,920)
703.000 · Books and Periodicals	185	184	1
710.000 · Computer and Related	1,742	4,167	(2,425)
716.000 · Parts - City Rep. Vehicles	489	500	(11)
718.000 · Parts - City Rep. Equipment	582	5,500	(4,918)
720.000 · Parts - City Rep. Water	5,161	2,500	2,661
721.000 · Fire Equipment and Supplies	2,622	-	2,622
722.000 · Parts - City Rep. Sewer	4,087	1,667	2,421
724.000 · Parts - City Rep. Streets	352	-	352
726.000 · Parts - City Rep. Parks	794	1,667	(873)
<b>Total Equipment and Parts</b>	<b>16,469</b>	<b>32,852</b>	<b>(16,383)</b>
<b>Maint. &amp; Repair Services</b>			
751.003 · Maint. and Repair - Plant	-	16,667	(16,667)
755.002 · Street Sign Maint. & Repair	462	2,083	(1,621)
755.001 · Tree Trimming - Right of Way	-	8,333	(8,333)
751.001 · Maint. & Repair Wells	400	2,500	(2,100)
751.000 · Claims	5,411	200	5,211
752.000 · Vehicle Maint. - Outside	499	417	82
754.000 · Equipment Maint. - Outside	1,860	2,125	(265)
757.000 · Bldg Maint. - Inside	1,275	1,792	(517)
758.000 · Building Maint. Outside	22,625	6,333	16,292
760.000 · Grounds Maint. - Outside	30,521	26,055	4,467
762.000 · Streets Maint. & Paving	76,662	83,333	(6,671)
764.000 · Water Maintenance - Outside	51,815	46,908	4,907
766.000 · Sewer Maint. - Plant	17,493	5,000	12,493
<b>Total Maint. &amp; Repair Services</b>	<b>209,024</b>	<b>201,746</b>	<b>7,277</b>
<b>800 · Capital Expenditures</b>			
808.000 · Equipment	27,314	8,333	18,981
801.000 · Capital Purchases/Improvements	102,109	32,314	69,795
812.000 · Depreciation	510,223	510,223	(0)
<b>Total 800 · Capital Expenditures</b>	<b>639,646</b>	<b>550,871</b>	<b>88,775</b>
<b>825.000 · Fund Transfer</b>			
<b>Trans. Util. Billing &amp; Collect</b>			
Sewer Fund	-	(29,422)	29,422
Water Fund	-	(29,422)	29,422
<b>Total Trans. Util. Billing &amp; Collect</b>	<b>-</b>	<b>(58,845)</b>	<b>58,845</b>
<b>Transfer G&amp;A Expenses</b>			
Gas Tax & Transport.	-	-	-
Valle Vista Landscape Dist	-	-	-
Sewer Fund	0	-	0
Water Fund	(0)	-	(0)
<b>Total Transfer G&amp;A Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 825.000 · Fund Transfer</b>	<b>-</b>	<b>(58,845)</b>	<b>58,845</b>
<b>850 · Debt Defrayment</b>			
854.000 · Debt Service Principal Payment	-	115,000	(115,000)
858.000 · Interest	568,021	547,178	20,843
<b>Total 850 · Debt Defrayment</b>	<b>568,021</b>	<b>662,178</b>	<b>(94,157)</b>
<b>Total Expense</b>	<b>2,483,799</b>	<b>2,496,080</b>	<b>(12,281)</b>
<b>Net Income</b>	<b>(443,978)</b>	<b>(187,950)</b>	<b>(256,028)</b>