



The City of Pismo Beach
FY 2008 and FY 2009
Adopted Municipal Budget

CITY COUNCIL

**Mary Ann Reiss, Mayor
Shelly Higginbotham, Mayor Pro-Tempore**

**Council Members
Bill Rabenaldt**

Ted Ehring

Kris Vardas



**CITY OF PISMO BEACH
CITY STAFF**

**City Manager
City Attorney
City Clerk
Administrative Services Director
Public Works Director/City Engineer
Community Development Director
Police Chief
Fire Chief
Accounting Manager**

**Kevin Rice
Dave Fleishman
Lori Grigsby
George Edes
Dennis Delzeit
Randy Bloom
Joe Cortez
Matt Jenkins
Susan West-Jones**

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BUDGET MESSAGE

July 31, 2007

Presented herein is the adopted City of Pismo Beach budget for the next two fiscal years – July 1, 2007 through June 30, 2008 (“FY 08”) and July 1, 2008 through June 30, 2009 (“FY 09”). The budget document includes all City funds plus funds of the Pismo Beach Redevelopment Agency, Public Finance Authority and the Public Facilities Corporation.

Fiscal Policy

In preparing this budget, staff took its primary direction from the guidelines established in the *City of Pismo Beach Fiscal Policy* that was adopted by Resolution R-98-49 and is included on page 13 of this budget. Council members and members of the public are urged to read the fiscal policy, as it provides the context within which all budget decisions should be considered.

Introduction

The goals for the FY 08 and FY 09 budget period are to have a fiscally sound two-year budget with increased reserves, maintain current service levels, finance the operational costs associated with providing public safety services, improve the City’s paid parking program, address critical capital projects including the improvement of all City streets, eliminate the ocean water quality problem, and a comprehensive update of the City’s General Plan.

As in past years, departments were provided target funding levels for 2007-2008 and 2008-2009 based upon projected revenues. The second year of the two-year budget has been developed from the first year’s funding and revenue levels, with minimal increases.

This budget document is a comprehensive financial document that accounts for historical transactions and events, and compares the previous year’s actual expenditures, and the adopted budgets for FY 08 and FY 09. The FY 07 adopted budget, as presented in the ensuing departmental pages, reflects budget amendments approved since July 2006, as well as open encumbrances rolled-over from the preceding fiscal year.

Budget Format

The City Council of Pismo Beach adopted its fourth two-year budget. The primary reason the City converted to a two-year budget format was the result of some uncertainties in the statewide economic forecast. The two-year budget forces the City to look beyond the current year and attempt to alleviate any shortfalls that may be present in the future. The two-year budget also saves time and energy of the staff as well as money. The two-year budget, as it stands, is in

reality two distinct “one-year” budgets: one for July 1, 2007 through June 30, 2008 and then one for July 1, 2008 to June 30, 2009. At the end of the first year, a mid-cycle budget review will be held to determine if any significant changes in circumstances have occurred that would warrant deviation from the budget for the next year. During the mid-cycle budget review, of particular interest will be any deviations in budget projections such as changes in the economy, new State or Federal mandates, a possible increase in revenues from Transient Occupancy Taxes, or possible increases in base expenses.

As in prior years, narrative descriptions of each budget activity are presented along with highlights of current year (FY 2007) work program accomplishments and highlights of work programs included within the base budgets for the coming two years. For each budget activity, line item information is presented in summary form by object-of-expense category, followed by work program details for the current year and for each of the next two years combined which is all preceded by a description of the activity. Council adopted additions above the base budget are included in the one-time expenditure line item.

Workload information for each department is provided to the City Council in monthly activity reports throughout the year. Reference to the most recent activity reports is recommended should there be workload questions.

An *Introduction* providing background information about Pismo Beach's municipal government, the budget process, budget goals and the City's accounting system begin on page 10.

Budget Approach and Options

Balanced budgets are adopted for every fund for both years. For the major operating funds – the general fund, water and wastewater enterprise funds and the motor vehicle operations fund – the adopted base budgets continue current operations at the same level as in FY 2007.

“Base” operating budgets allow for:

1. The same staffing levels as adopted in FY 2007
2. The same level of supplies, materials and services purchases as in prior years, increased to account for known price increases
3. Replacement, in-kind, of capital equipment.

The City Council approved several additions to the base operating budgets and a number of capital improvement projects. Sufficient revenues and/or uncommitted fund balances were available in each fund to cover the costs of the approved additions to the base budget and the approved capital improvement projects.

Because of ongoing funding limitations, the limited availability of staff time to manage and administer new programs and projects and a concern for financial stability in future years, not all proposed additions to the base budget, and not all projects identified in the Capital Improvement Plan could be included in the FY 08 and FY 09 budgets.

General Fund

At the time of budget adoption, staff's current estimate was that the general fund would close the 2006-2007 fiscal year with an uncommitted balance of \$1.9 million in excess of the current general reserve and in excess of other designated reserves. The unallocated balance represents uncommitted amounts carried over from fiscal year 2005-2006 plus the estimated excess of revenues over expenditures for fiscal year 2006-2007. Additional funding was available from the \$14,105,571 of current, ongoing revenue estimated for FY 2008 plus one-time revenue of \$100,000, in addition to the one-time bond proceeds from the 2007 refunding of \$1 million.

In summary, the adopted general fund budget appears on the next page.

GENERAL FUND BUDGET SUMMARY

Adopted FY 2008			
	On-going Operating	One-time Operating	Total
<u>Funds Available</u>			
2008 Estimated Beginning Balance		1,889,732	1,889,732
2008 Operating Budget Revenue	14,105,571		14,105,571
2008 One-Time Operating Budget Revenue - COPS Grant		100,000	100,000
Bond Proceeds - 2007 Refunding	-	1,000,000	1,000,000
Total available funds 2008	14,105,571	2,989,732	17,095,303
<u>Recommended use of funds</u>			
2008 On-Going Base	13,407,914		13,407,914
2008 One-Time Base		173,000	173,000
2008 Above Base On-Going	218,522		218,522
2008 Above Base One Time		762,139	762,139
2008 Capital Improvements		1,213,000	1,213,000
Increase GF Reserve to 20%		750,000	750,000
Earmark for 2009 CIP		483,000	483,000
Total recommended use of funds 2008	13,626,436	3,381,139	17,007,575
Remaining for other costs, programs, projects in 2008	479,135	(391,407) \$	87,728
FY 2009			
2009 Estimated Beginning Balance		87,728	87,728
Fund Balance Available Earmarked from 2008 for CIP		483,000	483,000
2009 Operating Budget Revenue	14,633,710		14,633,710
2009 One-Time Operating Revenue - COPS		100,000	100,000
Total available funds 2009	14,633,710	670,728	15,304,438
<u>Recommended use of funds</u>			
2009 On-Going Base	13,837,436		13,837,436
2009 One-Time Base - Positions Funded by COPS Grant		179,000	179,000
2009 Above Base On-Going	267,948		267,948
2009 Above Base One Time		162,267	162,267
2009 Capital Improvements		483,000	483,000
Total recommended use of funds 2009	14,105,384	824,267	14,929,651
Remaining for other costs, programs, projects in 2009	528,326	(153,539) \$	374,787

Regarding the above summary, it is important to note the distinction between “one-time” budget items and “ongoing” budget items. “One-time” sources of funds will not be available for

expenditure in future budget years. "Ongoing" funding sources generally can be relied upon to continue in future years.

"One-time" uses of funds do not create ongoing annual budget expenses for the City. Such expenditures are for projects or programs that are completed within the fiscal year. While there may be some future maintenance costs for some of these items, such costs are relatively minor when measured against the general fund as a whole. "Ongoing" uses of funds, on the other hand, demand continuing, significant expenditures in future years. The most obvious example is the addition of a new employee. Salary, benefits, and support costs, such as training and equipment, will affect every future budget for as long as the new position remains in the budget.

Because there are future cost increases to which the City may be committed, extreme care needs to be exercised so that current year commitments do not overwhelm future year resources. This was a major criterion used by staff in deciding which additions would be recommended. While most of the capital improvement projects funded by the general fund will not create new expenditure commitments, some of the projects funded from other sources will have that effect – particularly new parks (as compared to improvement of existing parks) and new public buildings. On the other hand, many of the recommended capital improvement projects, especially street maintenance and park rehabilitation projects, should help control future costs by minimizing the need for emergency repairs.

General Fund Reserve

The City's adopted Fiscal Policy, which is included on pages 13 and 14, calls for building up a reserve equal to 15% of the general fund budget. In FY 08, the City Council adopted an increase of 5% to the reserve for a total reserve equal to 20%. The reserve will be approximately \$2.9 million at the end of FY 09.

Base General Fund Expenditures

Year-to-year comparison of adopted and general fund operating budgets (exclusive of capital projects) is as follows:

<u>Budget FY 07</u>	<u>Base Budget FY 08</u>	<u>Base Budget FY 09</u>
\$13,608,162	\$13,580,914	\$14,812,710
	- less than 1% from prior year	+ 9% from prior year

The difference between FY 2007 and FY 2008 is minimal, less than 1%. The increase from FY 08 and FY 09 is 9%. Of this amount, 3.2% is related to personnel costs. The remaining difference is related to increased costs for other operating items.

With respect to **Employee Service** accounts (salaries, wages, overtime and benefits), there is one new position in the above base budget in the 2007-2008 year as well as two positions being eliminated. A new Level II Maintenance Worker is being added and the Assistant Mechanic position and one Wastewater Operator position is being eliminated. Three new part time positions were approved: the Code Enforcement Officer, Senior Events Coordinator, and Part time office assistant. Increases in salary and benefit accounts in specific departments are due entirely to projected merit step pay increases for employees below top step and for known changes in benefit status for current employees.

Total base general fund employee service accounts increase about 3.8% from FY 2007 to FY 2008 – from \$7,799,766 to \$8,098,317. Total base general fund employee service accounts increase about 3.2% from FY 2008 to FY 2009 – from \$8,098,317 to \$8,356,241.

With respect to **Vehicle Maintenance** and **Vehicle Replacement** accounts there are two less vehicles in the City's vehicle pool in the adopted budget, and one less replacement vehicle in the

fleet. Budget changes for vehicle maintenance and operating costs and for contributions to the vehicle replacement fund are based on actual maintenance experience and on revised replacement schedules. Vehicle maintenance expenses for all funds have increased between FY 2008 and FY 2009 (\$403,000 and \$440,000) and vehicle replacement contributions have decreased by about \$249,000 (from \$530,000 to \$283,000), respectively.

Narratives presented for each budget activity compare base budget expenditures for items unique to that budget activity. Changes in employee services accounts and in vehicle operations and replacement accounts are not on a department-by-department basis since the only changes are those described in the preceding two paragraphs.

General Fund Capital Improvements

The specific capital improvement projects adopted as additions to the base budget are listed on page 106 and 107 as part of the overall capital improvements budget, including projects in all City funds. Brief project descriptions are provided separately in the Capital Improvement Program Document.

Above Base Items

A complete list of above base items and their justifications for each year is included in the Appendix on pages 15 and 16. In developing its recommendations on which above base proposals to recommend and which to defer, staff used priority-setting guidelines. With respect to operating budget proposals, items were ranked in priority according to necessity. Descriptions of each proposal are included on activity narrative pages.

General Fund Revenue

Overall, current general fund revenue is estimated to increase \$870,304 or 6.5% as compared to the fiscal year 2005-2006 actual revenue, \$13,335,267. In keeping with administrative practice and Council direction over the last several years, a conservative approach has been taken so as not to over-estimate the City's income.

Transient Occupancy Tax (TOT)

TOT revenue is expected to increase in FY 2008 by \$400,000 or 7.3% over the FY 2007 budget estimate. This increases to \$5,850,000. The projected increase for FY 2009 follows the approach used for projecting FY 2008 TOT revenue, at \$6 million.

Sales Tax

As of June 2007, actual sales tax income exceeded the June 2006 amount by \$206,000 or nearly 14%. Based on this trend, staff projects an increase of \$111,000 in sales tax income in FY 2008 as compared to the FY 2007 budget total *estimate*. This increase – to \$2,392,000 – is about 12% over *actual* sales tax revenue for FY 2006. As with TOT, staff has projected a conservative 5% sales tax revenue increase in FY 2009.

Property Tax

The property tax revenue projection is based on County estimates. Property tax revenue is expected to increase by \$734,000 or 27% to \$3,482,000 from the FY 2007 ending budget *estimate*. It is \$544,000 higher than the *actual* amount received in FY 2006, \$2,938,000. This projection does not assume any relief from the State regarding the ERAF transfers from the early 1990s nor does it assume a further raid on property tax by the Legislature. A 7% property tax revenue increase is projected for FY 2009.

Other Funds

Detailed budgets for funds other than the general fund are presented in the same narrative format as for general fund activities. Enterprise funds (water and wastewater utilities, pier operations and maintenance, and motor vehicle operations and replacement, are presented on the pages immediately following the general fund departments. Other City funds, primarily special revenue and capital projects funds are then presented. The budget concludes with presentation of the Redevelopment Agency budget that includes both the RDA project fund and housing set-aside fund.

Ten Year Capital Improvement Program

In preparing the two-year budget, the Public Works Director/City Engineer elected to go from a Five Year Capital Improvement Program to a Ten Year Program. The first two years of the capital improvement program conform to the capital improvement budget that is presented on pages 106-107 of this document.

Carryover Capital Improvement Projects

In calculating year-end fund balances, staff assumed that each capital improvement project budgeted in FY 2007 will either be completed by June 30, 2007 or that City funds allocated for the projects will be transferred to the appropriate construction fund or carried forward at fiscal year end. Many projects have been completed, several have begun with contract encumbrances and expenditures recorded against them, and others have been delayed without any expenditure. By completing transfers to the construction funds for those projects that are underway, the amounts allocated from the general fund or other funds will be secured and reserved to pay for the specific projects. Uncommitted project budget amounts for projects not yet under way will be carried forward in the fund from which the project is being financed. Ultimately, the City Council maintains control of expenditures by virtue of the requirement that all construction contracts and all professional services contracts in excess of \$15,000 be approved by Council.

Contributions to Outside Agencies

Each year during the budget process the City receives funding requests from outside agencies. During the budget workshops in June, the City Council allocated a fixed dollar amount to the outside agencies totaling \$36,700. In fiscal year 2007-08 the City Council provided funding for the following outside agencies:

Economic Vitality Corporation	\$7,500
Five Cities Meals on Wheels	\$4,000
EOC-Senior Health Screening Program	\$1,500
EOC-Forty Wonderful Project	\$1,500
EOC-Homeless Shelter	\$2,200
Jubilee by the Sea	\$5,000
Red Cross	\$3,500
Central Coast Spay Shuttle	\$3,500
SLO County Housing Trust Fund	\$5,000
ECO-SLO	\$1,500
Casa Solano	\$1,500

Acknowledgements

Management, mid-management and supervisory staff from all City departments provided invaluable input into the preparation of the FY 08 and FY 09 budget in a spirit of interdepartmental cooperation always with the best interest of the entire community and the City's fiscal integrity being afforded the highest priority. The staff of the Administrative Services Department and City Manager's office provided exceptional assistance to all departments in providing training, calculations, advice and reminders of critical deadlines throughout the budget preparation process and to the City Council and the public during deliberations on the budget.

I would also like to thank every one else who contributed in making this budget a reality.

Respectfully,

Kevin Rice
City Manager

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INTRODUCTION

The City of Pismo Beach is a full service, general law city with a resident population of about 8,545 located along six miles of the Pacific Ocean in San Luis Obispo County, midway between Los Angeles and San Francisco. The City's commercial base is primarily tourism-oriented, with beautiful sand beaches and a significant number of hotels, motels and restaurants. The largest source of revenue for the City is the Transient Occupancy Tax.

Municipal Government

Pismo Beach has a Council-Manager form of government. The City Council is comprised of a Mayor directly elected for a two-year term, and four Council Members generally elected to staggered four-year terms. The City Manager is responsible for the administration of City affairs, and is assisted by an administrative team, which includes the City Attorney (who is a contract Attorney) and department heads for Administrative Services, City Clerk, Public Works, Community Development, Police and Fire.

Budget Process

The budget process begins with each department head submitting budget requests to the Administrative Services Department. These requests begin with a base budget, which includes the same level of staffing, supplies, materials and services previously budgeted as base, increased only to account for known price increases and known salary and benefit improvements. The base budget also allows for replacement, in-kind, of capital equipment. Any requests over the prior year's base must contain justification for the increase. Department heads then meet with the City Manager to review all budget requests and to select the above base items that will be recommended to the City Council for inclusion in the budget.

The Administrative Services Department prepares revenue projections for the budget years and reviews these projections with the City Manager. Most revenues are not subject to direct City control. Sales and Transient Occupancy Tax are subject to economic cycles of businesses within the community, and are also affected by weather. Property Tax revenue varies with real estate sales and building activity within the community, as do charges for services in the Public Works and Community Development Departments.

The Administrative Services Department prepares a draft budget document, which is reviewed by all department heads and the City Manager, and then submitted to the City Council. The City Council holds several budget workshops and public hearings before adopting the budget prior to July 1, the first day of the new fiscal year.

After the Council approves the budget, it has been general practice that during the year, Department Heads may transfer appropriations between maintenance and operations line items within their departments. However, the number of authorized personnel cannot be increased, and appropriations for employee services and capital outlay cannot be transferred to operations except with City Council approval. The City Manager may transfer appropriations between departments so long as total appropriations within a fund are not increased. Total appropriations within a fund may be increased only with Council approval. After proper approval, any such changes would be recorded as revisions to the budget.

Budget Goals

The budget goals are to maintain a balanced budget with revenues exceeding or equal to expenditures for all ongoing operations. Unreserved fund balances are to be used only for capital outlay or other non-recurring items. The City has adopted a Fiscal Policy which includes maintaining a General Fund Reserve of 15% of expenditures. This goal was attained in FY 2004-05. The Council has also adopted a policy of appropriating 1% as a contingency reserve. This budget proposes increasing the General Fund Reserve to 20% of expenditures and maintaining the 1% Contingency Reserve.

Accounting Basis

The City's governmental funds are maintained on the modified accrual basis of accounting in which revenues are recognized in the accounting period they become measurable and available. Expenditures are recognized in the period in which the liability is incurred, if measurable, except non-matured principal and interest in general obligation debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and become measurable; expenses are recognized when they are incurred if measurable.

The budget document is presented on the same basis, with the exception of long-term assets and debts, which are shown on a cash basis.

Constitutional Spending Limits

Article XIII (B) of the California Constitution provides that the City's annual appropriations be subject to certain State limitations. This appropriations limit is often referred to as the Gann Limit, which is calculated each year, and established by a resolution of the City Council.

The City's Gann Limit for Fiscal Year 2007-08 is \$18,637,467. To calculate the Gann spending limit, the prior year's limit (\$17,957,177) is adjusted by the growth factor of the California Per Capita Personal Income and the change in the population within the City of Pismo Beach. The City's tax-based revenues for Fiscal Year 2007-08 have been estimated to be \$12,333,113, which is \$6,304,354 less than the appropriation limit. Therefore, the Budget for FY 2007-08 is comfortably in compliance with Article XIII (B) of the California Constitution.

FISCAL POLICY

(Resolution R-98-49)

A Fiscal Policy is an adopted guideline, which establishes goals for the allocation of public resources in the manner best, suited to the efficient provision of services to citizens and visitors present within the City. While not all of the goals may be achievable in the current year, the existence of such goals will serve to guide the City Council in its decision-making.

The City of Pismo Beach has forged its fiscal policy out of the experiences of the early 1990's, when expenditures grew considerably beyond the City's revenue capability. This resulted in extensive lay-offs and service reductions throughout the municipal government. It is recognized that maintaining adequate cash reserves and providing on-going maintenance of infrastructure and buildings are vital to sound fiscal management. The philosophy of this fiscal policy incorporates these goals.

RESERVES

- Establish and maintain a fund balance reserve of 15% of budgeted expenditures in the general fund.
- Maintain a contingency reserve of 1% of budgeted general fund expenditures to be used for emergencies and other unanticipated expenditures at the direction of City Council
- Establish realistic levels of contribution to the motor vehicle replacement fund.

FISCAL MANAGEMENT

- Maintain safety and liquidity while maximizing investment revenue.
- Annually consider reduction of long-term debt as a use of revenues.
- Establish the level of cost recovery desired from various fees for services.
- Review fees annually, establish actual costs and adjust and establish new fees as needed.

INFRASTRUCTURE

- Contribute from the general fund annually for the improvement of infrastructure.

NEW SERVICES

- Add new services only when a need has been identified and when adequate resources for staffing and funding are demonstrably available in multi-year financial plans.

PUBLIC SAFETY

- Provide funding to maintain adequate levels of safety for citizens and visitors of Pismo Beach.

WATER AND SEWER FUNDS

- Maintain adequate reserve funds for the construction and replacement of major capital facilities of the water and sewer funds by setting rates at levels sufficient to provide the necessary funding.

FACILITIES

- Plan for new facilities only if operating and maintenance costs for those facilities are fully recognized and taken into account in multi-year financial plans.
- Provide adequate routine maintenance each year to avoid the higher cost of deferred maintenance

OPERATIONAL EFFICIENCIES

- Provide City services in the most cost-effective manner.
- Provide staffing levels that allow employees to respond promptly to service requests from the public.
- Utilize consultants and temporary help for special projects or peak workload periods.
- Utilize community expertise on a voluntary basis as appropriate.
- Ensure that fee-supported services are staffed appropriately to render the services for which customers have paid.
- Work through regional agencies to share costs for local programs whenever possible.

EMPLOYEE DEVELOPMENT

- Attract and retain competent employees for the City work force by compensating employees fairly, providing adequate training opportunities, ensuring safe working conditions, and maintaining a professional work environment.

ECONOMIC DEVELOPMENT

- Achieve organized, sustainable community development for the citizens of Pismo Beach by providing a diverse economic base while preserving our scenic beauty, small town charm and historical assets.

GANN LIMIT CALCULATIONS

FISCAL YEAR 2007-2008

2007-2008 Appropriations Subject to Limit	\$	<u>12,333,113</u>
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APPROPRIATION LIMIT

2006-07 Appropriation Limit	\$	<u>17,957,177</u>
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Population Factor – Pismo Beach	X	<u>0.99395138</u>
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SUBTOTAL	\$	<u>17,848,561</u>
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Per Capita Personal Income Factor	X	<u>1.0442</u>
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2007-2008 APPROPRIATION LIMIT	\$	<u>18,637,467</u>
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BUDGET SUMMARIES

BUDGET OVERVIEW AND SUMMARY

Priorities, guidelines, revenues, expenditures and CIP

Introduction

This overview and summary of the adopted FY 2007-08 and FY 2008-09 budget presents the underlying priorities and guidelines used to develop the adopted budget, as well as a summary recap of operating revenues, expenditures and the capital improvement program. For purposes of review, the following information is included within this overview:

- Council priorities and budget guidelines
- General budget overview
- Revenue / expenditure detail
- Summary of “above base” requests
- Next steps.

Attached to this report is a series of spreadsheets, organized by department, that provide the detailed expenditures – by category – contained in each department’s base budget.

Beyond this report is the detailed budget information, presented by department, as outlined in the Operating Budget Detail. This information is contained in the remaining pages of this binder.

Council Priorities and Budget Guidelines

In February 2007, the Council and City Manager held a special session to develop Goals and Objectives for the City in a team-building forum. The goals, along with Department staff goals, were presented to Council and the Community at a Special Workshop in March 2007. From that discussion, the City Council prioritized the suggested goals and objectives in order to help guide staff in the development of the upcoming two-year work program and budget. These goals are presented below and in the department sections of this budget document.

Short-term Goals:

- Paid Parking
- First Class Volunteer-Advisory Board Banquet
- Fiscally sound two-year budget with increased reserves
- Hire a part-time Code Enforcement Officer
- Implement a Sex Offender Ordinance

Mid-term Goals:

- Explore feasibility of Sales Tax increase ballot measure
- Develop Low Income Housing Program
- Increase budget for paving and maintaining roads
- Evaluate possible uses for Old City Hall
- Secure additional funding for Promenade IV

Long-term Goals:

- Comprehensive update on General Plan
- Explore idea of a Convention Center
- Plan for underground utilities
- Eliminate ocean water quality problem
- Resurfacing of all City streets

In developing the two-year adopted budget, staff has incorporated the following fiscal guidelines:

- Increase GF Reserve to 20%
- Designation of 1% of the GF operating budget to contingency
- Allocation of \$1,676,000 from the General Fund to the Capital Improvement Program
- Provide a balanced budget.
- Closely monitoring current and future revenues and expenditure trends

In addition to reflecting these goals and fiscal guidelines in the adopted budget before you, staff has taken the additional step of monitoring closely not only our current and future revenue / expenditure trends, but more specifically, a tracking of “ongoing revenues against ongoing expenditures”, with one-time monies available only to address one-time needs.

GENERAL FUND BUDGET SUMMARY 2007-2008 AND 2008-2009

The table on the following page presents a summary of the general fund budget. As indicated therein, the following observations are made:

- For Fiscal Year 2007-08:
 - Ongoing operating revenues available for programming amount to \$14.1 million with another roughly \$2.9 million available for one-time needs
 - Of the \$14.1 million available for ongoing operations, \$13.6 million has been allocated to cover “base” expenditures
 - Only \$218,522 of new, “above base” ongoing operating expenses have been proposed to be included in the FY 2007-08 budget
 - Of the \$2.9 million available for one-time needs, \$1.2 million to the CIP (with another \$473,000 earmarked for the 2009 CIP) and \$750,000 to the emergency reserve
 - In addition to the above, roughly \$173,000 has been allocated to address one-time needs in the “base” budget with approximately \$709,439 allocated for one-time “above base” items
- For Fiscal Year 2008-09:
 - Ongoing operating revenues available for programming amount to \$14.6 million with another roughly \$733,428 available for one-time needs
 - Of this \$14.6 million available for ongoing operations, \$14.0 million has been allocated to cover “base” expenditures
 - Only \$261,048 of new, “above base” ongoing operating expenses have been proposed to be included in the FY 2008-09 budget, leaving a balance of roughly \$535,226
 - Of the \$733,428 available for one-time needs, \$473,000 has been allocated to the CIP.
 - In addition to the above, roughly \$179,000 has been allocated to address one-time needs in the “base” budget with approximately \$192,267 allocated for one-time “above base” items.

Assuming revenues and expenditures come in EXACTLY on budget for both years, a total of nearly \$424,000 will be available in addition to our 1% contingency and 20% emergency reserve.

GENERAL FUND BUDGET SUMMARY

GENERAL FUND BUDGET SUMMARY

Adopted FY 2008			
	On-going Operating	One-time Operating	Total
<u>Funds Available</u>			
2008 Estimated Beginning Balance		1,889,732	1,889,732
2008 Operating Budget Revenue	14,105,571		14,105,571
2008 One-Time Operating Budget Revenue - COPS Grant		100,000	100,000
Bond Proceeds - 2007 Refunding	-	1,000,000	1,000,000
Total available funds 2008	14,105,571	2,989,732	17,095,303
<u>Recommended use of funds</u>			
2008 On-Going Base	13,407,914		13,407,914
2008 One-Time Base		173,000	173,000
2008 Above Base On-Going	218,522		218,522
2008 Above Base One Time		762,139	762,139
2008 Capital Improvements		1,213,000	1,213,000
Increase GF Reserve to 20%		750,000	750,000
Earmark for 2009 CIP		483,000	483,000
Total recommended use of funds 2008	13,626,436	3,381,139	17,007,575
Remaining for other costs, programs, projects in 2008	479,135	(391,407)	\$ 87,728
FY 2009			
2009 Estimated Beginning Balance		87,728	87,728
Fund Balance Available Earmarked from 2008 for CIP		483,000	483,000
2009 Operating Budget Revenue	14,633,710		14,633,710
2009 One-Time Operating Revenue - COPS		100,000	100,000
Total available funds 2009	14,633,710	670,728	15,304,438
<u>Recommended use of funds</u>			
2009 On-Going Base	13,837,436		13,837,436
2009 One-Time Base - Positions Funded by COPS Grant		179,000	179,000
2009 Above Base On-Going	267,948		267,948
2009 Above Base One Time		162,267	162,267
2009 Capital Improvements		483,000	483,000
Total recommended use of funds 2009	14,105,384	824,267	14,929,651
Remaining for other costs, programs, projects in 2009	528,326	(153,539)	\$ 374,787

The table below summarizes the GF Fund Balance of these various accounts.

General Fund Fund Balance Analysis

	<u>07/08</u>	<u>08/09</u>	
Reserve for Contingencies 15%	\$ 2,150,000	\$ 2,900,000	
Additional Reserve to 20%	750,000	-	
Budgeted for Contingencies*	136,000	136,000	
Budgeted for Capital Improvement	1,203,000	473,000	
Undesignated Fund Balance	<u>167,428</u>	<u>424,387</u>	
Total	<u>\$ 4,406,428</u>	<u>\$ 3,933,387</u>	

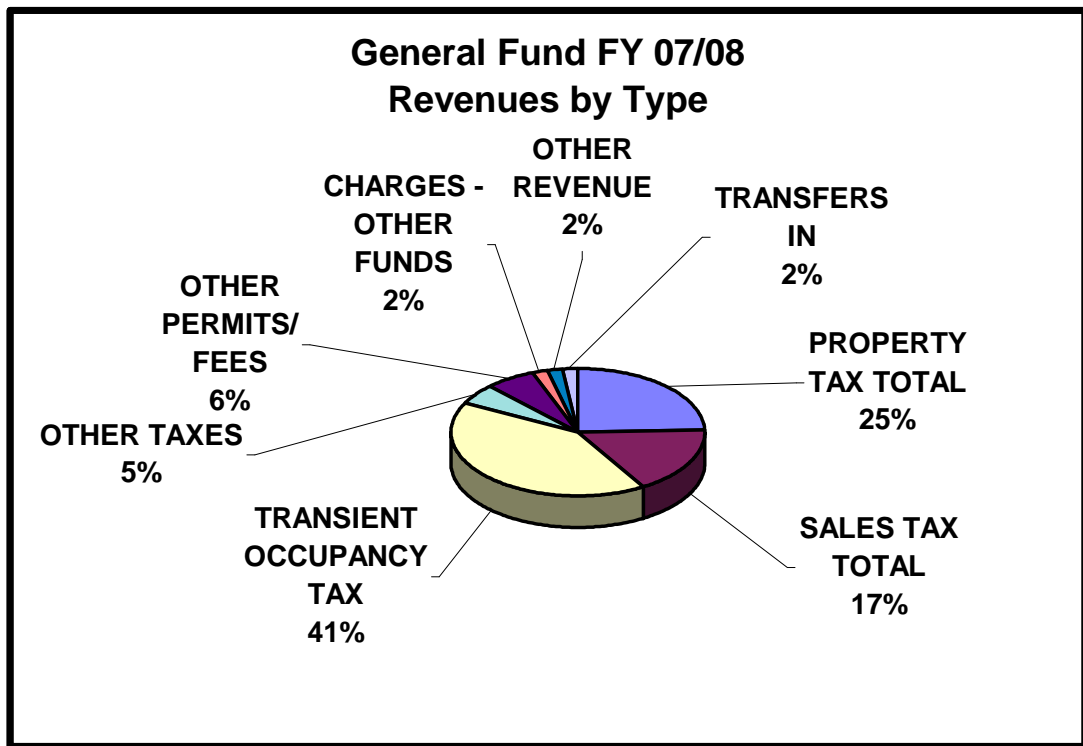
*Included in the Non-Departmental budget

REVENUE/EXPENDITURE DETAIL

A summary of major revenues included in the current budget is presented below, along with the percentage that each represents of total general fund revenues. As indicated therein, the City's top revenue sources include:

- Transient Occupancy Tax – 41%
- Property Tax – 25%
- Sales and Use Tax – 17%

GENERAL FUND REVENUES BY TYPE-CHART



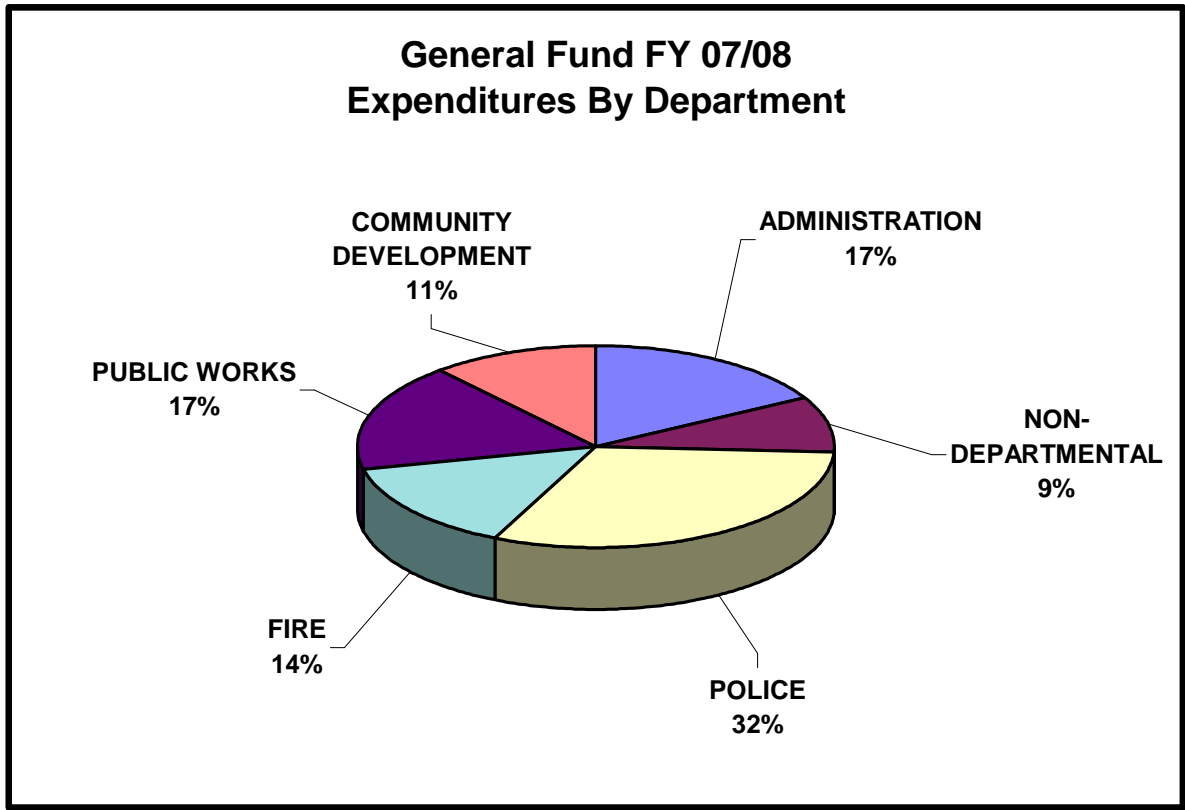
These revenues are expected to generate approximately \$11.7 million in FY 2007-08 with some growth to \$12.2 million in FY 2008-09. Each of the other revenue categories represents less than 5% of total GF revenues.

To illustrate the expenditure side of the equation, two pie charts have been prepared, which identify respectively, (1) the percentage that departmental expenditures represent of all GF expenditures and (2) the percentage that each type of expenditure represents of all GF expenditures. As indicated:

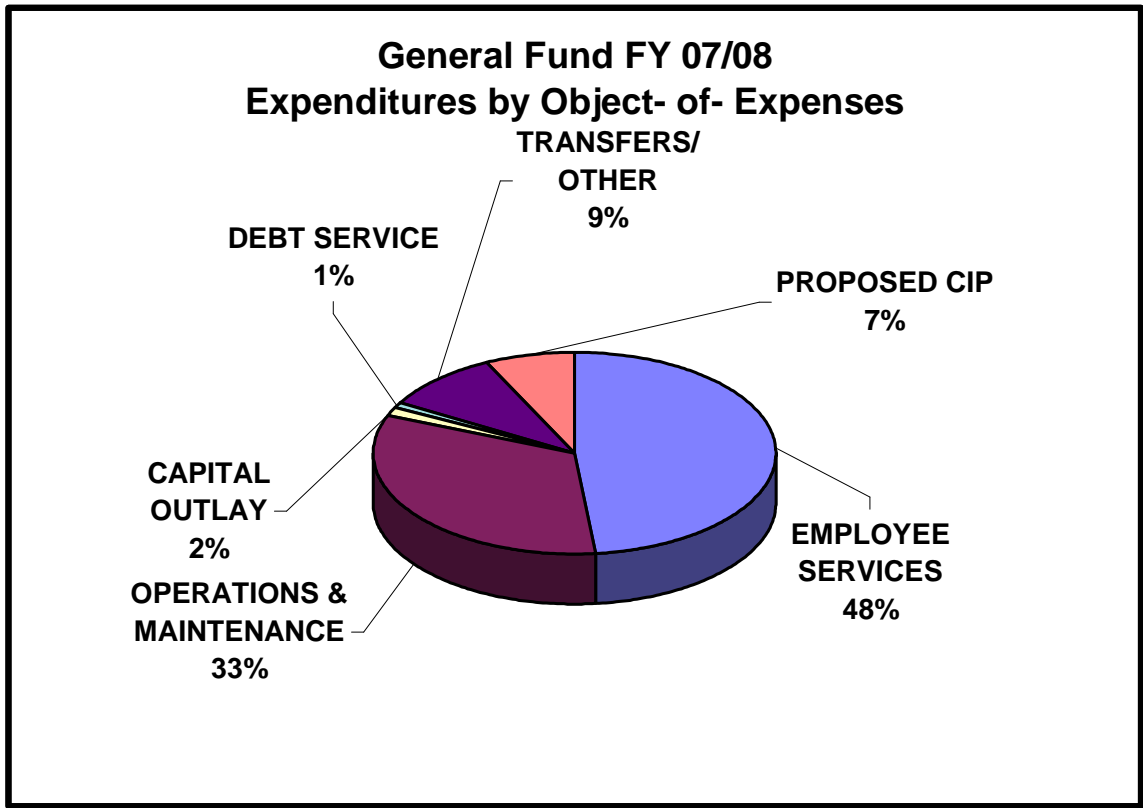
- Public safety services (police and fire) represent the largest percentage of the overall GF budget with nearly half of the GF fund budget allocated for these uses
- The break-out between these two service areas is 32% for police and 14% for fire
- The next major category of expenditure is public works/engineering at 17%, recognizing that this is ONLY general fund expenditures and does not include the various enterprise funds administered by public works (i.e., water, wastewater, motor vehicle maintenance)
- Next is Community Development at 11%, followed by non-departmental at 9%.
- Administrative Services, City Manager/City Clerk, Legal and City Council make up the balance of the GF expenditures
- By “type” of expenditure, personnel costs represent the most significant percentage of expenditure at 54%, followed by operation and maintenance costs at 34%.

The pie charts and table on the following pages provides the detailed expenditure allocations by department and/or division.

GENERAL FUND EXPENDITURES BY DEPARTMENT-CHART



GENERAL FUND EXPENDITURES BY OBJECT-OF-EXPENSE CATEGORY- CHART



COMPARATIVE GENERAL FUND ACCOUNT EXPENDITURE 05/06 – 08/09**GENERAL FUND**
Comparative Revenues and Expenditures

ACCOUNT DESCRIPTION	05/06 ACTUAL	06/07 BUDGET	07/08 ADOPTED	08/09 ADOPTED	07/08 %
REVENUES					
Property Related Taxes	\$ 2,937,753	2,900,943	3,481,680	3,716,720	24.5%
Sales and Use Tax	2,134,638	2,255,350	2,395,000	2,528,000	16.9%
Transient Occupancy Tax	5,295,476	5,650,000	5,850,000	6,000,000	41.2%
Franchise Taxes	440,193	403,000	457,000	462,000	3.2%
Business Tax	142,470	121,000	141,000	141,000	1.0%
Other Taxes	155,594	155,000	160,000	160,000	1.1%
Building Permits	440,120	464,000	365,000	365,000	2.6%
Planning Permits	240,825	169,400	209,750	209,750	1.5%
Engineering Permits	139,784	90,000	35,000	35,000	0.2%
Special Events Permits	11,462	30,000	10,000	10,000	0.1%
Fines & Forfeitures	142,390	107,000	115,000	115,000	0.8%
Use of Money & Property	177,597	50,000	50,000	50,000	0.4%
Rents & Leases	102,776	108,900	99,000	99,000	0.7%
Intergovernmental Revenue	88,861	305,509	130,550	130,550	0.9%
Federal Government Grants	1,384	2,000	2,000	2,000	0.0%
State Government Grants	13,929	0	0	0	0.0%
Police Dept Services	52,625	45,500	37,500	37,500	0.3%
Fire Dept Services	9,288	8,150	9,000	9,000	0.1%
Recreation Programs	107,664	142,100	107,500	107,500	0.8%
Other Revenue	409,301	268,944	285,591	290,690	2.0%
Transfers In	291,131	285,000	265,000	265,000	1.9%
TOTAL REVENUES	\$ 13,335,264	13,561,796	14,205,571	14,733,710	100%
EXPENDITURES					
City Council	\$ 309,562	271,426	263,164	246,405	1.7%
Administration	515,154	610,630	581,354	537,789	3.7%
Human Resources	100,103	95,759	169,877	242,466	1.1%
Legal	199,913	184,200	196,800	196,800	1.2%
Conference and Visitors Bureau	470,067	566,614	581,752	585,159	3.7%
Administrative Services	486,800	586,487	664,978	679,527	4.2%
Non-Departmental	708,021	1,251,479	1,291,476	1,193,288	8.2%
Police	4,044,084	4,509,974	4,559,112	4,598,917	28.9%
Fire	1,844,657	2,328,455	1,970,824	1,897,516	12.5%
Lifeguards	104,468	117,370	118,359	119,414	0.7%
Weed Abatement	9,036	11,300	11,300	11,300	0.1%
Building Inspection	335,686	490,339	521,136	543,202	3.3%
Planning	590,199	825,140	731,481	730,931	4.6%
Recreation - City Supported	199,296	231,981	263,752	263,783	1.7%
Recreation - Fee Supported	48,255	64,095	64,142	64,142	0.4%
Pismo Beach Veterans Hall	34,834	63,206	56,750	59,750	0.4%
Shell Beach Veterans Hall	13,762	18,815	25,138	20,138	0.2%
Margo Dodd Park	2,844	2,997	3,433	3,450	0.0%
Engineering	528,530	593,946	525,819	533,091	3.3%
Park Maintenance	792,717	995,702	973,371	970,064	6.2%
Street Maintenance	599,111	747,581	685,526	705,739	4.3%
Street Construction	11,456	95,544	0	0	
Building Maintenance	436,356	574,895	318,625	353,627	2.0%
CIP	607,140	971,884	1,205,000	373,000	7.6%
TOTAL EXPENDITURES	\$ 12,992,049	16,209,819	15,783,169	14,929,498	100%

SUMMARY OF ADOPTED“ABOVE BASE” REQUESTS

The following tables provide a brief “title” summary of the Above Base requests, as well as a designation of whether or not the item is recommended for funding at this time or not. A detailed list is provided on pages 142-153 of the appendix.

In the area of the City Council, any request made by an individual Council member was applied to all members. In that these items will be discussed for the first time during the workshops with the full Council. Since this is more appropriately a decision to be made by the full Council, staff has not suggested most of the funding requests. The few instances where Council requests are proposed for funding is a result of hearing comments or observations made casually or informally by a majority of the Council.

Very few of these requests reflect large amounts of money for any one item. The more significant items from a dollar perspective – using \$20,000 as a threshold - include:

• Code Enforcement Officer	\$28,000
• Loan to Parking Fund	\$50,000
• General Plan Update	\$50,000
• City-wide economic support	\$25,000
• Sales Tax Publication and Outreach	\$25,000
• Additional Advertising - CVB	\$30,000
• Park Maintenance Worker	\$66,410
• Professional Services for special Finance related projects	\$65,000
• Purchase new servers for City wide network	\$50,000
• Microsoft Office upgrade	\$25,000
• Establish Computer System Contingency Account	\$50,000
• Logger Recorder replacement	\$23,500
• GIS Update	\$60,000
• Clean Ocean Grant Match	\$50,000
• Replace Riding Mower	\$22,000
• Additional one time increase in water meter budget	\$40,000
• Scales for biosolids	\$25,000
• Hire Chief Negotiator	\$25,000

ADOPTED FUNDING OF ABOVE BASE REQUESTS: FY 2007-08

Item #	Department Description	Amount	Frequency	Approved
City Council				
1	City Council Office Furniture	2,000	One Time	Y
2	City Council Letterhead	5,000	One Time	Y
3	New Refrigerator for Admin. Conf. Room	350	One Time	Y
4	City Historical Planning Document Research	10,000	One Time	Y
4a	Hand rails at Pismo Beach Vets Hall	7,000	One Time	Y
Administration				
5	Continuing Education for City Clerks	1,500	On Going	Y
6	Web Streaming	10,172	One Time	Y
7	Web Streaming	8,400	On Going	Y
8	Increase in pay for Website Maintenance	2,700	On Going	Y
9	Comcate	5,000	One Time	Y
10	Comcate –E-Government	6,000	On Going	Y
11	Sales Tax Public Education & Outreach	25,000	One Time	Y
11a	Marlowe & Company-added @ 6/5 CM	40000	One Time	Y
Conference and Visitors Bureau				
12	New Part Time Office Assistant	16,084	On Going	Y
12a	Eliminate Minute Clerk Position	(5,000)	On Going	Y
13	Additional Advertising	30,000	On Going	Y
14	Webcam Maintenance	5,000	On Going	Y
15	Las Vegas Trade Show	4,500	On Going	Y
16	Las Vegas Chamber Membership	3,000	On Going	Y
17	Wine & Waves Campaign	2,800	On Going	Y
18	NAJTA Membership	500	On Going	Y
Finance				
19	Staff Training Program	10,000	One Time	Y
20	Professional Services for Special Projects	55,000	One Time	Y
Non-Departmental				
21	Purchase New Servers for Computer Room	50,000	One Time	Y
22	Microsoft Office Upgrade	25,000	One Time	Y
23	Computer Systems Contingency Account	50,000	One Time	Y
24	Loan to Parking Fund	50,000	One Time	Y
25	Emergency Operations Center Planning	4,000	On Going	Y
26	Two Rugged Laptop Computers for Emergency Operations Center	4,000	One Time	Y
27	52" LCM monitor for Emergency Operations Center	3,000	One Time	Y

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Amount	Frequency	Approved
28	External Antenna for Satellite Phone Service for Emergency Operations Center	1,250	One Time	Y
29	Annual Satellite Phone Service for Emergency Operations Center	350	On Going	Y
30	Upgrade the Mobile Command Post for Emergency Operation Center	2,500	One Time	Y
31	Satellite Dish Service for Emergency Operations Center	540	On Going	Y
32	Installation of Satellite dish for Emergency Operations Center	350	One Time	Y
32a	Shell Beach Streetscape Design	10,000	One Time	Y
Police				
33	Dispatch Bay Radios	1,500	One Time	Y
34	Logger Recorder Replacement	20,000	One Time	Y
35	Logger Recorder Maintenance	3,500	On Going	Y
36	Multiplexer	2,000	One Time	Y
37	Replacement Patrol Video	5,000	One Time	Y
38	Additional Cont. for Radio Towers	25,000	One Time	N
39	Annual CALEA Accreditation Fees	5,000	On Going	Y
40	CALEA Accreditation Conference Costs – Every 3 yrs	4,000	On Going Every3 yrs	Y
41	AED's – Defibulators	1,800	One Time	Y
Fire				
42	Furnishing Remodeled Shell Beach Station	14,000	One Time	Y
43	Rescue Personnel Water Craft (RPWC)	16,000	One Time	Y
44	Paramedic at Special Events	2,920	On Going	Y
45	Mobile Data Computers	12,000	One Time	Y
Building				
46	Code Enforcement Officer	26,532	On Going	Y
47	Code Enforcement Officer	1,500	One Time	Y
48	Plan Check/Inspection Consultant	5,000	On Going	Y
49	Building Dept staff training	3,096	On Going	Y
Planning				
50	New Folding Machine	2,000	One Time	Y
51	Laserfiche Planning Records	15,000	One Time	Y
52	General Plan Update	50,000	One Time	Y
53	City-Wide Community Economic Support	25,000	On Going	Y
54	GIS Update	30,000	One Time	Y

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Amount	Frequency	Approved
Recreation				
55	Recreation Leader II	16,134	On Going	Y
56	Expand Senior Programs	12,000	On Going	Y
56a	New PA System	4,000	One-Time	Y
Government Buildings				
57	Cell Phone	600	On Going	Y
Engineering				
58	Contract Services -GIS	30,000	One Time	Y
59	Traffic Counter	3,500	One Time	Y
60	Clean Ocean Grant Match	50,000	One Time	Y
Parks				
61	Maintenance Worker II	66,410	On Going	Y
62	Drinking Fountain	5,000	One Time	Y
63	Annual maintenance costs to Replant James Way Slope	6,000	On Going	Y
64	Replace Riding Mower	22,000	One Time	Y
65	Landscaping for Police Dept.	5,000	One Time	Y
Streets				
66	Equipment Rentals	1,000	On Going	Y
67	40' Storage Container	5,550	One Time	Y
68	Tool & Equipment Rental	3,000	One Time	Y
68a	Stainless Steel Xmas Tree	7,000	One Time	Y
Water				
69	Portable Generator	2,000	One Time	Y
70	Reservoir Cleaning	5,000	One Time	Y
71	Additional Budget for Water Meters	40,000	One Time	Y
Wastewater				
71a	Eliminate Wastewater Operator I position	(57,605)	On-Going	Y
72	Install Standby Electrical Generator	15,000	One Time	Y
73	Composite Samples	18,000	One Time	Y
74	Scales for Bio-solid Containers	25,000	One Time	Y
	Sewer Video Inspections	12,000	One Time	Y
Pier				
75	Replace Fish Cleaning Stations	6,000	One Time	Y

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Amount	Frequency	Approved
Motor Vehicle				
78	Increasing Vehicle Maintenance budget for Dept. pool vehicles	5,000	On Going	Y
79	Increasing contributions for City vehicles to more accurately reflect updated estimates in replacement values			Y
	Police	6,350	One Time	Y
	Fire	27,500	One Time	Y
	Parks	9,617	One Time	Y
	Streets	7,400	One Time	Y
	Total General Fund	50,867	One Time	Y
	Water	69,150	One Time	Y
	Wastewater	148,600	One Time	Y
80	Inverter installation for two Water vehicles	1,500	One Time	Y
81	Brake lathe	5,000	One Time	Y
	Eliminate Asst Mechanic Position	(52,262)	On Going	Y
Park Development				
	Ira Lease Park –revenue source change	298,000	One Time	Y

ADOPTED FUNDING OF ABOVE BASE REQUESTS: FY 2008-09

Item #	Department Description	Amount	Frequency	Approved
Administration				
1	Continuing Education for City Clerks	1,500	On Going	Y
2	Web Streaming	8,400	On Going	Y
3	Increase in pay for Website Maintenance	2,700	On Going	Y
4	Comcate- E-Government	6,000	On Going	Y
4a	Marlowe & Company-Added @ 6/5 CM	20,000	One Time	Y
Human Resources				
5	Chief Negotiator Fee	25,000	One Time	Y
Conference and Visitors Bureau				
6	New Part Time Office Assistant	16,084	On Going	Y
6a	Eliminate Minute Clerk	(5,000)	On Going	Y
7	Additional Advertising	30,000	On Going	Y
8	Webcam Maintenance	5,000	On Going	Y
9	Las Vegas Trade Show	4,500	On Going	Y
10	Las Vegas Chamber Membership	3,000	On Going	Y
11	Wine & Waves Campaign	2,800	On Going	Y
12	NAJTA Membership	500	On Going	Y
Finance				
13	Staff Training Program	10,000	One Time	Y
14	Professional Services for Special Projects	45,000	One Time	Y
Non-Departmental				
15	Annual Satellite Phone Service for the Emergency Operations Center	350	On Going	Y
16	Satellite Dish Service for the Emergency Operations Center	540	On Going	Y
17	Emergency Operations Center Planning	4,000	On Going	Y
Police				
18	Additional Funds for Police Garage	50,000	One Time	N
19	Replacement Patrol Video	5,000	One Time	Y
20	Logger Recorder Maintenance	3,500	On Going	Y
21	Annual CALEA Accreditation Fees	5,000	On Going	Y
22	AED's Difibulator	1,800	One Time	Y
23	Dispatch Bay Radios	1,500	One Time	Y
Fire				
24	Rescue Personnel Water Craft (RPWC)	500	On Going	Y
25	Paramedic at Special Events	2,920	On Going	Y
26	Mobile Data Computers	6,000	One Time	Y
Building				
27	Code Enforcement Officer	30,732	On Going	Y
28	Plan Check/Inspection Consultant	5,000	On Going	Y
29	Training	3,096	On Going	Y

FY 2008-2009 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Amount	Frequency	Approved
Planning				
30	City-Wide Community Economic Support	25,000	On Going	Y
31	General Plan Update	50,000	One Time	Y
Recreation				
32	Recreation Leader II	16,134	On Going	Y
33	Expand Senior Programs	12,000	On Going	Y
Government Buildings				
34	Cell Phone	600	On Going	Y
35	Lighting Upgrades	15,000	One Time	Y
Engineering				
	None			
Parks				
36	Maintenance Worker II	68,638	On Going	Y
37	Annual Maintenance Costs to replant James Way Slope	6,000	On Going	Y
Streets				
38	Equipment Rentals	1,000	On Going	Y
Water				
39	Reservoir Maintenance	10,000	One Time	Y
40	New computer for Underground Service system	2,500	One Time	Y
41	Pacific Estates Booster Station Maintenance	2,500	One Time	Y
42	Distribution System Maintenance Pressure reducing station	15,000	One Time	Y
Wastewater				
42a	Eliminate Wastewater Operator I	(59,995)	On Going	Y
43	Sewer Atlas Update	20,000	One Time	Y
Pier				
45	Pier Lot Electrical Replacement	10,000	One Time	Y
Motor Vehicle				
45a	Eliminate Asst Mechanic position	(54,787)	On Going	Y
46	Increasing Vehicle Maintenance budget for Dept. pool vehicles	5,000	On Going	Y
47	Increasing contributions for City vehicles to more accurately reflect updated estimates in replacement values			Y
	Police	3,850	One Time	Y
	Parks	9,617	One Time	Y
	Streets	7,400	One Time	Y
	Total General Fund	20,867	One Time	Y
	Water	9,150	One Time	Y
	Wastewater	8,600	One Time	Y

DEFERRED OR NOT RECOMMENDED ABOVE BASE REQUESTS

Year Requested	Department Description	Amount	Frequency
	CVB		
FY 08	Additional Advertising	20,000	On Going
	Finance		
FY 08	Management Analyst Position	64,000	On Going
	Non Departmental		
FY 08	5-rugged laptop computers	10,000	One Time
	Police		
FY 08	Additional Funds for Police Garage	50,000	One Time
FY 08	Additional Funds for Radio Tower	75,000	One Time
FY 08	Juvenile Detective	75,000	On Going
FY 08	CALEA Conference	4,000	On Going
FY 08	Flat Screen TV's for Dispatch	4,500	One Time
	Fire		
FY 08	Shell Beach Fire Station Furnishing	14,185	One Time
FY 08	Upgrade Fire Prevention Specialist to a Fire Captain Inspector	76,070	On Going
FY 08	Advanced Life Support Paramedic Program	445,450	On Going
FY 08	Reserve Firefighter Staffing at Shell Beach Station	53,654	On Going
FY 08	Chief Officer for Pismo Beach	182,161	On Going
	Planning		
FY 09	Laserfiche Planning Records	15,000	On Going
	Recreation		
	Expand Senior Programs	9,500	On Going
	Parks		
FY 08	Enclosed Equipment Trailer	4,400	One Time
	Water		
FY 08	SCADA Telemetry System	150,000	One Time
FY 09	Additional Water Meters	40,000	On Going
	Wastewater		
FY 08	SCADA Telemetry System	200,000	One Time
FY 08	Full Time Office Assistant	43,000	On Going
	CIP		
FY 08	Dinosaur Caves Restroom	150,000	One Time
FY 09	Cliff Avenue Paving	150,000	One Time
FY 09	Morro/Cuyama Stairway	350,000	One Time
FY 08	Downtown Drainage Improvements	175,000	One Time

THE CAPITAL IMPROVEMENT PROGRAM

In this two-year budget, a total of \$7.4 million has been allocated to the CIP. These monies are in addition to monies that have already accumulated into these accounts. Both historically have been funded through the ending funding balance, which results when revenues come in stronger than expected and/or expenditures have not been expended as planned.

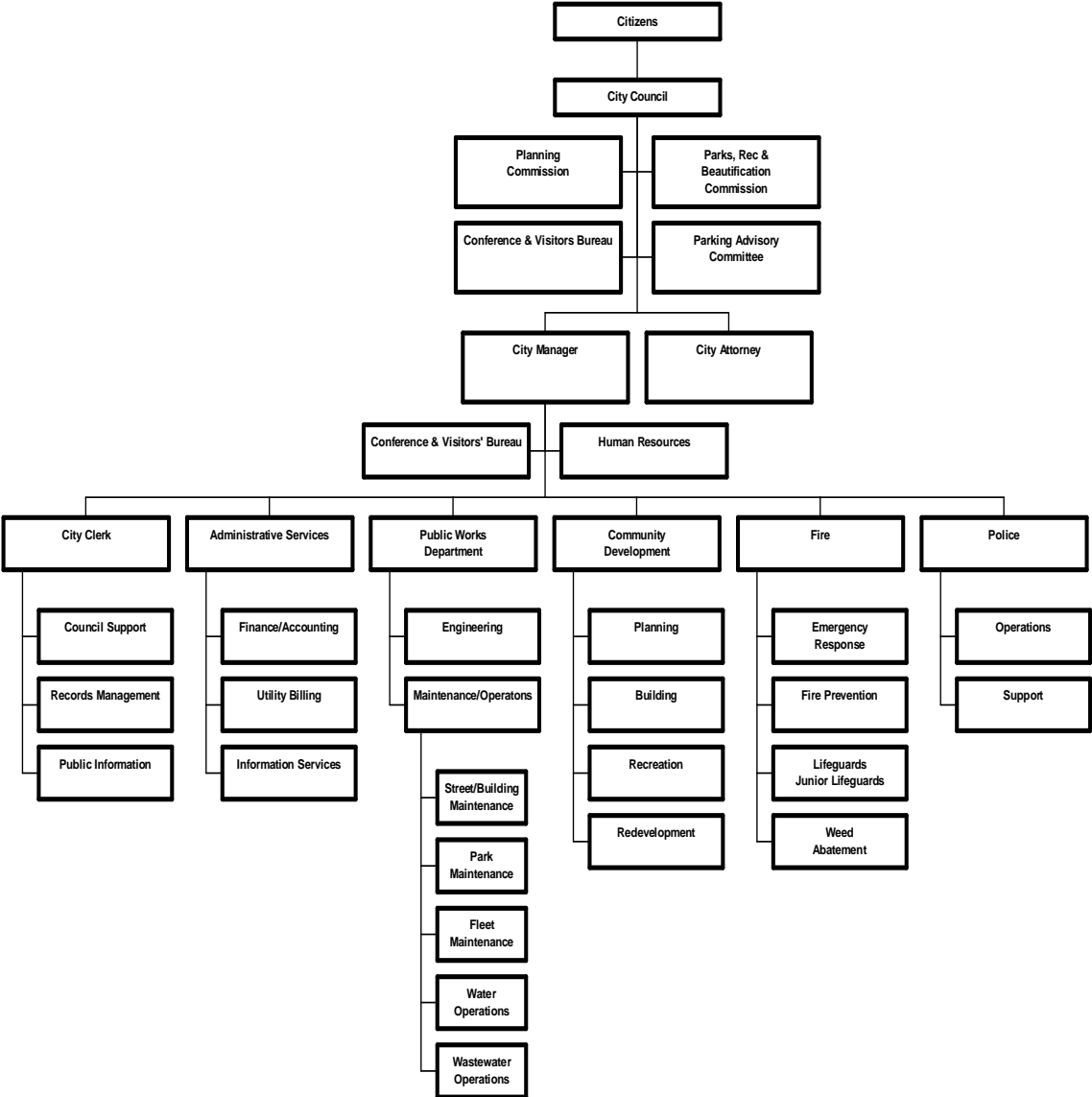
With respect to the CIP, the engineering department is currently managing 76 projects at various stages of completion and progress. The listing of CIP projects for the two-year budget is provided on pages 98-101. A comprehensive listing of CIP projects in the adopted 10 year Capital Improvement Program, as well as a listing of CIP projects proposed for funding in the current two-year budget has been provided to the Council.

OPERATING BUDGET DETAIL

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ORGANIZATIONAL CHARTS

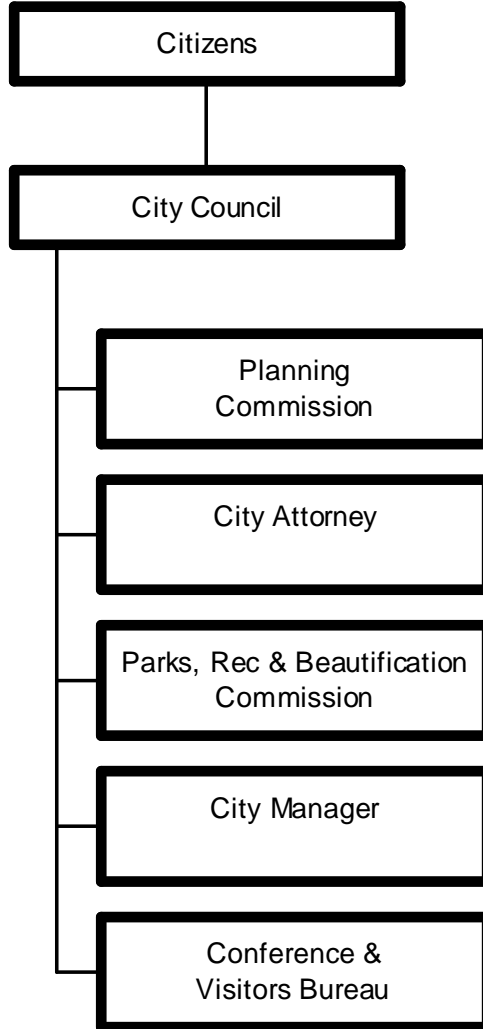
City of Pismo Beach



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ADMINISTRATION

CITY COUNCIL

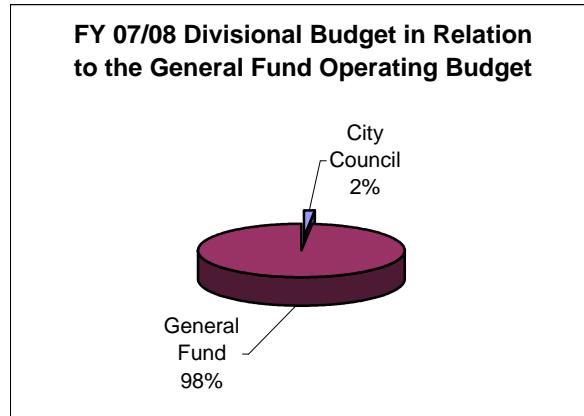


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
City Council members	5.00	5.00	5.00	5.00
Planning Commissioners	5.00	5.00	5.00	5.00
PRB Commissioners	5.00	5.00	5.00	5.00
CVB Commissioners	7.00	7.00	7.00	7.00
Total Council & Commissioners	22.00	22.00	22.00	22.00

City Council

Activity Description

The City Council is the five-member legislative body of the City of Pismo Beach. Members of the City Council are elected at-large to staggered four-year terms, with the exception of the Mayor who is elected and has a term of two years. The City Council establishes policies for the City, which is implemented by staff under the direction of the City Manager. Various advisory commissions, committees and boards comprised of citizens appointed by the City Council, also advise the City Council. The Council appoints directly the City Manager and the City Attorney, and approves the hiring of department heads as recommended by the City Manager.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Wages and Benefits	\$ 77,205	\$ 84,432	\$ 66,920	\$ 68,011	25%
Operations and Maintenance	228,651	171,994	181,244	163,394	69%
Capital Outlay	-	-	-	-	0%
Other Expenses	3,706	15,000	15,000	15,000	6%
Net Operating Budget	309,562	271,426	263,164	246,405	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	\$ 309,562	\$ 271,426	\$ 263,164	\$ 246,405	

City Council

Accomplishments Prior Two-Year Budget:

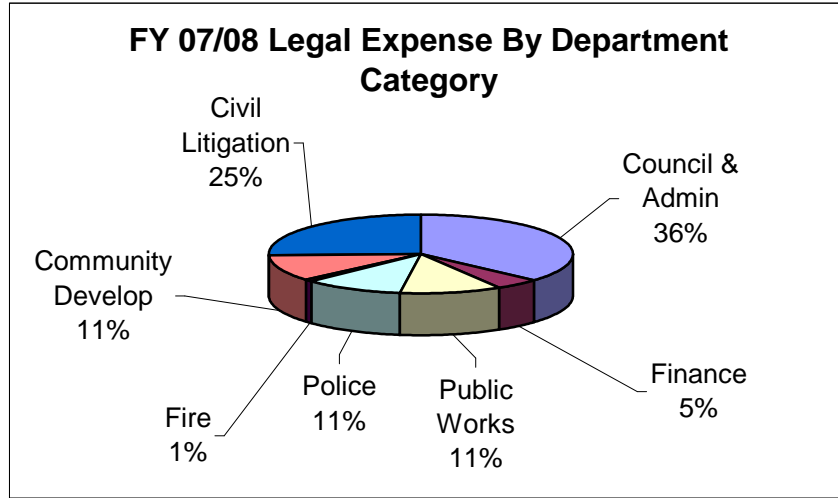
- Outstanding January 2007 Goal Setting and Team Building
- November 2006 Elections
- New Video Production Equipment for Council Chambers
- First Class Volunteer Banquet
- Increased City Financial Reserves

Work Program Highlights for Next Two-Year Budget:

- November 2008 Elections
- Substantial increase in City Financial Reserves
- Volunteer Banquet – March of each year
- Implement short, mid-term and Long-term goals
- Continue League of California Cities involvement
- Disciplined and continuous investment in city infrastructure.

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LEGAL SERVICES



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

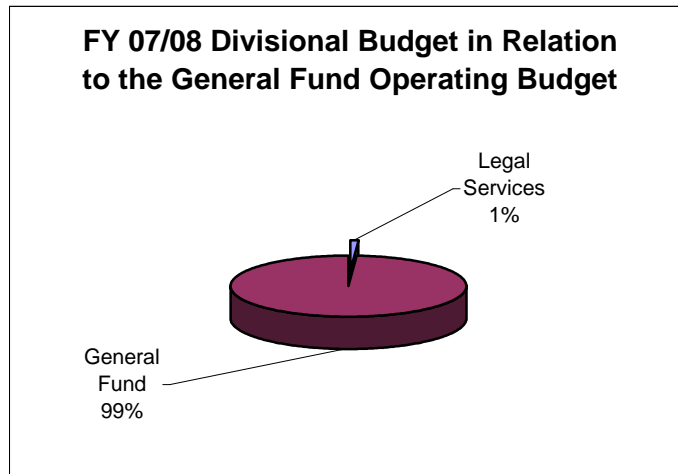
Council & Administration	\$85,419	\$57,100	\$72,000	\$72,000	36%
Finance	\$7,936	5,600	9,000	9,000	5%
Community Development	\$20,659	38,300	21,000	21,000	11%
Public Works	\$2,629	21,300	21,000	21,000	11%
Police	\$32,715	9,500	21,000	21,000	11%
Fire	\$2,289	1,800	1,800	1,800	1%
Civil Litigation	\$48,266	50,000	50,000	50,000	25%
Subscription & Reference Books	0	600	1,000	1,000	1%
Total Operating Budget	\$199,913	\$184,200	\$196,800	\$196,800	

**Note: Legal services are contracted. Actual hours expended per year dependent on legal service needs of Council, City Manager and Department Heads.

Legal Services

Activity Description

The City Attorney is the chief legal advisor for the City and provides legal services to the City through a contractual arrangement approved by the City Council. The City Attorney's Office manages all aspects of the City's legal affairs; researches, drafts and/or reviews ordinances, resolutions, contracts, bonds and other legal documents supporting the actions of the City Council; advises the Council, City Manager and departments on the legality of various procedural and substantive matters; represents the City in administrative proceedings and court trials; and manages all litigation and oversees outside counsel as appropriate.

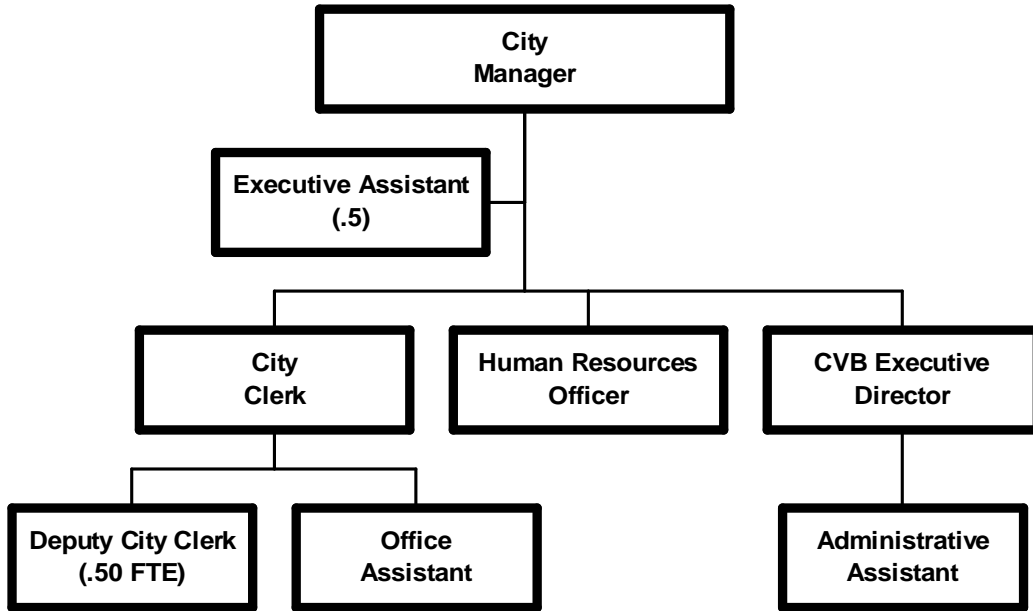


	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Wages and Benefits	\$ -	-	-	-	0%
Materials and Services	\$ 199,913	\$ 184,200	\$ 196,800	\$ 196,800	100%
Capital Outlay	-	-	-	-	0%
Net Operating Budget	<u>199,913</u>	<u>184,200</u>	<u>196,800</u>	<u>196,800</u>	
One-Time Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Operating Budget	<u>\$ 199,913</u>	<u>\$ 184,200</u>	<u>\$ 196,800</u>	<u>\$ 196,800</u>	

ADMINISTRATION (CITY MANAGER/CITY CLERK, HUMAN RESOURCES & CVB)

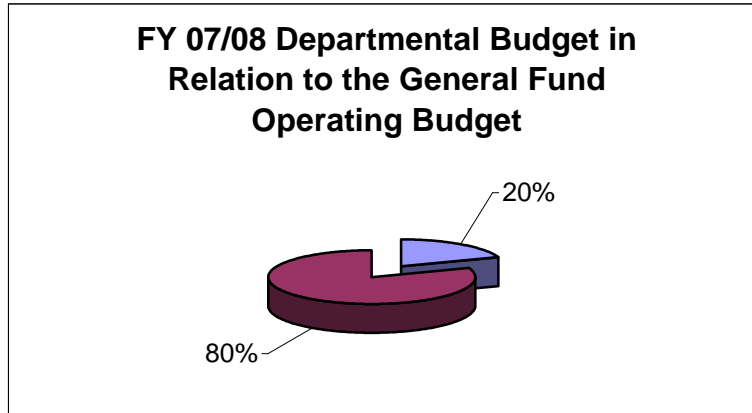


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 8-09
City Manager	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Human Resources Officer	1.00	1.00	1.00	1.00
Exec. Asst./Deputy City Clerk	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	1.00
CVB Executive Director	1.00	1.00	1.00	1.00
CVB Administrative Assistant	1.00	1.00	1.00	1.00
Total Administration Dept	7.00	7.00	7.00	7.00

ADMINISTRATION (City Manager/City Clerk, Human Resources & CVB)

Activity description

Administration includes both the City Manager and City Clerk operations, with the CVB (Convention and Visitor's Bureau) and the Human Resources Officer reporting directly to the City Manager. These operations work closely together in their direct support to the City Council. This includes assisting the City Council with the initiation, review and implementation of policies and programs that are responsive to the needs of the community, and the preparation, dissemination and maintenance of all official documents approved by the City Council.

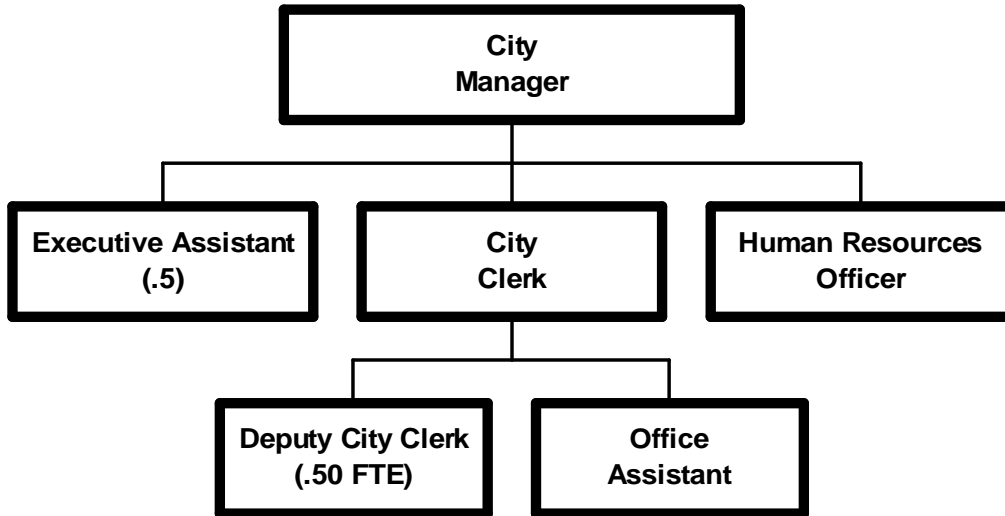


Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

City Council	\$ 309,562	\$ 271,426	\$ 263,164	\$ 246,405	9%
Administration	515,154	610,630	581,354	537,789	19%
Human Resources	100,103	95,759	169,877	242,466	6%
Legal	199,913	184,200	196,800	196,800	6%
Conference & Visitors Bureau	470,067	566,614	581,752	585,159	19%
Non-Departmental	708,021	1,251,479	1,291,476	1,193,288	42%
Net Operating Budget	<u>\$ 2,302,819</u>	<u>\$ 2,980,108</u>	<u>\$ 3,084,423</u>	<u>\$ 3,001,907</u>	

CITY MANAGER/CITY CLERK DEPARTMENTS

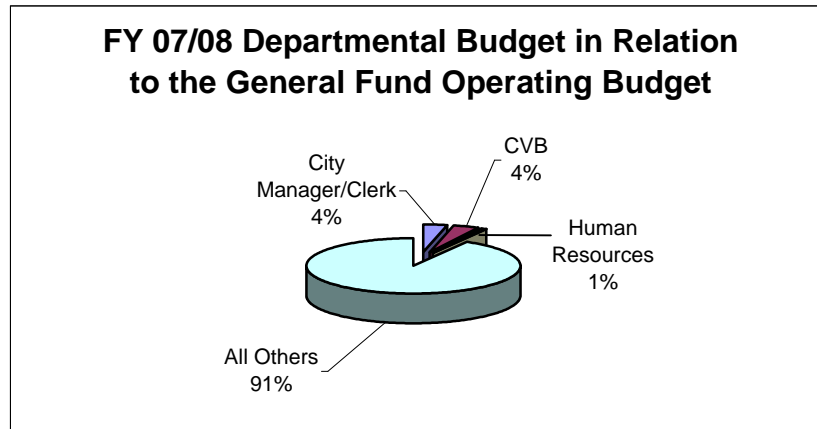


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
City Manager	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Human Resources Officer	1.00	1.00	1.00	1.00
Executive Asst./Deputy City Clerk	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	1.00
Total Administration	5.00	5.00	5.00	5.00

CITY MANAGER/CITY CLERK DEPARTMENTS

Activity Description

The City Manager's Office is the management and administrative arm of the City. With responsibility for implementing the policy direction of the City Council, the City Manager coordinates and directs the work efforts of the various departments of the City; submits for Council review and consideration the two-year budget and implements the same; interfaces with the public on behalf of the City Council; undertakes special projects of high importance to the City Council; and serves as the City's personnel and purchasing officer. Supporting the City Clerk's functions, the Clerk's Department serves as a coordinating link between agencies and individuals in the public and private sectors. The Clerk's Department manages and maintains all legislative and official records of the City including ordinances, resolutions, minutes, deeds and contracts; maintains the Municipal Code; administers municipal elections and State FPPC filings; provides public information regarding City meetings and events through a quarterly newsletter and other means and maintains the City's web page.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Administration					
Total Budget	\$ 515,154	\$ 610,630	\$ 581,354	\$ 537,789	50%
Conference and Visitors Bureau					
Total Budget	470,067	566,614	581,752	585,159	50%
Human Resources					
Total Budget	100,103	95,759	169,877	242,466	15%
Total Administration Division Operating Budget	\$ 985,220	\$ 1,177,244	\$ 1,163,106	\$ 1,122,948	

City Manager

Accomplishments Prior Two-Year Budget:

- Hired Human Resource Officer
- Continued outreach with Chamber of Commerce, residents and business owners
- Implemented Quarterly Emergency Operations Center training
- Street paving and upgrades
- Improved Revenues & Investment earnings

Work Program Highlights for Next Two-Year Budget:

- Identify Ocean Water Quality problem and implement solution
- Increase budget reserves
- Complete Promenade IV
- Develop smart comprehensive downtown parking solutions
- Invest in Streets and other infrastructure
- Build more low to moderate income housing
- Update of General Plan
- Undergrounding of utilities

City Clerk

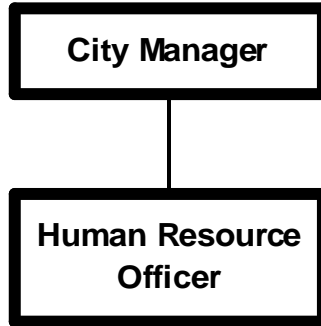
Accomplishments Prior Two-Year Budget:

- Implementation of Audio/Video system in the Council Chambers
- Implementation of passport Acceptance Agency

Work Program Highlights for Next Two-Year Budget:

- Continue with website strategy and implementation plan for a new format of website.
- Implementation of online Automated Customer Service System
- Web streaming: Streaming media, improve external and internal access to public meetings. Live over the internet searchable archives for efficient long-term record keeping.
- Update the Records Retention Schedule (last 1999). It has been 7 years since the last update. In 2008 the Clerk's office will be working on this project.

HUMAN RESOURCES

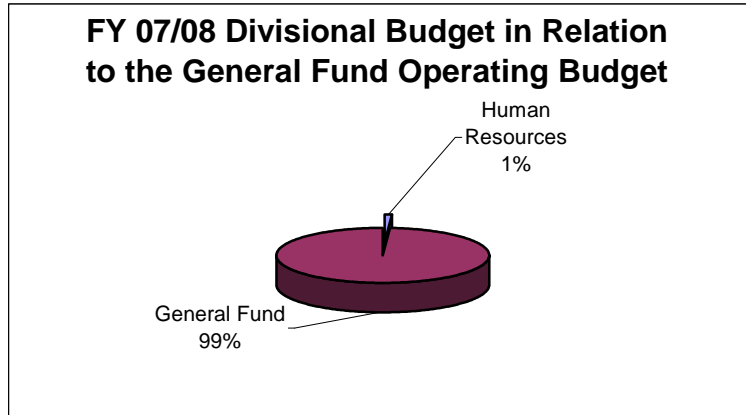


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Human Resource Officer	1.00	1.00	1.00	1.00
Total Human Resources	1.00	1.00	1.00	1.00

Human Resources

Activity Description

The Human Resources division provides support to the City and staff by performing the City's human resource activities including: recruitment and selection, classification, training, benefit administration, policy updates and compliance, and employee relations. Human Resources division also provides Worker's compensation claims administration.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Wages and Benefits	\$ 72,474	\$ 88,684	\$ 107,187	\$ 114,621	63%
Materials and Services	26,179	7,075	62,690	127,845	37%
Capital Outlay	1,450	-	-	-	0%
Net Operating Budget	100,103	95,759	169,877	242,466	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	\$ 100,103	\$ 95,759	\$ 169,877	\$ 242,466	

Human Resources

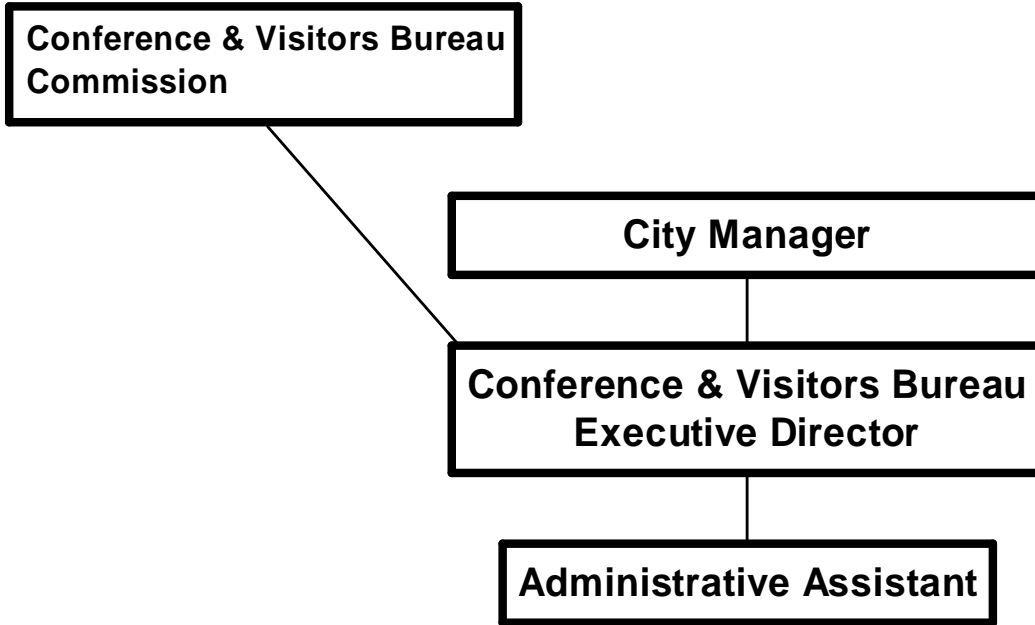
Accomplishments Prior Two-Year Budget:

- Implemented new Worker's Compensation process that effectively reduced number of claims in first year
- Established City Training Matrix and programs, built upon the required compliance training for Public Employment Law, OSHA, Worker's Comp, and Safety.

Work Program Highlights for Next Two-Year Budget:

- Implement a new Hearing Conservation Program as required by OSHA
- Develop and implement policies required by the CJPIA Risk Management Evaluation including a Vehicle Use policy and a Transitional Return to Work policy
- Develop an enhanced web page design for the Personnel page on the City web site
- Complete the process to update of the City's Personnel Rules and Regulations

CONFERENCE & VISITORS BUREAU

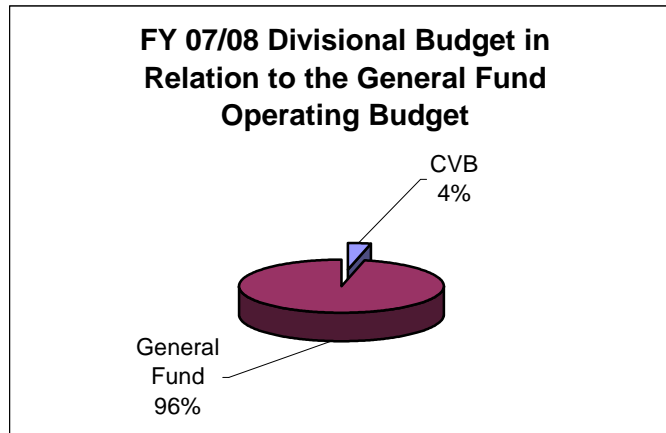


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
CVB Executive Director	1.00	1.00	1.00	1.00
CVB Administrative Assistant	1.00	1.00	1.00	1.00
Total CVB	2.00	2.00	2.00	2.00

Conference & Visitors Bureau

Activity Description

The Conference & Visitors Bureau (CVB) promotes tourism to Pismo Beach, thereby enhancing the City's General Fund Revenue through increased transient occupancy taxes and, to a lesser, but significant extent, sales tax revenues. With advice from the five-member Conference & Visitors Bureau Board of Directors, program efforts include newspaper, periodical and electronic media advertising in both core market regions and new market areas; participation in consumer and industry trade shows; administration of the contract under which the Visitors Information Center is operated through the Chamber of Commerce; development and maintenance of ongoing relations with travel writers, tour operators and media representatives; and preparation of collateral materials (brochures and visitor guides) for distribution through the Visitors Information Center, at trade shows and other channels.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 160,043	\$ 166,372	\$ 190,628	\$ 196,587	33%
Materials and Services	310,024	373,242	391,124	388,572	67%
Capital Outlay	-	27,000	-	-	0%
Net Operating Budget	470,067	566,614	581,752	585,159	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	\$ 470,067	\$ 566,614	\$ 581,752	\$ 585,159	

Conference & Visitors' Bureau

Accomplishments Prior Two-Year Budget:

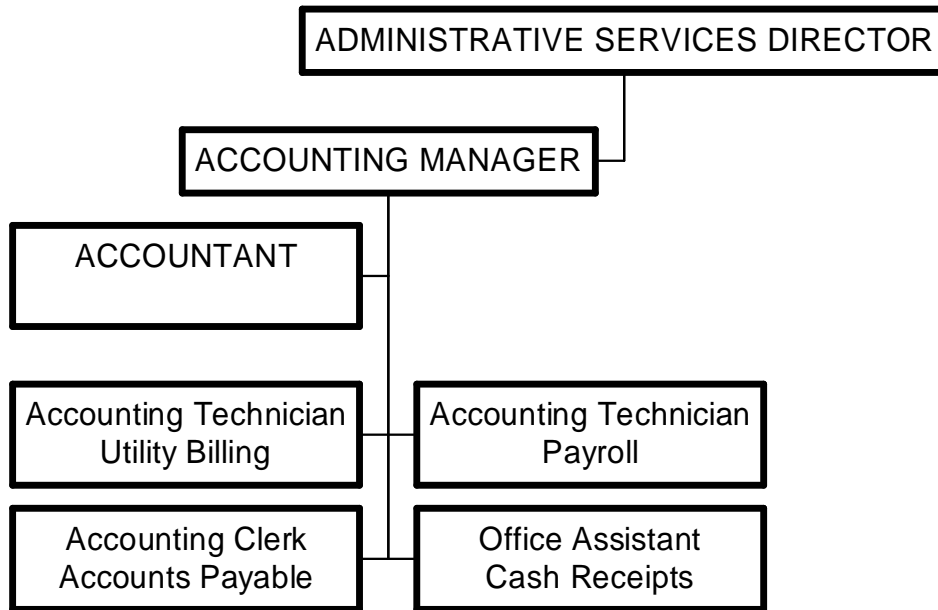
- Opened the CA Welcome Center for big State Office of Tourism promotions
- Raised TOT significantly, especially during mid-week and off-season
- Established a new highly-successful ad campaign, continuing the Classic California theme
- Copyright & trademark for our new "Wine & Waves" logo
- Held another Live Radio Remote in Pismo Beach to encourage off-season stays
- Established the State's Cultural & Heritage Tourism Summits for the entire Central Coast region, held in Pismo Beach
- Expanded into the Thousand Oaks area for an affluent, mid-week drive market

Work Program Highlights for Next Two-Year Budget:

- Complete our new Classic California website renovations with interactive maps
- Re-design the Monarch Butterfly website
- Establish a long lasting "Wine & Waves" co-op Marketing Campaign
- Expand two new markets, flying from Las Vegas for mid-week business
- Establish working relationships with National Journalists & Travel Writers

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ADMINISTRATIVE SERVICES



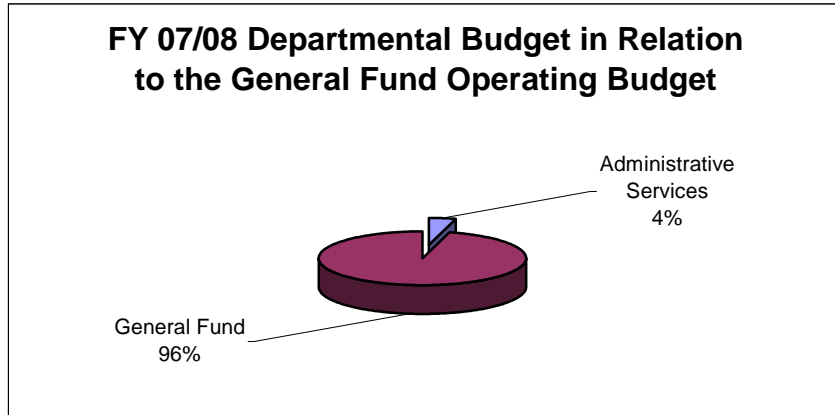
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Administrative Services Director	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00
Account Clerk	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	1.00
Total Administrative Svs Dept	7.00	7.00	7.00	7.00

* Additional staffing includes a part-time Student Intern

Administrative Services Department

Activity Description

The Administrative Services Department provides reliable and accurate fiscal information to the citizens, council and management of the city of Pismo Beach in an efficient, cost effective and courteous manner. Specific services include Accounts Receivable, Accounts Payable, Payroll, Utility Billing, Investment and Debt Management, timely Financial Management and Reporting, and Information Systems Implementation and Management. Administrative Services staff administers preparation of the City budget.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 434,398	\$ 485,829	\$ 527,769	\$ 552,318	79%
Materials and Services	51,646	94,009	133,809	123,809	21%
Capital Outlay	755	6,650	3,400	3,400	1%
Debt Service	-	-	-	-	0%
Net Operating Budget	486,800	586,487	664,978	679,527	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	\$ 486,800	\$ 586,487	\$ 664,978	\$ 679,527	

Administrative Services Department

Accomplishments Prior Two-Year Budget:

- To help reduce TOT Leakage and improve TOT collections, we modified the TOT Return form and instructions; we also began collecting data on room occupancy.
- Achieved increased Revenues with improved Investment earnings, updated Pipeline Franchise, In-lieu Parking and other fees; and achieved Cost Savings with refinancing of 1999 Bond for City Hall, Dinosaur Caves and Police Station.
- Made annual updates to a wide range of fees, and began implementation of Annual Reviews of all City fees by performing Staff reviews of some fees, and initiating Consultant reviews of other fees (and revenue streams).
- Improved Information Technology Program with anti-spam and anti-virus software, and with several hardware upgrades – especially at Police Dispatch; also developed designs for upgrading servers to improve system capacity and reliability, and initial plans for upgrading software and Staff training to increase efficiencies and service capabilities.
- Upgraded City's Risk Management Program with significant improvements in related contract procedures, and by initiating a program to achieve the 31 recommendations in the CJPIA 2006 Risk Management Evaluation.
- Contributed to new four-year Agreements with SEIU and POA to June 2009.
- Initiated process for timely compliance with GASB 45 requirements on funding Other Post-Employment Retirement Benefits ("OPEB") by contracting for Actuary services.
- Implemented GASB 44 to expand the Statistical section of the City's Comprehensive Annual Financial Reports ("CAFR"), and continued to Receive State and National Awards for them.

Work Program Highlights for Next Two-Year Budget:

- Continue improving TOT Reporting, including Occupancy Data.
- Continue improving Investment practices.
- Continue improving Revenue and Cash Flow forecasting.
- Continue improving scope and practices of Annual Reviews of all City fees.
- Review City Codes for Water, Wastewater and Business Tax / license.
- Complete processes for full compliance with GASB 45 (OPEB).
- Continue upgrading Risk Management Program – with special emphasis on achieving the 31 recommendations from the CJPIA 2006 Risk Management Evaluation.
- Continue improving Information Systems ("IS") – with emphasis on an IS Master Plan, upgrading servers, written procedures, and increased spam protection.
- Beginning in January 2009, work with City Council and City Staff to develop fiscally sound two-year Budget for Fiscal Years FY 10 and FY11.

Administrative Services Department Functions

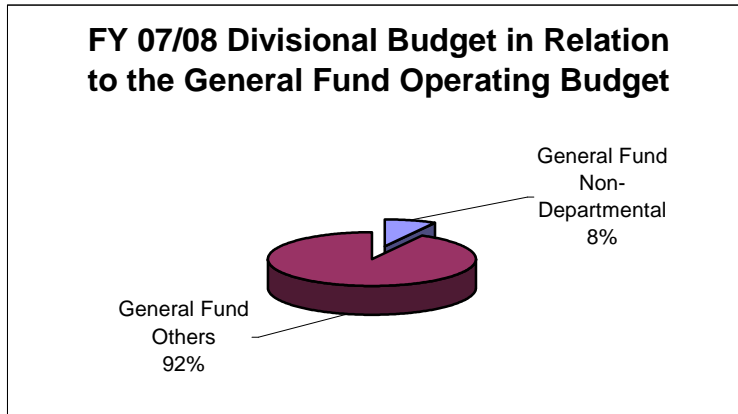
The Administrative Services Department performs and manages the City's Financial, Accounting, Utility Billing, Risk Management and Information Services. Activities and functions include:

- Budgeting, and Long-range financial planning - including securing cost-effective financing for large capital projects and programs, and administering related debt service.
- Revenue Forecasting, including reviewing, updating and implementing City Fees.
- Revenue Collections and recording, including taxes, grants, and Water & Sewer Utility Billing.
- Administering Revenue-related programs such as Transient Occupancy Tax ("TOT"), Business Licenses & Taxes, Franchises, and Assessment Districts.
- Maintaining the City's General Ledger system and Chart of Accounts, including monthly accounting reconciliation and analysis.
- Purchasing, processing Accounts Payable, and issuing checks to Vendors; also, protecting the City's cash assets by assuring that purchases, commitments and payments are consistent with Budget and other Council authorizations; filing monthly & annual reports with regulatory agencies.
- Preparing the Comprehensive Annual Financial Report ("CAFR"), and interim financial reports for City, RDA, PFA, and PFC.
- Processing the City's employee payroll; filing monthly, quarterly, and annual reports with taxing agencies.
- Managing the City's investment portfolio in accordance with adopted policies, allocating interest earnings among funds, and providing timely reports.
- Providing Information Systems support including purchasing, installing and maintaining computers, software and related equipment, plus spam and anti-virus protection – for all City Departments.
- Administering the City's Risk Management programs, including contractual relationships with CJPIA and others providing risk management services to the City. Providing support to City Departments.
- Administering the City's Telecommunication systems including landlines, cellular phones and voicemail lines. Liaison to phone company representatives.
- Provide Capital Asset Accounting for all City Fixed Assets/Capital projects.
- Monitor the City facility leases for annual increases and updates.
- Process, maintain and track all City financial contracts that are approved by City Council and/or City Manager

NON-DEPARTMENTAL

Activity Description

The purpose of the non-departmental budget is to account for those services, supplies, materials and equipment of a general, organization-wide nature, which do not lend themselves to distribution among the operating departments of the City. Bulk items and others that are used by all departments within the general fund are included in the Non-Departmental activity budget, as are liability and property insurance expenses, debt service payments and other miscellaneous operating transfers. Expenses for the City's computer network are likewise budgeted in this account. Historically, this account has likewise included the general fund contingency, which is set at 1% of current budget as established in the City's Fiscal Policy.

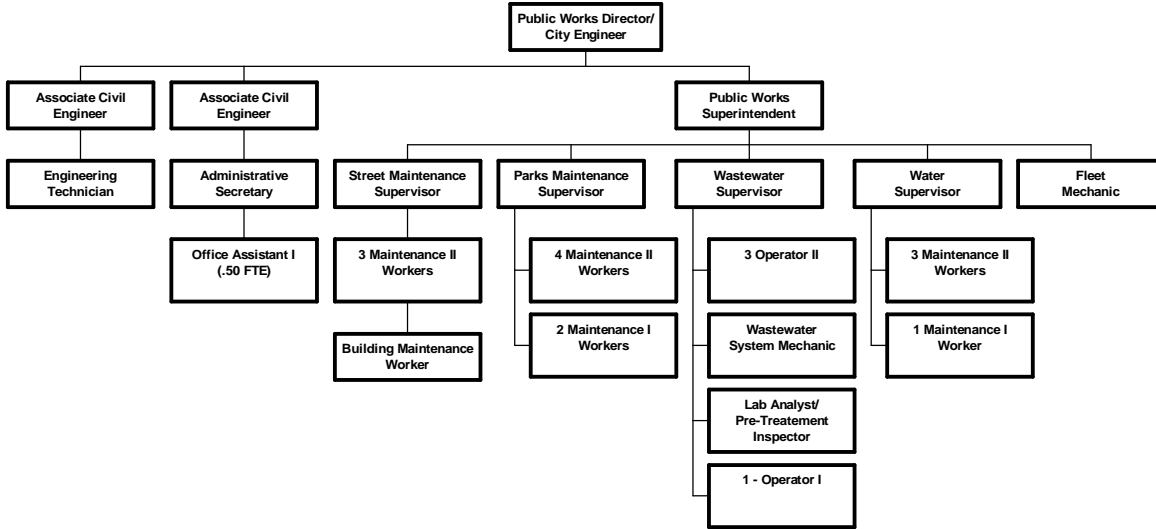


	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 9,975	\$ 10,000	\$ 20,000	\$ 30,000	2%
Materials and Services	524,325	696,193	996,957	781,757	77%
Capital Outlay	6,529	250,131	125,000	-	10%
Debt Service	167,191	170,328	149,519	381,531	12%
Net Operating Budget	<u>708,021</u>	<u>1,126,652</u>	<u>1,291,476</u>	<u>1,193,288</u>	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	<u>\$ 708,021</u>	<u>\$ 1,126,652</u>	<u>\$ 1,291,476</u>	<u>\$ 1,193,288</u>	

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PUBLIC WORKS

PUBLIC WORKS BASE BUDGET PERSONNEL ALLOCATION BY ACTIVITY



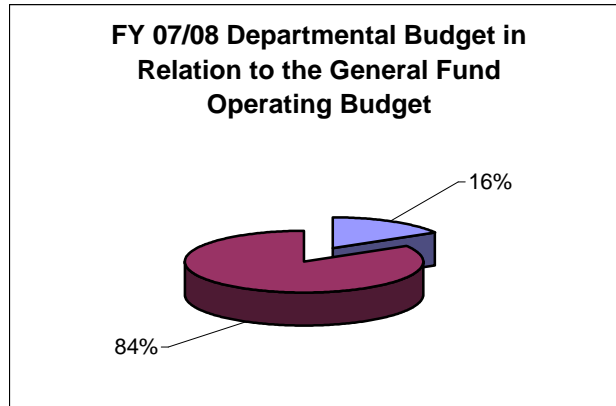
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Public Works Dir/City Engineer	1.00	1.00	1.00	1.00
Associate Civil Engineer	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.50	0.50	0.50
Engineering Technician	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00
Street Maintenance Supervisor	1.00	1.00	1.00	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker II	9.00	9.00	10.00	10.00
Maintenance Worker I	3.00	3.00	3.00	3.00
Water System Supervisor	1.00	1.00	1.00	1.00
Wastewater Ops Supervisor	1.00	1.00	1.00	1.00
WWTP Mechanic	1.00	1.00	1.00	1.00
Treatment Plant Operator II	3.00	3.00	3.00	3.00
Treatment Plant Operator I	2.00	2.00	1.00	1.00
Lab Analyst/Inspector	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	0.00	0.00
Building Maintenance Worker	1.00	1.00	1.00	1.00
Total Public Works Department	32.50	32.50	31.50	31.50

*Additional staffing includes a temporary Summer Helper

PUBLIC WORKS DEPARTMENT

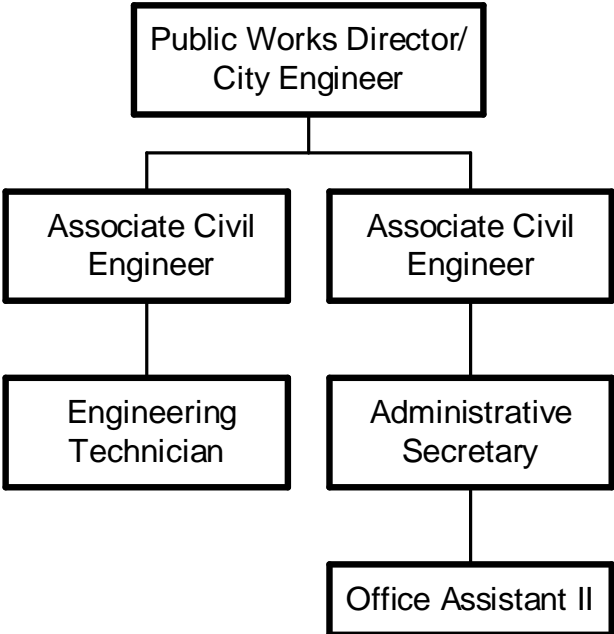
Activity Description

The Public Works Department is responsible for the design, construction and maintenance of City facilities and infrastructure including streets, public buildings, the pier, promenades, beach access stairways, beach, parks, public parking lots, vehicles, water system and wastewater system. These services are provided through two main operating divisions – engineering and public works. These service areas are funded through the General Fund and a series of enterprise funds.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Gov't Buildings - City Hall	\$ 436,356	\$ 574,895	\$ 318,625	\$ 353,627	12%
Engineering	528,530	593,946	525,819	533,091	20%
Pismo Vets Hall	34,834	63,206	56,750	59,750	2%
Shell Beach Vets Hall	13,762	18,815	25,138	20,138	1%
Margo Dodd Park	2,844	2,997	3,433	3,450	0%
Parks Maintenance	792,717	1,005,937	973,371	970,064	38%
Street Maintenance	599,111	747,581	685,526	705,739	26%
Street Construction	11,456	95,544	-	-	0%
Net Operating Budget	\$ 2,419,610	\$ 3,102,921	\$ 2,588,662	\$ 2,645,859	

ENGINEERING SERVICES

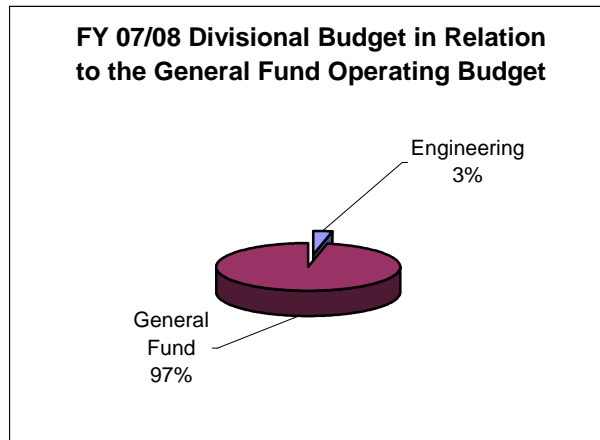


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Public Works Dir/City Engineer	0.70	0.70	0.70	0.70
Associate Civil Engineer	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00
Office Assistant	0.25	0.25	0.25	0.25
Engineering Technician	1.00	1.00	1.00	1.00
Total Engineering Services	4.95	4.95	4.95	4.95

Engineering Services

Activity Description

The principal responsibility of the Engineering Division is protection of the public. This is accomplished by assuring that properly registered professional engineers design and oversee construction of facilities built and maintained for public usage. The primary areas of activity are project management, design and construction of capital improvements by the City, and review and inspection of improvements constructed as conditions of private development by developers. Ancillary services include keeping records of infrastructure improvements for use by the public works division and by the general public, and representing the City on several regional technical advisory committees.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 384,210	\$ 427,569	\$ 421,588	\$ 432,412	80%
Materials and Services	141,176	154,977	100,831	97,279	19%
Capital Outlay	3,145	11,400	3,400	3,400	1%
Net Operating Budget	<u>528,530</u>	<u>593,946</u>	<u>525,819</u>	<u>533,091</u>	
One-Time Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Operating Budget	<u><u>\$ 528,530</u></u>	<u><u>\$ 593,946</u></u>	<u><u>\$ 525,819</u></u>	<u><u>\$ 533,091</u></u>	

Public Works Engineering Division

Accomplishments Prior Two-Year Budget:

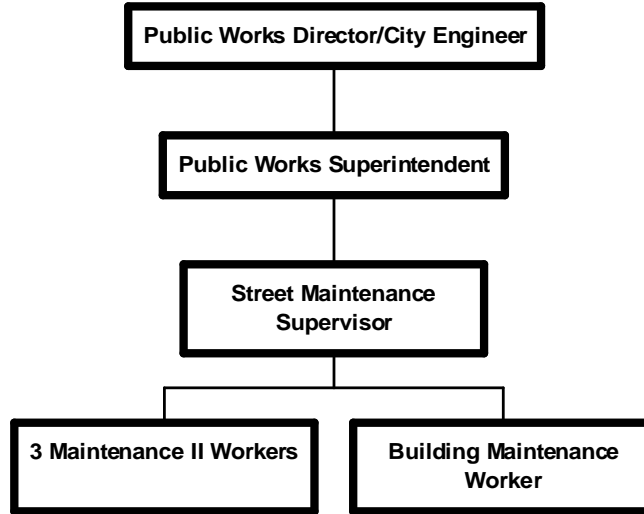
- Wastewater Treatment Plant Upgrade and Expansion
- Sewer Main Trestle Repairs
- Pier Avenue Stair Repairs
- Harbor View Waterline
- Chumash Park Parking Lot Paving
- Street Maintenance Project (slurry seals on 33 streets, overlays on Price Canyon Road, James Way and Shell Beach Road, repaving of the Main Street parking lots)
- Promenade IV: Pier Plaza to Main Street
- Tentative map, annexation and improvement plan review: Los Robles Del Mar
- Tentative map, final map and improvement plan review: Tract 2434 (Little)
- Improvement plan review and inspection: Tract 2165-2 (Pratt)
- Improvement plan review and inspection: Mission Hotel
- Tentative map, final map and improvement plan review: Tract 2554 (Loughead)
- Final map, improvement plan review and inspection: Tract 2230 (Young)
- Front counter service, encroachment permits and inspections

Work Program Highlights for Next Two-Year Budget:

- Pismo Oaks Lift Station Replacement Project
- Shell Beach Fire Station Remodel
- Street Maintenance Project (approximately \$3 million in street projects)
- Heights Water System Upgrade
- Wilmar Stairs Repair
- Beachcomber Stairs Construction
- Promenade IV – Completion of the boardwalk middle section and Pier Plaza upgrade
- Improvement plan review and inspection: Los Robles Del Mar
- Improvement plan review and inspection: Tract 2554 (Loughead)
- Improvement plan review and inspection: Benson lot development
- Final map and improvement plan review: Tract 2173 (Silver Shoals)
- Improvement plan review and inspection: 800 Mattie Road Commercial (Loughead)
- Front counter service, encroachment permits and inspections

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STREETS & GOVERNMENT BUILDINGS MAINTENANCE

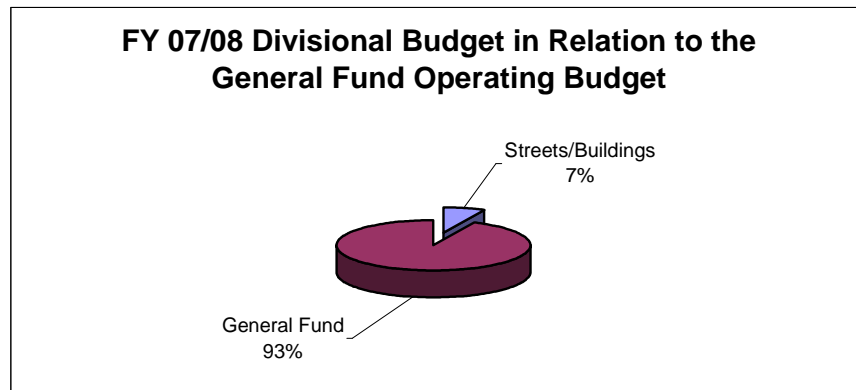


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Public Works Dir/City Engineer	0.03	0.03	0.03	0.03
Public Works Superintendent	0.20	0.20	0.20	0.20
Street Maintenance Supervisor	1.00	1.00	1.00	1.00
PW Maintenance Worker II	4.00	4.00	4.00	4.00
PW Maintenance Worker I	1.00	1.00	1.00	1.00
Building Maintenance Worker	1.00	1.00	1.00	1.00
Total Streets & Buildings	7.23	7.23	7.23	7.23

Streets, Government Buildings Maintenance, & Veterans' Halls

Activity Description

The Streets and Buildings Division is responsible for inspecting, repairing and maintaining the City's streets, parking lots, sidewalks and beaches, as well as maintaining public buildings. Activities include overseeing the street sweeping contract, pothole patching, and installation and maintenance of street signs and markings to insure safe driving and walking conditions. This Division also maintains all City stairways and ramps to the beach, and maintains clean and safe beaches for our visitors and residents. Public buildings that the Division is responsible for operating and maintaining include City Hall, the Vets Halls, the Police Facility, the Chamber of Commerce Building and the Public Works Maintenance Buildings.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 361,686	\$ 411,139	\$ 421,517	\$ 436,552	38.8%
Materials and Services	536,640	882,032	637,694	663,424	58.7%
Capital Outlay	4,246	15,800	22,550	-	2.1%
Operating Transfers	4,000	4,000	4,278	4,278	0.4%
Debt Service	188,947	187,070	-	-	0.0%
Net Operating Budget	<u>1,095,519</u>	<u>1,500,041</u>	<u>1,086,039</u>	<u>1,104,254</u>	
One-Time Expenditures	-	-	-	-	0.0%
Total Operating Budget	<u>\$ 1,095,519</u>	<u>\$ 1,500,041</u>	<u>\$ 1,086,039</u>	<u>\$ 1,104,254</u>	

Streets, Government Building's Maintenance, and Veterans' Halls

Accomplishments Prior Two-Year Budget:

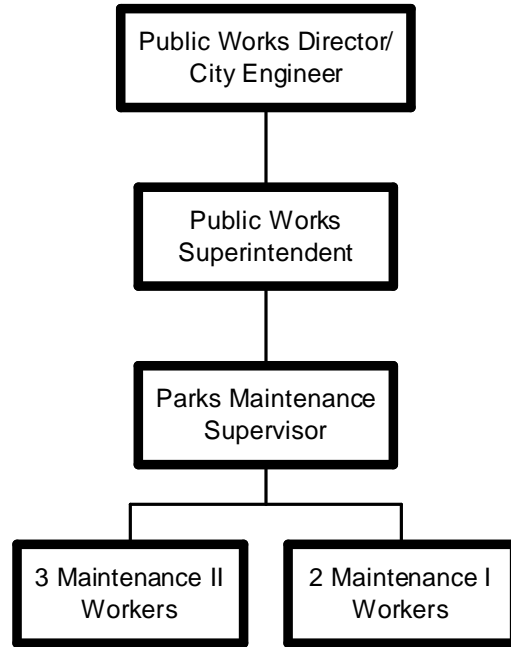
- Purchased AC grinder for grinding sidewalk trip hazards and grinding old street markings for repainting
- Repaved entire Corporation Yard
- Upgraded lighting at the Corporation Yard
- Dry walled Shell Beach Vet's Hall
- Installed accordion doors in the Pismo Beach Vet's Hall
- Repaired BBQ at Pismo Beach Vet's Hall
- Repaired Morro and Pier stairs

Work Program Highlights for Next Two-Year Budget:

- Public Works exhaust fan installation in the shop
- City Hall interior painting
- Upgrade plumbing fixtures at Shell Beach Vet's Hall
- Complete lighting upgrade at the Corporation Yard
- Police facility interior painting
- Pier planking replacement
- Street sign inventory and change out program
- Line striping and curb painting program
- Storm drain cleaning program

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PARKS MAINTENANCE



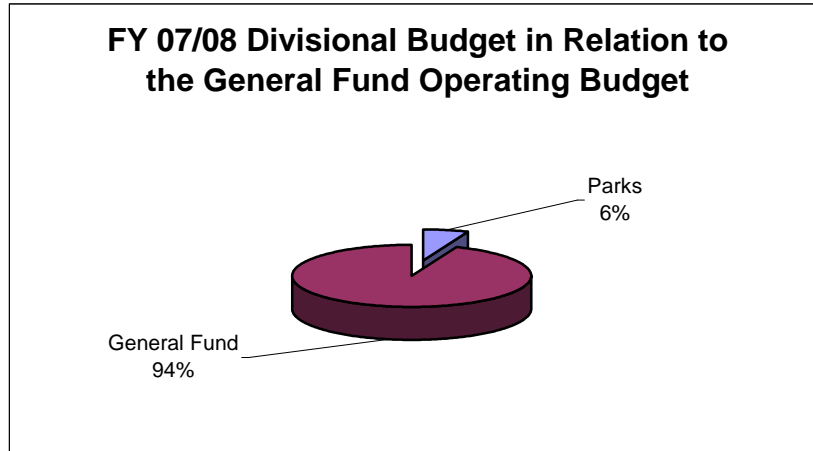
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Public Works Dir/City Engineer	0.02	0.02	0.02	0.02
Public Works Superintendent	0.15	0.15	0.15	0.15
Parks Maintenance Supervisor	0.95	0.95	0.95	0.95
Parks Maintenance I	3.00	3.00	3.00	3.00
Maintenance Worker II	3.40	3.40	3.40	3.40
Total Parks Maintenance	7.52	7.52	7.52	7.52

* Additional staffing includes a temporary Summer Helper

Parks Maintenance

Activity Description

The Parks division is responsible for maintaining all City owned parks, rights-of-way, medians, playground equipment, irrigation and other landscaped areas for public use. In addition the division provides weed abatement and control throughout the City, monitors all City trees for disease and public safety, and oversees the cleaning and maintenance of City restrooms and portable toilets and maintains mutt mitt program throughout the City.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 443,864	\$ 492,883	\$ 573,764	\$ 597,138	59%
Materials and Services	343,032	501,216	381,040	370,376	39%
Capital Outlay	8,665	14,835	22,000	6,000	2%
Debt Service	-	-	-	-	0%
Net Operating Budget	<u>795,560</u>	<u>1,008,934</u>	<u>976,804</u>	<u>973,514</u>	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	<u>\$ 795,560</u>	<u>\$ 1,008,934</u>	<u>\$ 976,804</u>	<u>\$ 973,514</u>	

Park Maintenance

Accomplishments Prior Two-Year Budget:

- Paved Chumash Park parking lot
- Repaired and powder coated doors at the Pier restrooms
- Powder coated trash cans on the beach
- Replaced tot swings on the beach at the end of Main Street
- Storm repairs at Ocean and Memory Parks
- Eliminated maintenance contract of various parks and landscapes
- Took over parks and landscapes that was contracted with Good Green Earth
- Added landscape of Dinosaur Caves and Chumash Parks to workload

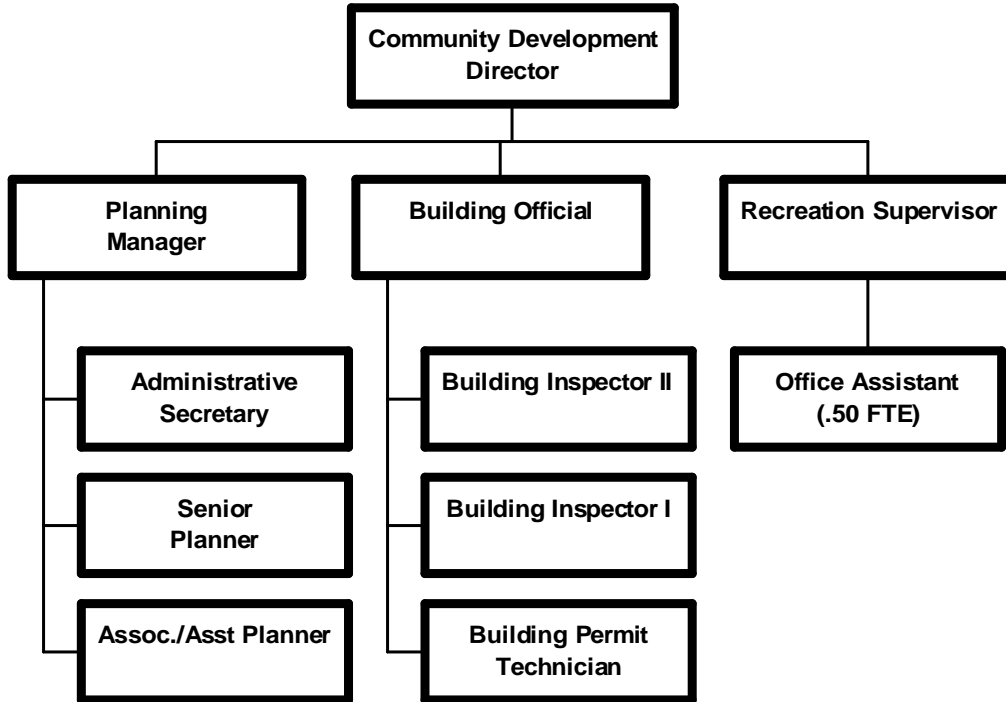
Work Program Highlights for Next Two-Year Budget:

- Replace bait stations on the Pier
- Slab for green waste dumpster
- Renovate Rooker Field
- Renovate Ford Field
- Replacement of Boosinger Park play equipment
- Replant James Way slope
- Irrigation system telemetry

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COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT BASE BUDGET PERSONNEL BY ACTIVITY



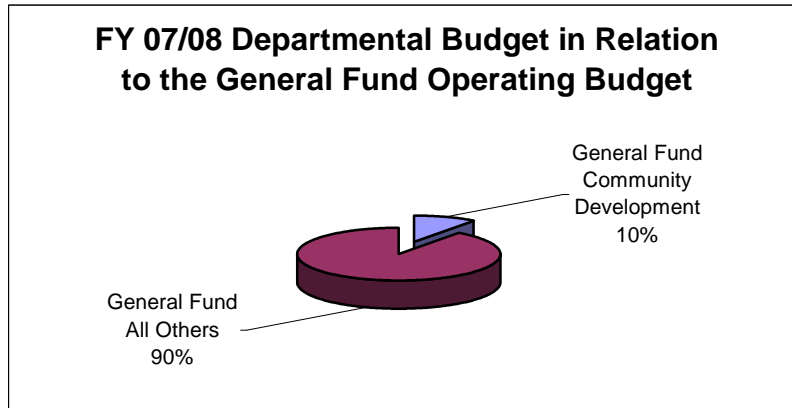
POSITIONS	FY05-06	FY 06-07	FY 07-08	FY 08-09
Community Development Dir	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Building Inspector I/II	1.00	1.00	1.00	1.00
Plans Examiner/Bldg Inspector	1.00	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Sr. Planner	1.00	1.00	1.00	1.00
Associate/Assistant Planner	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.50	0.50	0.50
Total Community Dev Dept	10.50	10.50	10.50	10.50

* Additional staffing includes part-time temporary Asst., Volleyball Coordinator & Cal Poly volunteers

COMMUNITY DEVELOPMENT DEPARTMENT

Activity Description

The Community Development Department is dedicated to ensuring both a safe and enjoyable living environment for both residents and visitors. Services are provided through three main operating divisions – planning, building inspection and recreation. Planning facilitates the creation and implementation of plans and programs designed to protect the natural environment while guiding residential, commercial and open space development/preservation. Building Inspection protects life, health and property by assuring safety in the construction, alteration and repair of buildings. Recreation serves residents and visitors by providing opportunities for play and relaxation.

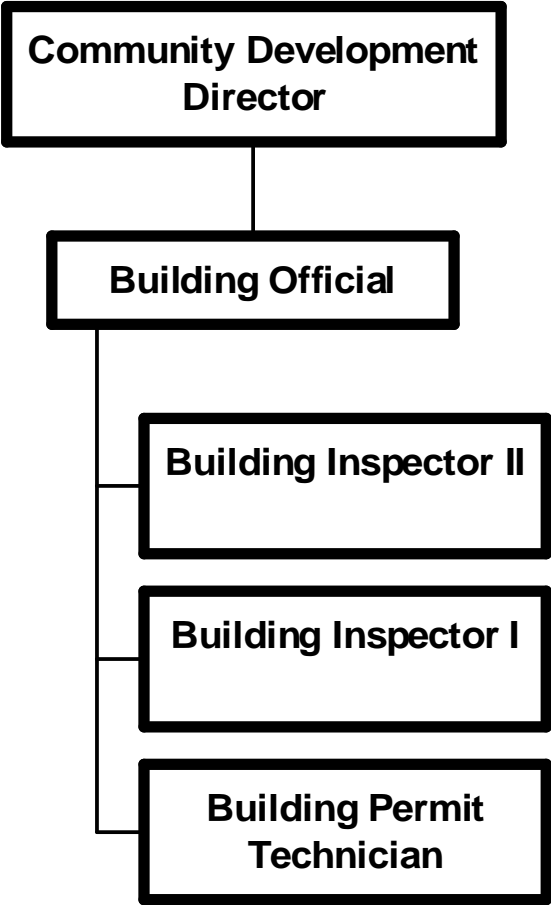


Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Building Division	\$ 335,686	\$ 490,339	\$ 521,136	\$ 543,202	33%
Planning Division	590,199	825,140	731,481	730,931	46%
Recreation City Supported	199,296	231,981	263,752	263,783	17%
Recreation Fee Supported	48,255	64,095	64,142	64,142	4%
Total Operating Budget	\$ 1,173,436	\$ 1,611,555	\$ 1,580,511	\$ 1,602,058	

BUILDING INSPECTION

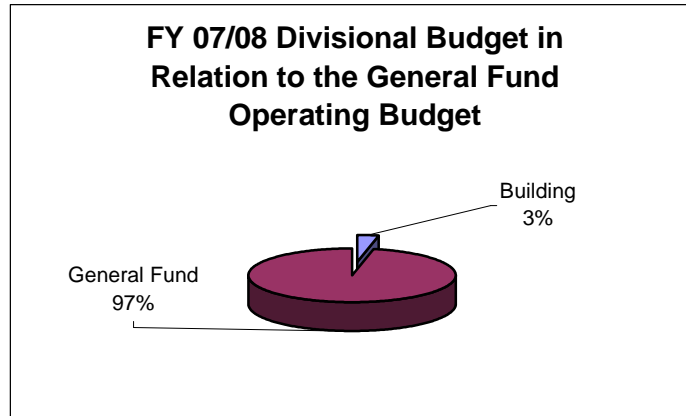


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Community Development Dir	0.10	0.10	0.10	0.10
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Plans Examiner/Bldg Inspector	1.00	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00
Total Building Inspection	4.10	4.10	4.10	4.10

Building Inspection

Activity Description

The Building Inspection Division is responsible for the protection of life, health and property through the promotion of public safety in the construction, alteration and repair of buildings. This responsibility is accomplished by accurate and efficient plan reviewing; permit issuance, construction inspection and conflict resolution involving contractors, homeowners, and the general public. The Building Inspection Division likewise assumes responsibility for the City's planning, zoning, building and development-related code enforcement program.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Wages and Benefits	\$ 248,994	\$ 355,900	\$ 385,068	\$ 406,737	74%
Materials and Services	84,954	131,238	132,868	133,265	25%
Capital Outlay	1,737	3,200	3,200	3,200	1%
Net Operating Budget	335,686	490,339	521,136	543,202	
One-Time Expenditures	-	-	-	-	
Total Operating Budget	\$ 335,686	\$ 490,339	\$ 521,136	\$ 543,202	

Building Inspection

Accomplishments Prior two-year budget:

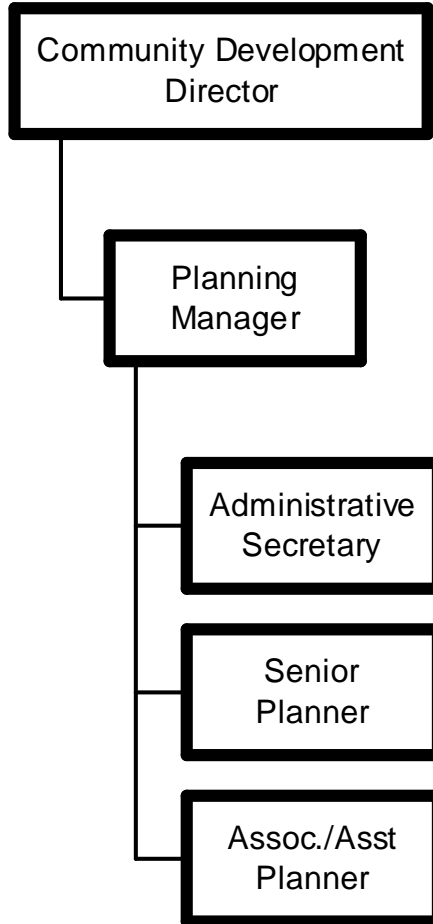
- Certification of all building staff.
- Budget year 2005 / 2006 issued 761 permits at a Uniform Building Code valuation of \$15,579,959 and provided 3,117 field inspections
- Budget year 2006 / 2007 issued so far, 593 permits at a Uniform Building Code valuation of \$11,501,696 and provided 3,210 field inspections
- Continued to implement, update and maintain an automated permit tracking system
- Implemented the automated Inspection Module for the permit tracking program
- Hiring of Certified Permit Technician
- Hiring of Certified Building Inspector
- Hiring of Certified Building Official
- Plans Examiner obtained certification
- Hired a new contract plans examining firm locally
- Became current with laserfiche of all past documents

Work Program Highlights for Next Two-Year Budget:

- Continued Building services for residential and commercial development
- Continue ongoing staff education division organization
- Continued Building Division certification program
- Adoption of the new International Building Code
- Continued work on GIS system and department web pages
- Continued work with new FEMA flood plain ordinance
- Continued work with SLO Green Build as a Liaison
- Continued support to Central Coast Chapter of International Code Council
- Continued effort to obtain a Code Enforcement program and Officer

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PLANNING

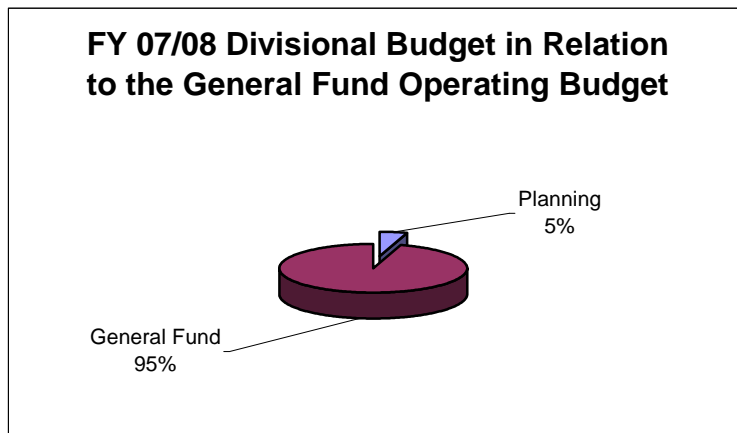


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Community Development Dir	0.60	0.60	0.60	0.60
Administrative Secretary	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Associate/Assistant Planner	1.00	1.00	1.00	1.00
Total Planning	4.60	4.60	4.60	4.60

Planning

Activity Description

The primary responsibility of the Planning Division is to protect the natural environment while guiding residential, commercial and open space development/preservation. In achieving this objective, the Planning Division is responsible for the creation and implementation of long range plans consistent with approved planning principles and state law for the City's future growth and development. The Division likewise is responsible for the current planning function involving the processing and review of development projects to ensure consistency with City policies and local, state and federal law, including project environmental review. Additionally, the Division is charged with special projects that are related to the City's planning function, including oversight of parks and open space planning, grant writing and assisting in Redevelopment Agency administration.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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GENERAL FUND EXPENDITURES:

Wages and Benefits	\$ 483,260	\$ 483,401	\$ 494,373	\$ 510,875	68%
Materials and Services	101,257	328,239	233,708	216,656	32%
Capital Outlay	5,682	13,500	3,400	3,400	0%
Net Operating Budget	<u>590,199</u>	<u>825,140</u>	<u>731,481</u>	<u>730,931</u>	
One-Time Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Operating Budget	<u>\$ 590,199</u>	<u>\$ 825,140</u>	<u>\$ 731,481</u>	<u>\$ 730,931</u>	

Planning Division

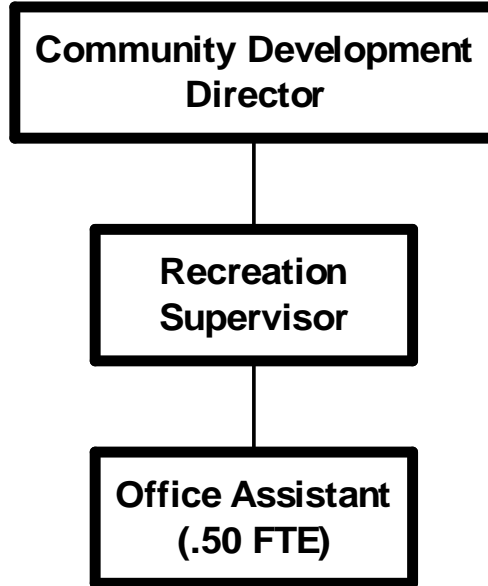
Accomplishments Prior two-year budget:

- Hazardous Mitigation Plan adoption and acceptance by FEMA
- Medical marijuana ordinance
- Meals on wheels contract and completion at Pismo Beach Vets hall
- Secondary dwelling unit ordinance
- Benson project approval

Work Program Highlights for Next Two-Year Budget:

- Price Street Parking from San Luis to Bay street
- Parking efforts downtown, paid parking district, development of overall parking management plan with public and private properties
- Coordination and staff support for Shell Beach improvement group and Community improvement group
- Preserve project
- Price Canyon annexations
- Los Robles Del mar annexations
- Ongoing General Plan/Local Coastal Plan amendments

RECREATION – CITY & FEE SUPPORTED



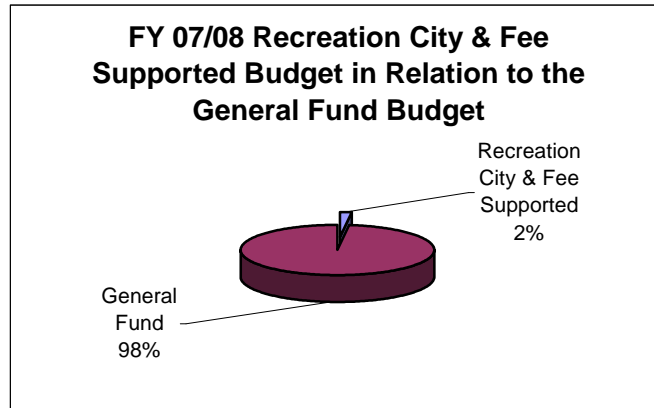
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Community Development Dir	0.20	0.20	0.20	0.20
Recreation Supervisor	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.50	0.50	0.50
Total Rec – Fee Supported	1.70	1.70	1.70	1.70

* Additional staffing includes part-time temporary Asst., Volleyball Coordinator & Cal Poly volunteers

Recreation – City & Fee Supported

Activity Description

The Recreation Division is responsible for the administration of recreation classes offered by private instructors and coordination of a number of City sponsored special events including the Easter Egg Hunt and Pumpkins By the Pier among others. The Division is also responsible for the highly regarded and acclaimed recreation beach volleyball program. This program is supported, in large measure, by participant registration fees and is represented in the budget under “fee supported” programs. A supporting responsibility of this program area is the coordination of facility rentals including the Veteran’s Memorial Building, Shell Beach Vet’s Hall, Margo Dodd Park and Dinosaur Caves Park.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 172,022	\$ 196,512	\$ 206,052	\$ 211,933	63%
Materials and Services	27,275	35,469	56,200	51,850	17%
Capital Outlay	-	-	1,500	-	0%
Total Rec-City Supported Operating Budget	<u>199,296</u>	<u>231,981</u>	<u>263,752</u>	<u>263,783</u>	
Wages and Benefits	28,128	40,260	40,067	40,067	12%
Materials and Services	20,127	23,835	24,075	24,075	7%
Total Rec-Fee Supported Operating Budget	<u>48,255</u>	<u>64,095</u>	<u>64,142</u>	<u>64,142</u>	
Total Operating Budget for Supported Rec Functions	<u>\$ 247,551</u>	<u>\$ 296,076</u>	<u>\$ 327,894</u>	<u>\$ 327,925</u>	

Recreation – City & Fee Supported

Accomplishments Prior two-year budget:

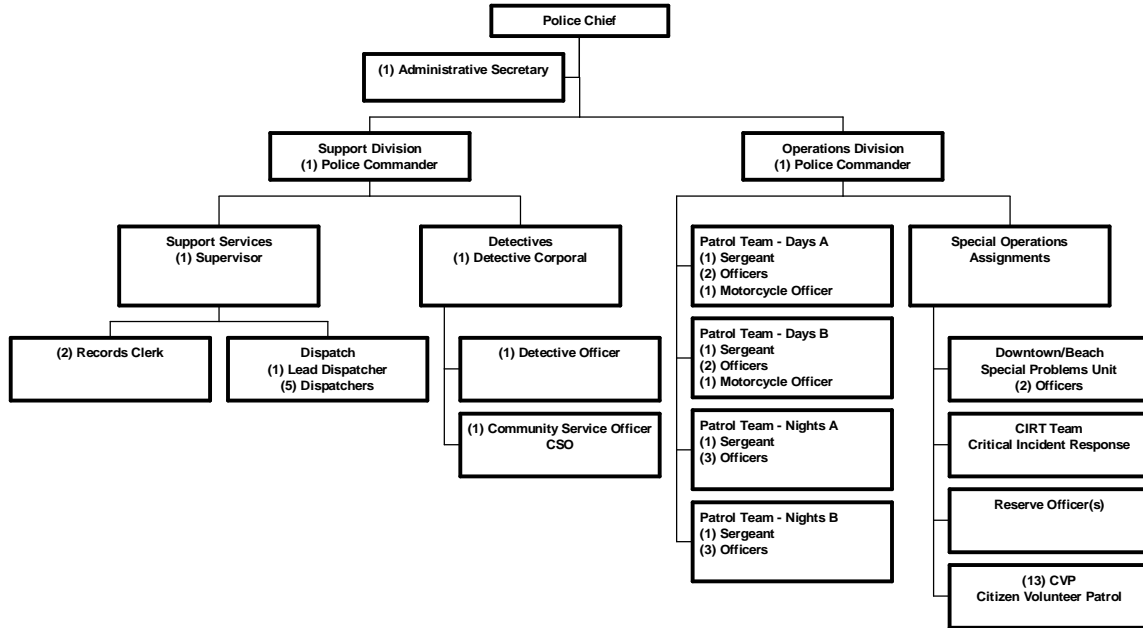
- Formalized agreements with users of Pismo Beach baseball fields
- Expanded co-sponsorship to include community theater (Shakespeare in the Park at Dinosaur Caves)
- Initiated first beach marathon
- Expanded Senior dances

Work Program Highlights for Next Two-Year Budget:

- Expansion of Sr. services, trips, bingo, new activities
- New special event programs at Dinosaur Caves Park

PUBLIC SAFETY

POLICE



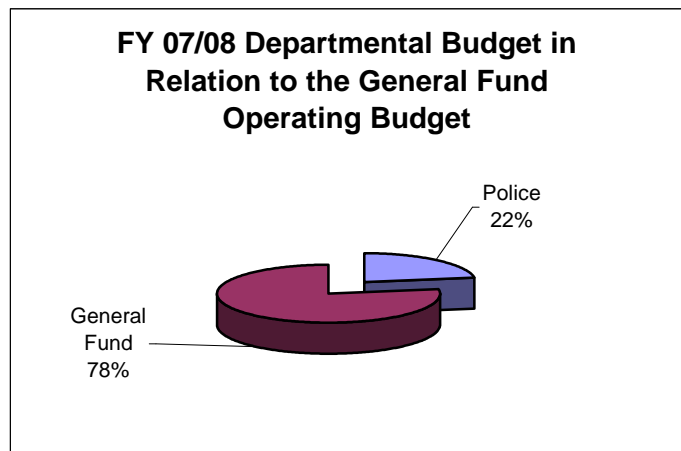
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Police Chief	1.00	1.00	1.00	1.00
Police Commander	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00
Police Corporal	4.00	4.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00
Police Officer	10.00	10.00	12.00	12.00
Police Officer (Grant)	1.00	1.00	1.00	1.00
CSO (Grant)	1.00	1.00	1.00	1.00
Support Services Supervisor	1.00	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00	2.00
Dispatcher	6.00	6.00	6.00	6.00
Total Police Department	34.00	34.00	34.00	34.00

* Additional staffing includes 14 citizen volunteers

Police Department

Activity Description

The Police Department provides a multifaceted public safety service that creates an atmosphere and environment of social order and safety. The department places a high value on providing public safety services that significantly contribute to the high quality of life enjoyed by both residents and guests of the City. Supporting this objective, the Department's policing efforts function under a philosophy of collaboration and partnership with our community. Organizationally, the Department consists of two major divisions – Operations and Support. The Operations Division consists of patrol, reserve officers, citizen volunteer patrol, and the downtown/special problems unit. The Support Division oversees records, dispatch services, investigations, and DARE/crime prevention.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 3,459,015	\$ 3,816,864	\$ 3,898,105	\$ 3,997,102	86%
Materials and Services	570,742	580,557	630,707	593,515	14%
Capital Outlay	14,327	112,553	30,300	8,300	1%
Net Operating Budget	<u>4,044,084</u>	<u>4,509,974</u>	<u>4,559,112</u>	<u>4,598,917</u>	
One-Time Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Operating Budget	<u>\$ 4,044,084</u>	<u>\$ 4,509,974</u>	<u>\$ 4,559,112</u>	<u>\$ 4,598,917</u>	

Police Department

Accomplishments Prior Two-Year Budget:

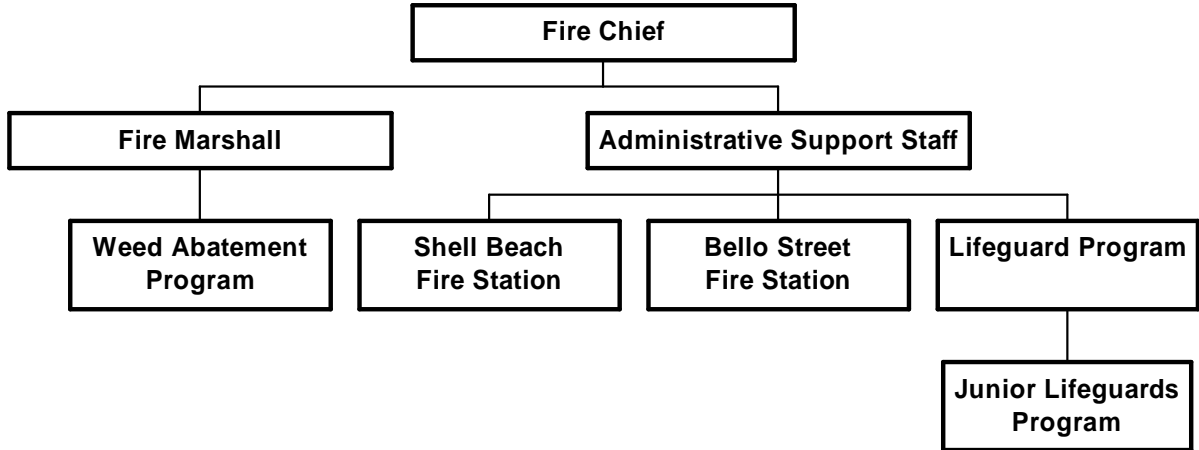
- Replacement of Patrol Video Cameras. The Department accomplished this goal by replacing the older VHS system with a new digital DVD system. This new system is superior to the older system and provides much better images for evidentiary purposes.
- Professional Image Enhancement (New Uniforms). This goal was accomplished by designing a new uniform, patch and badge for all uniformed personnel. The new uniform is professional in appearance and distinguishes our officers from other departments in the area. Some of the distinctive characteristics include a stripe on the uniform pants, metallic pocket buttons and new shoulder patch. The badge was also redesigned from an older model star badge to a municipal oval badge that portrays the natural beauty of Pismo Beach.
- Upgrade Dispatch Center with 911 Wireless Capabilities. This was accomplished with the assistance of a \$190,000 in funds from the State of California Dept. of General Services 911 Upgrade funding. These improvements have provided the Police Department with one of the most modern dispatch centers in the county.

Work Program Highlights for Next Two-Year Budget:

- Public Safety Communications Upgrade. This upgrade will consist of construction of two new repeater sites on opposite ends of the City. With this upgrade emergency radio communications will be improved, along with the elimination of several radio dead zones in the City.
- CALEA Accreditation. With the accomplishment of this program, the Police Department will become one of the few Nationally Accredited Law Enforcement Agencies in the State. The accreditation process includes upgrading policies and procedures, documentation law enforcement activities and two on-site assessments from police professionals. Once accredited the Department will receive national recognition for a three-year period.
- Ancillary Police Storage/Garage Building. The Police Department is currently out of available storage space. This has caused the usage of temporary storage containers for pieces of valuable equipment and evidence. The building of this project will help to relieve this problem and provide better storage for the Departments equipment.
- Pismo Beach Police Department's Heart Safe Program. With the addition of two AEDs the Police Department will be able to equip all patrol vehicles and the downtown bike patrol with AEDs. This will enhance public safety by making an AED available to various areas of the City and reducing response times to life threatening situations.
- Juvenile/School Resource Officer. Currently there is no officer assigned to investigate juvenile matters or to act as the Department's liaison to our public schools. Other officers on a case-by-case basis share the duties of DARE instructor and juvenile investigator. The Department feels that matters involving the children of this community need the direct attention of a trained Juvenile/School Resource Officer.

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FIRE



POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Fire Chief	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00
Fire Captain	0.00	0.00	0.00	0.00
Fire Engineer	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00
Total Fire Department	0.00	0.00	0.00	0.00

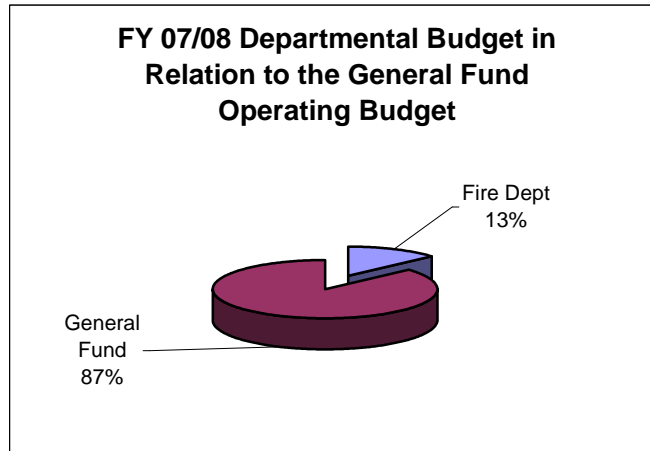
* Additional staffing includes part-time temporary fire reserves and seasonal lifeguards

* Fire services are contracted

FIRE DEPARTMENT

Activity Description

The Fire Department is responsible for protecting life, property and the environment. This is accomplished through the delivery of a wide variety of emergency response services including fire suppression, emergency medical response, fire prevention, extrication and rescue, public education as well as the enforcement of fire and life safety standards. Seasonally, the Department is likewise responsible for the provision of lifeguard services along the beach and weed abatement as a wildfire safety precaution. Fire services are currently provided through a contract with CAL FIRE (California Department of Forestry and Fire), with paid staff and reserves operating out of both the Bello Street and Shell Beach fire stations.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Fire Operations	\$ 1,844,657	\$ 2,328,455	\$ 1,970,824	\$ 1,897,516	94%
Weed Abatement	9,036	11,300	11,300	11,300	1%
Lifeguards	104,468	117,370	118,359	119,414	6%
Total Operating Budget	\$ 1,958,161	\$ 2,457,125	\$ 2,100,483	\$ 2,028,230	

Fire

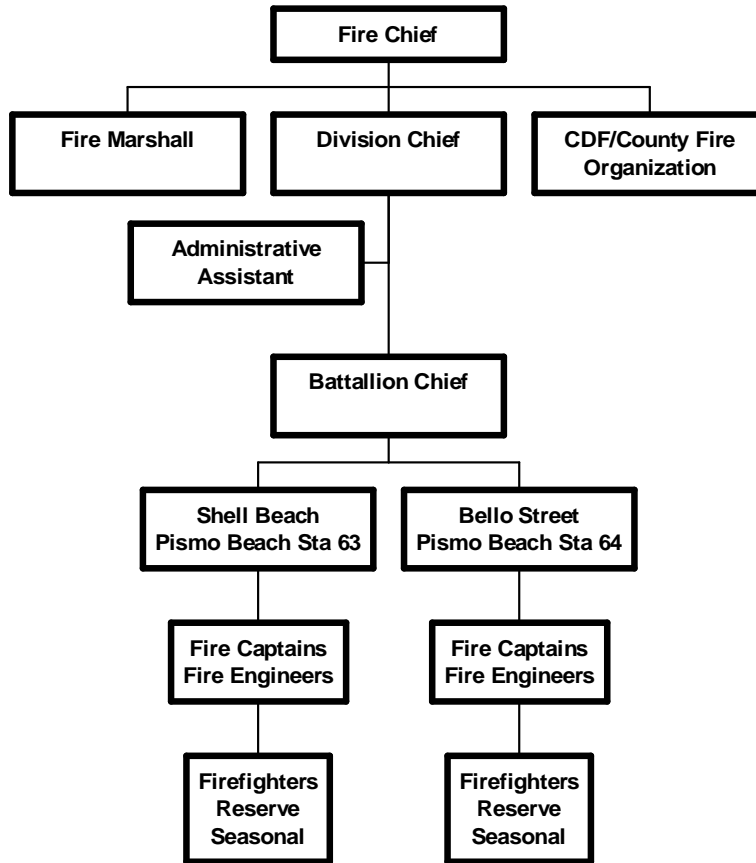
Accomplishments Prior Two-Year Budget:

- Maintained an active well trained Firefighter Reserve program.
- Ensured that the Lifeguard program is viable and effective.
- Provided a comprehensive fire prevention program that included; weed abatement, development review, building permit review and inspection and conducted inspections of commercial buildings throughout the City.
- Worked cooperatively with surrounding fire departments to ensure the highest level of mutual aid response. Provided consolidated fire protection with the County, State and fire districts under CAL FIRE.
- Assisted in the formation of the Pismo Heights Fire Safe Council Focus Group

Work Program Highlights for Next Two-Year Budget:

- Adopt the updated California Fire Code into City ordinance.
- Develop a Rescue Personal Water Craft (RPWC) program in cooperation with surrounding agencies.
- Improve emergency response by installing Mobile Data Computers (MDC) on board emergency vehicle that will provide incident locating and preplan information.
- Provide paramedic services during major special events.
- Complete the remodel of the Shell Beach Fire Station.
- Evaluate improving staffing and providing paramedic services in the City.
- Provide input to the City on capital improvements to the fire and lifeguard facilities to provide quality service into the future.

FIRE OPERATIONS



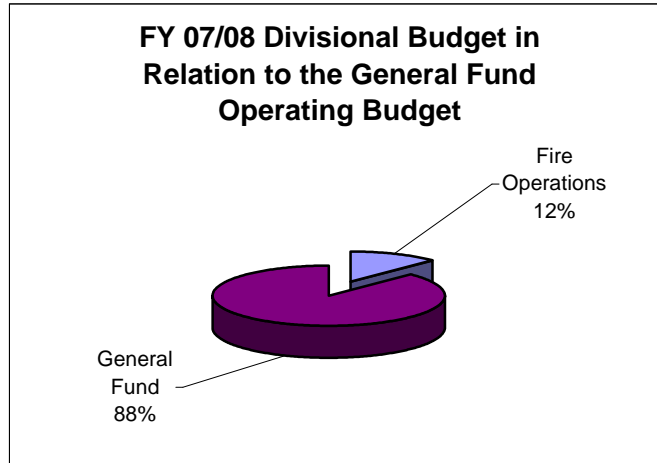
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Fire Chief	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00
Fire Captain	0.00	0.00	0.00	0.00
Fire Engineer	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00
Total Fire Operations	0.00	0.00	0.00	0.00

* Additional staffing includes part-time temporary fire reserves

Fire Operations

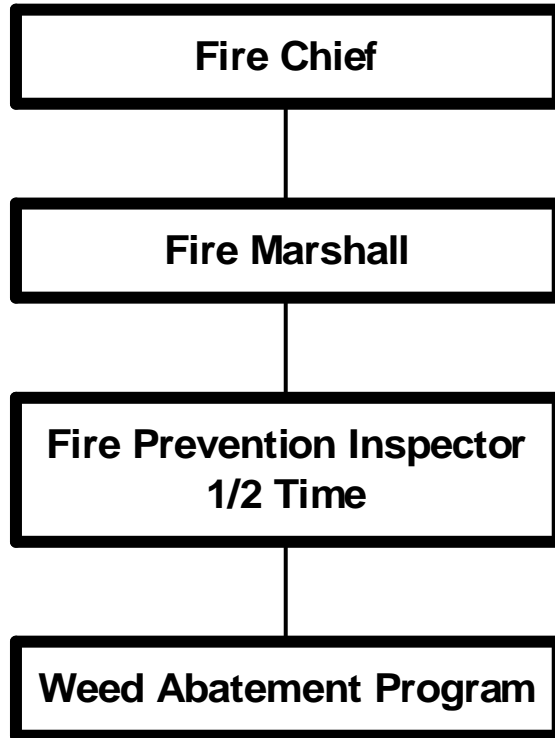
Activity Description

The Operations Division is responsible for the staffing and operation of two fire stations within the City – the Bello Street Fire Station (#64) and the Shell Beach Fire Station (#63). The primary services provided include responding to emergency medical, traffic collisions, extrication, rescue and fire suppression calls for service. Staff likewise provides fire inspection, enforcement and public education services.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 167,793	\$ 208,931	\$ 191,866	\$ 191,866	9%
Materials and Services	1,530,493	2,099,456	1,750,958	1,699,650	89%
Capital Outlay	146,371	20,068	28,000	6,000	1%
Net Operating Budget	1,844,657	2,328,455	1,970,824	1,897,516	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	\$ 1,844,657	\$ 2,328,455	\$ 1,970,824	\$ 1,897,516	

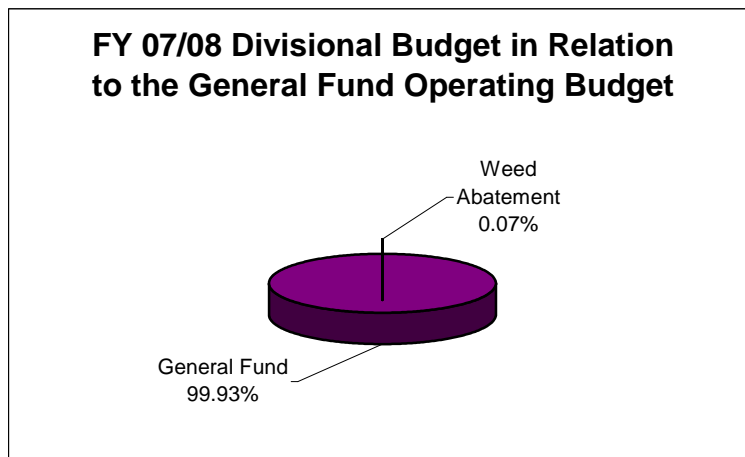
WEED ABATEMENT



Weed Abatement

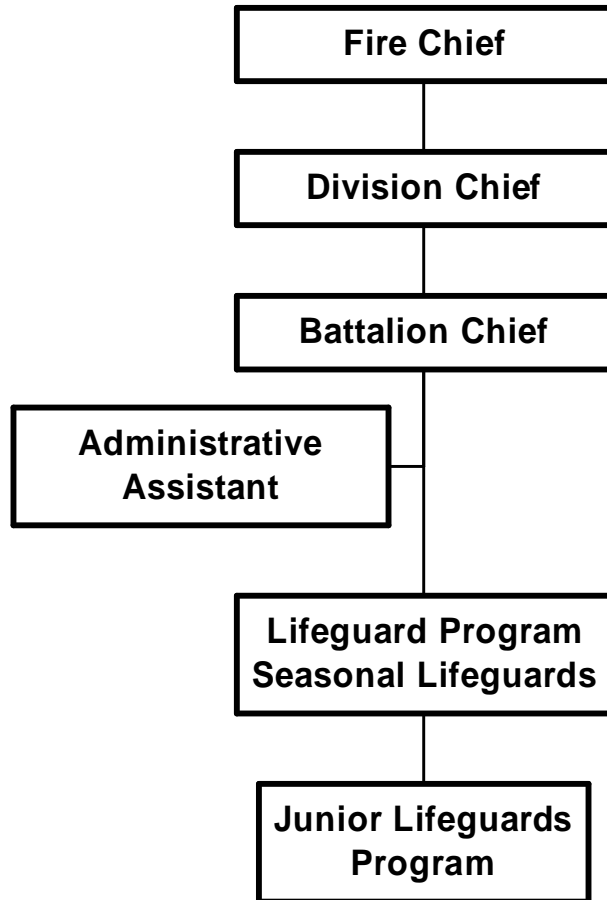
Activity Description

The Weed Abatement program is responsible for managing vegetation in order to assist in mitigating fire hazards in the interface between urban and wild land areas. To achieve this goal, specific responsibilities include inspecting the entire City each Spring for designated fire hazards; notifying affected property owners and giving them the opportunity to remove the hazards on their own; administering the bid process to hire a contractor to remove hazards on City property and on private property where the property owner does not mitigate hazards by the established deadline; and preparing and submitting to the County for collection on the following year's property tax bill liens for reimbursement to the City of the direct and administrative costs of removing fire hazards on private property.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	0%
Materials and Services	9,036	11,300	11,300	11,300	100%
Capital Outlay	-	-	-	-	0%
Net Operating Budget	<u>9,036</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	<u>\$ 9,036</u>	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ 11,300</u>	

LIFEGUARDS

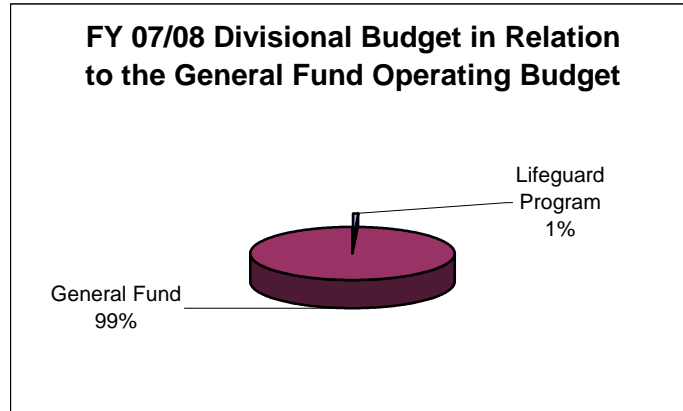


* Additional staffing includes temporary Seasonal Lifeguards

Lifeguards

Activity Description

The Lifeguard Program is responsible for providing an elevated intensity of life and beach safety to the residents and visitors of Pismo Beach. To meet this responsibility, four lifeguard stations are staffed throughout the tourist season from Memorial Day through Labor Day. Staff within this seasonal program are likewise actively involved in supervising the City's prestigious and highly sought after Junior Lifeguard program.



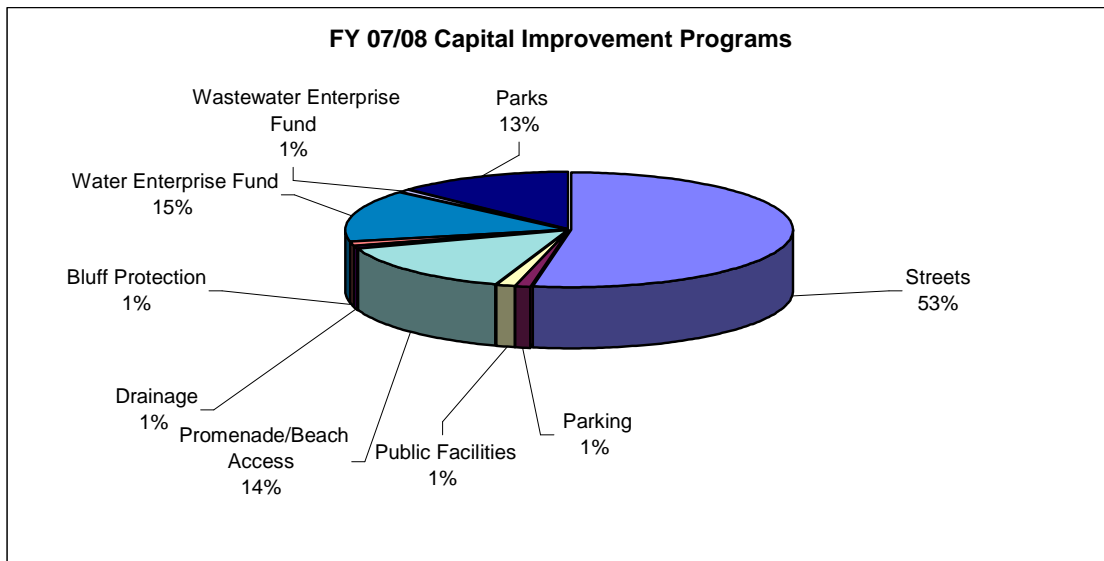
	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
GENERAL FUND EXPENDITURES:					
Wages and Benefits	\$ 90,193	\$ 88,870	\$ 90,083	\$ 90,083	76%
Materials and Services	11,019	23,350	25,776	26,831	22%
Capital Outlay	3,256	5,150	2,500	2,500	2%
Net Operating Budget	<u>104,468</u>	<u>117,370</u>	<u>118,359</u>	<u>119,414</u>	
One-Time Expenditures	-	-	-	-	0%
Total Operating Budget	<u>\$ 104,468</u>	<u>\$ 117,370</u>	<u>\$ 118,359</u>	<u>\$ 119,414</u>	

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CAPITAL IMPROVEMENT PROJECTS

Activity Description

The purpose of the Capital Improvement Projects budget is to account for those resources utilized to design and construct the City's capital projects. City Council appropriates all capital projects in the Capital Projects fund except for the Water and Wastewater Enterprise projects. There are many funding sources including, but not limited to: General Fund, grants, federal and state highway funding, enterprise funds and development fees. The following Capital Improvement Project Summaries contain the FY 05/06 and FY 06/07 budgeted projects, with potential projects for FY 07/08 through 08/09 presented for informational and planning purposes ONLY. These latter year projects ARE NOT budgeted.



	Actual Budget 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
GENERAL & OTHER FUND EXPENDITURES:					
Parks	\$ 25,000	\$ -	\$ 605,000	\$ 596,000	13%
Streets	494,000	363,350	2,524,000	725,000	53%
Parking	-	-	55,000	103,000	1%
Public Facilities	-	50,000	68,000	109,000	1%
Promenade/Beach Access	810,000	-	685,000	10,000	14%
Drainage	12,000	165,000	50,000	100,000	1%
Bluff Protection	-	-	50,000	50,000	1%
Total General/Other Fund Expenditures	<u>\$ 1,341,000</u>	<u>\$ 578,350</u>	<u>\$ 4,037,000</u>	<u>\$ 1,693,000</u>	
ENTERPRISE FUND EXPENDITURES:					
Water Enterprise Fund	-	796,250	40,000	911,000	1%
Wastewater Enterprise Fund	-	656,250	708,000	30,000	15%
Total Enterprise Fund Expenditures	<u>\$ -</u>	<u>\$ 1,452,500</u>	<u>\$ 748,000</u>	<u>\$ 941,000</u>	
Total Gen./Other & Enterprise Fund Expenditures	<u>\$ 1,341,000</u>	<u>\$ 2,030,850</u>	<u>\$ 4,785,000</u>	<u>\$ 2,634,000</u>	

CAPITAL IMPROVEMENT PROJECTS DETAIL

	Project Totals	Fiscal Year 2007-08						
		General Fund	Grants/ Other Funds	Impact Fees	Park Dev Fund	Water Ent Fund	WW Ent Fund	Private Donations
TRANSPORTATION								
Streets								
Misc. Overlays & Slurries	3,194,000	700,000	1,451,000	363,000				
Street Name Signs	10,000							
City Limit Signs	5,000							
Shell Beach Road Landscape Design	20,000	10,000						
Update Pavement Management System	20,000							
Subtotal Streets	3,249,000	710,000	1,451,000	363,000	0	0	0	0
Parking								
Palisades Park Parking Lot Overlay	40,000							
Spyglass Parking Lot	35,000							
Bello Vets Hall Parking Lot	50,000	50,000						
Addie Street Parking	20,000							
Shell Beach Vets Hall	5,000	5,000						
City Hall Parking Lot	5,000							
Bluffs Parking Lot	3,000							
Subtotal Parking	158,000	55,000	0	0	0	0	0	0
PUBLIC BLDGS & SUPPRT FACILITIES								
City Hall - Interior Painting	10,000	10,000						
Bello Vets Hall--Install fire alarm system	10,000	10,000						
Shell Beach Vets Hall--Install fire alarm system	5,000	5,000						
Happy Time Pre School--Exterior Repairs & Painting	15,000							
Happy Time Pre School--Window & Termite Damage	25,000	25,000						
Bello Vets Hall--Storage & classroom improvements	15,000							
Bello Vets Hall--Front Door Replacement	15,000	15,000						
City Hall--seal HVAC decks in bldg B	3,000	3,000						
City Hall--Clean HVAC in bldg A & B	12,000							
Police Dept--Clean HVAC	12,000							
Police Dept--Interior painting	15,000							
Bello Tennis Court	20,000							
Corporate Yard Natural Gas Fill Station	40,000							
Subtotal Public Facilities	197,000	68,000	0	0	0	0	0	0
Promenades/Beach Access								
Booker Street overlook	15,000	15,000						
Pier Plankings	20,000	10,000						
Promenade 4 - Add'l Funding Sources Identified	510,000		510,000					
Beachcomber Stairs Project	150,000	150,000						
Subtotal Promenade/Beach Access	695,000	175,000	510,000	0	0	0	0	0
Drainage								
Ocean Boulevard curbs	50,000	50,000						
Repair Ocean Outfall (Montecito)	50,000							
Repair Ocean Outfall (Naomi)	50,000							
Subtotal Drainage	150,000	50,000	0	0	0	0	0	0
Bluff Protection								
Erosion Control - Eldwayen Park	100,000	50,000						
Subtotal Bluff Protection	100,000	50,000	0	0	0	0	0	0
WATER ENTERPRISE FUND								
Pismo Oaks Reservoir	300,000							
Well #5 Repairs	30,000					30,000		
Pomeroy 2' Services	50,000							
New 4' Connection-- N. Beach Campgrounds	10,000					10,000		
Shell Beach Reservoir #1 Maintenance	351,000							
Shell Beach Reservoir #2 Maintenance	200,000							
Subtotal Water Enterprise Fund	941,000	0	0	0	0	40,000	0	0
WASTEWATER ENTERPRISE FUND								
Pismo Oaks Gravity System Upgrade	500,000						500,000	
Upgrade Belt Press	188,000						188,000	
Five Cities Pump Replacement	20,000						20,000	
Freeway Foothills Lift Station	20,000							
Subtotal Wastewater Enterprise Fund	728,000	0	0	0	0	0	708,000	0
PARKS								
Baseball Fields - Rooker Field	25,000							
Baseball Fields - Ford Field	25,000	25,000						
Beachcomber Park	6,000							
Boosinger Park Master Plan	85,000		25,000					
Boosinger Park--Playground Equipment	60,000	45,000						
Dinosaur Caves Park - Entry Sign	10,000							10,000
Dinosaur Caves Park - Landscaping	250,000							
Dinosaur Caves Park--Amphitheater shade	60,000							60,000
Dinosaur Caves Park--Concrete play area	60,000							60,000
Highland Park--Safety Barriers	20,000					20,000		
Highland Park--Irrigation	25,000					25,000		
Irrigation System--Telemetry	20,000							
James Way Slopes	35,000	35,000						
Pismo Creek Interpretive Signs	10,000							
Pismo Marsh Ecological Reserve	300,000		300,000					
Price Historic Park Sports Fields	210,000							
Subtotal Parks	1,201,000	105,000	325,000	0	45,000	0	0	130,000
GRAND TOTAL:	7,419,000	\$1,213,000	\$2,286,000	\$363,000	\$45,000	\$40,000	\$708,000	\$130,000

CAPITAL IMPROVEMENT PROJECTS DETAIL CONTINUED

	Fiscal Year 2008-09							
	Project Totals	General Fund	Grants/ Other Funds	Impact Fees	Park Dev Fund	Water Ent Fund	WW Ent Fund	Private Donations
TRANSPORTATION								
Streets								
Misc. Overlays & Slurries	3,194,000		680,000					
Street Name Signs	10,000	10,000						
City Limit Signs	5,000	5,000						
Shell Beach Road Landscape Design	20,000	10,000						
Update Pavement Management System	20,000	20,000						
Subtotal Streets	3,249,000	45,000	680,000	0	0	0	0	0
Parking								
Palisades Park Parking Lot Overlay	40,000	40,000						
Spyglass Parking Lot	35,000	35,000						
Bello Vets Hall Parking Lot	50,000							
Addie Street Parking	20,000	20,000						
Shell Beach Vets Hall	5,000							
City Hall Parking Lot	5,000	5,000						
Bluffs Parking Lot	3,000	3,000						
Subtotal Parking	158,000	103,000	0	0	0	0	0	0
PUBLIC BLDG & SUPPRT FACILITIES								
City Hall - Interior Painting	10,000							
Bello Vets Hall--Install fire alarm system	10,000							
Shell Beach Vets Hall--Install fire alarm system	5,000							
Happy Time Pre School--Exterior Repairs & Painting	15,000	15,000						
Happy Time Pre School--Window & Termite Damage	25,000							
Bello Vets Hall--Storage & classroom improvements	15,000	15,000						
Bello Vets Hall--Front Door Replacement	15,000							
City Hall--seal HVAC decks in bldg B	3,000							
City Hall--Clean HVAC in bldg A & B	12,000	12,000						
Police Dept--Clean HVAC	12,000	12,000						
Police Dept--Interior painting	15,000	15,000						
Bello Tennis Court	20,000	20,000						
Corporate Yard Natural Gas Fill Station	40,000	20,000				10,000	10,000	
Subtotal Public Facilities	197,000	109,000	0	0	0	10,000	10,000	0
Promenades/Beach Access								
Boeker Street overlook	15,000							
Pier Plankings	20,000	10,000						
Promenade 4 - Add'l Funding Sources Identified	510,000							
Beachcomber Stairs Project	150,000							
Subtotal Promenade/Beach Access	695,000	10,000	0	0	0	0	0	0
Drainage								
Ocean Boulevard curbs	50,000							
Repair Ocean Outfall (Montecito)	50,000	50,000						
Repair Ocean Outfall (Naomi)	50,000	50,000						
Subtotal Drainage	150,000	100,000	0	0	0	0	0	0
Bluff Protection								
Erosion Control - Eldwayen Park	100,000	50,000						
Subtotal Bluff Protection	100,000	50,000	0	0	0	0	0	0
WATER ENTERPRISE FUND								
Pismo Oaks Reservoir	300,000					300,000		
Well #5 Repairs	30,000							
Pomeroy 2" Services	50,000					50,000		
New 4" Connection-- N. Beach Campgrounds	10,000							
Shell Beach Reservoir #1 Maintenance	351,000					351,000		
Shell Beach Reservoir #2 Maintenance	200,000					200,000		
Subtotal Water Enterprise Fund	941,000	0	0	0	0	901,000	0	0
WASTEWATER ENTERPRISE FUND								
Pismo Oaks Gravity System Upgrade	500,000							
Upgrade Belt Press	188,000							
Five Cities Pump Replacement	20,000							
Freeway Foothills Lift Station	20,000						20,000	
Subtotal Wastewater Enterprise Fund	728,000	0	0	0	0	0	20,000	0
PARKS								
Baseball Fields - Rooker Field	25,000	25,000						
Baseball Fields - Ford Field	25,000							
Beachcomber Park	6,000	6,000						
Boosinger Park Master Plan	85,000		60,000					
Boosinger Park--Playground Equipment	60,000	15,000						
Dinosaur Caves Park - Entry Sign	10,000							
Dinosaur Caves Park - Landscaping	250,000		250,000					
Dinosaur Caves Park--Amphitheater shade	60,000							
Dinosaur Caves Park--Concrete play area	60,000							
Highland Park--Safety Barriers	20,000							
Highland Park--Irrigation	25,000							
Irrigation System--Telemetry	20,000	20,000						
James Way Slopes	35,000							
Pismo Creek Interpretive Signs	10,000		10,000					
Pismo Marsh Ecological Reserve	300,000							
Price Historic Park Sports Fields	210,000		200,000		10,000			
Subtotal Parks	1,201,000	66,000	520,000	0	10,000	0	0	0
GRAND TOTAL:	7,419,000	\$483,000	\$1,200,000	\$0	\$10,000	\$911,000	\$30,000	\$0

Capital Improvement Projects

Accomplishments Prior Two-Year Budget:

- Wastewater Treatment Plant Upgrade and Expansion
- Sewer Main Trestle Repairs
- Pier Avenue Stair Repairs
- Harbor View Waterline
- Chumash Park Parking Lot Paving
- Street Maintenance Project (slurry seals on 33 streets, overlays on Price Canyon Road, James Way and Shell Beach Road, repaving of the Main Street parking lots)
- Promenade IV: Pier Plaza to Main Street

Work Program Highlights for Next Two-Year Budget:

- Pismo Oaks Lift Station Replacement Project
- Shell Beach Fire Station Remodel
- Street Maintenance Project (approximately \$3 million in street projects)
- Heights Water System Upgrade
- Wilmar Stairs Repair
- Beachcomber Stairs Construction
- Promenade IV – Completion of the boardwalk middle section and Pier Plaza upgrade

ENTERPRISE AND RELATED FUNDS

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COMBINING WATER FUNDS

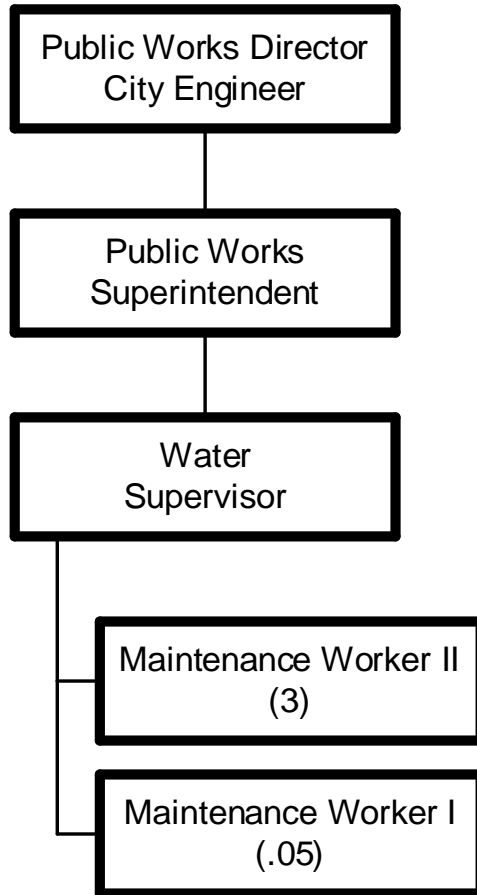
FY 2008

	Water Operations & Billing	Special Water Tax	Total
Available cash balance 7/1/07	\$ 534,415	\$ 207,726	\$ 742,141
Revenues			
Water operations	2,450,587		2,450,587
Special tax fund/Interest		1,260,000	1,260,000
Gragg Valley Ranch contribution	-	140,889	140,889
Transfer In From Water Fund		20,000	20,000
TOTAL REVENUE	2,450,587	1,420,889	3,871,476
TOTAL AVAILABLE	\$ 2,985,002	\$ 1,628,615	\$ 4,613,617
Expenditures			
Billing	101,382		101,382
Operations	1,107,275		1,107,275
State Water	26,740	1,247,909	1,274,649
Lopez Water	583,119	379,889	963,008
Capital projects	40,000	-	40,000
Above Base Requests	112,394		112,394
Transfer Out to Water Tax Fund	20,000		20,000
TOTAL EXPENDITURES	1,990,910	1,627,798	3,618,708
Net Income/(Loss) from Operations	499,677	(206,909)	292,768
Estimated ending cash balance 6/30/2008	\$ 994,092	\$ 817	\$ 994,909

FY 2009

	Water Operations & Billing	Special Water Tax	Total
Available cash balance 7/1/08	\$ 994,092	\$ 817	\$ 994,909
Revenues			
Water operations	2,520,309		2,520,309
Special tax fund		1,260,000	1,260,000
Gragg Valley Ranch contribution	-	144,534	144,534
Transfer In From Water Fund		373,000	373,000
TOTAL REVENUE	2,520,309	1,777,534	4,297,843
TOTAL AVAILABLE	\$ 3,514,401	\$ 1,778,351	\$ 5,292,752
Expenditures			
Billing	100,426		100,426
Operations	1,129,317		1,129,317
State Water	27,788	1,280,179	1,307,967
Lopez Water	578,762	497,974	1,076,736
Capital projects	911,000	-	911,000
Above Base Requests	35,164		35,164
Transfer Out to Water Tax Fund	373,000		373,000
TOTAL EXPENDITURES	3,155,457	1,778,153	4,933,610
Net Income/(Loss) from Operations	275,852	(619)	275,233
Estimated ending cash balance 6/30/2009	\$ 358,944	\$ 198	\$ 359,142

WATER

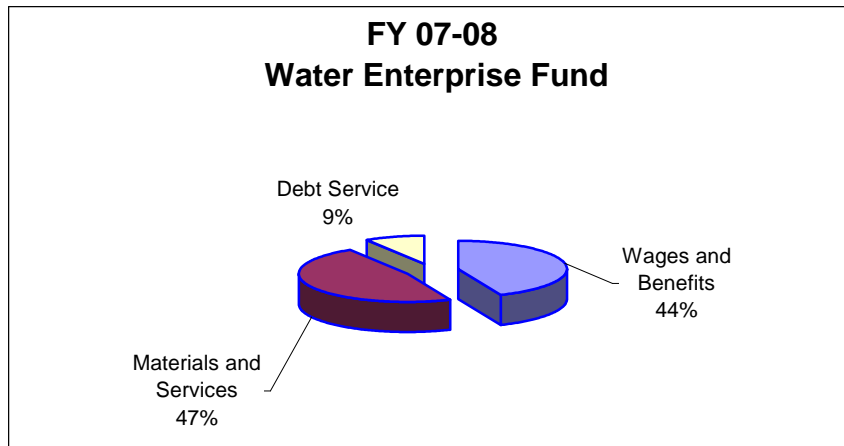


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Public Works Dir/City Engineer	0.100	0.100	0.100	0.100
Public Works Superintendent	0.300	0.300	0.300	0.300
Water System Supervisor	1.000	1.000	1.000	1.000
Parks Maintenance Supervisor	0.050	0.050	0.050	0.050
Maintenance Worker II	3.000	3.000	3.000	3.000
Maintenance Worker Trainee/I	0.050	0.050	0.050	0.050
Office Assistant	0.125	0.125	0.125	0.125
Total Water	4.625	4.625	4.625	4.625

WATER ENTERPRISE FUND - Operations

Activity Description

The Water Operations division is responsible for insuring that a safe, drinkable supply of water is provided to Pismo Beach. This responsibility is accomplished through inspection, repair and maintenance of the City's wells, tanks, booster stations, hydro-pneumatic system, and water distribution system components. The City's water distribution system and supply are sampled in accordance with State Health Department regulations and guidelines. Tasks also include educating water customers on water quality, cost, and conservation issues.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
WATER ENTERPRISE FUND EXPENDITURES:					
City Water:					
Wages and Benefits	\$ 496,636	\$ 518,313	\$ 542,108	\$ 562,476	44%
Materials and Services	819,439	538,058	588,954	571,787	48%
Debt Service/Transfers	71,564	144,752	108,608	410,718	9%
Total City Water Expenditures	1,387,639	1,201,122	1,239,670	1,544,981	
Lopez Water	405,562	597,017	583,119	578,762	
State Water	30,616	26,740	26,740	27,788	
Capital Outlay	1,093	3,529,497	-	2,500	
Total Water Enterprise Fund Expenditures	\$ 1,824,911	\$ 5,354,376	\$ 1,849,529	\$ 2,154,031	

Water Division

Accomplishments Prior Two-Year Budget:

- Harborview water line
- Resided Bello reservoir
- Bello reservoir cleaned, inspected, and repaired
- Pacific Estates reservoir inspected and cleaned
- Shell Beach reservoirs inspected and cleaned
- Pismo Oaks booster pumps were rebuilt
- Bay Street booster pump #2 rebuilt
- Installed sampling station on Solar Way
- Installed new chlorine analyzer at Well #23
- Constructed concrete pad for sodium hypochlorite tank and pump at Well #5
- Maintained State Certifications through extended education
- Water operators upgraded State Certifications in distribution and treatment

Work Program Highlights for Next Two-Year Budget:

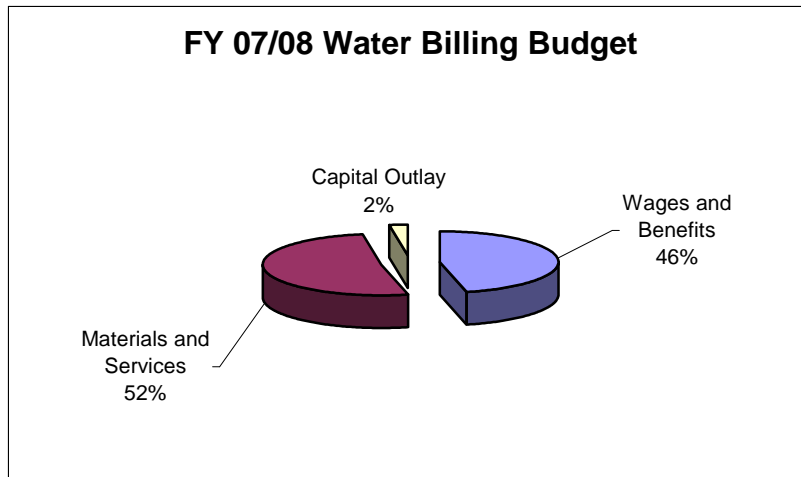
- Telemetry upgrade for the distribution system
- Heights booster station upgrade
- Meter change out program
- Replace cathodic protection on two reservoirs
- Replace vents on two reservoirs
- Recoat exterior of Shell Beach reservoirs 1 & 2
- Recoat exterior and interior of Pismo Oaks reservoir
- Reservoir inspections and cleaning

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WATER ENTERPRISE FUND - Billing

Activity Description

The Water Billing activity accounts for staff, contract meter reading and direct services and supplies related to water billings. Bills are sent to approximately half of the City each month. This unit of the Administrative Services Department also handles public requests for new service and service shutoff.

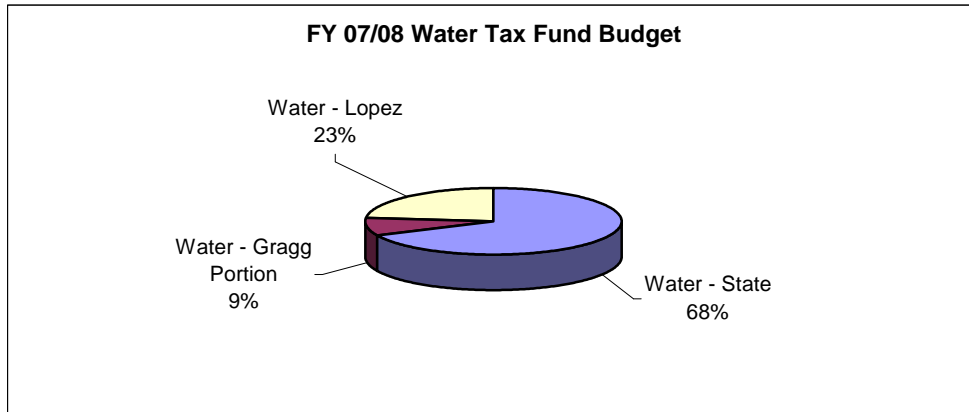


WATER BILLING ACTIVITY EXPENDITURES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
Wages and Benefits	\$ 43,438	\$ 44,846	\$ 46,992	\$ 48,537	46%
Materials and Services	46,191	48,428	51,889	51,889	52%
Capital Outlay	-	-	2,500	-	2%
Total Water Billing Activity Expenditures	\$ 89,629	\$ 93,274	\$ 101,381	\$ 100,426	

WATER TAX FUND

Activity Description

This activity accounts for the expenditure of proceeds of the special water tax, adopted by Pismo Beach voters in 1997. Proceeds of the tax can be used only for fixed costs of State water and/or Lopez water. The voters set the maximum tax rate at \$161.26 per EDU (Equivalent Dwelling Unit) for fiscal year 2007-08. The tax rate rises annually at the same rate as the consumer price index, up to a maximum of 3%. The actual tax rate set in any year must take into account the amount of State water impact fee revenues actually received by the City in the prior year, as a way of minimizing the tax rate level. Reserves can be accrued but cannot exceed 25% of the annual fixed costs of the State and Lopez water systems.



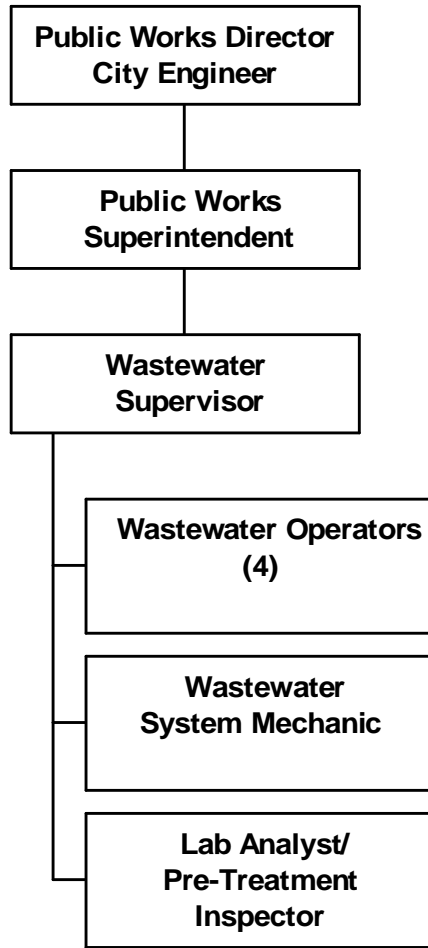
	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
WATER TAX FUND EXPENDITURES:					
Water - State	\$ 1,085,476	\$ 1,131,498	\$ 1,107,020	\$ 1,135,645	68%
Water - Gragg Portion	130,178	144,004	140,889	144,534	9%
Water - Lopez	164,710	254,871	379,889	497,974	23%
Total Water Tax Fund Expenditures	\$ 1,380,364	\$ 1,530,373	\$ 1,627,798	\$ 1,778,153	

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COMBINING WASTEWATER FUNDS

FY 2008			
	Wastewater Operations & Billing	Wastewater Expansion	Total
Beginning cash balance 7/1/2007	\$ 1,505,413	\$ 796,774	\$ 2,302,187
Revenues			
Wastewater Charges/Reimbursements	2,662,400		2,662,400
Interest Earnings/Building Permits	10,000	120,000	130,000
TOTAL REVENUE	2,672,400	120,000	2,792,400
TOTAL AVAILABLE	4,177,813	916,774	5,094,587
Expenditures			
Billing	47,092	-	47,092
Operations	1,753,438		1,753,438
Debt Service	1,077,378		1,077,378
Capital Projects	720,000		720,000
Above Base Requests	143,932		143,932
TOTAL EXPENDITURES	3,741,840	-	3,741,840
Net Income/(Loss from Operations)	727,938	120,000	847,938
Estimated ending cash balance 6/30/2008	\$ 435,973	\$ 916,774	\$ 1,352,747
FY 2009			
	Wastewater Operations & Billing	Wastewater Expansion	Total
Beginning cash balance 7/1/2008	\$ 435,973	\$ 916,774	\$ 1,352,747
Revenues			
Wastewater Charges	2,742,272		2,742,272
Interest Earnings/Building Permits	10,000	120,000	130,000
TOTAL REVENUE	2,752,272	120,000	2,872,272
TOTAL AVAILABLE	3,188,245	1,036,774	4,225,019
Expenditures			
Billing	45,353	-	45,353
Operations	1,783,537	-	1,783,537
Debt Service	1,074,178		1,074,178
Capital Projects	30,000	-	30,000
Above Base Requests	23,245		23,245
Elimination of WW Operator	(59,995)		(59,995)
TOTAL EXPENDITURES	2,896,318	-	2,896,318
Net Income/(Loss) from Operations	960,132	120,000	1,080,132
Estimated ending cash balance 6/30/2009	\$ 291,927	\$ 1,036,774	\$ 1,328,701

WASTEWATER



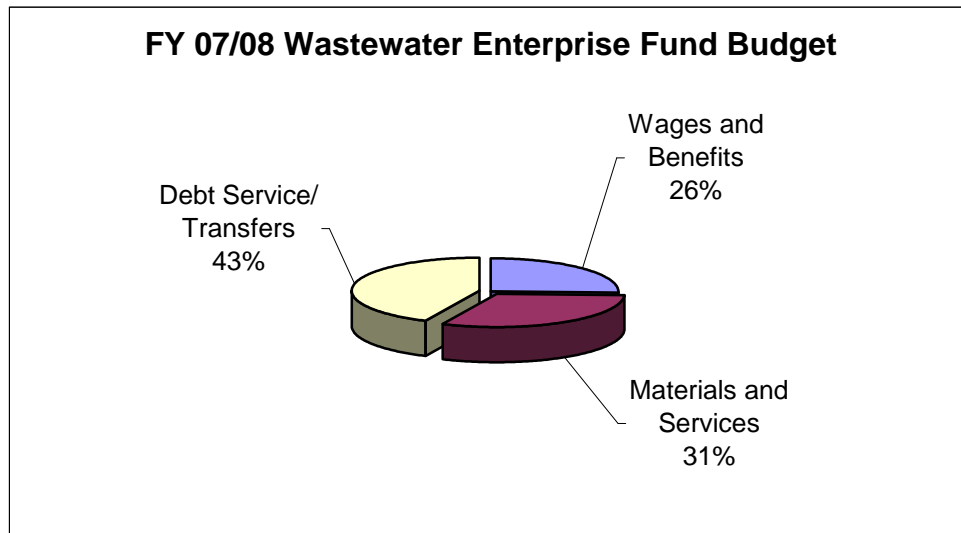
POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Public Works Dir/City Engineer	0.15	0.15	0.15	0.15
Public Works Superintendent	0.30	0.30	0.30	0.30
WW Treatment Plant Supervisor	1.00	1.00	1.00	1.00
WW Treatment Plant Operators	4.00	4.00	4.00	4.00
WW Treatment Plant OIT/I	1.00	1.00	1.00	0.00
Lab Analyst Inspector	1.00	1.00	1.00	1.00
WW Treatment Plant Mechanic	1.00	1.00	1.00	1.00
Office Assistant	.125	.125	.125	.125
Total Wastewater	8.575	8.575	8.575	7.575

Wastewater Enterprise Fund

OPERATIONS

Activity Description

The Wastewater Operations Division is responsible for protecting public health and the environment by insuring that the City's treatment and collection system operations meet all City, Federal and State laws and requirements. This responsibility is accomplished by operation and maintenance of the City's wastewater treatment plant, located on Frady Lane at the City corporation yard, and by operation and maintenance of the wastewater collection facilities including pumps and pipelines



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
WASTEWATER ENTERPRISE FUND EXPENDITURES:					
Wages and Benefits	\$ 742,575	\$ 741,110	\$ 746,974	\$ 783,806	20%
Materials and Services	1,167,205	913,113	917,289	918,618	25%
Capital Outlay	5,325	5,217	70,000	20,000	2%
Debt Service/Transfers	386,949	1,163,034	1,252,486	1,108,539	34%
One Time Expenditures	-	-	-	-	0%
Total Wastewater Operations Fund Expenditures	\$ 2,302,054	\$ 2,822,474	\$ 2,986,749	\$ 2,830,963	
Wastewater Construction	1,951	2,207,996	708,000	20,000	19%
Total Wastewater Operations and Construction	\$ 2,304,006	\$ 5,030,470	\$ 3,694,749	\$ 2,850,963	

Wastewater Enterprise Fund

Accomplishments Prior Two-Year Budget:

- Completion of Wastewater Treatment Facility upgrade and expansion
- Pulled vacuum pump from pump house on the pier
- Replaced pump at Pismo Oaks lift station
- Demolished old chlorine contact chamber
- Demolished old outfall pumps and piping
- Completed sewer main trestle repairs

Work Program Highlights for Next Two-Year Budget:

- Telemetry upgrade for the collections system
- Sewer main cleaning program
- Laboratory certification
- Update sewer atlas
- Pismo Oaks lift station rehabilitation
- Rehabilitate belt press
- Freeway Foothills standby power
- Establish a preventative maintenance program

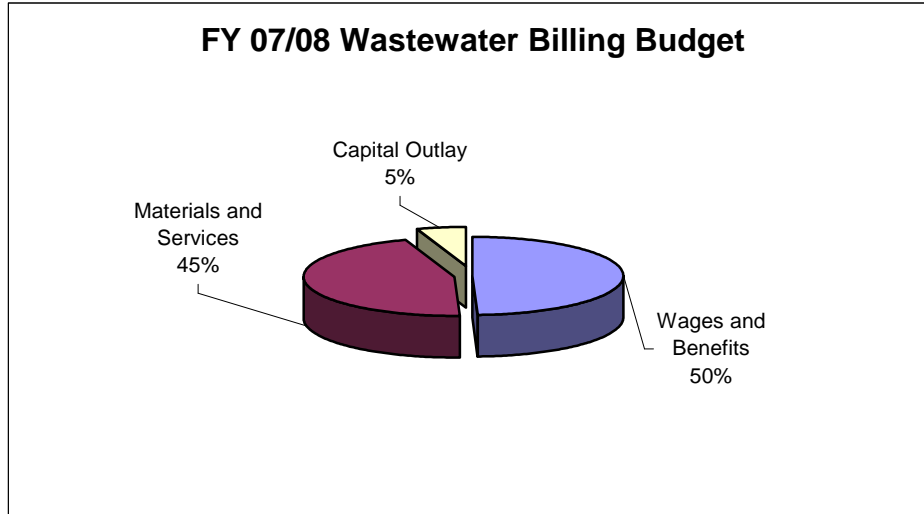
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Wastewater Enterprise Fund

BILLING

Activity Description

The Wastewater Billing activity accounts for staff, direct services and supplies related to wastewater billings. Bills are sent to approximately half of the City each month.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
WASTEWATER BILLING ACTIVITY EXPENDITURES:					
Wages and Benefits	\$ 21,382	\$ 22,093	\$ 23,253	\$ 24,014	50%
Materials and Services	14,928	19,066	21,339	21,339	45%
Capital Outlay	-	-	2,500	-	5%
Total Wastewater Billing Activity Expenditures	36,310	41,159	47,092	45,353	

WASTEWATER EXPANSION FUND

Activity Description

The Wastewater Expansion Fund was established to provide for additional facilities needed to serve the additional population. Revenues for this fund consist of development fees on new construction.

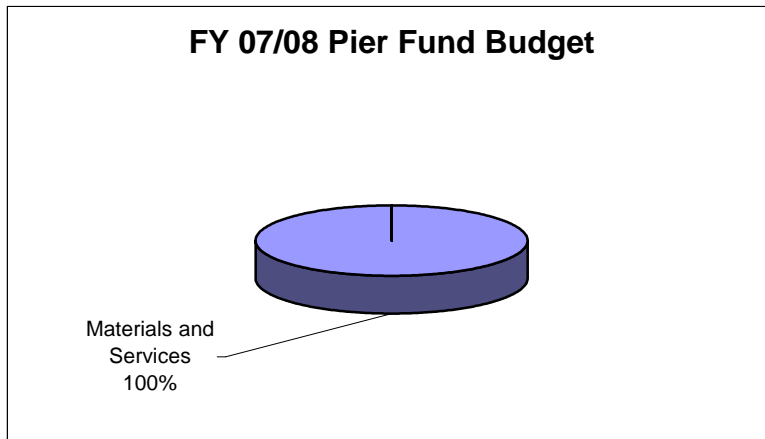
	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
WASTEWATER EXPANSION FUND EXPENDITURES:					
Materials and Services	\$ 1,000	\$ 1,000	\$ -	\$ -	
Capital Outlay					
Debt Service/Transfers	-	-	-	-	
Total WW Expansion Fund Expend	\$ 1,000	\$ 1,000	\$ -	\$ -	

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PIER ENTERPRISE FUND

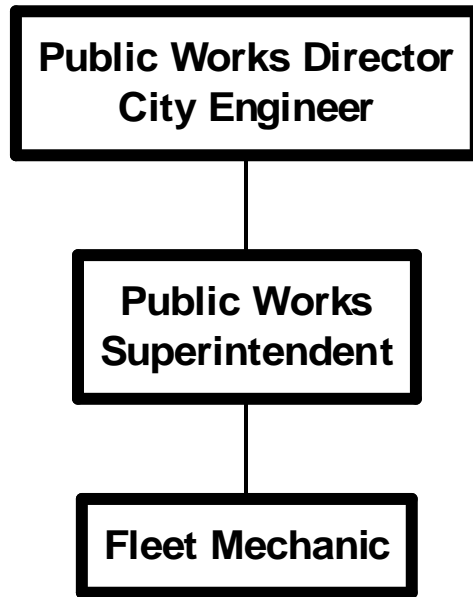
Activity Description

The Pier Maintenance activity accounts for expenditures for repair and maintenance of the pier, promenade and nearby facilities. This is established, as an enterprise fund, because income derived from the City's leases of tidelands properties must be spent solely for maintenance and improvement of such properties. Currently, the City receives lease revenue from the Bait Shack on the Pier and from the coin-operated telescopes on the Pier. Since this revenue is much too low to support annual maintenance expenses the general fund must make annual transfers to the Pier Enterprise fund for these expenses.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
PIER FUND EXPENDITURES:					
Materials and Services	\$ 82,928	\$ 40,506	\$ 52,128	\$ 56,764	100%
Capital Outlay					0%
Debt Service/Transfers	-	35,000	-	-	0%
One Time Expenditures	-	-	-		0%
Total Pier Fund Expenditures	\$ 82,928	\$ 75,506	\$ 52,128	\$ 56,764	

MOTOR VEHICLE OPERATIONS & REPLACEMENT

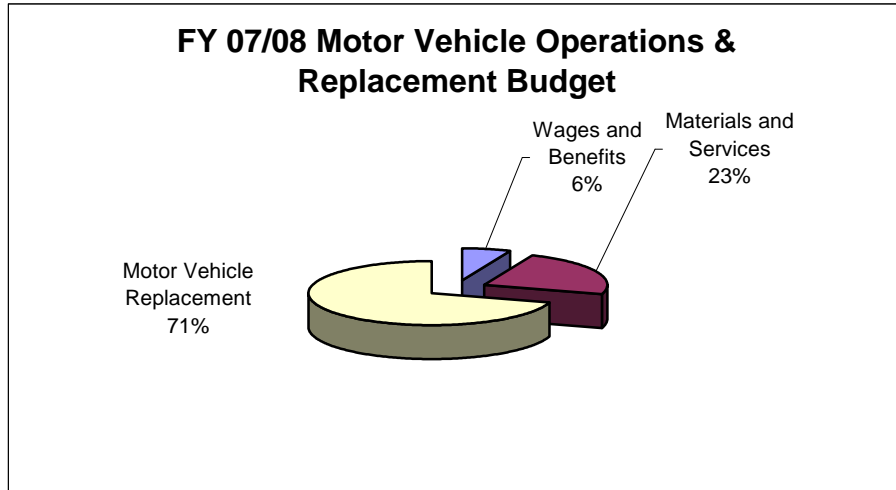


POSITIONS	FY 05-06	FY 06-07	FY 07-08	FY 08-097
PW Superintendent	.05	.05	.05	.05
Fleet Mechanic	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	0.00	0.00
Total MV Ops and Replacement	2.05	2.05	1.05	1.05

Motor Vehicle Operations and Replacement Fund

Activity Description

The Motor Vehicle Operations & Replacement Division is responsible for assuring that City vehicles and equipment are maintained in a safe and reliable condition. Responsibilities include inspecting, servicing and maintaining vehicles, heavy equipment and generators, while obtaining the highest rating on all State Inspections. Supporting these efforts, service records are established and maintained for each vehicle, piece of heavy equipment, trailer and generator.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
FUND EXPENSES:					
Wages and Benefits	\$ 100,463	\$ 140,306	\$ 86,723	\$ 89,713	6%
Materials and Services	249,295	289,500	309,950	309,950	23%
Capital Outlay	-	-	6,500	40,000	0%
Debt Service	633	16,887	-	-	0%
One Time Expenditures	-	-	-	-	0%
Total Motor Vehicle Operations	350,391	446,693	403,173	439,663	
OTHER FUND EXPENSES:					
Total Motor Vehicle Replacement	285,919	393,331	938,000	187,500	70%
Total MV Operations & Replacement	\$ 636,309	\$ 840,025	\$ 1,341,173	\$ 627,163	

Motor Vehicle Repairs Division

Accomplishments Prior Two-Year Budget:

- Purchased 9 vehicles and 1 tractor, installed equipment, and placed into service
- Installed preemption devices on all emergency vehicles
- Installed Watch Guard cameras on police vehicles
- Repaired and repainted dump truck, backhoe, and generator to extend life
- Restructured operations
- Purchased wheel balancer
- Mechanic successfully passed State Certification exam for water distribution

Work Program Highlights for Next Two-Year Budget:

- Purchase 14 vehicles, replace guzzler and backhoe, install equipment, and place into service
- Service more vehicles in house
- Explore natural gas vehicles and filling station
- Explore computerized asset inventory

OTHER FUNDS

GAS TAX FUND

Activity Description

This activity accounts for State gas tax funds received by the City according to the State's allocation formula. Pursuant to current City policy, these funds are used for 100% of City street light costs; 100% of City traffic signal maintenance costs; all street sweeping costs, except for parking lots which are not eligible to use gas tax funds; with the balance of annual revenues, if any, used for street repairs and/or capital improvements. Beginning in 2000-2001, gas tax revenues were transferred to the general fund and the appropriations for streetlights, signal maintenance and street sweeping expenses were included in the general fund street maintenance budget.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Gas Tax	171,080	160,000	172,200	172,200	100%
Interest	1,688	-	-	-	0%
Total Gas Tax Budget	172,768	160,000	172,200	172,200	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Operations and Maintenance	142,247	160,000	140,000	140,000	100%
Total Gas Tax Budget	142,247	160,000	140,000	140,000	

LOCAL TRANSIT FUND

Activity Description

This activity accounts for transit funds allocated to the City through SLOCOG (San Luis Obispo County Council of Governments). Funds are allocated, in part, on a formula basis and may be used only for local and regional public transit expenses as determined through the transit needs assessment process. The dial-a-ride program provides a subsidized taxi service to qualifying seniors and handicapped persons. The City's share of funds for the SCAT transit system serving the Five Cities area and for SLORTA regional transit operations is allocated directly to SCAT and SLORTA without passing through City coffers. Only the dial-a-ride expenses are budgeted in this fund.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Interest	154	-	-	-	0%
TDA Dial -A- Ride	12,000	12,000	3,000	3,000	100%
Dial a Ride	1,296	6,000	-	-	0%
Total Local Transit Budget	13,450	18,000	3,000	3,000	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Operations & Maint	7,359	18,000	3,000	3,000	100%
Total Local Transit Budget	7,359	18,000	3,000	3,000	

LOCAL TRANSPORTATION FUND-STREET CONSTRUCTION

Activity Description

The Local Transportation Fund-Street Construction is used for the construction and maintenance of streets, bluff protection, and beach access. Revenues for this fund consist of state Transportation Development Act funds, which remain after funds are allocated for regional transit (SLORTA), local transit (SCAT) and dial-a-ride services.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Interest	7,614	-	5,000	5,000	3%
Local Transportation Tax	227,473	144,637	153,900	153,900	91%
Reimbursements	-	-	1,000	1,000	1%
Transfer from General Fund	-	17,000	10,000	10,000	6%
Total Local Transportation Budget	235,087	161,637	169,900	169,900	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Operations & Maintenance	1,000	21,000	11,000	11,000	4%
Capital Outlay	62,787	114,090	-	-	0%
Transfers	260,000	36,124	300,000	680,000	96%
Total Local Transportation Budget	323,787	171,214	311,000	691,000	

CIRCULATION FUND-STREET CONSTRUCTION

Activity Description

The Circulation Improvement Fund was set up to provide for specific street construction projects including improvements to Oak Park Boulevard and Fourth Street, relocation of the off ramps at Highway 101 and Fourth Street, the third freeway lane between Fourth Street and Price Street, and the Price Street Extension. The large transfer from Impact Fees in FY 05-06 was to reimburse the Circulation Fund for costs related to the 4th Street Outlet Ramp Project. Transfers will continue to be made until the fund is reimbursed to 100%.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Interest	20,087	10,000	10,000	10,000	100%
Transfer from Impact Fee	232,701	-	-	-	0%
Total Circulation Fee Budget	252,788	10,000	10,000	10,000	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Capital Outlay	500	-	-	-	0%
Transfer to Cap Proj Fund	500	-	800,000	-	100%
Total Circulation Fee Budget	500	-	800,000	-	

IMPACT FEE FUND

Activity Description

The Impact Fee Fund was established to provide for additional facilities needed to serve the population of newly constructed homes. Revenues for this fund consist of development fees which are collected under Government Code, Section 66001, the Mitigation Fee Act, for the specific improvements adopted by the City Council in Ordinance #O-93-01.

In FY 2004-05, the City updated and restructured the previous Impact Fees. The fees were approved by Resolution No. 2004-62 and became effective February 1, 2005. The fees will be increased by CPI on January 1st of each year unless changed otherwise by City Council.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Interest	56,439	40,000	40,000	40,000	100%
Impact Fee Districts	170,110	-	-	-	0%
Total Impact Fee Budget	226,549	40,000	40,000	40,000	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Transfers	289,586	55,000	40,000	40,000	0%
Total Impact Fee Budget	289,586	55,000	40,000	40,000	

DEVELOPER IMPACT FEE FUND

Activity Description

The Developer Impact Fee Fund was established to provide for additional facilities needed to serve the population of newly constructed homes within the specified development areas. Revenues for this fund consist of development fees, which are collected under Government Code, Section 66001, the Mitigation Fee Act, for the specific improvements adopted by the City Council in Ordinance 86-14, South Palisades Public Improvements and Resolution 96-39, establishing a Mattie Road/Spyglass Drive/Shell Beach Road Traffic Signal and Intersection Improvement Fee. In 05/06 all Impact fees received for the Shell Beach Road traffic signal were refunded to developers.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Interest	12,213	-	-	-	0%
Transfer in from General Fund	-	-	150,000	-	100%
Total Developer Impact Fee Budget	12,213	-	150,000	-	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Capital Outlay	315,609	151,036	150,000	-	100%
Total Developer Impact Fee Budget	315,609	151,036	150,000	-	

PARK DEVELOPMENT FUND

Activity Description

The Park Development Fund was set up to provide for the construction of new parks and the enhancement of existing parks to serve new development. Funding sources include Quimby Act fees and Impact fees under Government Code, Section 66001. The Quimby Act Fees were updated in fiscal year 2004-05 by Resolution.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Interest	15,431	10,000	10,000	10,000	25%
Grants	16,600	-	-	-	0%
Subdivision Fees	12,656	243,740	30,000	30,000	
Park Development	32,649	-	-	-	
Donations	25,323	-	-	-	
Total Park Development Budget	102,659	253,740	40,000	40,000	

FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Operations & Maintenance	-	5,020	-	-	0%
Capital Outlay	137,491	61,845	45,000	-	97%
Contributions	-	1,000	1,200	1,200	3%
Transfers/Other Exp	4,980	189,180	-	10,000	0%
Total Park Development Budget	142,471	257,046	46,200	11,200	

FREEWAY FOOTHILLS FUND

Activity Description

The Freeway Foothills Construction Fund is funded by the proceeds of the Freeway Foothills Assessment District bonds. It was set up to provide for infrastructure improvements along the east side of Mattie Road. These improvements include the improvement of Mattie Road, storm drainage facilities, installation of a sewer force main, sewer line, and pump station, underground utilities, and the acquisition and installation of water storage facilities and transmission main.

FUND REVENUE:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Transfers	-	3,731	-	-	0%
Total Freeway-Foothill Budget	-	3,731	-	-	
FUND EXPENSES:	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % of Total
Capital Outlay	-	4,037	-	-	0%
Total Freeway-Foothill Budget	-	4,037	-	-	

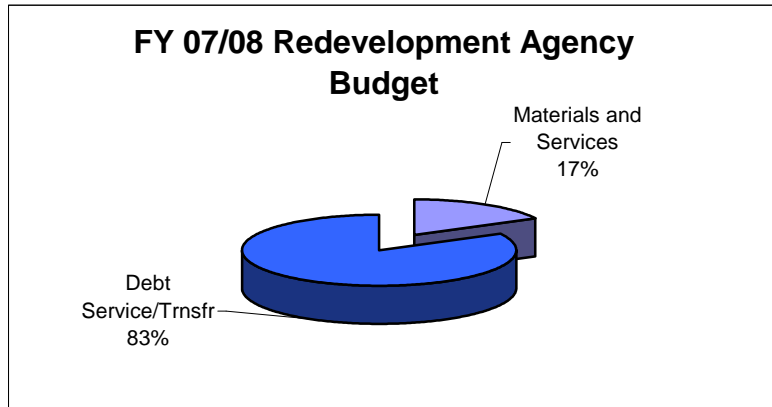
COMBINING REDEVELOPMENT AGENCY FUNDS

FY 2008		
	<u>Redevelopment Agency Projects</u>	<u>Redevelopment Low/Moderate Housing Set-aside</u>
Beginning cash balance 7/1/2007	\$ 1,117,505	\$ 1,690,396
Revenues		
Tax Revenue	600,000	
Transfer In		190,000
Interest Earnings	10,000	50,000
Total Revenue	<u>610,000</u>	<u>240,000</u>
TOTAL AVAILABLE	1,727,505	1,930,396
Expenditures		
Transfer to RDA-Housing	190,000	
Other RDA operations	68,018	281,502
Debt service	134,928	
TOTAL EXPENDITURES	<u>392,946</u>	<u>281,502</u>
Estimated ending cash balance 6/30/08	<u>\$ 1,334,559</u>	<u>\$ 1,648,894</u>
FY 2009		
Beginning cash balance 7/1/2008	\$ 1,334,559	\$ 1,648,894
Revenues		
Tax Revenue	600,000	
Transfer In		190,000
Interest Earnings	10,000	50,000
Total Revenue	<u>610,000</u>	<u>240,000</u>
TOTAL AVAILABLE	1,944,559	1,888,894
Expenditures		
Transfer to RDA-Housing	190,000	
Other RDA operations	68,820	282,337
Debt service	137,303	
TOTAL EXPENDITURES	<u>396,123</u>	<u>282,337</u>
Estimated ending cash balance 6/30/09	<u>\$ 1,548,436</u>	<u>\$ 1,606,557</u>

REDEVELOPMENT AGENCY FUND

Activity Description

The Redevelopment Agency Operations activity is responsible for administration of the Five Cities Redevelopment Project and for adhering to all State and local requirements placed upon the Pismo Beach Redevelopment Agency. The Redevelopment Agency pays the City of Pismo Beach for staff time associated with agency operations.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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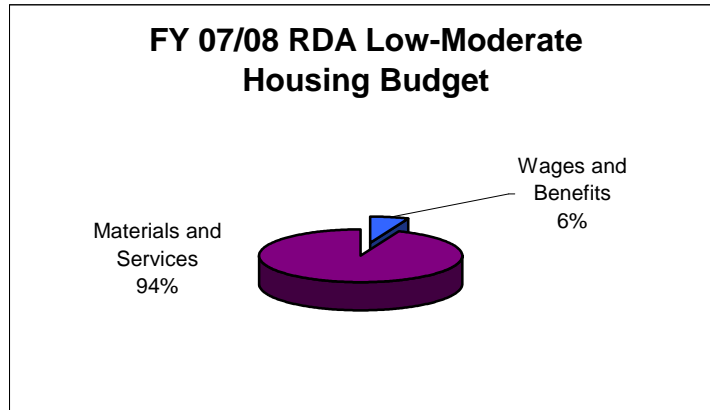
REDEVELOPMENT AGENCY FUND EXPENDITURES:

Wages and Benefits	\$ -	\$ 338	\$ 338	\$ 338	0%
Materials and Services	101,410	121,254	67,680	68,482	17%
Capital Outlay	-	-	-	-	0%
Debt Service/Transfers	311,540	257,428	324,928	327,303	83%
Total Redevelopment Agency Fund Expenditures	\$ 412,950	\$ 379,020	\$ 392,946	\$ 396,123	

RDA LOW AND MODERATE HOUSING FUND

Activity Description

The Redevelopment Agency Low and Moderate Housing Fund is a Special Revenue Fund set up pursuant to the State redevelopment law requiring that twenty percent (20%) of the Redevelopment tax increment be set aside to provide for low and moderate income housing.



	Actual 05/06	Adopted Budget 06/07	Adopted Budget 07/08	Adopted Budget 08/09	FY 07/08 % to Total
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RDA LOW/MODERATE HOUSING FUND EXPENDITURES:

Wages and Benefits	\$ 17,709	\$ 16,657	\$ 17,147	\$ 17,708	6%
Materials and Services	13,671	322,315	264,355	264,628	94%
Debt Service/Transfers	-	-	-	-	0%
Total RDA Low/Moderate Hou	\$ 31,380	\$ 338,971	\$ 281,502	\$ 282,336	

PARKING FUND

PARKING FUND

FY 2007	
	<u>Parking Fund</u>
Beginning cash balance 7/1/2006	\$ -
Revenues	
Parking In Lieu Fees	216,000
Transfer In	
Total Revenue	<u>216,000</u>
TOTAL AVAILABLE	216,000
Expenditures	
Professional Services	25,000
Advertising and Other Costs	25,000
Parking Lot Construction Committed	90,000
Parking Lot Construction Add'l Amt Needed	50,000
TOTAL EXPENDITURES	<u>190,000</u>
Estimated ending cash balance 6/30/07	<u>\$ 26,000</u>
FY 2008	
Beginning cash balance 7/1/2007	\$ 26,000
Revenues	
Parking In Lieu Fees	-
Transfer In - Loan From General Fund	50,000
Total Revenue	<u>50,000</u>
TOTAL AVAILABLE	76,000
Expenditures	
Kiosks and other Equipment	50,000
Parking Supervisor	-
TOTAL EXPENDITURES	<u>50,000</u>
Estimated ending cash balance 6/30/08	<u>\$ 26,000</u>

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APPENDICES

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**FISCAL YEAR 2007-2009 ADOPTED ABOVE
BASE REQUESTS**

FISCAL YEAR 2007-2008 ADOPTED ABOVE BASE REQUESTS

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	City Council	Dept 110		
1	City Council Office Furniture	New office furniture for City Council office.	2,000	One Time
2	City Council Letterhead	New Letterhead for City Council	5,000	One Time
3	New Refrigerator for Admin. Conf. Room	New refrigerator to replace existing refrigerator.	350	One Time
4	City Historical Planning Document Research	Gather studies (RUDAT, Economic Development, Chart the Course) to assist in Planning for the future.	10,000	One Time
4a	Hand rails @ Pismo Beach Vets Hall	Hand rails @ Pismo Beach Vets Hall	7,000	One Time
	Administration	Dept 120		
5	Continuing Education for City Clerks	Continuing Education for City Clerk & Deputy Clerk toward Master of Municipal Clerk designation	1,500	On Going
6	Web Streaming	Implementation cost to make meetings available live online, & allows for searchable archives	10,172	One Time
7	Web Streaming	Annual fee for technical support--hosting, training, maintenance, upgrades, etc	8,400	On Going
8	Increase in pay for Website Maintenance	Salary increase for City's part-time intern for website maintenance	2,700	On Going
9	Comcate	Implementation cost for an Online Automated Customer Service System which allows residents to submit/track online requests & complaints, etc	5,000	One Time
10	Comcate – E-Government	Annual fee for technical support--hosting, training, maintenance, upgrades, etc	6,000	On Going
11	Sales Tax Polling Survey	Conduct new Sales Tax polling Survey for possible Sales Tax Initiative	25,000	One Time
11a	Marlowe & Co	Additional services for State Lobbying	40,000	One Time
	Conference and Visitors Bureau	Dept 142		
12	New Part Time Office Assistant	Part-time Office Assistant I Receptionist/Secretary (Less \$5,000 for Minutes Clerk) net cost is \$11,084	16,084	On Going
12a	Eliminate Minute Clerk Position	Eliminate Minute Clerk Position	(5,000)	On Going

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
13	Additional Advertising	Additional funds to support off-season programs & ad increases	30,000	On Going
14	Webcam Maintenance	Maintenance for pier webcam	5,000	On Going
15	Las Vegas Trade Show	Appointments & seminars to attract mid-week travel	4,500	On Going
16	Las Vegas Chamber Membership	Membership fee to participate in their Chamber Trade Show	3,000	On Going
17	Wine & Waves Campaign	SLO Vintner's Publication promotions	2,800	On Going
18	NAJTA Membership	No. American Travel Journalist Assoc. membership fee, for access to professional travel writers	500	On Going
	Finance	Dept 151		
19	Staff Training Program	Upgrade skills in finance, budgeting, payroll, risk management and computer use.	10,000	One Time
20	Professional Services for Special Projects	\$25,000 to upgrade Solid Waste Franchise & Base Rate Agreement; Rebudget \$20,000 for Fee Study; \$10,000 for cash flow forecasting	55,000	One Time
	Non-Departmental	Dept 180		
21	Purchase New Servers for Computer Room	Acquire 8 servers, 4 for City Hall, 4 for PD, for increased capacity for users & systems	50,000	One Time
22	Microsoft Office Upgrade	Upgrade Microsoft Office from 2000 or 2003 to 2007	25,000	One Time
23	Computer Systems Contingency Account	Establish a Computer Systems Contingency Account	50,000	One Time
24	Loan to Parking Fund	Interest bearing Loan to Parking Fund from General Fund for startup costs for Parking Program	50,000	One Time
25	Emergency Operations Center Planning	Hire Retired Police Commander to assist in Emergency Operations Planning	4,000	On Going
26	Two Rugged Laptop Computers for Emergency Operations Center	Rugged laptop computers for 2 EOC staff/users, in order to enhance & coordinate responses during a crisis	4,000	One Time
27	52" LCM monitor for Emergency Operations Center	A 52" LCD monitor connected to the PD CAD system to provide real-time information to the EOC staff during a crisis	3,000	One Time

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
28	External Antenna for Satellite Phone Service for Emergency Operations Center	External antenna for satellite phone service for emergency communications during a crisis	1,250	One Time
29	Annual Satellite Phone Service for Emergency Operations Center	1-yr Satellite phone service for real-time information as well as emergency communications with State & County agencies during a crisis when land & cell phones won't work	350	On Going
30	Upgrade the Mobile Command Post for Emergency Operation Center	Upgrade the Mobile Command Post/Repeater trailer with a workstation for communication personnel	2,500	One Time
31	Satellite Dish Service for Emergency Operations Center	Satellite television dish service to monitor media coverage during a crisis when cable service won't work	540	On Going
32	Installation of Satellite dish for Emergency Operations Center	Installation for satellite television dish	350	One Time
32a	Shell Beach Streetscape Design	Shell Beach Streetscape Design	10,000	One Time
	Police	Dept 210		
33	Dispatch Bay Radios	Replace 1 old radio to ensure reliable radio communications for PD and County Mutual Aid frequencies	1,500	One Time
34	Logger Recorder Replacement	Replace existing 7-yr old analog Logger Recorder to enhance the recent Dispatch Center Upgrade project	20,000	One Time
35	Logger Recorder Maintenance	Maintenance/consultant costs for new Logger Recorder	3,500	On Going
36	Multiplexer	Enables investigators to make copies of various types of digital surveillance videos to distribute to the public & prepare evidence for court	2,000	One Time
37	Replacement Patrol Video	Purchase of WatchGuard unit for patrol vehicle to make audio/video records of detentions & arrests	5,000	One Time
38	Additional Cont. for Radio Towers	Upgrade radio system. The Department is anticipating that the radio tower project is underfunded (orig. funding from FY 1997)	25,000	One Time
39	Annual CALEA Accreditation Fees	Annual fees to participate in Accreditation Program.	5,000	On Going

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
40	CALEA Accreditation Conference Costs – Every 3 yrs	Conference to appear before the CALEA Commission panel to receive accreditation award.	4,000	On Going Every 3 yrs
41	AED's – Defibulators	Defibulators for Police Dept	1,800	One Time
	Fire	Dept 220		
42	Furnishing Remodeled Shell Beach Station	Office & bedroom furniture, laundry appliances, telephone equipment, relocate emergency base radio station & air bottle refill.	14,000	One Time
43	Rescue Personnel Water Craft (RPWC)	Rescue personnel water craft for rapid rescue by trained lifeguards & firefighters	16,000	One Time
44	Paramedic at Special Events	Funding for a CalFire paramedic to be on standby downtown during major public City events such as July 4 th , Car Show, Clam Festival	2,920	On Going
45	Mobile Data Computers	"Tuff Book" computers for Fire Engine and Chief Vehicle	12,000	One Time
	Building	Dept 310		
46	Code Enforcement Officer	Wages/benefits for part-time Officer to enforce various City codes—sign, vacation rentals, fences & hedges, etc	26,532	On Going
47	Code Enforcement Officer	One time costs to fund the Code Enforcement Officer	1,500	One Time
48	Plan Check/Inspection Consultant	Combine inspection services with new plan check company	5,000	On Going
49	Building Dept staff training	Increase training to keep current with code changes	3,096	On Going
	Planning	Dept 320		
50	New Folding Machine	New folding machine to save Planning/Rec staff time on pre-printed mailers & flyers	2,000	One Time
51	Laserfiche Planning Records	Implement a contract to convert Planning "approved" hard files to laserfiche	15,000	One Time
52	General Plan Update	General plan amendments that require Coastal Commission review	50,000	One Time
53	City-Wide Community Economic Support	City-Wide Community Economic Support	25,000	On Going

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
54	GIS Update	Hire consultant to set up the City's GIS database program, funded 50% each by Engineering & Planning depts, total cost \$60,000	30,000	One Time
	Recreation	Dept 331		
55	Recreation Leader II	To assist with increased workload due to growing public participation in City recreation events/programs	16,134	On Going
56	Expand Senior Programs	Add additional funding to Expand Senior Programs for Special Bus Trips, and classes	12,000	On Going
56a	New PA System	New PA System	4,000	One Time
	Government Buildings	Dept 191		
57	Cell Phone	Building technician needs to be able to communicate when out in the field; he is currently using his personal cell phone for contact	600	On Going
	Engineering	Dept 301		
58	Contract Services -GIS	Hire consultant to set up the City's GIS database program, funded 50% each by Engineering & Planning depts, total cost \$60,000	30,000	One Time
59	Traffic Counter	Engineering dept to perform own traffic counts whenever necessary	3,500	One Time
60	Clean Ocean Grant Match	10% match to fund the Clean Ocean Grant.	50,000	One Time
	Parks	Dept 421		
61	Maintenance Worker II	Worker for increased workload due to maintenance/repairs on new parks, additions to existing parks, City facilities, & City public events, Art in the Park etc. (Cost savings as a result of eliminating Assistant Mechanic position, savings of \$41,444) Net Cost is \$24,966	66,410	On Going
62	Drinking Fountain	Install 2 drinking fountains, 1 at Beachcomber Park, 1 at Hwy 1 Boardwalk by Pismo Coast Village	5,000	One Time

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
63	Annual maintenance costs to Replant James Way Slope	Annual maintenance cost to replant & add new materials for erosion control	6,000	On Going
64	Replace Riding Mower	Replace 8-yr old mower which is presenting serious & costly maintenance repairs	22,000	One Time
65	Landscaping for Police Dept.	Renovate Landscape in front of Police Dept Building.	5,000	One Time
	Streets	Dept 431		
66	Equipment Rentals	Budget needed for equipment that the City doesn't own	1,000	On Going
67	40' Storage Container	Large enclosed storage to protect equipment from the elements & reduce current storage costs by \$1,000/yr	5,550	One Time
68	Tool & Equipment Rental	Replace old drill press, which is 25 yrs old	3,000	One Time
68a	Stainless Steel Xmas Tree	Stainless Steel Xmas Tree at the end of the Pier	7,000	One Time
	Water	Dept 441		
69	Portable Generator	Portable generator for power tools when out in the field	2,000	One Time
70	Reservoir Cleaning	Cleaning of Charles Street Reservoir, last done 5 yrs ago	5,000	One Time
71	Additional Budget for Water Meters	Additional one time budget increase to increase the installation of Water Meters throughout the Pismo Beach	40,000	One Time
	Wastewater	Dept 451		
71a	Eliminate Operator I	Eliminate Wastewater Operator I position	(57,605)	On Going
72	Install Standby Electrical Generator	Remove existing generator from Bello Fire Station & install at Freeway Foothills lift station to provide power during outages in order to prevent sewage spills	15,000	One Time
73	Composite Samples	Replacements for influent, splitter box, & effluent composite samplers	18,000	One Time
74	Scales for Bio-solid Containers	Scales would reduce the cost of transporting biosolids by maximizing full capacity of storage bins; current capacities are estimated visually	25,000	One Time
74a	Sewer Video Inspections	Sewer Video Inspections	12,000	One Time

FY 2007-2008 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	Pier	Dept 461		
75	Replace Fish Cleaning Stations	Existing 2 cleaning stations are made of wood and beginning to rot away	6,000	One Time
	Motor Vehicle	Dept 471		
75a	Eliminate Asst Mech	Eliminate Assistant Mechanic Position	(52,262)	On Going
76	Vehicle Maintenance	Police	2,000	On Going
77	Vehicle Maintenance	Public Works	1,000	On Going
78	Vehicle Maintenance	Wastewater	1,000	On Going
79	Vehicle Maintenance	CVB	1,000	On Going
80	Adjust Replacement Values to Dept Vehicles	Police	6,350	One Time
81	Adjust Replacement Values to Dept Vehicles	Parks	9,617	One Time
82	Adjust Replacement Values to Dept Vehicles	Streets	7,400	One Time
83	Adjust Replacement Values to Dept Vehicles	Water	69,150	One Time
84	Adjust Replacement Values to Dept Vehicles	Wastewater	148,600	One Time
85	Adjust Replacement Values to Dept Vehicles	Fire	27,500	One Time
86	Brake Lathe	Brake Lathe	5,000	One Time
87	Inverter Installation for two Water Vehicles	Inverter Installation for two Water Vehicles	1,500	One Time

FISCAL YEAR 2008-2009 ADOPTED ABOVE BASE REQUESTS

FY 2008-2009 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	Administration	Dept 120		
1	Continuing Education for City Clerks	Continuing Education for City Clerk & Deputy Clerk toward Master of Municipal Clerk designation	1,500	On Going
2	Web Streaming	Annual fee for technical support--hosting, training, maintenance, upgrades, etc	8,400	On Going
3	Increase in pay for Website Maintenance	Salary increase for City's part-time intern for website maintenance	2,700	On Going
4	Comcate- E-Government	Annual fee for technical support--hosting, training, maintenance, upgrades, etc	6,000	On Going
4a	Marlowe & Company	Additional services for State Lobbying	20,000	One Time
	Human Resources	Dept 125		
5	Chief Negotiator Fee	Hire a Chief Negotiator to assist the Human Resources Officer in Bargaining Unit Negotiations	25,000	One Time
	Conference and Visitors Bureau	Dept 142		
6	New Part Time Office Assistant	Part-time Office Assistant I Receptionist/Secretary (Less \$5,000 for Minutes Clerk) net cost is \$11,084	16,084	On Going
6a	Eliminate Minute Clerk	Eliminate Minute Clerk Position	(5,000)	One Time
7	Additional Advertising	Additional funds to support off-season programs & ad increases	30,000	On Going
8	Webcam Maintenance	Maintenance for pier webcam	5,000	On Going
9	Las Vegas Trade Show	Appointments & seminars to attract mid-week travel	4,500	On Going
10	Las Vegas Chamber Membership	Membership fee to participate in their Chamber Trade Show	3,000	On Going
11	Wine & Waves Campaign	SLO Vintner's Publication promotions	2,800	On Going
12	NAJTA Membership	No. American Travel Journalist Assoc. membership fee, for access to professional travel writers	500	On Going

FY 2008-2009 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	Finance	Dept 151		
13	Staff Training Program	Upgrade skills in finance, budgeting, payroll, risk management and computer use.	10,000	One Time
14	Professional Services for Special Projects	Development Impact Fee Study Update - \$15,000 and TOT Audit - \$30,000	45,000	One Time
	Non-Departmental	Dept 180		
15	Annual Satellite Phone Service for the Emergency Operations Center	Annual satellite phone service for emergency communications during a crisis	350	On Going
16	Satellite Dish Service for the Emergency Operations Center	Satellite television dish service to monitor media coverage during a crisis when cable service won't work.	540	On Going
17	Emergency Operations Center Planning	Hire Retired Police Commander to assist in Emergency Operations Planning	4,000	On Going
17a	Shell Beach Streetscape	Shell Beach Streetscape Design	10,000	One Time
	Police	Dept 210		
18	Additional Funds for Police Garage	Add funds to the \$90,000 existing Police Garage Budget	50,000	One Time
19	Replacement Patrol Video	Purchase of WatchGuard unit for patrol vehicle to make audio/video records of detentions & arrests	5,000	One Time
20	Logger Recorder Maintenance	Maintenance/consultant costs for Logger Recorder	3,500	On Going
21	Annual CALEA Accreditation Fees	Annual fees to participate in Accreditation Program	5,000	On Going
22	AED's Difibulator	AED's Defibulator	1,800	One Time
23	Dispatch Bay Radios	Replace 1 old radio to ensure reliable radio communications for PD and County Mutual Aid frequencies	1,500	One Time

FY 2008-2009 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	Fire	Dept 220		
24	Rescue Personnel Water Craft (RPWC)	Maintenance of rescue personnel water craft for rapid rescue by trained lifeguards & firefighters	500	On Going
25	Paramedic at Special Events	Funding for a CalFire paramedic to be on standby downtown during major public City events such as July 4 th , Car Show, Clam Festival	2,920	On Going
26	Mobile Data Computers	"Tuff Book" computers for Second Fire Engine	6,000	One Time
	Building	Dept 310		
27	Code Enforcement Officer	Wages/benefits for part-time Officer to enforce various City codes—sign, vacation rentals, fences & hedges, etc	30,732	On Going
28	Plan Check/Inspection Consultant	Combine inspection services with new plan check company	5,000	On Going
29	Training	Increase training to keep current with code changes	3,096	On Going
	Planning	Dept 320		
30	City-Wide Community Economic Support	City-Wide Community Economic Support	25,000	On Going
31	General Plan Update	Update the General Plan	50,000	One Time
	Recreation	Dept 331		
32	Recreation Leader II	To assist with increased workload due to growing public participation in City recreation events/programs	16,134	On Going
33	Expand Senior Programs	Add additional funding to Expand Senior Programs for Special Bus Trips, and classes	12,000	On Going
	Government Buildings	Dept 191		
34	Cell Phone	Building technician needs to be able to communicate when out in the field; he is currently using his personal cell phone for contact	600	On Going
35	Lighting Upgrades	Lighting Upgrades for City Buildings	15,000	One Time
	Engineering	Dept 301		
	None			

FY 2008-2009 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	Parks	Dept 421		
36	Maintenance Worker II	Worker for increased workload due to maintenance/repairs on new parks, additions to existing parks, City facilities, & City public events, Art in the Park etc. (Cost savings as a result of eliminating Assistant Mechanic position, savings of \$43,446) net cost is \$18,292	68,638	On Going
37	Annual Maintenance Costs to replant James Way Slope	Annual maintenance cost to replant & add new materials for erosion control	6,000	On Going
	Streets	Dept 431		
38	Equipment Rentals	Rental equipment needed for equipment the City doesn't own	1,000	On Going
	Water	Dept 441		
39	Reservoir Maintenance	Remove 12" valve assembly	10,000	One Time
40	New computer for Underground Service system	Replace work station for Underground service alert computer.	2,500	One Time
41	Pacific Estates Booster Station Maintenance	Pacific Estates booster station fumigation.	2,500	One Time
42	Distribution System Maintenance Pressure reducing station	Regular five year maintenance on all of the pressure reducing stations.	15,000	One Time
	Wastewater	Dept 451		
43	Sewer Atlas Update	Update current sewer atlas.	20,000	One Time
44	Eliminate Wastewater Operator I Position	Eliminate Wastewater Operator I Position	(59,995)	On Going
	Pier	Dept 461		
45	Pier Lot Electrical Replacement		10,000	One Time
	Motor Vehicle	Dept 471		
45a	Eliminate Assistant Mechanic Position	Eliminate Assistant Mechanic Position	(54,787)	On Going
46	Vehicle Maintenance	Police	2,000	On Going
47	Vehicle Maintenance	Public Works	1,000	On Going
48	Vehicle Maintenance	Wastewater	1,000	On Going
49	Vehicle Maintenance	Conference and Visitors Bureau	1,000	On Going
50	Adjust Replacement Values to Dept Vehicles	Police	3,850	One Time
51	Adjust Replacement Values to Dept Vehicles	Parks	9,617	One Time

FY 2008-2009 ADOPTED ABOVE BASE REQUESTS				
Item #	Department Description	Department Number	Amount	Frequency
	Parks	Dept 421		
52	Adjust Replacement Values to Dept Vehicles	Streets	7,400	One Time
53	Adjust Replacement Values to Dept Vehicles	Water	9,150	One Time
54	Adjust Replacement Values to Dept Vehicles	Wastewater	8,600	One Time

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PERSONNEL INFORMATION

City of Pismo Beach
 Personnel Expenditure Detail
 2007-2008

Funds	General Fund	Sewer Fund	Water Fund	MVR Fund	RDA Fund	Total Costs
<u>Gross Wages</u>						
Salaries-Full Time	\$ 4,828,555	\$ 481,665	\$ 375,203	\$ 57,848	\$ 12,432	\$ 5,755,703
Salaries-Temp Part Time	382,090	4,679	4,679	0	0	391,448
Salaries-Overtime	202,123	45,000	20,000	2,500	0	269,623
Total Gross Wages	5,412,768	531,344	399,882	60,348	12,432	6,416,774
<u>Retirement</u>						
PERS Retirement	1,334,944	95,163	73,773	11,217	2,432	1,517,529
Social Security	376,993	37,352	29,449	4,796	819	449,409
Deferred Compensation	90,599	6,721	8,069	4,840	450	110,679
Total Retirement	1,802,536	139,236	111,291	20,853	3,701	2,077,617
<u>Insurances</u>						
Health Insurance	447,899	53,842	42,066	482	858	545,147
Dental Insurance	62,122	7,777	5,853	0	87	75,839
Vision Insurance	12,867	1,570	1,304	0	16	15,757
Life Insurance	13,134	1,326	1,047	161	15	15,683
Unemployment Insurance	0	0	0	0	0	0
Workers Compensation	207,496	31,819	25,524	4,828	72	269,739
Total Insurances	743,518	96,334	75,794	5,471	1,048	922,165
<u>Other Benefits</u>						
Uniform Allowance	29,300	0	0	0	0	29,300
Section 125 Admin Fee	900	60	12	0	0	972
Expense Allowance	19,800	600	300	0	300	21,000
E.A.P.	3,696	403	321	51	5	4,476
Retiree Medical Insurance	20,000	0	0	0	0	20,000
Sick Leave Payback	40,683	2,250	1,500	0	0	44,433
Total Other Benefits	114,379	3,313	2,133	51	305	120,181
TOTAL COSTS TO CITY	\$ 8,073,201	\$ 770,227	\$ 589,100	\$ 86,723	\$ 17,486	\$ 9,536,737

City of Pismo Beach
Personnel Expenditure Detail
2008-2009

Funds	General Fund	Sewer Fund	Water Fund	MVR Fund	RDA Fund	Total Costs
<u>Gross Wages</u>						
Salaries-Full Time	\$ 5,068,346	\$ 513,320	\$ 392,496	\$ 60,162	\$ 12,916	\$ 6,047,240
Salaries-Temp Part Time	383,316	4,679	4,679	0	0	392,674
Salaries-Overtime	202,123	45,000	20,000	2,500	0	269,623
Total Gross Wages	5,653,785	562,999	417,175	62,662	12,916	6,709,537
<u>Retirement</u>						
PERS Retirement	1,316,034	97,734	75,745	11,523	2,499	1,503,535
Social Security	391,515	38,758	30,545	4,973	826	466,617
Deferred Compensation	90,599	6,721	8,069	4,840	450	110,679
Total Retirement	1,798,148	143,213	114,359	21,336	3,775	2,080,831
<u>Insurances</u>						
Health Insurance	449,757	54,543	42,619	482	858	548,259
Dental Insurance	62,162	7,777	5,853	0	87	75,879
Vision Insurance	12,902	1,570	1,304	0	16	15,792
Life Insurance	12,995	1,322	1,045	161	15	15,538
Unemployment Insurance	0	0	0	0	5	5
Workers Compensation	216,995	33,084	26,527	5,022	74	281,702
Total Insurances	754,811	98,296	77,348	5,665	1,055	937,175
<u>Other Benefits</u>						
Uniform Allowance	29,300	0	0	0	0	29,300
Section 125 Admin Fee	900	60	12	0	0	972
Expense Allowance	19,800	600	300	0	300	21,000
E.A.P.	3,698	403	321	51	0	4,473
Retiree Medical Insurance	30,000	0	0	0	0	30,000
Sick Leave Payback	40,683	2,250	1,500	0	0	44,433
Total Other Benefits	124,381	3,313	2,133	51	300	130,178
TOTAL COSTS TO CITY	\$ 8,331,125	\$ 807,821	\$ 611,015	\$ 89,714	\$ 18,046	\$ 9,857,721

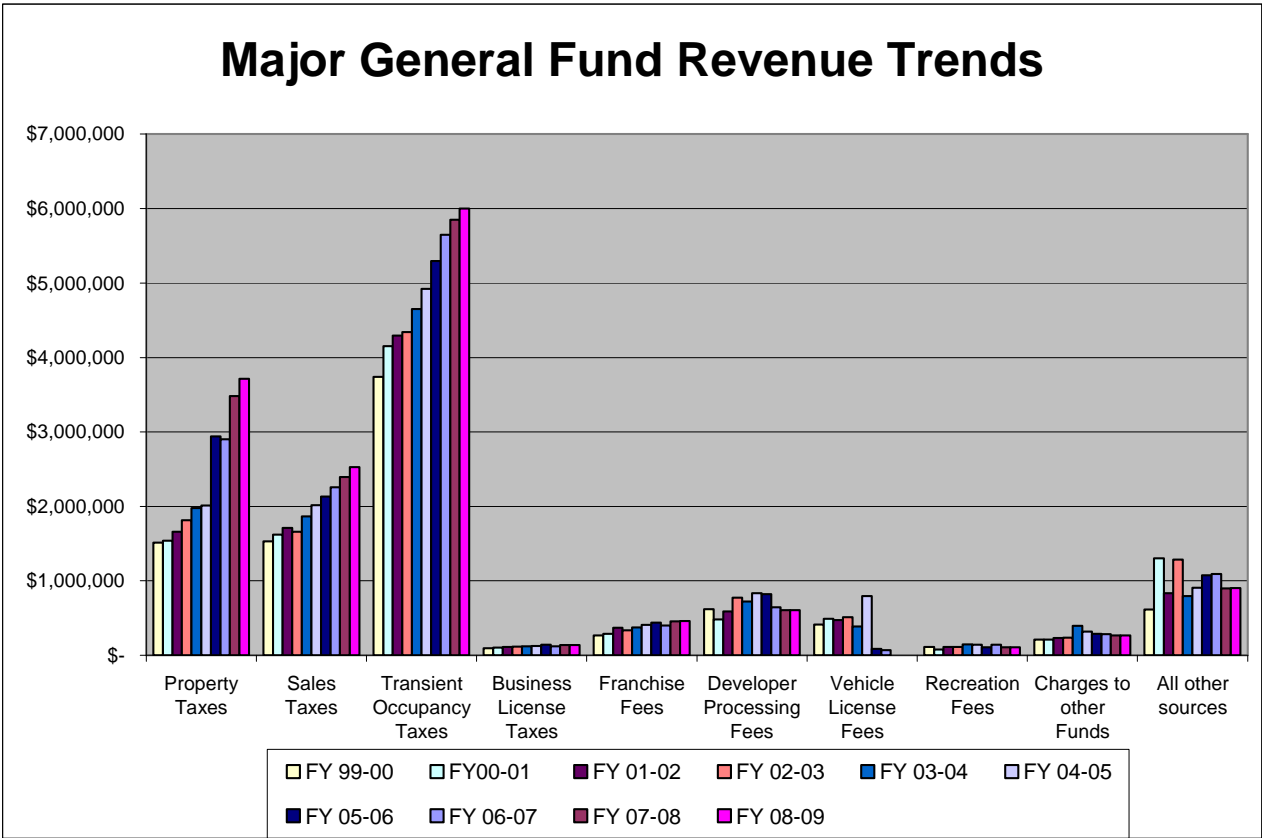
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GENERAL FUND REVENUE TRENDS

MAJOR GENERAL FUND REVENUE TRENDS Fiscal Year 1999/00 to 2008-09

	Actual Received FY 99-00	Actual Received FY00-01	Actual Received FY 01-02	Actual Received FY 02-03	Actual Received FY 03-04	Actual Received FY 04-05	Actual Received FY 05-06	Adopted Budget FY 06-07	Adopted Budget FY 07-08	Adopted Budget FY 08-09
Property Taxes	\$ 1,515,009	\$ 1,539,713	\$ 1,663,394	\$ 1,816,986	\$ 1,979,619	\$ 2,012,536	\$ 2,937,753	\$ 2,900,943	\$ 3,481,680	\$ 3,716,720
Sales Taxes	1,530,857	1,623,170	1,708,960	1,661,091	1,867,519	2,014,060	2,134,638	2,255,350	2,395,000	2,528,000
Transient Occupancy Taxes	3,740,545	4,152,258	4,292,264	4,342,969	4,652,128	4,921,356	5,295,476	5,650,000	5,850,000	6,000,000
Business License Taxes	94,886	104,877	111,404	113,878	121,067	126,858	142,470	121,000	141,000	141,000
Franchise Fees	266,107	289,661	369,094	335,720	375,286	408,215	440,193	403,000	457,000	462,000
Developer Processing Fees	618,347	481,704	592,109	777,001	723,998	837,747	820,729	642,400	609,750	609,750
Vehicle License Fees	413,087	490,414	473,469	513,206	388,244	794,035	88,861	70,000	-	-
Recreation Fees	110,563	77,326	111,578	111,543	146,941	144,930	107,664	142,100	107,500	107,500
Charges to other Funds	210,443	214,532	234,287	238,324	394,443	319,068	291,131	285,000	265,000	265,000
All other sources	615,712	1,300,974	835,521	1,282,831	798,766	907,768	1,076,347	1,092,003	898,641	903,740
TOTAL	\$ 9,115,555	\$ 10,274,629	\$ 10,392,080	\$ 11,193,549	\$ 11,448,011	\$ 12,486,574	\$ 13,335,263	\$ 13,561,796	\$ 14,205,571	\$ 14,733,710

MAJOR GENERAL FUND REVENUE TRENDS Fiscal Year 1999/00 to 2008-09



DEBT SERVICE

DEBT SERVICE FUNDS BUDGET

FY 2008

<u>Description</u>	<u>Public Financing Authority</u>	<u>Indio/ El Portal</u>	<u>Freeway Foothills</u>	<u>Visalia St. District</u>	<u>Spyglass/ Price St.</u>
BEGINNING AVAILABLE BALANCE JULY 1, 2007	\$ 190,000	\$ 85,000	\$ 112,000	\$ 81,000	\$ 254,000
REVENUES					
Assessments	-	35,000	-	-	-
PFA Lease payments for City Properties	149,519	-	-	-	-
Interest Earnings	10,000	-	-	-	-
Total Funding Sources Available	159,519	35,000	-	-	-
EXPENSES					
Debt Service	149,519	29,866	-	-	-
Professional Services	21,140	3,725	-	-	-
Transfer out to other Funds	-	-	112,000	81,000	254,000
Total Funding Appropriated for Debt Service	170,659	33,591	112,000	81,000	254,000
ENDING AVAILABLE BALANCE JUNE 30, 2008	\$ 178,860	\$ 86,409	\$ -	\$ -	\$ -

FY 2009

<u>Description</u>	<u>Public Financing Authority</u>	<u>Indio/ El Portal</u>	<u>Freeway Foothills</u>	<u>Visalia St. District</u>	<u>Spyglass/ Price St.</u>
BEGINNING AVAILABLE BALANCE JULY 1, 2008	\$ 178,860	\$ 86,409	\$ -	\$ -	\$ -
REVENUES					
Assessments	-	35,000	-	-	-
PFA Lease payments for City Properties	381,531	-	-	-	-
Interest Earnings	10,000	-	-	-	-
Total Funding Sources Available	391,531	35,000	-	-	-
EXPENSES					
Debt Service	381,531	33,030	-	-	-
Professional Services	21,242	3,735	-	-	-
Total Funding Appropriated for Debt Service	402,773	36,765	-	-	-
ENDING AVAILABLE BALANCE JUNE 30, 2009	\$ 167,618	\$ 84,644	\$ -	\$ -	\$ -

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**CHANGES IN AVAILABLE BALANCE ALL
FUNDS**

CHANGES IN AVAILABLE BALANCE - ALL FUNDS						
REVENUES, EXPENDITURES AND CHANGES IN AVAILABLE BALANCE						
FY 2008						
Funds	Estimated 7/1/08 Available Balances	Estimated Revenue	Transfers In	Appropriations	Transfers Out	Estimated 6/30/08 Available Balance
General Fund	\$1,889,732	13,940,571	265,000	14,213,013	1,570,154	\$312,136
Special Revenue Funds:						
Gas Tax Fund	0	172,000	0	0	140,000	32,000
Local Transportation (Streets)	300,000	159,900	10,000	11,000	300,000	158,900
Redevelopment	1,117,505	617,000	0	202,946	190,000	1,341,559
Redev. Low/Mod Housing	1,690,396	50,000	190,000	281,502	0	1,648,894
Police Grant Fund	0	100,000	0	0	100,000	0
Housing In Lieu Fund	1,400,000	200,000				1,600,000
Capital Projects Funds						
Capital Project Fund	0	510,000	2,858,000	3,368,000	0	0
Freeway Foothills Capital Fund	3,271	0	0	0	0	3,271
Park Development Fund	155,000	40,000	0	46,200	0	148,800
Circulation Improvement	800,000	10,000	0	0	800,000	10,000
Impact Fees	754,000	40,000	0	0	403,000	391,000
Developer Impact Fees	280,000	0	150,000	0	0	430,000
Parking Fund	26,000		50,000			76,000
Debt Service Funds						
Public Finance Authority	190,000	159,519	0	170,659	0	178,860
Reassessment Dist 1992-1	112,000	0	0	0	0	112,000
Reassessment Dist 1992-2	0	0	0	0	0	0
Reassessment Dist 1992-4	266,000	0	0	0	266,000	0
Indio/EI Portal Assmt Dist	85,000	35,000	0	33,591	0	86,409
Visalia Street AD	85,000	0	0	0	85,000	0
Enterprise Funds						
Water Operating Fund	534,415	2,435,587	15,000	1,882,302	108,608	994,092
Water Tax Fund	207,726	1,400,889	20,000	1,627,798	0	817
Waste Water Operating Fund	1,505,413	2,672,400	0	3,566,733	175,108	435,972
Waste Water Expansion Fund	796,774	120,000	0	0	0	916,774
Local Transit	10,000	3,000	0	3,000	0	10,000
Pier	0	13,500	50,500	52,128	0	11,872
Motor Vehicle Fund	2,580,000	426,710	529,370	1,341,172	0	2,194,908
Total	\$14,788,232	23,106,076	4,137,870	26,800,044	4,137,870	\$11,094,264

CHANGES IN AVAILABLE BALANCE - ALL FUNDS						
REVENUES, EXPENDITURES AND CHANGES IN AVAILABLE BALANCE						
FY 2009						
Funds	Estimated 7/1/08 Available Balances	Estimated Revenue	Transfers In	Appropriations	Transfers Out	Estimated 6/30/09 Available Balance
General Fund	\$312,136	14,468,710	265,000	14,339,558	589,940	\$116,348
Special Revenue Funds:						
Gas Tax Fund	32,000	172,200	0	0	140,000	64,200
Local Transportation (Streets)	158,900	159,900	10,000	11,000	680,000	(362,200)
Redevelopment	1,341,559	617,000	0	206,123	190,000	1,562,436
Redev. Low/Mod Housing	1,648,894	50,000	190,000	282,337	0	1,606,557
Police Grant Fund	0	100,000	0	0	100,000	0
Housing In Lieu Fund	1,600,000	200,000				1,800,000
Capital Projects Funds						
Capital Project Fund	0	0	1,015,000	1,015,000	0	0
Freeway Foothills Capital Fund	3,271	0	0	0	0	3,271
Park Development Fund	148,800	40,000	0	1,200	10,000	177,600
Circulation Improvement	10,000	10,000	0	0	0	20,000
Impact Fees	391,000	40,000	0	0	40,000	391,000
Developer Impact Fees	430,000	0	0	0	0	430,000
Parking Fund	76,000					76,000
Debt Service Funds						
Public Finance Authority	178,860	391,531	0	402,773	0	167,618
Reassessment Dist 1992-1	112,000	0	0	0	0	112,000
Reassessment Dist 1992-2	0	0	0	0	0	0
Reassessment Dist 1992-4	0	0	0	0	0	0
Indio/EI Portal Assmt Dist	86,409	35,000	0	36,765	0	84,644
Leeward/Windward Assmt Dist	0	0	0	0	0	0
Enterprise Funds						
Water Operating Fund	994,092	2,505,309	15,000	2,744,739	410,718	358,944
Water Tax Fund	817	1,404,534	373,000	1,778,153	0	198
Waste Water Operating Fund	435,972	2,752,272	0	2,861,956	34,361	291,927
Waste Water Expansion Fund	916,774	120,000	0	0	0	1,036,774
Local Transit	10,000	3,000	0	3,000	0	10,000
Pier	11,872	13,500	44,500	56,764	0	13,108
Motor Vehicle Fund	2,194,908	423,408	282,519	627,163	0	2,273,672
Total	\$11,094,264	23,506,364	2,195,019	24,366,531	2,195,019	\$10,234,097

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COMPARATIVE STAFFING

COMPARATIVE STAFFING FY 2003 THROUGH 2009 - ALL FUNDS

POSITIONS	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Exec Asst/Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATION TOTAL:	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Admin Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk III/Account Tech	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Account Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATION TOTAL:	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Human Resources Officer	0.00	0.00	0.00	1.00	1.00	1.00	1.00
CVB Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CVB Admin Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATION TOTAL:	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Fire Chief	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Captain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Assistant II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE TOTAL:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Corporal	5.00	5.00	5.00	5.00	4.00	2.00	2.00
Police Sergeant	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Police Officer	9.00	10.00	10.00	10.00	10.00	12.00	12.00
Police Officer - Grant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CSO (Grant)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Clerk	8.00	8.00	8.00	8.00	8.00	8.00	8.00
POLICE TOTAL:	33.00	34.00	34.00	34.00	34.00	34.00	34.00
Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector I	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Building Inspector II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant II	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Building Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Associate/Assist/Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Coordinator/Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
COMMUNITY DEV TOTAL:	8.00	8.50	8.50	10.50	10.50	10.50	10.50
Public Works Dir/City Eng	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Admin Sec II/Office Asst	1.00	1.50	1.50	1.50	1.50	1.50	1.50
Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	6.00	8.00	8.00	9.00	9.00	10.00	10.00
Maintenance Worker I	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Water System Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Ops Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator II	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Treatment Plant Operator I	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Lab Analyst/Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Building Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PUBLIC SERVICES TOTAL:	29.00	31.50	31.50	32.50	32.50	31.50	31.50
TOTAL ALL CITY:	84.00	88.00	88.00	91.00	91.00	90.00	90.00

BUDGET GLOSSARY

BUDGET GLOSSARY

Fiscal Year 2007-2008

Above Base Items: Programs and services which departments would like to have added (in priority order) over their base budget.

Account: A subdivision within a fund for the purpose of classifying transactions.

Account Number: A numeric identification of the account, typically, a unique number or series of numbers. The City of Pismo Beach's number structure is comprised of three (3) fields of characters. The first field is three (3) characters long and identifies the various unique FUNDS within the account system. The next field contains three (3) characters and identifies the Departments within the City. The final field contains five (5) characters and identifies the OBJECT CODE of the account number. The combination of the three fields makes up the account number.

Accrual Basis or Accrual Method: Accounting method whereby income and expense items are recognized as they are earned or incurred, even though they may not have been received or actually paid in cash. The alternative is Cash Basis. The City of Pismo Beach uses the widely recognized method of Modified Accrual Basis of accounting.

Actual: The recorded expenditure for a specific account number. The actual columns, referenced in this document, report the expenditures as audited by an independent auditor.

Adopted Budget: A budget which typically has been reviewed by the public and adopted (approved) by the City Council prior to the start of the fiscal year. The adopted budget is the legal authority to expend money for specified purposes in the fiscal year time period.

Appropriate: Set apart for, or assign to, a particular purpose or use.

Appropriate Expenditure: A budget amount set-aside for a specific acquisition or purpose.

Appropriation: An authorization by the City Council to make expenditures and to incur obligation for specific amounts and purposes. For most local governments, the adopted budget document is the source for all or most appropriations. All annual appropriations lapse at the end of the fiscal year.

Assessed Valuation: An official value established for real estate or other property as a basis for levying property taxes.

Assessments: Charges made to parties for actual services or benefits received.

Authority: A government or public agency created to perform a single function or a restricted group of related activities.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance: Funds remaining from prior years that are available appropriation and expenditure in the current year.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond: A written promise from a local government to repay a sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance capital improvement projects such as buildings, streets, and bridges.

Budget: A plan of financial operation, for a set time period, which identifies specific types and levels of services to be provided, proposed appropriations or expenses, and the recommended means of financing them.

Budget Amendments/ Revisions: The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager and Administrative Services Director have joint authority to approve line item budgetary transfers between expenditure objects of the budget, as long as transfers occur in the same fund and within the same division.

Budgetary Basis: The basis of accounting used to estimate financing sources and uses in the budget. The budgetary basis generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Message: The opening section of the budget that provides the City Council and the public with a general summary of the most important aspect of the budget, changes from previous years, and presents recommendations made by the City Manager.

Budget Year: Is the FISCAL YEAR for which the budget is being considered.

Budgetary Unit: An organizational component budgeted separately, usually a department or a division.

Capital Expenditures: An acquisition or improvement (as distinguished from a repair) that will have a life of more than one year.

Capital Improvement Budget: Financial plans or authorized expenditures for tangible, long-term construction of, or improvement to, public physical facilities.

Capital Improvement Program (CIP): A long-term plan for multi-year projects such as street or park improvements, building construction, and various kinds of major facility maintenance. The projects set out in the plan usually require funding beyond the one-year period of the annual budget and the plan details funding sources and expenditure amounts.

Capitalization Policy: The criteria used by a government to determine which outlays should be reported as fixed assets.

Capital Outlay: Expenditures that result in the acquisition of, or addition to, fixed assets. A capital item is tangible, durable, and non-consumable, costs \$2,500 or more, and has a useful life of more than one year.

Carryover: Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year. For example, a purchase order for a budgeted computer purchase is placed in FY 1999-00. However due to backlog at the computer factory, the computer is shipped in the 2000-01 Fiscal Year. The budget for FY 2000-01 did not include a purchase of a computer. The unspent FY 1999-00 budget for this item is carried over to the next fiscal year and the FY 2000-01 budget is adjusted (increased) for this purchase.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Consumer Price Index (CPI): Measure of change in consumer prices as determined by a monthly survey of the U.S. Bureau of Labor Statistics. Many pension and employment contracts are tied to changes in consumer prices as protection against inflation and reduced purchasing power. Among the CPI components are the costs of housing, transportation, and electricity. Also known as the Cost-of-Living Index.

Contingency: A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contract Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, professional contracts, and tree trimming agreements.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: A basic organizational unit of government that is functionally unique in its delivery of services. The components are hierarchically arranged as follows: Department (such as Public Works): and Division (such as Sewer Maintenance).

Depreciation: The loss in value of an asset over time due to physical changes, obsolescence, or factors outside of the asset.

Designated Fund Balance: A portion of unreserved fund balance designed by City policy for a specific future use.

Development-related Fees: Fees and charges generated by building, development, and growth in a community. Included in development-related fees are building permits, development review fees, and zoning and subdivision fees.

Disbursement: The expenditure of monies from an account.

Division: An organizational component of a department.

Encumbrance: The commitment of appropriated funds to purchase goods or services. An encumbrance is not expenditure. An encumbrance reserves funds to be expended.

Enterprise Fund: A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of enterprise funds is to have the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedule for these services is established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure/Expense: The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expenditure is actually paid. The term expenditure applies to Governmental Funds, while the term expense is used for Enterprise and Internal Service Funds.

Expenditure Object Code: Unique identification number and title for a minor expenditure category. Represents the most detailed level of budgeting and recording of expenditures, referred to as a line item.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The 12-month period for recording financial transaction specified by the City of Pismo Beach as beginning July 1st and ending June 30th.

Fixed Assets: Assets of long-term character such as land, buildings, machinery, equipment, and furniture.

Franchise Fee: A franchise fee is charged for the privilege of using public rights-of way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television and utilities.

Full-time Equivalent Position (FTE): Position or fractions thereof based on full-time definition of forty hours of work per week.

Fund: A separate accounting entity with a self-balancing set of accounts to record all financial transactions (revenues and expenditures) for specific activities or government functions. Funds are classified into three categories: governmental, proprietary, and fiduciary. Commonly used funds in governmental accounting are General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, Agency Funds, and Special Assessment Funds.

Fund Accounting: System used by nonprofit organization, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.

Fund Balance: The excess of assets of a fund over liabilities, reserves and carry-overs.

Gas Tax Fund: A fund to account for receipts and expenditures of money apportioned under Street and Highway Code section 2105, 2106, 2107, and 2107.5 of the State of California.

General Fund: A governmental fund used to account for resources traditionally associated with government that is not required legally or by sound financial management to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bond: Bonds that are usually limited by state law as to the amount as well as the length of indebtedness that a government can have. These A-Full Faith and Credit@ bonds are secured by all of the financial assets of the local government, including property taxes.

Goal: A general statement of broad direction, purpose, or intent that describes the essential reason for existence and which is not limited to a one-year time frame. Generally, a goal does not change from year to year.

Grant: Contributions of gifts or cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant awarded by the federal government.

Indirect Cost: Costs that cannot be easily seen in the product or service. Electricity, hazard insurance on a building, and data processing costs are examples of indirect costs.

Infrastructure: The physical assets of the City, i.e. streets, water, sewer, public buildings, and parks, and the support structures within a development.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges: The charges to user departments for internal services provided by one department or another government agency, such as data processing, motor vehicles, or insurance funded from a central pool.

Jurisdiction: A geographic or political entity governed by a particular legal system or body of laws.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis or Modified Accrual Method: Accounting method whereby income and expense items are recognized as they are available and measurable.

Object Code: A specific numerical classification that identifies which amount is allocated for disbursements. The City of Pismo Beach uses object codes as the last five characters of the account number and represents the lowest level of classification within the General Ledger accounting system.

Objective: Measurable statement of the intended beneficial and tangible effects of a program's activities. An objective is a specific target toward which a manager can plan, schedule work activities, and make staff assignments. An objective is stated in quantifiable terms such that it is possible to know when it has been achieved. Examples are, increase an activity by a specific amount by a certain date; maintain a service level; reduce the incidence of something by a specific amount by a given date, or eliminate a problem by a set date. The emphasis is on performance and its measurability.

Operating expense: A series of object codes that include expenditures for items which primarily benefit the current period and not defined as personnel services, contractual services, or capital outlays.

Operating Revenues: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day-to-day services.

Organizations Chart: A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities. There are basically three patterns of organization: line organization, functional organization, and line and staff organization.

PERS: Public Employees Retirement System, a mandatory fringe benefit for City employees.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proprietary Funds: These funds account for records of operations similar to those found in a business, such as Enterprise funds and Internal Service funds.

Purchase Order: An order issued which authorized the delivery of specific goods or services, and incurrence of a debt for them.

Redevelopment Agency (RDA): A separate legal entity governed by the California Community Redevelopment Law.

Redevelopment Fund: A fund to account for transactions related to proceeds from bonds and other resources and their use to perform redevelopment activities within specific project areas.

Reserve: That portion of a fund's balance legally restricted for a specific purpose and, therefore, not available for general appropriations.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenues: Funds received from various sources and treated as income to the City that are used to finance expenditures. Examples are tax payments, fees for services, receipts from other governments, fines, grants, licenses, permits, shared revenue, and interest income.

Special Assessment Fund: Contain monies received from special charges levied on property owners who benefit from a particular capital improvement or service.

Special Revenue Fund: A governmental fund type used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Supplemental Appropriation: An additional appropriation made by the governing body after the budget year has started.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit to the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transient Occupancy Tax: A tax collected by the operators of hotels and motels located within the City, on behalf of the City. This tax is then remitted to the City.