

The City of Pismo Beach FY 2012 and FY 2013 Adopted Municipal Budget

CITY OF PISMO BEACH

CITY COUNCIL

Shelly Higginbotham, Mayor
Kris Vardas, Mayor Pro-Tempore

Council Members

Ted Ehring Mary Ann Reiss Ed Waage



CITY STAFF

City Manager	Kevin Rice
City Attorney	Dave Fleishman
City Clerk	Emily Colborn
Administrative Services Director	George Edes
Public Works Director/City Engineer	Dwayne Chisam
Community Development Director	Jon Biggs
Police Chief	Jeff Norton
Fire Chief	Rob Lewin
Finance Manager	Susan West-Jones

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Pismo Beach, California

At A Glance





Pismo Beach is a nostalgic beach side community located midway between Los Angeles and San Francisco. The primary attraction to Pismo Beach is the weather and the beach with a year-round Mediterranean climate of 70° and gorgeous sunsets. We have the only drive-on beach in California. Activities include water sports, wine tasting, sea kayaking, golfing, outlet shopping, exploring tide pools and the famous sand dunes. Pismo Beach truly is Classic California! The largest source of revenue is the Transient Occupancy Tax.

Our weather, beaches and local amenities attract human visitors as well! Many of our residents first experienced Pismo Beach as visitors and eventually relocated here.

Pismo Beach is a residential community and a tourist destination. Our base population is 7,655 however our population rises as high as 30,000 during the peak tourist season when the hotels, motels, RV Parks, and Vacation Rentals are filled.

Pismo Beach is home to an active retiree population. The casual beach lifestyle is enjoyed by visitors and residents alike!

The largest source of revenue for the City of Pismo Beach is the Transient Occupancy Tax.

The City also hosts a website that includes City Council Agendas, various Permit and Business Tax applications, updates on current construction projects, employment applications, upcoming special events, and financial information.

Be sure to check us out at:
www.pismobeach.org
The City Hall is located at:
760 Mattie Road
Pismo Beach, CA 93449
Main Phone Number is:
805-773-4657





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BUDGET MESSAGE

June 1, 2011

Mayor and Council Members:

Presented herein is the adopted City of Pismo Beach budget for the next two fiscal years – July 1, 2011 through June 30, 2012 ("FY 12") and July 1, 2012 through June 30, 2013 ("FY 13"). The adopted 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 21 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 12 and FY 13 budget period are to have a fiscally sound two-year budget, maintain reserves, maintain current service levels, finance the operational costs associated with providing public safety services, address critical capital projects including the improvement of City streets, complete and approve an updated Land Use Element to the General Plan as required by the State, and complete the Shoreline Protection Project.

As in past years, departments were provided target funding levels for FY 12 and FY 13 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 12 and FY 13. The FY 11 adopted budget, as presented in the ensuing departmental pages, reflects budget amendments approved since July 2010, as well as open encumbrances rolled-over from the preceding fiscal year.

Budget Format

The City Council of Pismo Beach is presented with its sixth 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, 2011 through June 30, 2012 and then one for July 1, 2012 to June 30, 2013. 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 11) 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. City staff adopted additions above the base budget are included in the expenditure line items.

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 17.

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 11.

"Base" operating budgets allow for:

1. Maintaining the same level of supplies, materials, and service purchases as in FY 10 and 11.
2. Maintaining the $500,000 in cuts adopted in the FY 10 and FY 11 budget.
3. As a result of the State no longer funding the SLESF "COPS" grant, the grant funded Police Officer will no longer be funded in the FY 12 and FY 13 budget; and the Community Service Office position will no longer be funded in FY 13.

4. With the upcoming retirement of the current CVB Administrative Secretary, staff is recommending reclassifying the position back to the former classification of Administrative Assistant.
5. In both FY12 and FY13, leaving one Maintenance Worker position vacant in the Streets/Parks Division of Public Works.
6. Changes to the Temporary Employee budgets in Finance, Administration, Conference and Visitors Bureau, and Community Development.
7. Making other cuts as needed to balance the budget.
8. Replacement, in-kind, of capital equipment.

The City Council is presented with several recommended additions to the base operating budgets and a number of capital improvement projects. Sufficient revenues and/or uncommitted fund balances are available in each fund to cover the costs of the adopted recommended additions to the base budget and the adopted 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 adopted additions to the base budget, and not all projects identified in the Capital Improvement Plan could be included in the FY 12 and FY 13 budgets.

General Fund

At the time of budget preparation, staff's current estimate was that the general fund would close the FY 11 fiscal year with an uncommitted balance of $2.1 million in excess of the current general reserve and in excess of other designated reserves. The unallocated balance represents uncommitted amounts carried over from FY 10 plus the estimated excess of revenues over expenditures for fiscal year FY 11. Additional funding was available from the $14,840,861 of current, ongoing revenue estimated for FY 12 plus one-time revenue of $228,500.

Each fiscal year, the Net on-going operations are showing deficit balances of $810,000 and $897,000. The deficits will be covered by the carry over balance, and one-time revenues in each of the two budget years. Continuous efforts are being made to address the deficits in future years.

In summary, the adopted general fund budget appears below.

Adopted Budget

	On-going Operating	One-time Operating	Total
FY 2011-12			
Funds Available			
Estimated Beginning Balance		2,097,177	2,097,177
Operating Budget Revenue	14,627,569		14,627,569
Transfers from other funds	140,000	37,500	177,500
OPEB Reimbursement	73,292	161,000	234,292
Police Station Upgrade - Above Base - Transfer In MVR		30,000	30,000
Total available funds 2012	14,840,861	2,325,677	17,166,538
Recommended use of funds			
On-Going Base	15,736,199		15,736,199
Proposed Cuts to Base	-311,904		-311,904
Above Base On-Going	20,571		20,571
Above Base One Time		90,925	90,925
Outside Requests	700	52,200	52,900
Council Requests	13,000	2,000	15,000
Reduction in CAL Fire Contract	-45,123		-45,123
Add back VIK Contract	3,008		3,008
OPEB Contributions	234,000		234,000
Capital Improvements		205,200	205,200
Prior Year CIP Rebudgeted		-228,000	-228,000
Police Station Upgrade - Above Base - Transfer In MVR		30,000	30,000
Total recommended use of funds 2012	15,650,451	152,325	15,802,776
Available for other costs, programs, projects as of June 30, 2012	**(809,590)**	**2,173,352**	**$ 1,363,762**
FY 2012-13			
Estimated Beginning Balance		1,363,762	1,363,762
Funds Available			
Operating Budget Revenue	14,554,269		14,554,269
Transfers from other funds	140,000		140,000
OPEB Reimbursement	79,342		79,342
Prop 1A Reimbursement		351,239	351,239
Total available funds 2013	14,773,611	1,715,001	16,488,612
Recommended use of funds			
On-Going Base	15,849,537		15,849,537
Proposed Cuts to Base	-403,639		-403,639
Above Base On-Going	29,471		29,471
Above Base One Time		187,375	187,375
Outside Requests	700		700
City Council Requests	3,000		3,000
Reduction in CAL Fire Contract	-45,123		-45,123
Add Back VIK Contract Reduction	3,008		3,008
OPEB Contributions	234,000		234,000
Capital Improvements		20,000	20,000
Total recommended use of funds 2013	15,670,954	207,375	15,878,329
Available for other costs, programs, projects as of June 30, 2013	**(897,343)**	**1,507,626**	**$ 610,283**

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.

Because there are future cost increases to which the City may be committed, extreme care needs to be exercised

General Fund Reserve

In FY 08, the City Council adopted a fiscal policy increasing the reserve from 15% to 20%. The reserve will be approximately $3.3 million at the end of FY 13.

Base General Fund Expenditures

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

Budget for FY 11	Base Budget FY 12	Base Budget FY 13
$15,333,681	$15,802,776	$15,878,329
Compare to prior year	Compare to prior year	Compare to prior year
Difference of $313,882 or 2.1%	Difference of $469,095 or 3.1%	Difference of $75,553 or .05%

The difference between FY 2011 and FY 2012 is $469,095 or 3.1%. The increase from FY 12 and FY 13 is $75,553 or less than 1%. The difference between costs in FY 12 and FY 13 is related to some one-time decreases in FY 12, and increased personnel costs related to PERS in FY 13.

The adopted budgets include budget savings of $354,019 in FY 12, and $447,754 in FY 13. In addtition, additional revenues of $234,292 in FY 12, and $79,342 on FY 13. A complete list of budget savings through reductions is listed on page 41.

With respect to Employee Service accounts (salaries, wages, overtime and benefits), total budget for Personnel for all City Funds in FY 11 is $10,771,238. The budget for FY 12 and FY 13 is $11,057,364 and $11,071,349. The increase from FY 11 to FY 12 is $286,126 or 2.7%. The changes being adopted to positions in the two-year budget include the following:

1. Eliminating the Part Time Code Enforcement Officer as of July 1, 2012, with a savings of $27,000 to the General Fund.
2. Reclassifying the CVB Administrative Secretary position to the former job classification of Administrative Assistant as a result of the upcoming retirement of the employee holding the current position. The employee has given her notice and will retire in September 2011. The savings to the General Fund is $8,000.
3. Reallocating the Part Time CVB Office Assistant position to be funded out of LBID, a savings of $16,000 to the General Fund.
4. Leaving vacant a Maintenance Worker position. The savings to the General Fund will be $86,000.
5. Freezing and leaving vacant the Grant funded Police Officer position as a result of the City losing the State COPS grant. The budget for the Grant Officer position is $134,000.
6. Eliminating the Grant funded Community Service Officer Position as a result of the City losing the State COPS grant. The budget for the Grant Officer position is $86,000.
7. Reducing the Temporary employee budgets for Finance and Administration to $5,000 each, a total savings of $7,500.

Increases in salary and benefit accounts in specific departments are due entirely to negotiated changes, 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 2.6% from FY 2011 to FY 2012 – from $8,970,146 to $9,205,073. As a result of changes made above, the total base general fund employee service accounts decreased by $5,841 or less than 1% from FY 2012 to FY 2013 – from $9,205,073 to $9,199,232.

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 Revenue

Overall, current general fund revenue of $15,890,713 for FY 11 is estimated to decrease by $241,366 or 1.5% as compared to the fiscal year FY 10 actual revenue, $16,132,079. When excluding the Half Cent Sales Tax Revenues of $1,030,000, general fund revenue of $14,860,713 is estimated to decrease by $254,841 or 1.7% compared to the FY 10 actual revenue of $15,115,554. 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 estimates for FY 12 and FY 13 are at $6.1 million, which is consistent with estimates for FY 11, and is $320,339 higher than FY 10, or 5.54%.

Sales Tax
As with TOT, staff has projected a conservative 0% sales tax revenue increase in FY 12. Revenue estimates for FY 11 are $1,540,000. Estimates for FY 12 and FY 13 are $1,600,000.

Measure "C" Transaction Tax – Half Cent Sales Tax
Half Cent Sales Tax revenues are estimated to come in at $1,030,000 in FY 11. Estimates for FY 12 and FY 13 are $1,050,000 for each year.

Property Tax
The property tax revenue projection is based on County estimates. Property tax revenue in FY 12 is expected to decrease by $67,304 to $3,780,000 from the FY 2011 ending budget estimate of $3,847,304. Property Tax revenues in FY 13 will show an increase of $351,239 from FY 12 as a result of the reimbursement for the State Take-Aways in property tax revenues in FY 10.

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, parking enterprise, 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.

Water Enterprise Fund

Water revenues in the Water Enterprise Fund are from Water Service Charges and sales from water usage. Costs in the Water Enterprise Fund are from SLO County and the Central Coast Water Authority for the costs of providing water to the City. In addition, costs include personnel,

utilities, supplies and materials. The revenues in the Water Enterprise Fund for FY 12 and FY 13 total $3.1 million for each year. Total expenses including Above Base Requests and Transfers are $2.8 million for FY 12 and $2.7 million for FY 13. Total Capital Improvements budgeted are $605,000 in FY 13. The ending balance available at June 30, 2013 is estimated at $1.4 million.

Wastewater Enterprise Fund

Revenues in the Wastewater Enterprise Fund are from Service Chargers for providing Sewer Facilities. Costs in the Wastewater Enterprise Fund include costs for running a Wastewater Treatment Plant, Personnel Costs, and Debt Service costs related to the funding of the Wastewater Treatment Plant and other Wastewater Facilities.

The revenues in the Wastewater Enterprise Fund for FY 12 and FY 13 total $3.36 million for each year. Total expenses including Above Base Requests, Debt Service, and Transfers are $3.3 million for FY 12 and FY 13. The ending balance available at June 30, 2013 is estimated at $103,000.

Capital Improvements for Wastewater are budgeted in the Wastewater Expansion Fund. Total Capital Improvements budgeted for FY 12 and FY 13 is $350,000 and $340,000.

Parking Enterprise Fund

Revenues in the Parking Enterprise Fund come from Parking Kiosks located in the Downtown Core Area, and from Parking Citations. Costs in the Parking Enterprise Fund are primarily Personnel Costs, and the cost of supplies and materials for maintaining the Parking Kiosks.

The revenues in the Parking Enterprise Fund for FY 12 and FY 13 total $500,500 for each year. Total expenses including Above Base Requests and Transfers are $282,000 FY 12 and $278,000 for FY 13. The ending balance available at June 30, 2013 is estimated at $1.38 million.

Motor Vehicle Operations and Replacement Fund

With respect to Vehicle Maintenance and Vehicle and Equipment Replacement accounts there are no new additions to the City's vehicle fleet in the adopted budget. There are 17 vehicles to be replaced in the fleet; and one Life Guard Tower to be replaced. 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 remain steady between FY 12 and FY 13 at $417,262 and $417,120 and vehicle replacement contributions remain steady at $306,654 and $302,120, respectively. Vehicle replacement budgets for FY 12 and FY 13 are $1,023,135 and $222,001.

Measure “C” Transaction Tax - Half Cent Sales Tax Fund

The voters in Pismo Beach approved a .50% transactions sales and use tax on June 3, 2008 that became effective on October 1, 2008. All proceeds of the tax levied and imposed are accounted for in the City of Pismo Beach General Fund, and may be used for any lawful purposed as designated by the Council. The local measure includes a six and one half year sunset clause, after which the tax will cease to be collected unless reauthorized by the voters. The expiration date of tax collections for this measure is March 31, 2015. The City of Pismo Beach has set up a separate fund to track the specific revenues and expenditures that are generated by the .50% transaction sales and use tax.

Revenues generated in the Measure “C” Transaction Tax – Half Cent Sales Tax Fund (Half Cent) are paid each month along with the Bradley Burns Sales Tax paid by the State of California. Revenues in the FY 12 and FY 13 budget for Half Cent Sales Tax are estimated at $1,050,000. Adopted Capital Improvements to be funded out of the Half Cent Sales Tax for FY 12 are $1,490,000 and for FY 13 is $776,200.

LBID Fund

The Pismo Beach Local Benefit Improvement District (LBID) is an assessment district created by the Pismo Beach City Council – at the request and approval of a majority of the Lodging businesses operating in the City, to raise money by assessing themselves, and then to use that money to promote Pismo Beach and the Lodging businesses as tourist destinations. The Ordinance and the LBID became effective September 3, 2009, and will end on September 3, 2012, unless prior to that date the City Council acts to extend the LBID. The LBID Ordinance provides for an initial LBID assessment of 1% levied on transient rents received by all Pismo Beach “Hotels”. Revenues and Expense in the FY 12 and FY 13 budget are estimated at $560,000.

Above Base Items

A complete list of above base items for each year is included on pages 38 and 39. 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.

Total Above Base items adopted for FY 12 are $318,366 and for FY 13 are $242,116.

Capital Improvement Projects and Carryover Capital Improvement Projects

The specific capital improvement projects recommended as additions to the base budget are listed on page 112 and 113 as part of the overall capital improvements budget, including projects in all City funds. Brief project descriptions are provided on the project sheets pages.

Total new capital improvement projects recommended in FY 12 is $3.2 million, and FY 13 is $4.9 million for a total of $8.1 million for both years. $4.4 million is funded from Grants and other funds; $2.2 million is funded by Half Cent Sales Tax Funds; $690,000 is funded by Wastewater Expansion Funds; $605,000 is funded by Water Enterprise Funds; and $220,000 is funded by the General Fund.

In calculating year-end fund balances, staff assumed that each capital improvement project budgeted in FY 11 will either be completed by June 30, 2011 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 $25,000 be approved by Council.

Outside Agency requests for funding

Each year during the budget process the City receives funding requests from outside agencies. For FY 12, the following Outside Agencies have submitted requests for funding and presented their funding requests to the City Council at the meeting on June 9th. In fiscal year 2011-2012 the City Council provided funding as follows:

Agency	Funding Request	Funding Provided
American Red Cross	$4,000	$3,500
AMP Surf	$5,000	$2,000
Assistance League of SLO County	$3,000	$1,500
Basin Street Regulars/Jubilee by the Sea	$7,000	$5,000
California Space Authority	$2,500	$0
CAP-SLO – Senior Health Screening	$3,200	$1,500
CAP-SLO – Maxine Lewis Memorial Shelter	$2,860	$2,200
Casa Solano	$1,500	$0
Central Coast Spay Shuttle	$3,500	$3,000
Destination Imagination	$5,000	$4,000
ECO-SLO – County Coastal Cleanup	$1,500	$1,500
Economic Vitality Corp.	$7,500	$5,000
Five Cities Meals on Wheels	$4,000	$4,000
People's Self Help Housing	$500	$500
Pismo Beach Chamber of Commerce – Clam Festival	$10,000	$10,000
Pismo Beach Chamber of Commerce – Band Review	$5,000	$5,000
SLO County Housing Trust Fund	$2,000	$2,000
San Luis Obispo Int'l Film Festival	$3,000	$2,000
SLO Green Build	$2,000	$0
SLO County VCB	$90,000	$90,000
SLO County YMCA	$2,000	$2,000
United Way – SLO County 211 Hotline	$5,000	$3,000
TOTAL	**$170,060**	**$147,700**

Acknowledgements

Management, mid-management and supervisory staff from all City departments provided invaluable input into the preparation of the FY 12 and FY 13 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 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 everyone 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 7,655 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 two year 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 include 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 the personnel salary and benefit budget estimates as determined by current bargaining units and Council adopted resolutions which identify the current staffing levels approved for all City departments. The personnel budgets are reviewed with each Department Head to make sure the number of positions are budgeted accordingly and accounted for correctly.

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 20% of budgeted annual operating expenditures. The Council has also adopted a policy of appropriating 1% as a contingency reserve. This budget proposes maintaining the General Fund Reserve at 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 from taxes 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.

To calculate the Gann spending limit, the prior year's limit ($19,416,994) is adjusted by the growth factor of the California Per Capita Personal Income, and by the change in the population within the City of Pismo Beach. The City's tax-based revenues for FY 12 have been estimated to be $14,196,106, which is $5,864,408 less than the new appropriation limit. Therefore, the Budget for FY 12 is comfortably in compliance with Article XIII (B) of the California Constitution.

As shown on the table on the next page, the result of applying these adjustments to the $19,416,994 Gann Limit for FY 11 is a new Gann Limit of $20,060,514 for FY 12.

GANN LIMIT CALCULATIONS

FISCAL YEAR FY 12

APPROPRIATION LIMIT		
FY 11 Appropriation Limit	$	19,416,994
Population Factor - Pismo Beach	X	1.0078452
SUBTOTAL	$	19,569,324
Per Capita Personal Income Factor	X	1.0251
FY 12 APPROPRIATION LIMIT	$	20,060,514
FY 12 Approprations Subject to Limit		14,196,106

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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 general fund reserve of 20% 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 indentified 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.

BUDGET SUMMARIES

CITY COUNCIL GOALS AND PRIORITIES

In January, 2011, the Council and City Manager held a special public session to develop Goals and Objectives for the City in a team-building forum. At the City Council meeting held on February 15, 2011 the City Council unanimously approved the below short, mid and long term goals. The City Council prioritized the suggested goals in order to help guide staff in the development of the upcoming two-year work program and budget. The adopted goals are presented below and in the department sections of this budget document.

Short-Term Goals

- Adopt a fiscally sound 2-year budget that maintains Council policy of a 20% General Fund Reserve.
- Complete approved projects for Dinosaur Caves and Spyglass Parks.
- Complete Price Historic Park Master Plan.
- Complete Pismo Pier rehabilitation and improvements.
- Complete relocation of Franklin storm drain.
- Repair Price Canyon Road slope failure.
- Complete and approve updated Land Use Element to General Plan (including consideration of any desirable revisions to sign policy).
- Approve plan for low-to-moderate income workforce housing.
- Continue efforts with Army Core of Engineers to complete Shoreline Protection Plan for Phase I (lift stations, Memory Park and Eldwayen Park) to protect City infrastructure.
- Complete engineering study of old city hall.
- Acquire and install 21st century technology in Police Department

Mid-Term Goals

- Sustain City street paving program and repair storm drains and related infrastructure.
- Complete and approve updated Circulation element to General Plan.
- Implement State required Storm Water Management Plan.
- Continue to maintain and improve ocean water quality.
- Complete, approve and implement 2011-2012 Urban Water Management Plan.
- Update City's sign ordinance regarding pole signs.
- Implement public art program with (a) recommendations from PRBC on voluntary initiatives and (b) recommendations from Planning Commission on dedicated funding from new public and private projects.
- Develop options and approve plan for old city hall site.
- Continue attention to energy efficiency and explore renewable energy with a strategy for additional City actions.
- Develop educational workshop to discuss privately funded options to underground utilities.
- Repair Pier Plaza seawall (steel retaining wall and concrete abutment).
- Complete sphere of influence update and approve memorandum of agreement with San Luis Obispo County.

Long-Term Goals

- Develop options for additional City parking.
- Continue to work with PG&E to underground utilities.
- Acquire funding to complete Ventana Fire Station.
- Begin planning for relocation of Pier Plaza restrooms.
- Complete pedestrian and bike trail from Ira Lease to Price House Park.
- Implement Phase II (Price Street) of Shoreline Protection Plan.
- Update Parks and Recreation element of General Plan (including feasibility of dog park).
- Pursue an historic preservation process for historic buildings and landmarks

CHANGES IN AVAILABLE FUND BALANCES
FY 2012

RECAP OF FUNDS - FY 2012			Beginning Fund Balance Update July 1, 2011	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Debt Service	Capital Outlay	Capital Projects	Transfers Out	Estimated Ending Fund Balance Update June 30, 2012
Governmental Fund Types											
General Fund (100)											
	Primary Operating Funds:										
	101	General Fund	2,097,177	14,861,860	207,501	14,974,189	441,431	77,500		309,656	1,363,762
	105	1/2 Cent Sales Tax Fund	1,313,301	1,050,000						1,490,000	873,301
	Total General Fund		**3,410,478**	**15,911,860**	**207,501**	**14,974,189**	**441,431**	**77,500**	**0**	**1,799,656**	**2,237,063**
Special Revenue Funds											
	202	Gas Tax Fund	100,526	241,733						140,000	202,259
	208	Local Transportation (Streets)	321,947	52,000		13,449					360,498
	209	Redevelopment	0	340,000		71,351				240,000	28,649
	243	Police Grant Fund	21,000								21,000
	249	Redev. Low /Mod Housing	345,000		240,000	222,535					362,465
	250	Housing In Lieu Fund	1,679,000	55,000		1,000					1,733,000
	265	LBID	86,502	560,000		616,952					29,550
	Total Special Revenue Funds		**2,553,975**	**1,248,733**	**240,000**	**925,287**	**0**	**0**	**0**	**380,000**	**2,737,421**
Capital Projects Funds											
	301	Capital Project Fund	0	125,000	2,050,000				2,175,000		0
	302	Bond Fund	255,252	0						250,000	5,252
	305	Park Development Fund	20,939	30,000		4,240					46,699
	322	Circulation Improvement	31,344	0		0					31,344
	323	Impact Fees	1,591,253	5,000		1,000				427,500	1,167,753
	325	Developer Impact Fees	57,497	0		0					57,497
	326	Underground Utility	5,097	0							5,097
	345	Freew ay Foothills Capital Fund	3,271	0							3,271
	Total Capital Projects Funds		**1,964,653**	**160,000**	**2,050,000**	**5,240**	**0**	**0**	**2,175,000**	**677,500**	**1,316,913**
Debt Service Funds											
	404	Public Finance Authority	186,259	442,431			441,431				187,259
	436	Freew ay Foothills	88,255	0							88,255
	438	Spyglass/Price St.	11,769	0							11,769
	720	Indio/El Portal Assmt Dist	11,466	0							11,466
	721	Visalia Street AD	8,458	0							8,458
	744	Leew ard Windw ard	5,604	0							5,604
	Total Debt Service Funds		**311,811**	**442,431**	**0**	**0**	**441,431**	**0**	**0**	**0**	**312,811**
Total Governmental Fund Types			**8,240,917**	**17,763,024**	**2,497,501**	**15,904,716**	**882,862**	**77,500**	**2,175,000**	**2,857,156**	**6,604,208**
Proprietary Fund Types											
Enterprise Funds											
	512	Water Operating Fund	1,156,049	3,175,500		2,009,071			150,000	629,381	1,543,097
	513	Water Tax Fund	0	1,531,421	571,000	2,102,832					(411)
	521	Waste Water Operating Fund	0	3,365,000	350,000	2,319,305	1,117,892	8,500	100,000	21,119	148,184
	522	Waste Water Construction Fund	1,281,331	0							1,281,331
	525	Waste Water Expansion Fund	1,000,000	26,000		633				350,000	675,367
	537	Local Transit	12,998	0		3,355					9,643
	541	Pier	0	14,936	162,500	74,764			100,000		2,672
	551	Parking Fund	945,615	500,500		277,548		4,000			1,164,567
	Total Enterprise Funds		**4,395,993**	**8,613,357**	**1,083,500**	**6,787,508**	**1,117,892**	**12,500**	**350,000**	**1,000,500**	**4,824,450**
Internal Service Fund											
	619	Motor Vehicle Fund	3,383,764	443,262	306,655	423,262		1,023,135		30,000	2,657,284
	Total Internal Service Fund		**3,383,764**	**443,262**	**306,655**	**423,262**	**0**	**1,023,135**	**0**	**30,000**	**2,657,284**
Total Proprietary Fund Types			**7,779,757**	**9,056,619**	**1,390,155**	**7,210,770**	**1,117,892**	**1,035,635**	**350,000**	**1,030,500**	**7,481,734**
Total City Funds			**16,020,674**	**26,819,643**	**3,887,656**	**23,115,486**	**2,000,754**	**1,113,135**	**2,525,000**	**3,887,656**	**14,085,942**

*Changes in available fund balances includes new CIP and Above Base Requests

CHANGES IN AVAILABLE FUND BALANCES
FY 2013

RECAP OF FUNDS - FY 2013			Beginning Fund Balance Update July 1, 2012	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Debt Service	Capital Outlay	Capital Projects	Transfers Out	Estimated Ending Fund Balance Update June 30, 2012
Governmental Fund Types											
General Fund (100)											
	Primary Operating Funds:										
	101	General Fund	1,363,762	14,984,850	140,000	15,050,263	436,894		101,200	289,972	610,283
	105	1/2 Cent Sales Tax Fund	873,301	1,050,000						776,200	1,147,101
	Total General Fund		**2,237,063**	**16,034,850**	**140,000**	**15,050,263**	**436,894**	**0**	**101,200**	**1,066,172**	**1,757,384**
Special Revenue Funds											
	202	Gas Tax Fund	202,259	241,733						140,000	303,992
	208	Local Transportation (Streets)	360,498	52,000		13,449					399,049
	209	Redevelopment	28,649	340,000		71,351				240,000	57,298
	243	Police Grant Fund	21,000								21,000
	249	Redev. Low /Mod Housing	362,465		240,000	222,612					379,853
	250	Housing In Lieu Fund	1,733,000	55,000		1,000					1,787,000
	265	LBID	29,550	560,000		575,952					13,598
	Total Special Revenue Funds		**2,737,421**	**1,248,733**	**240,000**	**884,364**	**0**	**0**	**0**	**380,000**	**2,961,790**
Capital Projects Funds											
	301	Capital Project Fund	0		306,200	2,200			304,000		0
	302	Bond Fund	5,252								5,252
	305	Park Development Fund	46,699	30,000		4,240					72,459
	322	Circulation Improvement	31,344								31,344
	323	Impact Fees	1,167,753	5,000		1,000					1,171,753
	325	Developer Impact Fees	57,497								57,497
	326	Underground Utility	5,097								5,097
	345	Freew ay Foothills Capital Fund	3,271								3,271
	Total Capital Projects Funds		**1,316,913**	**35,000**	**306,200**	**7,440**	**0**	**0**	**304,000**	**0**	**1,346,673**
Debt Service Funds											
	404	Public Finance Authority	187,259	437,894		2,140	436,894				186,119
	436	Freew ay Foothills	88,255	0							88,255
	438	Spyglass/Price St.	11,769	0							11,769
	720	Indio/El Portal Assmt Dist	11,466	0		0					11,466
	721	Visalia Street AD	8,458	0							8,458
	744	Leew ard Windw ard	5,604	0							5,604
	Total Debt Service Funds		**312,811**	**437,894**	**0**	**2,140**	**436,894**	**0**	**0**	**0**	**311,671**
Total Governmental Fund Types			**6,604,208**	**17,756,477**	**686,200**	**15,944,207**	**873,788**	**0**	**405,200**	**1,446,172**	**6,377,518**
Proprietary Fund Types											
Enterprise Funds											
	512	Water Operating Fund	1,543,097	3,175,500	420,000	2,132,566			1,025,000	565,781	1,415,250
	513	Water Tax Fund	(411)	1,557,546	545,000	2,102,832					(697)
	521	Waste Water Operating Fund	148,184	3,365,000	340,000	2,162,206	1,117,204		220,000	28,869	324,905
	522	Waste Water Construction Fund	1,281,331								1,281,331
	525	Waste Water Expansion Fund	675,367	26,000		633				340,000	360,734
	537	Local Transit	9,643			3,355					6,288
	541	Pier	2,672	14,936	87,500	49,764			50,000		5,344
	551	Parking Fund	1,164,567	500,500		277,943					1,387,124
	Total Enterprise Funds		**4,824,450**	**8,639,482**	**1,392,500**	**6,729,299**	**1,117,204**	**0**	**1,295,000**	**934,650**	**4,780,279**
Internal Service Fund											
	619	Motor Vehicle Fund	2,657,284	437,120	302,122	417,120		222,001		0	2,757,405
	Total Internal Service Fund		**2,657,284**	**437,120**	**302,122**	**417,120**	**0**	**222,001**	**0**	**0**	**2,757,405**
Total Proprietary Fund Types			**7,481,734**	**9,076,602**	**1,694,622**	**7,146,419**	**1,117,204**	**222,001**	**1,295,000**	**934,650**	**7,537,684**
Total City Funds			**14,085,942**	**26,833,079**	**2,380,822**	**23,090,626**	**1,990,992**	**222,001**	**1,700,200**	**2,380,822**	**13,915,202**

*Changes in available fund balances includes new CIP and Above Base Requests

FUND BUDGET SUMMARIES – REVENUES

FUND SUMMARY
Comparative Annual Revenues By Fund

FUND DESCRIPTION	07/08 ACTUAL	08/09 ACTUAL	09/10 ACTUAL	10/11 BUDGET	11/12 ADOPTED	12/13 ADOPTED
REVENUES						
GENERAL FUND	15,989,587	15,456,429	15,115,554	14,637,064	15,069,361	15,124,850
MEASURE "C" FUND	0	596,936	1,031,965	1,029,000	1,050,000	1,050,000
GAS TAX FUND	165,356	158,711	154,714	172,200	241,733	241,733
LOCAL TRANSPORTATION FUND	614,608	249,721	212,455	141,463	52,000	52,000
REDEVELOPMENT AGENCY FUND	695,080	780,156	336,550	341,000	340,000	340,000
POLICE GRANTS FUND	103,097	102,305	99,774	100,000	0	0
RDA LOW AND MOD HOUSING FUND	289,094	342,748	535,484	280,000	240,000	240,000
HOUSING IN LIEU FUND	264,851	176,920	98,525	170,000	55,000	55,000
LBID FUND	0	0	412,220	560,000	560,000	560,000
CIP FUND	4,391,520	1,609,061	1,675,678	5,786,344	2,175,000	306,200
PUBLIC FACILITIES FUND	0	0	5,749	0	0	0
PARKING CIP FUND	379,023	0	0	0	0	0
PARK DEVELOPMENT FEE FUND	111,612	123,256	33,519	60,000	30,000	30,000
CIRCULATION FEE FUND	25,411	5,096	-1,111	5,000	0	0
IMPACT FEE FUND	181,870	315,637	182,190	40,000	5,000	5,000
DEVELOPER IMPACT FEE FUND	11,635	149,536	49,557	0	0	0
UNDERGROUND UTILITY FUND	0	5,050	27	0	0	0
PUBLIC FINANCING AUTHORITY FUND	248,702	384,840	443,934	437,406	442,431	437,894
1992-1 REASSESSMENT FUND	3,519	0	0	0	0	0
1992-4 REASSESSMENT FUND	8,771	429	20	0	0	0
WATER FUND	2,849,876	3,070,351	3,033,236	3,166,500	3,175,500	3,595,500
WATER TAX FUND	1,398,783	1,492,661	1,282,888	1,890,534	2,102,421	2,102,546
WASTEWATER FUND	2,819,349	3,139,375	3,078,318	3,210,000	3,715,000	3,705,000
WASTEWATER CONSTRUCTION FUND	111,296	76,626	131,414	0	0	0
WASTEWATER EXPANSION FUND	87,385	96,443	33,100	70,000	26,000	26,000
LOCAL TRANSIT FUND	2,460	1,602	3	1,500	0	0
PIER FUND	54,406	154,867	67,004	239,300	177,436	102,436
PARKING ENTERPRISE FUND	0	679,331	693,461	600,000	500,500	500,500
MOTOR VEHICLE FUND	1,022,254	835,706	739,018	760,479	749,917	739,242
INDIO/PORTAL AD FUND	18,910	1,953	-315	0	0	0
VISALIA STREET AD FUND	3,594	3,405	155	0	0	0
LEEWARD/WINDWARD AD FUND	198	204	9	0	0	0
Less transfers between funds	-5,324,549	-1,900,410	-2,856,291	-4,425,303	-3,887,655	-2,380,822
TOTAL REVENUES	$26,527,699	$28,108,945	$ 26,588,804	$29,272,487	$ 26,819,644	$ 26,833,079

FUND BUDGET SUMMARIES – EXPENSES

FUND SUMMARY
Comparative Annual Expenses By Fund

FUND DESCRIPTION	07/08 ACTUAL	08/09 ACTUALS	09/10 ACTUAL	10/11* BUDGET	11/12 ADOPTED	12/13 ADOPTED
EXPENSES						
GENERAL FUND	15,114,320	15,349,446	15,493,532	17,363,408	15,802,776	15,878,329
MEASURE "C" FUND	0	0	25,909	1,395,335	1,490,000	776,200
GAS TAX FUND	140,000	140,000	215,000	140,000	140,000	140,000
LOCAL TRANSPORTATION FUND	781,706	400,837	198,010	343,445	13,449	13,449
REDEVELOPMENT AGENCY FUND	438,315	1,873,047	643,619	376,951	311,351	311,351
POLICE GRANTS FUND	111,089	80,740	103,680	100,000	0	0
RDA LOW AND MOD HOUSING FUND	107,449	641,604	1,604,242	459,762	222,535	222,612
HOUSING IN LIEU FUND	0	0	301,000	1,000	1,000	1,000
LBID FUND	0	0	325,816	622,000	616,952	575,952
CIP FUND	4,893,902	1,492,604	1,761,312	5,958,010	2,175,000	306,200
PUBLIC FACILITIES FUND	500,000	0	151,497	100,000	250,000	0
PARKING CIP FUND	336,448	0	0	0	0	0
PARK DEVELOPMENT FEE FUND	2,733	123,331	411,383	450,285	4,240	4,240
CIRCULATION FEE FUND	697,000	103,000	4,000	0	0	0
IMPACT FEE FUND	779,652	172,772	109,341	152,279	428,500	1,000
DEVELOPER IMPACT FEE FUND	11,822	413,923	0	0	0	0
UNDERGROUND UTILITY FUND	0	0	0	0	0	0
PUBLIC FINANCING AUTHORITY FUND	262,624	386,311	448,046	434,546	443,571	439,034
1992-1 REASSESSMENT FUND	0	6	0	0	0	0
1992-4 REASSESSMENT FUND	266,000	0	0	0	0	0
WATER FUND	2,161,330	1,917,083	3,049,843	7,848,543	2,788,452	3,723,347
WATER TAX FUND	1,447,613	1,519,385	1,443,674	1,888,091	2,102,832	2,102,832
WASTEWATER FUND	2,811,002	2,553,593	3,072,311	5,198,094	3,566,816	3,528,279
WASTEWATER CONSTRUCTION FUND	187,679	310,090	12,281	0	0	0
WASTEWATER EXPANSION FUND	0	0	633	633	350,633	340,633
LOCAL TRANSIT FUND	2,297	2,275	6,075	3,355	3,355	3,355
PIER FUND	93,592	198,006	107,074	241,564	174,764	99,764
PARKING ENTERPRISE FUND	0	281,201	265,888	416,761	281,548	277,943
MOTOR VEHICLE FUND	566,198	601,680	635,536	611,584	1,476,397	639,121
INDIO/PORTAL AD FUND	33,364	35,744	31,478	465	0	0
VISALIA STREET AD FUND	0	0	0	85,000	0	0
LEEWARD/WINDWARD AD FUND	0	0	0	0	0	0
Less transfers between funds	-5,324,549	-1,900,410	-2,856,291	-4,425,303	-3,887,656	-2,380,822
TOTAL EXPENSES	$26,421,587	$26,696,268	$27,564,888	$39,765,808	$28,756,515	$27,003,819

Note: *Budget for FY 10/11 includes carryover purchase orders and capital projects

GENERAL FUND BUDGET SUMMARY FY 12 AND FY 13

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 2011-12:
    - Ongoing operating revenues available for programming amount to $14.8 million with another roughly $2.3 million available for one-time needs
    - Only $20,571 of new, “above base” ongoing operating expenses have been included in the FY 2011-12 budget along with $90,925 in one time “above base” expenses.
    - $234,000 of the $14.8 million has been allocated for the OPEB contribution.
    - In FY 2012 $205,200 has been identified for new CIP, which will be funded by a reallocation of prior year CIP projects
    - We’ve estimated $1,050,000 in ½ cent sales tax revenues for FY 2011-2012.
    - We’ve programmed $1.5 million of the ½ cent sales tax revenues to Street Projects in FY 2012
- For Fiscal Year 2012-13:
    - Ongoing operating revenues available for programming amount to $14.7 million with another roughly $1.7 million available for one-time needs
    - Only $29,471 of new, “above base” ongoing operating expenses have been included in the FY 2012-13 budget.
    - $234,000 of the $14.7 million has been allocated for the OPEB contribution.
    - Of the $1.7 million available for one-time needs, $20,000 has been allocated to the CIP, and $187,375 allocated for one-time “above base” expenses.
    - We’ve estimated $1,050,000 in ½ cent sales tax revenues for FY 2012-13.
    - An allocation will be made at mid-cycle review for FY 13 CIP when we get an indication of revenues received in FY 12.
    - In FY 13 we’ve programmed $776,200 of the ½ cent sales tax revenues to Street Paving and Improvements

GENERAL FUND BUDGET SUMMARY

Adopted Budget

	On-going Operating	One-time Operating	Total
FY 2011-12			
Funds Available			
Estimated Beginning Balance		2,097,177	2,097,177
Operating Budget Revenue	14,627,569		14,627,569
Transfers from other funds	140,000	37,500	177,500
OPEB Reimbursement	73,292	161,000	234,292
Police Station Upgrade - Above Base - Transfer In MVR		30,000	30,000
Total available funds 2012	14,840,861	2,325,677	17,166,538
Recommended use of funds			
On-Going Base	15,736,199		15,736,199
Proposed Cuts to Base	-311,904		-311,904
Above Base On-Going	20,571		20,571
Above Base One Time		90,925	90,925
Outside Requests	700	52,200	52,900
Council Requests	13,000	2,000	15,000
Reduction in CAL Fire Contract	-45,123		-45,123
Add back VIK Contract	3,008		3,008
OPEB Contributions	234,000		234,000
Capital Improvements		205,200	205,200
Prior Year CIP Rebudgeted		-228,000	-228,000
Police Station Upgrade - Above Base - Transfer In MVR		30,000	30,000
Total recommended use of funds 2012	15,650,451	152,325	15,802,776
Available for other costs, programs, projects as of June 30, 2012	**(809,590)**	**2,173,352**	**$ 1,363,762**
FY 2012-13			
Estimated Beginning Balance		1,363,762	1,363,762
Funds Available			
Operating Budget Revenue	14,554,269		14,554,269
Transfers from other funds	140,000		140,000
OPEB Reimbursement	79,342		79,342
Prop 1A Reimbursement		351,239	351,239
Total available funds 2013	14,773,611	1,715,001	16,488,612
Recommended use of funds			
On-Going Base	15,849,537		15,849,537
Proposed Cuts to Base	-403,639		-403,639
Above Base On-Going	29,471		29,471
Above Base One Time		187,375	187,375
Outside Requests	700		700
City Council Requests	3,000		3,000
Reduction in CAL Fire Contract	-45,123		-45,123
Add Back VIK Contract Reduction	3,008		3,008
OPEB Contributions	234,000		234,000
Capital Improvements		20,000	20,000
Total recommended use of funds 2013	15,670,954	207,375	15,878,329
Available for other costs, programs, projects as of June 30, 2013	**(897,343)**	**1,507,626**	**$ 610,283**

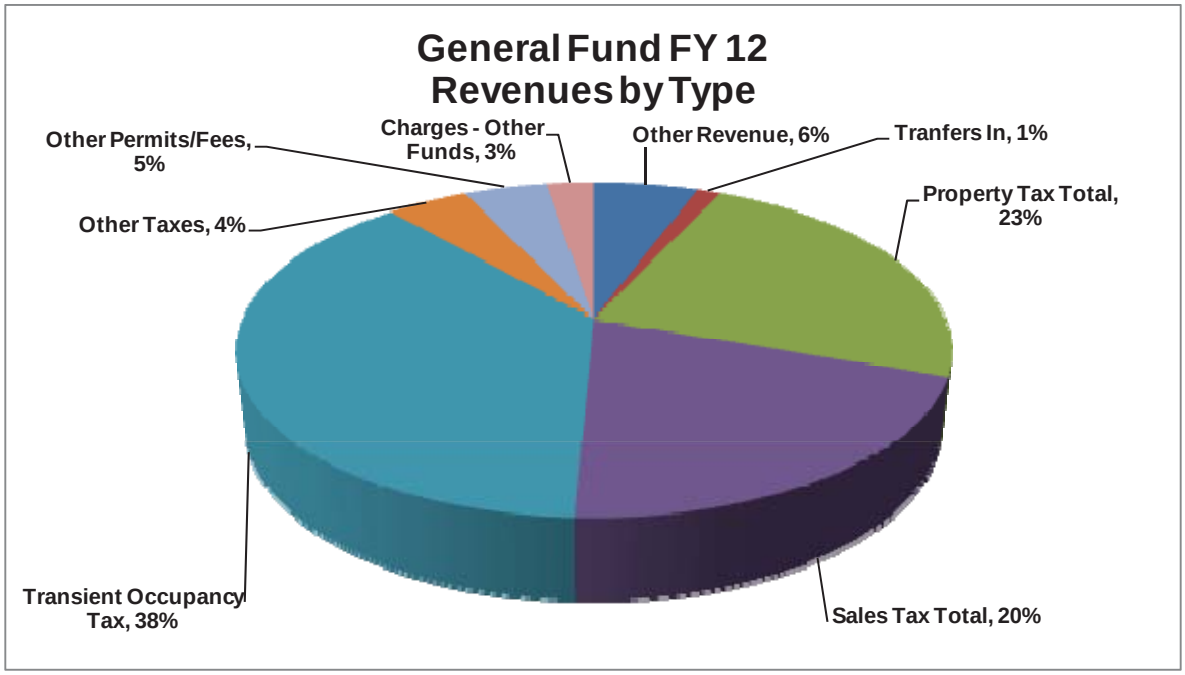
The table below summarizes the GF Fund Balance of these various accounts.

General Fund
Some Key Budget Amounts

		FY 12		FY 13
Reserve for Contingencies 20%	$	3,268,300	$	3,268,300
Budgeted for Contingencies 1%*		136,000		136,000
Budgeted for Capital Improvement		205,200		20,000
Prior Year CIP		1,100,000		1,100,000
Prior Year CIP Budget Reallocation		(228,000)		0
Undesignated Fund Balance		1,363,762		610,283
Total	$	5,845,262	$	5,134,583

*Included in the Non-Departmental budget

GENERAL FUND REVENUES BY TYPE CHART



Revenue/expenditure detail

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

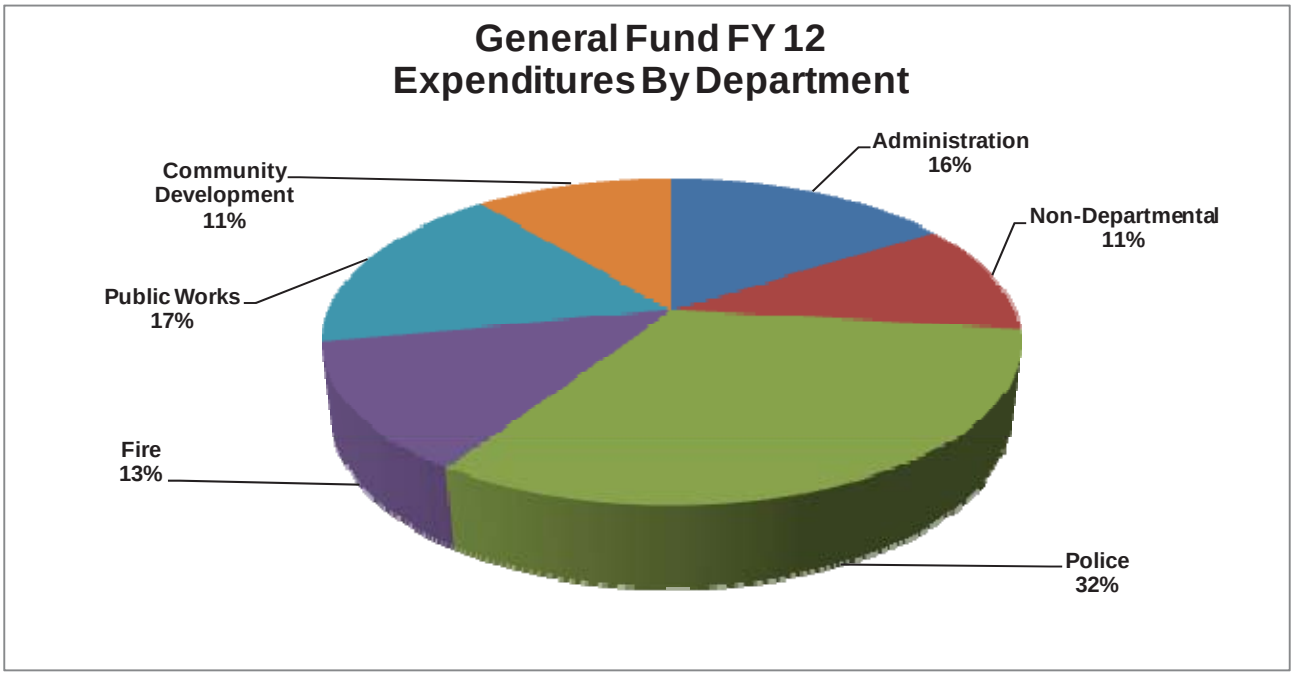
- Transient Occupancy Tax – 38%
- Property Tax – 23%
- Sales and Use Tax – 20% (includes Measure "C" Funds)

These three taxes typically account for about 83% of the City's General Fund revenues, and are expected to generate approximately $13.2 million in FY 12 with some growth to $13.5 million in FY 13. Each of the other revenue categories represents less than 6% of total General Fund 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 General Fund expenditures and (2) the percentage that each type of expenditure represents of all General Fund expenditures. As indicated:

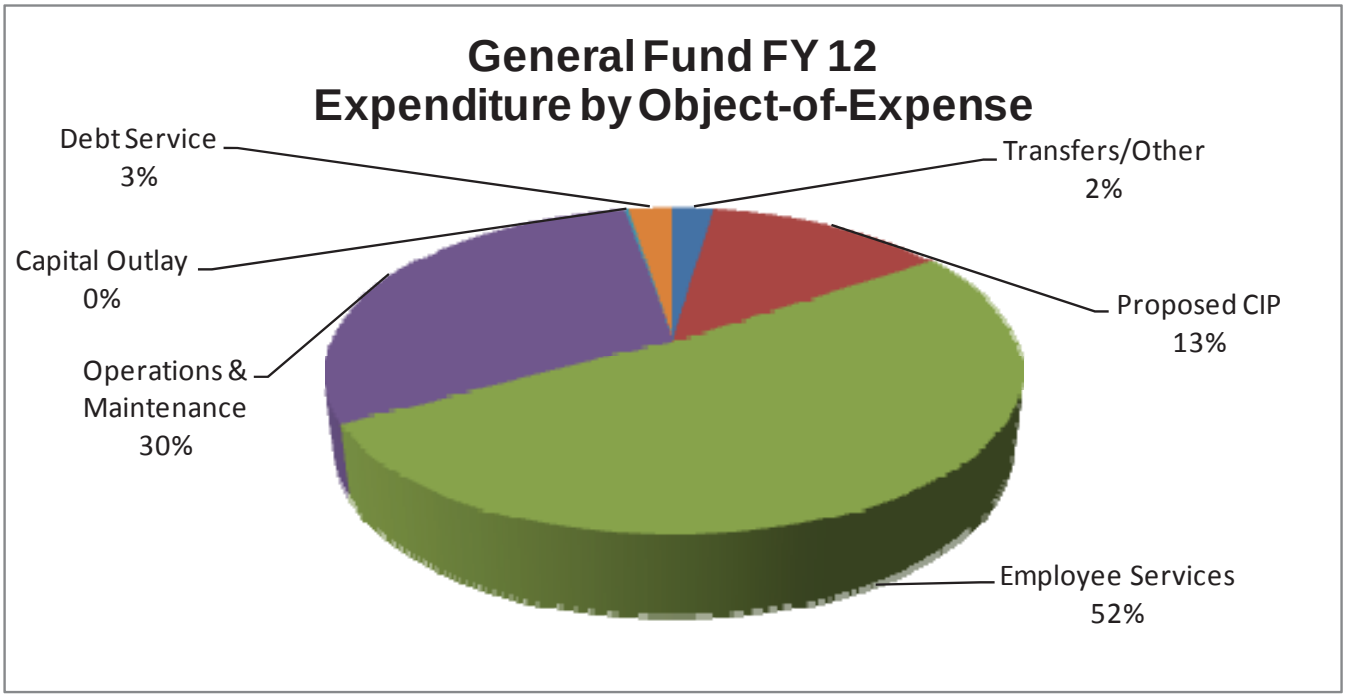
The pie charts and table on the following pages provide the detailed expenditure allocations by department and/or division.

GENERAL FUND EXPENDITURES BY DEPARTMENT CHART



- Public safety services (police and fire) represent the largest percentage of the overall General Fund budget with nearly half of the General Fund budget allocated for these uses
- The break-out between these two service areas is 32% for police and 13% for fire
- The next major category of expenditure is public works/engineering at 17%, recognizing only general fund expenditures and not including expenditures for 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 11%.
- City Council, City Manager, City Clerk, Legal and Administrative Services expenditures combine to account for the balance of 16% of General Fund expenditures.
- Does not include OPEB payment of $234,000.

GENERAL FUND EXPENDITURES BY OBJECT-OF-EXPENSE CATEGORY CHART



- By "type" of expenditure, personnel costs represent the most significant percentage of expenditure at 52%, followed by operation and maintenance costs at 30%.
- Does not include OPEB payment of $234,000

COMPARATIVE GENERAL FUND REVENUES AND EXPENDITURES

ACCOUNT DESCRIPTION		09/10 ACTUAL	10/11 BUDGET	11/12 ADOPTED	12/13 ADOPTED	% OF TOTAL FY 12
REVENUES						
Property Related Taxes	$	3,494,959	3,907,000	3,780,000	4,131,239	23.45%
Sales and Use Tax		3,136,677	3,204,000	3,271,000	3,271,000	20.29%
Transient Occupancy Tax		5,779,601	5,700,000	6,100,000	6,100,000	37.84%
Franchise Taxes		460,208	471,000	470,580	470,580	2.92%
Business Tax		170,187	161,000	161,000	161,000	1.00%
Other Taxes		80,582	128,000	78,000	78,000	0.48%
Building Permits		368,171	371,000	289,450	289,450	1.80%
Planning Permits		407,225	226,250	173,200	173,200	1.07%
Engineering Permits		96,609	55,000	40,000	40,000	0.25%
Special Events Permits		554	1,000	500	500	0.00%
Fines & Forfeitures		99,725	107,000	103,504	103,504	0.64%
Use of Money & Property		233,135	175,000	175,000	175,000	1.09%
Rents & Leases		110,119	153,100	157,361	157,361	0.98%
Intergovernmental Revenue		57,594	44,680	58,680	58,680	0.36%
Federal Government Grants		215,999	2,000	1,000	1,000	0.01%
State Government Grants		17,594	0	10,000	10,000	0.06%
LTF Revenue & Grants		20,709	0	5,000	5,000	0.03%
Police Dept Services		26,979	24,000	28,700	28,700	0.18%
Fire Dept Services		8,932	9,000	9,000	9,000	0.06%
Recreation Programs		86,433	97,250	84,725	84,725	0.53%
Public Works Services		16,175	0	234,292	79,342	1.45%
Other Services		9,321	6,600	8,650	8,650	0.05%
Other Revenue		717,324	583,184	672,219	598,919	4.17%
Transfers In		517,267	240,000	207,500	140,000	1.29%
TOTAL REVENUES	$	16,132,079	15,666,064	16,119,361	16,174,850	100.00%

		09/10 ACTUAL	10/11 BUDGET	11/12 ADOPTED	12/13 ADOPTED	% OF TOTAL FY 12
EXPENDITURES						
City Council	$	234,752	268,126	246,596	254,596	1.56%
Administration		560,456	602,069	602,554	614,806	3.81%
Human Resources		197,799	191,399	205,082	203,613	1.30%
Legal		133,949	181,800	181,800	181,800	1.15%
Conference and Visitors Bureau		581,806	599,639	578,816	568,568	3.66%
Administrative Services		659,457	704,924	711,845	712,514	4.50%
Non-Departmental		1,914,324	1,930,183	1,714,567	1,807,560	10.85%
Police		4,650,564	4,988,510	5,165,369	5,123,443	32.69%
Fire		1,805,996	1,944,847	1,889,039	1,914,820	11.95%
Lifeguards		121,130	116,173	120,802	120,712	0.76%
Weed Abatement		11,482	11,500	12,200	12,200	0.08%
Building Inspection		535,486	605,562	565,466	535,033	3.58%
Planning		843,856	767,947	729,679	731,797	4.62%
Recreation - City Supported		249,430	262,145	271,315	270,343	1.72%
Recreation - Fee Supported		60,389	69,671	66,596	66,596	0.42%
Pismo Beach Veterans Hall		37,037	60,352	74,972	36,972	0.47%
Shell Beach Veterans Hall		18,701	20,708	28,946	28,946	0.18%
Margo Dodd Park		3,148	1,893	1,893	1,893	0.01%
Engineering		471,707	562,178	536,203	545,088	3.39%
Park Maintenance		926,717	1,113,046	922,206	944,844	5.84%
Street Maintenance		640,003	736,795	674,168	655,742	4.27%
Building Maintenance		539,888	947,528	555,863	546,443	3.52%
CIP		295,456	442,411	-53,201	0	-0.34%
TOTAL EXPENDITURES	$	15,493,532	17,129,408	15,802,776	15,878,329	100.00%

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 was recommended for funding at this time.

A few of these requests involve large amounts of money for any one item. The more significant items from a dollar perspective – using $10,000 as a threshold - include:

• Labor Negotiator	$30,000
• Recruiter	$28,000
• Master Plan for Computer Based Information Systems	$20,000
• Developmental Impact Fee Study	$50,000
• User Fee Study	$25,000
• Contract Plan Review	$30,000
• Police Records Management System Upgrade	$30,000
• Police Technology Upgrade	$48,000
• Water Quality Testing & Redundancy Equipment	$40,000
• Water & Wastewater Rate Study	$65,000
• Lifeguard Tower (Extra funds needed for replacement)	$12,438
• Water Truck (Extra funds needed for replacement)	$45,000

With the downturn in revenues in the current economy, City Staff was faced with budget reductions in the General Fund. In order to determine the needed reductions, the City Manager met with each Department Head to come up with reductions. The table on page 41 lists the reductions by Departments.

ADOPTED FUNDING OF ABOVE BASE REQUESTS: FY 12 & FY 13

Item #	Department Description	2011-12	2012-13	Frequency
Administration				
1	Public Information Officer Training	875	875	One time
2	Professional Services: Labor Negotiator	30,000		One time
3	Technical Track for Clerk's Training		2,300	One time
4	Professional Services: Recruiter		28,000	One time
	Total Administration	**30,875**	**31,175**	
CVB				
5	Renovate CVB Office	7,000		One time
	Total CVB	**7,000**	**0**	
Finance/Non Departmental				
6	Master Plan for Computer Based Information Systems		20,000	One time
7	Developmental Impact Fee Study		50,000	One time
8	User Fee Study		25,000	One time
	Total Finance/Non Departmental		**95,000**	
Building				
9	Professional Services: Contract Plan Review	30,000		One time
10	Various Travel & Meeting	3,096	3,096	On Going
	Total Building	**33,096**	**3,096**	
Recreation				
12	Schools & Training	450	450	On Going
12	Membership & Dues	200	200	On Going
13	Office Supplies - Activity Guide	7,200	7,200	On Going
14	Event - Holiday Harmony	200	200	On Going
15	Event - Stride with the Tide	600	600	On Going
16	Volleyball	325	325	On Going
	Total Recreation	**8,975**	**8,975**	
Police				
17	Training - FBI National Academy	2,000		One time
18	Capital Outlay - Records Management System Upgrade	30,000		One time
19	MVR Fund Dare Vehicle funds	(30,000)		One time
20	Capital Outlay - Police Technology Upgrade		48,000	One time
21	Capital Outlay - Police Technology Upgrade		8,900	On Going
	Total Police	**2,000**	**56,900**	
Fire				
22	Soft Water System for Bello residence	1,750		One time
23	Engine 64 Gas Detector	3,500		One time
24	Vehicle Strut kit	4,000		One time
25	Shelving for Station 64	1,500		One time
26	Hose Storage		2,800	One time
27	Hose Rack at Station 64		7,500	One time
	Total Fire	**10,750**	**10,300**	

ADOPTED FUNDING OF ABOVE BASE REQUESTS: FY 2012 & FY 2013 continued…

Item #	Department Description	2011-12	2012-13	Frequency
Park Maintenance				
28	Repair Beach Access Wheelchair	2,000		One time
29	Back Flow Testing Device	2,500	2,500	On Going
	Total Park Maintenance	**4,500**	**2,500**	
Street Maintenance				
30	Street Pole Banner Replacement	4,700		One time
31	Holiday Decorations Replacement	2,900	2,900	One time
32	Electrical Spider Box for special events	700		One time
	Total Street Maintenance	**8,300**	**2,900**	
Pier Maintenance				
33	Restroom Attendant	6,000	6,000	On Going
	Total Pier Maintenance	**6,000**	**6,000**	
	Total General Fund	**$ 90,925**	**$ 187,375**	**One time**
	Total General Fund	**$ 20,571**	**$ 29,471**	**On Going**
Parking				
34	Parking Lot Striping Machine	4,000		One time
	Total Parking	**4,000**	**0**	
Water Department				
35	Water Quality Testing and Redundancy Equipment	40,000		One time
36	Pipe cutter	2,600		One time
37	Water & WW Rate Study	32,500		One time
38	Automatic payment processing	5,000		One time
39	Automatic payment processing	2,000	2,000	On Going
	Total Water Department	**82,100**	**2,000**	
Wastewater Department				
40	Lab Equipment	8,500		One time
41	Water & WW Rate Study	32,500		One time
42	Automatic payment processing	5,000		One time
43	Automatic payment processing	2,000	2,000	On Going
	Total Wastewater Department	**48,000**	**2,000**	
Motor Vehicle Fund				
44	Tool Chest	6,000		One time
45	Floor Jack	500		One time
46	Lifeguard Tower	12,438	12,438	One time
47	Water Truck - PW876	45,000		One time
48	Parks Truck - PW994	1,309	1,309	One time
49	Public Works Truck - WW981	6,773	6,773	One time
50	Maintenance of Gem Electric Car for Parking Department	250	250	On Going
51	Maintenance of AD 016 for Parking Department	500	500	On Going
	Total Motor Vehicle Department	**72,770**	**21,270**	
	Total All Departments	**$ 318,366**	**$ 242,116**	
	Total All Departments - One time	**$ 293,045**	**$ 207,895**	**One time**
	Total All Departments - On Going	**$ 25,321**	**$ 34,221**	**On Going**

DEFERRED OR NOT RECOMMENDED ABOVE BASE REQUESTS

Year Requested	Department Description	Amount	Frequency
	Police		
FY 12	Temporary Employee Account Increase	$10,000	On-Going
FY 12	Reinstate Corporal Positions	$24,460	On-Going
FY 12	Police Technology Upgrade	$48,000	One Time
FY 12	Police Technology Upgrade	$8,900	On-Going
FY 12	Mobile EOC Trailer	$25,000	One Time
FY 12	Records Management Atomic Clock	$5,500	One Time
FY 12	COPS Grant Modification to Equipment	$14,352	On-Going
FY 12	Carpet Replacement	$7,500	One Time
FY 12	Closed Circuit TV Upgrade	$35,000	One Time
	Fire and Lifeguards		
FY 12	Recliners for residence on Bello	$3,000	One Time
FY 12	Hard Flooring at Station 64	$3,500	One Time
FY 12	Chain saw for Engine 64	$1,500	One Time
FY 12	Thermal Imaging Camera	$9,500	One Time
FY 12	Lifeguard Temporary Employee Increase	$41,136	On-Going
	Community Development-Building		
FY 12	Additional budget Building Plan Check Svcs.	$60,000	On Going
	Community Development-Planning		
FY 12	Professional Services for Climate Action Plan	$10,000	One Time
FY 12	Circulation Element Update	$200,000	One Time
FY 12	Grant Writer	$15,000	One Time
FY 12	Planning Intern	$6,000	On Going
	Community Development-Recreation		
FY 12	Additional budget for Operating Supplies	$500	On Going
FY 12	Additional budget for Pumpkins on the Pier	$2,000	On Going
FY 12	Additional budget for Holiday Harmony	$800	On Going
FY 12	Additional budget for Easter Event	$1,500	On Going
FY 12	Additional budget for Stride w/the Tide	$750	On Going
	CIP		
FY 13	Searidge Court Drainage Improvements	$35,000	One Time
FY 13	Wadsworth Storm Drain	$141,000	One Time
FY 13	Reservoir Maintenance	$200,000	On Going
	GRAND TOTAL	**$909,898**	
	ON GOING TOTAL	**$370,398**	
	ONE TIME TOTAL	**$539,500**	

SUMMARY OF ADOPTED EXPENSE REDUCTIONS AND ADDITIONAL REVENUES TO GENERAL FUND FY 12 & FY 13

GENERAL GOVERNMENT

EXPENSE REDUCTIONS AND ADDITIONAL REVENUES REQUIRED TO BALANCE THE BUDGET

No.	Description	GL Code	2011-12 Budget	Annual Savings 2011-12	Annual Savings 2012-13
CITY COUNCIL					
1.	Chamber VIC Contract	100-110-52249	57,204	10,050	10,050
2.	Chamber VIK Contract	100-110-52249-345	17,242	-	-
3.	Council Contingency	100-110-58011	5,000	5,000	5,000
ADMINISTRATION					
4.	Temporary Employees	100-120-51121	5,000	2,500	2,500
FINANCE					
5.	Temporary Employees	100-151-51121	5,000	5,000	5,000
CVB					
6.	Reallocate Temporary Employee	100-142-51121	-	16,000	16,000
7.	Admin Sec to Asst.	100-142-51111	140,038	7,842	12,504
ENGINEERING					
8.	Remove 5% Out of Class Pay	100-301-51111	56,936	3,709	3,709
COMMUNITY DEVELOPMENT					
9.	Temporary Employees	100-310-51121	-	27,000	27,000
10.	Equipment Rental	100-310-52321	-	300	300
11.	Advertising & Publications	100-320-52231	7,000	1,000	1,000
12.	Board Travel	100-320-52253	5,000	1,500	1,500
13.	Office Supplies	100-320-52301	4,000	1,000	1,000
PARK MAINTENANCE					
14.	Freeze and leave vacant maintenance worker position	100-421-51111	323,951	85,897	86,000
POLICE					
17.	Grant Position - Officer	100-210-51111	2,553,591	134,658	135,628
18.	Grant Position - CSO	100-210-51111			86,000
19.	Travel & Meetings	100-210-52251	7,000	2,075	2,075
20.	Misc. Schools & Training	100-210-52261	42,000	5,365	5,365
FIRE					
21.	Reduction in Cal Fire contract		7,000	2,075	2,075
TOTAL GENERAL FUND EXPENSE REDUCTIONS				$ 310,971	$ 402,706
NON-DEPARTMENTAL					
1	OPEB Reimbursement	100-000-46714	234,292	161,000	
2	OPEB Retirees	100-000-46714		73,292	79,342
TOTAL GENERAL FUND ADDITIONAL REVENUES				$ 234,292	$ 79,342

COMPARATIVE STAFFING

COMPARATIVE STAFFING FY 2007 THROUGH 2013 - ALL FUNDS							
POSITIONS	**FY 06-07**	**FY 07-08**	**FY 08-09**	**FY 09-10**	**FY 10-11**	**FY 11-12**	**FY 12-13**
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
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
	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Human Resources Officer	1.00	1.00	1.00	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 Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Admin Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Account Technician	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Account Clerk	1.00	1.00	1.00	0.00	0.00	0.00	0.00
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
	7.00	7.00	7.00	7.00	7.00	7.00	7.00
ADMINISTRATION TOTAL:	14.00	14.00	14.00	14.00	14.00	14.00	14.00
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	4.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police Officer	10.00	12.00	12.00	12.00	12.00	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	0.00	0.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher/Records Technician	8.00	8.00	8.00	8.00	8.00	8.00	8.00
POLICE TOTAL:	34.00	34.00	34.00	34.00	34.00	33.00	33.00
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	1.00	1.00	1.00	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
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	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parking Supervisor	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 Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
COMMUNITY DEV TOTAL:	10.00	10.00	10.00	11.00	11.00	11.00	11.00
Public Works Dir/City Eng	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	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
Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	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	9.00	10.00	10.00	6.00	6.00	6.00	6.00
Maintenance Worker I	3.00	3.00	3.00	4.00	4.00	3.00	3.00
Water System Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Operator I	0.00	0.00	0.00	2.00	2.00	3.00	3.00
Water Operator II	0.00	0.00	0.00	2.00	2.00	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	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Treatment Plant Operator I	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Regulatory Compliance	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Building Maintenance Worker	1.00	1.00	1.00	0.00	0.00	0.00	0.00
PUBLIC SERVICES TOTAL:	32.00	31.00	31.00	31.00	31.00	30.00	30.00
TOTAL ALL CITY:	**90.00**	**89.00**	**89.00**	**90.00**	**90.00**	**88.00**	**88.00**

PERSONNEL BUDGET DETAIL

City of Pismo Beach
Personnel Budget Expenditure Detail
2011 - 2012

Funds	General Fund	LBID Fund	Sewer Fund	Water Fund	MVR Fund	RDA Fund	Parking Fund	Total Costs
Gross Wages								
Salaries-Full Time	$ 5,369,393	$ 20,000	$ 543,767	$ 390,195	$ 63,024	$ 14,359	$ 69,371	$ 6,470,109
Salaries-Temp Part Time	376,160	30,000	5,061	5,061		15,000	36,792	$ 468,074
Salaries-Overtime	157,238	0	36,000	16,000	2,000		1,600	$ 212,838
Total Gross Wages	5,902,791	50,000	584,828	411,256	65,024	29,359	107,763	7,151,021
Retirement								
PERS Retirement	1,692,581		123,121	88,605	14,229	3,171	15,662	$ 1,937,369
Social Security	449,495	2,356	44,761	33,858	5,638	2,123	8,447	$ 546,678
Deferred Compensation	183,626		6,758	13,940	7,975	450	2,000	$ 214,749
Total Retirement	2,325,702	2,356	174,640	136,403	27,842	5,744	26,109	2,698,796
Insurances								
Health Insurance	523,640		70,914	46,979	670	1,136	11,406	$ 654,745
Dental Insurance	67,707		7,742	4,649	1,470	162	1,622	$ 83,352
Vision Insurance	12,055		1,332	971	300	30	298	$ 14,986
Life Insurance	10,878		1,035	817	136	13	129	$ 13,008
Unemployment Insurance	0			0	0			$ -
Workers Compensation	233,272	182	36,168	26,794	6,004	514	5,272	$ 308,206
Total Insurances	847,552	182	117,191	80,210	8,580	1,855	18,727	1,074,297
Other Benefits								
Uniform Allowance	30,000							$ 30,000
Section 125 Admin Fee	1,380		108	14				$ 1,502
Expense Allowance	19,800		600	300		300		$ 21,000
E.A.P.	4,557		486	387	63	6	60	$ 5,559
Retiree Medical Insurance	73,292							$ 73,292
Sick Leave Payback	0		1,200	700				$ 1,900
Total Other Benefits	129,029	0	2,394	1,401	63	306	60	133,253
TOTAL COSTS TO CITY	$ 9,205,074	$ 52,538	$ 879,053	$ 629,270	$ 101,509	$ 37,264	$ 152,659	$ 11,057,367

PERSONNEL BUDGET DETAIL

City of Pismo Beach
Personnel Budget Expenditure Detail
2012 - 2013

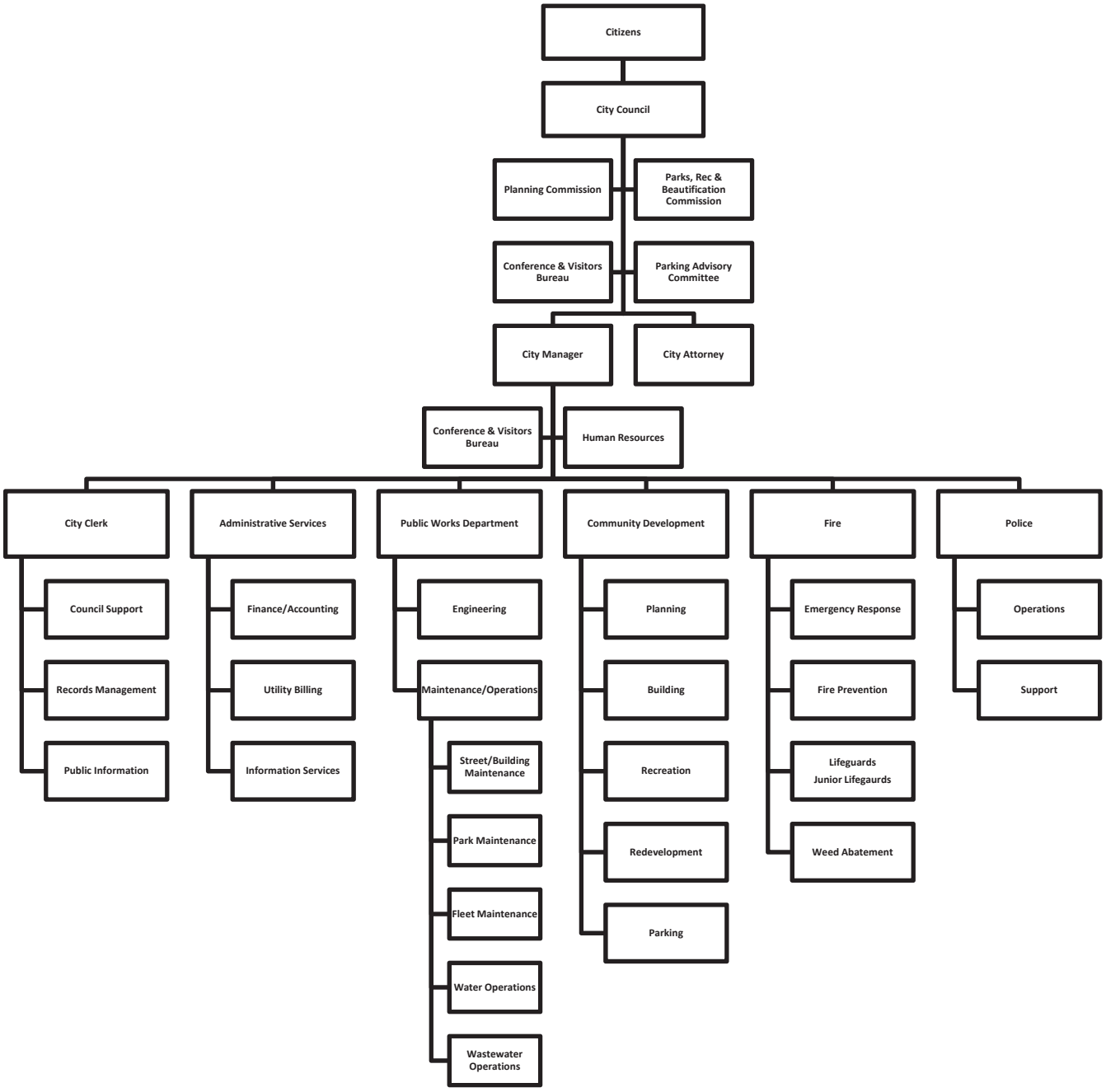
Funds	General Fund	LBID Fund	Sewer Fund	Water Fund	MVR Fund	RDA Fund	Parking Fund	Total Costs
Gross Wages								
Salaries-Full Time	$ 5,338,697	$ 20,000	$ 549,393	$ 395,946	$ 63,024	$ 14,359	$ 69,371	$ 6,450,790
Salaries-Temp Part Time	376,160	30,000	5,061	5,061		15,000	36,792	$ 468,074
Salaries-Overtime	157,238	0	36,000	16,000	2,000		1,600	$ 212,838
Total Gross Wages	5,872,095	50,000	590,454	417,007	65,024	29,359	107,763	7,131,702
Retirement								
PERS Retirement	1,727,268		127,518	91,859	14,588	3,247	16,057	$ 1,980,537
Social Security	445,044	2,356	45,139	32,556	5,638	2,123	8,447	$ 541,303
Deferred Compensation	175,700		6,758	13,940	7,975	450	2,000	$ 206,823
Total Retirement	2,348,012	2,356	179,415	138,355	28,201	5,820	26,504	2,728,663
Insurances								
Health Insurance	522,447		70,914	47,515	670	1,136	11,406	$ 654,088
Dental Insurance	67,647		7,742	4,679	1,470	162	1,622	$ 83,322
Vision Insurance	12,054		1,332	971	300	30	298	$ 14,985
Life Insurance	10,755		1,035	817	136	13	129	$ 12,885
Unemployment Insurance	0		0	0	0			$ -
Workers Compensation	231,263	182	36,168	27,120	6,004	514	5,272	$ 306,523
Total Insurances	844,166	182	117,191	81,102	8,580	1,855	18,727	1,071,803
Other Benefits								
Uniform Allowance	30,000							$ 30,000
Section 125 Admin Fee	1,380		108	14				$ 1,502
Expense Allowance	19,800		600	300		300		$ 21,000
E.A.P.	4,438		486	387	63	6	60	$ 5,440
Retiree Medical Insurance	79,342							$ 79,342
Sick Leave Payback	0		1,200	700				$ 1,900
Total Other Benefits	134,960	0	2,394	1,401	63	306	60	139,184
TOTAL COSTS TO CITY	$ 9,199,233	$ 52,538	$ 889,454	$ 637,865	$ 101,868	$ 37,340	$ 153,054	$ 11,071,352

OPERATING BUDGET DETAIL

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ORGANIZATIONAL CHARTS

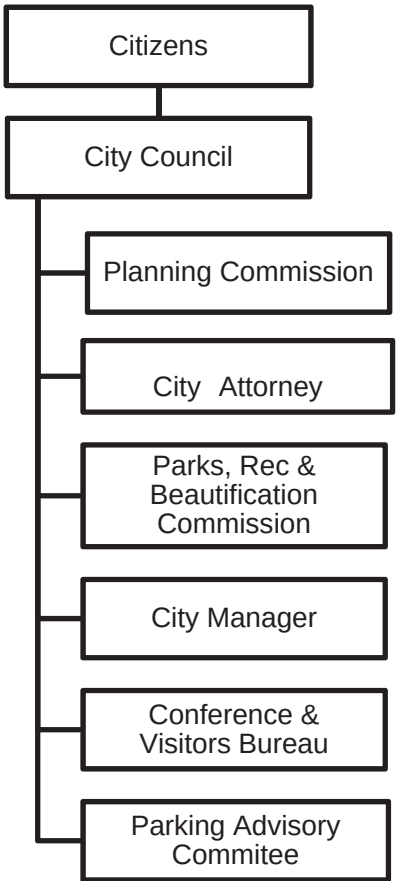
City of Pismo Beach



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ADMINISTRATION

CITY COUNCIL



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. As the Personnel Officer, the City Manager is responsible to appoint competent, qualified officers and employees and has the power to appoint or terminate Department Head employees upon confirmation of the City Council.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	72,342	76,090	79,610	79,610	32%
Operations & Maintenance	156,688	187,036	161,986	169,986	66%
Other Expenses	5,722	5,000	5,000	5,000	2%
Totals	**$234,752**	**$268,126**	**$246,596**	**$254,596**	**100%**

Accomplishments Prior Two-Year Budget:

- November 2010 Elections
- Volunteer Banquet
- Implemented short, mid term and long term goals
- Continued League of California Cities involvement
- Disciplined and continuous investment in city infrastructure
- Increased tourism marketing efforts which resulted in increased TOT

Work Program Highlights for Next Two-Year Budget:

- November 2012 Elections
- Volunteer Banquet

CITY COUNCIL

Work Program Highlights for Next Two-Year Budget continued:

- 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

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.

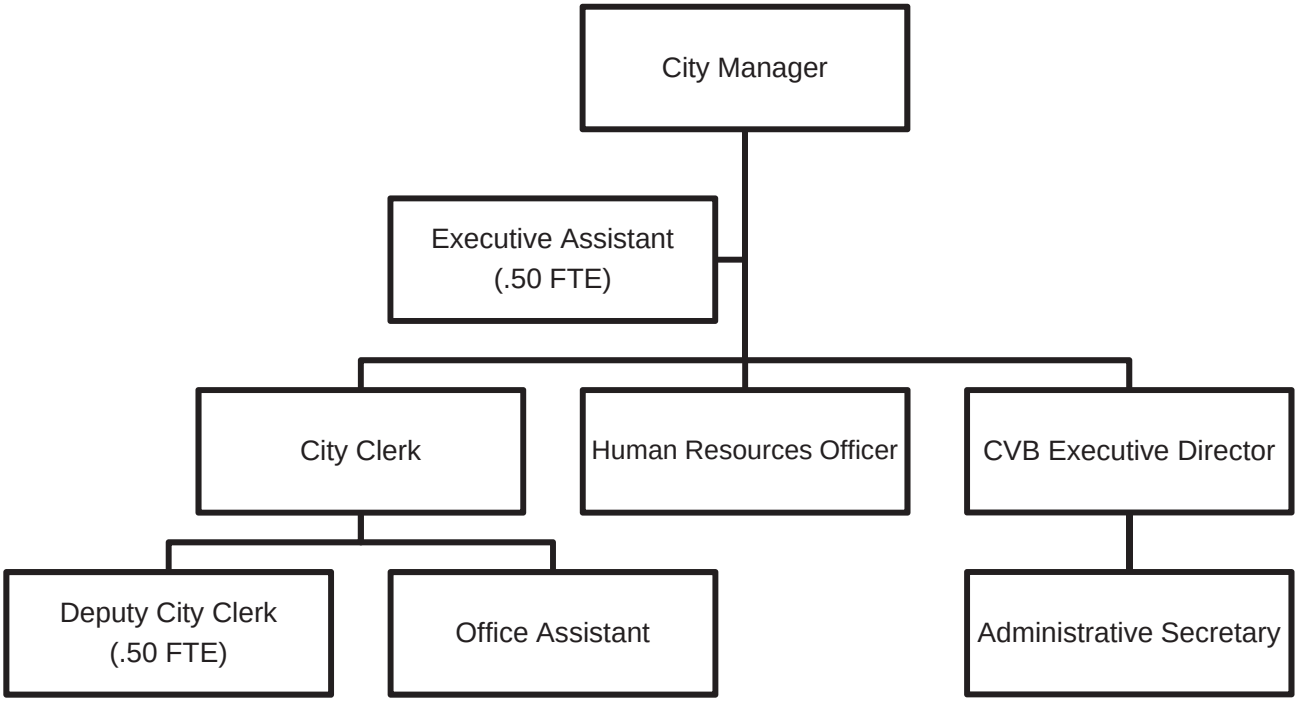
GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Council & Administration	74,304	72,000	72,000	72,000	40%
Finance	7,087	9,000	9,000	9,000	5%
Community Development	11,384	21,000	21,000	21,000	12%
Public Works	3,830	21,000	21,000	21,000	12%
Police	1,410	21,000	21,000	21,000	12%
Fire	460	1,800	1,800	1,800	1%
Civil Litigation	35,475	35,000	35,000	35,000	19%
Subscriptions	0	1,000	1,000	1,000	1%
Totals	**$133,950**	**$181,800**	**$181,800**	**$181,800**	**100%**

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

ADMINISTRATION

CITY MANAGER/CITY CLERK, HUMAN RESOURCES & CVB



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
City Manager	1	1	1	1
City Clerk	1	1	1	1
Human Resources Officer	1	1	1	1
Exec. Asst./Deputy City Clerk	1	1	1	1
Office Assistant I	1	1	1	1
CVB Director	1	1	1	1
CVB Administrative Secretary	1	1	1	1
Total Department Staff	**7**	**7**	**7**	**7**

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

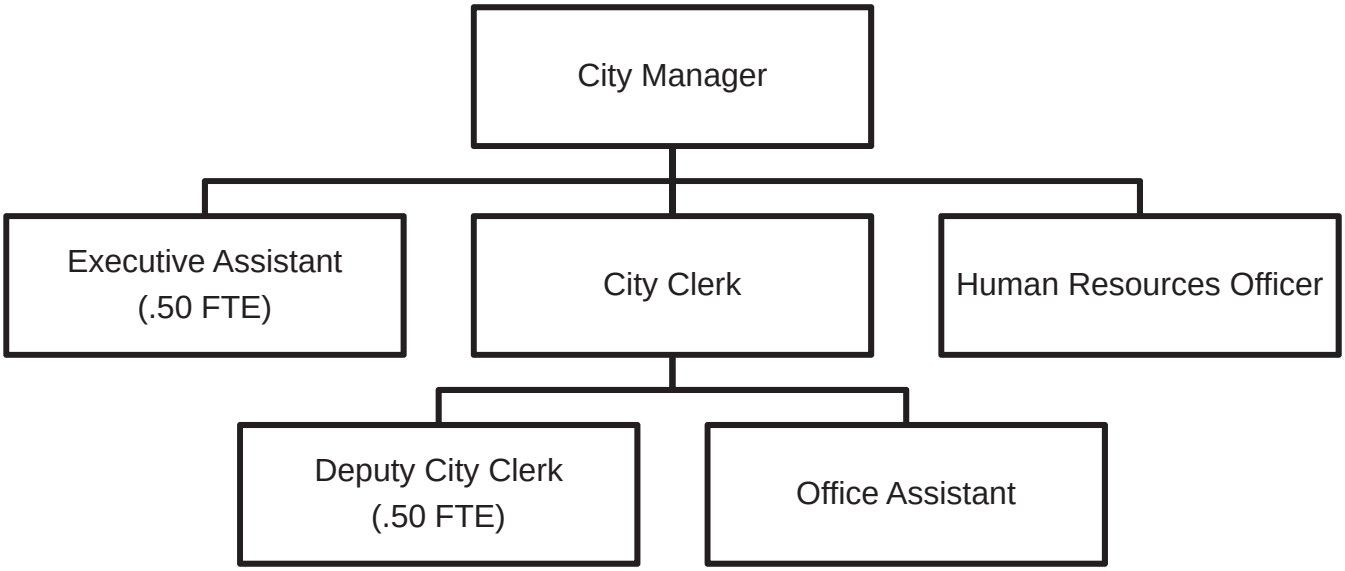
Activity Description

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
City Council	234,752	268,126	246,596	254,596	7%
Administration	560,456	602,069	602,554	614,806	17%
Human Resources	197,799	191,399	205,082	203,613	6%
Legal	133,949	181,800	181,800	181,800	5%
Conference & Visitors Bureau	581,806	599,639	578,816	568,568	16%
Non-Dept	1,914,323	2,164,183	1,714,567	1,807,560	49%
Totals	**$3,623,085**	**$4,007,216**	**$3,529,415**	**$3,630,943**	**100%**

CITY MANAGER/CITY CLERK DEPARTMENTS



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
City Manager	1	1	1	1
City Clerk	1	1	1	1
Human Resources Officer	1	1	1	1
Exec. Asst./Deputy City Clerk	1	1	1	1
Office Assistant I	1	1	1	1
Total Department Staff	**5**	**5**	**5**	**5**

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Administration	560,456	602,069	602,554	614,806	43%
Human Resources	197,799	191,399	205,082	203,613	15%
Conference & Visitors Bureau	581,806	599,639	578,816	568,568	42%
Totals	**$1,340,061**	**$1,393,107**	**$1,386,452**	**$1,386,987**	**100%**

Accomplishments Prior Two-Year Budget:

- Implemented a fiscally sound two year budget during extremely challenging economic conditions.
- Maintained positive morale within the City workforce.
- City Council adoption of a Housing Element as part of the City's General Plan.
- Recruited and hired four new excellent Department Heads (Director of Public Works/City Engineer, Director of Community Development, Chief of Police, City Clerk

City Manager

Accomplishments Prior Two-Year Budget continued:

- City Council adoption of Vacation Rental Ordinance.
- Teamed with San Luis Obispo Resource Conservation District in cleaning up debris in Pismo Creek.
- Organized two successful Annual Goal Setting sessions for the City Council.
- Continued progress on renewing and improving City infrastructure (Street Paving Program, New Promenade IV, Pier Rehabilitation, Newly designed and built Ira Lease Park, Completion of Emergency Services Radio Repeater Towers
- Emphasized the need to respond to citizen complaints/concerns in a timely manner. Returned all citizen calls within 12 hours.
- Provided for professional training of City employees.

Work Program Highlights for Next Two-Year Budget:

- Manager's goals are the Council's proposed Short, Mid, and Long Term Goals.
- Reduce City's operating expenses.
- Maintain momentum on renewing City's infrastructure.
- Enhance training and morale of all employees

City Clerk

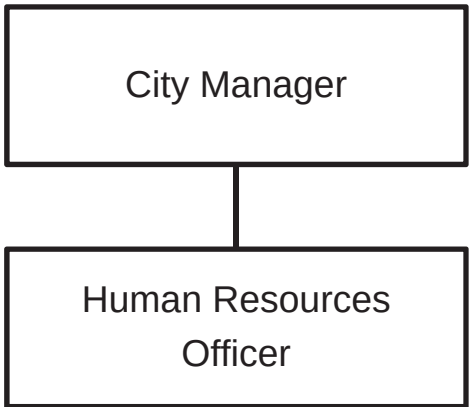
Accomplishments Prior Two-Year Budget:

- Continued website strategy and daily maintenance of system in an effort to provide the public with the most current information.
- Centralized city documents in Laserfiche; to include projects, resolution, agendas, minutes of all Advisory boards, determine disposition and recovery of records at Old City Hall.

Work Program Highlights for Next Two-Year Budget:

- Public Information Officer (PIO) Training for PIO and Deputy PIO.
- Upgrade of Video Production Equipment for Council Chamber for better efficiency during meetings.
- Continue with website strategy and daily maintenance of system.
- Continue with daily monitoring of requests through online Customer Service module.
- Continued effort to scan and purge City-wide records.
- Provide updated Records Retention Schedule for City-wide records.

HUMAN RESOURCES



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Human Resources Officer	1	1	1	1
Total Department Staff	**1**	**1**	**1**	**1**

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. The Human Resources division also administers the Worker's compensation function for City employees.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	112,465	121,848	132,746	133,277	65%
Operations & Maintenance	74,825	69,551	72,336	70,336	35%
Capital Outlay	10,510	0	0	0	0%
Totals	**$197,799**	**$191,399**	**$205,082**	**$203,613**	**100%**

Human Resources

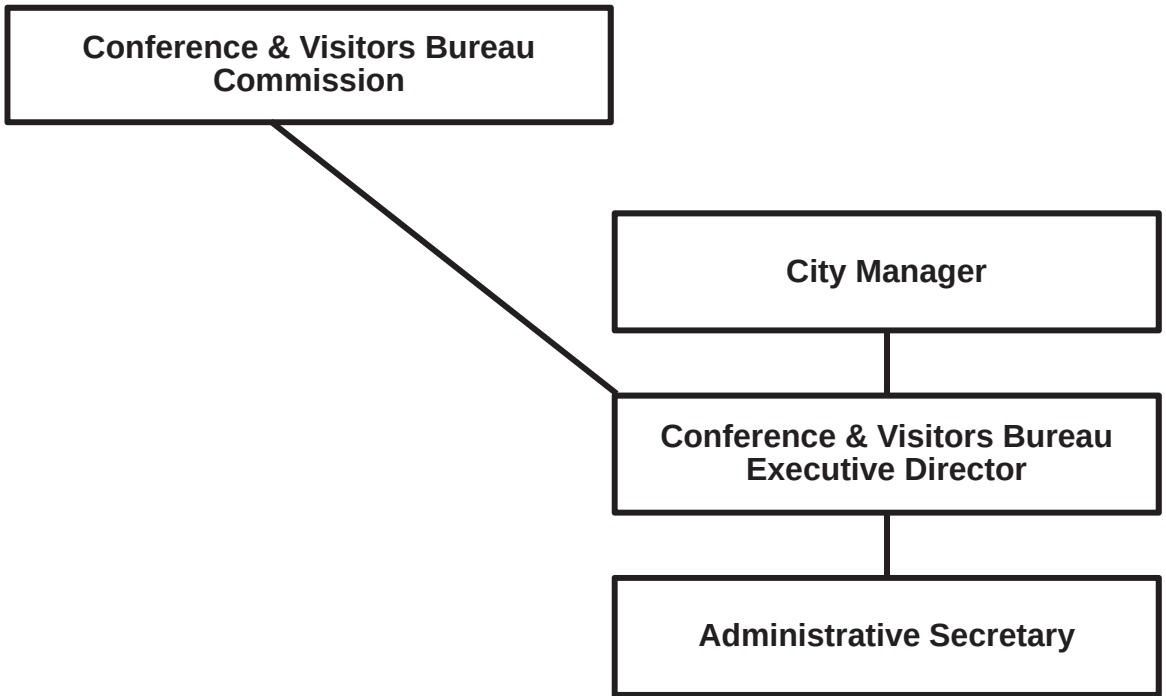
Accomplishments Prior Two-Year Budget:

- Contract changes to cap and/or reduce retiree health benefits as defined by labor negotiations.
- Updated the City's Personnel Rules and Regulations; approved by Council Resolution on March 15, 2011.
- Secured all Employee Personnel Records to fire-proof filing cabinets.
- Implemented Hearing Conservation Program as required by OSHA, including employee annual hearing tests and safety training.
- Established a small computer training center to implement an on-line training program for employees.

Work Program Highlights for Next Two-Year Budget:

- Labor Negotiations with the City's bargaining units and implementation of the successor Memorandums of Understanding.
- Develop a training program, using the City's training center, to offer each employee at least one software training program to enhance computer skills and efficiency. Training center will also be used for OSHA required training. All on-line training is available at no-charge.
- Maintain security and records management of personnel files. Scanning documents that require 30 years or permanent retention, further reducing storage requirements.

CONFERENCE & VISITORS BUREAU



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
CVB Executive Director	1	1	1	1
CVB Administrative Secretary	1	1	1	1
Total Department Staff	**2**	**2**	**2**	**2**

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	217,014	220,383	206,801	203,643	36%
Operations & Maintenance	342,792	352,256	336,015	342,925	58%
Capital Outlay	0	0	7,000	0	0%
Other Expenses	22,000	27,000	29,000	22,000	5%
Totals	**$581,806**	**$599,639**	**$578,816**	**$568,568**	**99%**

Conference & Visitors Bureau

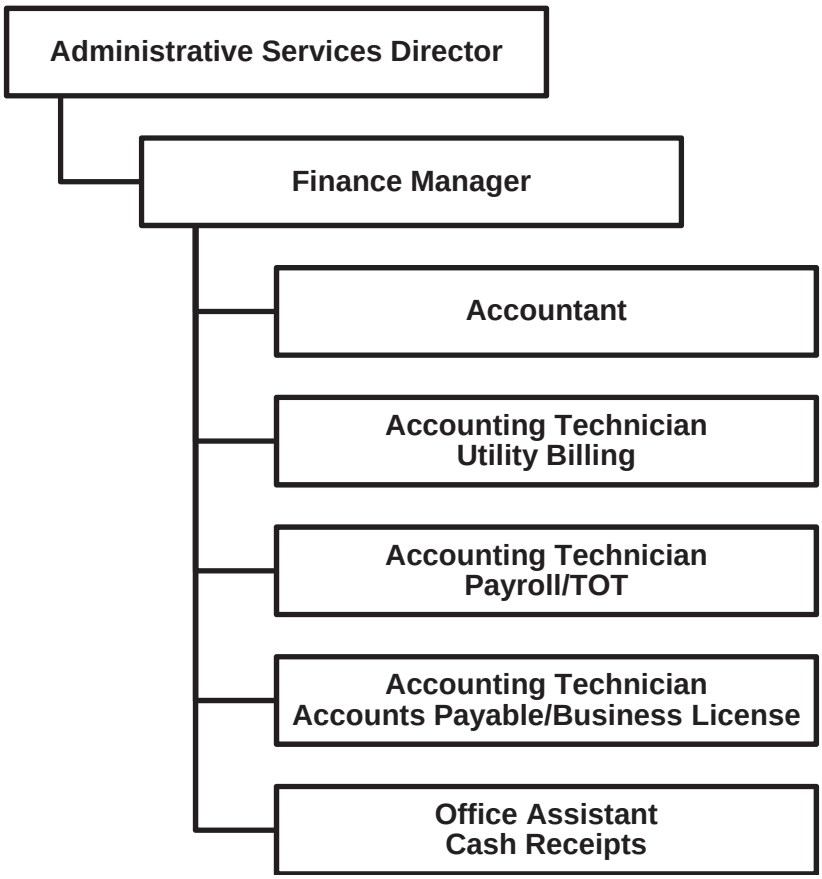
Accomplishments Prior Two-Year Budget:

- Trade Shows & Events Attended or were represented at a dozen venues with our peers.
- Memberships with a dozen local, regional and state organizations for more exposure.
- International Exposure was gained by providing additional footage of Pismo Beach at International Travel Berlin and throughout Germany, a broadcast to French TV to 2.7 million viewers and an Australian Media FAM for six journalists.
- Established new Event Criteria Applications and subsidized promotion of city events
- Tiered marketing at San Luis Obispo County Airport

Work Program Highlights for Next Two-Year Budget:

- Travel Trade Shows & Business Expos, including two California based International shows.
- Maintain Presence with State Office of Tourism / State Regional Ambassadors Committee
- Monarch Grove / Amtrak
- Savor the Central Coast Event
- SLO County VCB Partnering
- Benefits from working with the State Office of Tourism
- California Welcome Center

ADMINISTRATIVE SERVICES



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Administrative Services Director	1	1	1	1
Finance Manager	1	1	1	1
Accountant	1	1	1	1
Accounting Technician	3	3	3	3
Office Assistant I	1	1	1	1
Total Department Staff	**7**	**7**	**7**	**7**

* Additional staffing includes a part-time position

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	572,807	605,495	638,267	638,936	90%
Operations & Maintenance	86,650	99,429	73,578	73,578	10%
Totals	**$659,457**	**$704,924**	**$711,845**	**$712,514**	**100%**

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.

Administrative Services Department

- 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 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.

Accomplishments Prior Two-Year Budget:

- Improved TOT reporting with a new report form that includes LBID payment information which also reduced late payments. Further, the City contracted to have compliance reviews / audits of Hotels and other TOT Agents – which led to improved TOT reporting and compliance.

- Interest earnings on investments declined since FY 07 - due primarily to lower rates. However, while average interest rates paid by LAIF have declined by more than 90%, the City's interest earnings have dropped "only" by slightly less than 70% - due primarily to improved investment practices.

- The City achieved full compliance with GASB 45 (OPEB), by contracting for an appropriate Actuarial Study, and implemented a pre-funding program.

- The City continued upgrading its Risk Management Program – by achieving 15 improvements from the CJPIA 2006 Risk Management Evaluation. The City also worked with CJPIA on its updated Risk Management Evaluation in 2010 – and initiated a Loss Control Action Plan in 2011.

- Improvements in the City's Computer-based Information Systems include increased spam protection, and upgrading servers, software, and PC's.

- City Council and City Staff achieved a fiscally sound two-year Budget for Fiscal Years FY 10 and FY11- maintaining the City's General Fund reserves at more than 20% of General Fund expenses.

Administrative Services Department

Work Program Highlights for Next Two-Year Budget – for FY 12 and FY 13:

- Update Key Fee Studies: (1) Water and Sewer; (2) Development Impact Fees; and (3) General User Fees.
- Fiscally Sound Two-Year Budget maintaining 20% Reserves per Policy.
- Assist Parking Division staff to finalize written procedures of handling Parking Revenues - to assure proper checks and balances - and security practices.
- Develop a Master Plan for the City's Computer-based Information Systems.
- Upgrade Risk Management Program: Work with CJPIA on an updated "LossCAP", and implement improvements such as those outlined in the "Risk Management Evaluation" Recommendations presented by CJPIA in April 2011.

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.

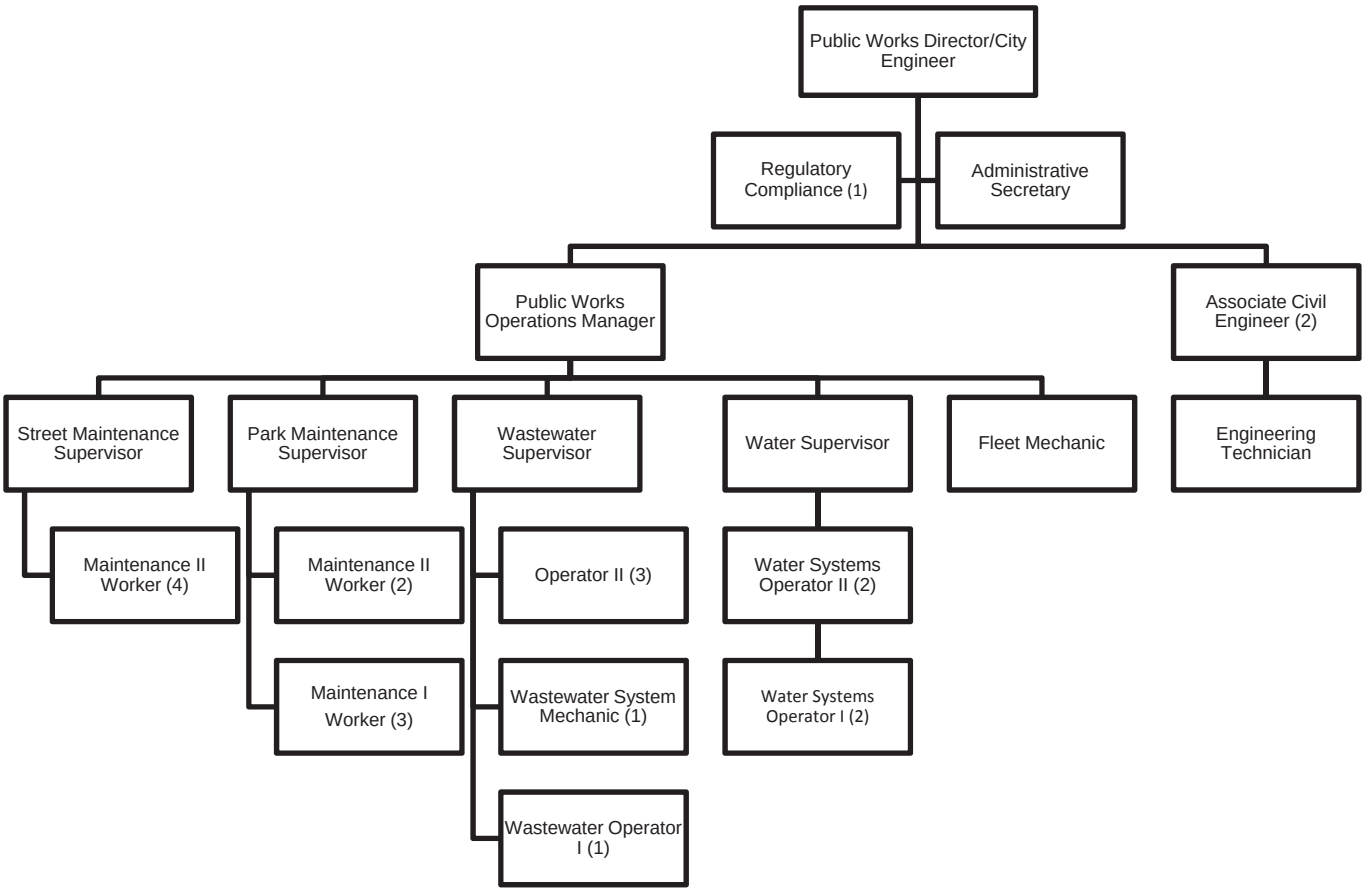
GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	651,796	284,000	307,292	313,342	18%
Operations & Maintenance	782,021	992,629	985,602	1,085,378	57%
Capital Outlay	127,619	457,078	30,000	30,000	2%
Debt Service	208,518	203,231	207,473	205,340	12%
Other Exps.& Fin. Use	78,382	155,746	184,200	136,000	11%
Operating Transfers	65,988	71,499	0	37,500	0%
Totals	**$1,914,324**	**$2,164,183**	**$1,714,567**	**$1,807,560**	**100%**

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PUBLIC WORKS

PUBLIC WORKS BASE BUDGET PERSONNEL ALLOCATION BY ACTIVITY



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Public Works Dir/City Engineer	1	1	1	1
Associate Civil Engineer	2	2	2	2
Administrative Secretary	1	1	1	1
Engineering Technician	1	1	1	1
Public Works Operations Manager	1	1	1	1
Street Maintenance Supervisor	1	1	1	1
Parks Maintenance Supervisor	1	1	1	1
Maintenance Worker II	6	6	6	6
Maintenance Worker I	4	4	3	3
Water System Supervisor	1	1	1	1
Water System Operator I	2	2	3	3
Water System Operator II	2	2	1	1
Wastewater Ops Supervisor	1	1	1	1
WWTP Mechanic	1	1	1	1
Treatment Plant Operator II	3	3	3	3
Treatment Plant Operator I	1	1	1	1
Regulatory Compliance	1	1	1	1
Mechanic	1	1	1	1
Total Department Staff	**31**	**31**	**30**	**30**

PUBLIC WORKS DEPARTMENT

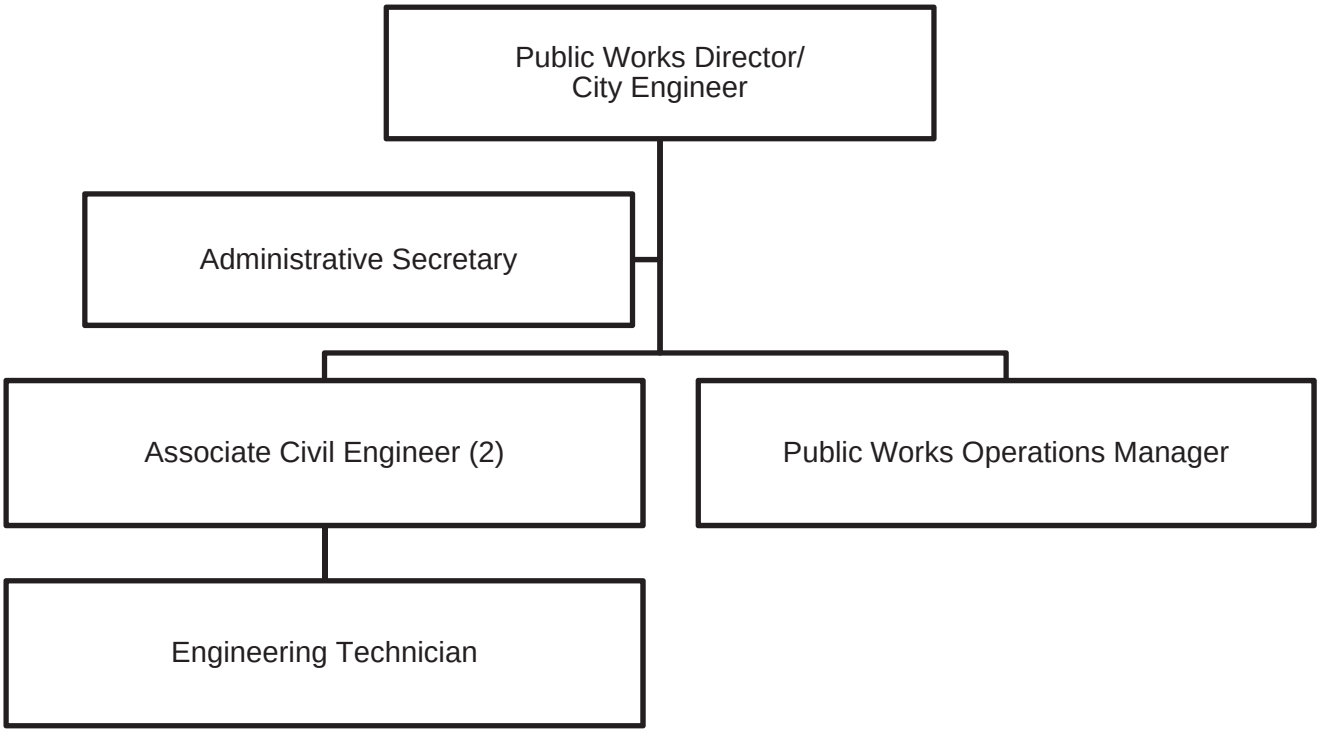
Activity Description

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Gov't Bldgs-City Hall	539,888	947,527	555,863	546,443	26%
Engineering	471,706	562,178	536,203	545,088	25%
Pismo Vets Hall	37,037	60,352	74,972	36,972	4%
Shell Beach Vets Hall	18,701	20,708	28,946	28,946	1%
Margo Dodd Park	3,148	1,893	1,893	1,893	0%
Park Maintenance	926,717	1,113,046	922,206	944,844	43%
Street Maintenance	640,003	736,796	674,168	655,742	32%
Totals	**$1,997,197**	**$2,705,704**	**$2,120,083**	**$2,104,186**	**100%**

ENGINEERING SERVICES



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Public Works/City Engineer	1	1	1	1
Associate Civil Engineer	2	2	2	2
Administrative Secretary	1	1	1	1
Engineering Technician	1	1	1	1
Public Works Operation Mgr	1	1	1	1
Total Department Staff	**6**	**6**	**6**	**6**

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 that are 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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	411,156	454,488	469,759	478,734	88%
Operations & Maintenance	60,550	107,690	66,444	66,354	12%
Totals	**$471,706**	**$562,178**	**$536,203**	**$545,088**	**100%**

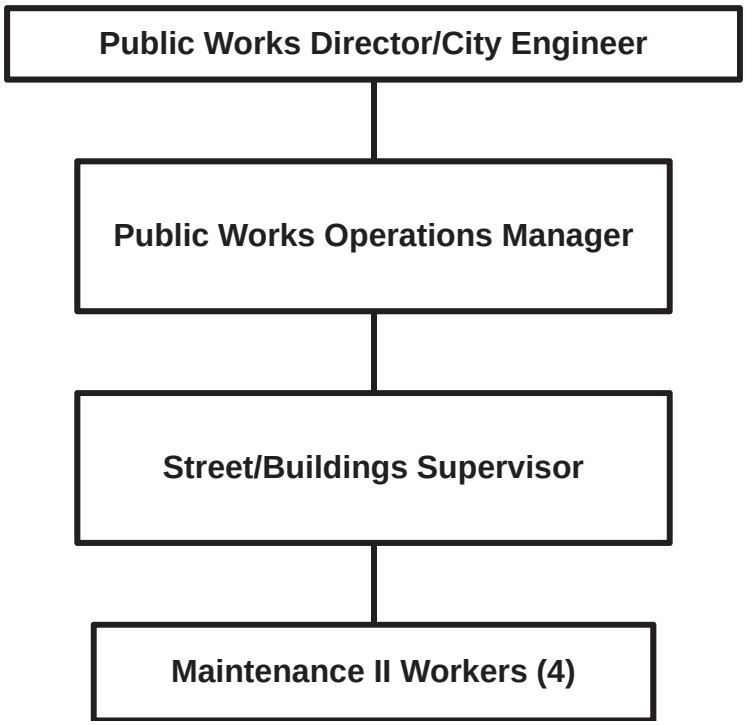
Accomplishments Prior Two-Year Budget:

- Construction of Promenade IV
- Annual Street Paving
- City-wide Radio Communication Improvements
- Bello Roof Reservoir Repair
- Feasibility Study – Old City Hall
- Parking Lot Paving
- Stormwater Outfall Reconstruction

Work Program Highlights for Next Two-Year Budget:

- Stormwater Management Program (SWMP) Best Management Practices
- Franklin Storm Drain
- Street Paving – Year Two

STREETS & GOVERNMENT BUILDINGS MAINTENANCE



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Street Maintenance Supervisor	1	1	1	1
PW Maintenance Worker II	4	4	4	4
PW Maintenance Worker I	1	1	1	1
Building Maintenance Worker	1	1	1	1
Total Department Staff	**7**	**7**	**7**	**7**

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, two Fire Stations, ten public restrooms and the Public Works Maintenance Buildings.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	443,089	462,999	486,148	487,780	36%
Operations & Maintenance	517,421	688,436	600,512	534,107	45%
Capital Outlay	21,904	295,412	0	0	0%
Debt Service	235,138	229,175	233,958	231,554	18%
Other Expenses	155	0	0	0	0%
Operating Transfers	21,070	91,254	15,224	16,555	1%
Totals	**$1,238,777**	**$1,767,276**	**$1,335,842**	**$1,269,996**	**100%**

Streets, Government Buildings Maintenance, and Veterans' Halls

Accomplishments Prior Two-Year Budget:

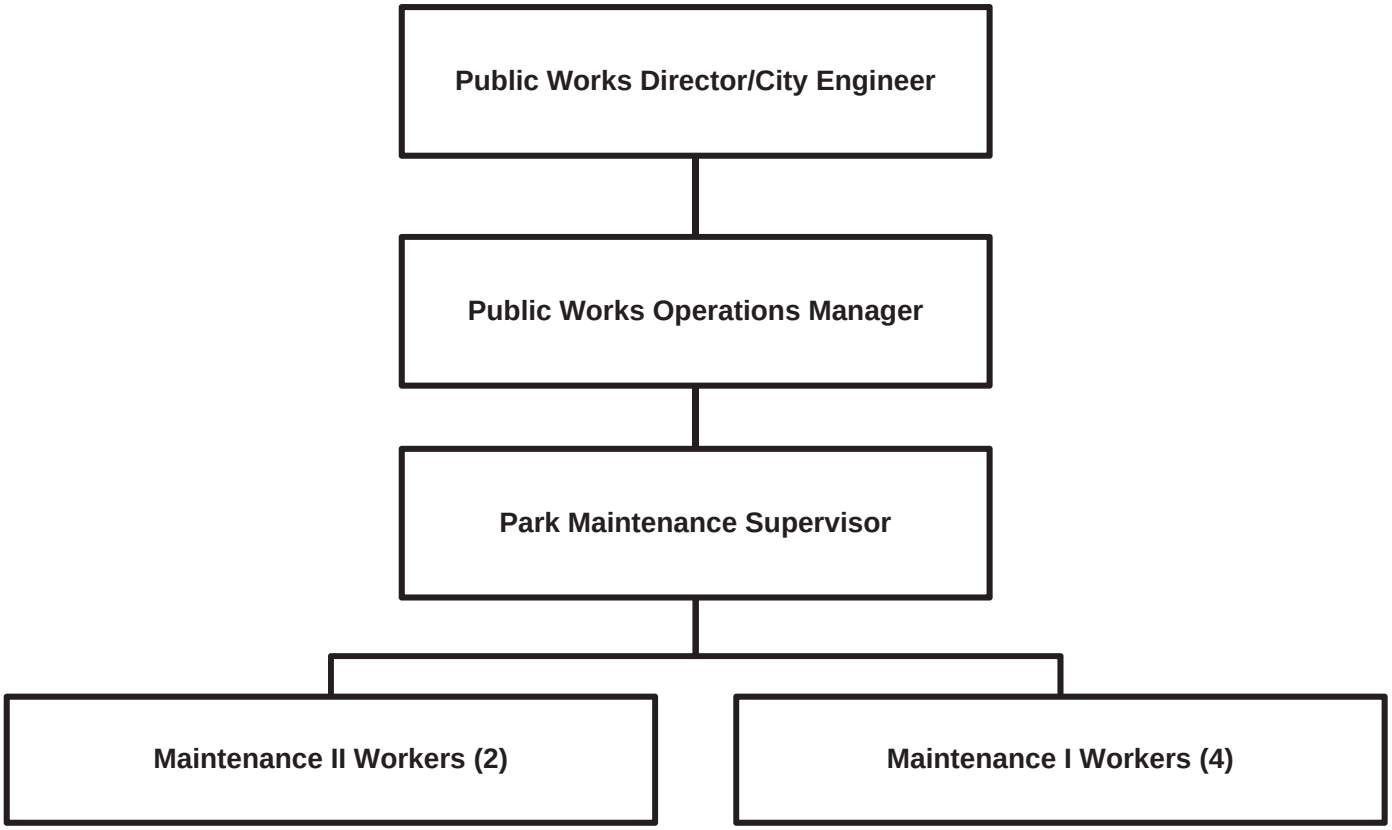
- Develop Corporation Yard needs assessment and Master Plan
- Refinish hardwood floors at Shell Beach Veterans' Hall
- Install fire alarms at Pismo Beach and Shell Beach Veterans' Halls
- Repaint the interior at the Police Station
- Repaint the exterior of the Shell Beach Veterans' Hall
- Complete installation of standby generator at Station 64

Work Program Highlights for Next Two-Year Budget:

- Undergrounding Utilities 20A
- Shell Beach/Pismo Beach Pedestrian and Bicycle Access and Streetscape
- Street Paving –Year Two
- Street Paving - Longview
- City Hall and Bello Vets Hall HVAC Replacement
- City Hall Generator Installation
- Old City Hall Building Feasibility Assessment

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PARKS MAINTENANCE



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Parks Maintenance Supervisor	1	1	1	1
Maintenance I Worker	4	4	3	3
Maintenance II Worker	2	2	2	2
Total Department Staff	**7**	**7**	**6**	**6**

* Additional staffing includes 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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	519,745	611,121	522,703	529,336	57%
Operations & Maintenance	379,348	366,634	379,298	374,648	41%
Operating Transfers	27,624	135,290	20,205	40,860	2%
Totals	**$926,717**	**$1,113,045**	**$922,206**	**$944,844**	**100%**

Accomplishments Prior Two-Year Budget:

- Complete construction of Ira Lease Park
- Replacement of Boosinger Park play equipment and install rubberized fall protection
- Install safety barriers and re-landscaped slope areas at Highland Park
- Prepare inventory of parks, trails and public areas maintained by the City
- Relocate safety bollards and re-grade Margo Dodd Park to prevent further erosion of bluff

Work Program Highlights for Next Two-Year Budget:

- Entrance Signs into the City
- Caltrans EEMP Grant
- Dinosaur Caves Park Restroom and Landscape
- Spyglass Park Restrooms and Parking Lot
- Install Retaining Wall and re-landscape Front Slope Areas at Shell Beach Tennis Courts

Parks Maintenance

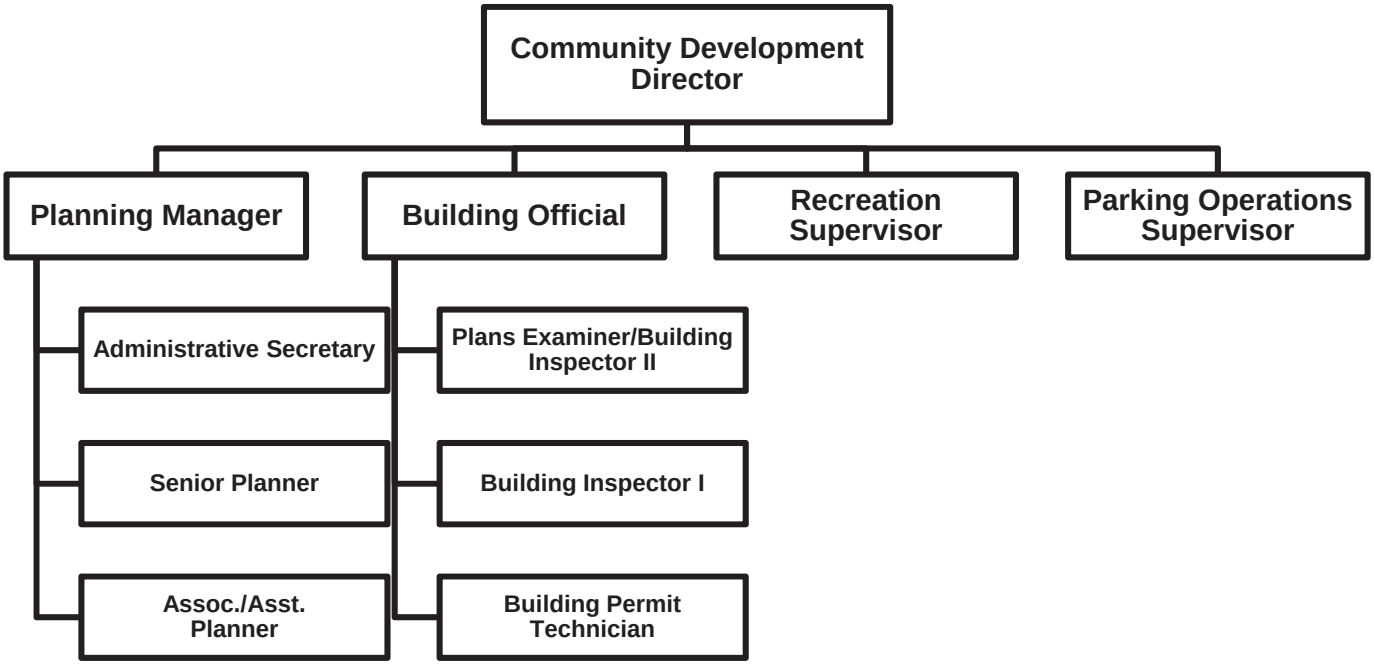
Work Program Highlights for Next Two-Year Budget continued:

- Install Drain inlet at Chumash Park
- Complete Irrigation Telemetry

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COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT BASE BUDGET PERSONNEL BY ACTIVITY



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Community Development Director	1	1	1	1
Building Official	1	1	1	1
Building Inspector I	1	1	1	1
Building Inspector II	1	1	1	1
Building Permit Technician	1	1	1	1
Planning Manager	1	1	1	1
Administrative Secretary	1	1	1	1
Senior Planner	1	1	1	1
Associate/Assistant Planner	1	1	1	1
Recreation Supervisor	1	1	1	1
Parking Supervisor	1	1	1	1
Total Department Staff	**11**	**11**	**11**	**11**

*Additional staffing includes part-time temporary Asst., Volleyball Coordinator,

Community Development Department

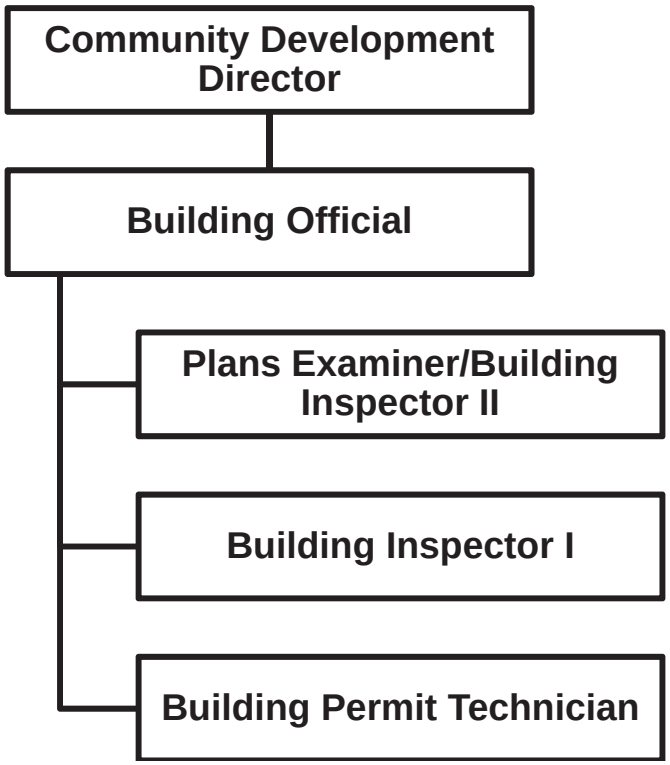
Activity Description

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, alternation and repair of buildings. Recreation serves residents and visitors by providing opportunities for play and relaxation.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Building Division	535,486	605,562	565,466	535,033	35%
Planning Division	843,855	767,947	729,679	731,797	45%
Recreation City Supported	249,430	262,145	271,315	270,343	17%
Recreation Fee Supported	60,389	69,671	66,596	66,596	4%
Totals	**$1,689,160**	**$1,705,325**	**$1,633,056**	**$1,603,769**	**100%**

BUILDING INSPECTION



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Plans Examiner/Bldg Inspector	1	1	1	1
Building Permit Technician	1	1	1	1
Total Department Staff	**4**	**4**	**4**	**4**

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	421,650	439,546	436,091	435,688	77%
Operations & Maintenance	111,388	160,238	129,247	99,067	23%
Capital Outlay	0	3,000	0	0	0%
Operating Transfers	2,448	2,778	128	278	0%
Totals	**$535,486**	**$605,562**	**$565,466**	**$535,033**	**100%**

Accomplishments Prior Two-Year Budget:

- For budget year 2009 / 2010, 743 construction permits were issued at a valuation of $10,924,518, 216 permit applications received plan reviews with a total of 704 plan reviews completed. A total of 3,811 field inspections were performed resulting in a daily average of 14.83 inspections. This produced 13 New SFR, 9 Units of Multi-Family, 118 Residential Alterations/Additions and 76 Commercial Tenant Improvements. The Building Division also performed 29 development reviews for the Planning Division. Processed code enforcement cases. Wrote 1 administrative citation, went to court on 1 case.

- For budget year 2010 / 2011 to date, 523 construction permits were issued at a valuation of $5,525,124, 212 permit applications received plan reviews with a total of 419 plan reviews completed. A total of 1,666 field inspections were performed resulting in a daily average of 8.91 inspections. This has produced 5 New SFR, 97 Residential Alteration/Additions and 36 Commercial Tenant Improvements. The Building Division also performed 14 development reviews for the Planning Division. Processed 79 code enforcement cases. Wrote 2 administrative citations.

Building Inspection

Accomplishments Prior Two-Year Budget continued:

- Achieved the previous year's goals of adopting a new Unreinforced Masonry Building Ordinance and updating the list of remaining buildings required to comply.

- Achieved the previous year's goal of adopting the 2010 California Code of Regulations Title 24 including CALGreen and California Residential Code.

- Achieved the previous year's goal of adopting the new Energy Regulations.

- Achieved the previous year's goal of adopting a fee resolution for Code Enforcement Administrative Citations.

- Achieved the previous year's goal of implementing the new permit tracking system Citizen Serve that has greatly improved how we process permits and code enforcement cases across the Divisions of Building, Planning, Engineering and Fire. We are continuing with development on the GIS functions of the program then finally we will be working on citizen access to the program for use in tracking information for the public.

- Completed an audit requested by FEMA on structures within the flood plain.

- Completed an audit of the Insurance Services Offices (ISO) on Building Code Effectiveness Grading Schedule (BCEGS). This audit helps in setting the rates for insurances on structures within the city. We had great news on a scale from 1 to 10, 1 being the best we have received a 2 up from a 5 we previously held. Only two jurisdictions in the State have achieved a 1.

- We did fall short of completing all of the required training to become Certified Access Specialists in the State required Certified Access Specialist Program (CASp). This was due to budget cuts in the travel and meetings and training accounts. It is a costly mandate that the City will have to comply with by 2014.

- Although we were successful in negotiating our contract with California Code Check our plan review consultant to provide CASp services and no additional cost to meet the requirements of State law. We will have to bring funding back into the training and travel budget as there are further requirements for all staff to become certified in 2014.

- We were successful in rolling unspent funds from the mid-year budget review to maintain the in house plan review with California Code Check which carried us several months into the current budget cycle. We only requested $60,000 for the current fiscal year which had the ability to be increased.

- Updated the website to reflect all of current adopted regulations. Provided many active forms for use by the public online.

Building Inspection

Accomplishments Prior Two-Year Budget continued:

- We had good performance with the program for special inspection requirements of the code initiated in the last goal setting. Continue to update special inspector qualifications and approvals for work in the jurisdiction. The City still remains to be the only jurisdiction on the Central Coast to have a full program in affect.

- We had good performance with the structural observation program initiated in the last goal setting for structural observation requirements of the code. The City still remains to be the only jurisdiction on the Central Coast to have this full program in affect.

- The success of the initiated comprehensive preconstruction meetings program on projects to bring all of the city inspection staff, design professionals and contractors together outlining all requirements for efficient and profitable development while providing the least impact on the surrounding community has been greatly successful.

- We were able to take advantage of many free training opportunities provided by the Central Coast Chapter of the International Code Council and various other groups like PG&E this year.

- We have become current with laser fiche from the many years of back log. We did all of this with staff and will maintain current status at all time going forward.

- Continued to update and maintain the automated permit and code enforcement tracking systems.

- Maintained support of the International Code Council by the Building Official in code development as a Class A government-voting member and attendance of annual business meetings.

- Maintained support to the California Association Building Officials by the Building Official in code development and attendance of annual business meetings.

- Maintained support to the Central Coast Chapter of the International Code Council by the Building Official as a Past President.

Work Program Highlights for Next Two-Year Budget:

- Continue to provide building code services for residential and commercial development through information dissemination, plan review services, and building inspections.

Building Inspection

Work Program Highlights for Next Two-Year Budget continued:

- Continue to develop an auto text plan review checklist for Building, Planning, Engineering and Fire to use when performing plan reviews on construction permit applications. Although this is very labor intensive to create this document and maintain it with all comments that can be generated by all divisions, this will be a very useful tool to help facilitate the process in the most effective and informative manner.

- Continue to develop a code enforcement html auto populating list for administrative citation process in Citizen Serve permit and code enforcement tracking software. This will allow the quick and consistent method of generating administrative citations. This also is very labor intensive to list and maintain all possible violations of the Municipal Code but will be very effective.

- Continue Code Enforcement services and initiate proactive programs.

- Continue ongoing staff education with cross training in building permit processing, building inspection, and code enforcement.

- Continue to encourage Building Division staff to obtain additional certifications from the ICC Certification Program.

- Continue to achieve additional certifications for the code enforcement program.

- Continue work on improvements to the web site, including public access to forms, policies, and project status.

- Continue to develop the new permit tracking software program Citizen Serve that will allow improved GIS functions and citizen access to enhance staff coordination in the permit processing functions.

- Continued to support the International Code Council with the Building Official serving as a Class A government-voting member and attendance of meetings.

- Continued to support California Association of Building Officials with the Building Official serving as a member and attendance of meetings.

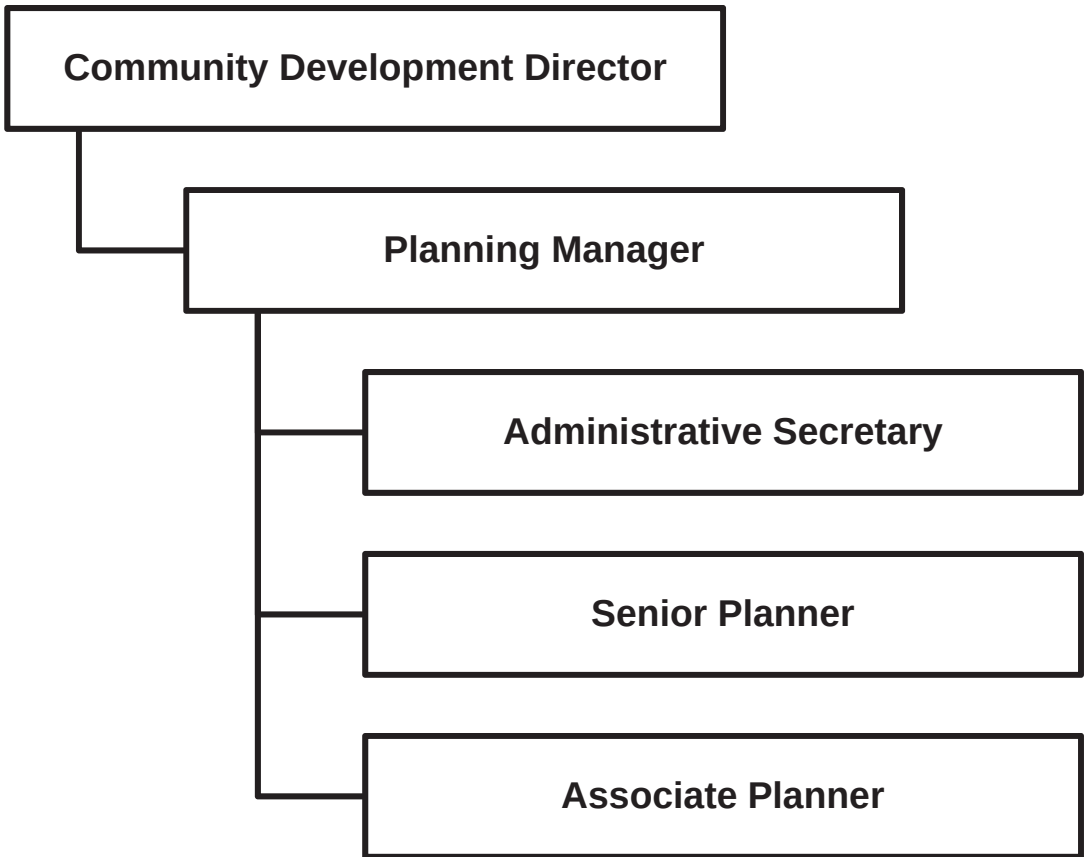
- Continue to support the Central Coast Chapter of the International Code Council.

- Provide training and encouragement to all Building Division staff to obtain certification as Certified Access Specialist Program (CASp) as required by State mandate.

- The Building Division will continue to seek for opportunities to improve service levels and support other Divisions in any way that it can.

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PLANNING



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Community Development Director	1	1	1	1
Planning Manager	1	1	1	1
Administrative Secretary	1	1	1	1
Senior Planner	1	1	1	1
Associate Planner	1	1	1	1
Total Department Staff	**5**	**5**	**5**	**5**

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	553,753	544,282	578,050	580,258	79%
Operations & Maintenance	290,102	217,165	151,629	151,539	21%
Capital Outlay	0	6,500	0	0	0%
Totals	**$843,855**	**$767,947**	**$729,679**	**$731,797**	**100%**

Accomplishments Prior Two-Year Budget:

Major Development Projects:

- 7 unit condominium project on Ocean View avenue
- Price Canyon subdivision for 24 single family homes

Legislative Projects:

- Shell Beach Streetscape Plan
- Housing element update and state certification
- Multiple Land use element amendments

Planning

Accomplishments Prior Two-Year Budget continued:

Administrative and Others:

- Ongoing RDA home improvement program with almost 200 families served since inception.
- Bike/Pedestrian Plan completed
- Amendments to the Land Use element
- Successful grant for Shell Beach Road/Price Street Class I bike evaluation
- BTA application submitted for bike racks throughout the City
- Price Canyon annexation processing
- Los Robles Del Mar processing

Work Program Highlights for Next Two-Year Budget:

Public projects:

- 360 Park avenue (People's Self Help Housing project)
- Ventana fire station (pending grant or loan funding)

Major Private projects:

- Price Canyon development of 24 single family homes (approved in FY2009/11)

Major Private projects:

- Major modification to 110 Oak Park (Baker project approved in FY 2007/09)
- 100 Five Cities Drive warehouse project major modification(approved in FY 2007/09)
- Sunset Beach Estates subdivision build out (approved in FY 2007/09)
- Six large mixed use projects downtown (approved FY 2007/09)

Planning

Work Program Highlights for Next Two-Year Budget (continued):

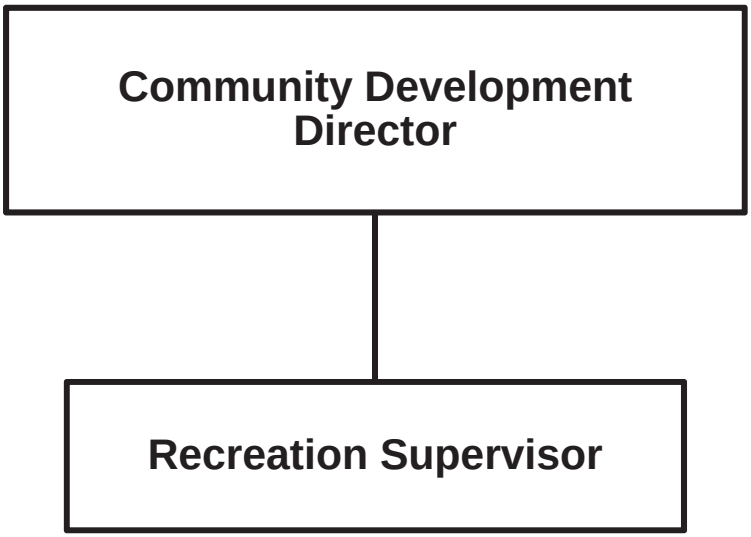
Legislative Projects:

- Land Use element and Circulation element update
- Portion of Conservation and Open Space and Parks/Rec element update
- 1983 and 1998 Sign ordinance regulation updates
- Complete Sphere of Influence update
- Price Historic Park Master Plan update
- Master Plans for parks with no plans
- Modification to Pismo Creek Trail plan

Administrative and other:

- Vacation rental procedure implementation
- Develop Climate Action Plan
- Develop Public Art program
- Inventory Historic buildings downtown
- Grants for Ventana fire station
- Develop options for 1000 Bello old City Hall site
- Price Canyon annexation processing
- Los Robles Del Mar processing

RECREATION – CITY & FEE SUPPORTED



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Recreation Supervisor	1	1	1	1
Total Department Staff	**1**	**1**	**1**	**1**

* Additional staffing includes part-time 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 On 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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	186,706	205,403	211,423	211,951	63%
Operations & Maintenance	59,579	56,742	59,892	58,392	18%
Capital Outlay	3,145	0	0	0	0%
Total Rec-City Supported Operating Budget	**$249,430**	**$262,145**	**$271,315**	**$270,343**	**80%**

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	39,810	42,196	42,196	42,196	12%
Operations & Maintenance	20,578	27,475	24,400	24,400	7%
Total Rec-Fee Supported Operating Budget	**$60,388**	**$69,671**	**$66,596**	**$66,596**	**20%**
Total Operating Budget for Recreation Functions	**$309,818**	**$331,816**	**$337,911**	**$336,939**	**100%**

Accomplishments Prior two-year budget:

- The Recreation Dept. has increased attendance for all of our Community Events, such as Pumpkins On The Pier, Holiday Harmony, Easter Egg Hunt, Stride with the Tide, etc.
- Implemented all classes in the Recreation Software program, to include special events such as Stride with the Tide, Father Daughter Dance, etc.
- Formalized agreements with the users of the Pismo Beach Baseball Fields.
- Developed the Father Daughter Dance, for the City of Pismo Beach into an annual event with over 140 fathers/daughters registering annually.

Recreation – City & Fee Supported

Accomplishments Prior two-year budget continued:

- Implemented the Pacific Breeze Concert Series at Dinosaur Caves Park – these concerts are held once a month from March – May, the concerts end on Mother's Day. The average attendance for these concerts exceeded 750 people.These concerts were made available due to the generous support of the many community sponsors, who donated funds and resources.

- Continued offering excursions for local residents, these excursions were offered once a month and we will continue to keep the prices reasonable so that it can be an affordable option for those who are interested.

- Reservations for facility rentals for our parks and halls continue to remain steady.

- Staff has reviewed the Adopt-a-Bench program during this past year. An assessment has been made to indicate what benches are currently available, those that have been adopted out, and a current list which will indicate when the benches were adopted and the possible time for renewal of those benches.

- Continue to offer new recreational classes and programs.

Work Program Highlights for Next Two-Year Budget:

- Continue to offer the special events at Dinosaur Caves Park.

- Look into developing a kid's day in the park, focusing on youth of all ages.

- Continue to offer a variety of Senior programming classes - such as exercise/ dance.

- Fee assessment for special event and parks.

- Create a new facility reservation form for the athletic facilities.

- Market special events.

- Conduct playground inspections.

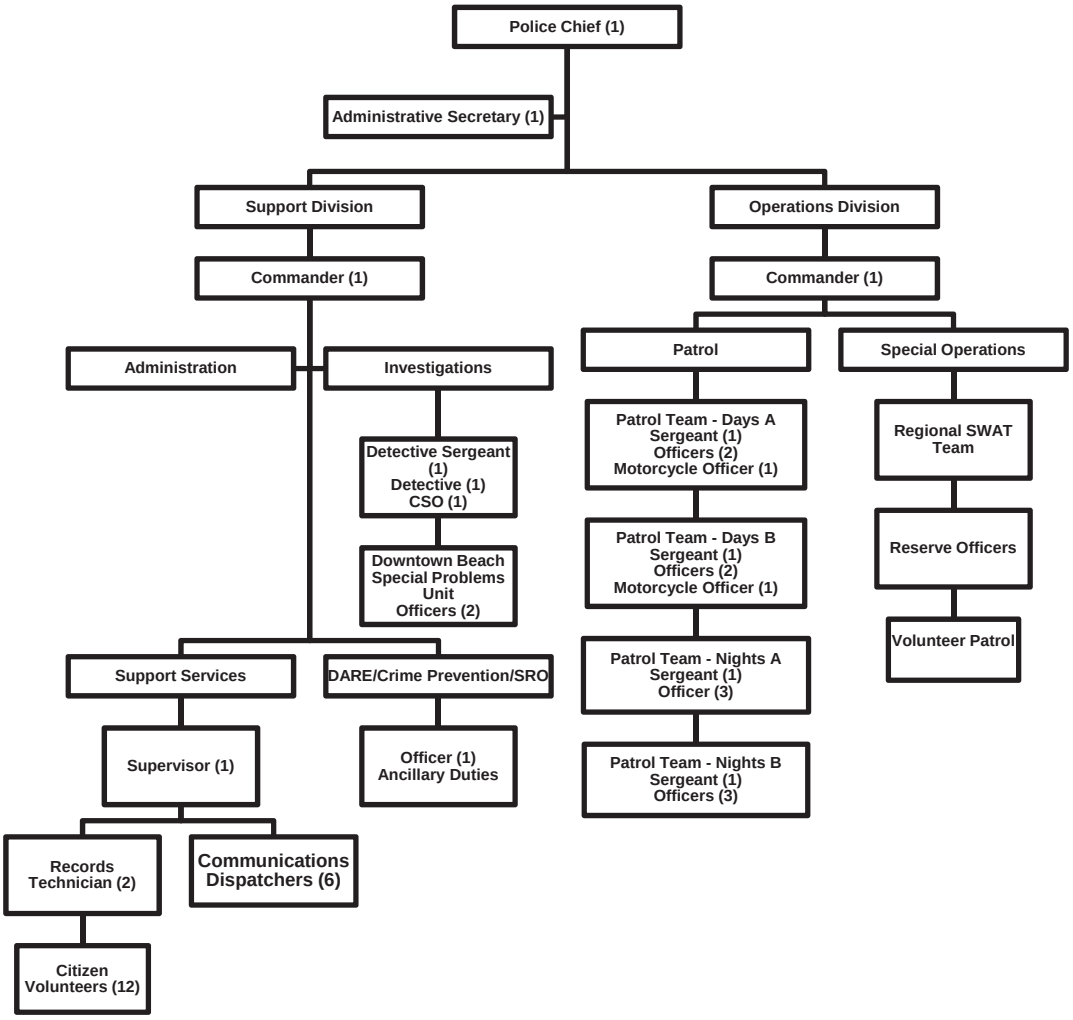
- Develop needs assessment for Volleyball courts.

- Shell Beach and Pismo Beach Veteran's Hall Assessment

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PUBLIC SAFETY

POLICE



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Police Chief	1	1	1	1
Police Commander	2	2	2	2
Administrative Secretary	1	1	1	1
Police Corporal	2	2	2	2
Police Sergeant	5	5	5	5
Police Officer	12	12	12	12
Police Officer (Grant)	1	1	0	0
CSO (Grant)	1	1	1	0
Support Services Supervisor	1	1	1	1
Records Technician	2	2	2	2
Dispatcher	6	6	6	6
Total Department Staff	**34**	**34**	**33**	**32**

* Additional staffing includes 14 citizen volunteers

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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.

GENERAL FUND EXPENDITURES

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	4,113,841	4,347,478	4,540,978	4,501,519	88%
Operations & Maintenance	397,034	527,030	495,687	490,094	10%
Capital Outlay	57,622	1,500	31,500	58,400	1%
Other Expenses	1,455	0	0	0	0%
Operating Transfers	80,613	112,503	97,204	73,430	2%
Totals	**$4,650,564**	**$4,988,511**	**$5,165,369**	**$5,123,443**	**100%**

Accomplishments Prior Two-Year Budget:

- Public Safety Communications Upgrade. This upgrade consisted of construction of two new repeater sites on opposite ends of the City. With this upgrade, emergency radio communications are improved, along with the elimination of several radio dead zones in the City. The equipment is state of the art and has the ability to be enhanced with little upgrade

- Commission on Accreditation for Law Enforcement Agencies (CALEA) Re-Accreditation. The reassessment of the police department’s compliance to the state of the art national standards set forth by CALEA was performed in August of 2010. In November 2010, the department was awarded its first reaccreditation which was more scrutinizing and tedious than the initial accreditation. In addition, compliance for this re-accreditation was done under the newest addition of the ever-evolving standards manual making this process more precipitous.

Police Department

Accomplishments Prior Two-Year Budget continued:

- "My Cop" Program. The "My Cop" program was developed to further enhance the department's partnership with the community. This program provides residents with a more personalized response from the police department regarding quality of life issues. Each officer of the department utilizes modern technology to make him or herself available to a particular zone within the city as to facilitate a response to quality of life issues.

- Pismo Beach Police Department Color Guard. The development and utilization of this unit is for the purpose of providing a formal well trained color guard used for formal city functions, dedications, community events, special events, Memorial and Veteran celebrations, parades, etc. Since the Color Guard's inception, it has been used for funeral details, memorial details, City presentations, opening ceremonies, parade leads etc. They look sharp and the unit is a great ambassador of the department and city.

- Police Service Dog Program. The K-9 program is an extremely valuable tool for the department. The K-9 program provides the following benefits to the department and its personnel: Officer protection, crowd control and dispersion, tracking, narcotics detection, enhanced public relations, career development and retention opportunities. K-9 Officer "Cannix" was sworn into the police department in 2010 and has been a valued member of this department since providing the above service to the

Work Program Highlights for Next Two-Year Budget:

- Police Technology Upgrade. PD has fallen behind in technology upgrades. Mobile data computers would provide officers more time in the field for essential tasks of report writing, DOJ information, DMV information, and CLETS information which may be performed from the vehicle rather from inside the station. Use of mobile data computers will increase available patrol time. Wireless download from capable video systems reduces officer's time in station downloading, viewing and booking video as it automatically downloads all video to data storage.

- Records Management System Upgrade. The current version of EIS PsNet Records Management System was purchased in 1998 and is currently utilized by the PD. Over the last 12 years new technology has become available that will allow the newest version of the system to enhance productivity and reduce redundant data entry. San Luis Obispo County was the original beta site for EIS and currently 6 other agencies in the county utilize this records management system. Because of the long relationship with EIS, they are providing the newest version release for no cost but will charge for the installation time, training time, and data conversion.

Police Department

Work Program Highlights for Next Two-Year Budget continued:

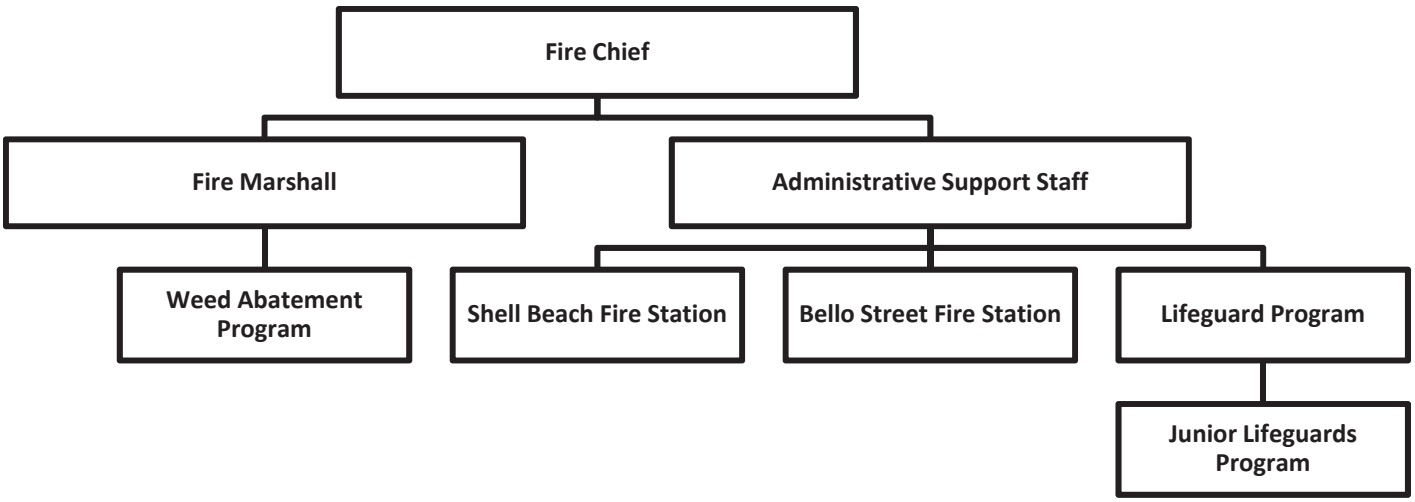
- Corporal Position Promotions. This position is one that affords the agency greater supervision reducing liability resulting from field related incidents. This rank is essential as it is the lowest rank given the ability to attend the POST Supervisor School. The department currently has two positions at this rank with a goal of adding two additional. This position also provides career development for future promotion and enhances retention.

- COPS Grant Modification. Since 2001, the City of Pismo Beach has been receiving 100k in State Cops funding. Initially, that amount covered the personnel costs of a sworn officer and a community services officer. Over the last decade, increases in personnel costs have continued to fund the community services officer and less of the sworn officer. Today only 20% of the funding is left after the CSO position is funded leaving just a small portion remaining for the sworn position. As the margin of that grant funding liability for the sworn officer has decreased, removing the police officers share from the grant could be more effectively used for setting up an appreciation account for the replacement of technology based equipment.

- “My Cop” Program. The “My Cop” program was developed to further enhance the department’s partnership with the community. Since its inception, several enhancements have been made as the program evolves. Continuing efforts to refine the program and build the number of registrants to the program will be performed to ensure the program’s success.

- Police Chaplain Program. The Police Chaplain Program a very valuable program that provides counseling for department employees, crime and accident victims. The police chaplain is subject to call out during critical incidents and times of crisis. This position will be in conjunction with the department’s volunteer program. This has been a prior goal for the department and one that is hoped to be attained.

FIRE



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Fire Captain	3.66	3.66	3.66	3.66
Fire Engineer	3.00	3.00	3.00	3.00
Firefighter I	0.67	0.67	0.67	0.67
Firefighter II	1.50	1.50	1.50	1.50
Fire Prevention Specialist	1.00	1.00	1.00	1.00
Communications Operator	1.00	1.00	1.00	1.00
Administrative Assistant/Office Technician	1.00	1.00	1.00	1.00
Total Department Staff	**11.83**	**11.83**	**11.83**	**11.83**

*Cal Fire Contract Staffing

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Fire Operations	1,805,996	1,944,847	1,889,039	1,914,820	93%
Weed Abatement	11,482	11,500	12,200	12,200	1%
Lifeguards	121,129	116,173	120,802	120,712	6%
Totals	**$1,938,607**	**$2,072,520**	**$2,022,041**	**$2,047,732**	**100%**

Accomplishments Prior Two-Year Budget:

- Completed installation of Mobile Data Computers in emergency vehicles.
- Completed purchase and placed into service a new Rescue Unit at Station 64.
- Reviewed the 2004 Ventana Fire Station drawings and submitted a grant application. The grant application was not successful. We will continue to explore other options.
- Completed a fuel modification project around the Pacific Estates.
- Developed and implemented a new Business Inspection Plan.

Work Program Highlights for Next Two-Year Budget:

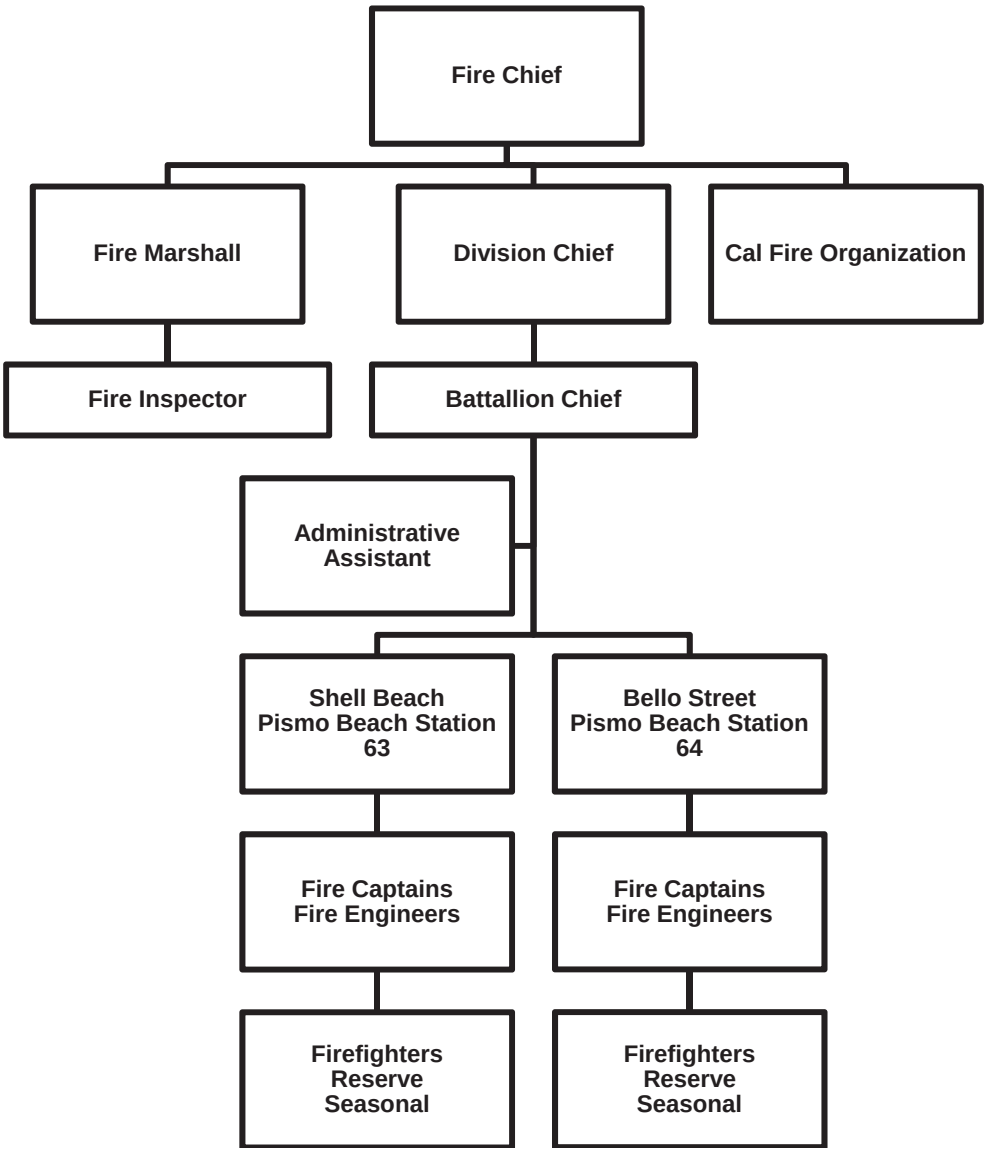
- Review the Ventana Fire Station plans for design and currency. Identify funding needs and sources. Create a timeline for construction.

Fire Department

Work Program Highlights for Next Two-Year Budget continued:

- Target high-risk population for installation of smoke detectors and seek grant funds for this purpose.
- Prepare specifications for replacement of a 1989 Pierce Fire Engine.
- Work with all City departments to establish a single reference document that has overlays of water and sewer systems, hydrant locations, street names, and aerial photos.
- Continue to work cooperatively with surrounding fire departments. Maintain automatic aid agreements, conduct joint training exercises, and share resources as needed.
- Apply for fire service grants and assist the Fire Safe Council in finding grants for fuel reduction projects.

FIRE OPERATIONS



Fire Operations

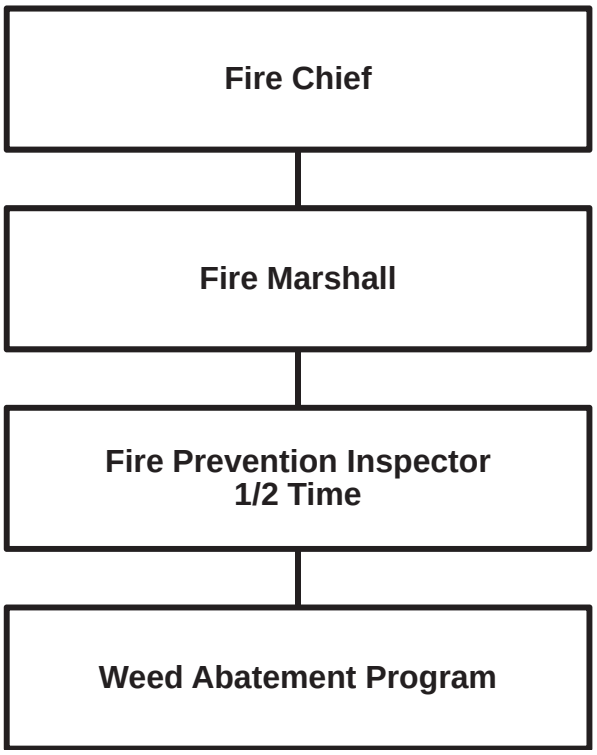
Activity Description

The Fire 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 needs, traffic collisions, extrication, rescue and fire suppression calls for service. Staff likewise provides fire inspection, enforcement and public education services.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	199,627	186,343	172,652	172,652	9%
Operations & Maintenance	1,541,871	1,664,587	1,636,258	1,632,285	87%
Capital Outlay	7,500	0	7,500	10,300	0%
Other Expenses	151	0	0	0	0%
Operating Transfers	56,848	93,917	72,629	99,583	4%
Totals	**$1,805,997**	**$1,944,847**	**$1,889,039**	**$1,914,820**	**100%**

WEED ABATEMENT



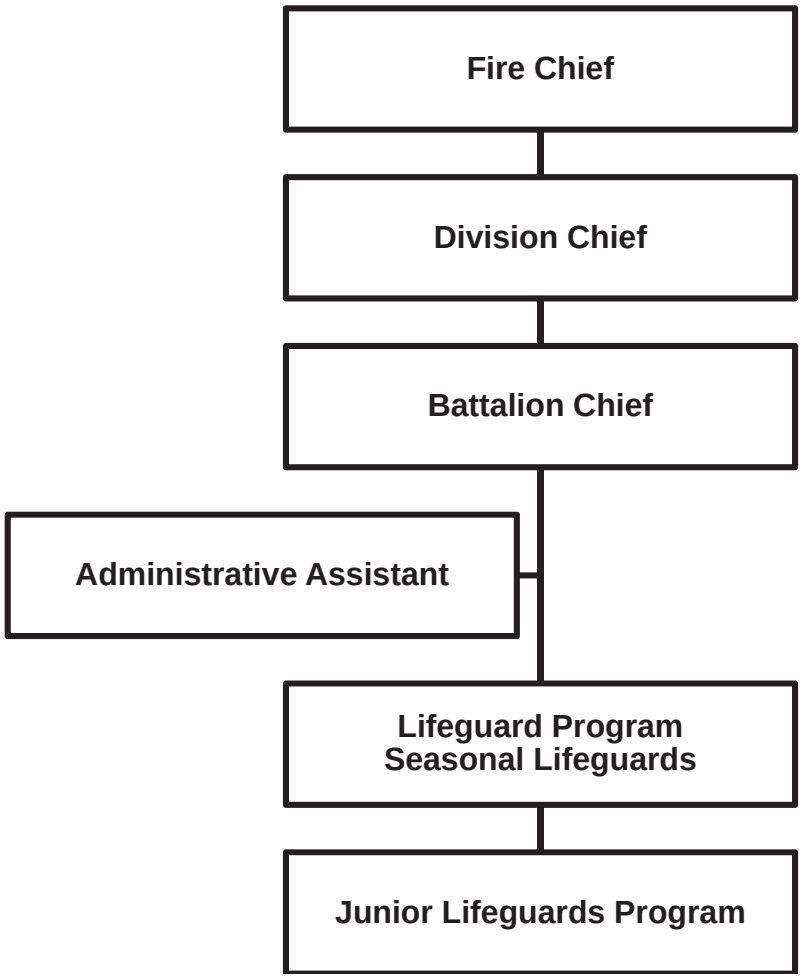
Activity Description

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.

GENERAL FUND EXPENDITURES:

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operations & Maintenance	11,482	11,500	12,200	12,200	100%
Totals	**$11,482**	**$11,500**	**$12,200**	**$12,200**	**100%**

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, five 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 Junior Lifeguard program.

GENERAL FUND EXPENDITURES:

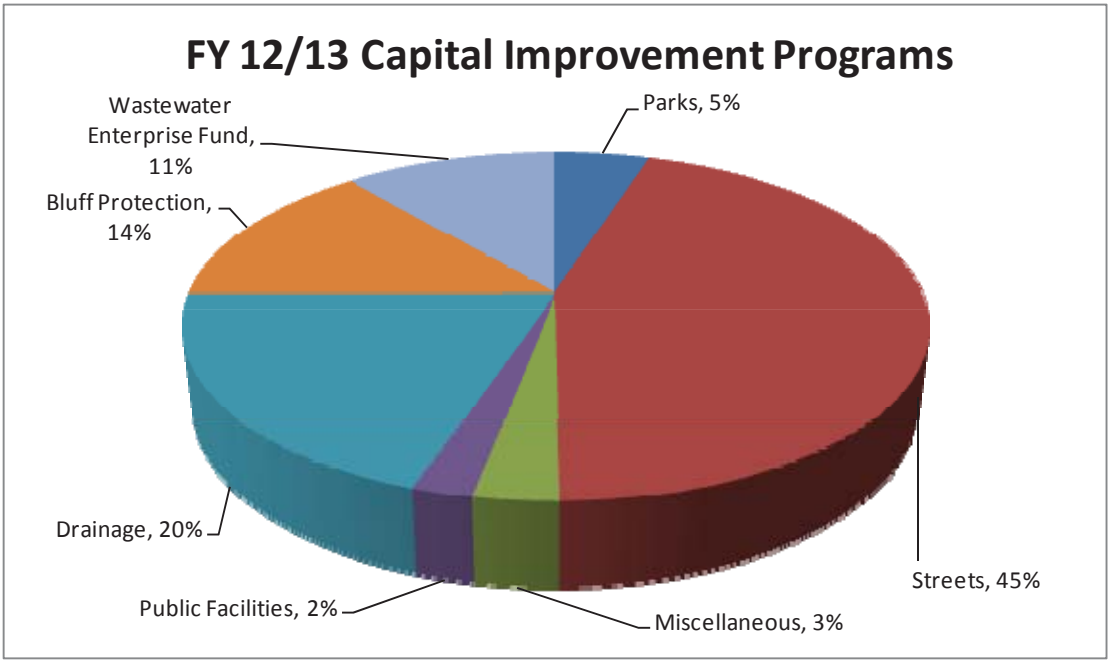
	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	101,843	86,059	77,790	77,790	64%
Operations & Maintenance	10,374	19,711	18,746	18,656	16%
Capital Outlay	2,345	2,500	2,500	2,500	2%
Operating Transfers	6,567	7,903	21,766	21,766	18%
Totals	**$121,129**	**$116,173**	**$120,802**	**$120,712**	**100%**

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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 11/12 and FY 12/13 budgeted projects.



GENERAL & OTHER FUND EXPENDITURES:	BUDGET FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Parks	100,000	100,000	155,000	2,200	5%
Streets	1,205,000	0	1,420,000	3,504,000	45%
Parking	30,000	0	0	0	0%
Promenade/Beach Access	1,500,000	200,000	0	0	0%
Miscellaneous	0	0	100,000	50,000	3%
Public Facilities	605,000	145,000	70,200	20,000	2%
Drainage	100,000	40,000	625,000	0	20%
Bluff Protection	128,000	0	442,000	0	14%
TOTAL GENERAL & OTHER FUND EXPENDITURES:	**$3,668,000**	**$485,000**	**$2,812,200**	**$3,576,200**	**89%**

ENTERPRISE FUND EXPENDITURES:	BUDGET FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Parking Enterprise Fund	5,000	0	0	0	0%
Water Enterprise Fund	80,000	1,086,000	0	1,025,000	0%
Wastewater Enterprise Fund	925,000	205,000	350,000	340,000	11%
TOTAL ENTERPRISE FUND EXPENDITURES:	**$1,010,000**	**$1,291,000**	**$350,000**	**$1,365,000**	**11%**

TOTAL GEN/OTHER & ENTERPRISE FUND EXPENDITURES:	**$4,678,000**	**$1,776,000**	**$3,162,200**	**$4,941,200**	**100%**

CAPITAL IMPROVEMENT PROJECTS DETAIL

		Fiscal Year 2011-12					
	Project Totals	General Fund	1/2 CENT Sales Tax	Grants/ Other Funds	Park Dev Fund	Water Ent Fund	WW Ent Fund
TRANSPORTATION							
Streets							
Street Paving Second Year - Six Year Program	1,400,000		1,400,000				
Five Cities Guardrail - Circulation Impact Fees	15,000			15,000			
Parking and Traffic Study/Highland-James Way	5,000		5,000				
Subtotal Streets	**1,420,000**	0	1,405,000	15,000	0	0	0
PUBLIC BLDGS & SUPPORT FACILITIES							
City Hall	15,000	15,000					
Shell Beach Veteran's Hall	10,000	10,000					
Pismo Beach Veteran's Hall	38,000	38,000					
Public Restrooms	4,800	4,800					
Fire Station #64	2,400	2,400					
Subtotal Public Facilities	**70,200**	70,200	0	0	0	0	0
Drainage							
Franklin Storm Drain	250,000			250,000			
Price Canyon Road - Circulation Impact Fee Funds	375,000			375,000			
Boeker Street Overlook	0	(15,000)	15,000				
Bluffs HOA Fence Repair	0	(30,000)	30,000				
Encanto Storm Drain	0	(40,000)	40,000				
Subtotal Drainage	**625,000**	(85,000)	85,000	625,000	0	0	0
Bluff Protection							
Dinosaur Caves Park - FEMA	50,000			50,000			
Vista Del Mar - FEMA	392,000			392,000			
Subtotal Bluff Protection	**442,000**	0	0	442,000	0	0	0
WATER ENTERPRISE FUND							
Additional Appropriation for Heights Water System	1,000,000					1,000,000	
Pismo Oaks Lift Station	(150,000)					(150,000)	
Shell Beach Waterline	(850,000)					(850,000)	
Subtotal Water Enterprise Fund	0	0	0	0	0	0	0
WASTEWATER ENTERPRISE FUND							
Solids Handling (Engineering Only)	200,000						200,000
Bar Screen	100,000						100,000
Grit Removal and Dewater	50,000						50,000
Subtotal Wastewater Enterprise Fund	**350,000**	0	0	0	0	0	350,000
PARKS							
Caltrans EEMP Grant - State Grant	130,000	5,000		125,000			
Pier Restroom Major Repair	25,000	25,000					
Subtotal Parks Fund	**155,000**	30,000	0	125,000	0	0	0
MISCELLANEOUS PROJECTS							
Pier Netting	100,000	100,000					
Subtotal Miscellaneous Projects	**100,000**	100,000	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL:	**3,162,200**	**115,200**	**1,490,000**	**1,207,000**	**0**	**0**	**350,000**

CAPITAL IMPROVEMENT PROJECTS DETAIL CONTINUED

		Fiscal Year 2012-13					
	Project Totals	General Fund	1/2 CENT Sales Tax	Grants/ Other Funds	Park Dev Fund	Water Ent Fund	WW Ent Fund
TRANSPORTATION							
Streets							
Bello Bridge Replacement - FHWA	3,200,000			3,200,000			
Street Paving - Longview	304,000		304,000				
Subtotal Streets	**3,504,000**	0	304,000	3,200,000	0	0	0
PUBLIC BLDGS & SUPPORT FACILITIES							
City Hall	10,000	10,000					
Shell Beach Veteran's Hall	10,000	10,000					
Subtotal Public Facilities	**20,000**	20,000	0	0	0	0	0
Drainage							
Subtotal Drainage	**0**	0	0	0	0	0	0
Bluff Protection							
Subtotal Bluff Protection	**0**	0	0	0	0	0	0
WATER ENTERPRISE FUND							
Wadsworth Avenue and Bello Street Upgrade	500,000					500,000	
Price Canyon Road and Del	525,000		420,000			105,000	
Subtotal Water Enterprise Fund	**1,025,000**	0	420,000	0	0	605,000	0
WASTEWATER ENTERPRISE FUND							
Vista Del Mar Gravity System Upgrade	220,000						220,000
Clarifier and Tresel Painting	120,000						120,000
Subtotal Wastewater Enterprise Fund	**340,000**	0	0	0	0	0	340,000
PARKS							
Re-slurry and Stripe Basketball Courts	2,200		2,200				
Subtotal Parks Fund	**2,200**	0	2,200	0	0	0	0
MISCELLANEOUS PROJECTS							
Engineering Study repair of Pier Plaza	50,000		50,000				
Subtotal Miscellaneous Projects	**50,000**	0	**50,000**	**0**	**0**	**0**	**0**
GRAND TOTAL:	**4,941,200**	**20,000**	**776,200**	**3,200,000**	**0**	**605,000**	**340,000**

Capital Improvement Projects

Accomplishments Prior Two-Year Budget:

- Promenade IV – Completion of the boardwalk middle section and Pier Plaza upgrade
- Annual Street Paving
- Radio Communication Improvements
- Bello Reservoir Repair
- Parking Lot Repaving
- Stormwater Outfall Reconstruction
- Naomi Avenue/Seacliff Drive storm drain installation

Work Program Highlights for Next Two-Year Budget:

- Street Paving – Year Two
- Heights Water System
- Telemetry System Upgrades
- Lift Stations Upgrades
- Caltrans EEMP Grant
- Pier Netting
- Reallocation of previously approved projects

Capital Improvement Project Detail

Project: Street Paving Second Year - Six Year Program		**Category:**	**STREETS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: This project would continue the paving program established by the City Council. The year two streets are within south Palisades and east Pacific Estates. The project would include additional French drains in the necessary areas that were successful in the Pacific Estates.

JUSTIFICATION: Continue moving forward in the six-year pavement maintenance plan for pavement rehabilitation throughout the City.

OPERATING IMPACT: There is no operationg impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 1,400,000	
Total Expenditures:	$ -	$ -	$ 1,400,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Half Cent Sales Tax			$ 1,400,000	
Total Funding:	$ -	$ -	$ 1,400,000	$ -

Capital Improvement Project Detail

Project: Five Cities Guardrail		**Category:**	**STREETS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Replace guardrail on Five Cities Drive

JUSTIFICATION: The existing is damaged and in need of repair. The City could have increased liability exposure if the guardrail should fail during an accident.

OPERATING IMPACT: There is no operating impacts.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 15,000	
Total Expenditures:	$ -	$ -	$ 15,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Grants & Other Funds			$ 15,000	
Total Funding:	$ -	$ -	$ 15,000	$ -

Capital Improvement Project Detail

Project: Installation of Stop Sign and Crosswalk @ Highland and James Way		**Category:**	**STREETS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: The project would provide a stop sign and crosswalk at the corner of Highland and James Way.

JUSTIFICATION: The stop sign would stop northbound traffic prior to the hard left turn under the bridge. The stop sign would also provide for a protected intersection to install a crosswalk across James Way to the new Five Cities sidewalk.

OPERATING IMPACT: Additional maintenance to maintain the stop signs, pavement markings and striping. Estimating an additional $200 per year for additional stirping and signs.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 5,000	
Total Expenditures:	$ -	$ -	$ 5,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Half Cent Sales Tax			$ 5,000	
Total Funding:	$ -	$ -	$ 5,000	$ -

Capital Improvement Project Detail

Project: City Hall		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: This project for the first year is to repair the roof at City Hall. Several of the flat roofs leak and are causing potential other damage to several offices. The FY 12/13 project is to repair worn carpeting in the Finance Department and provide for interior painting of the Finance and CVB offices.

JUSTIFICATION: Repair worn carpeting in Finance Department and provide for interior painting of the Finance and CVB offices.

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 15,000	$ 10,000
Total Expenditures:	$ -	$ -	$ 15,000	$ 10,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 15,000	$ 10,000
Total Funding:	$ -	$ -	$ 15,000	$ 10,000

Capital Improvement Project Detail

Project: Shell Beach Veterans Hall		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Building Fumigation/Repair, Window Retrofit, Front Door Replacement

JUSTIFICATION: To fumigate the building to avoid further termite damage.

OPERATING IMPACT: There is no operating costs.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 10,000	$ 10,000
Total Expenditures:	0	0	$ 10,000	$ 10,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 10,000	$ 10,000
Total Funding:	$ -	$ -	$ 10,000	$ 10,000

Capital Improvement Project Detail

Project: Pismo Beach Veterans Hall		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: The project would re-roof the Pismo Beach Veterans' Hall

JUSTIFICATION: To avoid further water damage associated with a leaking roof.

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 38,000	
Total Expenditures:	$ -	$ -	$ 38,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 38,000	
Total Funding:	$ -	$ -	$ 38,000	$ -

Capital Improvement Project Detail

Project: Public Restrooms		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: This project would re-paint the interior walls, floors and ceilings in the 8 public restrooms

JUSTIFICATION: Painting gives a cleaner appeal and are easier to maintain

OPERATING IMPACT: There is no operating impact

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 4,800	
Total Expenditures:	$ -	$ -	$ 4,800	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 4,800	
Total Funding:	$ -	$ -	$ 4,800	$ -

Capital Improvement Project Detail

Project: Fire Station #64		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Termite eradication and repairs based on termite inspection reports.

JUSTIFICATION: Extermination of termites will prevent future damage to the structure

OPERATING IMPACT: No operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 2,400	
Total Expenditures:	$ -	$ -	$ 2,400	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 2,400	
Total Funding:	$ -	$ -	$ 2,400	$ -

Capital Improvement Project Detail

Project: Franklin Storm Drain		**Category:**	**DRAINAGE**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Abandon (E) 36" storm drain, remove/install AC, install drive approaches, AC dike, install drain inlets and 30" storm drain pipe and headwall/rip rap, install filtration, manholes, traffic control, design, inspection and topo.

JUSTIFICATION: The current storm drain has failed and temporary repairs were installed, the project would provide permanente repairs by re-locating he storm drain in the street. This will also allow for property owners to repair their existing slopes.

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 250,000	
Total Expenditures:	$ -	$ -	$ 250,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Grants/Other Funds			$ 250,000	
Total Funding:	$ -	$ -	$ 250,000	$ -

Capital Improvement Project Detail

Project: Price Canyon Road		**Category:**	**DRAINAGE**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: The project would repair a slope damaged as part of last years storms. The project would also repair the inadaquate stormdrain system that contributed to the damage.

JUSTIFICATION: The project will reduce impacts during storms of sand bagging Price Canyon Road.

OPERATING IMPACT: No operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 375,000	
Total Expenditures:	$ -	$ -	$ 375,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Grants/Other Funds			$ 375,000	
Total Funding:	$ -	$ -	$ 375,000	$ -

Capital Improvement Project Detail

Project: Bluff Protection - Dinosaur Caves Park			**Category:**	**BLUFF**
Department/Division:	**PUBLIC WORKS**		**Project No.**	

DESCRIPTION: Move pedestrian path away from the bluff. Re-establish bluff top baricades.

JUSTIFICATION: Bluff Protection. FEMA. This project resestablishes the existing path.

OPERATING IMPACT: No operating impacts

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 50,000	
Total Expenditures:	$ -	$ -	$ 50,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Grants/Other Funds			$ 50,000	
Total Funding:	$ -	$ -	$ 50,000	$ -

Capital Improvement Project Detail

Project: Bluff Protection - Vista Del Mar			**Category:**	**BLUFFS**
Department/Division:	**PUBLIC WORKS**		**Project No.**	

DESCRIPTION: Consultant, design, engineering and construction of bluff protection of Vista Del Mar lift station and stairway.

JUSTIFICATION: Bluff Protection, FEMA. $392,000 to fund the construction of the bluff protection for the stairway and lift station.

OPERATING IMPACT: There are no operating impacts

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 392,000	
Total Expenditures:	$ -	$ -	$ 392,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Grants/Other Funds			$ 392,000	
Total Funding:	$ -	$ -	$ 392,000	$ -

Capital Improvement Project Detail

Project: Heights Water System - Additional Appropriation		**Category:**	**WATER**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: H2 Longview Waterline; Heights Booster Station; H3 Longview Waterline; Merced Waterline
Install consolidated system for the Height Tank 2 and Tank 3 by constructing a second tank next to H2 and demolishing H3

JUSTIFICATION: Needed to provide fire protection
Project is in design

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 1,000,000	
Total Expenditures:	$ -	$ -	$ 1,000,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Water Enterprise Fund			$ 1,000,000	
Total Funding:	$ -	$ -	$ 1,000,000	$ -

Capital Improvement Project Detail

Project: Solids Handling		**Category:**	**WW**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: The project would plan and design a sludge screw press for dewatering of biosolids. The design would include site grading, electrical, mechanical, along with instrumentation for the solids handling main of the WWTP

JUSTIFICATION: The City Council approved a solids handling study for the WWTP conducted by Carollo Engineers June 14, 2010. This project would plan and design for the solids handling equipment including a screw press. The actual construction is proposed for the next budgeted cycle.

OPERATING IMPACT: Beneficial operating impact reducing the overtime associated with the current system of solids handling.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 200,000	
Total Expenditures:	$ -	$ -	$ 200,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
WW Enterprise Fund			$ 200,000	
Total Funding:	$ -	$ -	$ 200,000	$ -

Capital Improvement Project Detail

Project: Bar Screen		**Category:**	**WW**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Replace existing bar screen with new bar screen

JUSTIFICATION: The existing bar screen has failed to adaquately remove the solids and rags from the headworks. This has impacts on the maintenance of pumps that can potentially impact the treatment process.

OPERATING IMPACT: This improvement would reduce operating impacts and allow staff to address additional preventative measures, reducing operating costs in the long term.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 100,000	
				$ -
Total Expenditures:	$ -	$ -	$ 100,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
WW Enterprise Fund			100,000	
Total Funding:	$ -	$ -	$ 100,000	$ -

Capital Improvement Project Detail

Project: Grit Removal and Dewater		**Category:**	**WW**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Remove grit from oxidation channel, routine maintenance, contract operation

JUSTIFICATION: The WWTP process requires that routine maintenance on the oxidation channel be performed every five years. Removing grit from the oxidation channel has not occurred since the WWTP was completed in 2006.

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 50,000	
Total Expenditures:	$ -	$ -	$ 50,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
WW Enterprise Fund			$ 50,000	
Total Funding:	$ -	$ -	$ 50,000	$ -

Capital Improvement Project Detail

Project: Caltrans EEMP Grant		**Category:**	**PARKS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: The EEMP Grant will fund beautification projects at on/off ramps along HWY 101 within the City. The City's cost share is $5,000 for the $125,000 grant

JUSTIFICATION: The goal of the grant is to help beautify the highway and provide trees which have been shown to help clean the air from pollutants created by the vehicles on the freeway. Beautification of the on/off ramps within the City will help give residents and visitors a better first impresion of the City as well as a more memorable lasting look.

OPERATING IMPACT: Additional impacts to maintain the planting installed especially during the establishment period. This operating impact is estimated at $8,000 the first year and $4,800 per year thereafter.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 130,000	
Total Expenditures:	$ -	$ -	$ 130,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 5,000	
Grants/Other Fund			$ 125,000	
Total Funding:	$ -	$ -	$ 130,000	$ -

Capital Improvement Project Detail

Project: Pier Restroom Major Repairs		**Category:**	**PARKS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Repair damage to Pier restrooms due to termites and dryrot per Pest and Orangism Inspection Report dated 2/2/2011. Epoxy coat the floor, replace fixtures and repaint interior.

JUSTIFICATION: Keep restrooms safe and usable until full restoration or replacement. Relocation of the restrooms is a mid-term goal. The planning process and coastal commission approval will likely take several years and there is currently no funding for replacement of the restrooms. This project is intended to provide a face-lift for the current restroom until the relocations can take place.

OPERATING IMPACT: The project should reduce operating impacts by making cleaning easier.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 25,000	
Total Expenditures:	$ -	$ -	$ 25,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 25,000	
Total Funding:	$ -	$ -	$ 25,000	$ -

Capital Improvement Project Detail

Project: Pier Netting		**Category:**	**PW Misc.**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Contract to install netting under the Pismo Pier to prevent pigeons from roosting. City Council adopted a Wildlife Management Plan on 12.21.10 netting is year two of a four year plan.

JUSTIFICATION: Netting has proven to be an effective deterrent which eliminates roosting areas for birds. Eliminating roosting area under the Pier will improve ocean water quality. The recent blocking that was installed as part of the Pier maintenance work eliminated roosting sites on the straight sections of the Pier. The netting would only be used in the diamonds.

OPERATING IMPACT: No significant operating impacts, other than repairs of netting snagged by fisherman. There is a ten year service life for the netting material.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 100,000	
Total Expenditures:	$ -	$ -	$ 100,000	$ -

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 100,000	
Total Funding:	$ -	$ -	$ 100,000	$ -

Capital Improvement Project Detail

Project: Bello Street Bridge Replacement		**Category:**	**STREETS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Environmental review, coordination with appropriate committees and agencies, revision of necessary ciruclation and master plans, design public outreach, obtain permits, bid project, construction. The project would replace the old Bello Street Bridge with a new concrete bridge.

JUSTIFICATION: New bridge along with re-alignment of Frady Lane will allow for better egress from HWY 1 in case of emergency. Will allow emergency and maintenance crews better access to the City for faster res time. The project is 100% funded by Federal Highway Adminstration (FHWA)

OPERATING IMPACT:The City would ultimatly incur additional operating expenses to maintain the new bridge. Not considered significant because of the low maintenance requirements of a concrete structure.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 3,200,000
Total Expenditures:	$ -	$ -	$ -	$ 3,200,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Grants/Other Funds				$ 3,200,000
Total Funding:	$ -	$ -	$ -	$ 3,200,000

Capital Improvement Project Detail

Project: Street Paving Longview		**Category:**	**STREETS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Street paving on Longview, paving to follow the Heights Waterline Project

JUSTIFICATION: Continue moving forward in the six-year pavement maintenance plan for pavement rehabilitation throughout the City. This project would re-pace the streets impacted by the waterline installation.

OPERATING IMPACT: No operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 304,000
Total Expenditures:	$ -	$ -	$ -	$ 304,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Half Cent Sales Tax				$ 304,000
Total Funding:	$ -	$ -	$ -	$ 304,000

Capital Improvement Project Detail

Project: City Hall		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: This project for the first year is to repair the roof at City Hall. Several of the flat roofs leak and are causing potential other damage to several offices. The FY 12/13 project is to repair worn carpeting in the Finance Department and provide for interior painting of the Finance and CVB offices.

JUSTIFICATION: Repair worn carpeting in Finance Department and provide for interior painting of the Finance and CVB offices.

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 15,000	$ 10,000
Total Expenditures:	$ -	$ -	$ 15,000	$ 10,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 15,000	$ 10,000
Total Funding:	$ -	$ -	$ 15,000	$ 10,000

Capital Improvement Project Detail

Project: Shell Beach Veterans Hall		**Category:**	**BUILDINGS**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Building Fumigation/Repair, Window Retrofit, Front Door Replacement

JUSTIFICATION: To fumigate the building to avoid further termite damage.

OPERATING IMPACT: There is no operating costs.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate			$ 10,000	$ 10,000
Total Expenditures:	0	0	$ 10,000	$ 10,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
General Fund			$ 10,000	$ 10,000
Total Funding:	$ -	$ -	$ 10,000	$ 10,000

Capital Improvement Project Detail

Project: Wadsworth Avenue and Bello Street Waterline Upgrade		**Category:**	**WATER**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Upgrade 800' to 12 inch PVC on Bello from Wadsworth to Main Street
Upgrade 435' to 12 inch PVC on Wadsworth from Bello across HWY 101 to Price Street
Upgrade 350' to 8 in PVC on Wadsworth from Dolliver to Price Street

JUSTIFICATION: Provide adequate fire flow to commercial zone, in addition to preparing for year three of the paving program. This project would integrate the utility needs with the paving needs so that fudning used wisely.

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 500,000
Total Expenditures:	$ -	$ -	$ -	$ 500,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Water Enterprise Fund				$ 500,000
Total Funding:	$ -	$ -	$ -	$ 500,000

Capital Improvement Project Detail

Project: Price Canyon Road and Dell Waterline Upgrade		**Category:**	**WATER**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Extend 235' to 12 inch main on Price Canyon from Solar Way to Dell Court
Upgrade 380' to 8 inch PVC on Wadsworth from Price Canyon to end of cul de sac

JUSTIFICATION: Provide adequate fire flow, per the Water Master Plan and to replace the waterlines prior to street paving. This area is scheduled for street paving as part of the six year street plan.

OPERATING IMPACT: No operating impact for this project.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 525,000
Total Expenditures:	$ -	$ -	$ -	$ 525,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Water Enterprise Fund				$ 105,000
Half Cent Sales Tax Fund				$ 420,000
Total Funding:	$ -	$ -	$ -	$ 525,000

Capital Improvement Project Detail

Project: Vista Del Mar Gravity System Upgrade			**Category:**	**WW**
Department/Division:	**PUBLIC WORKS**		**Project No.**	

DESCRIPTION: This project would replace the 8" sewer line with a larger 10" sewer main. The project would also eliminate grade issues with current line that increases the likelihood of sewer back-ups.

JUSTIFICATION: Historically this section of sewer line has experienced a greater frequency of sewage back-ups. This project would eliminate the structural component of the back-ups.

OPERATING IMPACT: Reduced operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 220,000
Total Expenditures:	0	0	0	$ 220,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Wastewater Enterprise Fund				$ 220,000
Total Funding:	0	0	0	$220,000

Capital Improvement Project Detail

Project: Clarifier and Tresel Painting		**Category:**	**WW**
Department/Division:	**PUBLIC WORKS**	**Project No.**	

DESCRIPTION: Recoat secondary clarifiers to prevent corrosion and deterioration. Recoat Tucan Trestle to prevent corrosion and deterioration

JUSTIFICATION: This project will extend the life span of the treatment plant process equipment. Clarifiers are starting to lose their coating and rusting in areas. Consult with Carollo Engineers on cost. The sewer trestle has been in operation since the mid 1980's and is in good condition, however, it is showing signs of environmental corrosion and is in need or recoating

OPERATING IMPACT: Reduces operating impacts.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 120,000
Total Expenditures:	$ -	$ -	$ -	$ 120,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
WW Enterprise Fund				$ 120,000
Total Funding:	$ -	$ -	$ -	$ 120,000

Capital Improvement Project Detail

Project: Re-slurry and Stripe Basketball Courts			**Category:**	**PARKS**
Department/Division:	**PUBLIC WORKS**		**Project No.**	

DESCRIPTION: Re-slurry and re-stripe basketball courts in Shell Beach

JUSTIFICATION: Keep courts maintained and playable safe conditions

OPERATING IMPACT: There is no operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 2,200
Total Expenditures:	$ -	$ -	$ -	$ 2,200

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Half Cent Sales Tax				$ 2,200
Total Funding:	$ -	$ -	$ -	$ 2,200

Capital Improvement Project Detail

Project: Study/Repair Pier Plaza Seawall			**Category:**	**ENGINEERING**
Department/Division:	**PUBLIC WORKS**		**Project No.**	

DESCRIPTION: The project would provide structural repairs and rust protection to the existing sheet pile wall. The exposed rebar would be covered in new concrete.

JUSTIFICATION: This wall is a seawall that provides protection to the Pier Plaza area. Deferred maintenance could over time compromise the structural integrity of the wall. This project is a City Council goal.

OPERATING IMPACT: No operating impact.

EXPENDITURES/ACTIVITY	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Project Cost Estimate				$ 50,000
Total Expenditures:	0	0	0	$ 50,000

FUNDING SOURCES	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Half Cent Sales Tax				$ 50,000
Total Funding:	$ -	$ -	$ -	$ 50,000

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ENTERPRISE AND RELATED FUNDS

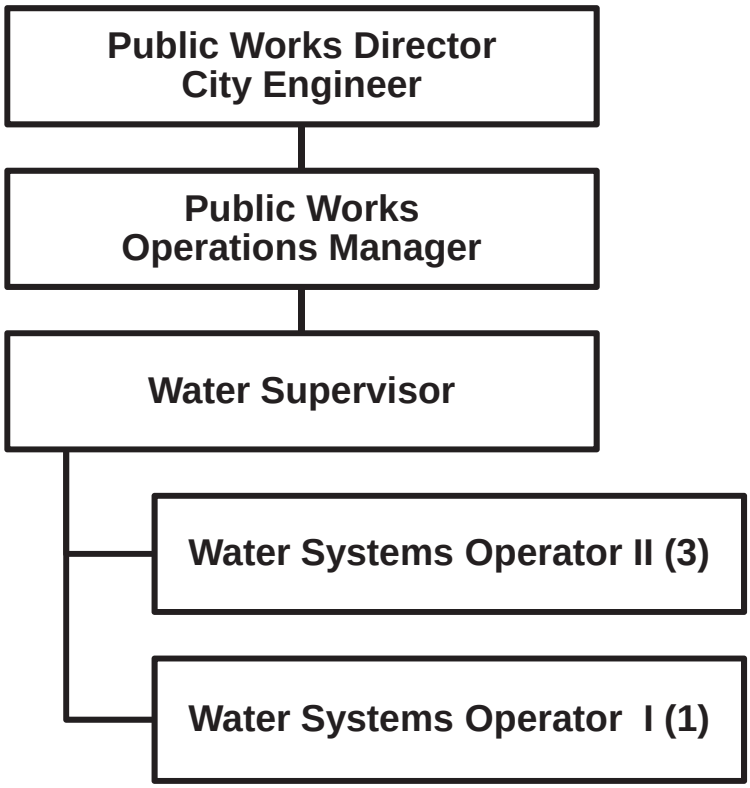
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COMBINING WATER FUNDS

Water Funds Adopted Budget				
FY 2011-12				
		Water Operations & Billing	**Special Water Tax**	**Total**
Net working capital 07/01/11		$ 1,156,049	$ -	$ 1,156,049
Revenues				
Water Sales & Service Charges		3,100,000		$ 3,100,000
Special Tax Fund/Interest			1,300,000	$ 1,300,000
Gragg Valley Ranch Contribution			181,421	$ 181,421
Transfer In From Water Fund			571,000	$ 571,000
Other Revenues		75,500	50,000	$ 125,500
TOTAL REVENUE		3,175,500	2,102,421	5,277,921
Expenditures				
Billing		116,925		$ 116,925
Operations		1,230,427		$ 1,230,427
State Water		27,500	1,606,916	$ 1,634,416
Lopez Water		760,500	495,916	$ 1,256,416
Capital Projects		-	-	$ -
Above Base Requests		82,100		$ 82,100
Transfer Out to Water Tax Fund		571,000		$ 571,000
TOTAL EXPENDITURES		2,788,452	2,102,832	4,891,284
Net Income/(Loss) from Operations		387,048	(411)	386,637
Estimated Net working capital 6/30/2012		$ 1,543,097	$ (411)	$ 1,542,686
FY 2012-13				
		Water Operations & Billing	**Special Water Tax**	**Total**
Net working capital 07/01/2012		$ 1,543,097	$ (411)	$ 1,542,686
Revenues				
Water Sales & Service Charges		3,100,000		$ 3,100,000
Special Tax Fund/Interest			1,326,125	$ 1,326,125
Gragg Valley Ranch Contribution			181,421	$ 181,421
Transfer In From Water Fund			545,000	$ 545,000
Transfer In From Half Cent Sales Tax Fund		420,000		$ 420,000
Other Revenues		75,500	50,000	$ 125,500
TOTAL REVENUE		3,595,500	2,102,546	5,698,046
Expenditures				
Billing		117,126		$ 117,126
Operations		1,246,222		$ 1,246,222
State Water		27,500	1,606,916	$ 1,634,416
Lopez Water		760,500	495,916	$ 1,256,416
Capital Projects		1,025,000		$ 1,025,000
Above Base Requests		2,000		$ 2,000
Transfer Out to Water Tax Fund		545,000		$ 545,000
TOTAL EXPENDITURES		3,723,348	2,102,832	5,826,180
Net Income/(Loss) from Operations		(127,848)	(286)	(128,134)
Esitmated Net working capital 06/30/2013		$ 1,415,249	$ (697)	$ 1,414,552

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WATER ENTERPRISE FUND



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Water Supervisor	1	1	1	1
Water Systems Operator II	2	2	3	3
Water Systems Operator I	2	2	1	1
Total Department Staff	**5**	**5**	**5**	**5**

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 on-going 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.

WATER ENTERPRISE FUND EXPENDITURES:

WATER OPERATIONS	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	509,951	586,630	577,279	585,673	31%
Operations & Maintenance	872,591	722,287	669,867	639,767	36%
Capital Outlay	0	22,783	0	0	0%
Other Exps. & Fin. Use	4,401	0	0	0	0%
Operating Transfers	27,665	400,728	629,381	565,781	34%
Total City Water Expenditures	**$1,414,608**	**$1,732,428**	**$1,876,527**	**$1,791,221**	**100%**
	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Water - Lopez	1,450,212	833,123	760,500	760,500	97%
Water - State	40,099	35,236	27,500	27,500	3%
	$1,490,311	**$868,359**	**$788,000**	**$788,000**	**100%**
Total Water Enterprise Fund Expenditures	**$2,904,919**	**$2,600,787**	**$2,664,527**	**$2,579,221**	

Water Division

Accomplishments Prior Two-Year Budget:

- Reservoir inspections and cleaning
- Replaced Bello Street Reservoir roof
- Meter change out program
- Provide water audits to customers to meet State Revolving Loan requirements
- Install new 4” service connection for Pismo Beach State Campground
- Seismic retrofit study for existing reservoirs
- Hollister Avenue waterline upgrade and street improvements

Work Program Highlights for Next Two-Year Budget:

- Northern Cities Management Area (NCMA) Studies
- Heights Water System waterline upgrade and new reservoir
- Telemetry System Upgrades
- Prepare Urban Water Management Plan
- Bello Street and Wadsworth Avenue waterline upgrade
- Price Canyon and Dell Court waterline upgrade
- Reservoir Maintenance – painting, cleaning, coating, inspections and seismic retrofit

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:

WATER BILLING	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	45,388	47,906	51,991	52,192	42%
Operations & Maintenance	54,505	60,853	71,934	66,934	58%
Totals	**$99,893**	**$108,759**	**$123,925**	**$119,126**	**100%**

WATER BILLING STAFF:

CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Accounting Technician	0.67	0.67	0.67	0.67
Total Department Staff	**0.67**	**0.67**	**0.67**	**0.67**

WATER TAX FUND

Activity Description

This activity accounts for the expenditure 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 $181.50 per EDU (Equivalent Dwelling Unit) for fiscal year 2011-2012. 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.

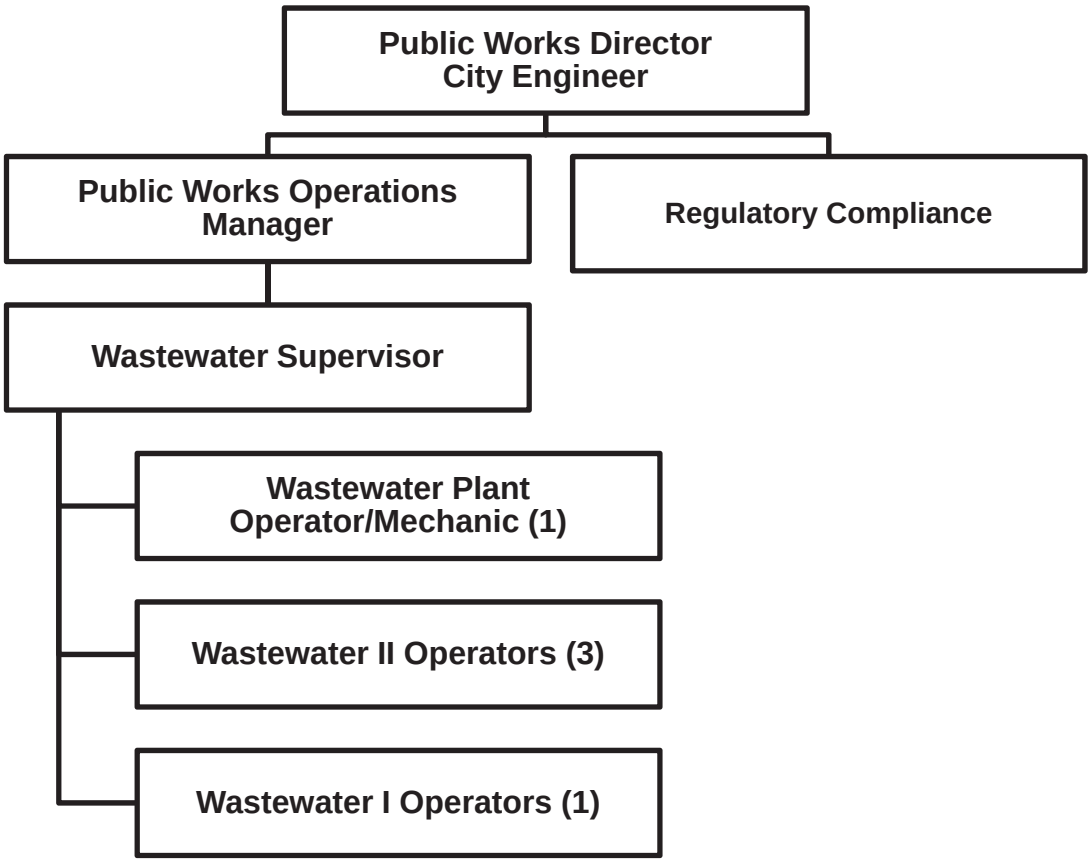
WATER TAX FUND EXPENDITURES:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Water-Lopez	246,320	418,827	495,916	495,916	24%
Water-State	1,068,069	1,303,384	1,425,495	1,425,495	68%
Water - Gragg Portion	129,285	165,880	181,421	181,421	9%
Total Water Tax Fund Expenditures	**$1,443,674**	**$1,888,091**	**$2,102,832**	**$2,102,832**	**100%**

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COMBINING WASTEWATER FUNDS

Wastewater Funds Adopted Budget			
FY 2011-12			
	Wastewater Operations & Billing	**Wastewater Expansion**	**Total**
Net working capital 7/1/11	$ -	$ 1,000,000	$ 1,000,000
Revenues			
Wastewater Charges/Reimbursements	3,360,000		3,360,000
Interest Earnings	5,000	5,000	10,000
Building Permits		21,000	21,000
Transfer In From Exp Fund	350,000		350,000
TOTAL REVENUE	3,715,000	26,000	3,741,000
Expenditures			
Billing	50,247		50,247
Operations	2,000,677	633	2,001,310
Debt Service	1,117,892		1,117,892
Capital Projects	350,000		350,000
Above Base Requests	48,000		48,000
Set Aside for Reserve	111,000		111,000
Transfers Out		350,000	350,000
TOTAL EXPENDITURES	3,677,816	350,633	4,028,449
Net Income/(Loss) from Operations	37,184	(324,633)	(287,449)
Estimated Net working capital 6/30/2012	$ 37,184	$ 675,367	$ 712,551
FY 2012-13			
	Wastewater Operations & Billing	**Wastewater Expansion**	**Total**
Net working capital 7/1/12	$ 37,184	$ 675,367	$ 712,551
Revenues			
Wastewater Charges/Reimbursements	3,360,000		3,360,000
Interest Earnings	5,000	5,000	10,000
Building Permits		21,000	21,000
Transfer In From Exp Fund	340,000		340,000
TOTAL REVENUE	3,705,000	26,000	3,731,000
Expenditures			
Billing	50,347		50,347
Operations	2,018,729	633	2,019,362
Debt Service	1,117,204		1,117,204
Capital Projects	340,000		340,000
Above Base Requests	2,000		2,000
Set Aside for Reserve	111,000		111,000
Transfers Out		340,000	340,000
TOTAL EXPENDITURES	3,639,280	340,633	3,979,913
Net Income/(Loss) from Operations	65,720	(314,633)	(248,913)
Estimated Net working capital 6/30/2013	$ 102,904	$ 360,734	$ 463,638

WASTEWATER



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Wastewater Supervisor	1	1	1	1
Wastewater Plant Operator/Mechanic	1	1	1	1
Wastewater II Operators	3	3	3	3
Wastewater I Operators	1	1	1	1
Regulatory Compliance	1	1	1	1
Total Department Staff	**7**	**7**	**7**	**7**

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.

WASTEWATER ENTERPRISE FUND EXPENDITURES:

WASTEWATER OPERATIONS	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	776,841	813,221	853,343	863,645	24%
Operations & Maintenance	1,629,905	1,303,983	1,158,715	1,126,215	33%
Capital Outlay	0	0	8,500	0	0%
Operating Transfers	145,048	34,111	21,119	28,869	1%
Debt Service	465,310	1,081,237	1,117,892	1,117,204	32%
Totals - Wastewater Operations	**$3,017,105**	**$3,232,552**	**$3,159,569**	**$3,135,933**	**90%**

	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Wastewater Construction	14,557	1,912,888	350,000	340,000	10%
Total Wastewater Constuction	**$14,557**	**$1,912,888**	**$350,000**	**$340,000**	**10%**

Total Wastewater Operations and Construction	**$3,031,662**	**$5,145,440**	**$3,509,569**	**$3,475,933**	**100%**

Wastewater Enterprise Fund

Accomplishments Prior Two-Year Budget:

- Sewer main cleaning program
- Perform solids handling study
- Install redundant chemical feed pumps for WWTP effluent
- Completed cleaning of the entire City sewer collection systems
- No violations of NPDES discharge permit or penalties
- Ocean Water Quality Study

Work Program Highlights for Next Two-Year Budget:

- Five Cities Lift Station Replacement
- Freeway Foothills Lift Station Upgrade
- Spyglass Lift Station Upgrade
- PG&E Lift Station Standby Generator
- Hot Spots Repairs
- Bar Screen Replacement

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.

WASTEWATER BILLING ACITIVITY EXPENDITURES:

WASTEWATER BILLING	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	22,278	23,697	25,709	25,809	45%
Operations & Maintenance	18,369	25,457	31,538	26,538	55%
Totals	**$40,647**	**$49,154**	**$57,247**	**$52,347**	**100%**

WASTEWATER BILLING STAFF:

CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Accounting Technician	0.33	0.33	0.33	0.33
Total Department Staff	**0.33**	**0.33**	**0.33**	**0.33**

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.

WASTEWATER EXPANSION FUND EXPENDITURES:

WASTEWATER EXPANSION	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operations & Maintenance	633	633	633	633	0%
Operating Transfers	0	0	350,000	340,000	
Totals	**$633**	**$633**	**$350,633**	**$340,633**	**0%**

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.

PIER FUND EXPENDITURES:

PIER ENTERPRISE FUND	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operations & Maintenance	107,074	241,564	49,764	49,764	28%
Capital Outlay	0	0	125,000	50,000	72%
Totals	**$107,074**	**$241,564**	**$174,764**	**$99,764**	**100%**

Accomplishments Prior Two-Year Budget:

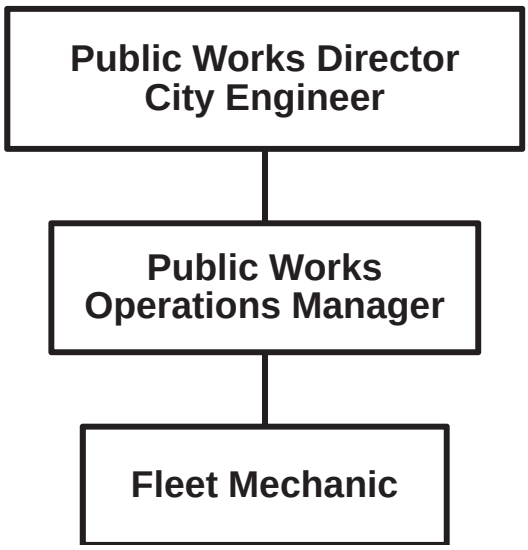
- Repaint Pier railings
- Complete recommended Pier structural improvements and blocking
- Promenade IV-Phase 2

Work Program Highlights for Next Two-Year Budget:

- Pier Netting
- Structural repairs to the Pier restrooms

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MOTOR VEHICLE OPERATIONS & REPLACEMENT



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Fleet Mechanic	1	1	1	1
Total Department Staff	**1**	**1**	**1**	**1**

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 that is owned by the City of Pismo Beach.

MOTOR VEHICLE FUND EXPENSES:

MOTOR VEHICLE OPERATIONS	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	89,706	100,088	101,509	101,867	7%
Operations & Maintenance	303,275	308,996	315,753	315,253	21%
Capital Outlay	0	0	6,000	0	2%
Other Exps.& Fin. Use	44	0	0	0	0%
Total Motor Vehicle Operations	**$393,024**	**$409,084**	**$423,262**	**$417,120**	**30%**

MOTOR VEHICLE REPLACEMENTS	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Capital Outlay	242,512	202,500	1,023,135	222,001	69%
Operating Transfers	0	0	30,000	0	2%
Total Motor Vehicle Replacement	**$242,512**	**$202,500**	**$1,053,135**	**$222,001**	**69%**

Total MV Operations & Replacement	**$635,536**	**$611,584**	**$1,476,397**	**$639,121**	**100%**

Motor Vehicle Repairs Division

Accomplishments Prior Two-Year Budget:

- Purchase replacement vehicles as adopted by City Council
- Develop a vehicle and equipment plan for City fleet, including new equipment required by regulations and additions to meet build-out requirements
- Purchase and install overhead oil changing equipment, containers for recycling oil and oil filter for crusher for recycling oil filters

Work Program Highlights for Next Two-Year Budget:

- Purchase Replacement Vehicles and Equipment as Adopted by City Council
- Maintain the City's Fleet to the Highest Standards

Parking Enterprise Fund Balance

Parking Enterprise Fund
Adopted Budget

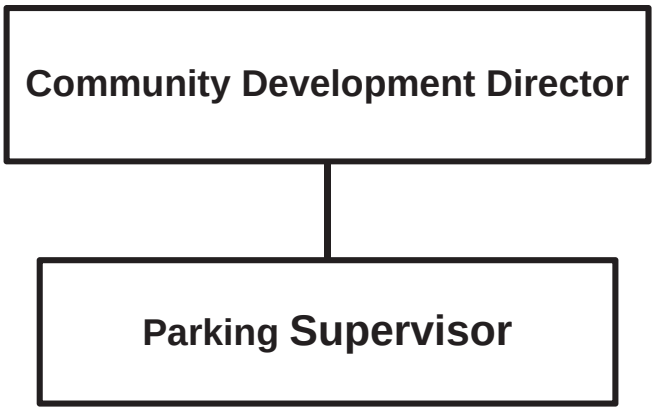
FY 2011-12

		Parking Enterprise Fund
Net Working Capital 7/1/2011	$	945,615
Revenues		
Kiosk Revenues		400,000
Parking Citations		100,000
Parking Permits		500
Total Revenue		500,500
Expenditures		
Salaries & Benefits		152,659
Materials & Services		124,889
Above Base Requests		4,000
Total Expenditures		281,548
Net Income/(Loss) from Operations		218,952
Estimated ending Net Working Capital 06/30/12	$	1,164,567

FY 2012-13

Net Working Capital 7/1/2012	$	1,164,567
Revenues		
Kiosk Revenues		400,000
Parking Citations		100,000
Parking Permits		500
Total Revenue		500,500
Expenditures		
Salaries & Benefits		153,054
Materials & Services		124,889
Above Base Requests		-
Total Expenditures		277,943
Net Income/(Loss) from Operations		222,557
Estimated ending Net Working Capital 06/30/13	$	1,387,124

PARKING ENTERPRISE FUND



CLASSIFICATION	ACTUAL FY 10	ACTUAL FY 11	ADOPTED FY 12	ADOPTED FY 13
Parking Supervisor	1	1	1	1
Total Department Staff	**1**	**1**	**1**	**1**

Parking Enterprise Fund

Activity Description

The Parking Division is responsible for implementing the goals of the Pismo Beach Parking Management Plan as follows:

- Administer existing parking more efficiently
- Provide more parking to support future demand and downtown businesses
- Improve enforcement and parking management
- Improve financial operations related to parking
- Establish a strong future parking structure financing program
- It is the intent of this management plan to change over time as various issues arise.

PARKING ENTERPISE FUND EXPENDITURES:

PARKING ENTERPRISE FUND EXPENSES	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	129,824	156,000	152,659	153,054	54%
Operations & Maintenance	133,392	127,731	124,889	124,889	44%
Capital Outlay	0	116,000	4,000	0	1%
Debt Service	2,671	12,030	0	0	0%
Operating Transfers	0	5,000	0	0	0%
Totals	**$265,887**	**$416,761**	**$281,548**	**$277,943**	**100%**

Parking Division

Accomplishments Prior Two-Year Budget:

- Initiated parking program.
- Installed equipment and hired staff.
- Developed parking office.
- Purchased new parking permit kiosk and installed them.
- Started enforcement program for timed parking areas in downtown.
- Achieved full staffing.

Work Program Highlights for Next Two-Year Budget:

- Evaluate expansion of paid parking in the downtown.
- Evaluate parking on Price Street for paid parking.
- Implement residential and employee parking permit.
- Identify sites to lease for additional paid parking spaces.
- Evaluate and identify sites for a Parking Structure.
- Implement cash handling procedures.
- Develop a 5-10 Year Plan for Paid Parking District.

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OTHER FUNDS

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HALF CENT SALES TAX FUND

Half Cent Sales Tax Fund Balance

Half Cent Sales Tax Fund Adopted Budget			
FY 2011-12			
			Half Cent Sales Tax Fund
Net Working Capital 7/1/2011		$	1,313,301
Revenues			
Transfers from Other Funds			1,050,000
		Total Revenue	1,050,000
Expenditures			
Operating Transfers			1,490,000
		Total Expenditures	1,490,000
	Net Income/(Loss) from Operations		(440,000)
Estimated ending Net Working Capital 06/30/12		$	873,301
FY 2012-13			
Net Working Capital 7/1/2012		$	873,301
Revenues			
Transfers from Other Funds			1,050,000
		Total Revenue	1,050,000
Expenditures			
Operating Transfers			776,200
		Total Expenditures	776,200
	Net Income/(Loss) from Operations		273,800
Estimated ending Net Working Capital 06/30/13		$	1,147,101

Half Cent Sales Tax Fund

Activity Description

The voters in Pismo Beach approved a .50% transactions sales and use tax on June 3, 2008 that was effective October 1, 2008. All proceeds of the tax levied and imposed shall be accounted for in the City of Pismo Beach General Fund, and may be used for any lawful purposed as designated by the Council. The local measure will include a six and one half year sunset clause, after which the tax will cease to be collected unless reauthorized by the voters. The expiration date of tax collections for this measure is March 31, 2015. The City of Pismo Beach has set up a separate fund to track the specific revenues and expenditures that are generated by the .50% transaction sales and use tax.

FUND REVENUE HALF CENT SALES TAX FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	5,890	0	0	0	0%
Mark to Mkt Gain/Lossoss	9,550	0	0	0	0%
Transfers In	1,016,525	1,029,000	1,050,000	1,050,000	0%
Total Fund Revenue	**$1,031,965**	**$1,029,000**	**$1,050,000**	**$1,050,000**	**0%**

FUND EXPENSES HALF CENT SALES TAX FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operating Transfers	25,909	1,395,335	1,490,000	776,200	0%
Total Fund Expenses	**$25,909**	**$1,395,335**	**$1,490,000**	**$776,200**	**0%**

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 GAS TAX FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Gas Tax 2103	0	0	87,233	87,233	36%
Gas Tax 2105	47,525	53,200	47,000	47,000	19%
Gas Tax 2106	42,204	46,000	42,000	42,000	17%
Gas Tax 2107	63,341	71,000	63,000	63,000	26%
Gas Tax 2107.5	2,000	2,000	2,000	2,000	1%
Interest	461	0	500	500	0%
Total Fund Revenue	**$155,531**	**$172,200**	**$241,733**	**$241,733**	**100%**
FUND EXPENSES GAS TAX FUND:	**ACTUAL FY 10**	**BUDGET FY 11**	**ADOPTED FY 12**	**ADOPTED FY 13**	**% OF TOTAL FY 12**
Operating Transfers	215,000	140,000	140,000	140,000	0%
Total Fund Expenses	**$215,000**	**$140,000**	**$140,000**	**$140,000**	**0%**

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 Ride-On program provides a subsidized shuttle 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 Ride-On expenses are budgeted in this fund.

FUND REVENUE LOCAL TRANSIT FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
TDA Dial a Ride	0	1,500	0	0	
Total Fund Revenue	**$0**	**$1,500**	**$0**	**$0**	**0%**
FUND EXPENSES LOCAL TRANSIT FUND:	**ACTUAL FY 10**	**BUDGET FY 11**	**ADOPTED FY 12**	**ADOPTED FY 13**	**% OF TOTAL FY 12**
Operations & Maintenance	5,720	3,000	3,000	3,000	89%
Other Expenses	355	355	355	355	11%
Total Fund Expenses	**$6,075**	**$3,355**	**$3,355**	**$3,355**	**100%**

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 LTF FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	3,154	5,000	1,000	1,000	2%
Local Transp Tax	44,279	39,997	45,000	45,000	87%
LTF-Bikepaths	4,694	6,300	5,000	5,000	10%
LTF-Traffic Conges	78,423	89,166	0	0	0%
Misc Revenue	1,000	1,000	1,000	1,000	2%
Mark to Mkt Gain/Loss	(1,681)	0	0	0	0%
Misc-Prior Period	1,000	0	0	0	0%
Operating Transfers	81,586	0	0	0	0%
Total Fund Revenue	**$212,455**	**$141,463**	**$52,000**	**$52,000**	**100%**

FUND EXPENSES LTF FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operations & Maintenance	13,797	25,889	13,449	13,449	100%
Operating Transfers	184,213	317,556	0	0	0%
Total Fund Expenses	**$198,010**	**$343,445**	**$13,449**	**$13,449**	**100%**

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.

FUND REVENUE CIRCULATION FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	(1,111)	5,000	0	0	0%
Total Fund Revenue	**($1,111)**	**$5,000**	**$0**	**$0**	**0%**
FUND EXPENSES CIRCULATION FUND:	**ACTUAL FY 10**	**BUDGET FY 11**	**ADOPTED FY 12**	**ADOPTED FY 13**	**% OF TOTAL FY 12**
Operating Transfers	4,000	0	0	0	0%
Total Fund Expenses	**$4,000**	**$0**	**$0**	**$0**	**0%**

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 IMPACT FEE FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	9,943	40,000	5,000	5,000	100%
Mark to Mkt Gain/Loss	(7,468)	0	0	0	0%
Impact Fee Districts	74,699	0	0	0	0%
Transfers In	105,015	0	0	0	0%
Total Fund Revenue	**$182,189**	**$40,000**	**$5,000**	**$5,000**	**100%**

FUND EXPENSES IMPACT FEE FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operating Transfers	108,341	151,279	427,500	0	100%
Operations & Maintenance	1,000	1,000	1,000	1,000	0%
Total Fund Expenses	**$109,341**	**$152,279**	**$428,500**	**$1,000**	**100%**

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. The remaining funds were used to construct the Beachcomber Stairway Project, which was completed in FY 08/09.

FUND REVENUE DEVELOPER IMPACT FEE FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	196	0	0	0	0%
Mark to Mkt Gain/Loss	396	0	0	0	0%
Land&Water Consv.	48,965	0	0	0	0%
Trans In From Gen	0	0	0	0	0%
Total Fund Revenue	**$49,557**	**$0**	**$0**	**$0**	**0%**

FUND EXPENSES DEVELOPER IMPACT FEE FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
					0%
Total Fund Expenses	**$0**	**$0**	**$0**	**$0**	**0%**

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 PARK DEVELOPMENT FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Subdivision Fees	11,678	50,000	25,000	25,000	83%
Interest	4,605	10,000	5,000	5,000	17%
Park Development Fee	24,367	0	0	0	0%
Mark to Mkt Gain/Loss	(7,131)	0	0	0	0%
Total Fund Revenue	**$33,519**	**$60,000**	**$30,000**	**$30,000**	**100%**

FUND EXPENSES PARK DEVELOPMENT FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operations & Maintenance	1,000	1,000	1,000	1,000	24%
Capital Outlay	4,078	33,907	0	0	0%
Other Exps.& Fin. Use	462	55,440	3,240	3,240	76%
Operating Transfers	406,304	359,937	0	0	0%
Total Fund Expenses	**$411,844**	**$450,284**	**$4,240**	**$4,240**	**100%**

POLICE GRANT FUND

Activity Description

The Police Grant Fund is a Special Revenue Fund that tracks the activity of grants awarded to the Police Department for various items including grants for the following: Traffic programs, equipment, personnel and miscellaneous operating expenses.

FUND REVENUE POLICE GRANT FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	241	0	0	0	0%
Mark to Mkt Gain/Loss	(498)	0	0	0	0%
128 State Gov't Grants	100,031	100,000	0	0	0%
Total Fund Revenue	**$99,774**	**$100,000**	**$0**	**$0**	**0%**

FUND EXPENSES POLICE GRANT FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operating Transfers	103,680	100,000	0	0	0%
Total Fund Expenses	**$103,680**	**$100,000**	**$0**	**$0**	**0%**

LOCAL BUSINESS IMPROVEMENT DISTRICT ("LBID") FUND

LBID Fund Balance

LBID Fund Adopted Budget			
FY 2011-12			
			LBID Fund
Net Working Capital 7/1/2011		$	86,502
Revenues			
LBID Assessment			560,000
		Total Revenue	560,000
Expenditures			
Salaries & Benefits			52,538
Operations & Maintenance			564,414
		Total Expenditures	616,952
Net Income/(Loss) from Operations			(56,952)
Estimated ending Net Working Capital 06/30/12		$	29,550
FY 2012-13			
Net Working Capital 7/1/2012		$	29,550
Revenues			
LBID Assessment			560,000
		Total Revenue	560,000
Expenditures			
Salaries & Benefits			52,538
Operations & Maintenance			523,414
		Total Expenditures	575,952
Net Income/(Loss) from Operations			(15,952)
Estimated ending Net Working Capital 06/30/13		$	13,598

Local Business Improvement District

Activity Description

The Pismo Beach Local Benefit Improvement District (LBID) is an assessment district created by the Pismo Beach City Council – at the request and approval of a majority of the Lodging businesses operating in the City, to raise money by assessing themselves, and then to use that money to promote Pismo Beach and the Lodging businesses as tourist destinations. The Ordinance and the LBID became effective September 3, 2009, and will end on September 3, 2012, unless prior to that date the City Council acts to extend the LBID. The LBID Ordinance provides for an initial LBID assessment of 1% levied on transient rents received by all Pismo Beach "Hotels".

FUND REVENUE LBID FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
LBID Assessment	411,415	560,000	560,000	560,000	100%
LBID Penalty & Int	48	0	0	0	0%
Interest	277	0	0	0	0%
Mark to Mkt Gain/Loss	480	0	0	0	0%
Total Fund Revenue	**$412,220**	**$560,000**	**$560,000**	**$560,000**	**100%**

FUND EXPENSES LBID FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	13,975	31,000	52,538	52,538	9%
Operations & Maintenance	311,842	571,000	564,414	523,414	91%
Other Exps.& Fin. Use	0	20,000	0	0	0%
Total Fund Expenses	**$325,816**	**$622,000**	**$616,952**	**$575,952**	**100%**

HOUSING IN LIEU FUND

Activity Description

The Housing in Lieu Fund was established on May 2, 2000 per Ordinance 2000-03. The Housing in Lieu Fee is a development impact fee paid to the City as an alternative to the production of affordable housing and is to be used in the acquisition, construction or rehabilitation of affordable housing. The purpose and intent of the fee is to create inclusionary housing requirements and affordable housing units, which assists in implementing the housing element of the City's General Plan. The regulation established by ordinance 2000-03 offers density bonuses and certain development standard concessions (building setback, coverage and/or parking requirements) or other regulatory incentives or concessions. Designed to provide cost reductions for affordable housing construction, lower project costs can be passed on to low to moderate income households and qualifying residents.

FUND REVENUE HOUSING IN LIEU FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Housing In Lieu Fe	95,000	150,000	50,000	50,000	91%
Interest	11,422	20,000	5,000	5,000	9%
Mark to Mkt Gain/Loss	(7,897)	0	0	0	0%
Total Fund Revenue	**$98,525**	**$170,000**	**$55,000**	**$55,000**	**100%**

FUND EXPENSES HOUSING IN LIEU FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Operations & Maintenance	1,000	1,000	1,000	1,000	100%
Operating Transfers	300,000	0	0	0	0%
Total Fund Expenses	**$301,000**	**$1,000**	**$1,000**	**$1,000**	**100%**

COMBINING REDEVELOPMENT AGENCY FUNDS

RDA/Low Income Housing Funds Adopted Budget		
FY 2011-12		
	Redevelopment Agency Projects	**Redevelopment Low/Moderate Housing Set-aside**
Net Working Capital 7/1/2011	$ -	$ 345,000
Revenues		
Tax Revenue	340,000	
Transfer In	-	240,000
Total Revenue	340,000	240,000
Expenditures		
Transfer to RDA-Housing	240,000	
Other RDA operations	71,351	222,535
TOTAL EXPENDITURES	311,351	222,535
Estimated Net Working Capital 6/30/12	$ 28,649	$ 362,465
FY 2012-13		
Net Working Capital 7/1/2012	$ 28,649	$ 362,465
Revenues		
Tax Revenue	340,000	
Transfer In		240,000
Total Revenue	340,000	240,000
Expenditures		
Transfer to RDA-Housing	240,000	
Other RDA operations	71,351	222,612
TOTAL EXPENDITURES	311,351	222,612
Estimated Net Working Capital 6/30/13	$ 57,298	$ 379,853

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.

FUND REVENUE RDA FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Prop Taxes-Curr Se	334,095	340,000	340,000	340,000	100%
Interest	1,695	1,000	0	0	0%
Mark to Mkt Gain/Loss	(3,240)	0	0	0	0%
TransIn-Circulatio	4,000	0	0	0	0%
Interest	0	0	0	0	0%
Total Fund Revenue	**$336,550**	**$341,000**	**$340,000**	**$340,000**	**100%**
FUND EXPENSES RDA FUND:	**ACTUAL FY 10**	**BUDGET FY 11**	**ADOPTED FY 12**	**ADOPTED FY 13**	**% OF TOTAL FY 12**
Salaries & Benefits	1,930	969	969	969	0%
Operations & Maintenance	401,027	135,982	70,382	70,382	23%
Operating Transfers	240,661	240,000	240,000	240,000	77%
Total Fund Expenses	**$643,619**	**$376,951**	**$311,351**	**$311,351**	**100%**

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.

FUND REVENUE LOW/MODERATE HOUSING FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Interest	3,728	40,000	0	0	0%
Mark to Mkt Gain/Loss	(8,905)	0	0	0	0%
Transfers from Other Funds	540,661	240,000	240,000	240,000	100%
Total Fund Revenue	**$535,484**	**$280,000**	**$240,000**	**$240,000**	**100%**

FUND EXPENSES LOW/MODERATE HOUSING FUND:	ACTUAL FY 10	BUDGET FY 11	ADOPTED FY 12	ADOPTED FY 13	% OF TOTAL FY 12
Salaries & Benefits	17,584	35,581	36,294	36,371	16%
Operations & Maintenance	596,418	424,181	186,241	186,241	84%
Capital Outlay	990,241	0	0	0	0%
Total Fund Expenses	**$1,604,243**	**$459,762**	**$222,535**	**$222,612**	**100%**

APPENDICES

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RESOLUTIONS

RESOLUTION NO. R-2011-046

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PISMO BEACH, ADOPTING THE BIANNUAL BUDGET FOR FISCAL YEARS FY 12 AND FY 13: JULY 1, 2011 THROUGH JUNE 30, 2013

WHEREAS, on June 8 and June 9, 2011, the City Council of the City of Pismo Beach conducted workshops and public hearings on the proposed biannual budget for Fiscal Years FY 12 and FY 13.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pismo Beach as follows:

There is hereby appropriated from the specified City Funds, the amounts set forth for the departments, activities, programs and projects as listed on "Schedule A" which is attached hereto, and by this reference made a part hereof.

In addition, there is hereby set aside previously appropriated funds for projects and encumbrances carried forward from previous years, and not yet completed.

UPON MOTION OF Councilmember Waage seconded by Mayor Pro Tem Vardas the foregoing resolution was adopted by the City Council of the City of Pismo Beach this 21st day of June 2011, by the following vote:

AYES:	**5**	**Councilmembers: Waage, Vardas, Ehring, Reiss, Higginbotham**
NOES:	**0**	
ABSENT:	**0**	
ABSTAIN:	**0**	

Approved:

Shelly Higginbotham

Shelly Higginbotham
Mayor

Attest:

Emily Colborn, MMC
City Clerk

SCHEDULE "A"
CITY OF PISMO BEACH
BUDGET AND APPROPRIATIONS
FISCAL YEARS FY 12 AND FY 13

GENERAL FUND		FY 12		FY 13
City Council	$	246,596	$	254,596
Administration		602,554		614,806
Legal		181,800		181,800
Administrative Services		711,845		807,514
Conference and Visitors Bureau		578,694		568,536
Human Resources		205,082		203,613
Non-departmental		1,781,521		1,734,738
Total Administrative	$	4,308,092	$	4,365,603
Police		5,162,329		5,122,661
Fire		1,888,066		1,914,570
Lifeguards		108,242		108,242
Weed Abatement		12,200		12,200
Total Public Safety	$	7,170,837	$	7,157,673
Building Inspection		565,223		534,970
Planning		729,557		731,765
Recreation-City Supported		271,315		270,343
Recreation-Fee Supported		66,596		66,596
Community Facilities – Veterans Halls		57,811		57,811
Total Community Development	$	1,690,502	$	1,661,485
Engineering-Public Works		536,081		545,056
Parks Maintenance		913,248		936,536
Street Maintenance		668,475		655,564
Building Maintenance		538,342		536,412
Total Public Works	$	2,656,146	$	2,673,568
Sub-Total General Fund	$	15,825,577	$	15,858,329
Capital Projects – Adopted		205,200		20,000
Prior Year CIP Rebudgeted		-228,000		0
Increase To General Fund Reserve		0		0
Grand Total	$	15,802,777	$	15,878,329

SCHEDULE "A"
CITY OF PISMO BEACH
BUDGET AND APPROPRIATIONS
FISCAL YEARS FY 12 AND FY 13

		FY 12		FY 13
WATER OPERATIONS				
Operations	$	1,801,427	$	1,791,221
Billing		116,925		117,126
State Water O & M		27,500		27,500
Lopez Dam O & M		760,500		760,500
Above Base Requests		82,100		2,000
Capital Projects		-		605,000
TOTAL WATER OPERATING FUND		2,788,452	$	3,303,347
WASTEWATER OPERATIONS				
Operations		2,000,677		2,018,729
Billing		50,247		50,347
Debt Service		1,117,892		1,117,204
Above Base Requests		48,000		2,000
Capital Projects		-		-
TOTAL WASTEWATER OPERATING FUND		3,216,816	$	3,188,280
WASTEWATER EXPANSION FUND				
Overhead		633		633
Capital Projects		350,000		340,000
TOTAL WASTEWATER EXPANSION FUND		350,633	$	340,633
SPECIAL WATER TAX				
Contract Payments - State Water		1,425,495		1,425,495
Contract Payments - Gragg Canyon		181,421		181,421
Contract Payments - Lopez Dam		495,916		495,916
TOTAL SPECIAL WATER TAX		2,102,832	$	2,102,832
PARKING				
Maintenance and Operations		277,548		277,943
Above Base Requests		4,000		
TOTAL PARKING FUND		281,548	$	277,943
MOTOR VEHICLE				
Maintenance and Operations		413,761		414,120
Vehicle Replacement		978,136		197,125
Above Base Requests		105,770		24,270
TOTAL MOTOR VEHICLE FUND		1,497,667	$	635,515
ENTERPRISE/INTERNAL SERVICE FUNDS TOTAL	$	10,237,948	$	9,848,550

SCHEDULE "A"
CITY OF PISMO BEACH
BUDGET AND APPROPRIATIONS
FISCAL YEARS FY 12 AND FY 13

	FY 12	FY 13
HALF CENT SALES TAX		
Capital Projects	$ 1,490,000	$ 776,200
TOTAL HALF CENT SALES TAX FUND	1,490,000	776,200
GAS TAX		
Operating transfer to General Fund	$ 140,000	$ 140,000
TOTAL GAS TAX FUND	140,000	140,000
LOCAL TRANSPORTATION		
TDA Audit	13,449	13,449
TOTAL LOCAL TRANSPORTATION FUND	13,449	13,449
LOCAL TRANSIT		
Contract Operations- Senior Taxi Service	3,355	3,355
TOTAL LOCAL TRANSIT FUND	3,355	3,355
BOND FUND		
Capital Projects	250,000	-
TOTAL BOND FUND	250,000	-
PARK DEVELOPMENT		
Other Exps. & Fin. Use	4,240	4,240
TOTAL PARK DEVELOPMENT FUND	4,240	4,240
IMPACT FEE FUND		
Operating Transfer to General Fund / Overhead	38,500	1,000
Capital Projects	390,000	-
TOTAL IMPACT FEE FUND	428,500	1,000
HOUSING IN LIEU		
Overhead Expense	1,000	1,000
TOTAL HOUSING IN LIEU FUND	1,000	1,000
LBID FUND		
Salaries & Benefits - Operations & Maintenance	616,952	575,952
TOTAL LBID FUND	616,952	575,952
OTHER FUNDS TOTAL	$ 2,947,496	$ 1,515,196

SCHEDULE "A"
CITY OF PISMO BEACH
BUDGET AND APPROPRIATIONS
FISCAL YEARS FY 12 AND FY 13

All Scheduled Capital Projects		
Streets, Sidewalks, General Parking	**FY 12**	**FY 13**
Street Paving - Second Year Six Year Program	1,400,000	
Five Cities Guardrail	15,000	
Parking and Traffic Study/Highland-James Way	5,000	
Bello Bridge Replacement - FHWA		3,200,000
Street Paving - Longview		304,000
Entrance Signs	5,000	
Public Bldgs & Support Facilities		
City Hall	15,000	10,000
Shell Beach Vets Hall	10,000	10,000
Pismo Beach Vets Hall	38,000	
Public Restrooms	4,800	
Fire Station #64	2,400	
Drainage		
Franklin Storm Drain	250,000	
Price Canyon Road - Circulation Impact Fee Funds	375,000	
Bluff Protection		
Dinosaur Caves Park - FEMA	50,000	
Vista Del Mar - FEMA	392,000	
Water Enterprise Fund		
Additional Appropriation Heights Water System	1,000,000	
Pismo Oaks Lift Station	(150,000)	
Shell Beach Waterline	(850,000)	
Wadsworth Avenue and Bello Street Upgrade		500,000
Price Canyon Road and Del		525,000
Wasterwater Expansion Fund		
Solids Handling (Engineering Only)	200,000	
Bar Screen	100,000	
Grit Removal and Dewater	50,000	
Vista Del Mar Gravity System Upgrade		220,000
Clarifier and Tresel Painting		120,000
Parks		
Caltrans EEMP Grant - State Grant	130,000	
Pier Restroom Major Repair	25,000	
Re-slurry and Stripe Basketball Courts		2,200
Miscellaneous Projects		
Pier Netting	100,000	
Engineering Study Repair of Pier Plaza		50,000
TOTAL CAPITAL PROJECTS FUND	**3,167,200**	**4,941,200**

SCHEDULE "A"
CITY OF PISMO BEACH
BUDGET AND APPROPRIATIONS
FISCAL YEARS FY 12 AND FY 13

DEBT SERVICE FUNDS		**FY 12**		**FY 13**
Public Financing Authority				
Debt Service	$	443,571	$	439,034
Total 2007 Bonds		443,571		439,034
TOTAL DEBT SERVICES FUNDS		$443,571		$439,034
TOTAL ALL FUNDS	$	29,998,792	$	30,881,109

Capital Projects shown on resolution in GF, Water, and WW Funds in addition to the CIP Fund. Not duplicated in total. (See Formula in Worksheet)

SCHEDULE "A"
CITY OF PISMO BEACH
BUDGET AND APPROPRIATIONS
FISCAL YEARS FY 12 AND FY 13

PROJECTED REVENUES

FUND		FY 12	FY 13
100	General Fund	$ 14,861,861	$ 14,984,850
105	Half Cent Sales Tax Fund	1,050,000	1,050,000
202	Gas Tax Fund	241,733	241,733
208	Local Transportation	52,000	52,000
250	Housing In Lieu Fee Fund	55,000	55,000
265	LBID Fund	560,000	560,000
301	Capital Projects Fund	567,000	3,200,000
305	Park Development Fund	30,000	30,000
323	Impact Fees	5,000	5,000
512	Water Fund	3,175,500	3,175,500
513	Water Tax Fund	1,531,421	1,557,546
521	Wastewater Treatment	3,365,000	3,365,000
525	Sewer Expansion Fund	26,000	26,000
541	Pier Fund	14,936	14,936
551	Parking Fund	500,500	500,500
619	Motor Vehicle Fund	673,126	713,592
	Total Estimated Revenue	$ 26,709,077	$ 29,531,657

RESOLUTION NO. PFA-2011-003

A RESOLUTION OF THE PISMO BEACH PUBLIC FINANCING AUTHORITY ADOPTING THE BIANNUAL BUDGET FOR FISCAL YEARS FY 12 AND FY 13: JULY 1, 2011 THROUGH JUNE 30, 2013

WHEREAS, on June 8 and June 9, 2011, the Board of Directors of the City of Pismo Beach Public Financing Authority conducted public workshops and hearings on the proposed biannual budget for Fiscal Years FY 12 and FY 13.

NOW, THEREFORE, BE IT RESOLVED by the Pismo Beach Public Financing Authority as follows:

There is hereby appropriated from the Public Financing Authority General Fund the following amounts for Fiscal Years FY 12 and FY 13:

		FY 12		FY 13
PFA Debt Service	$	443,571	$	439,034
Expenditure Budget	$	443,571	$	439,034
PFA Revenues	$	442,431	$	437,894

UPON MOTION OF Boardmember Reiss, seconded by Vice Chair Vardas, the foregoing Resolution is hereby adopted by the Pismo Beach Public Financing Authority this 21st day of June, 2011 by the following vote:

AYES: 5 Boardmembers: Reiss, Vardas, Ehring, Waage, Higginbotham
NOES: 0
ABSENT: 0
ABSTAIN: 0

Approved:

Shelly Higginbotham
Chairperson

Attest:

Emily Colborn, MMC
Secretary

RESOLUTION NO. PFC-2011-002

A RESOLUTION OF THE PISMO BEACH PUBLIC FACILITIES CORPORATION ADOPTING THE BIANNUAL BUDGET FOR FISCAL YEARS FY 12 AND FY 13: JULY 1, 2011 THROUGH JUNE 30, 2013

WHEREAS, on June 8 and June 9, 2011, the Board of Directors of the City of Pismo Beach Public Facilities Corporation conducted public workshops and hearings on the proposed biannual budget for Fiscal Years FY 12 and FY 13.

NOW, THEREFORE, BE IT RESOLVED by the Pismo Beach Public Facilities Corporation as follows:

There is hereby appropriated from the Public Financing Authority General Fund the following amounts for Fiscal Years FY 12 and FY 13:

		FY 12		FY 13
Materials and Supplies	$	49,764	$	49,764
Expenditure Budget	$	49,764	$	49,764
Pier Enterprise (PFC) Revenue	$	52,436	$	52,436

UPON MOTION OF Boardmember Reiss, seconded by Vice Chair Vardas, the foregoing Resolution is hereby adopted by the Pismo Beach Public Facilities Corporation this 21st day of June, 2011 by the following vote:

AYES: 5 Boardmembers: Reiss, Vardas, Ehring, Waage, Higginbotham
NOES: 0
ABSENT: 0
ABSTAIN: 0

Approved:

Shelly Higginbotham

Shelly Higginbotham
Chairperson

Attest:

Emily Colborn, MMC
Secretary/Clerk

RESOLUTION NO. RDA-2011-004

A RESOLUTION OF THE PISMO BEACH REDEVELOPMENT AGENCY ADOPTING THE BIANNUAL BUDGET FOR FISCAL YEARS FY 12 AND FY 13: JULY 1, 2011 THROUGH JUNE 30, 2013

WHEREAS, on June 8 and June 9, 2011, the Board of Directors of the City of Pismo Beach Redevelopment Agency conducted public workshops and hearings on the proposed biannual budget for Fiscal Years FY 12 and FY.

NOW, THEREFORE, BE IT RESOLVED by the Pismo Beach Redevelopment Agency as follows:

There is hereby appropriated from the Redevelopment Agency General Fund the following amounts for Fiscal Years FY 12 and FY 13:

Housing Set Aside	$	240,000	$	240,000
Administration Fees		71,351		71,351
Expenditure Budget	$	311,351	$	311,351
RDA Revenue	$	340,000	$	340,000

There is hereby appropriated from the Redevelopment Agency Low and Moderate Income Housing Fund the following amounts for Fiscal Years FY 12 and FY 13:

Low/Mod Housing Expenditures	$	222,535	$	222,612
Low/Mod Housing RDA Revenue	$	240,000	$	240,000

UPON MOTION OF Boardmember Waage seconded by Boardmember Reiss the foregoing resolution was adopted by the Board of the Pismo Beach Redevelopment Agency this 21st day of June 2011, by the following vote:

AYES: 5 Boardmembers: Waage, Reiss, Ehring, Vardas, Higginbotham
NOES: 0
ABSENT: 0
ABSTAIN: 0

Approved:

Shelly Higginbotham

Shelly Higginbotham
Chairperson

Attest:

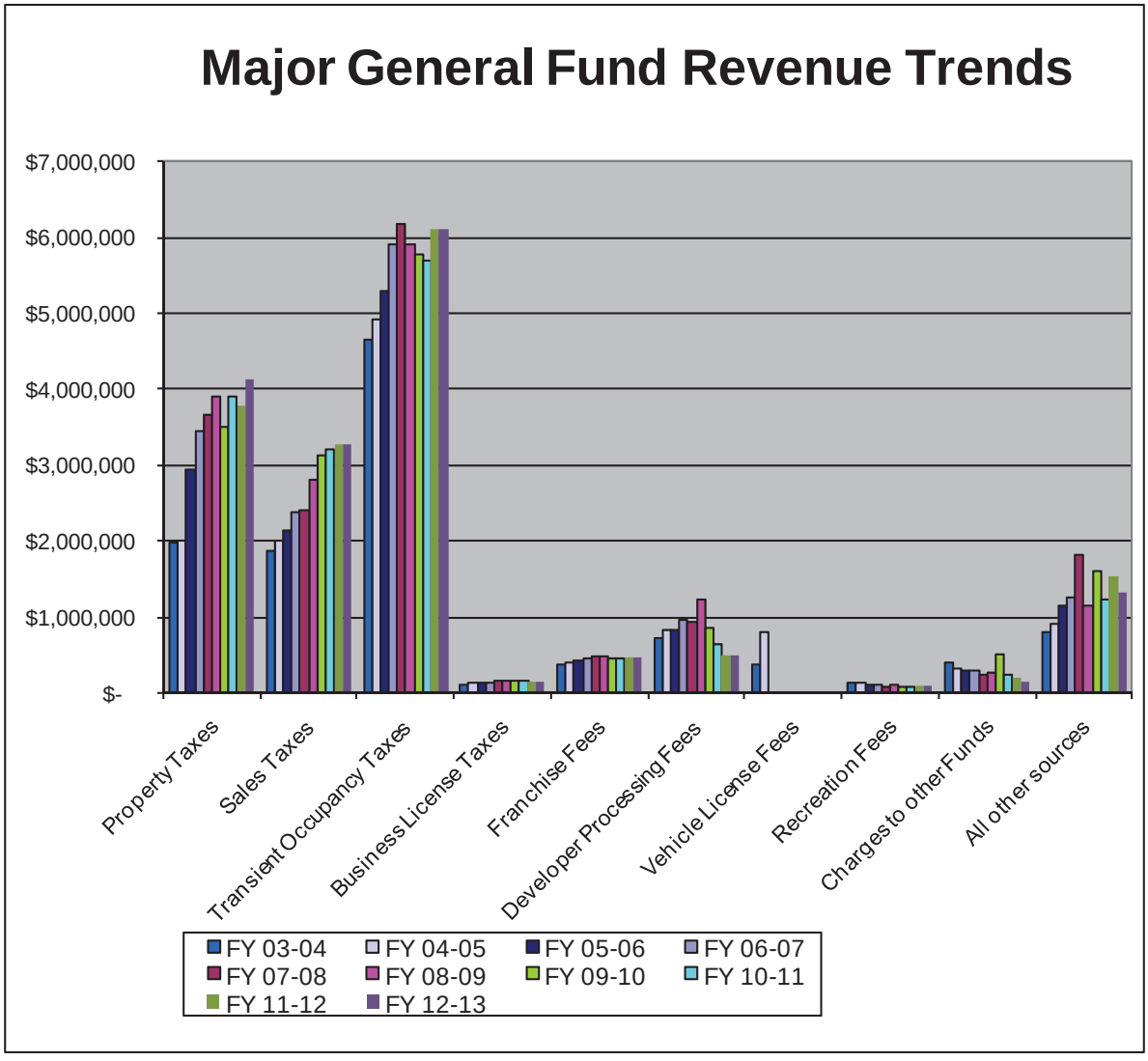
Emily Colborn, MMC
Secretary

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GENERAL FUND REVENUE TRENDS

MAJOR GENERAL FUND REVENUE TRENDS
Fiscal Year 2003-04 to 2012-13

	Actual Received FY 03-04	Actual Received FY 04-05	Actual Received FY 05-06	Adopted Received FY 06-07	Adopted Received FY 07-08	Adopted Received FY 08-09	Adopted Received FY 09-10	Adopted Budget FY 10-11	Adopted Budget FY 11-12	Adopted Budget FY 12-13
Property Taxes	$ 1,979,619	$ 2,012,536	$ 2,937,753	$ 3,449,754	$ 3,660,083	$ 3,910,044	$ 3,494,959	$ 3,907,000	$ 3,780,000	$ 4,131,239
Sales Taxes	1,867,519	2,014,060	2,134,638	2,375,881	2,402,092	2,813,264	3,136,677	3,204,000	3,271,000	3,271,000
Transient Occupancy Taxes	4,652,128	4,921,356	5,295,476	5,912,443	6,175,013	5,906,838	5,779,601	5,700,000	6,100,000	6,100,000
Business License Taxes	121,067	126,858	142,470	143,715	153,788	174,955	170,187	161,000	161,000	161,000
Franchise Fees	375,286	408,215	440,193	456,905	477,892	493,652	460,208	471,000	470,580	470,580
Developer Processing Fees	723,998	837,747	820,729	964,074	943,616	1,229,824	872,005	652,250	502,650	502,650
Vehicle License Fees	388,244	794,035		-	-	-			-	-
Recreation Fees	146,941	144,930	107,664	99,780	95,188	108,527	86,433	97,250	84,725	84,725
Charges to other Funds	394,443	319,068	291,131	287,355	251,089	272,909	517,267	240,000	207,500	140,000
All other sources	798,766	907,768	1,165,207	1,269,144	1,830,826	1,143,348	1,614,742	1,233,564	1,541,906	1,313,656
TOTAL	$ 11,448,011	$ 12,486,574	$ 13,335,262	$ 14,959,051	$ 15,989,587	$ 16,053,361	$ 16,132,079	$ 15,666,064	$ 16,119,361	$ 16,174,850



DEBT SERVICE

DEBT SERVICE FUNDS

City of Pismo Beach Outstanding Debt Service Table As of June 30, 2011				
	July 1, 2010			June 30, 2011
	Beginning			Ending
Description	Balance	Additions	Retirements	Balance
2007 Series Bonds	$ 4,735,000		$ (250,000)	$ 4,485,000
(Dinosaur Caves & Police Station Projects)				
2004 Series Bonds	6,655,000		(175,000)	6,480,000
(Wastewater Facilities & Loan Match)				
SRF Loan	8,402,913		(457,755)	7,945,158
(New Wastewater Treatment Plant)				
SRF Loan	190,653		(10,834)	179,819
(Park/Cypress Interceptor Project)				
SRF Loan	669,839		(29,268)	640,571
(Pismo Oaks Lift Station Project)				
Comp. Absences - Not adjusted for 2011	338,326		-	338,326
(Employee Leave Balances)				
Parking Kiosks	11,835		(11,835)	-
(Equipment Lease)				
Total	$ 21,003,566	$ -	$ (934,691)	$ 20,068,875

DEBT SERVICE FUNDS

City of Pismo Beach
Outstanding Debt Service By Fund
As of June 30, 2011

Fund	Description	July 1, 2010 Beginning Balance	Additions	Retirements	June 30, 2011 Ending Balance
General	2007 Series Bonds	$ 4,735,000		(250,000)	$ 4,485,000
	(Dinosaur Caves & Police Station Projects)				
	Compensated Absences	286,637	-	-	286,637
	(Employee Leave Balances)				
	Total General Fund	$ 5,021,637	-	(250,000)	$ 4,771,637
Water	Compensated Absences	13,305	-	-	13,305
	(Employee Leave Balances)				
	Total Water Fund	$ 13,305	-	-	$ 13,305
Wastewater	2004 Series Bonds	6,655,000		(175,000)	6,480,000
	(Wastewater Facilities & SRF Loan Match)				
	SRF Loan	$ 8,402,913		$ (457,755)	7,945,158
	(New Wastewater Treatment Plant)				
	SRF Loan	$ 190,653		$ (10,834)	179,819
	(Park/Cypress Interceptor Project)				
	SRF Loan	$ 669,839		$ (29,268)	640,571
	(Pismo Oaks Lift Station Project)				
	Compensated Absences	29,482	-	-	29,482
	(Employee Leave Balances)				
	Total Wastewater Fund	$ 15,947,886	-	(672,856)	$ 15,275,030
Parking	Compensated Absences	$ 4,184	-		$ 4,184
	(Employee Leave Balances				
	Kiosk Lease	$ 11,835		$ (11,835)	$ -
	Total Parking Fund	$ 16,019	$ -	$ (11,835)	$ 4,184
MVR	Compensated Absences	$ 4,719	-		$ 4,719
	(Employee Leave Balances)				
	Total	$ 21,003,566	$ -	$ (934,691)	$ 20,068,875

DEBT SERVICE FUNDS

City of Pismo Beach
Outstanding Debt Service Table
Annual Payment Information and Maturity Dates
As of June 30, 2011

Fund	Description	Principal Balance June 30, 2011	Annual P&I* Debt Service Payment	Date Matured	No. of Pmts Remaining
General	2007 Series Bonds	$ 4,485,000	$ 441,431	12/1/2024	14
	(Dinosaur Caves & Police Station Project)				
Wastewater	2004 Series Bonds	$ 6,480,000	$ 452,080	1/1/2034	23
	(Wastewater Treatment Facilities & Loan Match)				
	SRF Loan	7,945,158	609,259	2/26/2026	15
	(New Wastewater Treatment Plant)				
	SRF Loan	179,819	14,647	2/26/2026	15
	(Park/Cypress Interceptor Project)				
	SRF Loan	640,571	41,907	2/26/2029	18
	(Pismo Oaks Lift Station Project)				
	Total Wastewater Fund	$ 15,245,548	$ 1,117,893		
	Total	$ 19,730,548	$ 1,559,324		

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS ADOPTED BUDGET

FY 2012

Description	Public Financing Authority	Indio/ El Portal	Leeward/ Windward	Freeway Foothills	Visalia St. District	Spyglass/ Price St.
BEGINNING AVAILABLE BALANCE JULY 1, 2011	$ 186,259	$ 11,466	$ 5,604	$ 88,255	$ 8,458	$ 11,769
REVENUES						
Assessments	-	-	-	-	-	-
PFA Lease payments for City Properties	270,000	-	-	-	-	-
Interest Earnings	172,431	-	-	-	-	-
Total Funding Sources Available	442,431	-	-	-	-	-
EXPENSES						
Debt Service	441,431	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Transfer out to other Funds	-	-	-	-	-	-
Total Funding Appropriated for Debt Service	441,431	-	-	-	-	-
ENDING AVAILABLE BALANCE JUNE 30, 2012	$ 187,259	$ 11,466	$ 5,604	$ 88,255	$ 8,458	$ 11,769

FY 2013

Description	Public Financing Authority	Indio/ El Portal	Leeward/ Windward	Freeway Foothills	Visalia St. District	Spyglass/ Price St.
BEGINNING AVAILABLE BALANCE JULY 1, 2012	$ 187,259	$ 11,466	$ 5,604	$ 88,255	$ 8,458	$ 11,769
REVENUES						
Assessments						
PFA Lease payments for City Properties	275,000	-	-	-	-	-
Interest Earnings	162,894	-	-	-	-	-
Total Funding Sources Available	437,894	-	-	-	-	-
EXPENSES						
Debt Service	436,894	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Total Funding Appropriated for Debt Service	436,894	-	-	-	-	-
ENDING AVAILABLE BALANCE JUNE 30, 2013	$ 188,259	$ 11,466	$ 5,604	$ 88,255	$ 8,458	$ 11,769

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BUDGET GLOSSARY

BUDGET GLOSSARY

Fiscal Year 2012-2013

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, adopted 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.