

FINANCIAL INFORMATION

City Budget and Audit

Attachment 5



CITY OF BIG BEAR LAKE, CALIFORNIA

FINANCIAL STATEMENTS

JUNE 30, 2011

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CITY OF BIG BEAR LAKE, CALIFORNIA

FINANCIAL STATEMENTS

JUNE 30, 2011

CITY OF BIG BEAR LAKE
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2011

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CITY OF BIG BEAR LAKE, CALIFORNIA

FINANCIAL STATEMENTS
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Big Bear Lake, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Big Bear Lake, California, as of and for the year ended June 30, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Big Bear Lake's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Big Bear Lake, California as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparisons for the General Fund, Fire District Fund, Sanitation Fund, and Improvement Agency Low/Mod Housing Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We would like to draw the reader's attention to Note 16 – "California Redevelopment Agency Uncertainty". The note provides information on two bills passed, AB1X26 and 27 which dissolve redevelopment agencies effective October 1, 2011, and provide an option to avoid dissolution by making certain defined payments.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2011 on our consideration of the City of Big Bear Lake, California's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



To the Honorable Mayor and Members of the City Council
City of Big Bear Lake, California

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Big Bear Lake, California's financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Lance, Soll & Lughard, LLP

Brea, California
December 2, 2011

Big Bear Lake

Management's Discussion and Analysis

As management of the City of Big Bear Lake, we offer readers of the City of Big Bear Lake (City) financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the City's financial statements.

Financial Highlights

- The City's governmental-type activities net assets increased \$137,081 or 0.2%. Included in this increase is a restatement of net assets of \$699,253. Adjusted for the restatement of net assets, the City's net assets of the governmental-type activities increased to \$836,334 or 1.1%.
- Net assets of the business-type activities increased by \$1,345,206 or 24.0%. Included in this increase is a restatement of net assets of \$18,010. Adjusted for restatement of net assets, the net assets of the business-type activities increased \$1,363,216 or 1.1%.
- During the year, the City's governmental-type revenues exceeded expenditures by \$277,168.
- In the City's business-type activities, revenues exceeded expenses by \$1,363,216.
- General Fund revenues came in under budget by \$1,247,742, and City expenditures were kept within spending limits coming in \$522,155 under budget.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's financial statements. The City's Basic Financial Statements are comprised of Government-Wide Financial Statements and Fund Financial Statements. In addition to the Basic Financial Statements, Combining and Individual Fund Schedules are also presented.

The Government-Wide Financial Statements provide information about the activities of the City as a whole and present the long-term view of the City's finances. The Fund Financial Statements provide a more detailed reporting of the City's operations than what is presented in the Government-Wide Financial Statements.

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, some revenues and expenses reported in this statement will result in cash flow transactions in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Readers of financial statements often ask whether the City is better or worse off from a fiscal standpoint as a result of the current year's activity. The Statement of Net Assets and Statement of Activities provide information in a manner that answers this question. In addition to the financial information reported in these statements, economic factors (non-financial indicators) should also be considered in interpreting the fiscal health of the government (e.g. changes in the economy affecting consumer spending result in changes in the net assets and activities of the City).

Both of the Government-Wide Financial Statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental-type activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The basic services of the City are reported under the category of governmental-type activities. They include such services as general administration (city manager, city clerk, finance, etc.), police and fire protection, public works, and community development. These services are supported by property tax, sales tax, transient occupancy tax, user fees, interest income, franchise fees, state and federal grants, contributions from other agencies, and other revenue sources.

The services to customers that are supported directly through user fees and charges are reported as business-type activities. The City's water utility is reported in this category.

Fund Financial Statements

Fund Financial Statements provide detailed information about the funds of the City. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements (e.g. State law, bond covenants). In addition, some funds have been established to help control and manage the use of money collected for a particular purpose. All of the funds of the City are included in governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental-type activities in the Government-Wide Financial Statements. However, unlike the Government-Wide Financial Statements, Fund Financial Statements focus on near-term uses and the fiscal year ending balance of spendable resources. Such information may be useful in evaluating a government's short-term financial requirements.

Because the focus of Fund Financial Statements is narrower than that of the Government-Wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-Wide Financial Statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. This comparison is provided in the Reconciliation of the governmental fund Balance Sheet to the Statement of Net Assets and the reconciliation of the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities. These reconciliations are presented as part of the Fund Financial Statements.

Proprietary funds are used to account for essentially the same functions reported as business-type activities in the Government-Wide Financial Statements. The City's enterprise fund is the fund utilized to account for the activities of the water utility and is reported in the Fund Financial Statements as a proprietary fund.

The City is trustee, or *fiduciary*, for certain funds held on behalf of those entities outside of the government. The City's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. The fiduciary activities are excluded from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that these assets are used for their intended purpose.

Notes to Financial Statements are presented following the Fund Financial Statements to provide additional information that is essential to a full understanding of the financial statements including significant accounting policies, cash and investments, interfund transactions, liabilities, and other disclosures.

Combining and Individual Fund Schedules

The Combining and Individual Fund Schedules are presented immediately following the Notes to Financial Statements. These schedules supplement the information provided in the Fund Financial Statements. These schedules include a Combining Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances for the Nonmajor Governmental Funds, Budgetary Comparison Schedules for these funds, and Combining Balance Sheet and Statement of Changes in Assets and Liabilities for all Agency (*fiduciary*) Funds.

Government-wide Financial Analysis

Our analysis includes a review of the net assets and changes in net assets of the City's total governmental and business-type activities. The City's net assets from governmental and business type activities (total activities) increased \$1,482,287 or 1.8% from \$83,432,381 to \$84,914,668 as depicted in the table below. This increase is primarily the result of the water utility infrastructure grant projects underway at the close of the fiscal year.

	Net Assets	
	As of June 30, 2011	
	Total Activities	
	<u>2011</u>	<u>2010</u>
Assets:		
Cash and Investments	\$ 34,707,098	\$ 35,154,928
Receivables	2,010,182	1,916,846
Inventories	234,373	271,226
Deferred Charges	289,654	311,019
Due from other governments	1,061,888	2,114,427
Cash and Investments with fiscal agent	6,563,232	5,615,675
Capital Assets not being depreciated	11,528,383	8,650,289
Capital Assets, net of depreciation	<u>77,656,686</u>	<u>78,840,111</u>
Total assets	134,051,496	132,874,521
Liabilities:		
Accounts payable and accrued expenses	3,926,366	4,449,434
Deposits Payable	32,500	73,839
Due to other Governments	1,141,461	352,979
Long-term liabilities	<u>44,036,501</u>	<u>44,565,888</u>
Total Liabilities	49,136,828	49,442,140
Net assets:		
Invested in capital assets, net of related debt	50,509,475	43,875,369
Restricted	31,417,145	31,692,698
Unrestricted	<u>2,988,048</u>	<u>7,864,314</u>
Total Net Assets	<u>\$ 84,914,668</u>	<u>\$ 83,432,381</u>

The Statement of Activities reflects how the revenue and expenditures of the current reporting period resulted in the change in net assets not attributable to one-time restatements. The table on the following page provides a comparison of the activities of the prior year to those of the current year. As reflected in this table, the revenues and expenditures of the total Governmental and Business-Type activities resulted in an increase in the total net assets of \$2,199,550.

**Changes in Net Assets
As of June 30, 2011**

	Total Activities	
	2011	2010
Revenues		
Program revenues:		
Charges for services	\$ 19,343,875	\$ 18,039,121
Operating contributions and grants	1,305,456	1,775,226
Capital contributions and grants	811,948	877,483
General Revenues:		
Taxes:		
Property taxes	12,205,376	12,640,346
Transient occupancy taxes	3,067,745	2,935,531
Sales taxes	1,353,475	2,048,894
Franchise taxes	708,258	675,899
Other taxes	1,119,056	690,860
Motor vehicle in lieu	28,678	18,365
Use of money & property	1,224,445	1,339,177
Other	5,552	92,289
Gain on sale of capital assets	6,457	---
Total revenues	41,180,321	41,133,191
Expenses		
General government	4,279,540	6,097,324
Public Safety	7,627,438	7,530,668
Community Development	5,835,247	4,566,255
Culture & leisure	697,602	791,096
Public Works	4,121,465	4,772,882
Health & sanitation	6,406,281	6,119,809
Interest on long-term debt	1,098,291	1,344,196
Water	8,914,907	8,239,445
Total expenses	38,980,771	39,461,675
Increase (Decrease) in net assets	\$ 2,199,550	\$ 1,671,516

The City's total revenues increased slightly from a year ago by \$47,130 or 0.1%. The change in revenue reflects the decrease in grant revenues offset by an increase in charges for services collected under the water utility's new rate structure. With the projected decrease in grant proceeds, expenditures were planned accordingly to remain in line with revenue projections. In total, the City's expenditures decreased by \$480,904 or 1.2%.

The following table shows a review of program revenues for the governmental-type activities compared to the cost of providing such services for each of the City's six largest programs reported as governmental-type activities: general government, public safety, community development, culture and leisure, public works, and health and sanitation. The net cost shows the financial burden (subsidy) that was placed on the City's taxpayers by each of these functions.

**Net Cost of Governmental Activities
As of June 30, 2011**

	Governmental Activities	
	Total Cost of Services	Net Cost of Services
General government	4,279,540	(2,949,676)
Public Safety	7,627,438	(7,112,536)
Community Development	5,835,247	(5,213,721)
Culture & leisure	697,602	(156,990)
Public Works	4,121,465	(320,170)
Health & sanitation	<u>6,406,281</u>	<u>(2,004,434)</u>
Total	<u>\$ 28,967,573</u>	<u>\$ (17,757,527)</u>

Financial Analysis of the City's Funds

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Over time, the fund balance may serve as a useful measure of a City's available resources.

During the current fiscal year (year ended June 30, 2011), new fund balance designations pursuant to Government Accounting Standards Board Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, were implemented. In the past, fund balances were previously referred to as Reserved, Unreserved, Designated and Undesignated. Under GASB 54, fund balances are now classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned. The Unassigned Fund Balance represents the resources available for general purpose uses (previously referred to as Undesignated Fund Balance).

The Statement of Revenues, Expenditures and Changes in Fund Balance reflects the activity resulting in the change in fund balance for the various funds and the fund balance at the end of the fiscal year. The total fund balance for the governmental funds is \$30,831,388. This fund balance increased \$277,168 or 0.9%. The total fund balance includes the general fund balance of \$10,606,308 which increased \$1,257,532 or 13.5% from the prior year. This increase is primarily due the timing of proceeds received on a reimbursable basis and a reduction in expenditures reflecting the completion of grant funded projects.

General Fund Budgetary Highlights

During the year, with recommendation from City staff, the City Council revised the City's budget. Adjustments to the adopted budget were made on an as needed basis to accommodate additional appropriations including carryover appropriations from the previous fiscal year. All amendments that result in an increase or decrease in the total budgeted appropriations are approved by the City Council.

The City's General Fund revenue budget, excluding interfund transfers, was increased over the original budget by \$2,683,943 or 13.8%. This adjustment is reflective of the City's pursuit of grant opportunities. Actual revenue, excluding interfund transfers, came in \$1,093,818 or 4.9% below the final budget indicative of grant proceeds not yet received (Grant proceeds are budgeted when awarded; however, receipt of proceeds typically takes place on a reimbursement basis.).

The City's General Fund expenditure budget, excluding interfund transfers and contributions to reserves, was increased over the original budget by \$239,763 or 2.2%. This increase was made with the approval of the City Council authorizing additional appropriations primarily for carryover appropriations from the prior fiscal year and law enforcement services provided in addition to those provided under contract with the County of San Bernardino. Actual expenditures, excluding interfund transfers and contributions to reserves, for the City's General Fund came in under the final budget by \$258,992 or 2.3%.

Capital Asset and Long-term Debt Activity

At the close of the fiscal year, the City had \$89,185,069 invested in a broad range of capital assets as shown in the table below. This amount represents a net increase in capital assets of \$1,694,669 or 1.9% primarily due to water utility grant funded infrastructure improvements.

Capital Assets (net of depreciation) As of June 30, 2011

	Total Activities		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Land	\$ 5,572,281	\$ 1,343,647	\$ 6,915,928
Construction-in-progress	419,757	4,192,698	4,612,455
Structures & improvements	13,455,888	5,414,841	18,870,729
Machinery & equipment	3,788,622	958,096	4,746,718
Infrastructure	<u>38,794,578</u>	<u>15,244,661</u>	<u>54,039,239</u>
Total	<u>\$ 62,031,126</u>	<u>\$ 27,153,943</u>	<u>\$ 89,185,069</u>

At the close of the fiscal year, the City had long-term obligations resulting from compensated absences, bond issuances and loans of \$44,003,432. The table below shows these debt obligations broken out by governmental and business-type activities. During the current fiscal year, debt obligations decreased \$501,420 or 1.1% due to normal amortization of debt.

Long-Term Debt As of June 30, 2011

	Total Activities		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Compensated absences	\$ 703,318	\$ 228,048	\$ 931,366
Refunding revenue bonds	---	26,143,755	26,143,755
Tax allocation bonds	7,160,000	--	7,160,000
Housing set-aside revenue bonds	3,375,000	--	3,375,000
Certificates of participation	1,885,000	--	1,885,000
Special Assessment District Obligations	980,243	--	980,243
Loans & Notes Payable	<u>---</u>	<u>3,528,068</u>	<u>3,528,068</u>
Total	<u>\$ 14,103,561</u>	<u>\$ 29,899,871</u>	<u>\$ 44,003,432</u>

Considerations, Plans and Projections for Next Fiscal Year

As the Nation continues to recover from an unprecedented recession and the State continues to struggle to balance a deficit budget, the City remains focused on ensuring fiscal sustainability. Through conservative budgeting and proactive planning, the City's fiscal position remains strong.

During Fiscal Year 2010-11, the City's redevelopment agency adopted an amended Capital Improvement Program that included \$23 million in planned infrastructure and other public amenity projects. The Agency made significant headway in preparing for the issuance of tax allocation bonds to fund the planned improvements until the State's budget trailer bill brought a halt to redevelopment activity. Continuation of redevelopment agencies in

California is pending a State Supreme Court decision expected to be rendered in January 2012. Should redevelopment be allowed to continue following the Court's ruling, the City has positioned the Agency to immediately resume redevelopment activities, continue planned projects and maintain the outstanding A rating issued by Standard and Poor's.

The City's three major revenue sources are Property Taxes, Sales and Use Taxes, and Transient Occupancy Taxes. These core revenues are the primary sources of funds used for the City's general administration (e.g. city manager, city clerk, finance, etc.), police and fire protection, public works, and community development. The revenue and expenditure projection provided for in the Fiscal Year 2011-12 budget is based upon economic forecasts and trends for the area in which the City is located. The revenue and expenditure projection is intended to serve as a guide in planning for the future. With the unprecedented recession, it is expected that major revenues will continue to show signs of stabilization in Fiscal Year 2011-12.

Property tax revenue projections are based on information supplied by the San Bernardino County Assessor's Office and an analysis on economic indicators affecting local properties. Many of the properties located within the City are high-end custom homes and second homes; as such, this has limited the City's exposure to the recent rise in foreclosures. Although the impact to the City, including the Fire District and Improvement Agency, has not been as significant as that of other jurisdictions, it is believed that the decline in assessed valuations will continue in Fiscal Year 2011-12 and will flatten out the following year; therefore, a decline of approximately 2.2% is budgeted in Fiscal Year 2011-12.

With property taxes being the primary source of income for the Fire District, the decline in assessed valuations is making it increasingly difficult to maintain current staffing levels and continue funding capital needs. Fortunately, the Fire District has a healthy fund balance to support operations in the short term; however, recovery in property tax revenues will occur at a much slower rate since growth is limited to the Consumer Price Index changes, not to exceed 2% per year. To ensure a consistent level of service and necessary capital outlays in the future, the Fire District is actively exploring alternatives to providing suppression services including the potential for contracting services with other agencies or consolidating with the Big Bear City Fire Department. The Fire District remains vested in ensuring the continuity of public safety operations.

Sales tax revenue is based on spending patterns and economic indicators, particularly at the State and County level. Although declines in the State and County pools directly impact the City's sales tax revenue, the pools represent approximately 12% of the total sales tax revenue. As such, a close monitoring of local sales activity by business segment is a large part of the sales tax projection. Market indicators are showing signs of recovery although the consumers remain quiet cautious; sales tax projections for Fiscal Year 2011-12 are anticipated to improve with the continuing rise in the cost of fuel as well as the increased spending pattern seen in the general consumer goods and food and drug market segments.

As a four seasons resort located in the heart of the San Bernardino National Forest of Southern California, tourism is a primary industry. Although the recent economic downturn has had a significant impact on tourism throughout California, our close proximity to the greater metropolitan area has made this an alternative destination, mitigating the effects of the downturn on the City's Transient Occupancy Tax. In Fiscal Year 2010-11, Transient Occupancy Tax revenue began to recover. It is anticipated that this revenue source will continue to move in a positive direction in Fiscal Year 2011-12; therefore, budget projections are showing an increase of 2.9% over the prior year.

The citizens of this community value visitors and are committed to continually improving the visitor experience. In 2009, the voters approved a 2% increase in the Transient Occupancy Tax to be used for infrastructure enhancements targeted at making the City a destination that visitors will want to return to again and again. This portion of the tax is accounted for in a Special Revenue Fund to be used solely for infrastructure improvements and cannot be used for general purposes. In Fiscal Year 2010-11, these funds were spent on pedestrian walkways

and park improvements. In the coming year, monument signs will be erected at the City's entry points to let visitors know they have arrived at their destination after traveling the rural mountain route. In addition, the first phase of an ADA accessible trail with access to the forest and lake will be developed on the western side of the City.

To ensure fiscal sustainability, revenue projections and economic trends must support the cost of providing city services. Our key budgeting philosophy is to ensure we continue to live within our means. To that end, expenditures are planned below revenue projections to allow for unforeseen events. If revenue trends are generating a surplus during the mid-year budget review, budgeted expenditures can be adjusted to enable investments in unfunded capital projects and/or to set aside funds for future capital outlays or cash flow needs. Through these conservative budgeting practices, the City's fiscal health remains strong.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Finance Department, at the City of Big Bear Lake, P O Box 10000, Big Bear Lake, Ca 92315, (909) 866-5831.

CITY OF BIG BEAR LAKE

STATEMENT OF NET ASSETS
JUNE 30, 2011

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	\$ 30,651,397	\$ 4,055,701	\$ 34,707,098
Receivables:			
Accounts	413,670	1,421,822	1,835,492
Notes and loans	34,089	-	34,089
Accrued interest	36,906	3,695	40,601
Deferred loans	100,000	-	100,000
Internal balances	(143,025)	143,025	-
Due from other governments	1,057,837	4,051	1,061,888
Inventories	-	234,373	234,373
Deferred charges	254,942	34,712	289,654
Restricted assets:			
Cash with fiscal agent	1,648,415	4,914,817	6,563,232
Capital assets not being depreciated	5,992,038	5,536,345	11,528,383
Capital assets, net of depreciation	56,039,088	21,617,598	77,656,686
Total Assets	96,085,357	37,966,139	134,051,496
Liabilities:			
Accounts payable	1,162,994	674,661	1,837,655
Accrued liabilities	561,723	-	561,723
Accrued interest	1,070,598	412,909	1,483,507
Unearned revenue	43,481	-	43,481
Deposits payable	-	32,500	32,500
Due to other governments	1,141,461	-	1,141,461
Noncurrent liabilities:			
Due within one year	805,000	2,140,120	2,945,120
Due in more than one year	13,331,630	27,759,751	41,091,381
Total Liabilities	18,116,887	31,019,941	49,136,828
Net Assets:			
Invested in capital assets, net of related debt	48,112,538	2,396,937	50,509,475
Restricted for:			
Community development projects	2,917,938	-	2,917,938
Public safety	3,769,820	-	3,769,820
Parks and recreation	54,280	-	54,280
Public works	1,920,384	-	1,920,384
Debt service	15,428,145	4,914,817	20,342,962
Health and sanitation	2,411,761	-	2,411,761
Unrestricted	3,353,604	(365,556)	2,988,048
Total Net Assets	\$ 77,968,470	\$ 6,946,198	\$ 84,914,668

CITY OF BIG BEAR LAKE

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>
Functions/Programs				
Primary Government:				
Governmental Activities:				
General government	\$ 4,279,540	\$ 1,217,089	\$ 112,775	\$ -
Public safety	7,627,438	224,165	290,737	-
Community development	5,835,247	511,129	110,397	-
Culture and leisure	697,602	243,797	296,815	-
Public works	4,121,465	2,496,737	492,610	811,948
Health and sanitation	6,406,281	4,401,847	-	-
Interest on long-term debt	1,098,291	-	-	-
Total Governmental Activities	30,065,864	9,094,764	1,303,334	811,948
Business-Type Activities:				
Water Utility	8,914,907	10,249,111	2,122	-
Total Business-Type Activities	8,914,907	10,249,111	2,122	-
Total Primary Government	\$ 38,980,771	\$ 19,343,875	\$ 1,305,456	\$ 811,948

General Revenues:

Taxes:

Property taxes, levied for general purpose
 Transient occupancy taxes
 Sales taxes
 Franchise taxes
 Business licenses taxes
 Other taxes
 Motor vehicle in lieu - unrestricted
 Use of money and property
 Other
 Gain on sale of capital asset

**Total General Revenues, Contributions,
Special Items and Transfers**

Change in Net Assets

Net Assets at Beginning of Year

Restatement of Net Assets

Net Assets at End of Year

Net (Expenses) Revenues and Changes in Net Assets
Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (2,949,676)	\$ -	\$ (2,949,676)
(7,112,536)	-	(7,112,536)
(5,213,721)	-	(5,213,721)
(156,990)	-	(156,990)
(320,170)	-	(320,170)
(2,004,434)	-	(2,004,434)
(1,098,291)	-	(1,098,291)
(18,855,818)	-	(18,855,818)
-	1,336,326	1,336,326
-	1,336,326	1,336,326
(18,855,818)	1,336,326	(17,519,492)
12,205,376	-	12,205,376
3,067,745	-	3,067,745
1,353,475	-	1,353,475
708,258	-	708,258
50,580	-	50,580
1,068,476	-	1,068,476
28,678	-	28,678
1,209,564	14,881	1,224,445
-	5,552	5,552
-	6,457	6,457
19,692,152	26,890	19,719,042
836,334	1,363,216	2,199,550
77,831,389	5,600,992	83,432,381
(699,253)	(18,010)	(717,263)
\$ 77,968,470	\$ 6,946,198	\$ 84,914,668

CITY OF BIG BEAR LAKE

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011**

	Special Revenue Funds			
	General	Fire District	Sanitation	Improvement Agency Low/Mod Housing
Assets:				
Pooled cash and investments	\$ 30,628,651	\$ 22,746	\$ -	\$ -
Receivables:				
Accounts	310,937	-	-	-
Notes and loans	34,089	-	-	-
Accrued interest	4,200	4,515	2,499	2,811
Deferred loans	-	-	-	-
Due from other governments	596,880	179,435	73,664	-
Due from other funds	-	3,631,278	2,185,245	2,430,891
Advances to other funds	4,887,277	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	485,276
Total Assets	\$ 36,462,034	\$ 3,837,974	\$ 2,261,408	\$ 2,918,978
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 482,488	\$ 116,069	\$ 30,404	\$ 1,040
Accrued liabilities	561,723	-	-	-
Deferred revenues	16,909	-	-	-
Unearned revenues	-	43,481	-	-
Deposits payable	-	-	-	-
Due to other governments	47,254	3,893	6,776	-
Due to other funds	24,747,352	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	25,855,726	163,443	37,180	1,040
Fund Balances:				
Nonspendable:				
Notes and loans	34,089	-	-	-
Advances to other funds	4,887,277	-	-	-
Restricted for:				
Community development projects	-	-	-	2,917,938
Public safety	-	3,674,531	-	-
Culture and leisure	-	-	-	-
Public works	-	-	-	-
Debt service	-	-	-	-
Health and sanitation	-	-	2,224,228	-
Committed to:				
Disaster contingency	2,100,000	-	-	-
Snow contingency	400,000	-	-	-
Street improvements	813	-	-	-
Infrastructure replacement	343,371	-	-	-
Vehicles and equipment replacement	838,532	-	-	-
Assigned to:				
Culture and leisure	35,173	-	-	-
Unassigned	1,967,053	-	-	-
Total Fund Balances	10,606,308	3,674,531	2,224,228	2,917,938
Total Liabilities and Fund Balances	\$ 36,462,034	\$ 3,837,974	\$ 2,261,408	\$ 2,918,978

CITY OF BIG BEAR LAKE

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011**

	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>Improvement Agency</u>	<u>Improvement Agency</u>		
Assets:				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ 30,651,397
Receivables:				
Accounts	-	-	102,733	413,670
Notes and loans	-	-	-	34,089
Accrued interest	-	19,788	3,093	36,906
Deferred loans	100,000	-	-	100,000
Due from other governments	-	88,239	119,619	1,057,837
Due from other funds	-	15,266,139	2,565,197	26,078,750
Advances to other funds	-	-	-	4,887,277
Restricted assets:				
Cash and investments with fiscal agents	-	1,163,139	-	1,648,415
Total Assets	<u>\$ 100,000</u>	<u>\$ 16,537,305</u>	<u>\$ 2,790,642</u>	<u>\$ 64,908,341</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 61,920	\$ 50,488	\$ 420,585	\$ 1,162,994
Accrued liabilities	-	-	-	561,723
Deferred revenues	-	-	41,333	58,242
Unearned revenues	-	-	-	43,481
Deposits payable	-	-	-	-
Due to other governments	-	1,058,672	24,866	1,141,461
Due to other funds	-	-	1,474,423	26,221,775
Advances from other funds	4,649,277	-	238,000	4,887,277
Total Liabilities	<u>4,711,197</u>	<u>1,109,160</u>	<u>2,199,207</u>	<u>34,076,953</u>
Fund Balances:				
Nonspendable:				
Notes and loans	100,000	-	-	134,089
Advances to other funds	-	-	-	4,887,277
Restricted for:				
Community development projects	-	-	-	2,917,938
Public safety	-	-	95,289	3,769,820
Culture and leisure	-	-	54,280	54,280
Public works	-	-	1,920,384	1,920,384
Debt service	-	15,428,145	-	15,428,145
Health and sanitation	-	-	187,533	2,411,761
Committed to:				
Disaster contingency	-	-	-	2,100,000
Snow contingency	-	-	-	400,000
Street improvements	-	-	-	813
Infrastructure replacement	-	-	-	343,371
Vehicles and equipment replacement	-	-	-	838,532
Assigned to:				
Culture and leisure	-	-	-	35,173
Unassigned	<u>(4,711,197)</u>	<u>-</u>	<u>(1,666,051)</u>	<u>(4,410,195)</u>
Total Fund Balances	<u>(4,611,197)</u>	<u>15,428,145</u>	<u>591,435</u>	<u>30,831,388</u>
Total Liabilities and Fund Balances	<u>\$ 100,000</u>	<u>\$ 16,537,305</u>	<u>\$ 2,790,642</u>	<u>\$ 64,908,341</u>

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CITY OF BIG BEAR LAKE

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2011

Fund balances of governmental funds	\$ 30,831,388
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of depreciation have not been included as financial resources in governmental fund activity	62,031,126
Bond issuance cost is an expenditure in the governmental funds, but it is a deferred charge in the statement of net assets	254,942
Long-term debt and compensated absences that have not been included in the governmental fund activity:	
Long-term liabilities	(13,433,312)
Compensated Absences	(703,318)
Accrued interest payable for the current portion of interest due on Bonds has not been reported in the governmental funds	(1,070,598)
Revenues reported as deferred revenue in the governmental funds and recognized in the Statement of Activities. These are included in the intergovernmental revenues in the governmental fund activity.	<u>58,242</u>
Net assets of governmental activities	<u><u>\$ 77,968,470</u></u>

CITY OF BIG BEAR LAKE

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011**

	Special Revenue Funds			
	General	Fire District	Sanitation	Improvement Agency Low/Mod Housing
Revenues:				
Taxes	\$ 7,772,592	\$ 3,728,117	\$ -	\$ -
Licenses and permits	478,198	10,470	33,588	-
Intergovernmental	1,398,856	265,371	-	-
Charges for services	877,358	142,759	4,368,259	-
Use of money and property	600,236	43,454	10,448	13,483
Contributions	194,937	10	-	-
Developer participation	-	3,930	-	-
Miscellaneous	380,251	29	2,013	-
Total Revenues	11,702,428	4,194,140	4,414,308	13,483
Expenditures:				
Current:				
General government	3,468,620	-	-	-
Public safety	2,520,041	4,914,416	-	-
Community development	1,692,339	-	-	3,003,513
Culture and leisure	633,518	-	-	-
Public works	2,429,167	-	-	-
Health and sanitation	-	-	3,782,087	-
Capital outlay	48,934	-	-	-
Debt service:				
Principal retirement	-	-	-	100,000
Interest and fiscal charges	-	-	-	182,833
Total Expenditures	10,792,619	4,914,416	3,782,087	3,286,346
Excess (Deficiency) of Revenues Over (Under) Expenditures	909,809	(720,276)	632,221	(3,272,863)
Other Financing Sources (Uses):				
Transfers in	1,330,969	-	-	1,254,838
Transfers out	(986,653)	(58,236)	(542,282)	-
Proceeds from sale of capital asset	3,407	5,551	128	-
Total Other Financing Sources (Uses)	347,723	(52,685)	(542,154)	1,254,838
Net Change in Fund Balances	1,257,532	(772,961)	90,067	(2,018,025)
Fund Balances, Beginning of Year, as previously reported	9,444,016	4,274,958	2,137,634	5,083,160
Restatements	(95,240)	172,534	(3,473)	(147,197)
Fund Balances, Beginning of Year, as restated	9,348,776	4,447,492	2,134,161	4,935,963
Fund Balances, End of Year	\$ 10,606,308	\$ 3,674,531	\$ 2,224,228	\$ 2,917,938

CITY OF BIG BEAR LAKE

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011**

	Capital Projects Funds	Debt Service Funds		
	Improvement Agency	Improvement Agency	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ -	\$ 5,510,719	\$ 1,758,306	\$ 18,769,734
Licenses and permits	-	-	68,176	590,432
Intergovernmental	-	-	602,461	2,266,688
Charges for services	-	-	2,404,848	7,793,224
Use of money and property	37,745	494,202	9,996	1,209,564
Contributions	-	-	-	194,947
Developer participation	-	-	15,305	19,235
Miscellaneous	-	-	-	382,293
Total Revenues	37,745	6,004,921	4,859,092	31,226,117
Expenditures:				
Current:				
General government	-	445,841	15,598	3,930,059
Public safety	-	-	-	7,434,457
Community development	928,972	204,177	-	5,829,001
Culture and leisure	-	-	-	633,518
Public works	-	-	204,434	2,633,601
Health and sanitation	-	-	2,489,691	6,271,778
Capital outlay	-	-	2,317,273	2,366,207
Debt service:				
Principal retirement	-	665,000	-	765,000
Interest and fiscal charges	-	911,581	-	1,094,414
Total Expenditures	928,972	2,226,599	5,026,996	30,958,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	(891,227)	3,778,322	(167,904)	268,082
Other Financing Sources (Uses):				
Transfers in	1,098,166	-	2,409,305	6,093,278
Transfers out	(145,748)	(2,353,004)	(2,007,355)	(6,093,278)
Proceeds from sale of capital asset	-	-	-	9,086
Total Other Financing Sources (Uses)	952,418	(2,353,004)	401,950	9,086
Net Change in Fund Balances	61,191	1,425,318	234,046	277,168
Fund Balances, Beginning of Year, as previously reported	(4,032,248)	13,951,473	394,480	31,253,473
Restatements	(640,140)	51,354	(37,091)	(699,253)
Fund Balances, Beginning of Year, as restated	(4,672,388)	14,002,827	357,389	30,554,220
Fund Balances, End of Year	\$ (4,611,197)	\$ 15,428,145	\$ 591,435	\$ 30,831,388

CITY OF BIG BEAR LAKE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011**

Net change in fund balances - total governmental funds \$ 277,168

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period 118,745

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 749,153

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period. 14,333

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds 854

Revenues reported as deferred revenue in the governmental funds and recognized in the Statement of Activities. These are included in the intergovernmental revenues in the governmental fund activity. (323,919)

Change in net assets of governmental activities \$ 836,334

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON STATEMENT BY DEPARTMENT
GENERAL FUND
YEAR ENDED JUNE 30, 2011**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, as Restated	\$9,348,776	\$ 9,348,776	\$ 9,348,776	\$ -
Resources (Inflows):				
Taxes	7,633,700	7,696,700	7,772,592	75,892
Licenses and permits	525,700	525,700	478,198	(47,502)
Intergovernmental	381,620	2,982,963	1,398,856	(1,584,107)
Charges for services	795,100	827,600	877,358	49,758
Use of money and property	592,840	579,940	600,236	20,296
Contributions	164,750	164,750	194,937	30,187
Miscellaneous	22,000	22,000	380,251	358,251
Transfers in	1,186,800	1,484,893	1,330,969	(153,924)
Proceeds from sale of capital asset	-	-	3,407	3,407
Amounts Available for Appropriation	20,651,286	23,633,322	22,385,580	(1,247,742)
Charges to Appropriation (Outflow):				
General government				
City Council	153,480	175,027	157,454	17,573
City Manager	145,650	145,650	170,119	(24,469)
City Clerk/ Assistant City Mgr	183,200	183,200	213,103	(29,903)
Finance	767,750	773,847	636,415	137,432
Human Resources	500,270	500,270	439,656	60,614
City Attorney	273,000	333,000	259,770	73,230
General Government	721,630	721,630	650,779	70,851
Risk Management	306,750	306,750	286,912	19,838
Contingency Reserve	-	205,700	-	205,700
Civic Center	753,840	762,540	654,412	108,128
Public safety				
Law Enforcement	2,483,840	2,579,243	2,465,855	113,388
Animal Regulations	44,100	44,100	33,330	10,770
Traffic Safety	15,380	15,380	20,856	(5,476)
HUPI	-	-	-	-
Community development				
Planning	511,600	484,500	491,769	(7,269)
Planning Commission	36,300	36,300	33,011	3,289
Code Compliance	467,600	467,600	511,380	(43,780)
Film Office	114,230	117,855	107,619	10,236
Building and Safety	510,710	535,710	548,560	(12,850)
Culture and leisure				
Performing Arts Center	416,538	416,538	417,053	(515)
PAC - City sponsored events	-	(54)	1,953	(2,007)
Pine Knot (Rotary Park)	230,850	261,349	201,451	59,898
AMGEN	-	-	13,061	(13,061)
Public works				
Engineering	249,950	248,084	282,924	(34,840)
Street Maintenance	1,387,600	1,410,511	1,672,815	(262,304)
Public works administration	110,300	110,300	114,039	(3,739)
Street Lighting	71,680	71,680	82,016	(10,336)
City Parking Lots	132,700	127,701	99,091	28,610
Public works vehicle maintenance	172,400	172,400	178,282	(5,882)
Capital outlay	50,500	50,500	48,934	1,566
Transfers out	615,340	1,044,116	986,653	57,463
Total Charges to Appropriations	11,427,188	12,301,427	11,779,272	522,155
Budgetary Fund Balance, June 30	\$9,224,098	\$11,331,895	\$ 10,606,308	\$ (725,587)

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON STATEMENT
FIRE DISTRICT
YEAR ENDED JUNE 30, 2011**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, as Restated	\$4,447,492	\$ 4,447,492	\$ 4,447,492	\$ -
Resources (Inflows):				
Taxes	3,684,300	3,684,300	3,728,117	43,817
Licenses and permits	17,700	17,700	10,470	(7,230)
Intergovernmental	698,414	707,994	265,371	(442,623)
Charges for services	321,200	321,200	142,759	(178,441)
Use of money and property	59,050	59,050	43,454	(15,596)
Contributions	-	-	10	10
Developer participation	20,000	20,000	3,930	(16,070)
Miscellaneous	79,090	79,090	29	(79,061)
Transfers in	-	-	-	-
Proceeds from sale of capital asset	2,000	2,000	5,551	3,551
Amounts Available for Appropriation	9,329,246	9,338,826	8,647,183	(691,643)
Charges to Appropriation (Outflow):				
Public safety	5,269,028	5,327,844	4,914,416	413,428
Capital outlay	-	-	-	-
Transfers out	-	58,236	58,236	-
Total Charges to Appropriations	5,269,028	5,386,080	4,972,652	413,428
Budgetary Fund Balance, June 30	\$4,060,218	\$ 3,952,746	\$ 3,674,531	\$ (278,215)

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON STATEMENT
SANITATION
YEAR ENDED JUNE 30, 2011**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$2,134,161	\$ 2,134,161	\$ 2,134,161	\$ -
Resources (Inflows):				
Licenses and permits	7,000	7,000	33,588	26,588
Charges for services	4,328,950	4,422,862	4,368,259	(54,603)
Use of money and property	12,000	12,000	10,448	(1,552)
Miscellaneous	-	-	2,013	2,013
Transfers in	350,000	350,000	-	(350,000)
Proceeds from sale of capital asset	-	-	128	128
Amounts Available for Appropriation	6,832,111	6,926,023	6,548,597	(377,426)
Charges to Appropriation (Outflow):				
Public safety	4,000	-	-	-
Health and sanitation	4,125,100	4,165,959	3,782,087	383,872
Capital outlay	-	-	-	-
Transfers out	700,000	531,713	542,282	(10,569)
Total Charges to Appropriations	4,829,100	4,697,672	4,324,369	373,303
Budgetary Fund Balance, June 30	\$2,003,011	\$ 2,228,351	\$ 2,224,228	\$ (4,123)

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON STATEMENT
IMPROVEMENT AGENCY LOW/MOD HOUSING
YEAR ENDED JUNE 30, 2011**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, as restated	\$4,935,963	\$ 4,935,963	\$ 4,935,963	\$ -
Resources (Inflows):				
Taxes	1,159,900	-	-	-
Intergovernmental	1,390	-	-	-
Use of money and property	40,200	40,200	13,483	(26,717)
Transfers in	-	1,161,290	1,254,838	93,548
Amounts Available for Appropriation	6,137,453	6,137,453	6,204,284	66,831
Charges to Appropriation (Outflow):				
Community development	830,730	3,240,854	3,003,513	237,341
Debt service:				
Principal retirement	100,000	100,000	100,000	-
Interest and fiscal charges	182,800	182,833	182,833	-
Total Charges to Appropriations	1,113,530	3,523,687	3,286,346	237,341
Budgetary Fund Balance, June 30	\$ 5,023,923	\$ 2,613,766	\$ 2,917,938	\$ 304,172

CITY OF BIG BEAR LAKE

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 JUNE 30, 2011

	<u>Business-Type Activities - Enterprise Funds</u>
	<u>Water Utility</u>
Assets:	
Current:	
Cash and investments	\$ 4,055,701
Receivables:	
Accounts	1,421,822
Accrued interest	3,695
Due from other governments	4,051
Due from other funds	143,025
Inventories	234,373
Restricted:	
Cash with fiscal agent	4,914,817
Total Current Assets	<u>10,777,484</u>
Noncurrent:	
Deferred charges	34,712
Capital assets - net of accumulated depreciation	27,153,943
Total Noncurrent Assets	<u>27,188,655</u>
Total Assets	<u>\$ 37,966,139</u>
Liabilities and Net Assets:	
Liabilities:	
Current:	
Accounts payable	\$ 674,661
Accrued interest	412,909
Deposits payable	32,500
Bonds, notes, and capital leases	2,140,120
Total Current Liabilities	<u>3,260,190</u>
Noncurrent:	
Accrued compensated absences	228,048
Bonds, notes, and capital leases	27,531,703
Total Noncurrent Liabilities	<u>27,759,751</u>
Total Liabilities	<u>31,019,941</u>
Net Assets:	
Invested in capital assets, net of related debt	2,396,937
Restricted for debt service	4,914,817
Unrestricted	(365,556)
Total Net Assets	<u>6,946,198</u>
Total Liabilities and Net Assets	<u>\$ 37,966,139</u>

CITY OF BIG BEAR LAKE

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2011

	<u>Business-Type Activities - Enterprise Funds</u>
	<u>Water Utility</u>
Operating Revenues:	
Sales and service charges	\$ 10,249,111
Total Operating Revenues	<u>10,249,111</u>
Operating Expenses:	
Administration and general	2,948,528
Source of supply	1,453,640
Transmission/collection	1,100,845
Depreciation expense	1,599,435
Total Operating Expenses	<u>7,102,448</u>
Operating Income (Loss)	<u>3,146,663</u>
Nonoperating Revenues (Expenses):	
Intergovernmental	2,122
Interest revenue	14,881
Interest expense	(1,812,459)
Miscellaneous	5,552
Gain (loss) on disposal of capital assets	6,457
Total Nonoperating Revenues (Expenses)	<u>(1,783,447)</u>
Changes in Net Assets	<u>1,363,216</u>
Net Assets:	
Beginning of Year, as previously reported	5,600,992
Restatements	<u>(18,010)</u>
Beginning of Fiscal Year, as restated	<u>5,582,982</u>
End of Fiscal Year	<u><u>\$ 6,946,198</u></u>

There were no noncash investing, capital or financing activities during the year.

CITY OF BIG BEAR LAKE

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 YEAR ENDED JUNE 30, 2011

	Business-Type Activities - Enterprise Funds
	Water Utility
Cash Flows from Operating Activities:	
Cash received from customers and users	\$ 10,301,004
Cash paid to suppliers for goods and services	(2,015,375)
Cash paid to employees for services	(2,941,561)
Net Cash Provided (Used) by Operating Activities	<u>5,344,068</u>
Cash Flows from Non-Capital Financing Activities:	
Intergovernmental payments	4,994
Payment received from other funds	3,683,671
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>3,688,665</u>
Cash Flows from Capital and Related Financing Activities:	
Proceeds from capital debt	2,166,698
Acquisition and construction of capital assets	(3,175,366)
Principal paid on capital debt	(1,973,892)
Interest paid on capital debt	(1,773,051)
Proceeds from sales of capital assets	6,457
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(4,749,154)</u>
Cash Flows from Investing Activities:	
Interest received	16,740
Net Cash Provided (Used) by Investing Activities	<u>16,740</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,300,319
Cash and Cash Equivalents at Beginning of Year	<u>4,670,199</u>
Cash and Cash Equivalents at End of Year	<u>\$ 8,970,518</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	<u>3,146,663</u>
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:	
Depreciation	1,599,435
Miscellaneous revenue	5,552
(Increase) decrease in accounts receivable	46,341
(Increase) decrease in inventories	36,853
Increase (decrease) in accounts payable	513,957
Increase (decrease) in deposits payable	(11,700)
Increase (decrease) in compensated absences	6,967
Total Adjustments	<u>2,197,405</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,344,068</u>

CITY OF BIG BEAR LAKE

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011

	Agency Funds
Assets:	
Pooled cash and investments	\$ 50
Receivables:	
Accounts	295,086
Accrued interest	432
Due from other governments	<u>1,445</u>
Total Assets	<u>\$ 297,013</u>
Liabilities:	
Accounts payable	\$ 8,594
Accrued interest	225
Deposits payable	109,272
Due to external parties/other agencies	<u>178,922</u>
Total Liabilities	<u>\$ 297,013</u>

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Summary of Significant Accounting Policies

a. Description of Entity

The reporting entity "City of Big Bear Lake" includes the accounts of the City, the Improvement Agency of the City of Big Bear Lake (Agency), the Big Bear Lake Fire Protection District (District), the Big Bear Lake Public Financing Authority (Authority) and the Big Bear Lake Performing Arts Center Foundation.

The City of Big Bear Lake was incorporated on November 28, 1980, under the general laws of the State of California. The City became a Charter City on November 8, 1983, and operates under a council/manager form of government.

The Improvement Agency of the City of Big Bear Lake was formed on October 5, 1982, pursuant to Section 33101 of the California Health and Safety Code. The purpose of the Agency is to eliminate deteriorating conditions and conserve, rehabilitate and revitalize project areas in accordance with the community development plan and annual work programs. The Agency is designed to encourage cooperation and participation of residents, businesspersons, community organizations and public agencies in the revitalization of the area. The Agency has established two redevelopment project areas, which are known as the Big Bear Lake Improvement Project Area, and the Moonridge Improvement Project Area. Separate financial statements for the Agency are available at City Hall.

The Big Bear Lake Fire Protection District was formed on September 6, 1927, under the laws of the State of California to provide fire protection and prevention in the Big Bear Lake area of San Bernardino County. Separate financial statements for the District are available at City Hall.

The Big Bear Lake Public Financing Authority is a joint powers authority organized pursuant to a Joint Exercise of Powers Agreement dated as of November 28, 1990, (the "Joint Powers Agreement") by and between the City and the Agency in accordance with Government Code Section 6500 of the State of California. The Authority is a separate entity constituting a public instrumentality of the State of California and was formed for the public purpose of assisting the City and Agency in financing and refinancing their projects and activities. The Authority is governed by a board of directors consisting of members of the Agency Board and the City Council. Separate financial statements for the Financing Authority are not issued.

The Big Bear Lake Performing Arts Center Foundation, formed on July 12, 2004, is organized as a not-for-profit corporation under the laws of the State of California, and as a tax-exempt organization under the provisions of Section 501(c)(3) of the Internal Revenue Code. The purpose of the Foundation is to promote professional events at the Performing Arts Center and reduce the amount of public funding used for these events. For financial statement purposes, the Foundation is reported within the General Fund. Separate financial statements for the Foundation are not issued.

Note 1: Summary of Significant Accounting Policies (Continued)

The criteria used in determining the scope of the reporting entity are based on the provisions of GASB Statement No. 14 and 39. The City of Big Bear Lake is the primary governmental unit. Component units are those entities which are financially accountable to the primary governmental unit, either because the City appoints a voting majority of the component unit's Board, or because the component unit will provide financial benefit or impose a financial burden on the City. The City has accounted for the Agency, District, Authority and Foundation as "blended" component units. Despite being legally separate, these units are so intertwined with the City that they are, in substance, part of the City's operations. Accordingly, the balances and transactions of the Agency, District, Authority and Foundation are included in the City's financial statements in the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Projects Funds. The following specific criteria were used in determining that the Agency, District Authority and Foundation were component units:

1. The members of the City Council also act as the governing body of the Agency, District, Authority and Foundation.
2. The City and Agency are financially interdependent. The City makes loans to the Agency for use on redevelopment projects. Property tax revenues of the Agency are used to repay the loans from the City.
3. The Agency, Authority and the Foundation are managed by employees of the City. A portion of the City's salary and overhead expenses is billed to the Agency each year.

Other governmental agencies providing service either to the City in its entirety or to a portion thereof are:

State of California
County of San Bernardino (the "County")
Big Bear Municipal Water District
Big Bear Area Regional Waste Water District
Big Bear Airport District
Various School Districts

The City of Big Bear Lake does not exercise oversight responsibility over any of the above entities. Consequently, financial information for these agencies is not included within the scope of this financial report.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and

Note 1: Summary of Significant Accounting Policies (Continued)

contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period with the exception of sales tax which is considered available if collected within 210 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Fire District Fund accounts for revenues from property taxes levied in San Bernardino County. Expenditures can be used for emergency medical aid, rescue, fire suppression, fire prevention, public education and disaster preparedness services.
- The Sanitation Fund accounts for sewer service charges, licenses and permits received by the City. These funds may be used for the operation and maintenance of the sewer system.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

- The Improvement Agency Low/Mod Housing Special Revenue Fund accounts for low and moderate income housing projects which are funded by the 20% set-aside portion of tax increment.
- The Improvement Agency Capital Projects Fund accounts for receipts and disbursements relating to construction of capital projects of the City's redevelopment project areas.
- The Improvement Agency Debt Service Fund accounts for tax increment revenue and related interest income. Tax increment is property tax revenue based on the increase in valuation of the Project Area over the base year. The Agency has two Project Areas. These funds are used for the payment of principal and interest on the indebtedness of the Agency.

The City reports the following major proprietary fund:

- The Water Utility Enterprise Fund accounts for the operation and maintenance of the City's water distribution system.

Additionally, the City reports the following fund types:

- The Agency Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. The City's Agency Funds account for assessment district collections and remittances and developer deposits.

Private-sector standards of accounting and financial reporting issued prior to December 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Note 1: Summary of Significant Accounting Policies (Continued)

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

d. Assets, Liabilities and Net Assets or Equity

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash and investments in the Proprietary Funds.

Investments for the City, as well as for its component units, are reported at fair value. The City's policy is generally to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County of San Bernardino collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding the fiscal year for which the taxes are levied. Taxes are levied on both real and personal property, as it exists on that date. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31.

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Classifications

Expenditures of the Governmental Funds are classified by function. Functional classifications are defined as follows:

- General Government includes legislative activities that have a primary objective of providing legal and policy guidelines for the City. Also included in this classification are those activities that provide management or support services across more than one functional area.
- Public Safety includes those activities that involve the protection of people and property.
- Community Development includes those activities that involve the enhancing of the general quality of life.
- Culture and Leisure includes those activities that involve the performing arts center and parks and recreation activities.
- Public Works includes those activities that involve the maintenance and improvement of City streets, roads and park department development and maintenance.
- Health and Sanitation includes the activities of the Sanitation Fund.
- Debt Service includes those activities that account for the payment of long-term debt principal, interest and fiscal charges.

Inventories and Prepaid Costs

All inventories are valued at cost. The inventory consists of water meters, pipes, and other parts required to provide services to water customers and are recorded in the proprietary fund. The water pipe, meters and long-term items are removed from inventory and capitalized as fixed assets and depreciated upon installation. The remaining items are recorded as expenses when used in accordance with the consumption method. Inventories are recorded at the lower of cost or market on a first-in, first-out (FIFO) basis.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The fund balances in the governmental fund types have been reserved for amounts equal to the prepaid costs in the fund-level statements, since these amounts are not available for appropriation.

Restricted Assets

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$3,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In accordance with GASB Statement No. 34, the City has reported general infrastructure assets acquired from 1999 to present. Infrastructure assets acquired prior to 1999 have been retroactively included. The amount reported for infrastructure includes the value of easements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Source of supply	7 - 30
Pumping plant	15 - 30
Water treatment plant	15 - 30
Transmission lines	15 - 50
General plant and equipment	5 - 50
Buildings	50
Improvements other than buildings	7 - 50
Machinery and equipment	5 - 30
Infrastructure	5 - 65

Compensated Absences

The City has a memorandum of understanding setting maximum carryovers and vesting levels for vacation, sick, and other time off. Pursuant to GASB Codification Section C60, only the vested portion of sick pay benefits is to be reflected as a liability.

It is the Fire District's policy to permit employees to accumulate general leave benefits. Under the current memorandum of understanding, District employees receive 17 to 22, 24-hour shifts of general leave each year depending upon length of service. Each employee's maximum accrual of general leave shall be equal to three times the employee's annual entitlement in hours. Employees may cash out up to 192 hours of general leave per fiscal year. However, employees must keep a minimum leave amount of 72 hours. The current memorandum is in effect through June 30, 2011.

Note 1: Summary of Significant Accounting Policies (Continued)

The general City employees receive from 10 to 20 days of vacation each year depending upon length of continuous service. Vacation can be accumulated up to an annual maximum of 40 days depending upon length of continuous service. Unused vacation may be cashed in upon retirement or termination. General City employees also receive 11 days of sick leave each year with no maximum accumulation. Unused sick leave may be cashed in upon termination or retirement at a payment percentage of 25% to 50% determined by length of continuous service.

The current memorandum is in effect through June 30, 2012. The liability for compensated absences will be funded, when required, from future City and District operations.

Post Employment Health Care Benefits

Retiree Benefits: The City has no obligation to provide post employment health care benefits for retirees.

COBRA Benefits: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium plus a 2% administration fee is paid in full by the insured on or before the tenth day of the month for the actual month covered. This program is offered for a duration of 18 months after termination date. There is no cost to the City under this program.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period.

The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

In the fund financial statements, government funds report the following fund balance classifications:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a minute action or a resolution.

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Director of Administrative Services is authorized to assign amounts to a specific purpose, which was established by the governing body in a resolution.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted amounts to be used first, then unrestricted. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned and then unassigned.

e. Reconciliation of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The governmental fund balance sheet includes reconciliation between fund balance - governmental funds and net assets of governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term debt and compensated absences that have not been included in the governmental fund activity." The details of the \$(13,433,312) long-term debt differences are as follows:

Long-term debt:	
Tax allocation bonds payable	\$ (7,160,000)
Plus: Unamortized premium	(33,069)
Revenue bonds payable	(3,375,000)
COPS payable	(1,885,000)
Assessment district bonds payable	<u>(980,243)</u>
Net adjustment to reduce fund balance of total governmental funds to arrive at net assets of governmental activities	<u><u>\$ (13,433,312)</u></u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 1: Summary of Significant Accounting Policies (Continued)

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities:

The governmental fund statement of revenues, expenditures and changes in fund balances include a reconciliation between net changes in fund balances of total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$118,745 difference are as follows:

Capital outlay	\$ 2,394,587
Depreciation expense	(2,202,654)
Disposals of capital assets	<u>(73,188)</u>
Net adjustment to increase net changes in fund balances of total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 118,745</u>

Another element of that reconciliation states that the "repayment of long-term debt principal is an expenditure in the governmental funds, while reducing the long-term liabilities in the statement of net assets." Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$749,153 difference are as follows:

Principal repayments:	
Tax Allocation Bonds	\$ 340,000
Revenue bonds	100,000
COPS	<u>325,000</u>
Total Principal repayments	765,000
Amortization of bond premiums and discounts	2,363
Amortization of deferred charges	<u>(18,210)</u>
Net adjustment to decrease net changes in fund balance of total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 749,153</u>

II. STEWARDSHIP

Note 2: Stewardship, Compliance and Accountability

a. General Budget Policies

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.
2. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year. This "appropriated budget" covers City expenditures in the General, Special Revenue, Debt Service and Capital Projects Funds, except for debt service on bond issues, and special assessment capital improvement projects. Actual expenditures may not exceed budgeted appropriations at the department level, which is the legal level of control. Department heads are authorized to transfer budgeted amounts within their departments, within the same fund, with the approval of the City Manager. Transfers of appropriations between funds may be made only by authority of the City Council.
3. Formal budgetary integration is employed as a management control device. Commitments or materials and services, such as purchase orders and contracts, are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations that are encumbered at year-end lapse, and then are added to the following years budgeted appropriations. However, encumbrances at year-end are reported as reservations of fund balance.
4. Budgets for the General, Special Revenue, Debt Service and Capital Projects Funds (for which annual budgets were adopted) are adopted on a basis substantially consistent with generally accepted accounting principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items. No budgetary comparisons are presented for the Traffic Congestion Relief Special Revenue Fund, as no budget was adopted, nor for the Proprietary Fund, as GAAP does not require a budgetary presentation for this type of fund.
5. Capital improvement projects are budgeted through the Capital Projects Funds. Appropriations for capital projects authorized, but not constructed or completed during the year, lapse at year end, and are then included as part of appropriations in the following year's annual budget.
6. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2011, based on calculations by City management, proceeds of taxes did not exceed related appropriations. Further, the City's fund balance policy allows the City to commit a portion of fund balance for general contingencies, to be used in future years without limitation.

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 2: Stewardship, Compliance and Accountability (Continued)

b. Deficit Fund Equity

The following funds have fund balance deficits at June 30, 2011:

Village Streetscape Maintenance	\$ 46,061
IA Capital Projects	4,611,197
General Capital Projects	1,590,576
Assessment District 16	29,414

These deficits will be eliminated by future years' revenues and transfers.

c. Excess of Expenditures Over Appropriations

Excess expenditures over appropriations were as follows:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
General Fund:			
General government			
City Manager	\$ 170,119	\$ 145,650	\$ 24,469
City Clerk/Asst. City Manager	213,103	183,200	29,903
Public safety			
Traffic Safety	20,856	15,380	5,476
Community development			
Planning	491,769	484,500	7,269
Code Compliance	511,380	467,600	43,780
Building and Safety	548,560	535,710	12,850
Culture and Leisure			
Performing Arts Center	417,053	416,538	515
PAC - City sponsored events	1,953	(54)	2,007
AMGEN	13,061	-	13,061
Public works			
Engineering	282,924	248,084	34,840
Street Maintenance	1,672,815	1,410,511	262,304
PW Administration	114,039	110,300	3,739
Street Lighting	82,016	71,680	10,336
PW-Vehicle Maintenance	178,282	172,400	5,882

III. DETAILED NOTES ON ALL FUNDS

Note 3: Cash and Investments

As of June 30, 2011, cash and investments were reported in the accompanying financial statements as follows:

Governmental activities	\$ 32,299,812
Business-type activities	8,970,518
Fiduciary funds	<u>50</u>
Total Cash and Investments	<u>\$ 41,270,380</u>

The City of Big Bear Lake follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under provisions of bond indentures. Interest income earned on pooled cash and investments is allocated monthly to the various funds based on monthly cash and investment balances. Interest Income from cash and investments with fiscal agents is credited directly to the related fund.

Deposits

At June 30, 2011, the carrying amount of the City's deposits was \$5,328,489 and the bank balance was \$5,974,753. The \$646,264 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Investments

Under provision of the Entity's investment policy, and in accordance with the California Government Code, the following investments are authorized:

- Securities of the U.S. Government, or its agencies
- Certificates of deposit, placed with commercial banks and S&L's
- Commercial paper
- Medium term corporate notes
- Repurchase agreements
- Passbook savings account demand deposits
- Money market mutual funds
- Government sponsored pools and/or mutual funds

Note 3: Cash and Investments (Continued)

As a matter of practice, the City of Big Bear Lake favors the California State Local Agency Investment Fund (LAIF). Common stocks are not authorized for investment.

Investments Authorized by Debt Agreements

The above investments do not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Investments in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares.

GASB Statement No. 31

The City adopted GASB Statement No. 31, Accounting and Financial Reporting for certain investments and for External Investment Pools, as of July 1, 1997. GASB Statement No. 31 establishes fair value standards for investments in participating interest earning investment contracts, external investment pools, equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. Accordingly, the City reports its investments at fair value in the balance sheet. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

Interest Rate Risk

The City's investment policy states that they will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five years from the date of purchase. With City Council approval, reserve funds may be invested in securities exceeding five years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

Concentration of Credit Risk

The City diversifies its investments by security type and institution. With the exception of LAIF, no more than 5% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

The City has not invested more than 5% of the total investment value with any one issuer.

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 3: Cash and Investments (Continued)

Credit Risk

Investments in U.S. government securities are not considered to have credit risk and, therefore, their credit quality is not disclosed. As of June 30, 2011, the City's investments in external investment pools are unrated.

On Aug. 5, 2011, Standard & Poor's Ratings Services lowered its long-term sovereign credit rating on the United States of America to AA+ from AAA. As a result, on Aug. 8, 2011, Standard & Poor's Ratings Services lowered its issuer credit ratings and related issue ratings on various Federal Home Loan Bank, Federal Farm Credit Bank, Fannie Mae and Freddie Mac to AA+ from AAA. The City invests in LAIF which invests in various underlying securities, including the federal agency securities listed above. While LAIF is not rated, the federal agency securities are, and these have been affected by this rating change.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. As of June 30, 2011, the City had no investments considered to be exposed to custodial credit risk. The City does not have a policy related to custodial credit risk.

As of June 30, 2011, the City had the following investments and remaining maturities, and decided to use the Segmented Time Distribution Method:

	Investment Maturities (in Years)	
	<u>Less Than 1</u>	<u>Fair Value</u>
California Local Agency Investment Fund	\$ 29,378,659	\$ 29,378,659
Money market mutual funds - held by fiscal agent	<u>6,563,232</u>	<u>6,563,232</u>
Total	<u>\$ 35,941,891</u>	<u>\$ 35,941,891</u>

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 5,572,281	\$ -	\$ -	\$ -	\$ 5,572,281
Construction-in-progress	354,329	170,407	-	(104,979)	419,757
Total Capital Assets, Not Being Depreciated	5,926,610	170,407	-	(104,979)	5,992,038
Capital assets, being depreciated:					
Buildings	12,553,683	-	-	104,979	12,658,662
Improvements other than buildings	7,026,831	596,519	-	-	7,623,350
Machinery and equipment	8,572,372	167,544	(243,935)	-	8,495,981
Infrastructure	67,964,606	1,460,117	-	-	69,424,723
Total Capital Assets, Being Depreciated	96,117,492	2,224,180	(243,935)	104,979	98,202,716
Less accumulated depreciation:					
Buildings	4,304,091	257,295	-	-	4,561,386
Improvements other than buildings	1,935,218	329,520	-	-	2,264,738
Machinery and equipment	4,387,826	490,280	(170,747)	-	4,707,359
Infrastructure	29,504,586	1,125,559	-	-	30,630,145
Total Accumulated Depreciation	40,131,721	2,202,654	(170,747)	-	42,163,628
Total Capital Assets, Being Depreciated, Net	55,985,771	21,526	(73,188)	104,979	56,039,088
Governmental Activities Capital Assets, Net	\$ 61,912,381	\$ 191,933	\$ (73,188)	\$ -	\$ 62,031,126

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 4: Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,343,647	\$ -	\$ -	\$ 1,343,647
Construction-in-progress	1,380,032	2,812,666	-	4,192,698
Total Capital Assets, Not Being Depreciated	<u>2,723,679</u>	<u>2,812,666</u>	<u>-</u>	<u>5,536,345</u>
Capital assets, being depreciated:				
Land improvements	1,141,539	-	-	1,141,539
Source of supply	8,550,973	117,247	-	8,668,220
Pumping plant	1,990,369	-	-	1,990,369
Water treatment plant	375,898	-	-	375,898
Transmission and lines	36,324,466	-	-	36,324,466
General plant and equipment	2,976,715	245,453	(37,486)	3,184,682
Total Capital Assets, Being Depreciated	<u>51,359,960</u>	<u>362,700</u>	<u>(37,486)</u>	<u>51,685,174</u>
Less accumulated depreciation:				
Land improvements	610,117	57,077	-	667,194
Source of supply	3,750,317	354,770	-	4,105,087
Pumping plant	1,644,453	27,258	-	1,671,711
Water treatment plant	305,545	11,648	-	317,193
Transmission and lines	20,030,561	1,049,244	-	21,079,805
General plant and equipment	2,164,627	99,445	(37,486)	2,226,586
Total Accumulated Depreciation	<u>28,505,620</u>	<u>1,599,442</u>	<u>(37,486)</u>	<u>30,067,576</u>
Total Capital Assets, Being Depreciated, Net	<u>22,854,340</u>	<u>(1,236,742)</u>	<u>-</u>	<u>21,617,598</u>
Business-Type Activities Capital Assets, Net	<u>\$ 25,578,019</u>	<u>\$ 1,575,924</u>	<u>\$ -</u>	<u>\$ 27,153,943</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 356,040
Public safety	219,966
Health & Sanitation	137,109
Public works	1,434,070
Culture & Leisure	55,469
Total Depreciation Expense - Governmental Activities	<u>\$ 2,202,654</u>
Business-Type Activities:	
Water	<u>\$ 1,599,442</u>

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 5: Interfund Receivable, Payable and Transfers

The composition of interfund balances as of June 30, 2011, is as follows:

Due To/From Other Funds

Funds	Due to Other Funds		Total
	General Fund	Other Non-Major Funds	
Due From Other Funds:			
Fire District	\$ 3,631,278	\$ -	\$ 3,631,278
Sanitation	2,185,245	-	2,185,245
IA Low/Mod	2,430,891	-	2,430,891
IA Debt Service	15,266,139	-	15,266,139
Business Type - Water Utility	143,025	-	143,025
Other Nonmajor funds	1,090,774	1,474,423	2,565,197
Total	<u>\$ 24,747,352</u>	<u>\$ 1,474,423</u>	<u>\$ 26,221,775</u>

The General Fund owes \$3,631,278 to the Fire District Fund, \$2,185,245 to the Sanitation Fund, \$2,430,891 to the IA Low/Mod Fund, \$15,266,139 to the IA Debt Service Fund, \$143,025 to the Water Utility Fund, and \$1,090,774 to the Other Nonmajor Funds as the General Fund holds the cash for these funds.

The amount of \$1,474,423 is owed from certain nonmajor funds to other nonmajor funds to cover short-term cash deficits.

Advances To/From Other Funds

Funds	Advances From Other Funds		Total
	Capital Projects Improvement Agency	Other Nonmajor Funds	
Advances to Other Funds:			
General Fund	\$ 4,649,277	\$ 238,000	\$ 4,887,277
Total	<u>\$ 4,649,277</u>	<u>\$ 238,000</u>	<u>\$ 4,887,277</u>

During the current and previous fiscal years, the City of Big Bear Lake has made loans to the Agency. These loans bear interest at rates up to 12% per annum depending upon when the loan was initiated. The City may demand payment of all or a portion of the principal balance at any time as funds become available; however, such demands are not anticipated within the next fiscal year. As of June 30, 2011, loans to and accrued unpaid interest owed on those loans was \$4,649,277.

The Assessment District 16 Fund owes the General Fund \$238,000 for an advance to make the bond payments for assessments that were delinquent in previous fiscal years.

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 5: Interfund Receivable, Payable and Transfers (Continued)

Interfund Transfers

	Transfers Out						Total
	General Fund	Fire District	Sanitation	IA Debt Service	IA Project Fund	Other Nonmajor Funds	
Transfers In:							
General Fund	\$ -		\$ -	\$ -	\$ -	\$ 1,330,969	\$ 1,330,969
IA Project Fund	-	-	-	1,098,166	-	-	1,098,166
IA Low/Mod Fund				1,254,838			1,254,838
Other Nonmajor	986,653	58,236	542,282	-	145,748	676,386	2,409,305
Total	<u>\$ 986,653</u>	<u>\$ 58,236</u>	<u>\$ 542,282</u>	<u>\$ 2,353,004</u>	<u>\$ 145,748</u>	<u>\$ 2,007,355</u>	<u>\$ 6,093,278</u>

Various nonmajor funds transferred \$1,330,969 to the General Fund for various costs including maintenance and operations.

The Improvement Agency Debt Service Fund transferred \$1,098,166 to the Improvement Agency Capital Projects Fund to cover administration costs and \$1,254,838 to the Improvement Agency Low/Mod Housing, for the 20% set-aside of tax increment revenues.

Nonmajor funds received \$986,653 from the General Fund, \$542,282 from the Sanitation Fund, 58,236 from the Fire District Fund, \$145,748 from the Improvement Agency Project Fund, and \$676,386 from other nonmajor funds, mostly for capital projects.

Note 6: Long-Term Debt

a. Governmental Activities Long-Term Debt

A summary of changes in governmental activities long-term debt for the year ended June 30, 2011, is as follows:

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011	Due Within One Year
1999 Housing Set-Aside Revenue Bonds	\$ 3,475,000	\$ -	\$ 100,000	\$ 3,375,000	\$ 105,000
1998 Certificates of Participation	2,210,000	-	325,000	1,885,000	345,000
2005 Tax allocation revenue refunding bonds	7,500,000	-	340,000	7,160,000	355,000
Special Assessment District Obligation	980,243	-	-	980,243	-
Compensated absences	704,172	46,388	47,241	703,318	-
Totals	<u>\$ 14,869,415</u>	<u>\$ 46,388</u>	<u>\$ 812,241</u>	<u>14,103,561</u>	<u>\$ 805,000</u>
				Plus: Unamortized Premium	33,069
					<u>\$ 14,136,630</u>

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 6: Long-Term Debt (Continued)

As previously discussed, the Agency has pledged a portion of the tax increment revenue that it receives as security for tax allocation bonds it has issued. These bonds were to provide financing for various capital projects. The Agency has committed to appropriate each year, from these resources, amounts sufficient to cover the principal and interest requirements on the debt. Total principal and interest remaining on the debt is \$17,169,200 with annual debt service requirements as indicated below. For the current year, the total tax increment revenue, net of pass through payments, recognized by the Agency was \$5,510,719, and the debt service obligation on the bonds was \$1,357,018.

A description of long-term debt outstanding as of June 30, 2011, follows:

Tax Allocation Refunding Revenue Bonds

On November 22, 2005, the Big Bear Lake Financing Authority issued \$8,875,000 in Revenue Bonds to fund two loans to the Big Bear Lake Improvement Agency. The proceeds of the 2005 Tax Allocation Refunding Revenue Bonds were used for the following purposes: to currently refund the Authority's outstanding 1995 Tax Allocation Refunding Revenue Bonds, fund reserve accounts for the loans; and pay the costs of issuing the bonds. The bonds maturing on August 1, 2017 and August 1, 2023, are subject to mandatory redemption in part by lot on August 1 each year commencing August 1, 2016 and August 1, 2022, respectively, from sinking fund payments made by the Authority into the Principal account pursuant to the Indenture in the aggregate respective principal amounts.

The annual requirements to amortize the outstanding debt service requirements as of June 30, 2011, including interest, are as follows:

Fiscal Year	2005 Tax Allocation Refunding Bonds	
	Principal	Interest
2011-2012	\$ 355,000	\$ 292,558
2012-2013	365,000	276,358
2013-2014	380,000	259,595
2014-2015	405,000	242,945
2015-2016	415,000	226,545
2016-2021	2,355,000	862,943
2021-2026	2,885,000	321,335
Totals	\$ 7,160,000	\$ 2,482,279

Housing Set-Aside Revenue Bonds

On June 24, 1999, the Improvement Agency issued \$4,245,000 in 1999 Housing Set-Aside Revenue Bonds with interest rates ranging from 3.500% to 5.375%. The Agency has pledged tax revenues as security for the 1999 Housing Set-Aside Revenue Bonds and is required to make payments to the Big Bear Lake Financing

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 6: Long-Term Debt (Continued)

Authority to meet the debt service requirements of the bonds. Accordingly, the debt service activity of the Authority is accounted for in the Improvement Agency Debt Service Fund. The bonds maturing in the years 2000 to 2014 are serial bonds payable in annual installments of \$30,000 to \$125,000 with interest rates ranging from 3.500% to 5.250%, while term bonds of \$2,910,000 are due August 1, 2029, and bear interest at 5.375%.

The annual requirements to amortize the outstanding debt service requirements as of June 30, 2011, including interest, are as follows:

Fiscal Year	1999 Housing Revenue Bonds	
	Principal	Interest
2011-2012	\$ 105,000	\$ 177,731
2012-2013	115,000	172,148
2013-2014	120,000	166,148
2014-2015	125,000	159,694
2015-2016	130,000	152,919
2016-2021	770,000	647,688
2021-2026	1,000,000	411,188
2026-2031	1,010,000	111,800
Totals	<u>\$ 3,375,000</u>	<u>\$ 1,999,316</u>

Certificates of Participation

On June 11, 1998, the Improvement Agency issued \$5,300,000, 1998 Refunding Certificates of Participation in order to prepay its outstanding 1987 Certificates of Participation, and to finance the completion of the Big Bear Lake Civic Center Project. The certificates are payable in annual installments of \$210,000 to \$410,000 on February 1. Interest is payable semi-annually on February 1 and August 1 at interest rates ranging from 4.3% to 6.0% per annum.

The annual requirements to amortize the outstanding debt service requirements as of June 30, 2011, including interest, are as follows:

Fiscal Year	1998 Certificate of Participation	
	Principal	Interest
2011-2012	\$ 345,000	\$ 86,365
2012-2013	355,000	70,840
2013-2014	380,000	54,510
2014-2015	395,000	37,030
2015-2016	410,000	18,860
Totals	<u>\$ 1,885,000</u>	<u>\$ 267,605</u>

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 6: Long-Term Debt (Continued)

Special Assessment District Obligations

On December 20, 1984, the City issued \$2,326,600 bonds to finance project costs for Assessment District 16. The bonds mature from 1993 to 2000 and are payable in annual installments of \$125,000 to \$285,000. Interest rates range from 9.75% to 11.25%, with interest payable semi-annually on January 2 and July 2. The bonds are secured by the unpaid assessment liens against the land within the district. The bonds may be called and redeemed in advance of maturity on January 2 or July 2.

One of the bond covenants for Assessment District 16 requires a reserve fund be established in the amount of \$162,862. At June 30, 2011, the reserve fund was zero.

As of June 30, 2011, there is a large amount of delinquent property assessments and, consequently, the assessments collected were not sufficient to pay in full the required principal and interest payments. As of June 30, 2011, bonds in the amount of \$980,243 were in default and interest on defaulted principal was \$837,100.

Compensated Absences Payable

Compensated absences represent the amount of accumulated vacation (not otherwise associated with enterprise funds), which is expected to be liquidated with future resources, usually from the General Fund. There is no fixed payment schedule for unpaid compensated absences. See Note 1 for additional information.

b. Business-Type Activities Long-Term Debt

A summary of the changes in business-type activities long-term debt for the year ended June 30, 2011, is as follows:

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011	Due Within One Year
Bonds Payable:					
1996 Refunding					
Revenue Bonds	\$ 28,550,000	\$ -	\$ 1,695,000	\$ 26,855,000	\$ 1,795,000
Subtotals	28,550,000	-	1,695,000	26,855,000	1,795,000
Bond Premium	1,000,759	-	83,394	917,365	-
Deferred interest	(1,776,665)	148,055	-	(1,628,610)	-
Total Bonds Payable	27,774,094	148,055	1,778,394	26,143,755	1,795,000
Other Long-Term Debt:					
Compensated Absences	221,081	25,567	18,600	228,048	-
State of California Loan	1,640,262	-	278,892	1,361,370	287,120
2010 USDA Loan	-	2,166,698	-	2,166,698	58,000
Total Other Long-Term Debt Payable	1,861,343	2,192,265	297,492	3,756,116	345,120
Totals	\$ 29,635,437	\$ 2,340,320	\$ 2,075,886	\$ 29,899,871	\$ 2,140,120

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 6: Long-Term Debt (Continued)

A description of long-term debt outstanding as of June 30, 2011, follows:

1996 Refunding Revenue Bonds

On August 1, 1996, the City of Big Bear Lake Department of Water and Power issued \$37,585,000 of Refunding Revenue Bonds to advance refund \$37,045,000 of the 1992 Refunding Revenue Bonds. The 1996 bonds consist of serial bonds of \$5,930,000 maturing annually through 2008, 6% term bonds of \$4,800,000 due on April 1, 2011, 6% term bonds of \$7,855,000 due on April 1, 2015, and 6% term bonds of \$19,000,000 due on April 1, 2022. The bonds are secured by the net revenues of the Water Enterprise Fund. The City covenants that it will prescribe, revise and collect such charges for services and facilities, which will be sufficient to pay the operational costs of the funds and debt service requirements of the bonds. The 1996 bonds were issued at a premium of \$2,157,500, which is being amortized over the life of the 1996 bonds. The difference between the reacquisition price and the net carrying amount of the 1992 bonds, \$3,958,141, has been deferred and is being amortized over the remaining life of the bonds as a component of interest expense.

The annual requirements to amortize the outstanding debt service requirements as of June 30, 2011, including interest, are as follows:

Fiscal Year	1996 Water Revenue Refunding Bond	
	Principal	Interest
2011-2012	\$ 1,795,000	\$ 1,611,300
2012-2013	1,905,000	1,503,600
2013-2014	2,015,000	1,389,300
2014-2015	2,140,000	1,268,400
2015-2016	2,265,000	1,140,000
2016-2021	13,535,000	3,490,800
2021-2026	3,200,000	192,000
Totals	<u>\$ 26,855,000</u>	<u>\$ 10,595,400</u>

State Loan

On June 21, 1993, the Department of Water and Power of the City of Big Bear Lake (DWP) entered into a contract with the State of California Department of Water Resources to borrow an amount not to exceed \$4,993,857 to replace water pipelines in the communities serviced by DWP. The total amount advanced was \$4,885,814 and the project was completed during the fiscal year ended June 30, 1996. Principal and interest payments of \$162,649 are due April 1 and October 1 of each year for 20 years. The interest rate on the loan is 2.955%.

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 6: Long-Term Debt (Continued)

The annual requirements to amortize the outstanding debt service requirements as of June 30, 2011, including interest, are as follows:

Fiscal Year	State of California Loan	
	Principal	Interest
2011-2012	\$ 287,120	\$ 38,123
2012-2013	295,804	29,575
2013-2014	304,547	20,770
2014-2015	313,613	11,704
2015-2016	160,286	2,368
Totals	<u>\$ 1,361,370</u>	<u>\$ 102,540</u>

USDA 2010 Loan

On September 8, 2010, the City of Big Bear Lake Department of Water and Power (DWP) entered into a loan agreement in the amount \$3,628,000 with the United States Department of Agriculture Rural Utility Services for the proceeds of its 2010 USDA Bond. The 2010 USDA bond loan has a term of 40 years and the interest rate is 2.375%.

As of June 30, 2011, DWP has drawn \$2,166,698 in proceeds from the 2010 USDA Bond for the construction and replacement of wells and pipelines within the DWP's water systems. The balance of the 2010 USDA Bond is expected to be drawn in Fiscal Year 2011/12.

The annual requirements to amortize the outstanding debt service requirements as of June 30, 2011, including interest, are as follows:

Fiscal Year	2010 USDA Bond	
	Principal	Interest
2010-2011	\$ -	\$ 12,709
2011-2012	58,000	67,908
2012-2013	59,000	82,000
2013-2014	60,000	80,500
2014-2015	62,000	79,000
2015-2016	402,000	442,000
2021-2049	2,987,000	1,082,250
Totals	<u>\$ 3,628,000</u>	<u>\$ 1,846,367</u>

IV. OTHER INFORMATION

Note 7: Pension Plan

Plan Description

The City of Big Bear Lake contributes to the San Bernardino County Employees' Retirement Association (SBCERA), a cost-sharing multiple-employer public employee defined benefit pension plan. Although legally established as a single employer plan, the City of Chino Hills, the City of Big Bear Lake, the County Supervisors Association of California and the South Coast Air Quality Management District were later included along with the County of San Bernardino (the "County") and are collectively referred to as the "Participating Members." Substantially all employees of the Participating Members are covered by the Plan. SBCERA provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. SBCERA acts as a common investment and administrative agent for the Participating Members. Benefit provisions and all other requirements are established by the California County employees' Retirement Act of 1937. Copies of SBCERA's annual financial report may be obtained from their executive office: San Bernardino County Employee's Retirement Association, 195 North Arrowhead Avenue, San Bernardino, CA 92415-0014.

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by SBCERA. Employees are required to contribute a percentage of their annual compensation to the Plan based on the member's age at entry into the Plan. The City pays the employee's contribution up to 8% for the General Employees, and 10.37% for Safety Employees, of their salary. The City also contributes an amount, based on actuarial assumptions that, together with employee contributions, is intended to provide sufficient reserves for payment of all prospective benefits to members. Employer rates are as follows:

<u>Category</u>	<u>Member Rates as a Percentage of Covered Payroll</u>
General Members	16.11%
Safety Members	33.40%

Annual Pension Cost

For fiscal year 2010-2011, the City's annual pension cost of \$ 2,872,556 for SBCERA was equal to the City's required and actual contributions. The required contribution was determined as part of the June 30, 2010 actuarial valuation using the entry age normal actuarial cost method.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2011

Note 7: Pension Plan (Continued)

The summary of principal assumptions and methods used to determine the annual required contribution is shown below:

Valuation Date	June 30, 2010
Actuarial Cost Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level Percent of Payroll over 20 years
Asset Valuation Method	Smoothed Market over a 5-year average

Actuarial Assumptions:

Investment Rate of Return	8.00% per annum, compounded semi-annually
Interest Credited to Employee Accounts	5.25% per annum, compounded semi-annually
Inflation	3.75% per annum
Projected Salary Growth	Based on merit and longevity
Mortality for Employee Contribution Rate Purposes	1994 Group Annuity Mortality Table

Three-Year Trend Information for SBCERA
 (Amounts in Thousands)

Fiscal Year	Annual Pension Costs (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/09	\$ 2,789	100 %	\$ -
6/30/10	2,814	100 %	-
6/30/11	2,872	100 %	-

Note 8: Liability, Workers' Compensation, and Purchased Insurance

a. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Big Bear Lake is a member of the CALIFORNIA JOINT POWERS INSURANCE AUTHORITY (Authority). The Authority is composed of 121 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

b. Self-Insurance Programs of the Authority

A revised cost allocation methodology was introduced in 2010-11, however it retains many elements of the previous cost allocation methodology. Each member pays an annual contribution (formerly called the primary deposit) to cover estimated losses for the coverage period. This initial funding is paid at the beginning of the coverage period. After the close of the coverage period, outstanding claims are valued. A retrospective deposit computation is then conducted annually thereafter until all claims incurred during the coverage period are closed on a pool-wide basis. This subsequent cost re-allocation among members based on actual claim development can result in adjustments of either refunds or additional deposits required.

Note 8: Liability, Property and Workers' Compensation Protection (Continued)

The total funding requirement for self-insurance programs is estimated using actuarial models and pre-funded through the annual contribution. Costs are allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. Additional information regarding the cost allocation methodology is provided below.

Liability

In the liability program claims are pooled separately between police and non-police exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$30,000 to \$750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of \$750,000 up to the reinsurance attachment point of \$5 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from \$5 million to \$10 million are paid under a reinsurance contract subject to a \$2.5 million annual aggregate deductible. Costs of covered claims from \$10 million to \$15 million are paid under two reinsurance contracts subject to a combined \$3 million annual aggregate deductible. On a cumulative basis for all 2010-11 reinsurance contracts the annual aggregate deductible is \$5.5 million. (6) Costs of covered claims from \$15 million up to \$50 million are covered through excess insurance policies.

The overall coverage limit for each member including all layers of coverage is \$50 million per occurrence.

Costs of covered claims for subsidence losses are paid by reinsurance and excess insurance with a pooled sub-limit of \$35 million per occurrence. This \$35 million subsidence sub-limit is composed of (a) \$5 million retained within the pool's SIR, (b) \$10 million in reinsurance and (c) \$20 million in excess insurance. The excess insurance layer has a \$20 million annual aggregate.

Workers' Compensation

In the workers' compensation program claims are pooled separately between public safety (police and fire) and non-public safety exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of \$100,000 up to the reinsurance attachment point of \$2 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from \$2 million up to statutory limits are paid under a reinsurance policy. Protection is provided per statutory liability under California Workers' Compensation Law.

Employer's Liability losses are pooled among members to \$2 million. Coverage from \$2 million to \$4 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$4 million to \$10 million are pooled among members.

Note 8: Liability, Property and Workers' Compensation Protection (Continued)

c. Purchased Insurance

Pollution Legal Liability Insurance

The City of Big Bear Lake participates in the pollution legal liability insurance program (formerly called environmental insurance) which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Big Bear Lake. Coverage is on a claims-made basis. There is a \$50,000 deductible. The Authority has a limit of \$50 million for the 3-year period from July 1, 2008 through July 1, 2011. Each member of the Authority has a \$10 million sub-limit during the 3-year term of the policy.

Property Insurance

The City of Big Bear Lake participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Big Bear Lake property is currently insured according to a schedule of covered property submitted by the City of Big Bear Lake to the Authority. City of Big Bear Lake property currently has all-risk property insurance protection in the amount of \$40,529,332. There is a \$5,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$1,000 deductible. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Earthquake and Flood Insurance

The City of Big Bear Lake purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City of Big Bear Lake property currently has earthquake protection in the amount of \$18,323,162. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Crime Insurance

The City of Big Bear Lake purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retrospective adjustments.

d. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2010-11.

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 9: Special Assessment District Bonds

Bonds issued for public improvements in Special Assessment Districts Nos. 19, 20, 23-91, 23-92 and 18-85 in accordance with the provisions of the Municipal Improvement Acts of 1911, 1913 and 1915, are liabilities of the property owners and are secured by liens against the assessed property. The City Treasurer acts as an agent for collection of principal and interest payments by the property owners and remittance of such monies to the bondholders.

Neither the faith and credit nor the general taxing power of the Agency or the City of Big Bear Lake have been pledged to the repayment of these bonds. Accordingly, none of the unretired principal has been included in long-term debt.

Note 10: Deferred Charges

Bond issue costs on the 2005 Tax Allocation Refunding Revenue Bonds of \$364,203 are being amortized over the life of the bond. Amortization for the fiscal year ended June 30, 2011, is \$18,210. The unamortized balance at June 30, 2011, was \$254,942.

Note 11: Litigation, Commitment and Contingent Liabilities

Grant Audit Contingencies

Under the terms of the City's grants from the Federal Emergency Management Agency (FEMA), final inspections and audit by the State of California Office of Emergency Services (OES) is required prior to final approval and release of funds. The final determination of the amounts to be reimbursed will be based upon these inspections and audits; therefore, actual amounts received could differ from the recorded amounts. City management believes that disallowances, if any, would be immaterial.

Litigation

At June 30, 2011, the City was involved as a defendant in several lawsuits arising out of the ordinary conduct of its affairs. It is the opinion of City management that settlements of these lawsuits, including losses for claims that are incurred but not reported, if any, will not have a material effect on the financial position of the City.

CJPIA

A retrospective deposit balance will be paid to California JPIA in 2014-2015. The final amount has not yet been determined. It is currently estimated to be \$1,770,769.

CITY OF BIG BEAR LAKE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 12: Fund Equity and Net Assets

Fund equity restatements:

General Fund:

To correct prior year expenditures	\$ (57,228)
To move HUF1 activity from the General Fund to the Fire Fund	172,534
To move AMGEN Fund into the General Fund	(16,593)
To correct prior year nonreimbursed FEMA costs	<u>(3,473)</u>
Total General Fund	(95,240)

Fire District - Special Revenue Fund

To move HUF1 activity from the General Fund to the Fire Fund	172,534
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Sanitation

To correct prior year nonreimbursed FEMA costs	(3,473)
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IA Low/Mod Housing - Special Revenue Fund

To correct prior excess transfers from tax increment funds	(147,197)
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Capital Projects Fund - Improvement Agency

To move prior year expenditures to the proper fund	(640,140)
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Debt Service Fund - Improvement Agency

To move prior year expenditures to the proper fund	640,140
To correct prior excess transfers to Low/Mod Fund	147,197
To correct prior excess tax increment owed back to County	<u>(735,983)</u>
Total Debt Service Fund - Improvement Agency	51,354

Nonmajor governmental funds:

Transit - Measure I - Special Revenue Fund

To correct prior year expenditures	<u>(37,091)</u>
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Total Governmental Fund Equity Restatements

\$ (699,253)

Proprietary Funds:

Water Utility

To correct prior years workers' compensation claims	<u><u>\$ (18,010)</u></u>
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Note 13: Reclassifications

The Amgen Bike Tour Fund, which was reported as a special revenue fund last year, is now combined with the General Fund as it has been determined that the General Fund will take over any remaining operations for this event. Healthy Urban Fire Initiative activity was previously reported in the General Fund, and is now reported in the Fire District Fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

Note 14: Commitments

The City has contractual obligations for construction contracts in the amounts of \$1.7 million in the Capital Projects Fund, \$6.5 million in the Street Improvements Fund, and \$2.2 million in the Improvement Agency Low and Moderate Housing Fund.

Note 15: Transactions with the State of California

a. SERAF Shift for fiscal year 2009-2010 and 2010-2010

On July 23, 2009, the State adopted legislation requiring a shift of monies during fiscal years 2009-2010 and 2010-2011 to be deposited into the County "Supplemental" Educational Revenue Augmentation Fund (SERAF). These monies were to be distributed to meet the State's Prop 98 obligations to schools. The California Redevelopment Association (CRA) and its member agencies filed a legal action in an attempt to stop these amounts from having to be paid; however, in May 2010 the Sacramento Superior Court upheld the legislation.

The payment of the SERAF was due on May 10, 2011 for fiscal year 2010-2011 and it was made in the amount of \$445,841. The legislation allowed this payment to be made from any available monies present in any project area(s). Subsequent legislation was passed which even allowed the funding for this payment to be borrowed from the Low and Moderate Income Housing Fund with appropriate findings from its legislative body. Any amounts borrowed from Low and Moderate Income Housing (including any suspended set-aside amounts) are to be repaid by June 30, 2015. If those amounts are not repaid, by that date, then the set-aside percentage to Low and Moderate Income Housing will increase from 20% to 25% for the remainder of the life of the Agency.

To accomplish the payment, the Agency utilized \$445,841 from its available resources. In the accompanying financial statements, the amount paid to the County has been reported as a use of current year resources.

Note 16: California Redevelopment Agency Uncertainty

On July 18, 2011, the California Redevelopment Association ("CRA") and the League of California Cities ("League") filed a petition for writ of mandate with the California Supreme Court, requesting the Court to declare unconstitutional two bills that were passed as part of the 2011-12 State Budget, AB1X 26 and 27. AB1X 26 dissolves redevelopment agencies effective October 1, 2011. AB1X 27 gives redevelopment agencies an option to avoid dissolution if it commits to making defined payments for the benefit of the State, school districts and certain special districts. In 2011-12, these payments amount to a state-wide total of \$1.7 billion. In 2012-13 and subsequent years, the payments total \$400 million, annually. Each city or county's share of these payments is determined based on its proportionate share of state-wide tax increment.

CRA and the League contend that AB1X 26 and 27 are unconstitutional because they violate Proposition 22 which was passed by the voters in November, 2010. The effect of the legislation is to achieve a possible unconstitutional result, the use of redevelopment agencies' tax increment funds to benefit the State and other units of local government, by way of threatening of the dissolution of redevelopment agencies.

Therefore, the CRA and the League have requested that the Court issue a stay, suspending the effectiveness of AB1X 26 and 27 until the Court can rule on its constitutionality. CRA and the League also asked the Court to expedite the briefing and hearing of the case so that a

Note 16: California Redevelopment Agency Uncertainty (Continued)

decision can be rendered by the Court before January 15, 2012, when the first payments are due. On August 11th, the California Supreme Court agreed to hear the case and granted a partial stay which was subsequently clarified.

As of the time of the issuance of this report, the outcome of AB1X 26 and 27 upon the Agency is unknown and consequently the status and even future existence of the Agency is uncertain as such. In accordance with AB1X 27, the Agency has passed a resolution of intent to continue and will be required to make a payment to the State in the estimated amount of \$2,443,297, by January 15, 2012, to avoid dissolution.

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CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	Special Revenue Funds		
	Traffic Safety	Gas Tax	Transit - Measure I
Assets:			
Receivables:			
Accounts	\$ -	\$ -	\$ -
Accrued interest	-	-	266
Due from other governments	-	-	41,333
Due from other funds	-	-	119,504
Total Assets	\$ -	\$ -	\$ 161,103
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenues	-	-	41,333
Due to other governments	-	-	22,066
Due to other funds	-	-	-
Advances from other funds	-	-	-
Total Liabilities	-	-	63,399
Restricted for:			
Public safety	-	-	-
Parks and recreation	-	-	-
Public works	-	-	97,704
Health and sanitation	-	-	-
Unassigned	-	-	-
Total Fund Balances	-	-	97,704
Total Liabilities and Fund Balances	\$ -	\$ -	\$ 161,103

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

(Continued)

	Special Revenue Funds		
	Mobile Source Air Pollution Reduction	Village Streetscape Maintenance	Growth Management
Assets:			
Receivables:			
Accounts	\$ -	\$ -	\$ -
Accrued interest	44	-	724
Due from other governments	1,381	4,447	-
Due from other funds	37,714	-	473,510
Total Assets	\$ 39,139	\$ 4,447	\$ 474,234
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ 8,211	\$ -
Deferred revenues	-	-	-
Due to other governments	-	-	-
Due to other funds	-	42,297	-
Advances from other funds	-	-	-
Total Liabilities	-	50,508	-
Restricted for:			
Public safety	-	-	-
Parks and recreation	-	-	-
Public works	39,139	-	474,234
Health and sanitation	-	-	-
Unassigned	-	(46,061)	-
Total Fund Balances	39,139	(46,061)	474,234
Total Liabilities and Fund Balances	\$ 39,139	\$ 4,447	\$ 474,234

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	Special Revenue Funds		
	Refuse	Traffic Congestion Relief	Supplemental Law Enforcement
Assets:			
Receivables:			
Accounts	\$ -	\$ -	\$ -
Accrued interest	503	-	175
Due from other governments	61,134	-	11,324
Due from other funds	295,874	-	83,790
Total Assets	\$ 357,511	\$ -	\$ 95,289
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ 167,178	\$ -	\$ -
Deferred revenues	-	-	-
Due to other governments	2,800	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
Total Liabilities	169,978	-	-
Restricted for:			
Public safety	-	-	95,289
Parks and recreation	-	-	-
Public works	-	-	-
Health and sanitation	187,533	-	-
Unassigned	-	-	-
Total Fund Balances	187,533	-	95,289
Total Liabilities and Fund Balances	\$ 357,511	\$ -	\$ 95,289

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

(Continued)

	Special Revenue Funds		
	PEG Access Fund	Measure Y	Developer Impact- General
Assets:			
Receivables:			
Accounts	\$ 9,996	\$ 92,737	\$ -
Accrued interest	51	1,330	-
Due from other governments	-	-	-
Due from other funds	44,233	1,135,824	17,647
Total Assets	\$ 54,280	\$ 1,229,891	\$ 17,647
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenues	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
Total Liabilities	-	-	-
Restricted for:			
Public safety	-	-	-
Parks and recreation	54,280	-	-
Public works	-	1,229,891	17,647
Health and sanitation	-	-	-
Unassigned	-	-	-
Total Fund Balances	54,280	1,229,891	17,647
Total Liabilities and Fund Balances	\$ 54,280	\$ 1,229,891	\$ 17,647

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	Special Revenue Funds		Capital Projects Funds
	Developer Impact- Circulation	Developer Impact- Drainage	General Capital Projects
Assets:			
Receivables:			
Accounts	\$ -	\$ -	\$ -
Accrued interest	-	-	-
Due from other governments	-	-	-
Due from other funds	27,176	34,593	-
Total Assets	\$ 27,176	\$ 34,593	\$ -
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 158,450
Deferred revenues	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	1,432,126
Advances from other funds	-	-	-
Total Liabilities	-	-	1,590,576
Restricted for:			
Public safety	-	-	-
Parks and recreation	-	-	-
Public works	27,176	34,593	-
Health and sanitation	-	-	-
Unassigned	-	-	(1,590,576)
Total Fund Balances	27,176	34,593	(1,590,576)
Total Liabilities and Fund Balances	\$ 27,176	\$ 34,593	\$ -

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Total Governmental Funds</u>
	<u>Street Improvements</u>	<u>Assessment District 16</u>	
Assets:			
Receivables:			
Accounts	\$ -	\$ -	\$ 102,733
Accrued interest	-	-	3,093
Due from other governments	-	-	119,619
Due from other funds	86,746	208,586	2,565,197
	<u>86,746</u>	<u>208,586</u>	<u>2,565,197</u>
Total Assets	<u>\$ 86,746</u>	<u>\$ 208,586</u>	<u>\$ 2,790,642</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable	\$ 86,746	\$ -	\$ 420,585
Deferred revenues	-	-	41,333
Due to other governments	-	-	24,866
Due to other funds	-	-	1,474,423
Advances from other funds	-	238,000	238,000
	<u>86,746</u>	<u>238,000</u>	<u>2,199,207</u>
Total Liabilities	<u>86,746</u>	<u>238,000</u>	<u>2,199,207</u>
Restricted for:			
Public safety	-	-	95,289
Parks and recreation	-	-	54,280
Public works	-	-	1,920,384
Health and sanitation	-	-	187,533
Unassigned	<u>-</u>	<u>(29,414)</u>	<u>(1,666,051)</u>
Total Fund Balances	<u>-</u>	<u>(29,414)</u>	<u>591,435</u>
Total Liabilities and Fund Balances	<u>\$ 86,746</u>	<u>\$ 208,586</u>	<u>\$ 2,790,642</u>

CITY OF BIG BEAR LAKE

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011**

	Special Revenue Funds		
	Traffic Safety	Gas Tax	Transit - Measure I
Revenues:			
Taxes	\$ -	\$ 951,050	\$ -
Licenses and permits	68,176	-	-
Intergovernmental	-	-	490,597
Charges for services	-	-	-
Use of money and property	-	-	855
Developer participation	-	-	-
Total Revenues	68,176	951,050	491,452
Expenditures:			
Current:			
General government	-	-	-
Public works	-	-	-
Health and sanitation	-	-	-
Capital outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	68,176	951,050	491,452
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	(68,192)	(962,242)	(393,666)
Total Other Financing Sources (Uses)	(68,192)	(962,242)	(393,666)
Net Change in Fund Balances	(16)	(11,192)	97,786
Fund Balances, Beginning of Year	16	11,192	37,009
Restatements	-	-	(37,091)
Fund Balances, Beginning of Year, as Restated	16	11,192	(82)
Fund Balances, End of Year	\$ -	\$ -	\$ 97,704

CITY OF BIG BEAR LAKE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011

(Continued)

	Special Revenue Funds		
	Mobile Source Air Pollution Reduction	Village Streetscape Maintenance	Growth Management
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	6,768	-	-
Charges for services	-	76,613	-
Use of money and property	175	(217)	2,884
Developer participation	-	-	-
Total Revenues	6,943	76,396	2,884
Expenditures:			
Current:			
General government	-	-	-
Public works	-	204,434	-
Health and sanitation	-	-	-
Capital outlay	-	-	-
Total Expenditures	-	204,434	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,943	(128,038)	2,884
Other Financing Sources (Uses):			
Transfers in	-	99,597	-
Transfers out	-	-	(73,554)
Total Other Financing Sources (Uses)	-	99,597	(73,554)
Net Change in Fund Balances	6,943	(28,441)	(70,670)
Fund Balances, Beginning of Year	32,196	(17,620)	544,904
Restatements	-	-	-
Fund Balances, Beginning of Year, as Restated	32,196	(17,620)	544,904
Fund Balances, End of Year	\$ 39,139	\$ (46,061)	\$ 474,234

CITY OF BIG BEAR LAKE

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011**

	Special Revenue Funds		
	Refuse	Traffic Congestion Relief	Supplemental Law Enforcement
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	5,000	-	100,096
Charges for services	2,328,235	-	-
Use of money and property	859	-	402
Developer participation	-	-	-
Total Revenues	2,334,094	-	100,498
Expenditures:			
Current:			
General government	-	-	-
Public works	-	-	-
Health and sanitation	2,489,691	-	-
Capital outlay	-	-	-
Total Expenditures	2,489,691	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(155,597)	-	100,498
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	(105,000)	(15,722)	(99,813)
Total Other Financing Sources (Uses)	(105,000)	(15,722)	(99,813)
Net Change in Fund Balances	(260,597)	(15,722)	685
Fund Balances, Beginning of Year	448,130	15,722	94,604
Restatements	-	-	-
Fund Balances, Beginning of Year, as Restated	448,130	15,722	94,604
Fund Balances, End of Year	\$ 187,533	\$ -	\$ 95,289

CITY OF BIG BEAR LAKE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011

(Continued)

	Special Revenue Funds		
	PEG Access Fund	Measure Y	Developer Impact- General Facilities
Revenues:			
Taxes	\$ 40,020	\$ 767,236	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Use of money and property	197	4,841	-
Developer participation	-	-	3,050
Total Revenues	40,217	772,077	3,050
Expenditures:			
Current:			
General government	-	-	-
Public works	-	-	-
Health and sanitation	-	-	-
Capital outlay	7,565	-	-
Total Expenditures	7,565	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,652	772,077	3,050
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	-	(289,166)	-
Total Other Financing Sources (Uses)	-	(289,166)	-
Net Change in Fund Balances	32,652	482,911	3,050
Fund Balances, Beginning of Year	21,628	746,980	14,597
Restatements	-	-	-
Fund Balances, Beginning of Year, as Restated	21,628	746,980	14,597
Fund Balances, End of Year	\$ 54,280	\$ 1,229,891	\$ 17,647

CITY OF BIG BEAR LAKE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011

	Special Revenue Funds		Capital Projects Funds
	Developer Impact- Circulation	Developer Impact- Drainage	General Capital Projects
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Use of money and property	-	-	-
Developer participation	5,955	6,300	-
Total Revenues	5,955	6,300	-
Expenditures:			
Current:			
General government	-	-	-
Public works	-	-	-
Health and sanitation	-	-	-
Capital outlay	-	-	1,598,116
Total Expenditures	-	-	1,598,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,955	6,300	(1,598,116)
Other Financing Sources (Uses):			
Transfers in	-	-	1,598,116
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	1,598,116
Net Change in Fund Balances	5,955	6,300	-
Fund Balances, Beginning of Year	21,221	28,293	(1,590,576)
Restatements	-	-	-
Fund Balances, Beginning of Year, as Restated	21,221	28,293	(1,590,576)
Fund Balances, End of Year	\$ 27,176	\$ 34,593	\$ (1,590,576)

CITY OF BIG BEAR LAKE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2011

	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Total Governmental Funds</u>
	<u>Street Improvements</u>	<u>Assessment District 16</u>	
Revenues:			
Taxes	\$ -	\$ -	\$ 1,758,306
Licenses and permits	-	-	68,176
Intergovernmental	-	-	602,461
Charges for services	-	-	2,404,848
Use of money and property	-	-	9,996
Developer participation	-	-	15,305
Total Revenues	<u>-</u>	<u>-</u>	<u>4,859,092</u>
Expenditures:			
Current:			
General government	-	15,598	15,598
Public works	-	-	204,434
Health and sanitation	-	-	2,489,691
Capital outlay	711,592	-	2,317,273
Total Expenditures	<u>711,592</u>	<u>15,598</u>	<u>5,026,996</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(711,592)</u>	<u>(15,598)</u>	<u>(167,904)</u>
Other Financing Sources (Uses):			
Transfers in	711,592	-	2,409,305
Transfers out	-	-	(2,007,355)
Total Other Financing Sources (Uses)	<u>711,592</u>	<u>-</u>	<u>401,950</u>
Net Change in Fund Balances	<u>-</u>	<u>(15,598)</u>	<u>234,046</u>
Fund Balances, Beginning of Year	-	(13,816)	394,480
Restatements	-	-	(37,091)
Fund Balances, Beginning of Year, as Restated	<u>-</u>	<u>(13,816)</u>	<u>357,389</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ (29,414)</u>	<u>\$ 591,435</u>

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 TRAFFIC SAFETY
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 16	\$ 16	\$ 16	\$ -
Resources (Inflows):				
Licenses and permits	95,000	95,000	68,176	(26,824)
Amounts Available for Appropriation	95,016	95,016	68,192	(26,824)
Charges to Appropriation (Outflow):				
Transfers out	95,000	95,000	68,192	26,808
Total Charges to Appropriations	95,000	95,000	68,192	26,808
Budgetary Fund Balance, June 30	\$ 16	\$ 16	\$ -	\$ (16)

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 GAS TAX
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 11,192	\$ 11,192	\$ 11,192	\$ -
Resources (Inflows):				
Taxes	727,300	966,300	951,050	(15,250)
Amounts Available for Appropriation	738,492	977,492	962,242	(15,250)
Charges to Appropriation (Outflow):				
Transfers out	727,300	966,300	962,242	4,058
Total Charges to Appropriations	727,300	966,300	962,242	4,058
Budgetary Fund Balance, June 30	\$ 11,192	\$ 11,192	\$ -	\$ (11,192)

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 TRANSIT - MEASURE I
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, as Restated	\$ (82)	\$ (82)	\$ (82)	\$ -
Resources (Inflows):				
Intergovernmental	335,300	635,300	490,597	(144,703)
Use of money and property	600	600	855	255
Amounts Available for Appropriation	335,818	635,818	491,370	(144,448)
Charges to Appropriation (Outflow):				
Public safety	16,800	16,800	-	16,800
Transfers out	246,785	393,576	393,666	(90)
Total Charges to Appropriations	263,585	410,376	393,666	16,710
Budgetary Fund Balance, June 30	\$ 72,233	\$ 225,442	\$ 97,704	\$ (127,738)

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON SCHEDULE
 MOBILE SOURCE AIR POLLUTION REDUCTION
 YEAR ENDED JUNE 30, 2011**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1	\$ 32,196	\$ 32,196	\$ 32,196	\$ -
Resources (Inflows):				
Intergovernmental	7,000	7,000	6,768	(232)
Use of money and property	200	200	175	(25)
Amounts Available for Appropriation	39,396	39,396	39,139	(257)
Budgetary Fund Balance, June 30	\$ 39,396	\$ 39,396	\$ 39,139	\$ (257)

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON SCHEDULE
VILLAGE STREETScape MAINTENANCE
YEAR ENDED JUNE 30, 2011**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1	\$ (17,620)	\$ (17,620)	\$ (17,620)	\$ -
Resources (Inflows):				
Charges for services	79,290	79,290	76,613	(2,677)
Use of money and property	-	-	(217)	(217)
Transfers in	102,770	102,770	99,597	(3,173)
Amounts Available for Appropriation	164,440	164,440	158,373	(6,067)
Charges to Appropriation (Outflow):				
Public works	182,060	182,040	204,434	(22,394)
Total Charges to Appropriations	182,060	182,040	204,434	(22,394)
Budgetary Fund Balance, June 30	\$ (17,620)	\$ (17,600)	\$ (46,061)	\$ (28,461)

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 GROWTH MANAGEMENT
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 544,904	\$ 544,904	\$ 544,904	\$ -
Resources (Inflows):				
Use of money and property	-	-	2,884	2,884
Amounts Available for Appropriation	544,904	544,904	547,788	2,884
Charges to Appropriation (Outflow):				
General government	35,000	35,000	-	35,000
Transfers out	-	73,554	73,554	-
Total Charges to Appropriations	35,000	108,554	73,554	35,000
Budgetary Fund Balance, June 30	\$ 509,904	\$ 436,350	\$ 474,234	\$ 37,884

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 REFUSE
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 448,130	\$ 448,130	\$ 448,130	\$ -
Resources (Inflows):				
Intergovernmental	-	-	5,000	5,000
Charges for services	2,263,320	2,323,371	2,328,235	4,864
Use of money and property	2,000	2,000	859	(1,141)
Amounts Available for Appropriation	2,713,450	2,773,501	2,782,224	8,723
Charges to Appropriation (Outflow):				
Health and sanitation	2,476,600	2,503,539	2,489,691	13,848
Transfers out	105,000	105,000	105,000	-
Total Charges to Appropriations	2,581,600	2,608,539	2,594,691	13,848
Budgetary Fund Balance, June 30	\$ 131,850	\$ 164,962	\$ 187,533	\$ 22,571

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 SUPPLEMENTAL LAW ENFORCEMENT
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 94,604	\$ 94,604	\$ 94,604	\$ -
Resources (Inflows):				
Intergovernmental	100,000	100,000	100,096	96
Use of money and property	-	-	402	402
Amounts Available for Appropriation	194,604	194,604	195,102	498
Charges to Appropriation (Outflow):				
Transfers out	100,000	100,000	99,813	187
Total Charges to Appropriations	100,000	100,000	99,813	187
Budgetary Fund Balance, June 30	\$ 94,604	\$ 94,604	\$ 95,289	\$ 685

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 PEG ACCESS FUND
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 21,628	\$ 21,628	\$ 21,628	\$ -
Resources (Inflows):				
Taxes	40,000	40,000	40,020	20
Use of money and property	200	200	197	(3)
Amounts Available for Appropriation	61,828	61,828	61,845	17
Charges to Appropriation (Outflow):				
Capital outlay	-	-	7,565	(7,565)
Total Charges to Appropriations	-	-	7,565	(7,565)
Budgetary Fund Balance, June 30	\$ 61,828	\$ 61,828	\$ 54,280	\$ (7,548)

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 MEASURE Y
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 746,980	\$ 746,980	\$ 746,980	\$ -
Resources (Inflows):				
Taxes	755,100	755,100	767,236	12,136
Use of money and property	1,500	1,500	4,841	3,341
Amounts Available for Appropriation	1,503,580	1,503,580	1,519,057	15,477
Charges to Appropriation (Outflow):				
Transfers out	-	289,166	289,166	-
Total Charges to Appropriations	-	289,166	289,166	-
Budgetary Fund Balance, June 30	\$ 1,503,580	\$ 1,214,414	\$ 1,229,891	\$ 15,477

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 DEVELOPER IMPACT - GENERAL FACILITIES
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 14,597	\$ 14,597	\$ 14,597	\$ -
Resources (Inflows):				
Use of money and property	1,000	1,000	-	(1,000)
Developer participation	3,000	3,000	3,050	50
Amounts Available for Appropriation	18,597	18,597	17,647	(950)
Budgetary Fund Balance, June 30	\$ 18,597	\$ 18,597	\$ 17,647	\$ (950)

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 DEVELOPER IMPACT - CIRCULATION
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 21,221	\$ 21,221	\$ 21,221	\$ -
Resources (Inflows):				
Use of money and property	1,400	1,400	-	(1,400)
Developer participation	4,000	4,000	5,955	1,955
Amounts Available for Appropriation	26,621	26,621	27,176	555
Budgetary Fund Balance, June 30	\$ 26,621	\$ 26,621	\$ 27,176	\$ 555

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON SCHEDULE
DEVELOPER IMPACT - DRAINAGE
YEAR ENDED JUNE 30, 2011**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1	\$ 28,293	\$ 28,293	\$ 28,293	\$ -
Resources (Inflows):				
Use of money and property	1,940	1,940	-	(1,940)
Developer participation	6,000	6,000	6,300	300
Amounts Available for Appropriation	<u>36,233</u>	<u>36,233</u>	<u>34,593</u>	<u>(1,640)</u>
Budgetary Fund Balance, June 30	<u>\$ 36,233</u>	<u>\$ 36,233</u>	<u>\$ 34,593</u>	<u>\$ (1,640)</u>

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 GENERAL CAPITAL PROJECTS
 YEAR ENDED JUNE 30, 2011

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1	<u>\$(1,590,576)</u>	<u>\$(1,590,576)</u>	<u>\$(1,590,576)</u>	<u>\$ -</u>
Resources (Inflows):				
Transfers in	<u>450,000</u>	<u>1,598,015</u>	<u>1,598,116</u>	<u>101</u>
Amounts Available for Appropriation	<u>(1,140,576)</u>	<u>7,439</u>	<u>7,540</u>	<u>101</u>
Charges to Appropriation (Outflow):				
Capital outlay	<u>450,000</u>	<u>1,598,014</u>	<u>1,598,116</u>	<u>(102)</u>
Total Charges to Appropriations	<u>450,000</u>	<u>1,598,014</u>	<u>1,598,116</u>	<u>(102)</u>
Budgetary Fund Balance, June 30	<u>\$(1,590,576)</u>	<u>\$(1,590,575)</u>	<u>\$(1,590,576)</u>	<u>\$ (1)</u>

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON SCHEDULE
STREET IMPROVEMENTS
YEAR ENDED JUNE 30, 2011**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Transfers in	917,270	711,502	711,592	90
Amounts Available for Appropriation	917,270	711,502	711,592	90
Charges to Appropriation (Outflow):				
Capital outlay	929,355	711,591	711,592	(1)
Total Charges to Appropriations	929,355	711,591	711,592	(1)
Budgetary Fund Balance, June 30	\$ (12,085)	\$ (89)	\$ -	\$ 89

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 CAPITAL PROJECTS IMPROVEMENT AGENCY
 YEAR ENDED JUNE 30, 2011

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balance, July 1. as Restated	\$ (4,672,388)	\$ (4,672,388)	\$ (4,672,388)	\$ -
Resources (Inflows):				
Use of money and property	44,120	44,120	37,745	(6,375)
Developer participation	100,000	100,000	-	(100,000)
Transfers in	915,462	1,393,970	1,098,166	(295,804)
Amounts Available for Appropriation	<u>(3,612,806)</u>	<u>(3,134,298)</u>	<u>(3,536,477)</u>	<u>(402,179)</u>
Charges to Appropriation (Outflow):				
Community development	915,463	1,249,052	928,972	320,080
Transfers out	-	146,925	145,748	1,177
Total Charges to Appropriations	<u>915,463</u>	<u>1,395,977</u>	<u>1,074,720</u>	<u>321,257</u>
Budgetary Fund Balance, June 30	<u><u>\$ (4,528,269)</u></u>	<u><u>\$ (4,530,275)</u></u>	<u><u>\$ (4,611,197)</u></u>	<u><u>\$ (80,922)</u></u>

CITY OF BIG BEAR LAKE

**BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE IMPROVEMENT AGENCY
YEAR ENDED JUNE 30, 2011**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, as Restated	\$14,002,827	\$14,002,827	\$14,002,827	\$ -
Resources (Inflows):				
Taxes	4,017,800	5,205,141	5,510,719	305,578
Use of money and property	516,600	516,600	494,202	(22,398)
Amounts Available for Appropriation	18,537,227	19,724,568	20,007,748	283,180
Charges to Appropriation (Outflow):				
General government	445,420	446,255	445,841	414
Community development	251,150	183,991	204,177	(20,186)
Debt service:				
Principal retirement	665,000	665,000	665,000	-
Interest and fiscal charges	911,600	911,600	911,581	19
Transfers out	915,462	2,555,370	2,353,004	202,366
Total Charges to Appropriations	3,188,632	4,762,216	4,579,603	182,613
Budgetary Fund Balance, June 30	\$15,348,595	\$14,962,352	\$15,428,145	\$ 465,793

CITY OF BIG BEAR LAKE

BUDGETARY COMPARISON SCHEDULE
 ASSESSMENT DISTRICT 16
 YEAR ENDED JUNE 30, 2011

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (13,816)	\$ (13,816)	\$ (13,816)	\$ -
Resources (Inflows):				
Amounts Available for Appropriation	(13,816)	(13,816)	(13,816)	-
Charges to Appropriation (Outflow):				
General government	30,000	30,000	15,598	14,402
Total Charges to Appropriations	30,000	30,000	15,598	14,402
Budgetary Fund Balance, June 30	\$ (43,816)	\$ (43,816)	\$ (29,414)	\$ 14,402

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
 ALL AGENCY FUNDS
 JUNE 30, 2011

	<u>Assessment District 19</u>	<u>Assessment District 20</u>	<u>Assessment District 23-91</u>	<u>Assessment District 23-92</u>	<u>Assessment District 18-85</u>
Assets:					
Pooled cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables:					
Accounts	-	462	462	176,425	-
Accrued interest	-	-	-	208	-
Due from other governments	-	-	-	1,445	-
Total Assets	<u>\$ -</u>	<u>\$ 462</u>	<u>\$ 462</u>	<u>\$ 178,078</u>	<u>\$ -</u>
Accounts payable	\$ -	\$ 120	\$ 120	\$ 120	\$ -
Accrued interest	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to external parties/other agencies	-	342	342	177,958	-
Total Liabilities	<u>\$ -</u>	<u>\$ 462</u>	<u>\$ 462</u>	<u>\$ 178,078</u>	<u>\$ -</u>

CITY OF BIG BEAR LAKE

COMBINING BALANCE SHEET
 ALL AGENCY FUNDS
 JUNE 30, 2011

	<u>General Trust</u>	<u>Deposits</u>	<u>Totals</u>
Assets:			
Pooled cash and investments	\$ 50	\$ -	\$ 50
Receivables:			
Accounts	96,950	20,787	295,086
Accrued interest	-	224	432
Due from other governments	-	-	1,445
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 97,000</u>	<u>\$ 21,011</u>	<u>\$ 297,013</u>
Accounts payable	\$ 8,234	\$ -	\$ 8,594
Accrued interest	-	225	225
Deposits payable	88,766	20,506	109,272
Due to external parties/other agencies	-	280	178,922
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 97,000</u>	<u>\$ 21,011</u>	<u>\$ 297,013</u>

CITY OF BIG BEAR LAKE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2011

	Balance 7/1/2010	Additions	Deductions	Balance 6/30/2011
<u>Assessment District 19</u>				
Assets:				
Receivables:				
Accounts	\$ 29,128	\$ -	\$ 29,128	\$ -
Total Assets	\$ 29,128	\$ -	\$ 29,128	\$ -
Liabilities:				
Due to external parties/other agencies				
Total Liabilities	\$ 29,128	\$ -	\$ 29,128	\$ -
<u>Assessment District 20</u>				
Assets:				
Receivables:				
Accounts	\$ 114,919	\$ 357	\$ 114,814	\$ 462
Total Assets	\$ 114,919	\$ 357	\$ 114,814	\$ 462
Liabilities:				
Accounts payable				
Due to external parties/other agencies	\$ -	\$ 357	\$ 237	\$ 120
Total Liabilities	\$ 114,919	\$ 357	\$ 114,814	\$ 462
<u>Assessment District 23-91</u>				
Assets:				
Receivables:				
Accounts	\$ 47,449	\$ 357	\$ 47,344	\$ 462
Accrued interest	65	-	65	-
Total Assets	\$ 47,514	\$ 357	\$ 47,409	\$ 462
Liabilities:				
Accounts payable				
Due to external parties/other agencies	\$ -	\$ 357	\$ 237	\$ 120
Total Liabilities	\$ 47,514	\$ 357	\$ 47,409	\$ 462
<u>Assessment District 23-92</u>				
Assets:				
Receivables:				
Accounts	\$ 174,485	\$ 87,313	\$ 85,373	\$ 176,425
Accrued interest	227	475	494	208
Due from other governments	1,809	1,445	1,809	1,445
Total Assets	\$ 176,521	\$ 89,233	\$ 87,676	\$ 178,078
Liabilities:				
Accounts payable				
Due to external parties/other agencies	\$ 336	\$ 5,050	\$ 5,266	\$ 120
Total Liabilities	\$ 176,521	\$ 89,233	\$ 87,676	\$ 178,078
<u>Assessment District 18-85</u>				
Assets:				
Receivables:				
Accounts	\$ 173,958	\$ -	\$ 173,958	\$ -
Total Assets	\$ 173,958	\$ -	\$ 173,958	\$ -
Liabilities:				
Due to external parties/other agencies				
Total Liabilities	\$ 173,958	\$ -	\$ 173,958	\$ -

CITY OF BIG BEAR LAKE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2011

	<u>Balance 7/1/2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2011</u>
<u>General Trust</u>				
Assets:				
Pooled cash and investments	\$ 50	\$ -	\$ -	\$ 50
Receivables:				
Accounts	104,643	156,269	163,962	96,950
Total Assets	<u>\$ 104,693</u>	<u>\$ 156,269</u>	<u>\$ 163,962</u>	<u>\$ 97,000</u>
Liabilities:				
Accounts payable	\$ 12,830	\$ 77,796	\$ 82,392	\$ 8,234
Deposits payable	91,863	78,473	81,570	88,766
Total Liabilities	<u>\$ 104,693</u>	<u>\$ 156,269</u>	<u>\$ 163,962</u>	<u>\$ 97,000</u>
<u>Deposits</u>				
Assets:				
Receivables:				
Accounts	\$ 30,048	\$ 165,721	\$ 174,982	\$ 20,787
Accrued interest	41	505	322	224
Total Assets	<u>\$ 30,089</u>	<u>\$ 166,226</u>	<u>\$ 175,304</u>	<u>\$ 21,011</u>
Liabilities:				
Accounts payable	\$ 41	\$ 10,191	\$ 10,232	\$ -
Accrued interest	-	225	-	225
Deposits payable	30,000	165,721	175,215	20,506
Due to external parties/other agencies	48	975	743	280
Total Liabilities	<u>\$ 30,089</u>	<u>\$ 177,112</u>	<u>\$ 186,190</u>	<u>\$ 21,011</u>
<u>Totals - All Agency Funds</u>				
Assets:				
Pooled cash and investments	\$ 50	\$ -	\$ -	\$ 50
Receivables:				
Accounts	674,630	410,017	789,561	295,086
Accrued interest	333	980	881	432
Due from other governments	1,809	1,445	1,809	1,445
Total Assets	<u>\$ 676,822</u>	<u>\$ 412,442</u>	<u>\$ 792,251</u>	<u>\$ 297,013</u>
Liabilities:				
Accounts payable	\$ 13,207	\$ 93,751	\$ 98,364	\$ 8,594
Accrued liabilities	-	-	-	-
Accrued interest	-	225	-	225
Deposits payable	121,863	244,194	256,785	109,272
Due to external parties/other agencies	541,752	85,158	447,988	178,922
Total Liabilities	<u>\$ 676,822</u>	<u>\$ 423,328</u>	<u>\$ 803,137</u>	<u>\$ 297,013</u>

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City of Big Bear Lake

ANNUAL BUDGET

Fiscal Year 2012-13 Adopted June 25, 2012



City of Big Bear Lake Civic Center



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FY 2012-13 ALL FUNDS PROPOSED BUDGET BY FUND TYPE

FY 2012-13 Proposed Budget							
Fund Description	Fund #	Projected Beginning Fund Balance 7/01/12	Recurring Revenue & Transfers In	Recurring Expenses & Transfers Out	Net Recurring Surplus (Shortfall)	Net Non-Recurring Revenue (Expenses)	Estimated Ending Fund Balance 6/30/13
	A	B	C	D	E	F	
				{B + C}		{A + D + E}	
General Fund	110	\$ 635,837	\$ 11,186,870	\$ 11,178,690	\$ 8,180	\$ (311,500)	\$ 332,517
Special Revenue Funds:							
PAC Foundation	160	\$ (52,039)	\$ -	\$ 3,725	\$ (3,725)	\$ -	\$ (55,764)
Sanitation	250	61,234	4,893,800	4,715,680	178,120	(100,000)	139,354
Traffic Safety	260	-	80,000	80,000	-	-	-
Gas Tax	270	-	455,590	455,590	-	-	-
Measure I - Local 10-40	276	443,737	311,700	311,700	-	-	443,737
Measure I - Local 90-10	279	(41,333)	-	-	-	-	(41,333)
Mobile Source Air Pollution	281	46,239	7,100	-	7,100	-	53,339
Village Streetscape Maintenance	291	(47,520)	190,150	190,150	-	-	(47,520)
PEG Access	295	94,279	40,000	-	40,000	(110,000)	24,279
Measure Y	296	2,042,491	836,900	-	836,900	-	2,879,391
Growth Management	333	34,009	16,400	-	16,400	-	50,409
Development Impact - General Facilities	340	17,647	-	-	-	-	17,647
Development Impact - Circulation	341	27,176	-	-	-	-	27,176
Development Impact - Drainage	342	34,593	-	-	-	-	34,593
Refuse	550	153,843	2,563,890	2,645,730	(81,840)	-	72,003
COPS Fund	770	95,288	100,000	100,000	-	-	95,288
IA Low/Moderate Income	800	-	-	-	-	-	-
FEMA / CalEMA Reimbursements	995	9,602	-	-	-	-	9,602
Total Special Revenue Funds		\$ 2,919,246	\$ 9,495,530	\$ 8,502,575	\$ 992,955	\$ (210,000)	\$ 3,702,201
Debt Service Funds:							
AD 23-92 Redemption Fund	424	105,116	-	90,300	(90,300)	-	14,816
AD 16 Redemption Fund	460	304,886	-	15,000	(15,000)	-	289,886
IA - Moonridge	840/890	-	-	-	-	-	-
IA - Big Bear	860/880	-	-	-	-	-	-
Total Debt Service Funds		\$ 410,002	\$ -	\$ 105,300	\$ (105,300)	\$ -	\$ 304,702
Total All Funds		\$ 3,965,085	\$ 20,682,400	\$ 19,786,565	\$ 895,835	\$ (521,500)	\$ 4,339,420

Full-Time Equivalent (FTE) Distribution of Personnel

	General Fund							FY 2012-13 Budget	FY 2011-12 Budget	FY 2010-11 Budget
	Mgmt. & Internal Services	Growth Mgmt. & Community Services	PW	Sanitation	Refuse	Successor Agency	Capital			
City Manager's Office										
City Manager	0.60	-	-	0.10	0.10	-	-	0.80	0.80	1.00
Administrative Assistant	0.35	-	-	-	-	0.05	-	0.40	0.65	0.65
Chief Operations Officer	0.15	-	-	-	-	0.10	-	0.25	0.10	0.10
Total FTE City Manager's Office	1.10	-	-	0.10	0.10	0.15	-	1.45	1.55	1.75
City Clerk										
City Manager	0.20	-	-	-	-	-	-	0.20	0.20	-
City Clerk / Assistant City Manager	-	-	-	-	-	-	-	-	-	1.00
Administrative Assistant	0.55	-	-	-	-	0.05	-	0.60	1.35	0.35
Dir. Of Intergovernmental Community Relations	0.50	-	-	-	-	0.10	-	0.60	0.30	-
Administrative Assistant Part-Time	-	-	-	-	-	-	-	-	0.10	-
Chief Operations Officer	0.15	-	-	-	-	0.10	-	0.25	0.15	0.10
Total FTE City Clerk / Asst. City Manager's	1.40	-	-	-	-	0.25	-	1.65	2.10	1.45
Human Resources										
Chief Operations Officer	0.20	-	-	0.10	0.10	-	-	0.40	0.75	0.75
Senior Human Resources Specialist	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Human Resources Technician	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-	-	-	-	-	1.00
Administrative Assistant Part-Time	-	-	-	-	-	-	-	-	0.50	-
Total FTE Human Resources	2.20	-	-	0.10	0.10	-	-	2.40	3.25	3.75
Finance										
Chief Operations Officer	-	-	-	-	-	0.10	-	0.10	-	0.05
Finance Supervisor	0.55	-	-	-	-	0.05	-	0.60	0.60	1.00
Director of Administrative Services	0.30	-	-	-	-	0.20	-	0.50	0.80	0.90
Senior Accountant	1.85	-	-	-	-	0.15	-	2.00	2.00	2.00
Purchasing / Business License Coordinator	0.50	-	-	-	-	-	-	0.50	0.50	0.50
Accounting Technician	2.00	-	-	-	-	-	-	2.00	2.00	2.00
Account Clerk	-	-	-	-	-	-	-	-	-	0.50
Total FTE Finance	5.20	-	-	-	-	0.50	-	5.70	5.90	6.95
Other Internal Services										
Redevelopment Director	-	-	-	-	-	1.00	-	1.00	1.00	1.00
Finance Supervisor	0.15	0.05	-	-	-	0.05	-	0.25	0.20	-
Administrative Assistant	1.00	-	-	-	-	-	-	1.00	-	-
Purchasing / Business License Coordinator	0.50	-	-	-	-	-	-	0.50	0.50	0.50
Account Clerk	-	-	-	-	-	-	-	-	-	0.50
Administrative Assistant Part-Time	-	-	-	-	-	-	-	-	-	0.75
Administrative Clerk Part-Time	0.45	-	-	-	-	-	-	0.45	0.90	-
Senior Theater Broadcast Technician	-	0.30	-	-	-	0.05	-	0.35	-	-
Theater Broadcast Technician I/II	-	0.30	-	-	-	0.05	-	0.35	-	-
Total FTE Other Internal Services	2.10	0.65	-	-	-	1.15	-	3.90	2.60	2.75

Full-Time Equivalent (FTE) Distribution of Personnel

	General Fund				Sanitation	Refuse	Successor Agency	Capital	FY 2012-13 Budget	FY 2011-12 Budget	FY 2010-11 Budget
	Mgmt. & Internal Services	Growth Mgmt. & Community Services	PW								
Technology Services											
Finance Supervisor	0.05	-	-	-	-	-	-	-	0.05	-	-
Director of Administrative Services	0.40	-	-	-	-	-	-	-	0.40	0.10	0.10
Information Technology Manager	-	-	-	-	-	-	-	-	-	1.00	1.00
Total FTE Technology Services	0.45	-	-	-	-	-	-	-	0.45	1.10	1.10
City Engineer											
Director of Public Works/City Engineer	-	0.30	-	0.30	0.40	-	-	-	1.00	1.00	1.00
Assistant City Engineer	-	0.50	-	0.40	0.10	-	-	-	1.00	1.00	1.00
Associate Engineer	-	0.60	-	0.30	0.10	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	0.50	-	0.10	0.40	-	-	-	1.00	1.00	1.00
Total FTE City Engineer	-	1.90	-	1.10	1.00	-	-	-	4.00	4.00	4.00
Planning											
Director of Building and Planning	-	0.50	-	-	-	-	-	-	0.50	0.80	0.80
City Planner	-	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Associate Planner	-	2.00	-	-	-	-	-	-	2.00	2.00	2.00
Assistant Planner	-	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Total FTE Planning	-	5.50	-	-	-	-	-	-	5.50	5.80	5.80
Code Compliance											
Director of Community Services	-	0.95	-	-	0.05	-	-	-	1.00	1.00	1.00
Senior Code Compliance Officer	-	0.95	-	-	0.05	-	-	-	1.00	1.00	1.00
Code Compliance Officer	-	0.95	-	-	0.05	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	0.95	-	-	0.05	-	-	-	1.00	1.00	1.00
Total FTE Code Compliance	-	3.80	-	-	0.20	-	-	-	4.00	4.00	4.00
Building & Safety											
Director of Building and Planning	-	0.50	-	-	-	-	-	-	0.50	0.20	0.20
Supervising Building Inspector	-	-	-	-	-	-	-	-	-	1.00	1.00
Building Inspector II	-	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Senior Plans Examiner	-	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-	-	-	-	-	1.00	1.00
Total FTE Building & Safety	-	2.50	-	-	-	-	-	-	2.50	4.20	3.20
Public Works / Sanitation											
Public Works Superintendent	-	-	-	-	-	-	-	-	-	1.00	1.00
Operations Manager	-	-	0.25	0.65	0.10	-	-	-	1.00	-	-
Public Works Supervisor	-	-	-	-	-	-	-	-	-	1.00	1.00
Senior Crew Leader	-	-	0.80	1.00	0.20	-	-	-	2.00	-	-
Street Maintenance - Crew Leader	-	-	0.90	0.65	0.45	-	-	-	2.00	2.00	2.00
Street Maintenance - Maintenance Worker II	-	-	5.20	0.90	0.90	-	-	-	7.00	8.00	7.00

Full-Time Equivalent (FTE) Distribution of Personnel

	General Fund							FY 2012-13 Budget	FY 2011-12 Budget	FY 2010-11 Budget
	Mgmt. & Internal Services	Growth Mgmt. & Community Services	PW	Sanitation	Refuse	Successor Agency	Capital			
Facilities/Parks - Crew Leader	-	-	0.30	-	0.70	-	-	1.00	1.00	1.00
Facilities/Parks - Maintenance Worker	-	-	-	-	-	-	-	-	1.00	3.00
Waste Water - Crew Leader	-	-	-	-	-	-	-	-	1.00	1.00
Waste Water - Collection Operator II	-	-	-	5.00	-	-	-	5.00	5.00	5.00
Mechanic II	-	-	0.75	0.25	-	-	-	1.00	1.00	1.00
Administrative Assistant	-	-	0.60	0.40	-	-	-	1.00	1.00	1.00
Total FTE Public Works / Sanitation	-	-	8.80	8.85	2.35	-	-	20.00	22.00	23.00
Intergovernmental / Comm. Office										
Dir. of Intergovernmental Community Relations	0.40	-	-	-	-	-	-	0.40	0.70	0.70
Total FTE Intergovernmental / Comm.	0.40	-	-	-	-	-	-	0.40	0.70	0.70
Performing Arts Center										
Dir. of Intergovernmental Community Relations	-	-	-	-	-	-	-	-	-	0.30
Director of Administrative Services	-	0.10	-	-	-	-	-	0.10	0.10	-
Finance Supervisor	-	0.10	-	-	-	-	-	0.10	0.20	-
Administrative Assistant Part-Time	-	-	-	-	-	-	-	-	0.15	-
Theater Technician	-	-	-	-	-	-	-	-	-	1.00
Senior Theater Broadcast Technician	-	0.65	-	-	-	-	-	0.65	1.00	-
Theater Broadcast Technician I/II	-	0.65	-	-	-	-	-	0.65	1.00	-
Total FTE Performing Arts Center	-	1.50	-	-	-	-	-	1.50	2.45	1.30
Total FTE FY 2012-13	12.85	15.85	8.80	10.15	3.75	2.05	-	53.45	59.65	59.75
Total FTE FY 2011-12	13.25	14.35	10.80	10.15	3.75	5.95	0.40	58.65		
Difference	(0.40)	1.50	(2.00)	-	-	(3.90)	(0.40)	(5.20)		

Summary of Changes		
Position	Description of Changes	FTE
Administrative Clerk Part-Time	Reassigned to Fire Protection District and HUF1 program	(0.45)
Administrative Assistant Part-Time	Reassigned to Fire Protection District and HUF1 program	(0.75)
Administrative Assistant	Retirement	(1.00)
Supervising Building Inspector	Reclassified to Senior Plans Examiner	(1.00)
Senior Plans Examiner	Reclassified from Supervising Building Inspector	1.00
Information Technology Manager	Vacant - unfilled	(1.00)
Public Works Superintendent	Position eliminated with retirement of incumbent	(1.00)
Operations Manager	With retirement of Public Works Superintendent, Public Works Supervisor upgraded to Operations Manger	1.00
Public Works Supervisor	Upgraded to Operations Manger	(1.00)
Senior Crew Leader	Reorganization of Public Works following retirement of Superintendent created Senior Crew Leader Position	2.00
Street Maintenance Worker II	Upgraded to Senior Crew Leader	(1.00)
Waste Water - Crew Leader	Upgraded to Senior Crew Leader	(1.00)
Facilities/Parks - Maintenance Worker	Vacant - unfilled	(1.00)
Total Change in FTEs *		(5.20)

2012-13 SCHEDULE OF REVENUES BY FUND & CATEGORY

	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Change
General Fund								
Property Taxes	\$ 3,016,630	\$ 2,966,537	\$ 2,926,890	\$ 3,361,890	\$ 3,415,520	\$ 3,382,230	\$ (33,290)	-1.0%
Sales and Use Tax	1,791,312	1,669,298	1,681,800	1,681,800	1,681,800	1,735,600	53,800	3.2%
Transient Occupancy Tax	2,355,265	2,300,510	2,355,300	2,355,300	2,485,300	2,558,200	72,900	2.9%
Other Taxes	784,199	836,244	823,000	823,000	823,000	823,000	0	0.0%
Subventions and Grants	1,060,308	1,452,765	257,700	2,239,700	2,230,300	223,520	(2,006,780)	-90.0%
Building Permits and Fees	276,551	311,208	278,850	278,850	260,150	260,150	0	0.0%
Licenses and Permits	272,697	276,041	313,800	313,800	313,800	313,800	0	0.0%
Fines and Forfeitures	54,513	14,814	11,000	11,000	11,000	11,000	0	0.0%
Use of Property and Money	611,590	600,162	639,920	388,720	388,220	100,900	(287,320)	-74.0%
Current Service Charges	579,952	846,614	421,300	609,900	654,800	766,100	111,300	17.0%
Miscellaneous	0	3,407	0	0	0	0	0	0.0%
Other Fund Revenue	876,159	1,250,970	914,700	914,700	959,690	930,590	(29,100)	-3.0%
Transfer from Reserves	0	0	813	49,489	49,489	0	(49,489)	-100.0%
Total General Fund	\$ 11,679,176	\$ 12,528,570	\$ 10,625,073	\$ 13,028,149	\$ 13,273,069	\$ 11,105,090	\$ (2,167,979)	-16.3%
Capital Project Funds								
Street Improvements	1,146,574	490,118	656,413	9,913,397	4,253,537	331,700	(3,921,837)	-92.2%
Capital Improvements	2,136,868	1,341,299	1,419,500	6,486,037	3,293,693	400,000	(2,893,693)	-87.9%
Capital Project Funds	\$ 3,283,442	\$ 1,831,417	\$ 2,075,913	\$ 16,399,434	\$ 7,547,230	\$ 731,700	\$ (6,815,530)	-90.3%
Waste Management Funds								
Sanitation	4,189,773	4,413,918	4,752,600	4,752,600	4,738,300	4,893,800	155,500	3.3%
Refuse	2,255,657	2,334,555	2,436,225	2,436,225	2,468,465	2,563,890	95,425	3.9%
Total Waste Management Funds	\$ 6,445,430	\$ 6,748,473	\$ 7,188,825	\$ 7,188,825	\$ 7,206,765	\$ 7,457,690	\$ 250,925	3.5%
Improvement Agency Funds								
Low/Moderate Housing	1,373,566	1,271,479	1,165,190	1,165,190	739,100	0	(739,100)	-100.0%
Debt Service - Moonridge	1,158,897	949,149	816,641	816,641	517,750	0	(517,750)	-100.0%
Debt Service - Big Bear	6,059,698	5,858,374	5,383,509	5,383,509	3,541,950	0	(3,541,950)	-100.0%
Big Bear Project	428,615	1,051,291	1,405,786	11,228,569	3,886,720	0	(3,886,720)	-100.0%
Moonridge Project	95,820	84,621	402,770	1,726,530	936,760	0	(936,760)	-100.0%
Total Improvement Agency Funds	\$ 9,116,596	\$ 9,214,914	\$ 9,173,896	\$ 20,320,439	\$ 9,622,280	\$ -	\$ (9,622,280)	-100.0%

2012-13 SCHEDULE OF REVENUES BY FUND & CATEGORY

	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Change
Transportation Funds								
Traffic Safety	89,019	68,176	80,000	80,000	80,000	80,000	0	0.0%
Gas Tax	544,949	891,612	604,700	604,700	549,690	455,590	(94,100)	-17.1%
Measure I Transit	22,060	83	0	0	0	0	0	0.0%
Measure I Local 10-40	0	0	332,100	332,100	304,700	311,700	7,000	2.3%
Measure I Major Local Hwys 10-40	0	0	122,000	122,000	0	0	0	0.0%
Measure I Local 90-10	131,784	169,878	0	0	130,122	0	(130,122)	-100.0%
Measure I Arterial 90-10	285,431	0	0	0	0	0	0	0.0%
Local Transportation	318,745	0	0	0	0	0	0	0.0%
Local Streets and Roads Grant	56,622	0	0	0	0	0	0	0.0%
Air Pollution	9,206	6,932	7,100	7,100	7,100	7,100	0	0.0%
Total Transportation Funds	\$ 1,457,816	\$ 1,136,680	\$ 1,145,900	\$ 1,145,900	\$ 1,071,612	\$ 854,390	\$ (217,222)	-20.3%
Assessment District Funds								
Village Streetscape Maintenance	156,051	176,210	186,248	186,248	186,240	190,150	3,910	2.1%
Assessment District 23-91	6,772	162	0	0	0	0	0	0.0%
Assessment District 23-92	83,011	86,930	40,700	40,700	40,700	0	(40,700)	-100.0%
Assessment District 16	0	0	121,100	121,100	349,300	0	(349,300)	-100.0%
Total Assessment District Funds	\$ 258,050	\$ 263,302	\$ 348,048	\$ 348,048	\$ 576,240	\$ 190,150	\$ (386,090)	-67.0%
Miscellaneous Funds								
Performing Arts Center Foundation	2,026	131	0	0	0	0	0	0.0%
PEG Access	37,634	40,167	40,000	40,000	40,000	40,000	0	0.0%
Growth Management	\$ 69,462	\$ 18,229	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ -	0.0%
Measure Y TOT	582,311	771,299	768,400	768,400	812,600	836,900	24,300	3.0%
COPS Grant	100,829	100,557	0	0	100,000	100,000	0	0.0%
FEMA OES Reimbursement	0	37,981	0	0	0	0	0	0.0%
Total Miscellaneous Funds	\$ 792,261	\$ 968,363	\$ 824,800	\$ 824,800	\$ 969,000	\$ 993,300	\$ 24,300	2.5%
Grand Total	\$ 33,032,772	\$ 32,691,719	\$ 31,382,455	\$ 59,255,595	\$ 40,266,196	\$ 21,332,320	\$ (18,933,876)	\$ (3)
Less Transfers from Other Funds	\$ (6,041,152)	\$ (5,534,979)	\$ (6,065,631)	\$ (31,584,371)	\$ (14,242,544)	\$ (1,769,630)	\$ 12,472,914	-87.6%
Adjusted Total	\$ 26,991,620	\$ 27,156,740	\$ 25,316,824	\$ 27,671,224	\$ 26,023,652	\$ 19,562,690	\$ (6,460,962)	-24.8%

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
110 General Fund										
Property Taxes										
110-3110	Current Secured Taxes	2,026,143	2,285,246	2,277,680	2,712,680	2,751,900	2,718,610	(33,290)	-1.2%	Projected Year End based on Teeter plan (100% guaranteed) plus \$435K RDA Excess. Proposed budget based on HDL projection (assumes 2% decline in AV) plus \$448K RDA Excess.
110-3112	Proposition 1A Securitization	291,572	0	0	0	0	0	0	0.0%	
110-3120	Current Unsecured Taxes	111,441	106,448	113,590	113,590	113,590	113,590	0	0.0%	Revenue <u>not</u> guaranteed. Budget based on YTD actuals
110-3125	Supplemental Roll Prop Tax Current Year	(7,879)	2,495	0	0	0	0	0	0.0%	
110-3126	Unitary Tax	43,495	44,862	45,020	45,020	58,130	58,130	0	0.0%	
110-3130	Prior Year Taxes	473	593	0	0	0	0	0	0.0%	
110-3132	Supplemental Roll Prop Tax Prior Year	32,330	19,887	0	0	0	0	0	0.0%	
110-3145	Property Tax In Lieu of VLF	510,227	499,318	490,600	490,600	491,900	491,900	0	0.0%	2004 VLF Swap
110-3134	Penalties on Taxes	8,828	7,689	0	0	0	0	0	0.0%	
Total Property Tax		3,016,630	2,966,537	2,926,890	3,361,890	3,415,520	3,382,230	(33,290)	-1.0%	30.5%
Sales Tax										
110-3210	Sales Tax	1,791,312	1,669,298	1,681,800	1,681,800	1,681,800	1,735,600	53,800	3.2%	Based on HdL projection
Total Sales Tax		1,791,312	1,669,298	1,681,800	1,681,800	1,681,800	1,735,600	53,800	3.2%	15.6%
Transient Occupancy Tax (TOT)										
110-3220	Transient Occupancy Tax	2,257,200	2,192,174	2,300,300	2,300,300	2,430,300	2,503,200	72,900	3.0%	Fiscal Year 2012-13 estimated to increase 3% over Projected Year End based on performance through 4th quarter 2011
110-3221	TOT Current Year Prior Quarters	62,440	53,113	25,000	25,000	25,000	25,000	0	0.0%	
110-3222	TOT Prior Year	35,626	55,222	30,000	30,000	30,000	30,000	0	0.0%	
Total Transient Occupancy Tax		2,355,265	2,300,510	2,355,300	2,355,300	2,485,300	2,558,200	72,900	2.9%	23.0%
Other Taxes										
110-3230	Business Permit	46,030	47,130	48,000	48,000	48,000	48,000	0	0.0%	
110-3231	Business Permit Penalties	3,075	3,450	3,500	3,500	3,500	3,500	0	0.0%	
110-3235	Document Transfer Tax	96,806	117,426	100,000	100,000	100,000	100,000	0	0.0%	
110-3250	Franchise Fees	638,289	668,238	671,500	671,500	671,500	671,500	0	0.0%	\$181K Big Bear Disposal, \$201K Charter, \$191K Bear Valley Electric; \$98.5K Southwest Gas
Total Other Taxes		784,199	836,244	823,000	823,000	823,000	823,000	0	0.0%	7.4%

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Subventions and Grants										
110-3310	Motor Vehicle In-Lieu Tax	18,365	28,678	20,000	20,000	3,100	3,100	0	0.0%	VLF Revenue Eliminated by SB89 effective July 1, 2011 now allocated to law enforcement grants; VLF in Excess allocated under R&T11001.5(b) continues to be allocated annually.
110-3314	Sharing Agreement Pass Through	79,066	73,761	58,200	58,200	65,700	65,700	0	0.0%	AB1290 statutory pass through from IA based on property tax allocations
110-3315	SB90 Mandated Claims Reimbursement	0	1,796	0	0	0	0	0	0.0%	Funding eliminated from State budget FY 2009-10 through FY 2010-11.
110-3370	Homeowners Exemption	32,800	34,253	34,000	34,000	34,000	34,000	0	0.0%	Mobile home owners' exemption through County Assessor
110-3379	HSIP (State) Grant	0	0	0	169,650	169,650	0	(169,650)	-100.0%	
110-3380	Boulder Bay Park Grant	115,028	234,972	0	0	0	0	0	0.0%	
110-3382	State Grants	0	0	0	621,600	621,600	0	(621,600)	-100.0%	Safe Routes to School Grant - Knickerbocker Road Sidewalk Project
110-3383	CWSRF Grant	558,738	811,948	0	0	0	0	0	0.0%	Sanitation capital improvements
110-3384	Wildlife Conservation Grant	0	132,000	0	0	0	0	0	0.0%	Boulder Bay Park Fishing Dock
110-3385	Blvd Snow Removal Reimbursement	167,486	91,889	80,000	80,000	80,000	80,000	0	0.0%	Reimbursement from Caltrans for Boulevard snow removal (Equals Caltrans Budget) offset in 110-4320-2291; Prior years reflect large amounts of snowfall; Budget based on estimate for a normal year.
110-3386	Community Development Block Grant	8,624	8,631	0	164,595	164,595	40,720	(123,875)	-75.3%	
110-3387	FHWA Reimbursement Menlo Rehab	78,064	0	0	0	0	0	0	0.0%	
110-3388	Department of Energy Grant	0	0	65,500	1,091,655	1,091,655	0	(1,091,655)	-100.0%	
110-3389	Energy Efficiency Block Grant	0	34,836	0	0	0	0	0	0.0%	
110-3390	Drug Seizure/Booking Fees	2,137	0	0	0	0	0	0	0.0%	Now handled through the County.
Total Subventions and Grants		1,060,308	1,452,765	257,700	2,239,700	2,230,300	223,520	(2,006,780)	-90.0%	2.0%
Building Permits and Fees										
110-3410	Building Permits	134,627	158,936	134,700	134,700	111,400	111,400	0	0.0%	FY 2010-11 includes "The Crossings"
110-3412	Plumbing Permits	8,076	16,468	10,400	10,400	10,400	10,400	0	0.0%	FY 2010-11 includes "The Crossings"
110-3413	Electrical Permits	10,802	18,152	13,100	13,100	13,100	13,100	0	0.0%	FY 2010-11 includes "The Crossings"
110-3414	Mechanical Permits	7,565	8,168	5,100	5,100	5,100	5,100	0	0.0%	FY 2010-11 includes "The Crossings"
110-3427	State Building Standards Administration	68	107	150	150	150	150	0	0.0%	FY 2010-11 includes "The Crossings"
110-3722	Plan Check (Construction) Permits	115,413	109,377	115,400	115,400	120,000	120,000	0	0.0%	FY 2010-11 includes "The Crossings"
Total Building Permits and Fees		276,551	311,208	278,850	278,850	260,150	260,150	0	0.0%	2.3%
Licenses and Permits										
110-3411	Street Cut/Encroachment Permit Fee	19,554	26,801	20,000	20,000	20,000	20,000	0	0.0%	
110-3418	Grading Permit Fee	85	4,011	0	0	0	0	0	0.0%	FY 2010-11 includes "The Crossings"
110-3420	Mobile Home Annual Permit Fee	4,920	4,971	5,000	5,000	5,000	5,000	0	0.0%	
110-3425	Strong Motion Fees	36	145	200	200	200	200	0	0.0%	California Strong Motion Improvement Program (SMIP) fee for seismic improvements
110-3458	Engineering Service Fee	10,045	(9,186)	5,600	5,600	5,600	5,600	0	0.0%	
110-3459	Planning Service Fee	51,702	50,044	50,000	50,000	50,000	50,000	0	0.0%	
110-3468	Sign Permit Fee	1,276	870	1,000	1,000	1,000	1,000	0	0.0%	
110-3482	Film Permit Fee	2,005	1,272	2,000	2,000	2,000	2,000	0	0.0%	
110-3491	Private Home Rental Inspection Fee	183,075	197,075	230,000	230,000	230,000	230,000	0	0.0%	
Total Licenses and Permits		272,697	276,041	313,800	313,800	313,800	313,800	0	0.0%	2.8%

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fines and Forfeitures										
110-3523	Recovery of Code Costs / Penalty	53,963	364	1,000	1,000	1,000	1,000	0	0.0%	New account in FY 2008-09 to track recovery of legal costs; Recovery case dependent
110-3729	Vehicle Recovery Fee	550	14,450	10,000	10,000	10,000	10,000	0	0.0%	Vehicle recovery fees adopted in FY 2010-11; 100% cost recovery of Sheriff deputy & Code Compliance officer
Total Fines and Forfeitures		54,513	14,814	11,000	11,000	11,000	11,000	0	0.0%	0.1%
Use of Money and Property										
110-3611	Interest on Bank Deposits	22,217	9,771	17,100	17,100	17,100	17,100	0	0.0%	
110-3612	Other Interest	726	487	1,000	1,000	1,000	1,000	0	0.0%	
110-3614	Interest From IA Loan	502,600	502,393	502,400	251,200	251,200	0	(251,200)	-100.0%	Loan repaid December 2011
110-3618	TOT Penalties and Interest	18,894	18,032	6,000	6,000	6,000	6,000	0	0.0%	
110-3620	Rent - Performing Arts Center	20,822	18,671	15,000	15,000	20,000	20,000	0	0.0%	User group rental fees
110-3621	Rent - Bear Mountain	2,000	2,290	2,400	2,400	2,400	2,400	0	0.0%	Per agreement
110-3622	Rent - Verizon Tower	38,856	47,649	54,400	54,400	54,400	54,400	0	0.0%	Per rental agreements
110-3623	Rent - Chamber Building	0	0	36,120	36,120	36,120	0	(36,120)	-100.0%	
110-3638	Change in Fair Market Value	5,477	871	5,500	5,500	0	0	0	0.0%	
Total Use of Money and Property		611,590	600,162	639,920	388,720	388,220	100,900	(287,320)	-74.0%	0.9%
Current Service Charges										
110-3723	Inspection Fee	11,855	36,110	30,000	30,000	30,000	30,000	0	0.0%	
110-3724	NPDES - Site Inspection Fee	168	5,246	0	0	0	0	0	0.0%	Moved to Refuse Fund
110-3725	Fees - Parking	7,000	7,000	7,000	7,000	7,000	7,000	0	0.0%	
110-3730	Sale of Maps / Publications	1,183	385	1,000	1,000	1,000	1,000	0	0.0%	
110-3731	Miscellaneous Revenue	854	20,233	1,000	1,000	68,900	14,000	(54,900)	-79.7%	FY 2011-12 Includes Insurance Claim Reimbursement
110-3732	Cash Over / Short	0	127	0	0	0	0	0	0.0%	
110-3733	Sale of Taxable Items	3,888	2,800	3,000	3,000	3,000	3,000	0	0.0%	
110-3750	Operations Support Services - DWP	115,000	115,000	20,000	20,000	0	0	0	0.0%	
110-3751	Operations Support Services - Other	377,500	432,500	306,100	306,100	306,100	326,500	20,400	6.7%	FY 2011-12 \$83.6K Fire, \$125K Sanitation, \$0 Refuse, \$97.5 IA; FY 2012-13 \$149K Fire, \$125K Sanitation, \$52.5K Refuse
110-3752	Miscellaneous Services	210	63	200	200	200	200	0	0.0%	
110-3753	Operations Support Services - Assessment Districts	18,000	18,000	11,000	11,000	11,000	11,000	0	0.0%	FY 2011-12 \$6K AD 23-92 (Fund 424); \$5K AD 16 (Fund 460); Reduction reflects close out of AD 23-91
110-3755	Refunds / Reimbursements	2,932	0	2,000	2,000	2,000	2,000	0	0.0%	
110-3756	Business License Application Fee	29,042	35,675	27,000	27,000	27,000	27,000	0	0.0%	
110-3757	Successor Administration Allowance	0	0	0	104,200	104,200	250,000	145,800	139.9%	Pursuant to ABx1 26, Successor Agency is entitled to \$250K annually to cover administrative costs. Successor Agency became effective 2/1/2012 and will pay the City for administrative services provided to the Successor Agency.
110-3760	Pavement Impact Fees	0	0	0	84,400	84,400	84,400	0	0.0%	Pavement Impact Report adopted 10/2011. DWP FY 2011-12 charge \$84,400, assume flat for FY 2012-13.
110-3769	Contributions in Aid of Construction	0	164,750	0	0	0	0	0	0.0%	Developer contribution to Knickerbocker Road improvements
110-3771	Ticket Sales - Performing Arts	12,322	8,725	13,000	13,000	10,000	10,000	0	0.0%	Ticket handling fees
Total Current Service Charges		579,952	846,614	421,300	609,900	654,800	766,100	111,300	17.0%	6.9%

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Miscellaneous										
110-3912 Sale of Equipment	0	3,407	0	0	0	0	0	0.0%		
Total Miscellaneous	0	3,407	0	0	0	0	0	0.0%	0.0%	
Total Before Transfers	10,803,017	11,277,600	9,709,560	12,063,960	12,263,890	10,174,500	(2,089,390)	-17.0%	91.6%	
Operating Transfers										
110-4103 Transfer - In From Gas Tax (270)	543,625	962,243	604,700	604,700	549,690	455,590	(94,100)	-17.1%		Includes snow reimbursement and Gas Tax Swap from Prop 42 (Fund 765)
110-4106 Transfer - In From Traffic Safety (260)	94,336	68,192	80,000	80,000	80,000	80,000	0	0.0%		Vehicle fines
110-4110 Transfer - In From Reserves	0	0	813	49,489	49,489	0	(49,489)	-100.0%		See Capital Projects Summary
110-4111 Transfer - In From Sanitation (250)	0	0	150,000	150,000	150,000	150,000	0	0.0%		Pavement Impact Fees
110-4114 Transfer - In From COPS/SLEF Fund (770)	129,082	99,813	0	0	100,000	100,000	0	0.0%		For law enforcement only
110-4117 Transfer - In From Measure I Local (276)	0	0	80,000	80,000	80,000	80,000	0	0.0%		
110-4118 Transfer - In From Measure I Local (279)	55,610	0	0	0	0	0	0	0.0%		Fund replaced with Fund 276 to comply with changes in Measure I program
110-4119 Transfer - In From Refuse (550)	0	105,000	0	0	0	65,000	65,000	0.0%		Pavement Impact Fees temporarily suspended (\$105K FY 2011-12; \$40K FY 2012-13)
110-4120 Transfer - In From TCRG (765)	53,505	15,722	0	0	0	0	0	0.0%		Gas Tax Swap legislation effective 7/1/2010; Revenue will be received in Fund 270 going forward.
Total Operating Transfers	876,159	1,250,970	915,513	964,189	1,009,179	930,590	(78,589)	-7.8%	8.4%	
Total General Fund	11,679,176	12,528,570	10,625,073	13,028,149	13,273,069	11,105,090	(2,167,979)	-16.3%		
333-344 Growth Management Funds										
Licenses and Permits										
333-3471 Developer Fee	1,617	0	0	0	0	0	0	0.0%		Fees by category effective 9/2009
340-3471 Developer Fee - General Facilities	14,597	3,050	3,000	3,000	2,000	2,000	0	0.0%		FY 2009-10 "The Crossings"
341-3471 Developer Fee - Circulation	21,221	5,955	4,000	4,000	4,000	4,000	0	0.0%		FY 2009-10 "The Crossings"
342-3471 Developer Fee - Drainage	28,293	6,300	6,000	6,000	5,000	5,000	0	0.0%		FY 2009-10 "The Crossings"
343-3471 Developer Fee - Public Fac	0	0	0	0	1,000	1,000	0	0.0%		
344-3471 Developer Fee - Parkland	0	0	0	0	1,000	1,000	0	0.0%		
Total Licenses and Permits	65,729	15,305	13,000	13,000	13,000	13,000	0	0.0%	79.3%	
Use of Money and Property										
333-3611 Interest on Bank Deposits	3,733	2,924	0	0	0	0	0	0.0%		
340-3611 Interest on Bank Deposits	0	0	800	800	800	800	0	0.0%		See Funds 340-342: Beginning 9/2009 fees restricted by category
341-3611 Interest on Bank Deposits	0	0	1,100	1,100	1,100	1,100	0	0.0%		
342-3611 Interest on Bank Deposits	0	0	1,500	1,500	1,500	1,500	0	0.0%		
Total Use of Money and Property	3,733	2,924	3,400	3,400	3,400	3,400	0	0.0%	20.7%	
Total Growth Management	69,462	18,229	16,400	16,400	16,400	16,400	0	0.0%	100.0%	

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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350 Street Improvement Fund

Operating Transfers

350-4101	Transfer - In General Fund (110)	46,658	4,485	0	0	0	0	0.0%		
350-4102	Transfer - In Sanitation (250)	65,345	214,194	100,000	167,011	167,011	100,000	(67,011)	-40.1%	
350-4103	Transfer - In Measure I (276)	0	0	344,300	363,737	363,737	231,700	(132,037)	-36.3%	
350-4104	Transfer - In Measure I (279)	106,627	211,211	0	88,790	130,122	0	(130,122)	-100.0%	Local stimulus
350-4105	Transfer - In Local Transportation Fund (290)	318,745	0	0	0	0	0	0	0.0%	
350-4106	Transfer - In Measure I (280)	191,604	0	0	0	0	0	0	0.0%	
350-4107	Transfer - In Measure I (277)	0	0	211,300	211,300	0	0	0	0.0%	
350-4108	Transfer - In From IA Moonridge (890)	0	0	0	1,322,260	426,100	0	(426,100)	-100.0%	
350-4109	Transfer - In From IA Big Bear (880)	0	0	0	6,777,802	2,184,070	0	(2,184,070)	-100.0%	
350-4121	Transfer - In General Fund Reserves	217,645	3,308	813	813	813	0	(813)	-100.0%	Balance of Street Improvement Reserves to be used in FY 2011-12
350-4122	Transfer - In General Fund Other	185,286	56,921	0	981,684	981,684	0	(981,684)	-100.0%	
350-4126	Transfer - In Measure Y (296)	14,664	0	0	0	0	0	0	0.0%	
Total Operating Transfers		1,146,574	490,118	656,413	9,913,397	4,253,537	331,700	(3,921,837)	-92.2%	100.0%

Total Street Improvement Fund

	1,146,574	490,118	656,413	9,913,397	4,253,537	331,700	(3,921,837)	-92.2%
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321 Capital Projects Fund

Operating Transfers

321-4101	Transfer - In From General (110)	61,881	15,600	0	10,731	10,731	0	(10,731)	-100.0%	
321-4102	Transfer - In From Sanitation (250)	168,983	328,088	400,000	765,982	765,982	400,000	(365,982)	-47.8%	
321-4105	Transfer - In From Refuse (550)	2,739	0	0	0	0	0	0	0.0%	
321-4108	Transfer - In From IA Moonridge (890)	23,862	8,170	0	0	0	0	0	0.0%	
321-4109	Transfer - In From IA Big Bear (880)	358,007	109,145	0	3,034,004	795,660	0	(795,660)	-100.0%	
321-4110	Transfer - In From Growth Management	125,179	73,554	0	456,626	456,626	0	(456,626)	-100.0%	
321-4116	Transfer - In From FEMA (995)	0	6,168	0	0	0	0	0	0.0%	
321-4121	Transfer - In From General Fund Reserves	250,903	45,109	0	36,019	36,019	0	(36,019)	-100.0%	Civic Center Roof Replacement Project FY
321-4122	Transfer - In From General Fund Other	1,145,315	755,465	65,500	1,228,675	1,228,675	0	(1,228,675)	-100.0%	Portion of Direct Labor charged to Solar Grant
321-4126	Transfer - In From Measure Y (296)	0	0	954,000	954,000	0	0	0	0.0%	
Total Operating Transfers		2,136,868	1,341,299	1,419,500	6,486,037	3,293,693	400,000	(2,893,693)	-87.9%	100.0%

Total Capital Projects

	2,136,868	1,341,299	1,419,500	6,486,037	3,293,693	400,000	(2,893,693)	-87.9%
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250 Sanitation Fund

Licenses and Permits

250-3450	Sewer Inspection	1,015	2,653	1,000	1,000	1,000	1,000	0	0.0%	FY 2010-11 includes The Crossings at Knickerbocker
250-3451	Sewer Connection	3,000	30,935	3,000	3,000	3,000	3,000	0	0.0%	FY 2010-11 includes The Crossings at Knickerbocker
Total Licenses and Permits		4,015	33,588	4,000	4,000	4,000	4,000	0	0.0%	0.1%

Use of Money and Property

250-3611	Interest on Bank Deposits	10,843	10,057	8,300	8,300	8,300	8,300	0	0.0%	
Total Use of Money and Property		10,843	10,057	8,300	8,300	8,300	8,300	0	0.0%	0.2%

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Current Service Charges										
250-3724	0	0	6,000	6,000	6,000	6,000	0	0.0%		Fee for service
250-3731	0	2,013	2,000	2,000	3,500	3,500	0	0.0%		Recycling manhole covers
250-3740	103,332	110,550	115,300	115,300	115,900	119,200	3,300	2.8%		
250-3741	3,841,685	4,007,992	4,584,400	4,584,400	4,567,300	4,719,500	152,200	3.3%		Rate per EDU adjusted for BBARWA rate changes and CPI based on the March index; CPI for FY 2012-13 is 2%; \$407.43 charged in FY 2011-12; \$419.29 to be charged in FY 2012-13.
250-3742	34,835	33,221	32,600	32,600	33,300	33,300	0	0.0%		
250-3744	195,064	216,496	0	0	0	0	0	0.0%		
Total Current Service Charges	4,174,915	4,370,273	4,740,300	4,740,300	4,726,000	4,881,500	155,500	3.3%	99.7%	
Miscellaneous										
250-3912	0	128	0	0	0	0	0	0.0%		
Total Miscellaneous	0	0	0	0	0	0	0	0.0%	0.0%	
Sanitation Fund	4,189,773	4,413,918	4,752,600	4,752,600	4,738,300	4,893,800	155,500	3.3%		
550 Refuse Fund										
Use of Money and Property										
550-3360	5,000	5,000	0	0	0	0	0	0.0%		
550-3611	2,288	1,319	500	500	500	500	0	0.0%		
Total Use of Money and Property	7,288	6,319	500	500	500	500	0	0.0%	0.0%	
Current Service Charges										
550-3744	101,390	94,610	0	0	0	0	0	0.0%		
550-3745	2,030,699	2,103,111	2,317,100	2,317,100	2,349,340	2,464,990	115,650	4.9%		Rate per EDU established by Ordinance No. 2011-414 allows the base rate to be adjusted for Big Bear Disposal rate changes and CPI; therefore, the authorized rate for all unimproved parcels is \$12.85 and for all improved residential parcels is \$299.97 for Fiscal Year 2012-13.
550-3746	116,280	130,514	98,400	98,400	98,400	98,400	0	0.0%		Waste Delivery Agreement #98-744
Total Current Service Charges	2,248,369	2,328,235	2,415,500	2,415,500	2,447,740	2,563,390	115,650	4.7%	100.0%	
Operating Transfers										
550-4102	0	0	20,225	20,225	20,225	0	(20,225)	-100.0%		Transfer in from reserves to support
Total Operating Transfers	0	0	20,225	20,225	20,225	0	(20,225)	-100.0%	0.0%	
Total Refuse Fund	2,255,657	2,334,555	2,436,225	2,436,225	2,468,465	2,563,890	95,425	3.9%		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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800 IA Low/Moderate Housing

Use of Money and Property

800-3611	Interest on Bank Deposits	32,066	16,598	24,700	24,700	1,800	0	(1,800)	-100.0%	
800-3612	Other Interest	113	52	200	200	0	0	0	0.0%	
Total Use of Money and Property		32,179	16,650	24,900	24,900	1,800	0	(1,800)	-100.0%	0.0%

Operating Transfers

800-4108	Transfer In-Housing Set-aside	1,341,387	1,254,829	1,140,290	1,140,290	737,300	0	(737,300)	-100.0%	20% set-aside transferred in from IA Debt Service Funds 840 and 860.
Total Operating Transfers In		1,341,387	1,254,829	1,140,290	1,140,290	737,300	0	(737,300)	-100.0%	0.0%

Total IA Low/Moderate Housing

		1,373,566	1,271,479	1,165,190	1,165,190	739,100	0	(739,100)	-100.0%	
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840 IA Debt Service - Moonridge

Property Taxes

840-3110	Current Secured Taxes	880,855	844,515	735,979	735,979	468,300	0	(468,300)	-100.0%	
840-3120	Current Unsecured Taxes	19,772	16,580	33,812	33,812	6,410	0	(6,410)	-100.0%	
840-3125	Supplemental Roll Prop Tax Current Year	7,441	(6,663)	24,625	24,625	(9,070)	0	9,070	-100.0%	
840-3126	Unitary	14,635	14,565	13,500	13,500	10,390	0	(10,390)	-100.0%	
840-3130	Prior Year Taxes	135,152	53,691	0	0	26,160	0	(26,160)	-100.0%	
840-3132	Supplemental Roll Prop Tax Prior Year	29,659	4,174	0	0	2,950	0	(2,950)	-100.0%	
840-3134	Penalties On Taxes	60,868	12,527	0	0	8,650	0	(8,650)	-100.0%	
Total Property Tax		1,148,383	939,390	807,916	807,916	513,790	0	(513,790)	-100.0%	0.0%

Subventions and Grants

840-3370	Homeowners Exemption	925	1,028	1,125	1,125	550	0	(550)	-100.0%	
Total Subventions and Grants		925	1,028	1,125	1,125	550	0	(550)	-100.0%	0.0%

Use of Money and Property

840-3611	Interest on Bank Deposits	9,560	8,717	7,400	7,400	3,410	0	(3,410)	-100.0%	
840-3612	Other Interest	30	14	200	200	0	0	0	0.0%	
Total Use of Money and Property		9,590	8,731	7,600	7,600	3,410	0	(3,410)	-100.0%	0.0%

Total IA Debt Service - Moonridge

		1,158,897	949,149	816,641	816,641	517,750	0	(517,750)	-100.0%	
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860 IA Debt Service - Big Bear

Property Taxes

860-3110	Current Secured Taxes	4,852,286	4,728,230	4,413,425	4,413,425	2,750,740	0	(2,750,740)	-100.0%	
860-3120	Current Unsecured Taxes	198,195	187,008	211,484	211,484	180,940	0	(180,940)	-100.0%	
860-3125	Supplemental Roll Prop Tax Current Year	(33,271)	(18,940)	254,125	254,125	(38,120)	0	38,120	-100.0%	
860-3126	Unitary Tax	22,038	21,932	7,125	7,125	25,370	0	(25,370)	-100.0%	
860-3130	Prior Year Taxes	298,364	301,628	0	0	284,530	0	(284,530)	-100.0%	
860-3132	Supplemental Roll Prop Tax Prior Year	85,246	39,713	0	0	9,430	0	(9,430)	-100.0%	
860-3134	Penalties on Taxes	125,615	102,397	0	0	51,090	0	(51,090)	-100.0%	
Total Property Tax		5,548,474	5,361,967	4,886,159	4,886,159	3,263,980	0	(3,263,980)	-100.0%	0.0%

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Subventions and Grants										
860-3370 Homeowners Exemption	9,153	9,171	6,250	6,250	4,230	0	(4,230)	-100.0%		
Total Subventions and Grants	9,153	9,171	6,250	6,250	4,230	0	(4,230)	-100.0%	0.0%	
Use of Money and Property										
860-3611 Interest on Bank Deposits	77,062	61,130	59,300	59,300	22,050	0	(22,050)	-100.0%		
860-3612 Other Interest	224	107	400	400	40	0	(40)	-100.0%		
860-3623 Lease Payment Civic Center	424,785	426,000	431,400	431,400	251,650	0	(251,650)	-100.0%		
Total Use of Money and Property	502,071	487,236	491,100	491,100	273,740	0	(273,740)	-100.0%	0.0%	
Total IA Debt Service - Big Bear	6,059,698	5,858,374	5,383,509	5,383,509	3,541,950	0	(3,541,951)	-100.0%		

880 IA Big Bear Project Fund

Use of Money and Property										
880-3611 Interest on Bank Deposits	1,945	(316)	0	0	0	0	0	0.0%		
880-3621 Rent - Chamber Building	36,120	36,120	0	0	0	0	0	0.0%		FY 2010-11 final year of agreement FY 2010-
Use of Money and Property	38,065	35,804	0	0	0	0	0	0.0%	0.0%	
Miscellaneous										
880-3769 Contributions in Aid of Construction	30,000	0	0	0	0	0	0	0.0%		FY 2009-10 Village Drive Sidewalk Project; FY 2010-11 The "Crossings"
Total Miscellaneous	30,000	0	0	0	0	0	0	0.0%	0.0%	
Operating Transfers										
880-4109 Transfer - In From IA Debt Service	360,550	1,015,487	1,405,786	11,228,569	3,886,720	0	(3,886,720)	-100.0%		Transfer in from Big Bear Debt Service Fund 860 to cover operating costs
Total Operating Transfers In	360,550	1,015,487	1,405,786	11,228,569	3,886,720	0	(3,886,720)	-100.0%	0.0%	
Total IA Big Bear Project Fund	428,615	1,051,291	1,405,786	11,228,569	3,886,720	0	(3,886,720)	-100.0%		

890 IA Moonridge Project Fund

Use of Money and Property										
890-3611 Interest on Bank Deposits	4,240	1,941	0	0	0	0	0	0.0%		
Total Use of Money and Property	4,240	1,941	0	0	0	0	0	0.0%	0.0%	
Operating Transfers										
890-4109 Transfer - In From IA Debt Service	91,580	82,680	402,770	1,726,530	936,760	0	(936,760)	-100.0%		Transfer in from Moonridge Debt Service Fund 840 to cover operating costs
Total Operating Transfers In	91,580	82,680	402,770	1,726,530	936,760	0	(936,760)	-100.0%	0.0%	
Total IA Moonridge Project Fund	95,820	84,621	402,770	1,726,530	936,760	0	(936,760)	-100.0%		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
260 Traffic Safety Fund										
Fines And Citations										
260-3501 Vehicle Code Fines	31,007	31,639	30,000	30,000	30,000	30,000	0	0.0%		
260-3522 Parking Citations	58,012	36,537	50,000	50,000	50,000	50,000	0	0.0%		
Total Fines And Citations	89,019	68,176	80,000	80,000	80,000	80,000	0	0.0%	100.0%	
Total Traffic Safety Fund	89,019	68,176	80,000	80,000	80,000	80,000	0	0.0%		
270 Gas Tax Fund										
Other Taxes										
270-3244 Highway Use - R&T 7360	0	0	69,600	69,600	66,200	68,150	1,950	2.9%		Gas Tax Swap Legislation effective 7/1/2010. Prop 42 funds previously received in Fund 765 will be received as Gas Tax revenue going forward; Projected Year End and FY 2011-12 Proposed Budget based on 2/15/2012 estimates provided from CaliforniaCityFinance.com
270-3245 Highway Use - 2105	34,122	32,209	33,100	33,100	30,670	30,340	(330)	-1.1%		Based on population; Estimates from CaliforniaCityFinance.com 2/15/2012
270-3246 Highway Use - 2106	25,828	24,615	25,000	25,000	25,320	25,100	(220)	-0.9%		Based on population; Estimates from CaliforniaCityFinance.com 2/15/2012
270-3247 Highway Use - 2107	45,478	43,017	50,000	50,000	50,000	50,000	0	0.0%		Based on population; Estimates from CaliforniaCityFinance.com 2/15/2012
270-3248 Highway Use - 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%		Flat Fee
270-3249 Highway Use - 2107 / Snow Removal	437,521	789,771	425,000	425,000	375,500	280,000	(95,500)	-25.4%		Snow Reimbursement for expenditures incurred in the previous fiscal year; FY 2009-10 heavy snowfall resulted in higher revenue in FY 2010-11; Projected Year End equals snow reimbursement for FY 2010-11 storms; FY 2012-13 based on costs incurred through 4/10/2012.
Total Other Taxes	544,949	891,612	604,700	604,700	549,690	455,590	(94,100)	-17.1%	100.0%	
Total Gas Tax Fund	544,949	891,612	604,700	604,700	549,690	455,590	(94,100)	-17.1%		
278 Measure I Fund-Transit										
Subventions and Grants										
278-3333 Measure I - Transit	21,956	0	0	0	0	0	0	0.0%		FY 2010-11 Measure I Transit now a direct disbursement; no longer a pass through
Total Subventions and Grants	21,956	0	0	0	0	0	0	0.0%	0.0%	
Use of Money and Property										
278-3611 Interest on Bank Deposits	104	83	0	0	0	0	0	0.0%		
Total Use of Money and Property	104	83	0	0	0	0	0	0.0%	0.0%	
Transit Measure I Fund	22,060	83	0	0	0	0	0	0.0%		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
276 Measure I Fund - Local 10-40										
Subventions and Grants										
276-3335 Measure I Local 10-40	0	0	331,900	331,900	304,500	311,500	7,000	2.3%		Measure I 2010-2040 Strategic Plan allocation percentages changed from 65/30/5 to 25/70/5 Arterial/Local/Transit
Total Subventions and Grants	0	0	331,900	331,900	304,500	311,500	7,000	2.3%	0.0%	
Use of Money and Property										
276-3611 Interest on Bank Deposits	0	0	200	200	200	200	0	0.0%		
Total Use of Money and Property	0	0	200	200	200	200	0	0.0%	0.0%	
Total Measure I Local 10-40	0	0	332,100	332,100	304,700	311,700	7,000	2.3%		
277 Measure I Fund -Major Local Hwys 10										
Subventions and Grants										
277-3336 Measure I Major Local Hwys 90-10	0	0	122,000	122,000	0	0	0	0.0%		Measure I 2010-2040 Strategic Plan allocation percentages changed from 65/30/5 to 25/70/5 Arterial/Local/Transit
Total Subventions and Grants	0	0	122,000	122,000	0	0	0	0.0%	0.0%	
Total Measure I Major Local Hwys 10-	0	0	122,000	122,000	0	0	0	0.0%		
279 Measure I Fund - Local 90-10										
Subventions and Grants										
279-3335 Measure I Local	131,737	0	0	0	0	0	0	0.0%		Measure I 2010-2040 Strategic Plan allocation percentages changed from 65/30/5 to 25/70/5 Arterial/Local/Transit
279-3337 Local Stimulus Program	0	169,878	0	0	130,122	0	(130,122)	-100.0%		One-time grant FY 2009-10
279-3334 STP Grant	0	0	0	0	0	0	0	0.0%		
Total Subventions and Grants	131,737	169,878	0	0	130,122	0	(130,122)	-100.0%	0.0%	
Use of Money and Property										
279-3611 Interest on Bank Deposits	46	0	0	0	0	0	0	0.0%		
Total Use of Money and Property	46	0	0	0	0	0	0	0.0%	0.0%	
Total Measure I Local 90-10	131,784	169,878	0	0	130,122	0	(130,122)	-100.0%		
280 Measure I Fund - Arterial Fund 90-10										
Subventions and Grants										
280-3336 Measure I Arterial	285,431	0	0	0	0	0	0	0.0%		Measure I 2010-2040 Strategic Plan allocation percentages changed from 65/30/5 to 25/70/5 Arterial/Local/Transit
Total Subventions and Grants	285,431	0	0	0	0	0	0	0.0%	0.0%	
Total Measure I Arterial 90-10	285,431	0	0	0	0	0	0	0.0%		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
290 Local Transportation Fund										
Other Taxes										
290-3334 Article 3 Grant	318,745	0	0	0	0	0	0	0.0%		FY 2009-10 grant for Red Ant Hill Pedestrian Walkway
Total Other Taxes	318,745	0	0	0	0	0	0	0.0%	0.0%	
Total Local Transportation Fund	318,745	0	0	0	0	0	0	0.0%		
765 Local Streets and Roads										
Subventions and Grants										
765-3320 Prop 42- Local Streets and Roads	56,622	0	0	0	0	0	0	0.0%		Projected & Proposed Revenue based on DOF Sales Tax estimates released 1/8/2010. Gas Tax Swap Legislation effective 7/1/2010. Prop 42 funds will now be received as Gas Tax in Fund 270.
Total Property Taxes	56,622	0	0	0	0	0	0	0.0%	0.0%	
Total Local Streets and Roads	56,622	0	0	0	0	0	0	0.0%		
281 Air Pollution Trust Fund										
Subventions and Grants										
281-3388 Air Pollution Trust	9,038	6,768	7,000	7,000	7,000	7,000	7,000	0	0.0%	AB 2766 AQMD funds aimed at reducing vehicle trips
Total Subventions and Grants	9,038	6,768	7,000	7,000	7,000	7,000	7,000	0	0.0%	98.6%
Use of Money and Property										
281-3611 Interest on Bank Deposits	168	164	100	100	100	100	100	0	0.0%	
Total Use of Money and Property	168	164	100	100	100	100	100	0	0.0%	1.4%
Total Air Pollution Trust Fund	9,206	6,932	7,100	7,100	7,100	7,100	7,100	0	0.0%	
291 Village Streetscape Maintenance										
Interfund Transfers										
291-3917 Village Assessments	68,017	76,613	81,114	81,114	81,110	82,810	1,700	2.1%		CPI based on February index 2.1%
Total Village Assessments	68,017	76,613	81,114	81,114	81,110	82,810	1,700	2.1%	43.5%	
Operating Transfers										
291-4101 Transfer - In From General Fund	88,034	99,597	105,134	105,134	105,130	107,340	2,210	2.1%		CPI based on February index 2.1%
Total Operating Transfers	88,034	99,597	105,134	105,134	105,130	107,340	2,210	2.1%	56.5%	
Total Village Streetscape	156,051	176,210	186,248	186,248	186,240	190,150	3,910	2.1%		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
420 AD 20 Redemption Fund										
Property Taxes										
420-3130	Prior Year Taxes	12,216	0	0	0	0	0	0.0%		
	Total Property Taxes	12,216	0	0	0	0	0	0.0%	0.0%	
Total AD 20 Redemption Fund										
423 AD 23-91 Redemption										
Property Taxes										
423-3130	Prior Year Taxes	6,401	0	0	0	0	0	0.0%		
	Total Property Taxes	6,401	0	0	0	0	0	0.0%	0.0%	
Use of Money and Property										
423-3611	Interest on Bank Deposits	371	162	0	0	0	0	0.0%		
	Total Use of Money and Property	371	162	0	0	0	0	0.0%	0.0%	
Total AD 23-91 Redemption Fund										
424 AD 23-92 Redemption Fund										
Property Taxes										
424-3110	Current Secured Taxes	75,787	80,837	40,000	40,000	40,000	0	-100.0%		Maturing 2012
424-3130	Prior Year Taxes	6,315	5,351	0	0	0	0	0.0%		
	Property Taxes	82,102	86,189	40,000	40,000	40,000	0	-100.0%	0.0%	
Use of Money and Property										
424-3611	Interest on Bank Deposits	909	716	700	700	700	0	-100.0%		
	Total Use of Money and Property	909	716	700	700	700	0	-100.0%	0.0%	
Current Service Charges										
424-3729	Prepayments	0	25	0	0	0	0	0.0%		
	Total Current Service Charges	0	25	0	0	0	0	0.0%	0.0%	
Total AD 23-92 Redemption Fund										
460 AD 16 Redemption Fund										
Current Service Charges										
460-3731	Miscellaneous Revenue	0	0	121,100	121,100	349,300	0	-100.0%		Excess Proceeds and Foreclosure Sale
	Total Current Service Charges	0	0	121,100	121,100	349,300	0	-100.0%	0.0%	
Total AD 16 Redemption Fund										

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
160 PAC Foundation										
Use of Money and Property										
160-3611 Interest on Bank Deposits	(32)	(34)	0	0	0	0	0	0.0%		
Total Use of Money and Property	(32)	(34)	0	0	0	0	0	0.0%	0.0%	
Current Service Charge										
160-3769 Donations	99	65	0	0	0	0	0	0.0%		
160-3771 Ticket Sales - Performing Arts Center	1,958	100	0	0	0	0	0	0.0%		No planned events at this time.
Current Service Charge	2,058	165	0	0	0	0	0	0.0%	0.0%	
Total PAC Foundation	2,026	131	0	0	0	0	0	0.0%		
295 PEG Access										
Use of Money and Property										
295-3611 Interest on Bank Deposits	23	147	0	0	0	0	0	0.0%		
Total Use of Money and Property	23	147	0	0	0	0	0	0.0%	0.0%	
Miscellaneous										
295-3748 DIVCA PEG Fee	37,611	40,020	40,000	40,000	40,000	40,000	0	0.0%		
Current Service Charge	37,611	40,020	40,000	40,000	40,000	40,000	0	0.0%	100.0%	
Total PEG Access	37,634	40,167	40,000	40,000	40,000	40,000	0	0.0%		
296 Measure Y TOT										
Transient Occupancy Tax										
296-3220 Transient Occupancy Tax	564,540	730,779	766,800	766,800	810,100	834,400	24,300	3.0%		FY 2010-11 1st full year for Measure Y
296-3221 TOT Current Year Prior Quarters	14,500	17,701	0	0	0	0	0	0.0%		
296-3222 TOT Prior Year	1,225	18,757	0	0	0	0	0	0.0%		
Total Transient Occupancy Tax	580,266	767,236	766,800	766,800	810,100	834,400	24,300	3.0%	99.7%	
Use of Money and Property										
296-3611 Interest on Bank Deposits	2,045	4,063	1,600	1,600	2,500	2,500	0	0.0%		
Total Use of Money and Property	2,045	4,063	1,600	1,600	2,500	2,500	0	0.0%	0.3%	
Total Measure Y TOT	582,311	771,299	768,400	768,400	812,600	836,900	24,300	3.0%		
770 COPS Grant										
Subventions and Grants										
770-3397 Supplemental Law Enforcement Grant	100,287	100,095	0	0	100,000	100,000	0	0.0%		
Total Property Taxes	100,287	100,095	0	0	100,000	100,000	0	0.0%		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Use of Money and Property										
770-3611 Interest on Bank Deposits	542	462	0	0	0	0	0	0.0%		
Total Use of Money and Property	542	462	0	0	0	0	0	0.0%		
Total COPS Grant	100,829	100,557	0	0	100,000	100,000	0	0.0%		
995 FEMA and OES Reimbursement										
Subventions and Grants										
995-3399 FEMA and OES Reimbursement	0	37,981	0	0	0	0	0	0.0%		
Total Subventions and Grants	0	37,981	0	0	0	0	0	0.0%		
Total FEMA and OES	0	37,981	0	0	0	0	0	0.0%		
Grand Total	33,032,772	32,691,719	31,382,455	59,255,595	40,266,196	21,332,320	(18,933,876)	-47.0%		
Less Transfers From Other Funds	(6,041,152)	(5,534,979)	(6,065,631)	(31,584,371)	(14,242,544)	(1,769,630)	12,472,914	-87.6%		
Adjusted Total	26,991,620	27,156,740	25,316,824	27,671,224	26,023,652	19,562,690	(6,460,962)	-24.8%		

2012-13 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2011-12 Proposed Budget	Proposed - Projected Difference	%
General Fund	\$ 13,498,618	\$ 11,747,251	\$ 11,107,805	\$ 13,877,582	\$ 13,942,957	\$ 11,408,410	\$ (2,534,547)	-18.2%
Capital Project Funds								
Street Improvements	\$ 1,146,574	\$ 711,592	\$ 929,355	\$ 1,566,406	\$ 1,566,406	\$ 331,700	\$ (1,234,706)	-78.8%
Capital Improvements / General & Sanitation	2,136,868	1,539,880	450,000	4,109,504	4,109,504	400,000	(3,709,504)	-90.3%
Total Capital Project Funds	\$ 3,283,442	\$ 2,251,471	\$ 1,379,355	\$ 5,675,910	\$ 5,675,910	\$ 731,700	\$ (4,944,210)	-87.1%
Waste Management Funds								
Sanitation	\$ 3,946,183	\$ 4,324,370	\$ 4,661,600	\$ 5,096,813	\$ 4,849,093	\$ 4,815,680	\$ (33,413)	-0.7%
Refuse	2,324,427	2,594,692	2,459,880	2,469,569	2,451,730	2,645,730	194,000	7.9%
Total Waste Management Funds	\$ 6,270,610	\$ 6,919,062	\$ 7,121,480	\$ 7,566,382	\$ 7,300,823	\$ 7,461,410	\$ 160,587	2.2%
Improvement Agency Funds								
Low/Moderate Housing	\$ 2,156,323	\$ 3,286,346	\$ 1,044,330	\$ 3,211,515	\$ 509,690	\$ -	\$ (509,690)	-100.0%
Debt Service-Moonridge	1,142,792	772,314	1,006,288	2,333,044	1,287,620	-	(1,287,620)	-100.0%
Debt Service- Big Bear	-	4,570,737	-	-	-	-	-	0.0%
Big Bear Project	358,007	989,222	-	9,811,806	2,979,730	-	(2,979,730)	-100.0%
Moonridge Project	23,862	85,500	-	1,322,260	426,100	-	(426,100)	-100.0%
Total Improvement Agency Funds	\$ 3,680,983	\$ 9,704,120	\$ 2,050,618	\$ 16,678,625	\$ 5,203,140	\$ -	\$ (5,203,140)	-100.0%
Transportation Funds								
Traffic Safety	\$ 94,336	\$ 68,192	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%
Gas Tax	543,625	962,243	604,700	604,700	549,690	455,590	(94,100)	-17.1%
Measure I Local 10-40	-	182,455	-	443,737	-	311,700	311,700	0.0%
Measure I Local Highways 10-40	-	-	-	211,300	-	-	-	0.0%
Measure I Transit	19,073	-	-	-	-	-	-	0.0%
Measure I Local 90-10	162,237	211,211	-	88,790	130,122	-	(130,122)	-100.0%
Measure I Arterial 90-10	263,726	-	-	-	-	-	-	0.0%
Local Transportation	318,745	-	-	-	-	-	-	0.0%
Traffic Congestion Relief Grant	53,505	15,722	-	-	-	-	-	0.0%
Air Pollution Trust	-	-	-	-	-	-	-	0.0%
Total Transportation Funds	\$ 1,455,247	\$ 1,439,823	\$ 684,700	\$ 1,428,527	\$ 759,812	\$ 847,290	\$ 87,478	11.5%
Assessment District Funds								
Village Streetscape Maintenance	\$ 155,933	\$ 204,434	\$ 186,247	\$ 187,705	\$ 186,240	\$ 190,150	\$ 3,910	2.1%
Assessment District 20	325	114,577	25,000	25,222	-	-	-	0.0%
Assessment District 23-91	86,073	47,334	-	222	-	-	-	0.0%
Assessment District 23-92	84,540	85,156	90,000	90,222	90,200	90,300	100	0.1%
Assessment District 16	263,628	15,598	15,000	15,000	15,000	15,000	-	0.0%
Total Assessment District Funds	\$ 590,500	\$ 467,100	\$ 316,247	\$ 318,371	\$ 291,440	\$ 295,450	\$ 4,010	1.4%

2012-13 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	20112-13 Proposed Budget	Proposed - Projected Difference	%
Miscellaneous Funds								
Performing Arts Center Foundation	\$ 4,154	\$ 1,953	\$ 1,800	\$ 3,657	\$ 3,725	\$ 3,725	\$ -	0.0%
PEG Access	10,249	7,565	110,000	110,000	-	110,000	110,000	0.0%
Growth Management	125,179	73,554	-	456,626	456,626	-	(456,626)	-100.0%
Measure Y TOT	14,664	289,166	954,000	954,000	-	-	-	0.0%
COPS / SLESF	129,082	99,813	-	-	100,000	100,000	-	0.0%
Total Miscellaneous Funds	\$ 283,329	\$ 472,052	\$ 1,065,800	\$ 1,524,283	\$ 560,351	\$ 213,725	\$ (346,626)	-61.9%
Grand Total	\$ 29,062,729	\$ 33,000,879	\$ 23,726,005	\$ 47,069,680	\$ 33,734,433	\$ 20,957,985	\$ (12,776,448)	-37.9%
Total Operating Expenses	\$ 25,779,287	\$ 30,749,408	\$ 22,346,650	\$ 41,393,770	\$ 28,058,523	\$ 20,226,285	\$ (7,832,238)	-27.9%
Total Capital Projects	\$ 3,283,442	\$ 2,251,471	\$ 1,379,355	\$ 5,675,910	\$ 5,675,910	\$ 731,700	\$ (4,944,210)	-87.1%

GENERAL FUND PROJECTION

	{A}	{B}	{C}	{D}	{D}-{B}	
	FY 2011-12 Adopted Budget	FY 2011-12 Adjusted Budget	FY 2011-12 Projected Year End	FY 2012-13 Proposed Budget	Proposed - Projected Difference	Proposed vs. Projected % Difference
Unassigned Fund Balance Projection						
Balance, Start of year	560,102	1,305,725	1,305,725	635,837		
Recurring Revenue	10,798,760	11,171,160	11,361,180	11,186,870		
Grant Revenue	65,500	2,047,500	2,047,500	40,720		
One-time revenue / fees	-	-	54,900	-		
Temporary Refuse Subsidy	(240,000)	(240,000)	(240,000)	(122,500)		
Transfer In from Reserves	813	49,489	49,489	-		
Total Projected Revenue	10,625,073	13,028,149	13,273,069	11,105,090	(1,923,059)	-14.8%
Recurring Expenditures	10,711,092	11,197,326	11,264,201	11,178,690		
Capital / Infrastructure Improvements	176,313	2,336,722	2,402,222	90,000		
Appropriations Carryover	-	192,534	192,534	-		
One-time services & supplies	220,400	151,000	84,000	139,720		
Total Projected Expenditures	11,107,805	13,877,582	13,942,957	11,408,410	(2,469,172)	-17.8%
Projected Ending Unassigned Fund Balance	77,370	456,292	635,837	332,517		
Recurring Revenue						
Property Taxes	2,926,890	3,361,890	3,415,520	3,382,230	(33,290)	-1.0%
Transient Occupancy Taxes	2,355,300	2,355,300	2,485,300	2,558,200	72,900	2.9%
Sales Taxes	1,681,800	1,681,800	1,681,800	1,735,600	53,800	3.2%
Franchise Fees	671,500	671,500	671,500	671,500	-	0.0%
Other Taxes	151,500	151,500	151,500	151,500	-	0.0%
Subventions and Grants	192,200	192,200	182,800	182,800	-	0.0%
Licenses and Permits	313,800	313,800	313,800	313,800	-	0.0%
Building Permits	278,850	278,850	260,150	260,150	-	0.0%
Fines and Forfeitures	11,000	11,000	11,000	11,000	-	0.0%
Use of Money and Property	639,920	388,720	388,220	100,900	(287,320)	-74.0%
Current Service Charges	556,300	744,900	734,900	848,600	113,700	15.5%
Operating Transfers	1,019,700	1,019,700	1,064,690	970,590	(94,100)	-8.8%
Total Projected Recurring Revenue	10,798,760	11,171,160	11,361,180	11,186,870	(174,310)	-1.5%
Recurring Expenditures						
Direct Labor Costs	4,265,300	4,665,600	4,751,890	4,841,420	89,530	1.9%
Supplies	479,310	452,620	390,490	366,890	(23,600)	-6.0%
Other Services and Charges	3,276,452	3,437,716	3,364,791	3,074,240	(290,551)	-8.6%
Law Enforcement Services	2,598,230	2,532,358	2,648,030	2,783,140	135,110	5.1%
Capital Outlay	91,800	109,032	109,000	113,000	4,000	3.7%
Total Projected Recurring Expenditures	10,711,092	11,197,326	11,264,201	11,178,690	(85,511)	-0.8%
Projected Recurring Surplus/(Shortfall)	87,668	(26,166)	96,979	8,180		

2012-13 EXPENDITURES BY DEPARTMENT GENERAL FUND

Category/Department	2009-10 Actual	2010-11 Actual	FY 2011-12 Adopted Budget	2011-12 Adjusted Budget	FY 2011-12 Projected Year End	FY 2012-13 Proposed Budget	Proposed - Projected Difference	% Change	
Management Services									
City Council	4110	\$ 111,401	\$ 111,927	\$ 127,380	\$ 127,380	\$ 124,380	\$ 147,080	\$ 22,700	18.3%
Community Grants & Sponsorships	4111	\$ 34,598	\$ 45,531	\$ 23,900	\$ 219,795	\$ 219,795	\$ 60,720	\$ (159,075)	-72.4%
City Manager's Office	4120	195,457	170,118	190,730	170,730	179,830	310,330	130,500	72.6%
City Clerk/ Assistant City Manager's Office	4130	191,199	213,104	275,400	275,400	272,625	296,025	23,400	8.6%
City Attorney	4170	167,773	259,770	233,000	233,000	183,000	183,000	-	0.0%
Total		\$ 700,429	\$ 800,450	\$ 850,410	\$ 1,026,305	\$ 979,630	\$ 997,155	\$ 17,525	1.8%
Internal Services									
Finance	4140	\$ 774,101	\$ 636,415	\$ 643,250	\$ 680,880	\$ 606,430	\$ 609,700	\$ 3,270	0.5%
Human Resources	4150	458,998	439,658	442,570	442,570	412,970	418,540	5,570	1.3%
Intergovernmental / Communications Office	4420	112,987	107,618	125,130	126,630	112,030	97,630	(14,400)	-12.9%
Technology Services	4810	306,567	335,846	388,150	388,150	277,300	296,240	18,940	6.8%
Other Internal Services	4800	664,534	638,717	683,000	683,000	756,200	859,470	103,270	13.7%
Successor Administration	4801	-	-	-	408,800	408,800	400,000	(8,800)	-2.2%
Total		\$ 2,317,187	\$ 2,158,253	\$ 2,282,100	\$ 2,730,030	\$ 2,573,730	\$ 2,681,580	\$ 107,850	4.2%
Growth & Community Services									
Law Enforcement	4250	\$ 2,358,766	\$ 2,465,856	\$ 2,598,230	\$ 2,603,758	\$ 2,719,430	\$ 2,783,140	\$ 63,710	2.3%
Engineering	4310	258,047	282,923	199,900	204,226	238,210	234,200	(4,010)	-1.7%
Planning	4410	565,524	491,769	508,400	510,552	523,710	704,500	180,790	34.5%
Planning Commission	4411	29,013	33,011	36,300	36,300	33,725	33,725	-	0.0%
Code Compliance	4415	488,197	511,380	502,100	502,100	510,150	511,350	1,200	0.2%
Building & Safety	4430	548,299	545,830	560,110	560,110	514,890	427,790	(87,100)	-16.9%
Performing Arts Center Operations	4610	437,595	417,049	373,188	373,188	360,050	350,020	(10,030)	-2.8%
Total		\$ 4,685,440	\$ 4,747,818	\$ 4,778,228	\$ 4,790,234	\$ 4,900,165	\$ 5,044,725	\$ 144,560	3.0%
Public Works/Facilities									
Traffic Utilities	4230	\$ 18,933	\$ 20,856	\$ 18,000	\$ 18,000	\$ 21,300	\$ 21,300	\$ -	0.0%
Animal Regulation	4260	37,409	33,329	33,200	33,200	33,900	33,900	-	0.0%
Street Maintenance & Snow Removal	4320	2,424,824	1,672,816	1,507,500	1,511,774	1,700,480	1,248,480	(452,000)	-26.6%
Public Works Administration	4322	107,144	114,039	129,300	129,300	71,100	70,600	(500)	-0.7%
Vehicle Maintenance	4325	180,479	178,286	154,700	154,700	172,000	160,200	(11,800)	-6.9%
Street Lighting	4330	74,023	82,016	84,000	84,000	84,000	84,000	-	0.0%
City Parking Lots / Chamber Building	4335	97,617	99,091	115,650	116,379	110,900	110,600	(300)	-0.3%
City Parks	4625	133,909	201,450	274,650	277,484	249,550	178,650	(70,900)	-28.4%
Civic Center	4820	725,503	654,411	708,620	708,620	683,150	669,880	(13,270)	-1.9%
Total		\$ 3,799,842	\$ 3,056,293	\$ 3,025,620	\$ 3,033,457	\$ 3,126,380	\$ 2,577,610	\$ (548,770)	-17.6%
Reserves/ Interfund Transfers									
Replacement Reserve	4831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
General Fund Transfers	4850	1,995,721	980,484	171,447	2,297,556	2,363,052	107,340	(2,255,712)	-95.5%
Total		\$ 1,995,721	\$ 980,484	\$ 171,447	\$ 2,297,556	\$ 2,363,052	\$ 107,340	\$ (2,255,712)	-95.5%
Grand Total		\$ 13,498,618	\$ 11,743,298	\$ 11,107,805	\$ 13,877,582	\$ 13,942,957	\$ 11,408,410	\$ (2,534,547)	-18.2%

CITY COUNCIL

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4110

Direct Labor Costs

0010	Salaries	20,341	16,922	18,300	18,300	18,300	18,300	0	0.0%		
0080	Direct Benefits	52,157	55,433	55,000	55,000	56,000	61,300	5,300	9.5%		
Total Direct Labor Costs		72,499	72,355	73,300	73,300	74,300	79,600	5,300	7.1%	54.1%	

Supplies

1400	Office Expense	40	69	500	500	500	500	0	0.0%		
1430	Special Department Expense	12,162	15,280	15,000	15,000	15,000	15,000	0	0.0%		
Total Supplies		12,201	15,349	15,500	15,500	15,500	15,500	0	0.0%	10.5%	

Other Services and Charges

2120	Telephone	393	480	480	480	480	480	0	0.0%		
2170	Printing	458	376	500	500	500	500	0	0.0%		
2190	Postage Charges	10	49	300	300	1,000	1,000	0	0.0%		
2640	Memberships and Dues	4,453	4,703	4,500	4,500	3,800	3,800	0	0.0%		
2660	Nondiscretionary Training	8,938	9,602	7,700	7,700	7,700	7,700	0	0.0%		Refer to City Council Travel/Education Policy for a list of conferences budgeted; Prior year included New City Council Member Academy Leadership Conference
2661	Council Meeting Expense	7,436	6,163	9,000	9,000	9,000	9,000	0	0.0%		
2670	Discretionary Training	2,210	221	9,000	9,000	9,000	9,000	0	0.0%		\$1,800 allowance per councilmember - Refer to City Council Travel/Education Policy for a list of conferences budgeted
2680	Mileage	203	29	500	500	500	500	0	0.0%		
2682	Economic Development	2,600	2,600	6,600	6,600	2,600	20,000	17,400	669.2%		\$20K Contract with Chamber for Event Resource Manager historically split 13% General Fund, 84% Big Bear Project Fund, 3% IA Moonridge Project Fund; With the elimination of redevelopment, \$20K contract is funded with GF one-time money in FY 2012-13.
Total Other Services and Charges		26,700	24,223	38,580	38,580	34,580	51,980	17,400	50.3%	35.3%	

CITY COUNCIL		111,401	111,927	127,380	127,380	124,380	147,080	22,700	18.3%	100.0%	
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COMMUNITY GRANTS & SPONSORSHIPS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4111											
Other Services and Charges											
2683	Community Event Grants	17,349	23,984	23,900	23,900	23,900	20,000	(3,900)	-16.3%		Applications submitted under Administrative Instruction Number 2004-01 "Community Events Grant Policy". FY 2012-13 placeholder amount pending workshop discussion.
2684	Signature Events Sponsorship	17,249	16,547	0	92,820	92,820	0	(92,820)	-100.0%		Fireworks, AMGEN, Halloween in the Village, Christmas in the Village
2685	Community Grant Programs	0	5,000	0	103,075	103,075	40,720	(62,355)	-60.5%		
	Total Other Services and Charges	34,598	45,531	23,900	219,795	219,795	60,720	(159,075)	-72.4%	100.0%	
GRANTS & SPONSORSHIPS		34,598	45,531	23,900	219,795	219,795	60,720	(159,075)	-72.4%	100.0%	

Community Event Grants			Awarded Fiscal Year 2011-12			Awarded Fiscal Year 2012-13		
			Cash	In-Kind	Total	Cash	In-Kind *	Total
Event Description	Organization / Contact	Event Date						
Big Bear Heritage Parade (1)	Old Miner's Association Dayan Anderson	7/21/12	10,000	5,200	15,200	4,293	7,700	11,993
Xeriscape Garden Tour	Sierra Club Big Bear Group Christie Walker	7/14/12	350	-	350	500	-	500
Music in the Mountains	San Bernardino National Forest Association Kathy Clapsaddle	Summer 2012 & 2013	1,400	-	1,400	4,293	-	4,293
Fun Run (2)	Big Bear Lake Antique Car Club Shed Conklin	8/10/12-8/11/12	-	4,120	4,120	-	6,600	6,600
Art on the Lake XIII (3)	Arts Council of Big Bear Valley Gail McCarthy	8/18/12-8/19/12	2,500	-	2,500	2,500	300	2,800
Big Bear Lake International Film Festival (4)	Big Bear Lake International Film Festival Sandy Steers	9/15/12-9/18/12	3,450	5,015	8,465	4,121	2,400	6,521
Big Bear Cowboy Gathering (5)	Big Bear Cowboy Gathering Richard Hillberg	8/16/12-8/19/12	1,000	1,940	2,940	-	4,055	4,055
Snowshoe the Bear (6)	Open Sky Music Foundation, Inc Rick Bates	2/23/13	2,000	4,200	6,200	-	2,050	2,050
Tour de Big Bear (7)	Big Bear Cycling Association Craig Smith	8/4/2012	3,200	-	3,200	4,293	2,250	6,543
Total City Sponsorship Requested			23,900	20,475	44,375	20,000	25,355	45,355
FY 2012-13 Funding Available						20,000		

(1) Big Bear Heritage Parade

In-kind services requested includes set-up/removal of traffic barriers & detour signs, trash removal/street sweeping along parade route, and administrative support for encroachment permits.

(2) Fun Run

In-kind services requested includes set-up/removal of traffic barriers & detour signs, additional cleaning of restrooms, trash removal and street sweeping services.

(3) Art on the Lake XIII

In-kind services requested includes use of portable generator.

(4) Big Bear Lake International Film Festival

In-kind services requested includes Public Works staff to hang and remove festival banners in the Village.

(5) Big Bear Cowboy Gathering

In-kind services requested includes the use of a two generators, banquet tables, and trash dumpsters.

(6) Snowshoe the Bear

In-kind services requested includes Public Works staff to move snow and assist with street closures.

(7) Tour de Big Bear

In-kind services requested includes use of Public Works staff, traffic control devices and a generator. They also requested the use of electronic message boards, a stage and sound system, but the City does not own this equipment.

* In-kind services requested are estimated based on actual costs of prior events.

CITY MANAGER'S OFFICE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4120											
Direct Labor Costs											
0010	Salaries	130,225	110,749	130,100	110,100	113,300	196,600	83,300	73.5%		Labor allocations adjusted with the statewide elimination of redevelopment
0020	Salaries Overtime	60	1,041	1,000	1,000	800	1,000	200	25.0%		
0080	Direct Benefits	42,217	43,102	39,000	39,000	45,200	82,300	37,100	82.1%		
0090	Direct Benefits - Cafeteria	17,498	10,634	13,500	13,500	13,600	23,100	9,500	69.9%		
0091	Automobile Allowance	266	718	700	700	700	1,100	400	57.1%		
Total Direct Labor Costs		190,266	166,245	184,300	164,300	173,600	304,100	130,500	75.2%	98%	
n/a											
Supplies											
1400	Office Expense	1,771	1,204	2,000	2,000	1,000	1,000	0	0.0%		
1430	Special Dept Expense	212	25	500	500	1,000	1,000	0	0.0%		
Total Supplies		1,983	1,229	2,500	2,500	2,000	2,000	0	0.0%	1%	
Other Services and Charges											
2120	Telephone	444	516	430	430	430	430	0	0.0%		
2190	Postage Charges	17	1	0	0	50	50	0	0.0%		
2640	Memberships & Dues	1,400	800	1,500	1,500	1,500	1,500	0	0.0%		
2650	Publications	268	155	250	250	250	250	0	0.0%		
2660	Travel, Conferences, and Meetings	598	804	1,000	1,000	1,500	1,500	0	0.0%		
2661	Meetings - Non Travel	481	370	750	750	500	500	0	0.0%		
Total Other Services and Charges		3,208	2,644	3,930	3,930	4,230	4,230	0	0.0%	1%	
CITY MANAGER'S OFFICE		195,457	170,118	190,730	170,730	179,830	310,330	130,500	72.6%	100%	

CITY CLERK'S OFFICE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4130											
Direct Labor Costs											
0010	Salaries	108,056	95,212	143,100	143,100	151,600	166,400	14,800	9.8%		Labor allocations adjusted with the statewide elimination of redevelopment
0020	Salaries Overtime	60	1,041	1,000	1,000	800	1,000	200	25.0%		
0030	Wages Part-Time	5,935	2,374	5,200	5,200	100	0	(100)	-100.0%		
0080	Direct Benefits	44,499	51,144	69,500	69,500	63,500	72,600	9,100	14.3%		
0090	Direct Benefits - Cafeteria	16,939	19,276	26,800	26,800	26,900	29,700	2,800	10.4%		
0091	Auto Allowance	2,893	3,000	3,000	3,000	2,900	5,000	2,100	72.4%		
Total Direct Labor Costs		178,382	189,451	248,600	248,600	245,800	274,700	28,900	11.8%	93%	n/a
Supplies											
1400	Office Expense	591	2,542	1,000	1,000	1,000	1,000	0	0.0%		
1430	Special Department Expense	0	227	500	500	500	500	0	0.0%		
Total Supplies		591	2,769	1,500	1,500	1,500	1,500	0	0.0%	1%	
Other Services and Charges											
2110	Advertising	5,863	15,207	9,000	9,000	9,000	9,000	0	0.0%		Public hearing notifications
2120	Telephone	857	320	950	950	950	950	0	0.0%		
2170	Printing	3,546	1,252	3,800	3,800	3,800	3,800	0	0.0%		Codification of Ordinances
2190	Postage Charges	725	662	600	600	600	600	0	0.0%		
2300	Contractual Services	190	2,655	10,000	10,000	10,000	4,500	(5,500)	-55.0%		FY 2011-12 retention policy review; FY 2010-11 & FY 2012-13 election costs
2640	Memberships & Dues	638	494	500	500	525	525	0	0.0%		IIMC, Southern California City Clerk Association, Notary
2650	Publications	110	106	200	200	200	200	0	0.0%		
2680	Mileage	297	188	250	250	250	250	0	0.0%		
Total Other Services and Charges		12,226	20,884	25,300	25,300	25,325	19,825	(5,500)	-21.7%	7%	
CITY CLERK		191,199	213,104	275,400	275,400	272,625	296,025	23,400	8.6%	100%	

CITY ATTORNEY

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4170											
Other Services and Charges											
2244	Professional Services - Legal BB&K	145,526	244,712	200,000	200,000	150,000	150,000	0	0.0%		
2252	Professional Services - Other Attorneys	21,439	12,144	30,000	30,000	30,000	30,000	0	0.0%		
2651	Law Library Upkeep	808	2,504	3,000	3,000	3,000	3,000	0	0.0%		
Total Other Services and Charges		167,773	259,770	233,000	233,000	183,000	183,000	0	0.0%	100%	
CITY ATTORNEY		167,773	259,770	233,000	233,000	183,000	183,000	0	0.0%	100%	

FINANCE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4140											
Direct Labor Costs											
0010	Salaries	403,269	284,344	268,200	288,200	280,300	331,800	51,500	18.4%		Labor allocations adjusted with the statewide elimination of redevelopment
0030	Wages Part-Time	8,970	43,710	38,900	38,900	31,000	0	(31,000)	-100.0%		
0080	Direct Benefits	163,744	129,124	134,300	134,300	132,100	142,800	10,700	8.1%		
0090	Direct Benefits - Cafeteria	59,082	53,906	63,400	63,400	45,400	52,600	7,200	15.9%		
0091	Auto Allowance	484	361	0	0	400	1,100	700	175.0%		
Total Direct Labor Costs		635,550	511,492	504,800	524,800	489,300	528,300	39,000	8.0%	87%	
n/a											
Supplies											
1400	Office Expense	3,956	4,724	5,500	5,500	5,500	5,500	0	0.0%		
1430	Special Dept Expense	384	477	1,500	1,500	500	500	0	0.0%		
Total Supplies		4,340	5,200	7,000	7,000	6,000	6,000	0	0.0%	1%	
Other Services and Charges											
2120	Telephone	1,458	927	1,650	1,650	700	700	0	0.0%		
2170	Printing	0	717	1,500	1,500	700	700	0	0.0%		
2190	Postage Charges	4,202	3,978	5,100	5,100	5,100	5,100	0	0.0%		
2240	Professional Services	58,288	48,513	60,000	77,630	77,630	50,000	(27,630)	-35.6%		Adjusted budget included carry over from prior year
2302	Contractual Services - Bank Charges	69,114	64,582	60,000	60,000	24,700	16,600	(8,100)	-32.8%		Reflects change in credit card processing method
2305	Property Tax Collect Charges	0	124	500	500	500	500	0	0.0%		
2640	Memberships & Dues	775	620	1,300	1,300	800	800	0	0.0%		
2650	Publications	31	0	500	500	500	500	0	0.0%		
2680	Mileage	344	262	900	900	500	500	0	0.0%		
Total Other Services and Charges		134,211	119,723	131,450	149,080	111,130	75,400	(35,730)	-32.2%	12%	
FINANCE		774,101	636,415	643,250	680,880	606,430	609,700	3,270	0.5%	100%	

HUMAN RESOURCES

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4150											
Direct Labor Costs											
0010	Salaries	216,175	170,567	156,600	156,600	158,000	155,500	(2,500)	-1.6%		Reduced .5 FTE of Admin Assistant
0030	Wages Part-Time	305	16,296	18,200	18,200	0	0	0	0.0%		
0080	Direct Benefits	77,069	70,426	82,800	82,800	66,800	73,000	6,200	9.3%		
0090	Direct Benefits - Cafeteria	41,966	32,425	20,200	20,200	36,000	37,870	1,870	5.2%		
0091	Auto Allowance	2,406	2,166	1,400	1,400	1,400	1,400	0	0.0%		
Total Direct Labor Costs		337,921	291,927	279,200	279,200	262,200	267,770	5,570	2.1%	64%	n/a
Supplies											
1400	Office Expense	2,607	2,467	2,500	2,500	2,500	2,500	0	0.0%		
1430	Special Department Expense	3,729	4,282	4,000	4,000	4,000	4,000	0	0.0%		
Total Supplies		6,335	6,749	6,500	6,500	6,500	6,500	0	0.0%	2%	
Other Services and Charges											
2110	Advertising	107	4,433	5,000	5,000	1,000	1,000	0	0.0%		
2120	Telephone	1,063	987	1,220	1,220	1,220	1,220	0	0.0%		
2170	Printing	159	87	200	200	200	200	0	0.0%		
2190	Postage Charges	516	770	1,400	1,400	500	500	0	0.0%		
2240	Professional Services	90,369	109,116	116,000	116,000	116,000	116,000	0	0.0%		Includes Workers' Compensation & benefit administration, Employee Assistance Program, Contract HR Manager; DMV & OSHA compliance costs
2317	Recruitment Expense	0	1,687	4,000	4,000	1,000	1,000	0	0.0%		
2640	Memberships and Dues	829	725	1,200	1,200	850	850	0	0.0%		
2650	Publications	189	486	850	850	500	500	0	0.0%		
2665	Education and Training - In-House	1,396	3,898	8,000	8,000	4,000	4,000	0	0.0%		City-wide employee training on universal matters (i.e.. Safety, ethics, computers)
2670	Education and Training - External	20,113	18,774	19,000	19,000	19,000	19,000	0	0.0%		City-wide off-site employee training for growth and development
Total Other Services and Charges		114,742	140,982	156,870	156,870	144,270	144,270	0	0.0%	34%	
HUMAN RESOURCES		458,998	439,658	442,570	442,570	412,970	418,540	5,570	1.3%	100%	

INTERGOVERNMENTAL / COMMUNITY RELATIONS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4420											
Direct Labor Costs											
0010	Salaries	45,159	41,093	39,000	39,000	41,500	40,600	(900)	-2.2%		
0080	Direct Benefits	15,448	14,487	14,700	14,700	15,600	16,900	1,300	8.3%		
0090	Direct Benefits - Cafeteria	6,910	6,173	6,500	6,500	6,600	6,800	200	3.0%		
0091	Auto Allowance	2,822	2,889	2,900	2,900	2,900	2,900	0	0.0%		
	Total Direct Labor Costs	70,339	64,641	63,100	63,100	66,600	67,200	600	0.9%	69%	
Supplies											
1430	Special Department Expense	130	271	500	500	500	500	0	0.0%		
	Total Supplies	214	271	500	500	500	500	0	0.0%	1%	
Other Services and Charges											
2110	Advertising	600	0	7,000	7,000	1,000	1,000	0	0.0%		
2111	Promotions	6,042	8,041	5,000	6,500	2,000	2,000	0	0.0%		FY 2010-11 included website development
2120	Telephone	603	363	630	630	630	630	0	0.0%		
2170	Printing	1,713	2,314	4,000	4,000	1,000	1,000	0	0.0%		
2190	Postage	17	7	4,000	4,000	100	100	0	0.0%		
2240	Professional Services	33,477	31,981	40,000	40,000	40,000	25,000	(15,000)	-37.5%		FY 2011-12 \$30K Inland Empire Film Commission (IEFC) contract plus \$10K for Strong Cities Strong State expenditures & website upgrades; FY 2012-13 IEFC contract \$20K and \$5K for other professional services
2640	Memberships And Dues	0	0	500	500	0	0	0	0.0%		
2650	Publications	(19)	0	400	400	200	200	0	0.0%		
	Total Other Services and Charges	42,433	42,705	61,530	63,030	44,930	29,930	(15,000)	-33.4%	31%	
INTERGOVERNMENTAL / COMM.		112,987	107,618	125,130	126,630	112,030	97,630	(14,400)	-12.9%	100%	

TECHNOLOGY SERVICES

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4810											
Salaries and Benefits											
0010	Salaries	112,477	105,994	106,700	106,700	41,100	51,500	10,400	25.3%		
0080	Direct Benefits	43,633	40,839	45,800	45,800	15,900	22,000	6,100	38.4%		Reflects resignation of Manager FY 2011-12
0090	Direct Benefits - Cafeteria	15,448	13,291	17,200	17,200	5,700	7,700	2,000	35.1%		
0091	Auto Allowance	1,805	1,511	1,800	1,800	1,000	1,440	440	44.0%		
Total Salaries and Benefits		173,363	161,635	171,500	171,500	63,700	82,640	18,940	29.7%	28%	
Supplies											
1400	Office Expense	552	0	500	500	0	0	0	0.0%		
1430	Special Dept Expense	441	0	500	500	0	0	0	0.0%		
Total Supplies		992	0	1,000	1,000	0	0	0	0.0%	0%	
Other Services and Charges											
2120	Telephone	4,422	3,299	2,350	2,350	1,000	1,000	0	0.0%		
2242	Data Processing - Recurring Costs	111,430	121,713	137,600	137,600	137,600	137,600	0	0.0%		Recurring costs (software license fees, annual property data; system replacements)
2640	Memberships and Dues	0	265	300	300	0	0	0	0.0%		
2650	Publications	0	0	400	400	0	0	0	0.0%		
Total Other Services and Charges		115,859	125,277	140,650	140,650	138,600	138,600	0	0.0%	47%	
Capital Outlay											
3951	Computer Hardware/Software	16,353	48,934	75,000	75,000	75,000	75,000	0	0.0%		Technology improvements
Total Capital Outlay		16,353	48,934	75,000	75,000	75,000	75,000	0	0.0%	25%	
TECHNOLOGY SERVICES		306,567	335,846	388,150	388,150	277,300	296,240	18,940	6.8%	100%	

OTHER INTERNAL SERVICES

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4800											
Direct Labor Costs											
0010	Salaries	61,795	40,761	82,700	82,700	116,800	137,800	21,000	18.0%		Includes general services: meeting broadcasts, business licenses, reception desk coverage; FY 2012-13 increase reflects project assignments.
0030	Wages Part-Time	13,164	32,030	14,500	14,500	29,600	16,000	(13,600)	-45.9%		
0080	Direct Benefits	45,730	15,491	41,400	41,400	73,000	70,500	(2,500)	-3.4%		
0090	Direct Benefits - Cafeteria	6,988	7,348	10,900	10,900	15,400	18,200	2,800	18.2%		
Total Direct Labor Costs		127,677	95,629	149,500	149,500	234,800	242,500	7,700	3.3%	28%	
Supplies											
1400	Office Expense	855	517	1,000	1,000	1,000	1,000	0	0.0%		
1430	Special Department Expense	7,836	6,556	8,000	8,000	6,000	6,000	0	0.0%		
1482	Safety Supplies / Equipment	4,685	1,182	8,300	8,300	500	500	0	0.0%		
Total Supplies		13,376	8,255	17,300	17,300	7,500	7,500	0	0.0%	1%	
Other Services and Charges											
2120	Telephone	43,325	53,977	63,200	63,200	63,200	63,200	0	0.0%		Includes after hours answering service
2170	Printing	3,181	1,175	6,200	6,200	1,000	1,000	0	0.0%		
2180	Photocopy / Fax	8,871	8,254	10,000	10,000	10,000	10,000	0	0.0%		
2190	Postage Charges	(308)	386	5,500	5,500	3,000	3,000	0	0.0%		
2200	Rent / Lease - Equipment	41,827	42,069	45,000	45,000	40,000	40,000	0	0.0%		Copiers, mailing machine
2230	Maintenance Of Equipment	0	875	1,000	1,000	500	500	0	0.0%		Sound/lighting equipment repairs
2231	PEG Equipment & Maintenance	0	0	0	0	500	500	0	0.0%		
2240	Professional Services	2,831	175	5,000	5,000	1,000	500	(500)	-50.0%		Reduced for prior year appropriations carried over
2600	Insurance	415,928	416,916	370,600	370,600	384,500	480,570	96,070	25.0%		Decrease in CJPIA estimated costs for general liability offset by an increase workers' compensation and costs associated with elimination of redevelopment
2640	Memberships and Dues	6,740	6,402	6,700	6,700	7,200	7,200	0	0.0%		
Total Other Services and Charges		522,395	533,820	513,200	513,200	510,900	606,470	95,570	18.7%	71%	
Capital Outlay											
3950	Office Equipment	1,085	1,012	3,000	3,000	3,000	3,000	0	0.0%		
Total Capital Outlay		1,085	1,012	3,000	3,000	3,000	3,000	0	0.0%	0%	
OTHER INTERNAL SERVICES		664,534	638,717	683,000	683,000	756,200	859,470	103,270	13.7%	100%	

SUCCESSOR ADMINISTRATION

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4801											
Direct Labor Costs											
0010	Salaries	0	0	0	246,800	246,800	235,800	(11,000)	-4.5%		Pursuant to ABx1 26, an administrative cost budget is required to be generated for each six month period and the funding source for such expenditures. Refer to the schedule on the following page.
0020	Salaries - Overtime	0	0	0	3,000	3,000	0	(3,000)	-100.0%		
0030	Wages Part-Time	0	0	0	2,500	2,500	0	(2,500)	-100.0%		
0080	Direct Benefits	0	0	0	106,800	106,800	106,000	(800)	-0.7%		
0090	Direct Benefits - Cafeteria	0	0	0	33,800	33,800	35,700	1,900	5.6%		
0091	Auto Allowance	0	0	0	7,400	7,400	10,800	3,400	45.9%		
Total Direct Labor Costs		0	0	0	400,300	400,300	388,300	(12,000)	-3.0%	97%	n/a
Supplies											
1400	Office Expense	0	0	0	500	500	500	0	0.0%		
Total Supplies		0	0	0	500	500	500	0	0.0%	0%	
Other Services and Charges											
2120	Telephone	0	0	0	500	500	1,200	700	140.0%		
2190	Postage Charges	0	0	0	5,000	5,000	5,000	0	0.0%		
2660	Travel, Conf. and Meetings	0	0	0	2,500	2,500	5,000	2,500	100.0%		
Total Other Services and Charges		0	0	0	8,000	8,000	11,200	3,200	40.0%	3%	
SUCCESSOR ADMINISTRATION		0	0	0	408,800	408,800	400,000	(8,800)	0	100%	

SUCCESSOR ADMINISTRATION

Acct #	Title	2012-13 Proposed Budget	July - Dec 2012	Jan - June 2013
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Department 4801

Direct Labor Costs

0010	Salaries	235,800	117,900	117,900
0080	Direct Benefits	106,000	53,000	53,000
0090	Direct Benefits - Cafeteria	35,700	17,850	17,850
0091	Auto Allowance	10,800	5,400	5,400
Total Direct Labor Costs		388,300	194,150	194,150

Supplies

1400	Office Expense	500	250	250
Total Supplies		500	250	250

Other Services and Charges

2120	Telephone	1,200	600	600
2190	Postage Charges	5,000	2,500	2,500
2660	Travel, Conf. and Meetings	5,000	2,500	2,500
Total Other Services and Charges		11,200	5,600	5,600

SUCCESSOR ADMINISTRATION	400,000	200,000	200,000
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Funding Source:

AB 1X 26 Administrative Allowance	250,000	125,000	125,000
Excess Administrative Costs	150,000	75,000	75,000
Total	400,000	200,000	200,000

LAW ENFORCEMENT

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4250											
Other Services and Charges											
2300	Contractual Services - Government Contract	2,202,440	2,344,474	2,541,660	2,541,660	2,541,660	2,676,550	134,890	5.3%		Projected contract cost including vehicle fuel and maintenance costs
2301	Contractual Services - Sheriff Overtime	87,025	78,575	50,000	50,000	80,500	50,000	(30,500)	-37.9%		
2302	Additional Law Enforcement Costs	0	15,001	0	0	1,860	0	(1,860)	-100.0%		FY 2010-11 included message board repairs & additional traffic control services; FY 2011-12 included electrical services for signage at sheriff station
2303	Fingerprinting	6,526	6,568	6,570	6,570	6,590	6,590	0	0.0%		County CAL-ID Program Assessment
2305	COPS Grant Expenditures	42,057	21,239	0	5,528	88,089	50,000	(38,089)	-43.2%		
2308	JAG Grant Expenditures	20,718	0	0	0	731	0	(731)	-100.0%		FY 2011-12 Expended balance grant proceeds
Total Other Services and Charges		2,358,766	2,465,856	2,598,230	2,603,758	2,719,430	2,783,140	63,710	2.3%	100.0%	
LAW ENFORCEMENT		2,358,766	2,465,856	2,598,230	2,603,758	2,719,430	2,783,140	63,710	2.3%	100.0%	

LAW ENFORCEMENT

Government Contract

110-4250-2300

LEVEL OF SERVICE		Description	FY2011-12		FY2012-13		Increase/		Notes
FY2011-12	FY2012-13		Adopted	Projected	Projected	(Decrease)			
0.33	0.33	Command Staff	\$ 69,768	\$ 72,475	\$ 2,707	4%	(1)		
1.42	1.42	Sergeant	260,547	267,062	6,515	3%	(1)		
2.22	2.22	Detective/Corporal (80 hrs/wk)	346,309	361,419	15,110	4%	(1)		
7.75	7.75	Deputy Sheriff (280 hrs/wk)	1,101,828	1,149,637	47,809	4%	(1)		
2.00	2.00	Sheriff's Service Specialist	133,771	138,040	4,269	3%	(1)		
1.99	1.99	Office Specialist	125,415	129,379	3,964	3%	(1)		
0.23	0.23	Motor Pool Services Assistant	14,093	14,533	440	3%	(1)		
1	1	Unmarked Unit	7,477	7,227	(250)	-3%	(2)		
1	1	Unmarked Unit (Non-Code 3)	3,605	5,031	1,426	40%	(2)		
4	4	Marked 4x4 - Tahoe	66,952	60,585	(6,367)	-10%	(2)		
1	1	Mid-size Pickup	4,005	5,065	1,060	26%	(2)		
2	2	Citizen Patrol	2,542	2,874	332	13%	(3)		
		Dispatch Services	120,476	124,313	3,837	3%	(1)		
7	7	HTs (Amortized over 7 year)	3,374	3,374	-	0%			
16	16	HTs (Access & Maintenance Only)	9,984	9,984	-	0%			
12	12	Taser Replacement (Amortized over 4 years)	3,408	3,996	588	17%			
		Administrative Support	9,890	10,299	409	4%			
		Facility Costs	11,717	-	(11,717)	-100%			
		Office Automation	9,506	9,331	(175)	-2%			
		Services & Supplies	17,946	17,946	-	0%			
		Vehicle Insurance	8,086	7,739	(347)	-4%			
		Personnel Liability & Bonding	37,992	35,426	(2,566)	-7%			
		County Administrative Cost	65,463	113,358	47,895	73%			
CONTRACT (excluding fuel & maintenance cost):			\$ 2,434,154	\$ 2,549,093	\$ 114,939	5%	(1)		
Estimated Fuel & Maintenance				\$ 127,455					
Total Contractual Services - Government Contract				\$ 2,676,548					

Notes:

- (1) Personnel costs include salary and benefits and are subject to change by County Board of Supervisor's action.
- (2) Vehicle costs do not include fuel and maintenance. Fuel and maintenance costs incurred by the County will be charged to the City quarterly.
- (3) No replacement cost is included for donated and grant-funded vehicles.

ENGINEERING

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4310

Direct Labor Costs

0010	Salaries	123,028	123,618	72,700	72,700	73,900	115,300	41,400	56.0%		FY 2011-12 one-time capital project allocation - New Public Works Yard DOE Grant eligible allocation
0080	Direct Benefits	45,714	48,954	33,900	33,900	30,500	49,400	18,900	62.0%		
0090	Direct Benefits - Cafeteria	12,775	13,447	7,800	7,800	14,100	16,100	2,000	14.2%		
0091	Automobile Allowance	0	0	0	0	1,440	2,200	760	52.8%		
Total Direct Labor Costs		181,517	186,019	114,400	114,400	119,940	183,000	63,060	52.6%	78%	

n/a

Supplies

1400	Office Expense	1,175	3,739	3,500	3,500	2,000	2,000	0	0.0%	
1420	Fuel	525	127	800	800	500	500	0	0.0%	
1430	Special Department Expense	451	1,201	1,000	1,000	1,000	1,000	0	0.0%	
Total Supplies		2,151	5,067	5,300	5,300	3,500	3,500	0	0.0%	1%

Other Services and Charges

2110	Advertising	0	0	3,000	3,000	1,000	1,000	0	0.0%		Legal notices
2120	Telephone	451	498	500	500	500	500	0	0.0%		
2170	Printing	89	0	100	100	100	100	0	0.0%		
2190	Postage Charges	803	563	1,000	1,000	500	500	0	0.0%		
2241	Professional Services	(8,960)	(4,819)	(10,000)	(7,743)	25,000	(10,000)	(35,000)	-140.0%		Developer paid expenses. Credits offset by contractual services and personnel costs as services are performed.
2243	Professional Services - Engineering	81,636	95,270	85,000	87,069	87,070	55,000	(32,070)	-36.8%		FY 2012-13 engineering services focused on capital and infrastructure projects
2640	Memberships & Dues	125	188	400	400	400	400	0	0.0%		
2650	Publications	234	138	200	200	200	200	0	0.0%		
Total Other Services and Charges		74,379	91,837	80,200	84,526	114,770	47,700	(67,070)	-58.4%	20%	

ENGINEERING		258,047	282,923	199,900	204,226	238,210	234,200	(4,010)	-1.7%	60%
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PLANNING

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4410

Direct Labor Costs

0010	Salaries	295,283	271,914	276,700	276,700	291,100	426,600	135,500	46.5%		Labor allocations adjusted with the statewide elimination of redevelopment
0020	Salaries Overtime	0	62	0	0	0	0	0	0.0%		
0080	Direct Benefits	119,741	113,293	129,800	129,800	127,400	204,200	76,800	60.3%		
0090	Direct Benefits - Cafeteria	14,917	37,973	37,500	37,500	37,700	57,600	19,900	52.8%		
0091	Auto Allowance	1,266	1,444	1,400	1,400	1,400	3,600	2,200	157.1%		
Total Direct Labor Costs		431,207	424,686	445,400	445,400	457,600	692,000	234,400	51.2%	98%	

n/a

Supplies

1400	Office Expense	2,572	2,299	5,600	5,600	3,000	3,000	0	0.0%	
1430	Special Department Expense	24	50	400	400	400	400	0	0.0%	
Total Supplies		2,596	2,349	6,000	6,000	3,400	3,400	0	0.0%	0%

Other Services and Charges

2110	Advertising	1,822	1,238	5,000	5,000	3,000	3,000	0	0.0%	
2120	Telephone	950	660	1,000	1,000	1,000	1,000	0	0.0%	
2190	Postage Charges	2,587	1,728	3,000	3,000	4,000	2,000	(2,000)	-50.0%	FY 2011-12 Housing Element
2240	Professional Services	109,947	59,465	0	2,152	2,110	0	(2,110)	-100.0%	Elimination of planner services during FY 2010-11 now provided in-house with the hiring of an Assistant Planner
2310	Contractual Services	14,655	0	45,000	45,000	45,000	0	(45,000)	-100.0%	FY 2011-12 Consultant for sustainable communities strategy (funded with one-time money)
2640	Memberships and Dues	1,200	1,280	1,500	1,500	1,600	1,600	0	0.0%	
2650	Publications	0	113	500	500	500	500	0	0.0%	
2680	Mileage	310	285	500	500	500	500	0	0.0%	
2820	Other Services and Charges	250	(35)	500	500	5,000	500	(4,500)	-90.0%	FY 2011-12 Housing Element
Total Other Services and Charges		131,720	64,734	57,000	59,152	62,710	9,100	(53,610)	-85.5%	1%

PLANNING		565,524	491,769	508,400	510,552	523,710	704,500	180,790	34.5%	100%
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PLANNING COMMISSION

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4411											
Direct Labor Costs											
0010	Salaries	24,000	21,600	24,000	24,000	24,000	24,000	0	0.0%		5 Commissioners
	Total Direct Labor Costs	24,000	21,600	24,000	24,000	24,000	24,000	0	0.0%	71%	
Supplies											
1400	Office Expense	679	338	650	650	650	650	0	0.0%		
1430	Special Department Expense	0	0	500	500	500	500	0	0.0%		Plaques and awards
	Total Supplies	679	338	1,150	1,150	1,150	1,150	0	0.0%	3%	
Other Services and Charges											
2110	Advertising	2,457	7,691	4,450	4,450	4,450	4,450	0	0.0%		
2170	Printing	0	0	350	350	350	350	0	0.0%		
2190	Postage Charges	25	63	875	875	100	100	0	0.0%		
2650	Publications	0	0	175	175	175	175	0	0.0%		
2660	Travel, Conferences, and Meetings	1,853	3,319	5,300	5,300	3,500	3,500	0	0.0%		League of Cities Planning Conference
	Total Other Services and Charges	4,334	11,073	11,150	11,150	8,575	8,575	0	0.0%	25%	
PLANNING COMMISSION		29,013	33,011	36,300	36,300	33,725	33,725	0	0.0%	100%	

CODE COMPLIANCE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4415											
Direct Labor Costs											
0010	Salaries	257,222	252,821	253,000	253,000	250,200	257,700	7,500	3.0%		
0020	Salaries Overtime	15,008	36,084	17,000	17,000	31,100	17,000	(14,100)	-45.3%		
0030	Wages Part-Time	319	0	0	0	0	0	0	0.0%		
0080	Direct Benefits	115,670	124,157	127,600	127,600	129,750	135,850	6,100	4.7%		
0090	Direct Benefits-Cafeteria	19,866	13,602	15,500	15,500	14,500	16,200	1,700	11.7%		
Total Direct Labor Costs		408,085	426,663	413,100	413,100	425,550	426,750	1,200	0.3%	83%	
Supplies											
1400	Office Expense	1,926	2,938	3,000	2,000	1,000	1,000	0	0.0%		
1420	Fuel	3,778	4,838	5,000	5,000	5,000	5,000	0	0.0%		
1430	Special Department Expense	1,759	1,816	3,500	3,500	2,500	2,500	0	0.0%		Community services events/meetings
1480	Small Tools	689	731	500	500	500	500	0	0.0%		Graffiti removal supplies
1482	Safety Supplies	3,948	494	500	1,500	750	750	0	0.0%		
1490	Clothing / Personal Expenses	1,350	204	1,000	1,000	1,000	1,000	0	0.0%		
Total Supplies		13,450	11,021	13,500	13,500	10,750	10,750	0	0.0%	2%	
Other Services and Charges											
2120	Telephone	3,407	3,425	3,000	3,000	3,000	3,000	0	0.0%		24/7 Complaint Line; Cell phones
2170	Printing	1,632	3,511	3,000	3,000	1,000	1,000	0	0.0%		prior year carryover
2190	Postage Charges	742	638	1,000	1,000	500	500	0	0.0%		
2230	Maintenance - Equipment	0	0	500	500	0	0	0	0.0%		
2310	Contractual Services	60,155	63,855	65,000	65,000	66,600	66,600	0	0.0%		Transient Private Home Rental Inspections & 24/7 Hotline Dispatch
2640	Memberships and Dues	288	325	1,000	2,000	2,000	2,000	0	0.0%		
2650	Publications	438	1,940	2,000	1,000	750	750	0	0.0%		
Total Other Services and Charges		66,661	73,696	75,500	75,500	73,850	73,850	0	0.0%	14%	
CODE COMPLIANCE		488,197	511,380	502,100	502,100	510,150	511,350	1,200	0.2%	100%	

BUILDING AND SAFETY

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4430											
Direct Labor Costs											
0010	Salaries	235,477	237,351	248,800	248,800	229,200	239,100	9,900	4.3%		Labor allocations adjusted with the statewide elimination of redevelopment
0080	Direct Benefits	94,629	92,264	95,900	95,900	97,700	106,800	9,100	9.3%		
0090	Direct Benefits-Cafeteria	22,678	24,861	25,600	25,600	22,400	24,900	2,500	11.2%		
0091	Auto Allowance	1,176	1,444	1,400	1,400	1,400	3,600	2,200	157.1%		
Total Direct Labor Costs		353,960	355,920	371,700	371,700	350,700	374,400	23,700	6.8%	88%	
Supplies											
1400	Office Expense	2,097	1,504	2,500	2,500	1,000	1,000	0	0.0%		
1420	Fuel	2,188	2,476	3,900	3,900	3,000	3,000	0	0.0%		
1430	Special Department Expense	318	(5)	500	500	500	500	0	0.0%		
1480	Small Tools	0	0	500	500	0	0	0	0.0%		
1490	Clothing and Personal Expenses	0	0	230	230	100	100	0	0.0%		
Total Supplies		4,604	3,975	7,630	7,630	4,600	4,600	0	0.0%	1%	
Other Services and Charges											
2120	Telephone	1,702	2,161	1,850	1,850	2,400	2,600	200	8.3%		
2170	Printing	0	0	1,000	1,000	0	0	0	0.0%		
2190	Postage Charges	229	461	430	430	400	400	0	0.0%		
2240	Professional Services	0	26,090	50,000	30,000	30,000	0	(30,000)	-100.0%	Plan check services now performed in-house	
2245	Mobile Home Permit State Fee	1,290	1,290	1,500	1,500	1,290	1,290	0	0.0%		
2310	Contractual Services	185,857	152,010	125,000	145,000	125,000	44,000	(81,000)	-64.8%	Counter & Inspection Services reduced to 1 day / week off season 3 days / week during construction season funded with one-time money.	
2640	Memberships and Dues	627	525	500	500	500	500	0	0.0%		
2650	Publications	31	3,398	500	500	0	0	0	0.0%	FY 2010-11 purchased new code books	
Total Other Services and Charges		189,736	185,935	180,780	180,780	159,590	48,790	(110,800)	-69.4%	11%	
BUILDING AND SAFETY		548,299	545,830	560,110	560,110	514,890	427,790	(87,100)	-16.9%	100%	

PERFORMING ARTS CENTER (PAC) OPERATIONS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4610											
Direct Labor Costs											
0010	Salaries	129,838	109,151	83,100	83,100	84,500	90,300	5,800	6.9%		Direct Labor costs dependent upon project assignments; Additional staff time allocated to PEG Channel
0020	Salaries Overtime	8,018	8,406	5,000	5,000	5,400	5,000	(400)	-7.4%		
0030	Wages Part-Time	15,033	27,484	7,800	7,800	13,400	0	(13,400)	-100.0%		
0080	Direct Benefits	69,272	75,939	51,400	51,400	58,100	57,300	(800)	-1.4%		
0090	Direct Benefits-Cafeteria	3,901	7,950	3,200	3,200	3,200	3,300	100	3.1%		
0091	Auto Allowance	1,734	238	0	0	300	360	60	20.0%		
Total Direct Labor Costs		227,797	229,166	150,500	150,500	164,900	156,260	(8,640)	-5.2%	45%	
Supplies											
1400	Office Expense	1,507	552	800	800	300	300	0	0.0%		
1410	General Household	2,137	510	3,000	3,000	600	600	0	0.0%		
1415	Theater Supplies	1,592	1,048	2,000	2,000	1,000	1,000	0	0.0%		
1430	Special Department Expense	825	1,309	2,500	2,500	1,000	1,000	0	0.0%		
1480	Small Tools	471	666	550	550	500	500	0	0.0%		
1482	Safety Supplies	0	286	80	80	0	0	0	0.0%		
Total Supplies		6,531	4,370	8,930	8,930	3,400	3,400	0	0.0%	1%	
Other Services and Charges											
2120	Telephone	2,324	1,832	2,530	2,530	2,500	2,500	0	0.0%		
2140	Utilities-Gas	2,481	3,003	3,900	3,900	3,200	3,200	0	0.0%		
2150	Utilities-Water	77	49	150	150	100	100	0	0.0%		
2160	Utilities-Electric	45,440	38,466	45,628	45,628	37,500	37,500	0	0.0%		
2170	Printing	0	0	1,200	1,200	0	0	0	0.0%		
2175	Ticket Printing	8,402	4,514	11,000	11,000	7,500	7,500	0	0.0%		
2190	Postage Charges	143	71	800	800	100	100	0	0.0%		
2200	Civic Center COP Debt Service	106,196	106,500	107,850	107,850	107,850	106,460	(1,390)	-1.3%		Based on debt service schedule for the 1998 Refunding Certificates of Participation allocated to Performing Arts Center and Civic Center based on square footage: 25% and 75%, respectively.
2220	Maintenance - Buildings and Grounds	4,563	3,147	6,000	6,000	3,500	3,500	0	0.0%		
2230	Maintenance Of Equipment	3,645	304	4,500	4,500	1,000	1,000	0	0.0%		
2302	Contractual Services - Bank Charges	3,563	2,466	5,200	5,200	3,500	3,500	0	0.0%		
2310	Contractual Services	5,953	11,353	10,000	10,000	10,000	10,000	0	0.0%		Includes alarm monitoring, sound & lighting services; janitorial services
Total Other Services and Charges		182,786	171,703	198,758	198,758	176,750	175,360	(1,390)	-0.8%	50%	
Capital Outlay											
3952	Theatre Equipment	20,481	11,810	15,000	15,000	15,000	15,000	0	0.0%		
Total Capital Outlay		20,481	11,810	15,000	15,000	15,000	15,000	0	0.0%	4%	
PAC OPERATIONS		437,595	417,049	373,188	373,188	360,050	350,020	(10,030)	-2.8%	100%	

TRAFFIC UTILITIES

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4230

Other Services and Charges

2131	Utilities - Traffic Signal	12,333	14,926	15,500	15,500	16,300	16,300	0	0.0%		Traffic signal electricity
2240	Professional Services	6,599	5,930	2,500	2,500	5,000	5,000	0	0.0%		Parking citations
Total Other Services and Charges		18,933	20,856	18,000	18,000	21,300	21,300	0	0.0%	100%	

TRAFFIC UTILITIES		18,933	20,856	18,000	18,000	21,300	21,300	0	0.0%	100%	
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ANIMAL REGULATION

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4260											
Direct Labor Costs											
0010	Salaries	6,502	5,288	4,100	4,100	4,400	4,400	0	0.0%		
0020	Salaries - Overtime	121	0	0	0	0	0	0	0.0%		
0030	Wages Part-Time	192	10	0	0	0	0	0	0.0%		
0080	Direct Benefits	2,842	2,018	1,700	1,700	2,100	2,100	0	0.0%		
0090	Direct Benefits - Cafeteria	655	669	800	800	800	800	0	0.0%		
Total Direct Labor Costs		10,312	7,984	6,600	6,600	7,300	7,300	0	0.0%	22%	
n/a											
Other Services and Charges											
2220	Maintenance - Buildings & Grounds	2,499	747	2,000	2,000	2,000	2,000	0	0.0%		
2240	Professional Services	24,598	24,598	24,600	24,600	24,600	24,600	0	0.0%		Vector Control Services
Total Other Services and Charges		27,097	25,345	26,600	26,600	26,600	26,600	0	0.0%	78%	
ANIMAL REGULATION		37,409	33,329	33,200	33,200	33,900	33,900	0	0.0%	100%	

PW/STREET MAINTENANCE AND SNOW REMOVAL

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4320

Direct Labor Costs

0010	Salaries	401,531	350,140	284,900	284,900	313,300	200,400	(112,900)	-36.0%		Direct Labor costs dependent upon project assignments; FY 2011-12 emphasis on street improvements
0020	Salaries - Overtime	117,054	100,089	40,000	40,000	76,900	34,000	(42,900)	-55.8%		
0030	Wages Part-Time	53,201	30,263	46,900	46,900	37,300	36,500	(800)	-2.1%		
0080	Direct Benefits	273,700	270,738	157,200	157,200	271,900	137,000	(134,900)	-49.6%		
0090	Direct Benefits - Cafeteria	4,074	3,331	3,900	3,900	1,100	0	(1,100)	-100.0%		
Total Direct Labor Costs		849,560	754,561	532,900	532,900	700,500	407,900	(292,600)	-41.8%	33%	

n/a

Supplies

1400	Office Expense	3,090	3,086	3,000	3,000	3,000	3,000	0	0.0%		
1410	General Household	5,035	4,116	5,500	5,500	5,500	5,500	0	0.0%		
1420	Fuel	74,644	71,395	148,500	148,500	110,000	113,400	3,400	3.1%		
1422	Fuel - Snow Plowing	0	938	0	0	1,500	1,500	0	0.0%		
1430	Special Department Expense	1,280	1,333	1,700	1,700	1,700	1,700	0	0.0%		
1440	Basic Materials	64,893	53,780	75,000	67,000	50,000	50,000	0	0.0%		
1441	Street Signs	23,460	13,998	25,000	25,000	25,000	10,000	(15,000)	-60.0%	FY 2011-12 repairs from prior season damage	
1451	Automotive Expense - Snow	0	28,294	30,000	7,510	45,000	30,000	(15,000)	-33.3%	FY 2011-12 one-time repairs	
1480	Small Tools	2,072	4,193	3,000	3,000	3,000	3,000	0	0.0%		
1482	Safety Supplies	5,167	5,292	5,000	5,000	5,000	5,000	0	0.0%		
1490	Clothing and Personal Equipment	3,903	2,565	4,000	4,000	2,590	2,590	0	0.0%		
Total Supplies		183,543	188,992	300,700	270,210	252,290	225,690	(26,600)	-10.5%	18%	

Other Services and Charges

2120	Telephone	1,834	2,441	1,950	1,950	2,400	2,400	0	0.0%		
2190	Postage Charges	34	250	100	100	100	100	0	0.0%		
2210	Rents and Leases - Equipment	17,148	25,294	36,300	36,300	52,600	17,600	(35,000)	-66.5%	Rent 4 message boards for 4 months; street sweeper 5 months	
2220	Maintenance - Buildings and Grounds	7,809	6,777	8,000	13,000	15,000	8,000	(7,000)	-46.7%		
2230	Maintenance - Equipment	1,045	3,660	2,500	2,500	2,500	2,500	0	0.0%		
2240	Professional Services	0	1,650	0	1,040	1,040	1,040	0	0.0%		
2241	Professional Services - Tree	770	0	5,000	5,000	0	0	0	0.0%		
2290	Contractual Services - Snow	1,017,000	310,648	264,000	239,972	245,000	245,000	0	0.0%	Significant snowfall FY 2009-10	
2291	Contractual Services - Blvd	126,232	51,631	80,000	80,000	80,000	80,000	0	0.0%	Caltrans reimbursement offsets this cost (see 110-0000-3385); Significant snowfall in FY 2009-10	
2293	Contractual Services - Street Striping	29,410	60,023	60,000	60,000	60,000	60,000	0	0.0%		
2310	Contractual Services	55,018	70,983	41,500	42,720	55,500	40,000	(15,500)	-27.9%	County Fire Hazard Abatement; Street Sweeping	
2315	Cinders & Cinder Hauling	14,111	13,923	20,000	20,000	45,000	20,000	(25,000)	-55.6%	Cinder disposal FY 2011-12	
2320	Laundry	8,926	7,168	12,000	12,000	12,000	12,000	0	0.0%		
2552	Accident And Damage	12,082	5,510	0	0	0	0	0	0.0%		
2556	Sidewalk Repair	956	13,187	13,500	13,500	1,000	1,000	0	0.0%		
2650	Publications	31	28	250	250	250	250	0	0.0%		
2686	Vehicle Maintenance - Snow	30,666	26,383	20,000	20,000	15,000	15,000	0	0.0%	Higher maintenance cost in FY 2009-10 & 2010-11 due to significant snowfall	
Total Other Services and Charges		1,323,603	599,555	565,100	548,332	587,390	504,890	(82,500)	-14.0%	40%	

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Capital Outlay											
3960	Street Maintenance Equipment	98,784	129,708	108,800	160,332	160,300	110,000	(50,300)	-31.4%		(4) rental loaders for snow removal including plow locator service for 5 months; FY 2011-12 included one-time purchases
	Capital Outlay	98,784	129,708	108,800	160,332	160,300	110,000	(50,300)	-31.4%	9%	
STREET MAINTENANCE		2,424,824	1,672,816	1,507,500	1,511,774	1,700,480	1,248,480	(452,000)	-26.6%	100%	

PW/ADMINISTRATION

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4322											
Direct Labor Costs											
0010	Salaries	72,398	74,861	86,500	86,500	48,300	42,700	(5,600)	-11.6%		Superintendent retirement offset by reorganization
0020	Salaries Overtime	194	410	0	0	0	0	0	0.0%		
0080	Direct Benefits	28,144	31,420	37,700	37,700	22,000	25,400	3,400	15.5%		
0090	Direct Benefits-Cafeteria	6,407	7,348	5,100	5,100	800	2,500	1,700	212.5%		
Total Direct Labor Costs		107,144	114,039	129,300	129,300	71,100	70,600	(500)	-0.7%	100%	n/a
PW/ADMINISTRATION		107,144	114,039	129,300	129,300	71,100	70,600	(500)	-0.7%	100%	

PW/VEHICLE MAINTENANCE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4325

Direct Labor Costs

0010	Salaries	43,358	44,861	33,600	33,600	41,700	35,300	(6,400)	-15.3%		Direct Labor costs allocated based on work assignments
0020	Salaries - Overtime	852	1,176	1,000	1,000	1,600	1,000	(600)	-37.5%		
0030	Wages Part-Time	12,430	994	0	0	1,400	0	(1,400)	-100.0%		
0080	Direct Benefits	19,939	26,771	19,400	19,400	29,500	26,100	(3,400)	-11.5%		
Total Direct Labor Costs		76,579	73,802	54,000	54,000	74,200	62,400	(11,800)	-15.9%	39%	n/a

Supplies

1400	Office Expense	459	86	500	500	500	500	0	0.0%	
1410	General Household	600	0	1,500	1,500	1,500	1,500	0	0.0%	
1420	Fuel	240	131	1,700	1,700	500	500	0	0.0%	
1430	Special Department Expense	550	92	600	600	200	200	0	0.0%	
1442	Basic Materials (Fluids)	1,325	2,739	5,600	5,600	2,000	2,000	0	0.0%	
1450	Automotive Expenses	23,571	27,730	30,000	30,000	30,000	30,000	0	0.0%	
1480	Small Tools	4,208	1,730	1,500	1,500	1,500	1,500	0	0.0%	
1482	Safety Supplies	0	135	500	500	500	500	0	0.0%	
Total Supplies		30,954	32,645	41,900	41,900	36,700	36,700	0	0.0%	23%

Other Services & Charges

2140	Utilities - Gas	8,925	8,109	8,800	8,800	9,200	9,200	0	0.0%	
2150	Utilities - Water	1,236	1,356	1,200	1,200	1,600	1,600	0	0.0%	
2160	Utilities - Electric	12,149	18,555	16,300	16,300	16,300	16,300	0	0.0%	
2310	Contractual Services	315	299	500	500	500	500	0	0.0%	
2320	Laundry	1,050	846	1,000	1,000	1,000	1,000	0	0.0%	
2552	Accidents & Damage	700	0	1,000	1,000	2,500	2,500	0	0.0%	
2686	Vehicle Maintenance	48,571	42,675	30,000	30,000	30,000	30,000	0	0.0%	In-house mechanic vacancy filled
Total Other Services & Charges		72,946	71,840	58,800	58,800	61,100	61,100	0	0.0%	38%

PW/VEHICLE MAINTENANCE		180,479	178,286	154,700	154,700	172,000	160,200	(11,800)	-6.9%	100%
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PW/STREET LIGHTING

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4330											
Other Services and Charges											
2130	Utilities - Other	74,023	82,016	84,000	84,000	84,000	84,000	0	0.0%		
	Total Other Services and Charges	74,023	82,016	84,000	84,000	84,000	84,000	0	0.0%	100%	
PW/STREET LIGHTING		74,023	82,016	84,000	84,000	84,000	84,000	0	0.0%	100%	

PW/CITY PARKING LOTS AND CHAMBER BUILDING

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4335											
Direct Labor Costs											
0010	Salaries	20,219	23,994	15,500	15,500	19,300	16,200	(3,100)	-16.1%		Direct Labor costs allocated based on work assignments
0020	Salaries - Overtime	2,561	4,492	5,000	5,000	3,100	5,000	1,900	61.3%		
0030	Wages - Part-Time	10,283	3,991	14,900	14,900	9,900	11,600	1,700	17.2%		
0080	Direct Benefits	11,098	13,195	10,900	10,900	12,600	11,800	(800)	-6.3%		
Total Direct Labor Costs		44,161	45,671	46,300	46,300	44,900	44,600	(300)	-0.7%	40%	
Supplies											
1410	General Household	6,759	8,983	10,000	10,000	8,600	8,600	0	0.0%		
1440	Basic Materials - Repairs	341	345	750	750	750	750	0	0.0%		
1480	Small Tools	30	22	250	250	250	250	0	0.0%		
Total Supplies		7,129	9,351	11,000	11,000	9,600	9,600	0	0.0%	9%	
Other Services and Charges											
2150	Utilities - Water	3,940	3,179	4,200	4,200	5,200	5,200	0	0.0%		
2160	Utilities - Electric	32,167	33,009	39,200	39,200	35,500	35,500	0	0.0%		
2220	Maintenance of Buildings and Grounds	10,220	7,881	14,950	15,679	15,700	15,700	0	0.0%		Landscaping & janitorial
Total Other Services and Charges		46,327	44,069	58,350	59,079	56,400	56,400	0	0.0%	51%	
PARKING LOTS AND CHAMBER		97,617	99,091	115,650	116,379	110,900	110,600	(300)	-0.3%	100%	

PW/CITY PARKS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4625											
Direct Labor Costs											
0010	Salaries	38,407	61,937	61,900	61,900	57,200	11,400	(45,800)	-80.1%		Reduced 1.0 FTE in FY 2012-13
0020	Salaries - Overtime	1,779	6,600	3,000	3,000	3,800	3,000	(800)	-21.1%		
0030	Salaries - Part-Time	11,728	4,081	19,000	19,000	12,100	14,800	2,700	22.3%		
0080	Direct Benefits	17,394	33,360	32,800	32,800	31,200	8,400	(22,800)	-73.1%		
0090	Direct Benefits - Cafeteria	1,915	2,006	2,300	2,300	2,200	0	(2,200)	-100.0%		
Total Direct Labor Costs		71,222	107,983	119,000	119,000	106,500	37,600	(68,900)	-64.7%	21%	
Supplies											
1410	General Household	7,244	10,283	10,000	10,000	8,500	8,500	0	0.0%		
1420	Fuel	1,862	1,132	3,200	3,200	1,000	1,000	0	0.0%		
1440	Basic Materials	4,469	3,265	3,200	3,200	3,200	3,200	0	0.0%		
1480	Small Tools	859	997	5,000	5,000	1,000	1,000	0	0.0%		
Total Supplies		14,434	15,676	21,400	21,400	13,700	13,700	0	0.0%	8%	
Other Services and Charges											
2150	Utilities - Water	9,841	17,646	21,700	21,700	15,000	15,000	0	0.0%		
2160	Utilities - Electric	19,916	20,274	18,000	18,000	25,500	25,500	0	0.0%		
2220	Maintenance of Buildings and Grounds	10,506	11,524	15,000	17,105	15,000	15,000	0	0.0%		
2222	Portable Restroom Rentals	5,601	0	10,000	10,000	1,000	1,000	0	0.0%		
2225	Landscaping	2,390	24,969	66,300	67,029	67,000	67,000	0	0.0%		Landscaping & janitorial
2226	Armed Forces Banner Program	0	74	0	0	2,500	500	(2,000)	-80.0%		
2550	Vandalism Repairs	0	803	750	750	750	750	0	0.0%		
2640	MWD Permits	0	2,500	2,500	2,500	2,600	2,600	0	0.0%		Boulder Bay Park
Total Other Services and Charges		48,253	77,790	134,250	137,084	129,350	127,350	(2,000)	-1.5%	71%	
PW/CITY PARKS		133,909	201,450	274,650	277,484	249,550	178,650	(70,900)	-28.4%	100%	

CIVIC CENTER

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4820											
Direct Labor Costs											
0010	Salaries	87,676	67,801	61,200	61,200	68,400	61,500	(6,900)	-10.1%		
0020	Salaries - Overtime	7,610	11,274	5,000	5,000	8,500	5,000	(3,500)	-41.2%		
0030	Wages - Part-Time	12,364	3,170	10,000	10,000	5,800	7,800	2,000	34.5%		
0080	Direct Benefits	43,134	46,201	41,300	41,300	45,100	44,400	(700)	-1.6%		
0090	Direct Benefits - Cafeteria	655	669	800	800	800	800	0	0.0%		
Total Direct Labor Costs		151,438	129,115	118,300	118,300	128,600	119,500	(9,100)	-7.1%	18%	
Supplies											
1400	Office Expense	0	14	100	100	400	400	0	0.0%		
1410	General Household	8,851	11,931	11,500	11,500	11,500	11,500	0	0.0%		
1420	Fuel	739	2,182	4,500	4,500	1,500	1,500	0	0.0%		
1480	Small Tools	233	405	200	200	1,000	1,000	0	0.0%		
Total Supplies		9,823	14,532	16,300	16,300	14,400	14,400	0	0.0%	2%	
Other Services and Charges											
2120	Telephone	7,582	146	0	0	100	100	0	0.0%		
2140	Utilities - Gas	7,582	7,821	7,500	7,500	11,000	11,000	0	0.0%		
2150	Utilities - Water	4,365	4,557	4,100	4,100	5,400	5,400	0	0.0%		
2160	Utilities - Electric	136,637	115,804	137,500	137,500	120,000	120,000	0	0.0%		
2200	Civic Center COP Debt Service	318,589	319,500	323,550	323,550	323,550	319,380	(4,170)	-1.3%		Based on debt service schedule for the 1998 Refunding Certificates of Participation allocated to Performing Arts Center and Civic Center based on square footage: 25% and 75%, respectively.
2220	Maintenance of Buildings and Grounds	58,070	23,957	40,000	40,000	30,000	30,000	0	0.0%		
2225	Landscaping	3,075	2,081	5,600	5,600	5,600	5,600	0	0.0%		Landscaping services & supplies
2230	Maintenance of Equipment	73	856	8,000	8,000	8,000	8,000	0	0.0%		
2310	Contractual Services	34,376	34,633	46,270	46,270	35,000	35,000	0	0.0%		Alarm monitoring, janitorial service
2320	Laundry	1,476	1,410	1,500	1,500	1,500	1,500	0	0.0%		
Total Other Services and Charges		564,242	510,764	574,020	574,020	540,150	535,980	(4,170)	-0.8%	80%	
CIVIC CENTER		725,503	654,411	708,620	708,620	683,150	669,880	(13,270)	-1.9%	100%	

REPLACEMENT RESERVE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Department 4831											
Capital Outlay											
3930	Vehicle Replacement Reserve	0	0	0	0	0	0	0	0.0%		Contributions to reserves for vehicle & equipment replacement not made in FY 2010-11 in order to replenish contingency reserves used for FY 2009-10 snow removal; No reserve contributions for FY 2011-12 or FY 2012-13; To be evaluated during mid-year review
3982	Disaster Contingency	0	0	0	0	0	0	0	0.0%		
3984	Snow Removal Reserve	0	0	0	0	0	0	0	0.0%		
3960	Machinery & Equipment Reserve	0	0	0	0	0	0	0	0.0%		
XXXX	Street Replacement Reserve	0	0	0	0	0	0	0	0.0%		
3981	Performing Arts Center Reserve	0	0	0	0	0	0	0	0.0%		
3992	Facilities Maintenance Reserve	0	0	0	0	0	0	0	0.0%		
	Capital Outlay	0	0	0	0	0	0	0	0.0%	0%	
REPLACEMENT RESERVES		0	0	0	0	0	0	0	0.0%	0%	

**Designated (Reserve) Fund Balance
General Fund
Fiscal Year 2012-13**

	A	B	C	D (A + B - C)	E	F	G (D + E - F)
	General Fund						
	Fund Balance 6/30/11	Fiscal Year 2011-12 Contributions	Uses	Projected Fund Balance 6/30/12	Fiscal Year 2012-13 Contributions	Uses	Projected Fund Balance 6/30/13
Facility Reserve - Civic Center	190,992	-	-	190,992	-	-	190,992
Facility Reserve - Theatre	152,379	-	-	152,379	-	-	152,379
Contingency Reserve - Snow	400,000	-	-	400,000	-	-	400,000
Contingency Reserve - Disaster	2,100,000	-	-	2,100,000	-	-	2,100,000
Vehicle Replacement Reserve	370,584	-	48,676	321,908	-	-	321,908
Equipment Replacement Reserve	467,953	-	-	467,953	-	-	467,953
Reserve for Encumbrances	57,871	-	-	57,871	-	-	57,871
Reserve for Interfund Loans / Advances / Other	4,921,366	-	-	4,921,366	-	-	4,921,366
Reserve for Compensated Absences	257,744	-	-	257,744	-	-	257,744
Street Improvement Reserve	813	-	813	-	-	-	-
Designated (Reserve) Fund Balance	8,919,702	-	49,489	8,870,213	-	-	8,870,213

VEHICLE DEPRECIATION SCHEDULE - GENERAL FUND

FY 2012-13

Vehicle ID	Make	Model	Year	Replacement Cost	Estimated Life (Years)	Years Old as of 6/30/12	Years Remaining	Reserve Balance at 6/30/12	Required Set Aside	Comments
298	Ford	F250	1992	50,000	15	20	-	40,000	10,000	
299	Ford	F250	1992	50,000	15	20	-	40,000	10,000	
306	Ford	F350	1994	60,000	15	18	-	40,000	20,000	
322	Ford	Bronco	1996	60,000	15	16	-	36,300	23,700	
323	Dodge	2500 Flatbed	1998	50,000	15	14	1	30,300	19,700	
324	Dodge	2500 Flatbed	1998	50,000	15	14	1	30,300	19,700	
325	Dodge	2500	1998	50,000	15	14	1	30,300	19,700	
328	Jeep	Cherokee	1999	30,000	15	13	2	15,000	7,500	
329	Jeep	Cherokee	1999	30,000	15	13	2	15,000	7,500	
330	GMC	Yukon-Hybrid	2009	60,000	15	3	12	-	5,000	
331	Dodge	3500 Dump	2000	60,000	15	12	3	25,808	11,400	
332	Dodge	2500	2000	50,000	15	12	3	18,900	10,400	
333	Dodge	2500	2011	50,000	15	1	14	-	3,600	
335	Dodge	Dakota	2001	30,000	15	11	4	-	7,500	
336	Ford	F150 Dual Fuel	2001	30,000	15	11	4	-	7,500	
337	Ford	F150 Dual Fuel	2001	30,000	15	11	4	-	7,500	
339	Dodge	3500 Utility	2001	60,000	15	11	4	-	15,000	
346	Jeep	Liberty	2005	30,000	15	7	8	-	3,800	
352	Ford	Escape Hybrid	2007	30,000	15	5	10	-	3,000	
353	Ford	Escape Hybrid	2007	30,000	15	5	10	-	3,000	
354	Dodge	2500 Utility	2007	50,000	15	5	10	-	5,000	
355	GMC	Sierra Hybrid	2007	30,000	15	5	10	-	3,000	
357	Dodge	2500	2008	50,000	15	4	11	-	4,500	
358	Dodge	2500	2012	50,000	15	-	15	-	3,300	
TOTAL PASSENGER & PICKUP				1,070,000				321,908	231,300	A

Vehicle ID	Make	Model	Year	Replacement Cost	Estimated Life (Years)	Years Old as of 6/30/12	Years Remaining	Reserve Balance at 6/30/12	Required Set Aside	Comments
351	Ford	F550	2007	90,000	15	5	10	-	9,000	
502	Vermeer	Chipper Truck BC1500	2008	30,000	25	4	21	-	1,400	
506	Econoline	Paving Trailer	2000	10,000	15	12	3	-	3,300	
515	Honda	Asphalt Pounder	1996	3,500	20	16	4	1,600	500	
518	Ingersol Rand	DD-24 Pavement Roller	2005	32,000	15	7	8	-	4,000	
543	Texas	Rollback Trailer	2006	10,000	15	6	9	-	1,100	
551	Rugby	Dump Trailer	2005	6,000	15	7	8	-	800	
553	Triple L	Drop Deck Trailer	2002	12,000	15	10	5	1,600	2,100	
554	Workhorse	Water Trailer 500TM	2006	6,000	15	6	9	-	700	
560	Henderson	Chief Cinder Spreader	1996	3,000	15	16	-	1,600	1,400	
561	RPM Tech	LM220 Snow Blower Attachment	2010	135,000	15	2	13	-	10,400	
923	Lee Boy	8500 Paver	2004	130,000	15	8	7	-	18,600	
938	Tennant	Power Sweeper	1996	3,000	15	16	-	1,600	1,400	
941	Kubota	B3030HSD Tractor	2010	30,000	15	2	13	-	2,300	
943	Kubota	B7610 Tractor	2004	28,000	15	8	7	-	4,000	
944	Kubota	B2100 Tractor	1998	20,000	20	14	6	6,000	2,300	
947	Ford	545D Scraper	1999	105,000	25	13	12	21,000	7,000	
948	Athey	Street Sweeper	1999	160,000	25	13	12	25,600	11,200	
949	Ford	Pothole Patcher	1983	50,000	25	29	-	42,000	8,000	Refurbished 2008
950	Ford	F650 Hydro Vactor	2000	185,000	25	12	13	29,600	12,000	
951	Caterpillar	950G Loader	1999	175,000	25	13	12	35,000	11,700	
952	Caterpillar	288 Skid Steer	2005	37,000	25	7	18	-	2,100	60% General Fund, 40% Sanitation
953	Caterpillar	936 Cat Loader	1988	180,000	25	24	1	124,100	55,900	
954	Dresser	830 Motor Grader	1991	180,000	25	21	4	102,653	19,300	
960	Sterling	Dump Truck	1999	90,000	25	13	12	18,000	6,000	
961	International	AWD 7Yd Dump	2003	55,000	15	9	6	-	9,200	50% General Fund, 50% Sanitation
963	International	Pothole Patcher	2004	64,000	25	8	17	-	3,800	60% General Fund, 40% Sanitation
964	International	Boomtruck	1992	120,000	25	20	5	57,600	12,500	
TOTAL HEAVY EQUIPMENT				1,949,500				467,953	222,000	B
GRAND TOTAL GENERAL FUND VEHICLE INVENTORY				3,019,500				789,861	453,300	C

A - Retired vehicles are appraised for starting bid and sold by sealed bid.

B - Retired heavy equipment is disposed of through private sale or at professional auction

C - Required Set Aside is the contribution to reserves needed to achieve the reserve balance based on the number of years the equipment has been in use. Contributions to reserve not made in FY 2010-11, FY 2011-12 and FY 2012-13.

GENERAL FUND TRANSFERS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Department 4850

Interfund Transfers

5101	Transfer - Out To Capital Fund (321)	1,458,098	816,174	65,500	1,209,925	1,275,425	0	(1,275,425)	-100.0%		See Capital Projects
5104	Transfer - Out To Village Streetscape Maint (291)	88,034	99,597	105,134	105,134	105,130	107,340	2,210	2.1%		CPI based on February Index 2.1%
5105	Transfer - Out To Street Improvement Fund (350)	449,589	64,714	813	982,497	982,497	0	(982,497)	-100.0%		See Capital Projects
Total Interfund Transfers		1,995,721	980,484	171,447	2,297,556	2,363,052	107,340	(2,255,712)	-95.5%	100%	

GENERAL FUND TRANSFERS		1,995,721	980,484	171,447	2,297,556	2,363,052	107,340	(2,255,712)	-95.5%	100%	
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SANITATION FUND PROJECTION

	{A} FY 2011-12 Adopted Budget	{B} FY 2011-12 Adjusted Budget	{C} FY 2011-12 Projected Year End	{D} FY 2012-13 Proposed Budget	{D}-{B} Proposed - Projected Difference	Proposed vs. Projected % Difference
Unassigned Fund Balance						
Balance, Start of year	7,567	172,027	172,027	61,234		
Recurring Revenue	4,752,600	4,752,600	4,738,300	4,893,800		
One-time fees & charges	-	-	-	-		
Transfer in from Reserves	-	-	-	-		
Total Projected Revenue	4,752,600	4,752,600	4,738,300	4,893,800	155,500	3.3%
Recurring Expenditures	4,661,600	4,661,600	4,613,880	4,715,680		
One-time reserve contribution	-	-	(200,000)	100,000		
Appropriations Carryover	-	435,213	435,213	-		
Total Projected Expenditures	4,661,600	5,096,813	4,849,093	4,815,680	(33,413)	-0.7%
Projected Ending Unassigned Balance	98,567	(172,186)	61,234	139,354		
Recurring Revenue						
Licenses and Permits	4,000	4,000	4,000	4,000	-	0.0%
Use of Money and Property	8,300	8,300	8,300	8,300	-	0.0%
Current Service Charges	4,740,300	4,740,300	4,726,000	4,881,500	155,500	3.3%
Operating Transfers	-	-	-	-	-	0.0%
Total Projected Recurring Revenue	4,752,600	4,752,600	4,738,300	4,893,800	155,500	3.3%
Recurring Expenditures						
Direct Labor Costs	954,700	954,700	902,300	995,900	93,600	10.4%
Supplies	82,050	82,050	72,450	72,450	-	0.0%
BBARWA Contract	2,302,700	2,302,700	2,306,400	2,306,400	-	0.0%
Other Maintenance & Operations Charges	418,750	418,750	429,330	433,330	4,000	0.9%
Contribution to Reserves	253,400	253,400	253,400	257,600	4,200	1.7%
Transfers to Capital	650,000	650,000	650,000	650,000	-	0.0%
Total Projected Recurring Expenditures	4,661,600	4,661,600	4,613,880	4,715,680	101,800	2.2%
Projected Recurring Surplus/(Shortfall)	91,000	91,000	124,420	178,120		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
250 Sanitation Fund										
Licenses and Permits										
250-3450 Sewer Inspection	1,015	2,653	1,000	1,000	1,000	1,000	0	0.0%		FY 2010-11 includes The Crossings at Knickerbocker
250-3451 Sewer Connection	3,000	30,935	3,000	3,000	3,000	3,000	0	0.0%		FY 2010-11 includes The Crossings at Knickerbocker
Total Licenses and Permits	4,015	33,588	4,000	4,000	4,000	4,000	0	0.0%	0.1%	
Use of Money and Property										
250-3611 Interest on Bank Deposits	10,843	10,057	8,300	8,300	8,300	8,300	0	0.0%		
Total Use of Money and Property	10,843	10,057	8,300	8,300	8,300	8,300	0	0.0%	0.2%	
Current Service Charges										
250-3724 Industrial Waste Inspections	0	0	6,000	6,000	6,000	6,000	0	0.0%		Fee for service
250-3731 Miscellaneous Revenue	0	2,013	2,000	2,000	3,500	3,500	0	0.0%		Recycling manhole covers
250-3740 Sewer Service Charge - Other	103,332	110,550	115,300	115,300	115,900	119,200	3,300	2.8%		
250-3741 Sewer Service Charge - Tax Roll	3,841,685	4,007,992	4,584,400	4,584,400	4,567,300	4,719,500	152,200	3.3%		Rate per EDU adjusted for BBARWA rate changes and CPI based on the March index; CPI for FY 2012-13 is 2%; \$407.43 charged in FY 2011-12; \$419.29 to be charged in FY 2012-13.
250-3742 Sewer Standby Charge	34,835	33,221	32,600	32,600	33,300	33,300	0	0.0%		
250-3744 Sewer Service Charge Delinquent	195,064	216,496	0	0	0	0	0	0.0%		
Total Current Service Charges	4,174,915	4,370,273	4,740,300	4,740,300	4,726,000	4,881,500	155,500	3.3%	99.7%	
Miscellaneous										
250-3912 Sale of Equipment	0	128	0	0	0	0	0	0.0%		
Total Miscellaneous	0	0	0	0	0	0	0	0.0%	0.0%	
Sanitation Fund	4,189,773	4,413,918	4,752,600	4,752,600	4,738,300	4,893,800	155,500	3.3%		

SANITATION FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 250											
Department 4550											
Direct Labor Costs											
0010	Salaries	519,666	507,828	565,000	565,000	521,000	571,000	50,000	9.6%		Direct Labor Costs are project driven (based on where employees work); FY 2011-12 emphasis on street projects.
0020	Salaries - Overtime	60,173	53,906	25,000	25,000	46,500	25,000	(21,500)	-46.2%		
0030	Wages - Part-Time	19,542	4,807	14,900	14,900	6,700	11,600	4,900	73.1%		
0080	Direct Benefits	253,055	263,713	326,000	326,000	302,200	360,200	58,000	19.2%		
0090	Direct Benefits - Cafeteria	24,780	27,787	23,100	23,100	23,600	25,200	1,600	6.8%		
0091	Auto Allowance	6	359	700	700	2,300	2,900	600	26.1%		
Total Direct Labor Costs		877,222	858,400	954,700	954,700	902,300	995,900	93,600	10.4%	21%	
											n/a
Supplies											
1400	Office Expense	3,474	1,214	5,000	5,000	1,000	1,000	0	0.0%		
1410	General Household	0	309	300	300	300	300	0	0.0%		
1420	Fuel	19,310	20,154	37,100	37,100	30,000	30,000	0	0.0%		
1430	Special Department Expense	439	966	650	650	650	650	0	0.0%		
1440	Basic Materials	34,427	20,010	30,000	30,000	30,000	30,000	0	0.0%		
1450	Automotive Expense	0	265	0	0	1,500	1,500	0	0.0%		
1480	Small Tools	4,173	2,426	4,000	4,000	4,000	4,000	0	0.0%		
1482	Safety Supplies	3,752	3,487	4,000	4,000	4,000	4,000	0	0.0%		
1490	Clothing / Personal Equipment	736	1,314	1,000	1,000	1,000	1,000	0	0.0%		
Total Supplies		66,311	50,145	82,050	82,050	72,450	72,450	0	0.0%	2%	
Other Services and Charges											
2120	Telephone	5,372	6,850	7,950	7,950	10,500	10,500	0	0.0%		
2123	Communications - Telemetry	7,256	7,672	8,000	8,000	8,000	8,000	0	0.0%		
2140	Utilities - Gas	8,925	8,109	8,800	8,800	8,400	8,400	0	0.0%		
2150	Utilities - Water	704	549	500	500	950	950	0	0.0%		
2160	Utilities - Electric	92,647	124,919	82,100	82,100	103,100	103,100	0	0.0%		
2170	Printing	963	1,227	0	0	0	0	0	0.0%		
2190	Postage Charges	1,438	3,561	2,500	2,500	1,000	1,000	0	0.0%		
2220	Maintenance Of Buildings and Grounds	11,540	31,057	15,000	15,000	15,000	15,000	0	0.0%		
2230	Maintenance Of Equipment	20,467	52,657	25,000	25,000	25,000	25,000	0	0.0%		FY 2010-11 Lift station repairs
2240	Professional Services	18,076	31,444	30,000	32,220	20,000	20,000	0	0.0%		
2241	Professional Services - USA	1,187	1,256	2,000	2,000	2,000	2,000	0	0.0%		
2244	Professional Services - Legal	0	141	1,000	1,000	1,000	1,000	0	0.0%		
2251	Operations Support Services	125,000	125,000	125,000	125,000	125,000	125,000	0	0.0%		
2300	Contract Services - BBARWA	2,379,933	2,327,492	2,302,700	2,302,700	2,306,400	2,306,400	0	0.0%		Rate per improved parcel equivalent dwelling unit \$194.18 FY 2011-12 and \$201.77 FY 2012-13; Unimproved parcels billed \$20 or \$30 depending on acreage; Charges are a direct pass through to property owner.

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 250											
2310	Contractual Services	7,912	43,642	10,000	10,000	10,000	10,000	0	0.0%		FY 2010-11 Sewer main repairs
2320	Laundry	8,449	6,863	10,000	10,000	10,000	10,000	0	0.0%		
2552	Accidents and Damage	885	0	4,000	4,000	4,000	4,000	0	0.0%		
2600	Insurance	67,269	82,960	75,200	75,200	75,900	77,680	1,780	2.3%		Decrease in CJPIA estimated costs for general liability offset by an increase workers' compensation
2640	Memberships and Dues	1,570	1,719	1,000	1,000	1,000	1,000	0	0.0%		
2660	Travel, Conference and Meetings	0	44	200	200	200	200	0	0.0%		
2670	Education and Training	0	334	500	500	500	500	0	0.0%		
2685	Vehicle Maintenance	8,728	16,047	10,000	10,000	10,000	10,000	0	0.0%		
Total Other Services and Charges		2,768,321	2,873,543	2,721,450	2,723,670	2,737,950	2,739,730	1,780	0.1%	57%	

Capital Outlay

3930	Auto Replacement Reserve	0	0	53,400	53,400	53,400	57,600	4,200	7.9%		Annual replacement cost set aside (see Vehicle Depreciation Schedule)
3931	System Replacement Reserve	0	0	100,000	100,000	0	150,000	150,000	0.0%		Depleted in FY 2008-09; Unable to make contribution in FY 2009-10; Planned annual contribution \$100K to replenish reserves; Additional \$50K contribution based on FY 2011-12 capital improvement needs
2895	Contingency Reserve	0	0	100,000	100,000	0	150,000	150,000	0.0%		Replace use of reserve in FY 2009-10 needed for the January 2010 Storm
Total Capital Outlay		0	0	253,400	253,400	53,400	357,600	304,200	569.7%	7%	

Interfund Transfers

5101	Transfer - Out To Capital Projects (321)	168,983	328,088	400,000	765,982	765,982	400,000	(365,982)	-47.8%		Infrastructure Improvements based on Capital Improvement Plan; Annual contribution target \$450K -- balance to system replacement reserves
5102	Transfer - Out To Street Improv (350)	65,345	214,194	100,000	167,011	167,011	100,000	(67,011)	-40.1%		Pavement Impact Fees allocated to Street Impact Improvement Projects
5105	Transfer - Out To Street Maint (110)	0	0	150,000	150,000	150,000	150,000	0	0.0%		Pavement Impact Fees allocated to street maintenance services
Total Interfund Transfers		234,328	542,282	650,000	1,082,993	1,082,993	650,000	(432,993)	-40.0%	13%	

SANITATION FUND

3,946,183 4,324,370 4,661,600 5,096,813 4,849,093 4,815,680 (33,413) -0.7% 100%

**Designated (Reserve) Fund Balance
Sanitation Fund
Fiscal Year 2012-13**

	A	B	C	D (A + B - C)	E	F	G (D + E - F)
Sanitation Fund							
	Fund Balance 6/30/11	Fiscal Year 2011-12 Contributions	Uses	Projected Fund Balance 6/30/12	Fiscal Year 2012-13 Contributions	Uses	Projected Fund Balance 6/30/13
Cash Flow / Contingency Reserve	750,000	-	-	750,000	100,000	-	850,000
Vehicle Replacement Reserve	281,031	16,200	-	297,231	20,100	-	317,331
Equipment Replacement Reserve	424,362	37,200	-	461,562	37,500	-	499,062
Reserve for Compensated Absences	46,868	-	-	46,868	-	-	46,868
Reserve for Encumbrances	2,220	-	-	2,220	-	-	2,220
Reserve for Master Plan	50,000	-	-	50,000	-	-	50,000
System Replacement Reserve	100,000	-	-	100,000	100,000	-	200,000
Designated (Reserve) Fund Balance	1,654,481	53,400	-	1,707,881	257,600	-	1,965,481

VEHICLE DEPRECIATION SCHEDULE - SANITATION FUND

FY 2012-13

Vehicle ID	Division	Make	Model	Year	Replacement Cost	Estimated Life (Years)	Years Old as of 6/30/12	Years Remaining	Reserve Balance at 6/30/12	Required Set Aside	Comments
260	Sanitation	GMC	Service Van	1976	80,000	30	35	-	80,000	-	
334	Sanitation	Dodge	2500 Utility	2000	50,000	15	11	4	36,700	3,300	
338	Sanitation	Dodge	2500 Flatbed	2001	50,000	15	10	5	33,300	3,300	
344	Sanitation	Dodge	2500 Utility	2005	50,000	15	6	9	20,000	3,300	
348	Sanitation	Ford	F250	2007	50,000	15	4	11	13,300	3,300	
356	Sanitation	Dodge	2500 Pickup	2008	50,000	15	3	12	10,000	3,300	
955	Sanitation	Ford	TV Van	1999	90,000	25	12	13	43,200	3,600	
Reserve Balance from Disposed Vehicles									60,731		
Vehicle Replacement Reserve					420,000				297,231	20,100	A
326	Sanitation	Chevy	3500 Dump	1999	60,000	15	12	3	48,000	4,000	
539	Sanitation	Caterpillar	Compactor Plate	2006	9,500	20	5	15	2,400	500	
541	Sanitation	Godwin	Portable Lift Station	2005	45,000	25	6	19	10,800	1,800	
542	Sanitation	Haulmark	Enclosed Trailer	2005	8,000	15	7	8	3,700	500	
945	Sanitation	GMC	Hydro Vactor	1991	190,000	25	20	5	152,000	7,600	
946	Sanitation	Caterpillar	446B Backhoe	2001	120,000	20	10	10	60,000	6,000	
952	PW/Sani	Caterpillar	288 Skid Steer	2005	37,000	25	6	19	3,600	600	60% General, 40% Sanitation
961	PW/Sani	International	AWD 7Yd Dump	2003	55,000	15	8	7	14,700	1,900	50% General, 50% Sanitation
962	Sanitation	International	Hydro Vactor model 2115	2003	340,000	25	8	17	108,800	13,600	
963	PW/Sani	International	Pothole Patcher	2004	64,000	25	7	18	7,200	1,000	60% General, 40% Sanitation
Reserve Balance from Disposed Equipment									50,362		
Equipment Replacement Reserve					928,500				461,562	37,500	B
GRAND TOTAL SANITATION FUND VEHICLE INVENTORY					1,348,500				758,793	57,600	C

A - Retired vehicles are appraised for starting bid and sold by sealed bid.

B - Retired heavy equipment is disposed of through private sale or at professional auction

C - Required Set Aside is the contribution to reserves needed to achieve the reserve balance based on the number of years the equipment has been in use. Contributions to reserve not made in FY 2010-11, FY 2011-12 and FY 2012-13.

REFUSE FUND PROJECTION

	{A} FY 2011-12 Adopted Budget	{B} FY 2011-12 Adjusted Budget	{C} FY 2011-12 Projected Year End	{D} FY 2012-13 Proposed Budget	{D}-{B} Proposed - Adjusted Difference	Proposed vs. Adjusted % Difference
Unassigned Fund Balance						
Balance, Start of year	25,002	137,108	137,108	153,843		
Recurring Revenue	2,416,000	2,416,000	2,448,240	2,563,890		
One-time fees & charges	-	-	-	-		
Transfer in from Reserves	20,225	20,225	20,225	-		
Total Projected Revenue	2,436,225	2,436,225	2,468,465	2,563,890	127,665	5.2%
Recurring Expenditures	2,459,880	2,469,569	2,403,230	2,645,730		
Grant & Compliance Services	-	-	45,000	-		
Appropriations Carryover	-	-	3,500	-	(3,500)	
Total Projected Expenditures	2,459,880	2,469,569	2,451,730	2,645,730	176,161	7.1%
Projected Ending Unassigned Balance	1,347	103,764	153,843	72,003		
Recurring Revenue						
Use of Money and Property	500	500	500	500	-	0.0%
Current Service Charges	2,415,500	2,415,500	2,447,740	2,563,390	147,890	6.1%
Operating Transfers	-	-	-	-	-	0.0%
Total Projected Recurring Revenue	2,416,000	2,416,000	2,448,240	2,563,890	147,890	6.1%
Recurring Expenditures						
Direct Labor Costs	405,500	405,500	336,850	426,350	20,850	5.1%
Supplies	2,900	2,900	2,900	2,900	-	0.0%
Big Bear Disposal Contract	1,872,500	1,872,500	1,863,520	1,899,920	27,420	1.5%
Other Maintenance & Operations Charges	178,980	188,669	199,960	251,560	62,891	33.3%
Contributions to Reserves	-	-	-	-	-	0.0%
Transfers to Capital	-	-	-	65,000	65,000	0.0%
Total Projected Recurring Expenditures	2,459,880	2,469,569	2,403,230	2,645,730	176,161	7.1%
Projected Recurring Surplus/(Shortfall)	(43,880)	(53,569)	45,010	(81,840)		

2012-13 SCHEDULE OF REVENUE DETAIL BY FUND

Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
550 Refuse Fund										
Use of Money and Property										
550-3360	Recycling Grant	5,000	5,000	0	0	0	0	0.0%		
550-3611	Interest on Bank Deposits	2,288	1,319	500	500	500	500	0	0.0%	
Total Use of Money and Property		7,288	6,319	500	500	500	500	0	0.0%	0.0%
Current Service Charges										
550-3744	Refuse Fees - Prior	101,390	94,610	0	0	0	0	0.0%		
550-3745	Refuse Fees	2,030,699	2,103,111	2,317,100	2,317,100	2,349,340	2,464,990	115,650	4.9%	Rate per EDU established by Ordinance No. 2011-414 allows the base rate to be adjusted for Big Bear Disposal rate changes and CPI; therefore, the authorized rate for all unimproved parcels is \$12.85 and for all improved residential parcels is \$299.97 for Fiscal Year 2012-13.
550-3746	County Assessment Refund	116,280	130,514	98,400	98,400	98,400	98,400	0	0.0%	Waste Delivery Agreement #98-744
Total Current Service Charges		2,248,369	2,328,235	2,415,500	2,415,500	2,447,740	2,563,390	115,650	4.7%	100.0%
Operating Transfers										
550-4102	Transfer - In From Reserves	0	0	20,225	20,225	20,225	0	(20,225)	-100.0%	Transfer in from reserves to support
Total Operating Transfers		0	0	20,225	20,225	20,225	0	(20,225)	-100.0%	0.0%
Total Refuse Fund		2,255,657	2,334,555	2,436,225	2,436,225	2,468,465	2,563,890	95,425	3.9%	

REFUSE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 550											
Department 4570											
Direct Labor Costs											
0010	Salaries	202,110	223,266	247,500	247,500	207,300	254,800	47,500	22.9%		Direct Labor Costs are project driven (based on where employees work); FY 2011-12 emphasis on street projects.
0020	Salaries Overtime	4,538	5,382	3,000	3,000	4,100	3,000	(1,100)	-26.8%		
0030	Wages Part-Time	6,129	3,408	9,500	9,500	6,200	7,400	1,200	19.4%		
0080	Direct Benefits	80,933	92,617	130,400	130,400	101,450	141,350	39,900	39.3%		
0090	Direct Benefits - Cafeteria	14,865	16,115	14,400	14,400	15,000	16,200	1,200	8.0%		
0091	Auto Allowance	0	359	700	700	2,800	3,600	800	28.6%		
Total Direct Labor Costs		308,575	341,147	405,500	405,500	336,850	426,350	89,500	26.6%	16%	
Supplies											
1430	Special Department Expense	0	87	500	500	4,000	500	(3,500)	-87.5%		FY 2011-12 purchased TMDL meter
1440	Basic Materials / Site Screen	273	1,531	2,000	2,000	2,000	2,000	0	0.0%		
1482	Safety Supplies	0	0	400	400	400	400	0	0.0%		
Total Supplies		273	1,619	2,900	2,900	6,400	2,900	(3,500)	-54.7%	0%	
Other Services and Charges											
2110	Advertising	3,076	0	500	500	500	500	0	0.0%		FY 2009-10 "Zero Waste" logo on disposal trucks
2120	Telephone	780	1,230	1,000	1,000	1,650	1,650	0	0.0%		
2170	Printing	963	2,409	0	0	0	0	0	0.0%		
2222	Portable Bathroom Rentals	485	478	500	500	500	500	0	0.0%		
2240	Professional Services	32,219	58,173	32,000	33,332	90,000	45,000	(45,000)	-50.0%		FY 2011-12 NPDES grant writing & compliance services
2241	Professional Services - Hazardous Materials	36,037	41,368	35,000	35,000	35,000	35,000	0	0.0%		
2244	Professional Services - Legal	880	0	5,000	5,000	5,000	5,000	0	0.0%		
2251	Operations Support Services	80,000	135,000	0	0	0	52,500	52,500	0.0%		Unable to make full contribution in FY 2009-10; Deferred for FY 2011-12; Partially reinstated in FY 2012-13.
2310	Contractual Services - Trash Disposal	1,776,269	1,808,669	1,872,500	1,872,500	1,863,520	1,899,920	36,400	2.0%		Disposal Contract is subject to a CPI increase using the March index which is 2.0%.
2311	NPDES Contractual Services	48,779	54,924	67,680	76,037	76,040	76,040	0	0.0%		NPDES Agreement 92-315 \$37K; NPDES required inspections \$25K; Dog waste stations 5K

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 550											
2314	Village Litter Containers	2,609	2,866	2,700	2,700	3,070	3,130	60	2.0%		2.0% CPI increase per agreement with Big Bear Disposal
2320	Laundry	1,690	1,208	2,000	2,000	2,000	2,000	0	0.0%		
2600	Insurance	29,053	37,634	32,100	32,100	30,700	29,740	(960)	-3.1%		
2660	Travel, Conferences and Meetings	0	0	500	500	500	500	0	0.0%		
	Total Other Services and Charges	2,012,840	2,146,927	2,051,480	2,061,169	2,108,480	2,151,480	43,000	2.0%	81%	
Interfund Transfers											
5101	Transfer - Out To General Fund (110)	0	105,000	0	0	0	65,000	65,000	0.0%		General Fund Subsidy: \$105K FY 2011-12; \$40K FY 2012-13
5102	Transfer - Out To Capital Projects (321)	2,739	0	0	0	0	0	0	0.0%		
	Total Interfund Transfers	2,739	105,000	0	0	0	65,000	65,000	0.0%	2%	
REFUSE		2,324,427	2,594,692	2,459,880	2,469,569	2,451,730	2,645,730	194,000	7.9%	100%	

**Designated (Reserve) Fund Balance
 Refuse Fund
 Fiscal Year 2012-13**

	A	B	C	D (A + B - C)	E	F	G (D + E - F)
Refuse Fund							
	Fund Balance 6/30/11	Fiscal Year 2011-12 Contributions	Uses	Projected Fund Balance 6/30/12	Fiscal Year 2012-13 Contributions	Uses	Projected Fund Balance 6/30/13
Cash Flow / Contingency Reserve	20,225	-	20,225	-	-	-	-
Reserve for Self Insurance	4,749	-	-	4,749	-	-	4,749
Reserve for Encumbrances	10,001	-	-	10,001	-	-	10,001
Reserve for Compensated Absences	15,451	-	-	15,451	-	-	15,451
Designated (Reserve) Fund Balance	50,426	-	20,225	30,201	-	-	30,201

TRAFFIC SAFETY FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund	260										
Department	4230										
Interfund Transfers											
5101	Transfer - Out To General Fund (110)	94,336	68,192	80,000	80,000	80,000	80,000	0	0.0%		
	Interfund Transfers	94,336	68,192	80,000	80,000	80,000	80,000	0	0.0%	100%	
TRAFFIC SAFETY FUND		94,336	68,192	80,000	80,000	80,000	80,000	0	0.0%	100%	

GAS TAX FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 270											
Department 4367											
Interfund Transfers											
5101	Transfer - Out To General Fund (110	543,625	962,243	604,700	604,700	549,690	455,590	(94,100)	-17.1%		
	Interfund Transfers	543,625	962,243	604,700	604,700	549,690	455,590	(94,100)	-17.1%	100%	
GAS TAX FUND		543,625	962,243	604,700	604,700	549,690	455,590	(94,100)	-17.1%	100%	

MEASURE I FUND - LOCAL 10-40

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Fund 276

Department 4326

Interfund Transfers

5101	Transfer - Out To Fund 110	0	80,000	80,000	80,000	80,000	80,000	0	0.0%		
5110	Transfer - Out To Fund 350	0	102,455	344,300	363,737	363,737	231,700	(132,037)	-36.3%		FY 2011-12 Fund Balance plus current year revenue
	Interfund Transfers	0	182,455	424,300	443,737	443,737	311,700	(132,037)	-29.8%	100.0%	

MEASURE I FUND - LOCAL		0	182,455	424,300	443,737	443,737	311,700	(132,037)	-29.8%	100%	
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MEASURE I FUND - MAJOR LOCAL HIGHWAYS 10-40

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 277											
Department 4328											
Interfund Transfers											
5110	Transfer - Out To Street Fund (350)	0	0	211,300	211,300	0	0	0	0.0%		
	Interfund Transfers	0	0	211,300	211,300	0	0	0	0.0%	0%	
MEASURE I - MAJOR LOCAL		0	0	211,300	211,300	0	0	0	0.0%	0%	

MEASURE I FUND - TRANSIT

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
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Fund 278
Department 4327

Other Services and Charges

2300	Contractual Services - Transit	19,073	0	0	0	0	0	0	0.0%		FY 2010-11 Measure I Transit now a direct disbursement; no longer a pass through to MARTA
Total Other Services and Charges		19,073	0	0	0	0	0	0	0.0%	0%	

MEASURE I FUND - TRANSIT		19,073	0	0	0	0	0	0	0.0%	0%	
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MEASURE I FUND - LOCAL 90-10

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 279											
Department 4326											
Interfund Transfers											
5101	Transfer - Out To Fund 110	55,610	0	0	0	0	0	0	0.0%		
5103	Transfer - Out To Fund 350	106,627	211,211	0	88,790	130,122	0	(130,122)	-100.0%		Local Stimulus
	Interfund Transfers	162,237	211,211	0	88,790	130,122	0	(130,122)	-100.0%	100.0%	
MEASURE I FUND - LOCAL 90-10		162,237	211,211	0	88,790	130,122	0	(130,122)	-100.0%	100%	

MEASURE I FUND - ARTERIAL 90-10

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 280											
Department 4328											
Debt Service											
4601	Principal - Note	72,122	0	0	0	0	0	0	0.0%		Matured 3/10/2010
	Debt Service	72,122	0	0	0	0	0	0	0.0%	0%	
Interfund Transfers											
5110	Transfer - Out To Street Fund (350)	191,604	0	0	0	0	0	0	0.0%		
	Interfund Transfers	191,604	0	0	0	0	0	0	0.0%	0%	
MEASURE I FUND - ARTERIAL 90-10		263,726	0	0	0	0	0	0	0.0%	0%	

LOCAL TRANSPORTATION FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 290											
Department 4366											
Interfund Transfers											
5101	Transfer - Out To Street Improvement (350	318,745	0	0	0	0	0	0	0.0%		
	Total Interfund Transfers	318,745	0	0	0	0	0	0	0.0%	0%	
LOCAL TRANSPORTATION FUND		318,745	0	0	0	0	0	0	0.0%	0%	

PROPOSITION 42 TRAFFIC CONGESTION RELIEF GRANT

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund	765										
Department	4366										
Interfund Transfers											
5101	Transfer - Out To General Fund (110)	53,505	15,722	0	0	0	0	0	0.0%		
	Total Interfund Transfers	53,505	15,722	0	0	0	0	0	0.0%	0%	
TRAFFIC RELIEF GRANT		53,505	15,722	0	0	0	0	0	0.0%	0%	

VILLAGE STREETSCAPE MAINTENANCE DISTRICT

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 291											
Department 4361											
Direct Labor Costs											
0010	Salaries	48,277	69,128	50,000	50,000	59,500	59,500	0	0.0%		
0020	Salaries - Overtime	6,931	7,005	9,000	9,000	6,000	6,000	0	0.0%		
0030	Wages Part-Time	22,204	17,975	20,400	20,400	15,830	15,830	0	0.0%		
0080	Direct Benefits	26,092	41,687	26,100	26,100	45,470	53,800	8,330	18.3%		
0090	Direct Benefits - Cafeteria	131	0	0	0	0	0	0	0.0%		
Total Direct Labor Costs		103,634	135,795	105,500	105,500	126,800	135,130	8,330	6.6%	71%	
Supplies											
1430	Banners And Decorations	2,424	710	2,000	2,000	2,000	500	(1,500)	-75.0%		
Total Supplies		2,424	710	2,000	2,000	2,000	500	(1,500)	-75.0%	0%	
Other Services and Charges											
2150	Utilities - Water	6,729	7,160	12,000	12,000	7,400	7,560	160	2.2%		
2160	Utilities - Electric	14,634	15,924	13,500	13,500	17,100	18,810	1,710	10.0%		
2220	Maintenance Buildings and Grounds	11,021	29,707	13,787	15,245	15,090	10,000	(5,090)	-33.7%		
2290	Professional Services	2,033	0	23,760	23,760	2,000	2,000	0	0.0%		
2310	Contractual Services - Trash Cans	15,457	15,138	15,700	15,700	15,850	16,150	300	1.9%		2.0% CPI increase per agreement with Big Bear Disposal
Total Other Services and Charges		49,875	67,929	78,747	80,205	57,440	54,520	(2,920)	-5.1%	29%	
VILLAGE STREETSCAPE		155,933	204,434	186,247	187,705	186,240	190,150	3,910	2.1%	100%	

AD 20 REDEMPTION FUND*

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund	420										
Department	4720										
Other Services and Charges											
2240	Professional Services	325	357	25,000	25,222	0	0	0	0.0%		Drainage study
	Total Other Services and Charges	325	357	25,000	25,222	0	0	0	0.0%	0%	
AD 20 REDEMPTION FUND		325	357	25,000	25,222	0	0	0	0.0%	0%	

*Assessment District formed to improve sewer, streets and drains; bond issue schedule to mature 9/2/2007; bonds called

AD 23-91 REDEMPTION*

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 423											
Department 4723											
Other Services and Charges											
2240	Professional Services	8,148	7,357	0	222	0	0	0	0.0%		Matured
Total Other Services and Charges		8,148	7,357	0	222	0	0	0	0.0%	0%	
Debt Service											
4600	Debt Redemption - Principal	75,000	0	0	0	0	0	0	0.0%		Final principal payment made in FY 2009-10
4610	Interest Expense	2,925	0	0	0	0	0	0	0.0%		Final interest payment will be made in FY 2010-11
Total Debt Service		77,925	0	0	0	0	0	0	0.0%	0%	
AD 23-91 REDEMPTION		86,073	7,357	0	222	0	0	0	0.0%	0%	

* Assessment District formed for Street Improvements scheduled to mature 9/02/2011; Bonds called.

AD 23-92 REDEMPTION FUND*

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 424											
Department 4724											
Other Services and Charges											
2240	Professional Services	10,590	10,143	12,600	12,822	12,800	12,800	0	0.0%		\$6K overhead; \$6K bond administration
Total Other Services and Charges		10,590	10,143	12,600	12,822	12,800	12,800	0	0.0%	14%	
Debt Service											
4600	Debt Redemption - Principal	60,000	65,000	70,000	70,000	70,000	75,000	5,000	7.1%		
4610	Interest Expense	13,950	9,106	7,400	7,400	7,400	2,500	(4,900)	-66.2%		
Total Debt Service		73,950	74,106	77,400	77,400	77,400	77,500	100	0.1%	86%	
AD 23-92 REDEMPTION FUND		84,540	84,249	90,000	90,222	90,200	90,300	100	0.1%	100%	

* Assessment District formed for streets and water main improvements - matures 9/02/2012

AD 16 REDEMPTION FUND*

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 460											
Department 4760											
Other Services and Charges											
2240	Professional Services	13,628	14,330	15,000	15,000	15,000	15,000	0	0.0%		\$5K overhead; \$25K collection of judgment split between FY 2010-11 (\$15K) and FY 2011-12 (\$10K)
Total Other Services and Charges		13,628	14,330	15,000	15,000	15,000	15,000	0	0.0%	100%	
Debt Service											
4610	Interest Expense	250,000	0	0	0	0	0	0	0.0%		Bondholder distribution
Total Debt Service		250,000	0	0	0	0	0	0	0.0%	0%	
AD 16 REDEMPTION FUND		263,628	14,330	15,000	15,000	15,000	15,000	0	0.0%	100%	

*Assessment District Matured 7/02/2000

PAC FOUNDATION

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 160											
Department 4612											
Supplies											
1415	Theatre Supplies	299	0	0	0	0	0	0	0.0%		
1430	Special Department Expense	505	150	0	0	25	25	0	0.0%		Charitable Trust Registry
Total Supplies		804	150	0	0	25	25	0	0.0%	1%	
Other Services and Charges											
2310	Contractual Services	3,350	1,803	1,800	3,657	3,700	3,700	0	0.0%		No planned events at this time. Expenditures represent auditing and financial reporting
Total Other Services and Charges		3,350	1,803	1,800	3,657	3,700	3,700	0	0.0%	99%	
PAC FOUNDATION		4,154	1,953	1,800	3,657	3,725	3,725	0	0.0%	100%	

PEG ACCESS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund	295										
Department	4615										
Capital Outlay											
3951	Capital Outlay	10,249	7,565	110,000	110,000	0	110,000	110,000	0.0%		Hofert Hall Meeting Broadcast Improvements
	Total Capital Outlay	10,249	7,565	110,000	110,000	0	110,000	110,000	0.0%	100%	
PEG ACCESS		10,249	7,565	110,000	110,000	0	110,000	110,000	0.0%	100%	

MEASURE Y TOT

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 296											
Department 4850											
Interfund Transfers											
5101	Transfer - Out To Cap Projects (321)	0	198,581	954,000	954,000	0	0	0	0.0%		
5110	Transfer - Out To Street (350)	14,664	90,585	0	0	0	0	0	0.0%		
Total Interfund Transfers		14,664	289,166	954,000	954,000	0	0	0	0.0%	0%	
MEASURE Y TOT		14,664	289,166	954,000	954,000	0	0	0	0.0%	0%	

GROWTH MANAGEMENT FUNDS

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund	333 - 342										
Department	4344										
Interfund Transfers											
333-5102	Transfer - Out To Capital Projects (321)	125,179	73,554	0	456,626	456,626	0	(456,626)	-100.0%		Growth Management Fees
	Total Interfund Transfers	125,179	73,554	0	456,626	456,626	0	(456,626)	-100.0%	0%	
GROWTH MANAGEMENT FUND		125,179	73,554	0	456,626	456,626	0	(456,626)	-100.0%	0%	

COPS/SLESF FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 770											
Department 4255											
Interfund Transfers											
5101	Transfer - Out To General Fund (110)	129,082	99,813	0	0	100,000	100,000	0	0.0%		
Total Interfund Transfers		129,082	99,813	0	0	100,000	100,000	0	0.0%	100%	
COPS/SLESF FUND		129,082	99,813	0	0	100,000	100,000	0	0.0%	100%	

IA LOW/MODERATE FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 800											
Department 4470											
Direct Labor Costs											
0010	Salaries	299,125	360,866	248,400	248,400	154,180	0	(154,180)	-100.0%		Passage of AB 1X26 eliminated redevelopment agencies statewide effective 2/1/2012.
0020	Salaries Overtime	52	919	1,000	1,000	380	0	(380)	-100.0%		
0030	Wages Part-Time	6,430	4,875	7,800	7,800	1,880	0	(1,880)	-100.0%		
0080	Direct Benefits	110,301	142,835	111,300	111,300	65,250	0	(65,250)	-100.0%		
0090	Direct Benefits - Cafeteria	40,548	50,948	33,300	33,300	19,770	0	(19,770)	-100.0%		
0091	Auto Allowance	9,504	9,033	4,700	4,700	3,030	0	(3,030)	-100.0%		
Total Direct Labor Costs		465,959	569,477	406,500	406,500	244,490	0	(244,490)	-100.0%	0%	
Other Services and Charges											
2110	Advertising	0	0	2,000	2,000	0	0	0	0.0%		
2120	Telephone	2,499	1,788	2,100	2,100	810	0	(810)	-100.0%		
2170	Printing	0	0	1,500	1,500	0	0	0	0.0%		
2180	Photocopy	0	0	230	230	0	0	0	0.0%		
2190	Postage	488	342	250	250	70	0	(70)	-100.0%		
2240	Professional Services	209,874	191,510	80,000	89,220	9,260	0	(9,260)	-100.0%		
2241	Professional Services - FTHB	0	0	40,000	40,000	0	0	0	0.0%		
2242	Professional Services - Housing Rehab	0	0	100,000	100,000	0	0	0	0.0%		
2244	Professional Services - Legal	59,033	7,484	50,000	50,000	9,250	0	(9,250)	-100.0%		
2251	Operations Support Services	29,250	29,250	29,250	29,250	17,060	0	(17,060)	-100.0%		
2302	Contractual Services - Bank Charges	2,796	2,764	2,800	2,800	2,730	0	(2,730)	-100.0%		
2600	Insurance	24,164	42,488	42,500	42,500	30,790	0	(30,790)	-100.0%		
2640	Memberships and Dues	715	0	1,000	1,000	0	0	0	0.0%		
2660	Travel, Conferences and Meetings	0	445	3,500	3,500	40	0	(40)	-100.0%		
2694	Construction - Affordable Housing	1,078,983	2,157,966	0	2,157,965	0	0	0	0.0%		
Total Other Services and Charges		1,407,801	2,434,037	355,130	2,522,315	70,010	0	(70,010)	-100.0%	0%	
Debt Service											
4605	Interest - Series 1999 Bonds	187,563	182,833	177,700	177,700	90,190	0	(90,190)	-100.0%		
4606	Principle - Series 1999 Bonds	95,000	100,000	105,000	105,000	105,000	0	(105,000)	-100.0%		
Total Debt Service		282,563	282,833	282,700	282,700	195,190	0	(195,190)	-100.0%	0%	
IA LOW/MODERATE FUND		2,156,323	3,286,346	1,044,330	3,211,515	509,690	0	(509,690)	-100.0%	0%	

IA DEBT SERVICE - MOONRIDGE

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 840											
Department 4452											
Other Services and Charges											
2240	Professional Services	4,631	15,181	55,000	57,996	5,720	0	(5,720)	-100.0%		Passage of AB 1X26 eliminated redevelopment agencies statewide effective 2/1/2012.
2305	Property Tax Collection Charges	2,557	13,110	0	0	1,090	0	(1,090)	-100.0%		
2828	SERAF Shift	327,126	66,876	0	0	0	0	0	0.0%		
Total Other Services and Charges		334,314	95,167	55,000	57,996	6,810	0	(6,810)	-100.0%	0%	
Capital Outlay											
3951	Office Expense	65	0	2,000	2,000	0	0	0	0.0%		
Total Capital Outlay		65	0	2,000	2,000	0	0	0	0.0%	0%	
Debt Service											
4604	Sharing Agreements	283,836	210,453	181,400	181,400	120,170	0	(120,170)	-100.0%		
4606	2005 Refunding - Principal	39,000	40,800	42,600	42,600	42,600	0	(42,600)	-100.0%		
4611	Interest Expense-General Fund	125,600	125,600	125,600	125,600	62,800	0	(62,800)	-100.0%		
4615	2005 Refunding - Interest	38,535	36,995	35,110	35,110	18,030	0	(18,030)	-100.0%		
Total Debt Service		486,971	413,848	384,710	384,710	243,600	0	(243,600)	-100.0%	0%	
Interfund Transfers Out											
5108	Transfer - Housing Set-aside	229,861	180,608	161,808	161,808	100,450	0	(100,450)	-100.0%		
5105	Transfer - To IA Moonridge Project (890)	91,580	82,680	402,770	1,726,530	936,760	0	(936,760)	-100.0%		
Interfund Trans Out		321,441	263,288	564,578	1,888,338	1,037,210	0	(1,037,210)	-100.0%	0%	
IA DEBT SERVICE - MOONRIDGE		1,142,792	772,303	1,006,288	2,333,044	1,287,620	0	(1,287,620)	-100.0%	0%	

IA DEBT SERVICE - BIG BEAR

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	% Diff	% of Budget	Notes
Fund 860											
Department 4450											
Supplies											
1400	Office Expense	272	0	0	0	0	0	0	0.0%		
	Total Supplies	272	0	0	0	0	0	0	0.0%	0%	
Other Services and Charges											
2120	Telephone	1,110	406	1,150	1,150	0	0	0	0.0%		
2240	Professional Services	53,269	50,259	150,000	152,996	39,350	0	(39,350)	-100.0%		
2244	Legal Fees	25,008	48,659	30,000	30,000	19,810	0	(19,810)	-100.0%		Passage of AB 1X26 eliminated redevelopment agencies statewide effective 2/1/2012.
2302	Cont Svc-Bank Charges	0	86	0	0	0	0	0	0.0%		
2305	Property Tax Collection Charges	13,684	75,702	10,000	10,000	7,900	0	(7,900)	-100.0%		
2660	Travel Conference and Meetings	2,364	762	3,000	3,000	0	0	0	0.0%		
2828	SERAF Shift	1,838,389	378,965	0	0	0	0	0	0.0%		
	Total Other Services and Charges	1,933,825	554,840	194,150	197,146	67,060	0	(67,060)	-100.0%	0%	
Debt Service											
4600	1998 Civic Center Principal	310,000	325,000	345,000	345,000	0	0	0	0.0%		
4604	Sharing Agreements	585,225	553,007	434,900	434,900	287,800	0	(287,800)	-100.0%		
4606	2005 Refunding - Principal	286,000	299,200	312,400	312,400	312,400	0	(312,400)	-100.0%		
4610	1998 Civic Center Interest	114,785	100,990	86,400	86,400	43,180	0	(43,180)	-100.0%		
4611	Interest - General Fund	377,000	376,793	376,800	376,800	188,400	0	(188,400)	-100.0%		
4615	2005 Refunding- Interest	282,591	271,200	257,450	257,450	132,240	0	(132,240)	-100.0%		
4616	Village Parking - Principal	15,522	0	0	0	0	0	0	0.0%		
4617	Village Parking - Interest	234	0	0	0	0	0	0	0.0%		
	Total Debt Service	1,971,357	1,926,190	1,812,950	1,812,950	964,020	0	(964,020)	-100.0%	0%	
Interfund Transfers Out											
5105	Transfer - To IA Big Bear Project (880)	360,550	1,015,487	1,405,786	11,228,569	3,886,720	0	(3,886,720)	-100.0%		
5108	Transfer - Housing Set-aside	1,111,525	1,074,221	978,482	978,482	636,850	0	(636,850)	-100.0%		
	Total Interfund Transfers	1,472,075	2,089,707	2,384,268	12,207,051	4,523,570	0	(636,850)	-14.1%	0%	
IA DEBT SERVICE - BIG BEAR		5,377,529	4,570,737	4,391,368	14,217,147	5,554,650	0	(1,667,930)	-30.0%	0%	

IA BIG BEAR PROJECT FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	%Diff	% of Budget	Notes
Fund	880										
Department	4460										
Salaries and Benefits											
0010	Salaries	194,412	175,266	251,400	251,400	159,220	0	(159,220)	-100.0%		Passage of AB 1X26 eliminated redevelopment agencies statewide effective 2/1/2012.
0016	Salaries - Retirement	0	5,801	0	0	0	0	0	0.0%		
0020	Salaries - Overtime	0	0	0	0	380	0	(380)	-100.0%		
0080	Direct Benefits	69,747	66,324	106,200	106,200	63,940	0	(63,940)	-100.0%		
0090	Direct Benefits - Cafeteria	26,205	23,586	36,700	36,700	21,540	0	(21,540)	-100.0%		
0091	Auto Allowance	7,384	6,549	8,600	8,600	5,330	0	(5,330)	-100.0%		
Total Salaries and Benefits		297,748	277,526	402,900	402,900	250,410	0	(250,410)	-100.0%	0%	
Supplies											
1400	Office Expense	406	416	1,000	1,000	120	0	(120)	-100.0%		
1440	Basic Materials	0	4,507	0	0	3,770	0	(3,770)	-100.0%		
Total Supplies		406	4,923	1,000	1,000	3,890	0	(3,890)	-100.0%	0%	
Other Services and Charges											
2110	Advertising	0	1,659	5,000	5,000	0	0	0	0.0%		
2120	Telephone	111	703	120	120	690	0	(690)	-100.0%		
2170	Printing	0	0	1,000	1,000	90	0	(90)	-100.0%		
2240	Professional Services	211,744	271,585	60,000	70,977	36,520	0	(36,520)	-100.0%		
2241	Professional Services - SBLP	0	0	350,000	350,000	0	0	0	0.0%		
2242	Professional Services - Façade	0	190,924	250,000	250,000	102,340	0	(102,340)	-100.0%		
2243	Professional Services - EIR Village	0	0	100,000	100,000	0	0	0	0.0%		
2244	Professional Services - Legal	0	0	40,000	40,000	0	0	0	0.0%		
2251	Operations Support Services	39,000	39,000	39,000	39,000	22,750	0	(22,750)	-100.0%		
2600	Insurance	15,193	24,620	41,500	41,500	31,160	0	(31,160)	-100.0%		
2640	Memberships and Dues	3,435	3,240	4,000	4,000	0	0	0	0.0%		
2660	Travel, Conferences, and Meetings	1,144	941	3,500	3,500	270	0	(270)	-100.0%		
2682	Economic Development	85,439	36,797	107,766	107,766	28,460	0	(28,460)	-100.0%		
Total Other Services and Charges		356,066	569,467	1,001,886	1,012,863	222,280	0	(222,280)	-100.0%	0%	
Interfund Transfers											
5101	Transfer - Out To Capital Projects (321)	358,007	109,145	0	3,034,004	795,660	0	(795,660)	-100.0%		
5110	Transfer Out-Street Impr (350)	0	28,161	0	6,777,802	2,184,070	0	(2,184,070)	-100.0%		
Total Interfund Transfers		358,007	137,307	0	9,811,806	2,979,730	0	(2,979,730)	-100.0%	0%	
IA BIG BEAR PROJECT FUND		1,012,226	989,222	1,405,786	11,228,569	3,456,310	0	(3,456,310)	-100.0%	0%	

IA MOONRIDGE PROJECT FUND

Acct #	Title	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2011-12 Adjusted Budget	2011-12 Projected Year End	2012-13 Proposed Budget	Proposed - Projected Difference	%Diff	% of Budget	Notes
Fund 890											
Department 4461											
Salaries and Benefits											
0010	Salaries	13,544	14,694	79,900	79,900	51,760	0	(51,760)	-100.0%		Passage of AB 1X26 eliminated redevelopment agencies statewide effective 2/1/2012.
0020	Salaries - Overtime	0	0	0	0	380	0	(380)	-100.0%		
0080	Direct Benefits	5,091	6,560	33,100	33,100	21,260	0	(21,260)	-100.0%		
0090	Direct Benefits - Cafeteria	1,471	1,543	8,800	8,800	6,500	0	(6,500)	-100.0%		
0091	Auto Allowance	722	722	2,500	2,500	1,930	0	(1,930)	-100.0%		
Total Salaries and Benefits		20,828	23,519	124,300	124,300	81,830	0	(81,830)	-100.0%	0%	
Other Services and Charges											
2110	Advertising	183	0	5,000	5,000	0	0	0	0.0%		
2120	Telephone	96	91	120	120	150	0	(150)	-100.0%		
2170	Printing	0	0	100	100	0	0	0	0.0%		
2240	Professional Services	7,500	16,831	130,000	131,500	3,210	0	(3,210)	-100.0%		
2244	Professional Services - Legal	0	0	15,000	15,000	0	0	0	0.0%		
2245	Professional Services - EIR MSP	0	0	80,000	80,000	0	0	0	0.0%		
2251	Operations Support Services	29,250	29,250	29,250	29,250	17,060	0	(17,060)	-100.0%		
2600	Insurance	2,663	1,768	10,400	10,400	9,900	0	(9,900)	-100.0%		
2640	Memberships and Dues	10	0	500	500	0	0	0	0.0%		
2660	Travel, Conference and Meetings	373	0	1,500	1,500	0	0	0	0.0%		
2682	Economic Development	5,959	5,599	6,600	6,600	3,520	0	(3,520)	-100.0%		
Total Other Services and Charges		46,035	53,539	278,470	279,970	33,840	0	(33,840)	-100.0%	0%	
Interfund Transfers											
5101	Transfer - Out To Capital Proj (321)	23,862	8,170	0	0	0	0	0	0.0%		
5110	Transfer Out-Street Impr (350)	0	272	0	1,322,260	426,100	0	(426,100)	-100.0%		
Total Interfund Transfers		23,862	8,442	0	1,322,260	426,100	0	0	0.0%	0%	
IA MOONRIDGE PROJECT		90,726	85,500	402,770	1,726,530	541,770	0	(115,670)	-21.4%	0%	

FY 2012-13 Summary of Capital Projects

Account	Project	FY 2011-12 Carryover Appropriations	FY 2012-13 Proposed Budget	General Fund		Sanitation		Subventions & Grants	Measure I		296 Measure Y
				110	110	250	250	110	276	277	
				Fund Balance	Reserves	Fund Balance	Reserves	Dept. of Energy Grant	Measure I Local	Measure I Major Local Highways	
350-4350-3620	Street / Drainage Improvements	39,780	56,230	-	-	56,230	-	-	-	-	-
350-4350-3543	Knickerbocker Road Improvements	37,380	-	-	-	-	-	-	-	-	-
350-4350-3551	Alta Vista Rehabilitation	49,300	29,970	-	-	29,970	-	-	-	-	-
350-4350-3557	Jaybird Rehabilitation	13,840	-	-	-	-	-	-	-	-	-
350-4350-3559	Crest Lane Street Improvements	4,680	-	-	-	-	-	-	-	-	-
350-4350-3585	IA Street Projects	5,491,320	-	-	-	-	-	-	-	-	-
350-4350-3560	Big Bear Boulevard Widening Project	609,170	-	-	-	-	-	-	-	-	-
350-4350-3608	Peak Street Improvements	25,100	-	-	-	-	-	-	-	-	-
350-4350-3611	North Bay Street Improvements	-	51,000	-	-	3,000	-	-	48,000	-	-
350-4350-3613	Mahanoy Street Improvements	157,115	-	-	-	-	-	-	-	-	-
350-4350-3614	Silverpick Street Improvements	1,250	-	-	-	-	-	-	-	-	-
350-4350-3616	Jeffries Rehabilitation	-	104,000	-	-	5,800	-	-	98,200	-	-
350-4350-3618	Brier Rehabilitation	-	9,500	-	-	-	-	-	9,500	-	-
350-4350-3617	Knight Rehabilitation	-	81,000	-	-	5,000	-	-	76,000	-	-
Total Street Improvements:		6,428,935	331,700	-	-	100,000	-	-	231,700	-	-
321-4346-3922	Civic Center ADA Compliance	46,520	-	-	-	-	-	-	-	-	-
321-4346-3927	Rotary Park Playground Equipment	5,140	-	-	-	-	-	-	-	-	-
321-4346-3980	Public Works Yard Improvements	2,197,550	-	-	-	-	-	-	-	-	-
321-4346-3983	Trails Master Plan	252,820	-	-	-	-	-	-	-	-	-
321-4346-3985	IA Development Projects	2,238,340	-	-	-	-	-	-	-	-	-
Total Other Capital Improvements:		4,740,370	-	-	-	-	-	-	-	-	-
321-4555-3972	Sewer Reline Project / Manholes to Grade	238,480	-	-	-	-	-	-	-	-	-
321-4555-3901	Smoke Testing	-	150,000	-	-	150,000	-	-	-	-	-
321-4555-3902	TMDL Project	-	50,000	-	-	50,000	-	-	-	-	-
321-4555-3974	Lift Station Controllers	25,540	-	-	-	-	-	-	-	-	-
321-4555-3981	Rehabilitation Stations 3	349,990	200,000	-	-	200,000	-	-	-	-	-
Total Sanitation Improvements:		614,010	400,000	-	-	400,000	-	-	-	-	-
Total All Projects:		\$ 11,783,315	\$ 731,700	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 231,700	\$ -	\$ -
Total Less Street Improvements:		\$ 5,354,380	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -