

APPENDIX

Azusa Facts

Debt Descriptions

Revenue Guide

Abbreviations

Glossary

Index



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CITY OF AZUSA

Facts and Figures



The City of Azusa was founded in 1887 and is located in the County of Los Angeles, situated 27 miles northeast of the City of Los Angeles, and nestled against the San Gabriel Mountain foothills. The City was incorporated in 1898 as a general law city and operates as a Council/Manager form of government. The four City Council members are elected at large for four-year terms with elections staggered at two-year intervals. The Mayor is elected at-large for a two-year term. The City Council appoints the City Manager to manage the City's staff and implement the policies established by the Council. The City encompasses approximately 9 square miles.

The name Azusa can be traced to a native village that existed long before Spanish explorers arrived in 1769. The City boomed in population after the arrival of the railroad and was known as the "El Susa Rancho". The discovery of gold in the San Gabriel Canyon increased the population base in 1854, and by 1860 over 2,000 inhabitants resided in the area. The U.S. government bought a portion of the land from founder Henry Dalton for homesteading purposes. However, it was not until Los Angeles banker, Jonathan D. Slauson acquired the prized orchard community of Azusa Rancho that the foundation and eventual incorporation on December 29, 1898 took place.

Orange and lemon groves covered the land and gave way to homes and industry affording new generations of families and entrepreneurs to pursue the American dream. Today, the city prides itself on a vibrant industrial base and diverse neighborhoods. Industry within Azusa is diversified with major employers encompassing the fields of education, aerospace industry, light manufacturing, and retail services.

The City owns and operates an electric public utility for its citizens providing electric services to customers within the City limits. The City also owns and operates a water system whose service territory includes the City and adjoining portions of neighboring cities and unincorporated areas of Los Angeles County.

Population	46,360
Area	9.13 square miles
Elevation	613 feet
Business License	5,500 issued annually
Park Facilities.....	13
Park Maintenance	60+ acres parkland
Senior Nutrition Program	28,900 hot meals served
Urban Forest Program	12,500 trees
Street Maintenance.....	170 lineal miles
Facilities Maintenance	236,727 sq. ft. bldg space
Sewer Maintenance	60 miles
Customer Water Consumption.....	10 billion gallons per year
Customer Electric Power Consumption.....	240,000 megawatts per year

CITY OF AZUSA Outstanding Debt Descriptions

Debt Service funds accounts for the resources allocated toward debt service payments and are a recognized fund type in generally accepted governmental accounting principals (GAAP). The amortization schedule for principal and interest payments resembles mortgage payments, in that principal payments typically increase, while interest payments decrease over the life of the debt. All bonded indebtedness is administered by trustees as designated in the debt's Official Statement. Debt service payments and related administrative fees are budgeted in the Azusa Public Financing Authority and transfers are made from the respective funds such as sewer and CFDs. This is due to the fact that the APFA issued the debt. The Azusa Redevelopment Agency has also issued long term debt.

Current Debt:

Azusa Community Facilities District No. 2005-1 (Rosedale) Improvement Area No 1 2007 Special Tax Bonds

<p>Issued: \$71,125,000 in April 2007</p> <p>Purpose: To pay costs of acquisition and construction of certain public facilities to be owned and maintained by the City of Azusa.</p> <p>Debt Payments: Semi-annually in March and September for Interest, Principal paid in September</p>	<p>Outstanding 6/30/11: \$ 51,720,000</p> <p>Maturity Date: September 2042</p>
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Azusa Community Facilities District No. 2002-1 Mountain Cove Special Tax Bonds, Series 2002 A

<p>Issued: \$8,935,000 in December 2002</p> <p>Purpose: To pay the costs of acquisition and construction of certain water, sewer, reservoir, pump station and bike trail improvements generally related to development within the District.</p> <p>Debt payments: Semi-annually in March and September for Interest, Principal paid in September</p>	<p>Outstanding 6/30/11: \$ 8,695,000</p> <p>Maturity Dates: September 2032</p>
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CITY OF AZUSA Outstanding Debt Descriptions

Azusa Public Financing Authority Lease Revenue Refunding Certificate of Participations 2003

Issued: \$ 4,825,000 in August 2003 Outstanding 6/30/11: \$ 3,255,000
Purpose: To refund the outstanding balance of the 1994 Certificates of Participation.
Debt payments: Semi-annually in February and August for Interest, Principal paid in August Maturity Date: August 2020

Azusa Public Financing Authority for Resource Efficiency of California (FARECa) Certificates of Participation 2003 Series A

Issued: \$20,370,000 in December 2003 Outstanding 6/30/11: \$ 1,4835,000
Purpose: To refund the 1993 Series A Azusa Public Financing Authority Revenue Bonds.
Debt payments: Semi-annually in January and July for Interest, Principal paid in July Maturity Date: July 2023

Azusa Public Financing Authority for Resource Efficiency of California (FARECa) Certificates of Participation 2003 Series B

Issued: \$5,470,000 in December 2003 Outstanding 6/30/11: \$ 5,470,000
Purpose: To finance Kirkwall substation and electric system improvements.
Debt payments: Semi-annually in January and July for Interest, Principal paid in July Maturity Date: July 2023

Azusa Public Financing Authority for Resource Efficiency of California (FARECa) Certificates of Participation 2003 Series C

Issued: \$6,525,000 in December 2003 Outstanding 6/30/11: \$ 3,575,000
Purpose: Primarily to finance interconnection of electric system of S. C. Edison to Kirkwall Substation.
Debt payments: Semi-annually in January and July for Interest, Principal paid in July Maturity Date: July 2017

CITY OF AZUSA Outstanding Debt Descriptions

Azusa Public Financing Authority Water System Parity Revenue Bonds Series 2006

Issued: \$54,850,000 in December 2006 Outstanding 6/30/11: \$ 54,275,000

Purpose: To finance certain improvements to the municipal water system of the City of Azusa, fund a reserve account, pay capitalized interest, and pay bond issuance costs.

Debt Payments: Semi-annually in January and July for interest, Principal paid in July Maturity Date: July 2039

Azusa Public Financing Authority 1994 Sewer System Certificates of Participation

Issued: \$3,100,000 in March 1994 Outstanding 6/30/11: \$ 1,810,000

Purpose: To refinance portion of 1990 Local Agency Revenue Bonds.

Debt payments: Semi-annually in February and August for Interest, Principal paid in August Maturity Date: August 2020

Azusa Redevelopment Agency Amended and Restated Merged Central Business District and West End Redevelopment Project Area Tax Allocation Bonds (Subordinate Lien), 2008 Series A

Issued: \$ 6,715,000 in December 2008 Outstanding 6/30/11: \$ 6,565,000

Purpose: To fund redevelopment projects of the Agency, satisfy the Reserve Requirement for the Series A bonds, and for costs incurred in connection with the issuance, sale and delivery of the Series A bonds.

Debt Payments: Semi-annually in February and August, Principal due in August Maturity Date: August 2034

CITY OF AZUSA Outstanding Debt Descriptions

Azusa Redevelopment Agency Amended and Restated Merged Central Business District and West End Redevelopment Project Area Housing Tax Allocation Bonds (Subordinate Lien), 2008 Series B

Issued: \$ 11,580,000 in November 2008 Outstanding 6/30/11: \$ 11,100,000

Purpose: To fund low and moderate income housing projects as and of benefit to the project area. Also, to satisfy the Reserve Requirement for the Series B Bonds and to pay costs incurred in connection with the issuance, sale and delivery of the Series B Bonds.

Debt Payments: Semi-annually in February and August, Principal paid in August Maturity Date: August 2038

Azusa Redevelopment Agency Merged Project Area Taxable Tax Allocation Bonds Series 2007A

Issued: \$15,780,000 in July 2007 Outstanding 6/30/11: \$ 14,690,000

Purpose: To provide funds to finance redevelopment projects, satisfy the Reserve Requirement for the Series A Bonds, and pay costs incurred in connection with the issuance, sale and delivery of the Series A Bonds.

Debt Payments: Semi-annually in February and August for interest, Principal paid in August Maturity Date: August 2035

Azusa Redevelopment Agency Merged Project Area Taxable Tax Allocation Bonds Series 2007B

Issued: \$ 4,790,000 in July 2007 Outstanding 6/30/11: \$ 4,540,000

Purpose: To refund on a current basis the 1997 Series A Merged Project Area Tax Allocation Bonds, satisfy the Reserve Requirement for the Series B Bonds, and pay costs incurred in connection with the issuance, sale and delivery of the Series B Bonds.

Debt Payments: Semi-annually in February and August for interest, Principal paid in August Maturity Date: August 2036

CITY OF AZUSA Outstanding Debt Descriptions

Azusa Redevelopment Agency Merged Project Area Tax Allocation Bonds 2005 Series A

Issued: \$9,022,800 in February 2005 Outstanding 6/30/11: \$ 9,429,890

Purpose: To finance redevelopment projects consisting of \$7,765,000 current interest bonds and \$1,257,800 Capital Appreciation bonds.

Debt payments: Semi-annually in February and August for Interest, Principal paid in August Maturity Date: August 2036

Azusa Redevelopment Agency Merged Project Area Tax Allocation Refunding Bonds 2003 Series A

Issued: \$11,580,000 in December 2003 Outstanding 6/30/11: \$ 8,355,000

Purpose: To refund the 1994 Series A Merged Project Area Tax Allocation Bonds.

Debt payments: Semi-annually in February and August for Interest, Principal paid in August Maturity Date: August 2026

City of Azusa Taxable Pension Funding Bonds, Series 2008

Issued: \$ 7,215,000 in December 2008 Outstanding 6/30/11: \$ 6,180,000

Purpose: To pay the unamortized, unfunded accrued actuarial liability with respect to certain pension benefits for the City's police and fire employees to the California Public Employee's Retirement System ("PERS") and paying the costs of issuing the bond.

Debt Payments: Semi-annually in January and July, Principal due in July Maturity Date: January 2018

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Revenue Guide

Charges for Services	Revenues from all charges for specific services provided by the City such as engineering and plan check, recreation fees, etc.
Fines, Forfeitures, and Penalties	Monies received from the City's allocation of fines and penalties imposed by the courts for vehicle code and other statutory violations.
Franchise Taxes	Taxes levied by the City upon private companies for the use of City property or granting special franchises.
Interest Income	Interest generated from the City's investments.
License and Permits	Fees collected for the privilege of conducting business and construction activities within the City.
Motor Vehicle License Fee	Tax levied on ownership of a registered vehicle.
Property Taxes	Revenues received as a result of taxes levied on real estate and personal property.
Sales Tax	Taxes imposed on all applicable retail and commercial businesses selling goods in the City. This tax is based on the sales price of any taxable transaction relating to taxable personal property.
Transient Occupancy Taxes	Tax imposed on individuals renting accommodations in hotels, motels and boarding houses.
Use of Money and Property	Revenues received from the rental of land, buildings, equipment and interest from investment of City funds.
Utility User Tax	Tax imposed on the use of cable television, telephone services and the consumption of electricity and water.

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Abbreviations

3CMA	City-County Communications and Marketing Association
AACES	Azusa Amateur Radio Communication Emergency Services
AB	Assembly Bill
ACAD	Autodesk Computer Aid Design
ACMS	All City Management Services
ADA	Americans with Disabilities Act
AICPA	The American Institute of Certified Public Accountants
ALEA	Airborne Law Enforcement Association
AMC	Azusa Municipal Code
APCO	Association Public Safety Communications Officials
APA	American Planning Association
APFA	Azusa Public Financing Authority
APPA	American Public Power Association
APU	Azusa Pacific University
APWA	American Public Works Association
AQMD	Air Quality Management District
AUSD	Azusa Unified School District
AWWA	American Water Works Association
AZPD	Azusa Police Department
CAARS	California Association of Reconstruction Specialists
CAER	Community Awareness and Emergency Response
CAFI	California Association of Force Instructors
CAFR	Comprehensive Annual Financial Report
CAISO	California Independent System Operator
CALPELRA	California Public Employers Labor Relations Association
CalTIP	California Transit Insurance Pool
CAPE	Property/Evidence
CAPIO	California Association of Public Information Officers
CAPPO	California Association of Public Purchasing Officers
CAPTO	California Association of Police Training Officers
CATO	California Association of Tactical Officers
CATV	Cable Television
CBD	Central Business District
CBIA	California Background Investigators Association
CC	City Council
CCC	California Chamber of Commerce

CCMS	Cal Claim Management Services
CCUG	Computerized CLETS User Group
CCW	California Concealed Weapons
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CESA	California Emergency Services Association
CFD	Community Facilities District
CFO	Chief Financial Officer
CGIA	California Gang Investigator's Association
CH	City Hall
CHIA	California Homicide Invest Association
CIP	Capital Improvement Program
CLEARs	California Law Enforcement Association of Records Supervisor
CLEEP	California Law Enforcement Equipment Program
CLETS	California Law Enforcement Telecommunications System
CMUA	California Municipal Utilities Association
CNG	Compressed Natural Gas
CNOA	California Narcotic Officers Association
COP	Certificate of Participation
COPPS	Community Oriented Policing and Problem Solving
COPS	Citizen's Option for Public Safety
CPA	Certified Public Accountant
CPCA	California Police Chief Association
CPOA	California Police Officers Association
CPRS	California Parks and Recreation Society
CRA	California Redevelopment Association
CRRA	California Resources Recycling Association
CSAIA	California Sexual Assault Investigators
CSMFO	California Society of Finance Officers
CSO	Community Service Officer
CSTI	California Specialized Training Institute
CUEA	California Utilities Emergency Association
CY	City Yard
DABA	Downtown Azusa Business Association
DDA	Disposition and Development Agreement
DIVCA	Digital Infrastructure and Video Competition Act
DOT	Department of Transportation
DOJ	Department of Justice
DPAP	Down Payment Assistance Loan Program
DRiP	Drought Tolerant Irrigation and Plant or Landscape Program
DUI	Driving Under the Influence

EAP	Employee Assistance Program
EMI	Emergency Management Institute
ENA	Exclusive Negotiation Agreement
EOC	Emergency Operating Center
EVOC	Emergency Vehicle Operations Center
ERAF	Education Revenue Augmentation Funds
FERC	Federal Energy Regulatory Commission
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act – Combination of Social Security and Medicare employment tax.
FST	Field Sobriety Test
FTB	Franchise Tax Board
FTE	Full-Time Equivalent
FTO	Field Training Officer
FY	Fiscal Year
GAP	Graffiti Abatement Program
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GPS	Global Positioning System
HDTV	High Definition Television
HIDTA	High Intensity Drug Task Agency
HR	Human Resources
HRC	Human Relations Committee
HVAC	Heating, Ventilation and Air Conditioning
IACP	International Association of Chiefs of Police
IAEM	International Association Of Emergency Managers
IAPMO	International Association of Plumbing and Mechanical Officers
ICA	Independent Cities Association
ICC	International Code Council
ICMA	International City/County Management Association
ICRMA	Independent Cities Risk Management Authority
ICSC	International Council of Shopping Centers
IEP	Independent Energy Producers
IHIA	International Homicide Investigation Association
IIMC	International Institute of Municipal Clerks
IT	Information Technology
IMPAC	International Merchant Purchase Authorization Card
JAG	Justice Assistance Grant
JPA	Joint Powers Authority
L&W	Light and Water

LA	Los Angeles
LACO	Los Angeles County
LACOPCA	Los Angeles County Police Chief's Association
LACSAN	Los Angeles County Sanitation Districts
LAIF	Local Agency Investment Fund
LAMPPAC	Los Angeles Metro Public Purchasing Agents Cooperative
LE/ICS	Law Enforcement/Incident Command Systems
LED	Light Emitting Diode
LSTA	Library Services and Technology Act
LTD	Long-Term Disability
MCLS	Metropolitan Cooperative Library System
MDC	Mobile Display Computer
MGD	Million Gallon per Day
MIS	Management Information System
MISAC	Municipal Information Systems Association of California
MMASC	Municipal Management Association of Southern California
MOU	Memorandum of Understanding
MRF	Materials Recovery Facility
MSA	Maintenance Superintendents Association
NAPARS	National Association of Prof Reconstruction Specialists
NATOA	National Association of Telecommunications Officers and Advisors
NEC	Northeast Corner
NETOA	Northeast Training Officers Association
NIMS	National Incident Management System
NLC	National League of Cities
NPDES	National Pollution Discharge Elimination System
NRC	North Recreational Center
NSF	Non-Sufficient Funds
NTOA	National Tactical Officers Association
OCLC	Online Computer Library Center
OSHA	Occupational Safety and Health Administration
OSTS	Operational Support Tools
OTS	Office of Traffic Safety
PARS	Public Agency Retirement System
PBC	Public Benefit Charge
PC	Personal Computer
PD	Police Department
PERS	Public Employees' Retirement System
PLF	Public Library Foundation Fund
POALAC	Peace Officers Association of Los Angeles County
POST	Peace Officer Standards and Training

PRIMA	Public Risk Management Association
PSAP	Public Safety Answering Point
PUC	Public Utilities Commission
PW	Public Works
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
SB	Senate Bill
SCADA	Supervisory Control and Substation Data Acquisition System
SCAG	Southern California Association of Governments
SCAN NATOA	States of California and Nevada National Association of Telecommunications Officers and Advisors
SCEPIOA	Southern California Emergency Public Information Officers Association
SCESA	Southern California Emergency Services
SCLC	Southern California Library Cooperative
SCMAF	Southern California Municipal Athletic Federation
SCPLRC	Southern California Public Labor Relations Committee
SCPMA	Southern California Public Management Association
SCPPA	Southern California Public Power Association
SEC	Southeast Corner
SET	Special Enforcement Team
SGV	San Gabriel Valley
SGVACM	San Gabriel Valley Assistant to the City Manager
SGVCM	San Gabriel Valley City Manager
SGVCOG	San Gabriel Valley Council of Governments
SGVPCA	San Gabriel Valley Police Chief's Association
SGVT	San Gabriel Valley Tribune
SGVWC	San Gabriel Valley Water Committee
SHRM	Society of Human Resource Management
SLEG	Supplemental Law Enforcement Grant
SNUG	SunGard Public Sector National User's Group
SR CTR	Senior Center
SWANA	Solid Waste Association of North America
SWAT	Special Weapons and Tactics
TAB	Tax Allocation Bond
TCSA	Traffic Control Supervisors Association
ULI	Urban Land Institute
USDA	United States Department of Agriculture
UUT	Utility User's Tax
VAC	Ventilation and Air Conditioning
VLF	Vehicle License Fees

WED
WTP
WW

West End District
Water Treatment Plant
West Wing

Glossary

A

Actual - Amount paid for expenditures for the fiscal year.

Adopted Budget - The new allocation of expenditures and revenues for the fiscal year as approved by the City Council.

Air Quality Improvement (AQMD) Fund - A fund which accounts for monies received from AQMD, which are used to improve air quality. (A special revenue fund.)

Allocations – A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

Appropriation - A legal authorization granted by the City Council to expend monies, and incur obligation for specific purposes.

Assessed Valuation - A dollar value placed on real estate or personal property by Los Angeles County as a basis for levying property taxes.

Assessments - Charges on real property or businesses levied to pay for facilities or services within a predetermined area according to the benefit to real property or businesses resulting from the improvements.

Audit - An examination of systems, procedures, programs and financial data to ensure compliance with specified rules and regulations. The end product of an audit is a report issued by an independent auditor that describes the City's financial condition and the results of its operations.

Azusa Public Financing Authority (APFA) Fund - A fund which accounts for payments of principal and interest for debt service such as bonds and certificates of participations (COPs). (A debt service fund.)

B

Balanced Budget - The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Bond – Capital raised by issuing an interest-bearing promise to pay a specified sum of money.

Bond Proceeds - Funds received from the sale or issuance of bonds.

Budget - A financial plan serving as a pattern for, and control over, future operations – any estimate of future costs or plan for the utilization of the workforce, material or other resources.

Business License Fee - A fee imposed on persons or entities doing business within the City.

C

Calendar Year - A continuous period beginning January 1 and ending December 31.

California Public Employees' Retirement System (CalPERS) – The retirement system that all permanent City employees are members of. CalPERS is administered by the State of California.

Capital Improvement Program - A plan for construction or major repair of City infrastructures, facilities or buildings.

Capital Outlay - The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

Capital Projects Fund - A fund which accounts for all capital projects not being accounted for in other capital projects funds. (A capital projects fund.)

Carryover or Carry Forward - The process of bringing a budgeted and encumbered item from the current fiscal year to the next fiscal year.

Central Services Fund - A fund which accounts for costs of operating the City garage, reprographics, purchasing and the computer services divisions. (An internal services fund.)

Certificates of Participation (COPs) - Debt instrument used to raise revenue for the City to fund items or activities such as equipment purchases or capital projects.

Community Development Block Grant (CDBG) Fund - A fund which accounts for the revenues and expenditures of approved Federal Housing and Community Development Act projects. (A special revenue fund.)

Comprehensive Annual Financial Report (CAFR) – The official financial statement of a government.

Consumer Services Fund - A fund which accounts for the cost of providing consumer services that benefit other funds of the City. (An internal services fund.)

Contingency Fund - An amount reserved for possible emergencies.

Current Year - The fiscal year in process.

D

Debt Service - The cost of paying the principal and interest on money according to a predetermined schedule.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – Insufficiency in a fund as a result of excess spending over revenues.

Department - An organizational unit within a fund that can be subdivided into divisions.

Depreciation – (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Development Impact Fees - Fees imposed to pay for improvements and facilities required to serve new development or otherwise reduce the impacts of new development on a community.

Division - An organizational unit within a department that can be subdivided into subunits.

E

Education Incentive Pay - Additional compensation provided for employees who have obtained a degree from an accredited college or university in an academic subject appropriate to and above the minimum requirements for their job position, and not a simple membership in a professional organization.

Employee Benefits Fund - A fund which accounts for payments made for retired employee health benefits. (A special revenue fund.)

Encumbrance - Money allocated for payment of goods/services contracted for but not yet received.

Enterprise Fund - A fund similar to those found in the private sectors that are structured to be revenue-generating and self-supporting.

Equipment Replacement Fund - A fund which accounts for the cost of replacing vehicles in various departments within the City. (An internal services fund.)

Expenditures - The cost for personnel, materials and equipment required to deliver services.

F

Financial Accounting Standards Board (FASB) – The authoritative accounting and financial reporting standards-setting body for business entities.

Fire Safety Fund - A fund which accounts for monies received and expended for fire services. (A special revenue fund.)

Fiscal Year - A 12-month time period designated to signify the beginning and ending period for recording financial transactions.

Fixed Assets – Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Franchise In-Lieu – A tax paid by City Utilities that in part represents the property tax that would be paid by private utilities for the privilege of having lines and mains in Azusa streets, etc.

Franchise Tax - Tax levied by the City upon companies for the use of City property.

Fringe Benefits - Compensation that the City contributes to its employees such as retirement, life and health insurance.

Full-Time Equivalent - The equivalent of a full-time position for one year.

Fund - An accounting entity established to record financial transactions and resources for specific activities or to attain certain objectives.

Fund Balance - The net effect of current assets less current liabilities at any given point in time.

G

Gann Appropriations Limit - Article XIII-B of the California State Constitution that provides limits to the total amount of appropriations in any fiscal year from tax proceeds.

Gas Tax Fund - A fund which accounts for the revenues and expenditures of the City's proportionate share of gas tax monies collected by the State of California, which are used for street construction and maintenance, and park maintenance. (A special revenue fund.)

General Fund - A fund which accounts for tax and other general purpose revenues (e.g., sales taxes, property taxes, fines, interest, etc.) and records the transactions of general governmental services (e.g., police, fire, library, parks and public works).

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting.

Generally Accepted Auditing Standards (GAAS) – Standards established by the AICPA for the conduct and reporting of financial audits.

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body for government entities.

Grant - A restricted funding source for a specific purpose, activity, or facility.

Grants and Seizures Fund - A fund which accounts for monies received from private grants and police seizures. (A special revenue fund.)



Infrastructure - Physical facilities that the residents of the City depend on such as sewers, storm drains, buildings, utility lines, parks and streets.

Interest Income - Revenues generated from interest earned from the City's investments.

Interfund Transactions - The transactions among funds of the same government reporting entity.

Internal Service - The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments (e.g., vehicle maintenance, computer systems, risk management, etc.).

Internal Service Fund - A fund used to finance and account for goods and services provided by one City department to other City departments.

Intra-Governmental Loan Fund - A fund which accounts for costs related to various advances to the Redevelopment Agency. (An internal services fund.)

IT Services Fund - A fund which accounts for the operations of the accumulation and allocation of costs associated with providing information technology services to the various City departments. (An internal services fund.)

L

LAIF - The Local Agency Investment Fund is an investment pool managed by the State of California.

Liability - An obligation that legally binds an entity to settle or pay a debt.

Low and Moderate Income Housing Fund - A fund which accounts for monies received and expended to assist low and moderate income households. (A special revenue fund.)

M

Memorandum of Understanding - Agreement between mutual parties such as between City departments or between the City and employee organizations.

Mission - A broad statement of purpose.

Motor Vehicle License Fee (VLF) - The Motor Vehicle License Fee is a tax on ownership of a registered vehicle.

N

Note Payable – In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Note Receivable - A note payable held by a governmental unit.

O

Objective - A specific statement describing a result to be achieved.

One-Time - Activities or transactions that are irregular or occasional.

Ongoing - Activities or transactions that are continuous or recurring.

Operating Budget - A budget that focuses on everyday operating activities and programs.

P

Park In-Lieu Fund - A fund which accounts for monies collected from developers for the purpose of acquiring or improving park or recreational land or facilities. (A capital projects fund.)

Pass Through Funds – Payments made by a third party (such as the Federal Government) to the City to be given directly (passed through) to another party.

Payroll - An amount the City pays its employees.

PERS - Public Employees Retirement System is a statewide retirement system for most City employees.

Personnel Services - The cost of labor, including salaries and fringe benefits.

Personnel Expenses - Compensation paid to, or on behalf of, City employees for salaries and wages, overtime and benefits.

Professional Services – Services provided by outside experts.

Project - A job or specific task that identifies an area of funding and improvement.

Property Tax - Tax levied on real estate and personal property.

Proposition A Funds - A fund which accounts for financial transactions in accordance with Proposition A Local Transit Assistance Act regulations. (A special revenue fund.)

Proposition C Funds - A fund which accounts financial transactions in accordance with Proposition C regulations. (A special revenue fund.)

Public Benefic Fund - A fund which accounts for the revenues and expenditures of the City's Public Benefit Program in accordance with the State of California AB 1890. (A special revenue fund.)

Public Works Endowment Fund - A fund which accounts for Public Works improvement projects for facility upgrades. (A capital projects fund.)

R

Redevelopment Agency - The agency providing oversight for the redevelopment process in the City and is governed by the City Council.

Refunding Bond - The issuance of a new bond for the purpose of retiring an outstanding bond.

Refuse Contract Fund - A fund which accounts for the refuse fees established to finance the cost of the refuse collection contract with the City. (An enterprise fund.)

Reimbursements – (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses originally made from it, but, that properly apply to another funds.

Reserves - A portion of the fund balance set aside for a specific purpose.

Resolution - In general, an expression of desire or intent. A special order of the City Council which has a lower legal standing than an ordinance.

Resources - Total dollars available to be appropriated including estimated revenues, fund transfers and beginning fund balances.

Revenue - Monies collected and received by the City such as tax payments, business license fees and charges for services.

Revenue Bond - A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

S

Salary Savings - Amount saved by departments during the fiscal year through salaries, wages and benefits due mostly through retirements, staff turnover and vacancies.

Sales Tax - Tax imposed on all applicable retail and commercial businesses selling goods in the City. This tax is based on the sales price of any taxable transaction relating to taxable personal property.

Self Insurance Fund - A fund which accounts for workers compensation claims, unemployment claims, City liability premiums and claims, and third party administrative costs. (An internal services fund.)

Senior Nutrition Fund - A fund which accounts for the operations of the Senior Nutrition program administered by the Recreation and Family Services department. (A special revenue fund.)

Service - A deliverable that the customer receives from a department's efforts.

Sewer Fund - A fund which accounts for the sewer fees established to finance the costs of operating the City sewer system. (An enterprise fund.)

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are restricted by law to be used for specific purposes.

Supplemental Law Enforcement Fund - A fund which accounts for grant monies received for local law enforcement activities. (A special revenue fund.)

Surplus - The excess of revenue over expenses.

T

Tax Allocation Bond – A bond or financial obligation issued by the Redevelopment Agency (RDA) in order to generate funds to implement the redevelopment plan. The bond is repaid with tax increments flowing to the RDA as a result of the RDA's revitalization of the project area.

Tax Increment - The increase in property taxes within the redevelopment project area that result from increases in the project area assessed value that exceeds the base year assessed value.

Transient Occupation Tax (TOT) - Tax imposed on individuals renting accommodations in hotels, motels and boarding houses.

U

Utility Mitigation Fund - A fund which accounts for monies received from the transfer from Light and Water as authorized by City Council. (A special revenue fund.)

User Fees and Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility User's Tax – Tax imposed on the use of cable television, telephone services and the consumption of electricity and water.

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INDEX

A

Asset Seizure	192
<i>Activity Detail, 192</i>	
<i>Operating Budget, 194</i>	
Abbreviations	D1
Administration	61
<i>Administration (Office of the City Manager), 81</i>	
<i>City Attorney, 92</i>	
<i>City Clerk, 69</i>	
<i>City Council, 63</i>	
<i>City Treasurer, 75</i>	
<i>Community Promotions, 87</i>	
Administrative Services	93
<i>Azusa Public Financing Authority-Debt Service, 146</i>	
<i>Business License, 109</i>	
<i>Citywide, 149</i>	
<i>Community Facilities District-Debt Service, 139</i>	
<i>Community Facilities District-Maintenance, 142</i>	
<i>Employee Fund, 152</i>	
<i>Finance, 93</i>	
<i>Human Resources-Personnel Services, 115</i>	
<i>Human Resources-Risk Management, 121</i>	
<i>Information Technology, 127</i>	
<i>Printing, 106</i>	
<i>Purchasing, 101</i>	
Air Quality Management District (AQMD)	309
<i>Operating Budget, 310</i>	
<i>Personnel Budgets, 309</i>	
Azusa Facts	A1
Azusa Public Financing Authority (APFA)	146
<i>Activity Detail, 146</i>	
<i>Operating Budget, 147</i>	
<i>Program Commentary, 139</i>	

B

Budget Message.....	1
Budget Summaries.....	7
<i>Capital Outlay, 57</i>	
<i>Expenditure Summary – All Funds, 13</i>	
<i>Expenditure Summary - General Fund, 10</i>	
<i>Personnel Summary - Full-Time Personnel Allocations, 55</i>	
<i>Statement of Revenues by Fund, 17</i>	
<i>Summary of Changes to Fund Balances, 8</i>	
Building.....	211
<i>Activity Detail, 216</i>	
<i>Operating Budget, 217</i>	
<i>Personnel Budgets, 215</i>	
<i>Personnel Summary, 214</i>	
<i>Program Commentary, 211</i>	
Business License.....	109
<i>Activity Detail, 112</i>	
<i>Operating Budget, 113</i>	
<i>Personnel Budgets, 111</i>	
<i>Personnel Summary, 110</i>	
<i>Program Commentary, 109</i>	

C

Capital Improvement Program.....	435
<i>FY 2010-11 Carryover Projects, 437</i>	
<i>New Projects, 436</i>	
Capital Outlay.....	57
Central Garage.....	318
<i>Activity Detail, 320</i>	
<i>Operating Budget, 321</i>	
<i>Personnel Budgets, 319</i>	
<i>Personnel Summary, 318</i>	
City Attorney.....	92

City Clerk	69
<i>Activity Detail, 72</i>	
<i>Operating Budget, 73</i>	
<i>Personnel Budgets, 71</i>	
<i>Personnel Summary, 70</i>	
<i>Program Commentary, 69</i>	
City Council	63
<i>Activity Detail, 66</i>	
<i>Operating Budget, 67</i>	
<i>Personnel Budgets, 65</i>	
<i>Personnel Summary, 64</i>	
<i>Program Commentary, 63</i>	
City Manager, Office of the	81
<i>Activity Detail, 84</i>	
<i>Operating Budget, 85</i>	
<i>Personnel Budgets, 83</i>	
<i>Personnel Summary, 82</i>	
<i>Program Commentary, 81</i>	
City Treasurer.....	75
<i>Activity Detail, 78</i>	
<i>Operating Budget, 79</i>	
<i>Personnel Budgets, 77</i>	
<i>Personnel Summary, 76</i>	
<i>Program Commentary, 75</i>	
Citywide	149
<i>Activity Detail, 150</i>	
<i>Operating Budget, 151</i>	
<i>Program Commentary, 149</i>	
Community Development Block Grant (CDBG).....	227
<i>Activity Detail, 230</i>	
<i>Operating Budget, 231</i>	
<i>Personnel Budgets, 229</i>	
<i>Personnel Summary, 228</i>	
<i>Program Commentary, 227</i>	
Community Facilities District-Debt Service	139
<i>Activity Detail, 140</i>	
<i>Operating Budget, 141</i>	
<i>Program Commentary, 139</i>	

Community Facilities District-Maintenance	142
<i>Activity Detail, 144</i>	
<i>Operating Budget, 145</i>	
<i>Personnel Budgets, 143</i>	
<i>Personnel Summary, 142</i>	
Community Improvement	219
<i>Activity Detail, 224</i>	
<i>Operating Budget, 225</i>	
<i>Personnel Budgets, 223</i>	
<i>Personnel Summary, 222</i>	
<i>Program Commentary, 219</i>	
Community Promotions	87
<i>Activity Detail, 90</i>	
<i>Operating Budget, 91</i>	
<i>Personnel Budgets, 89</i>	
<i>Personnel Summary, 88</i>	
<i>Program Commentary, 87</i>	
Consumer Services	337
<i>Activity Detail, 349</i>	
<i>Operating Budget-Details, 353</i>	
<i>Operating Budget-Summary, 351</i>	
<i>Personnel Budgets-Details, 346</i>	
<i>Personnel Budgets-Summary, 341</i>	
<i>Personnel Summary-Details, 342</i>	
<i>Personnel Summary-Summary, 340</i>	
<i>Program Commentary, 337</i>	
Contract Services (Public Safety)	189
<i>Activity Detail, 190</i>	
<i>Operating Budget, 191</i>	
<i>Program Commentary, 1895</i>	
D	
Debt Description, Outstanding	B1
E	
Economic And Community Development	203
<i>Building, 211</i>	
<i>Community Development Block Grant (CDBG), 227</i>	
<i>Community Improvement, 219</i>	
<i>Planning, 205</i>	

Electric Utility.....	379
<i>Activity Detail, 392</i>	
<i>Operating Budget-Details, 395</i>	
<i>Operating Budget-Summary, 393</i>	
<i>Personnel Budgets-Details, 387</i>	
<i>Personnel Budgets-Summary, 383</i>	
<i>Personnel Summary-Details, 384</i>	
<i>Personnel Summary-Summary, 382</i>	
<i>Program Commentary, 379</i>	
Emergency Services.....	183
<i>Activity Detail, 186</i>	
<i>Operating Budget, 187</i>	
<i>Personnel Budgets, 185</i>	
<i>Personnel Summary, 184</i>	
<i>Program Commentary, 183</i>	
Employee Benefit Fund.....	152
<i>Activity Detail, 152</i>	
<i>Operating Budget, 153</i>	
Engineering.....	273
<i>Activity Detail, 276</i>	
<i>Operating Budget, 277</i>	
<i>Personnel Budgets, 275</i>	
<i>Personnel Summary, 274</i>	
<i>Program Commentary, 273</i>	
Expenditure Summary - All Funds.....	13
Expenditure Summary - General Fund.....	10
F	
Facilities Maintenance.....	291
<i>Activity Detail, 294</i>	
<i>Operating Budget, 295</i>	
<i>Personnel Budgets, 293</i>	
<i>Personnel Summary, 292</i>	
<i>Program Commentary, 291</i>	
Finance.....	95
<i>Activity Detail, 98</i>	
<i>Operating Budget, 99</i>	
<i>Personnel Budgets, 97</i>	
<i>Personnel Summary, 96</i>	
<i>Program Commentary, 95</i>	

G

General Services (Library).....	157
<i>Activity Detail, 160</i>	
<i>Operating Budget, 161</i>	
<i>Personnel Budgets, 159</i>	
<i>Personnel Summary, 158</i>	
<i>Program Commentary, 157</i>	
Glossary.....	E1
Graffiti Abatement.....	285
<i>Activity Detail, 288</i>	
<i>Operating Budget, 289</i>	
<i>Personnel Budgets, 287</i>	
<i>Personnel Summary, 286</i>	
<i>Program Commentary, 285</i>	
Grant Services (Library).....	167
<i>Operating Budget, 170</i>	
<i>Personnel Budgets, 169</i>	
<i>Personnel Summary, 168</i>	
<i>Program Commentary, 167</i>	
Grants (Police).....	196
<i>Activity Detail, 196</i>	
<i>Operating Budget, 201</i>	
<i>Personnel Budgets, 200</i>	
Grants (Recreation).....	270
<i>Operating Budget, 270</i>	

H

Human Resources-Personnel Services.....	115
<i>Activity Detail, 118</i>	
<i>Operating Budget, 119</i>	
<i>Personnel Budgets, 117</i>	
<i>Personnel Summary, 116</i>	
<i>Program Commentary, 115</i>	
Human Resources-Risk Management.....	121
<i>Activity Detail, 124</i>	
<i>Operating Budget, 125</i>	
<i>Personnel Budgets, 123</i>	
<i>Personnel Summary, 122</i>	
<i>Program Commentary, 121</i>	

I		
Information Technology.....		127
<i>Activity Detail, 133</i>		
<i>Operating Budget-Details, 136</i>		
<i>Operating Budget-Summary, 135</i>		
<i>Personnel Budgets-Details, 130</i>		
<i>Personnel Budgets-Summary, 129</i>		
<i>Personnel Summary, 128</i>		
<i>Program Commentary, 127</i>		
M		
Measure R.....		311
<i>Operating Budget, 311</i>		
L		
Library.....		155
<i>General Services, 157</i>		
<i>Grant Services, 167</i>		
<i>Youth and Outreach Services, 163</i>		
Light And Water.....		323
<i>Consumer Services, 337</i>		
<i>Electric Utility, 379</i>		
<i>Public Benefit Programs, 325</i>		
<i>Recycling and Solid Waste, 331</i>		
<i>Water Utility, 357</i>		
P		
Parks Maintenance.....		243
<i>Activity Detail, 248</i>		
<i>Operating Budget, 249</i>		
<i>Personnel Budgets, 247</i>		
<i>Personnel Summary, 246</i>		
<i>Program Commentary, 243</i>		
Personnel Summary - Full-Time Personnel Allocations.....		55
Planning.....		205
<i>Activity Detail, 208</i>		
<i>Operating Budget, 209</i>		
<i>Personnel Budgets, 207</i>		
<i>Personnel Summary, 206</i>		
<i>Program Commentary, 205</i>		

Police.....	175
<i>Activity Detail, 178</i>	
<i>Operating Budget, 181</i>	
<i>Personnel Budgets, 177</i>	
<i>Personnel Summary, 176</i>	
<i>Program Commentary, 175</i>	
Printing.....	106
<i>Activity Detail, 106</i>	
<i>Operating Budget, 107</i>	
Proposition A.....	298
<i>Operating Budget, 301</i>	
<i>Personnel Budgets, 299</i>	
<i>Personnel Summary, 298</i>	
Proposition C.....	304
<i>Operating Budget, 307</i>	
<i>Personnel Budgets, 305</i>	
<i>Personnel Summary, 304</i>	
Public Benefit Programs.....	325
<i>Activity Detail, 328</i>	
<i>Operating Budget, 329</i>	
<i>Personnel Budgets, 327</i>	
<i>Personnel Summary, 326</i>	
<i>Program Commentary, 325</i>	
Public Safety.....	173
<i>Asset Seizure, 192</i>	
<i>Contract Services, 189</i>	
<i>Emergency Services, 183</i>	
<i>Grants, 196</i>	
<i>Police, 175</i>	
Public Works.....	271
<i>Air Quality Management District (AQMD), 309</i>	
<i>Central Garage, 318</i>	
<i>Engineering, 273</i>	
<i>Facilities Maintenance, 291</i>	
<i>Graffiti Abatement, 285</i>	
<i>Measure R, 311</i>	
<i>Proposition A, 297</i>	
<i>Proposition C, 304</i>	
<i>Roadway Maintenance, 279</i>	
<i>Sewer Maintenance, 313</i>	

Purchasing.....	101
<i>Activity Detail, 104</i>	
<i>Operating Budget, 105</i>	
<i>Personnel Budgets, 103</i>	
<i>Personnel Summary, 102</i>	
<i>Program Commentary, 101</i>	
R	
Recreation.....	235
<i>Activity Detail, 240</i>	
<i>Operating Budget, 241</i>	
<i>Personnel Budgets, 239</i>	
<i>Personnel Summary, 238</i>	
<i>Program Commentary, 235</i>	
Recreation And Family Services	233
<i>Grants, 270</i>	
<i>Parks Maintenance, 243</i>	
<i>Recreation, 235</i>	
<i>Senior Nutrition, 259</i>	
<i>Senior Programs, 251</i>	
<i>Woman's Club, 265</i>	
Recycling and Solid Waste	331
<i>Activity Detail, 334</i>	
<i>Operating Budget, 335</i>	
<i>Personnel Budgets, 333</i>	
<i>Personnel Summary, 332</i>	
<i>Program Commentary, 331</i>	
Redevelopment Agency	403
<i>20% Set Aside, 426</i>	
<i>Capital Projects, 412</i>	
<i>Debt Service, 428</i>	
Redevelopment Agency 20% Set Aside.....	426
<i>Activity Detail, 426</i>	
<i>Operating Budgets-Details, 427</i>	
<i>Operating Budgets-Summary, 417</i>	
<i>Program Commentary, 405</i>	
Redevelopment Agency Capital Projects	412
<i>Activity Detail-Details, 418</i>	
<i>Activity Detail-Summary, 414</i>	
<i>Operating Budgets-Details, 422</i>	
<i>Operating Budgets-Summary, 416</i>	

<i>Personnel Budgets, 413</i>	
<i>Personnel Summary, 412</i>	
<i>Program Commentary, 405</i>	
Redevelopment Agency Debt Service	428
<i>Activity Detail-Details, 430</i>	
<i>Activity Detail-Summary, 428</i>	
<i>Operating Budgets-Details, 432</i>	
<i>Operating Budgets-Summary, 429</i>	
<i>Program Commentary, 405</i>	
Revenue Guide	C1
Roadway Maintenance	279
<i>Activity Detail, 282</i>	
<i>Operating Budget, 283</i>	
<i>Personnel Budgets, 281</i>	
<i>Personnel Summary, 280</i>	
<i>Program Commentary, 279</i>	
S	
Senior Nutrition	259
<i>Activity Detail, 262</i>	
<i>Operating Budget, 263</i>	
<i>Personnel Budgets, 261</i>	
<i>Personnel Summary, 260</i>	
<i>Program Commentary, 259</i>	
Senior Programs	251
<i>Activity Detail, 256</i>	
<i>Operating Budget, 257</i>	
<i>Personnel Budgets, 255</i>	
<i>Personnel Summary, 254</i>	
<i>Program Commentary, 251</i>	
Sewer Maintenance	313
<i>Activity Detail, 316</i>	
<i>Operating Budget, 317</i>	
<i>Personnel Budgets, 315</i>	
<i>Personnel Summary, 314</i>	
<i>Program Commentary, 313</i>	
Statement of Revenues by Fund	17
Summary of Changes to Fund Balances	8

T

Transportation	297
----------------------	-----

Air Quality Management District (AQMD), 309

Measure R, 311

Program Commentary, 297

Proposition A, 298

Proposition C, 346

W

Water Utility	357
---------------------	-----

Activity Detail, 366

Operating Budget-Details, 369

Operating Budget-Summary, 367

Personnel Budgets-Details, 363

Personnel Budgets-Summary, 359

Personnel Summary-Details, 360

Personnel Summary-Summary, 358

Program Commentary, 357

Woman's Club	265
--------------------	-----

Activity Detail, 268

Operating Budget, 269

Personnel Budgets, 267

Personnel Summary, 266

Program Commentary, 265

Y

Youth and Outreach Services (Library)	163
---	-----

Activity Detail, 164

Operating Budget, 165

Program Commentary, 163

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