

CITY COUNCIL / COMMUNITY
REDEVELOPMENT AGENCY MEETING
FY 2011-2013 BUDGET PROPOSAL



May 4, 2011

6:30 pm

Sierra Madre City Council Chambers

232 W. Sierra Madre Blvd.

Sierra Madre, California 91024

Sierra Madre City Council / Board Members

Mayor John Buchanan, Mayor Pro Tempore Josh Moran,
Council Members MaryAnn MacGillivray, Joe Mosca, and Nancy E. Walsh

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Chart of Accounts FY 2011-2013



TYLER NUMBER Fund
10000 GENERAL FUND

GRANTS

25001 HOMELAND SECURITY FUND
26001 FIREMAN'S FUND
26002 FMAG-SANTA ANITA FIRE
26003 HOMELAND SECURITY FUND-FIRE
28001 CNG STATION
28002 EOC-EMERGENCY OPERATIONS CTR
28003 FEDERAL TRANSIT AUTHORITY
28004 MTA CALL FOR PROJECTS

SPECIAL REVENUES

32002 CENTRAL BUSINESS ASSMNT DIST
32003 FANE/WINWOOD LANE ASMNT DIST
32004 JAMESON COURT ASSMENT DIST
32005 LIGHTING DISTRICT - #1 (OAKWOOD/VISTA)
32006 LIGHTING DISTRICT - ZONE A
32007 LIGHTING DISTRICT - ZONE B
32008 PARKING DISTRICT ASSMNT DIST
32009 SANTA ANITA/ARNO ASSESSMENT
32010 SEWER ASSESSMENT DISTRICT
33001 CRA NONHOUSING PROJECT FUND
34001 DEVELOPMENT FEES
34002 DEVELOPMENT IMPACT FEES
35001 DUI ENFORCEMENT GRANT
35002 NARCOTICS ENFORCEMENT
35003 POLICE DONATIONS
35004 PUB SAFETY AUGMENTATION FUND
35005 STATE COPS GRANT
36001 EMERGENCY MEDICAL SERVICES
36002 FIRE DEPT DONATIONS
37001 COMMUNITY ARTS COMMISSION
37002 DOG PARK
37003 DONATIONS - RECREATION
37004 LOCAL TRANSPORTATION/PROP A
37005 OPEN SPACE FUND
37006 SENIOR DELIVERED MEALS
37006 SENIOR CENTER
37007 SM COMMUNITY FOUNDATION
37008 YAC - YOUTH ACTIVITY CENTER
37009 LOCAL TRANSIT PROGRAM/PROP C
37010 COUNTY PROP A PARK DEV
38001 CA BEVERAGE CONTAINER GRANT
38002 CDBG - COMM DEV BLOCK GRANT
38003 CLEAN AIR FUND (AQMD)

38004 ENVIRONMENTAL FUND
38005 GAS TAX FUND
38006 BIKEWAY/SIDEWALK FUND (TDA)
38007 Measure R
38008 PROP 1B - STREET & ROAD IMPR
38009 PROP 42 CONG. MGMT. FUND - S
38010 SENIOR EXCURSIONS
39001 CALIF LIBRARY FOUNDATION
39002 LIBRARY - GIFT AND MEMORIAL
39003 PUBLIC LIBRARY FOUNDATION
39004 FAMILY - PLACE GRANT
39005 EUREKA GRANT

CAPITAL IMPROVEMENT FUNDS

40001 EOC
40002 SIERRA MADRE ROOM
40003 CNG FUELING STATION
40004 BAILEY CANYON PARK
40005 SEWER MASTER PLAN
40006 ACCOUNTING SOFTWARE PRJT
40007 FD FACILITY REMODEL
40008 DUTYMAN HOUSE REMODEL
40009 0910 STREET IMPROVEMENT PRJT
40010 WELL 7 CONSTRUCTION PROJECT
40011 CANYON FIRE STATION UPGRADE
40012 AM RADIO TOWER
40014 HART PARK HOUSE REFURBISHMNT
40015 REPAIR TRASH LOADING AREA
40017 LIBRARY HVAC REPLACEMENT
40019 CITY YARD RETAINING WALL
40022 MT WILSON PARK RESTROOM
40023 GOLDBERG PARK
40024 ASSESSMENT ENGINEERING
40037 PD EVIDENCE ROOM REMODEL
40038 LIBRARY LANDSCAPE PROJECT
40039 SGVMWD - MIRAMONTE LANDSCAPE
40040 SGVMWD - SIERRA VISTA PARK
40041 SGVMWD - STURTEVANT DEBRIS
47000 LOW MOD HOUSING SET ASIDE

DEBT SERVICE FUNDS

50001 CITYWIDE DEBT SERVICE
50002 CRA - DEBT SERVICE
50002 PFA DEBT SERVICE FUND

INTERNAL SERVICE FUNDS

60000 INT SVC FND - FLEET

60001	INT SVC FND - FACILITIES MGT
60002	INT SVC FND - ADMINISTRATION
60003	INT SVC FND - TECHNOLOGY
60004	INT SVC FND - SELF INSURANCE
60005	INT SVC FND - WORKERS COMP

PROPRIETARY FUNDS

71000	WATER ENTERPRISE FUND
71001	WATER SYSTEM IMPROVEMENT
71002	SGVWD GRANT
71003	SGVMWD LOAN FUND
72000	SEWER
76000	SPECIAL SERVICES-STRIKE TEAM
77001	AQUATICS
77002	RECREATION CLASSES
77003	SPECIAL EVENTS
77004	SERVICES MOVIE/OES DETAILS

TRUST FUNDS

90001	DEFERRED COMP - FICA REPLACE
90002	DEFERRED COMP VOLUNTARY
90003	DEPOSIT TRUST
90004	FSA - FLEXIBLE SPENDING ACCT
90005	MEDICAL INSURANCE

TYLER NUM DESCRIPTION

CASH

- 10000 CASH
- 11001 CASH
- 11002 PETTY CASH
- 11003 FSA

INVESTMENTS

- 12000 INVESTMENTS HELD
- 12001 LAIF
- 12002 INVESTMENTS HELD

CURRENT ASSETS

- 13000 CURRENT ASSETS
- 13001 TAXES RECEIVABLE
- 13002 DUE FROM OTHER AGENCIES
- 13003 ACCOUNTS RECEIVABLE
- 13004 INTEREST RECEIVABLE
- 13005 WATER CHARGES RECEIVABLE
- 13006 UTILITY TAX RECEIVABLE
- 13007 SEWER CHARGES RECEIVABLE
- 13008 RETURNED CHECK RECEIVABLE
- 13009 EMPLOYEE RECEIVABLE
- 13010 EMS RECEIVABLE
- 13100 PREPAID EXPENSES
- 13101 PREPAID INSURANCE
- 13999 OTHER RECEIVABLES

DUE FROM

- 14000 DUE FROM OTHER FUNDS
- 14001 DUE FROM OTHER FUNDS
- 14101 DUE FROM OTHER FUNDS
- 14205 DUE FROM FUND 205

LONG TERM ASSETS

- 15000 LONG TERM ASSETS
- 15001 LOAN RECEIVABLE
- 15002 MARANATHA RECEIVABLE
- 15003 EMPLOYEE COMPUTER LOAN
- 15004 DEPOSIT - WORKERS
- 15005 DEFERRED COSTS
- 15006 PROVISION - RETIREMENT
- 15007 AMOUNT AVAIL DEBT
- 15008 BOND OFFERING COSTS
- 15010 WATER PURCH FOR DISTRIBUTION
- 15999 MISC OTHER ASSETS

FIXED ASSETS

16000 FIXED ASSETS
16100 WORK IN PROGRESS
16200 ACCUMULATED DEPRECIATION
16301 CITYWIDE BUILDING
16302 CITYWIDE PARK TREES
16303 CITYWIDE PARK STREETS
16304 CITYWIDE VEHICLES
16307 ACCOUNTING SOFTWARE
16401 SEWER-MANHOLES
16402 SEWER-PIPELINES
16501 WATER-BUILDINGS
16502 WATER-FIRE HYDREANTS
16504 WATER-METERS
16505 WATER-PIPELINES
16506 WATER-PRESSURE RE
16507 WATER-PUMP STATION
16508 WATER-RESERVOIRS
16509 WATER-SPREADING BASINS
16510 WATER- VEHICLES
16511 BASINS AND WELLS
16601 CITYWIDE LAND
16602 WATER-LAND

ADVANCES TO

17000 ADVANCES TO
17001 ADVANCES TO OTHER FUNDS

CURRENT LIABILITIES

21000 CURRENT LIABILITIES
21001 ACCOUNTS PAYABLE
21002 NEGATIVE CASH
21003 SALES AND USE TAX PAYABLE
21004 WORKER'S COMP INS PAYABLE
21005 INTERGOVERNMENTAL PAYABLE
21601 SALARIES PAYABLE
21701 G.O. BONDS PAYABLE - CURRENT
21702 REV. BONDS PAYABLE - CURRENT
21703 LOAN PAYABLE - CURRENT
21704 CAPITAL LEASE PAYABLE - CURRENT
21800 INTEREST PAYABLE

DEFERRED REVENUES

22000 DEFERRED REVENUES
22001 DEFERRED REVENUE
22002 DEFERRED REVENUE - POOL
22003 DEFERRED REVENUE - REC CLASSES
22004 DEF REV - FACILITIES RENTAL

DEPOSITS

23000 DEPOSITS AND RETENTIONS
23001 DEPOSIT - FILMING
23002 DEPOSIT - TELARTS
23003 DEPOSIT - POLICE
23004 DEPOSITS - WATER
23100 CLAIMS LIABILITY
23200 SECURITY DEPOSITS
23201 DEPOSIT - CABLE TV
23202 AMERICAN RED CROSS
23203 EXPLORER PROGRAM
23204 DONATIONS - SWIM TEAM
23205 EXCAVATION DEPOSITS
23230 COUNCIL-ELECTION
23231 COUNCIL-POLITICAL
23300 DEVELOPER DEPOSIT
23301 GRADING/IMPROVEME
23302 DEPOSIT OF QUIMBY
23303 HMZ RESIDENTIAL D
23304 ARCHAEO/PALEO ENV
23305 DESIGN GUIDELINES
23306 DEPOSIT - GRADING
23307 STONEHOUSE EIR
23309 1 CARTER EIR
23310 STONEHOUSE LITIGA
23311 187 E MONTECITO L
23312 DEPOSITS - EIR
23313 ALVERNO - MASTERPLAN
23314 PARKING IN LIEU FEES
23500 RETENTION PAYABLE
23999 MISC DEPOSITS AND RETENTIONS

DUE TO

24001 DUE TO OTHER FUNDS
24101 DUE TO OTHER FUNDS-101
24205 DUE TO OTHER FUNDS-205

EMPLOYEE LIABILITIES

26000 EMPLOYEE LIABILITIES
26001 FSA-EE WITHHOLDINGS
26002 COBRA/MEDICAL INSURANCE
26003 COBRA/DENTAL INSURANCE
26004 COMPENSATED ABSENCES LIABILITY
26005 OPEB LIABILITY

LONG TERM LIABILITIES

- 27000 LONG TERM LIABILITIES
- 27003 BOND DEFERRED REFINANCE
- 27004 BONDS DEFEASED
- 27100 G.O. BONDS PAYABLE - NONCURRENT
- 27200 REV. BONDS PAYABLE - NONCURRENT
- 27300 LOAN PAYABLE - NONCURRENT
- 27301 SGVWA LOAN
- 27400 CAPITAL LEASE PAYABLE - NONCURRENT
- 27999 MISC LONG TERM DEBT

ADVANCES FROM

- 28000 ADVANCES FROM OTHER FUNDS
- 28001 ADVANCES FROM OTHER FUNDS

EQUITY/FUND BALANCES

- 31000 FUND BALANCES
- 31001 FUND BALANCE
- 31002 CONTRIBUTED CAPITAL
- 31003 RESERVE - LAND HELD FOR RESALE
- 31004 RESERVE - NONDEPRECIABLE FIXED ASSETS
- 31005 RESERVE - DEPRECIABLE FIXED ASSETS
- 31006 WATER PURCH FOR DISTRIBUTION
- 31007 RESERVE - ENCUMBR
- 31008 ESTIMATED REVENUE
- 31009 APPROPRIATIONS CO
- 31010 ESTIMATED FUND BA
- 31011 ENCUMBRANCE RESER

TYLER NUMBER DESCRIPTION

OTHER FINANCING SOURCES

40000 OTHER FINANCING SOURCES
40001 TRANSFER IN
40002 TRANSFERS-CRA SET-ASIDE
40003 PROCEEDS OF DEBT
40004 FISCAL AGENT FEE INCOME
40005 INTEREST-EXCESS PAID BY FISC
40006 SALES COMMISSION
40007 PROCEEDS REFUNDING BOND ISS.
40008 LOANS

PROPERTY TAXES

41000 PROPERTY TAX
41001 SECURED TAXES
41002 UNSECURED TAXES
41003 PRIOR YEARS
41004 REDEMPTION
41005 HOMEOWNER EXEMPTIONS
41006 PENALTIES & INTEREST
41007 SUPPLEMENTAL PRIOR YEAR
41008 PROP 1A
41009 PROPERTY TRANSFER TAX
41010 1/2% SALES TAX-PUBLIC SAFETY
41999 MISC OTHER PROPERTY TAXES

OTHER TAXES

42001 SALES TAX
42002 SALES TAX/PROP TAX BACKFILL
42003 UTILITY USER TAX
42004 VLF/PROPERTY TAX BACKFILL
42999 MISCELLANEOUS OTHER TAXES

LICENSES & PERMITS & FEES

- 43000 LICENSES & PERMITS & FEES
- 43001 FRANCHISE FEES
- 43002 BUSINESS LICENSES
- 43003 YARD SALE PERMITS
- 43004 FILM PERMITS
- 43005 FIRE PERMIT
- 43006 PEG FEES
- 43007 BANNER PERMITS
- 43008 OVERNIGHT PARKING PERMITS
- 43009 TOBACCO LICENSE
- 43010 BUILDING PERMITS
- 43011 PLUMBING PERMITS
- 43012 ELECTRICAL PERMITS
- 43013 MECHANICAL PERMITS
- 43014 SEWER PERMITS
- 43015 QUIMBY PERMIT FEES
- 43016 PUBLIC RIGHT OF WAY PERMITS
- 43017 TAC FEES AND PERM
- 43018 DOG PARK USER FEE
- 43019 ALCOHOL PERMITS
- 43020 ART IN PUBLIC PLACES
- 43021 DEVELOPMENT IMPACT FEES
- 43022 ENVIRONMENTAL/RECYCLING LICENSES
- 43023 INSTRUCTOR-TRAINING FEES
- 43024 ALARM PERMITS
- 43025 ENCROACHMENT FEES
- 43026 STREET/CURB/PAVEMENT/DRIVE FEES
- 43027 DOG LICENSES
- 43036 INSTRUCTOR-ORIENTATION
- 43999 OTHER LICENSES & PERMITS

FINES & FORFEITURES

- 44000 FINES & FORFEITURES
- 44001 LIBRARY FINES & FEES
- 44002 ADMINISTRATIVE FINES
- 44003 VEHICLE FINES & FORFEITURE
- 44004 COURT FINES/PROG. FEES
- 44005 NARCOTICS ENFORCEMENT SEIZE
- 44006 ANIMAL CONTROL FINES
- 44007 NPDES FINES
- 44008 "NSF" CHECK CHARGES
- 44009 FALSE ALARM RESPONSE CHARGES
- 44010 NOTICES, FEES, LATE CHARGES
- 44011 IMPOUND/STORED VEHICLE FEES
- 44999 MISC OTHER FINE/FORFEITURES

USE OF MONEY & PROPERTY

45000 USE OF MONEY & PROPERTY
45001 INTEREST FROM INVESTMENTS

REVENUE FROM OTHER AGENCIES

46000 REVENUE FROM OTHER AGENCIES
46001 FEDERAL GRANTS
46002 STATE GRANTS
46003 LOCAL GRANTS
46004 SCHOOL DISTRICT GRANTS
46005 OTHER AGENCIES
46006 P.O.S.T. REIMBURSEMENTS
46007 STATE GAS TAX 2105
46008 STATE GAS TAX 2106
46009 STATE GAS TAX 2107
46010 MEASURE R
46011 CONGESTION RELIEF PROP 42
46012 PROPOSTION 1B
46013 GAS TAX DEFERRAL
46999 MISC. SVCS FOR OTHER GOV AGENCIES

CHARGES FOR SERVICES

47000 CHARGES FOR SERVICES
47001 WATER SALES-CITY
47002 WATER SALES-OUTSIDE CITY
47003 WATER SALES - INTERNAL
47004 WATER NEW SERVICES
47005 UNAPPLIED WATER PAYMENTS
47006 SEWER USAGE CHARGE
47007 SEWER CONNECTION FEE
47008 SPECIAL FIRE SERVICES-OES
47009 SMTV3 SUBMISSIONS
47010 ZONING & SUBDIVISION FEES
47011 ENGINEERING & INSPECTION FEE
47012 PLAN CHECKING FEES
47013 POOL - ADMISSION
47014 POOL - SWIM LESSONS
47015 POOL - SWIM TEAM
47016 POOL - RENTALS
47017 POOL - JR. LIFEGUARDS/AIDE
47018 YAC - MEMBERSHIP DUES
47019 RECREATION CLASSES
47020 SPECIAL EVENTS
47021 EXCURSIONS
47022 SPECIAL EVENT INSURANCE
47023 FACILITY RENTALS

CHARGES FOR SERVICES (con't.)

47024 SNACK BAR SALES
47025 SPECIAL PD SERVICES-CONTRACT
47026 FINGERPRINTING FEES
47027 SPECIAL SERVICES-MOVIE
47028 EMS SUBSCRIPTION SERVICE
47029 EMS/PARAMEDIC BILLINGS
47031 BRUSH/WEED ABATEMENT PROGRAM
47032 BUS FARES
47033 WISTARIA VINE ADS
47034 HAZARDOUS MATERIAL PROGRAM
47035 RENT-CITY OWNED PROPERTY
47036 FIRE ACADEMY CLAS
47037 COMMUNITY CONNECT
47038 RENT-COMMUNITY GARDEN PLOTS
47039 SENIOR DELIVERED
47040 SPECIAL TREE TRIMMING SERVICE
47801 COST ALLOCATION - FUEL
47802 COST ALLOCATION - FLEET MAINT
47803 COST ALLOCATION - ADMINISTRATION
47804 COST ALLOCATION - TECHNOLOGY
47805 COST ALLOCATOIN - GEN LIABILITY SELF INSURANCE
47806 RECOVERY FROM THIRD PARTIES
47807 WORKERS COMP CHARGES
47808 WORKERS COMP DISAB PAYMENTS
47810 COST ALLOCATION - FACILITIES MAINTENANCE
47999 OTHER CHARGES FOR SERVICES

OTHER REVENUES

48000 OTHER REVENUES
48001 MANDATED FEE RECOVERY
48002 ELECTION STATEMENTS
48003 SALE OF CITY FLAGS
48004 SALES OF REPORTS/MAPS/PUBLICATIONS
48100 SALE OF CITY PROPERTY
48101 STREET SIGNS
48102 SIDEWALK PARTNERSHIP PROGRAM
48200 CASH ADJUSTMENT
48999 MISCELLANEOUS OTHER INCOME

DONATIONS & CONTRIBUTIONS

49000 DONATIONS & CONTRIBUTIONS
49001 RESTRICTED DONATIONS
49002 UNRESTRICTED DONATIONS
49003 CONTRIBUTIONS, DONATIONS, IN LIEU
49004 REIMBURSEMENT
49005 SPECIAL TREE TRIMMING SERVICE
49999 MISC DONATIONS

TYLER NUMB	DESCRIPTION
15010	WATER PURCH FOR DISTRIBUTION
51000	PERSONNEL SERVICES
51110	SALARIES - FULL-TIME
51120	WAGES PART-TIME
51130	OVERTIME WAGES
51140	STIPENDS
51150	HONORARIUM
51201	PERS - EMPLOYEE
51202	PERS - EMPLOYER
51203	PERS SURVIVOR BENEFIT
51204	TERM LIFE INSURANCE
51205	PUBLIC SAFETY LIFE INSURANCE
51206	DEFERRED COMPENSATION
51300	HEALTH INSURANCE
51302	RETIREES' HEALTH INSURANCE
51303	DISABILITY INSURANCE
51304	WORKERS COMP. INSURANCE
51400	MEDICARE - EMPLOYER PORTION
51401	FICA - EMPLOYER PORTION
51402	STATE UNEMPLOYMENT INS.
51403	FEDERAL TRAINING TAX
51403	FUTA
51900	ACCRUED PAYROLL
52000	PURCHASED SERVICES
52001	<i>SERVICES FROM OTHER AGENCIES</i>
52002	AB1389
52003	BOOKING AND BOARDING
52004	HUMANE SOCIETY SERVICES
52005	POST REIMBURSABLE TRAINING
52006	HAZARDOUS CLEANUP
52007	SERAF
52008	USE OF OUTSIDE PD SERVICES
52100	<i>PROFESSIONAL SERVICES</i>
52101	AUDIT SERVICES
52102	BUILDING INSPECTION SERVICES
52103	ENGINEERING SERVICES
52104	LOBBYING
52105	PERSONNEL/EMPLOYMENT SERVICES
52106	PRE-EMPLOYMENT PHYSICALS
52107	MEDICAL SERVICES
52108	LOCKSMITH SERVICES
52200	<i>CONTRACT SERVICES</i>
52201	LEGAL SERVICES

CITY of SIERRA MADRE
 FY 2011-2013
 CHART of ACCOUNTS
 OBJECT-EXPENDITURES

52202	NPDES COMPLIANCE
52203	DIAL-A-RIDE
52204	ORDINANCE RECODIFICATION
52205	EMPLOYEE TRAINING
52206	ADVERTISING
52207	ELECTION SERVICES
52208	USE OF OUTSIDE PD SERVICES
52300	<i>GENERAL MAINTENANCE SERVICE</i>
52301	BUILDING MAINTENANCE
52302	EQUIPMENT MAINTENANCE
52303	GROUNDS MAINTENANCE
52304	STREET MAINTENANCE MATERIALS
52400	<i>PERMIT/FEES</i>
52401	PERMIT/FEES
52999	<i>OTHER PURCHASED SERVICES</i>
53000	PURCHASED MATERIALS
53001	<i>MATERIALS AND SUPPLIES</i>
53002	SWIM TEAM SUPPLIES
53003	JUNIOR LIFEGUARD SUPPLIES
53004	RECREATION SUPPLIES
53005	CITY FLAGS
53006	ELECTION SUPPLIES
53100	<i>OFFICE SUPPLIES</i>
53101	POSTAGE
53102	PRINTING & DUPLICATION
53103	COMPUTER SUPPLIES
53104	COPIER LEASE
53200	<i>MAINTENANCE SUPPLIES</i>
53201	BUILDING MAINTENANCE
53202	EQUIPMENT MAINTENANCE
53203	GROUNDS MAINTENANCE
53204	HARDWARE SUPPLIES
53205	SMALL TOOLS
53206	STREET MAINTENANCE MATERIALS
53207	TREE REPLACEMENT
53208	VEHICLE MAINTENANCE
53209	WATER TREATMENT SUPPLIES
53210	EQUIPMENT RENTAL/LEASING
53300	<i>SAFETY EQUIPMENT & SUPPLIES</i>
53301	RADIO & COMMUNICATIONS
53302	FIREARMS SUPPLIES
53303	UNIFORMS
53304	EVIDENCE
53305	VIDEO & RECORDER

CITY of SIERRA MADRE
 FY 2011-2013
 CHART of ACCOUNTS
 OBJECT-EXPENDITURES

53400	TRAINING AND OTHER SUPPLIES
53401	TUITION REIMBURSEMENT
53402	CONFERENCE & MEETING
53403	VOLUNTEER/EMPLOYEE RECOGNITN
53404	MILEAGE REIMBURSEMENT
53405	CLASS MATERIALS
53406	BOOKS AND REFERENCE
53409	MEMBERSHIP/DUES/SUBSCRIPTION
53500	LIBRARY MATERIALS
53501	PERIODICALS
53502	BOOKS AND REFERENCE
53503	ELECTRONIC LICENSES/REFERENCE
53800	NON-CAPITALIZED EQUIPMENT
53801	COMPUTER HARDWARE -NONCAPITALIZED
53802	COMPUTER SOFTWARE -NONCAPITALIZED
53999	OTHER PURCHASED SUPPLIES
54000	COST ALLOCATIONS
54100	COST ALLOCATION / ADMINISTRATIVE
54200	COST ALLOCATION / DEBT SERVICE
54300	COST ALLOCATION / FACILITIES
54400	COST ALLOCATION / TECHNOLOGY
54500	COST ALLOCATION / PERSONNEL
54510	COST ALLOCATION / SELF INSURANCE
54520	COST ALLOCATION / WORKERS COMP INSUR
54600	COST ALLOCATION / VEHICLE MAINT
54610	COST ALLOCATION / FUEL
54700	INDIRECT COST
54701	COUNTY TAX ADMINISTRATIVE FE
54702	BAD DEBT EXPENSE
54703	BANK SERVICE FEES
54800	CITYWIDE INSURANCE
54801	JOINT POWERS INSURANCE AUTH
54802	PROPERTY INSURANCE
54803	SPECIAL EVENT INSURANCE
54805	CLAIMS AND SETTLEMENTS
54806	FISCAL AGENT SERVICE CHARGE
54999	OTHER INDIRECT COSTS
55000	UTILITIES
55001	GASOLINE
55002	WATER/SEWER
55003	ELECTRICITY
55004	NATURAL GAS
55005	TELEPHONE
55999	OTHER UTILITY SERVICES

CITY of SIERRA MADRE
 FY 2011-2013
 CHART of ACCOUNTS
 OBJECT-EXPENDITURES

56000	CAPITAL OUTLAYS
56001	LAND
56002	BUILDING AND BLDG IMPROVEMTS
56003	OFFICE FURNISHINGS
56004	OFFICE EQUIPMENT
56005	HEAVY TOOLS AND EQUIPMENT
56006	AUTOMOTIVE EQUIPMENT
56007	HEAVY MOTORIZED EQUIPMENT
56008	BOOKS/REFERENCE/PERIODICALS
56009	EQUIPMENT
56010	IMPROVEMENTS O/T BUILDINGS
56011	WELLS, PUMPS, WATER DIST SYS
56012	COMPUTER SOFTWARE/DATABASES
56013	PARKS - PARK STRUCTURES
56100	DEPRECIATION
56200	DEFERRED MAINTENANCE
56999	OTHER CAPITAL OUTLAYS
58000	DEBT SERVICE
58001	PRINCIPAL - BONDS
58002	INTEREST EXPENSE - BONDS
58002	INTEREST EXPENSE - BONDS
58002	INTEREST EXPENSE - BONDS
58002	INTEREST EXPENSE - BONDS
58003	PRINCIPAL - NOTES PAYABLE
58004	INTEREST EXPENSE - NOTES
58005	PRINCIPAL - CAPITAL LEASE
58006	INTEREST EXPENSE - CAPITAL LEASE
58007	BUSINESS IMPROVEMENT LOANS
58007	AMORTIZATION
59000	OTHER FINANCING USES
59001	TRANSFERS OUT