

CITY OF SIERRA MADRE



1910's



Sierra Madre, Calif.

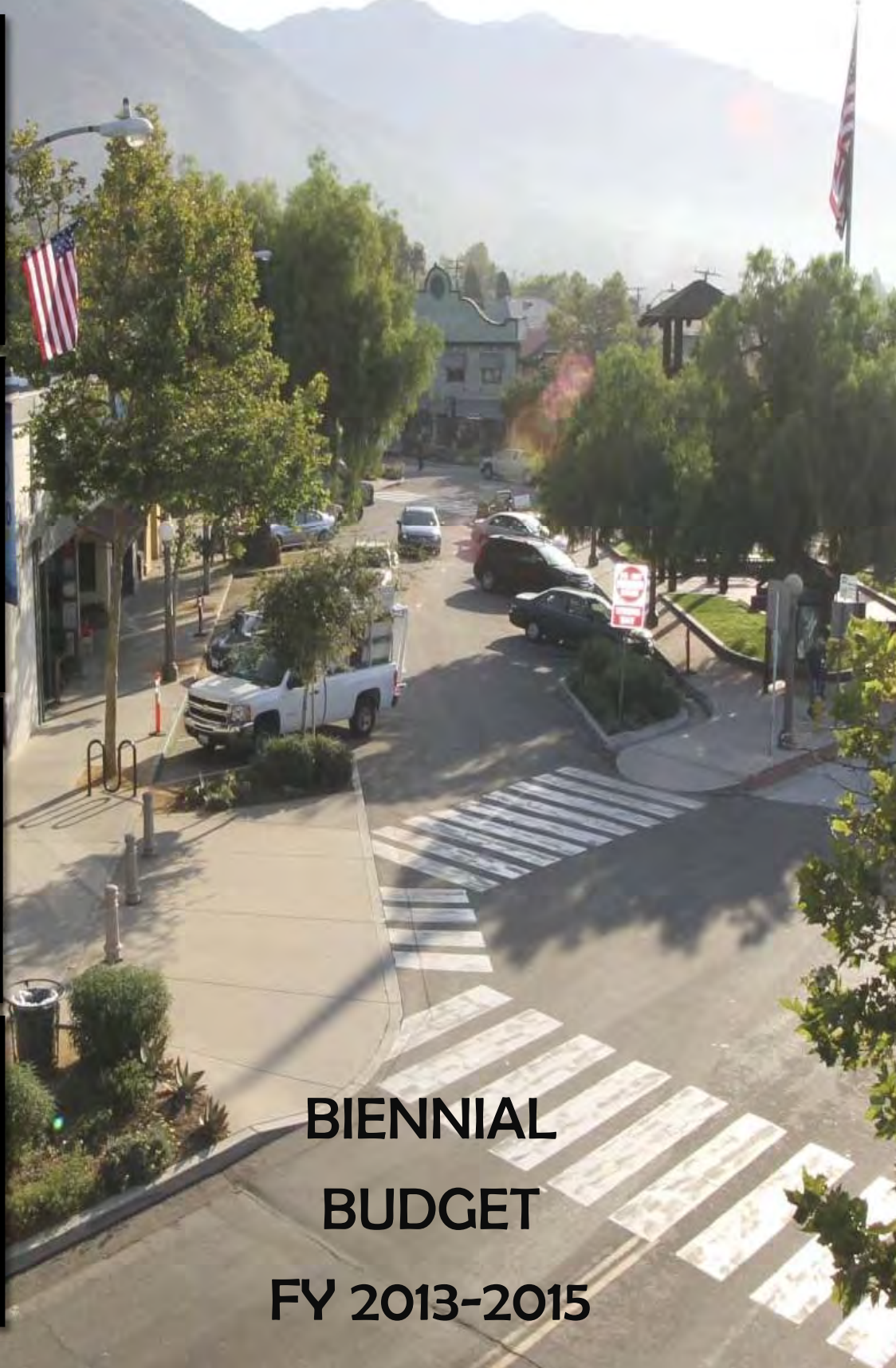
1940's



1970's



2010's



**BIENNIAL
BUDGET
FY 2013-2015**



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City of Sierra Madre, California

Village of the Foothills

Adopted Budget



July 1, 2013 – June 30, 2015

City of Sierra Madre
Successor Agency
Sierra Madre Public Financing Authority

City Council and Elected Officials

| | |
|----------------------------|--------------------------|
| <i>Nancy Walsh</i> | <i>Mayor</i> |
| <i>John Harabedian</i> | <i>Mayor Pro Tempore</i> |
| <i>John Capoccia</i> | <i>Council Member</i> |
| <i>Chris Koerber</i> | <i>Council Member</i> |
| <i>Josh Moran</i> | <i>Council Member</i> |
| <i>Nancy Shollenberger</i> | <i>City Clerk</i> |
| <i>Richard Mays</i> | <i>City Treasurer</i> |

Executive Management

| | |
|--------------------------|--------------------------------------|
| <i>Elaine Aguilar</i> | <i>City Manager</i> |
| <i>Theresa Highsmith</i> | <i>City Attorney</i> |
| <i>Karin Schnaider</i> | <i>Finance Director</i> |
| <i>Elisa Cox</i> | <i>Human Resources Director</i> |
| <i>Danny Castro</i> | <i>Development Services Director</i> |
| <i>Steve Heydorff</i> | <i>Fire Chief</i> |
| <i>Carolyn Thomas</i> | <i>Library Services Director</i> |
| <i>Larry Giannone</i> | <i>Police Chief</i> |
| <i>Bruce Inman</i> | <i>Public Works Director</i> |

California Society of Municipal Finance Officers

Certificate of Award

Excellence Award in Operating Budget Fiscal Year 2011-2012

Presented to the

City of Sierra Madre

For meeting the criteria established to achieve the Excellence Award in Operating Budget.

February 29, 2012





Scott Johnson
CSMFO President



Chu Thai, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting



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**CITY of SIERRA MADRE
CITYWIDE ORGANIZATIONAL CHART
FY 2013-2015**



City of Sierra Madre, California

Village of the Foothills



City Manager's Transmittal Letter FY 2013-2015



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OFFICE OF THE CITY MANAGER

FISCAL YEAR 2013-2015 BIENNIAL BUDGET TRANSMITTAL LETTER

Honorable City Council and Residents of Sierra Madre;

As City Manager, it is my honor to present the Proposed Biennial Budget for Fiscal Year 2013-2015, for all operations of the City. Over the past four years, there has been consistent Council and staff emphasis on budget monitoring and financial updates necessitated by the direct impact of the declining economy and the State's efforts to address its own fiscal crisis by raiding local government revenues. In spite of these challenges, the City Council, the public, and staff have worked together, focused on providing quality services, with limited resources, as efficiently as possible.

Reports regarding the City's financial condition have made frequent appearances on City Council agendas over the past 10 months, as staff has considered the next biennial budget cycle. Beginning in October 2012 to the close of the current fiscal year, the budget has been presented to City Council, Commissions, and Boards allowing for much needed dialog on financial priorities and policies.

The FY 2013-2015 biennial budget presented today represents almost three years of budget adjustments, realignments and downsizing in an effort to respond to the financial challenges the City has faced. Starting with the adoption of the July 1, 2011-June 30, 2012 budget, the General Fund reduced expenditures by almost \$900,000. This allowed for the Utility User Tax collection rate to remain at 10%. Then in January 2012, the State Legislature's AB1x26 was put into law and the City was faced with another \$400,000 in adjustments, a direct result of the Community Redevelopment Agency dissolution. All combined, the City was faced with the largest reorganization of staffing and services in more than a decade.

Balancing the FY 2013-2015 General Fund required the carryover of the projected surplus of June 30, 2013 into both fiscal years. The budget reflects a reduction of 10 full-time equivalents as compared to 2008; two of which are new as July 1, 2013. In addition, there are three (3) frozen full-time positions. Staff has made every attempt to insure that the staffing reductions do not result in highly visible and significant service level reductions to the public. However, while things appear to be "ok" from the majority of the public's perspective, there have been impacts. The most significant impacts are seen in the amount of time it takes to complete important, but non-emergency, non-vital tasks. In most instances, it is "behind the scenes" where the impacts are felt. The loss of staff has had consequences and setbacks in the departments. Over the last five years, the City services continue to be re-benchmarked and departments have had to revise priorities and expectations because of the lack of staff resources.

But not all of the impacts have been invisible to the public. One example is the last years contracting of Aquatics services. While the contracting saved the City more than \$150,000 annually and the pool was reopened to 12 months a year, the Aquatics programs and lessons changed. Another example is last year's reduction in the number of neighborhood watch and business watch programs.

At the April 4, 2013 Special City Council meeting, the City Council received a full report regarding the impacts of the staffing reductions and the delayed programs and projects. As a result, the City Council has authorized a reduction in "open" non-public safety counter hours.

- Non-safety office public open hours are 11 am to 5:30 pm Monday through Thursday.
- Non-safety office public closed hours are 7:30 am to 11 am Monday through Thursday and closed to the public every Friday.

The Budget as presented reflects the City Council's directions to date. It is a performance based budget and throughout the budget document, the City Council's goals and strategic objectives as developed at the April 2013 strategic planning retreat are highlighted.

The City Council's strategic goals for 2013-2016 are (not listed in priority order):

- Maintain and improve the City infrastructure
- Maintain financial stability and sustainability
- Attract, develop and retain quality staff
- Preserve our small town character with a vibrant downtown
- Make Sierra Madre an economically and environmentally sustainable community, especially regarding water

Budget Analysis

The budget format has not changed from previous years. It provides a general overview of how all City funds are being used. There are two major expenditure categories: "Personnel" which includes full and part-time salaries and all associated benefits; and "Non-personnel" or operational expenses. There is a significant amount of details within these two categories and the "line-item" details are available and can be provided. Included in the Budget document are detailed explanations of revenue and expenditure estimates, and assumptions, along with the identification of significant changes from the previous bi-annual budget.

- Total revenues, all funds combined (including General Fund and all Restricted funds) are estimated at \$20,010,926 for FY 2013-2014 and at \$20,563,990 for FY 2014-2015 (see Section 3 for details).
- Total expenditures, all funds combined (including General Fund and all Restricted funds) are estimated at \$21,613,942 for FY 2013-2014 and at \$22,118,486 for FY 2014-2015 (see Section 4 for details).

The following table summarizes the projected revenues and expenditures by Fund for FY 2012-2013 (Unaudited), FY 2013-2015 (proposed) and FY 2015-2017 (projected). The "deficits" shown

at the bottom of this chart reflect the use of restricted reserves that have been earmarked in prior years, for specific projects, particularly in the Capital Improvement Project (Section 6), for the Water, Sewer, and Internal Service funds.

Citywide Comparison of Revenues to Expenditures (in thousands):

| REVENUES | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Projected FY 2015- 2016 | Projected FY 2016- 2017 |
|--------------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| GENFD | 8,263 | 8,351 | 8,510 | 8,670 | 8,833 |
| SPECIAL REVENUES | 2,021 | 2,172 | 2,132 | 2,162 | 2,192 |
| INTERNAL SERVICES | 3,843 | 4,049 | 4,453 | 4,576 | 4,705 |
| WATER | 3,486 | 3,888 | 3,915 | 3,916 | 3,916 |
| SEWER | 724 | 727 | 727 | 727 | 727 |
| BUSINESS FUND | 208 | 216 | 216 | 217 | 218 |
| SUCCESSOR AGENCY | 608 | 608 | 612 | 621 | 630 |
| Grand Total | 19,153 | 20,011 | 20,565 | 20,889 | 21,221 |

| EXPENSES | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Projected FY 2015- 2016 | Projected FY 2016- 2017 |
|--------------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| GENFD | 7,052 | 7,654 | 7,980 | 8,068 | 8,200 |
| SPECIAL REVENUES | 2,822 | 3,107 | 2,893 | 2,933 | 2,973 |
| INTERNAL SERVICES | 3,865 | 4,400 | 4,531 | 4,598 | 4,666 |
| WATER | 3,739 | 4,160 | 4,497 | 4,564 | 4,632 |
| SEWER | 1,057 | 1,428 | 1,345 | 1,284 | 1,303 |
| BUSINESS FUND | 354 | 261 | 264 | 268 | 271 |
| SUCCESSOR AGENCY | 591 | 602 | 609 | 618 | 627 |
| Grand Total | 19,480 | 21,612 | 22,119 | 22,333 | 22,672 |

| | | | | | |
|------------------------------------------------|--------------|----------------|----------------|----------------|----------------|
| INCREASES/(DECREASES) OF NET ASSETS | (327) | (1,601) | (1,554) | (1,444) | (1,451) |
|------------------------------------------------|--------------|----------------|----------------|----------------|----------------|

*“deficits” shown at the bottom of this chart reflect the use of restricted reserves that have been earmarked in prior years, for specific projects, particularly in the Capital Improvement Project area, for the Water, Sewer, and Internal Service funds.

The chart below provides a one page summary of the City's General Fund revenues, expenditures and changes to net assets (or the City's surplus or deficit) for a three year time span. FY 2012-2013 provides the most current estimate of revenues and expenditures. The General Fund Budget for FY 2011-12 is estimated to end the year with a \$353,000 surplus in FY 2012-2013 that will be used to balance FY 2013-2015.

**General Fund Statement of Revenues,
Expenditures and Changes to Net Assets (in thousands)**

| | Projected FY 12-13 | Proposed FY 13-14 | Proposed FY 14-15 |
|----------------------------------------------|-----------------------|----------------------|----------------------|
| REVENUES | | | |
| Property Taxes | 3,428 | 3,514 | 3,602 |
| VLF-Property Tax Backfill | 907 | 916 | 929 |
| Utility User Taxes | 2,600 | 2,625 | 2,664 |
| Sales Tax | 197 | 199 | 201 |
| Franchise Fees | 308 | 340 | 345 |
| Other Revenue Sources | 4,251 | 4,271 | 4,371 |
| Total Revenues | 8,263 | 8,351 | 8,510 |
| EXPENDITURES | | | |
| Administration | 1,034 | 1,324 | 1,353 |
| Community Services | 254 | 257 | 272 |
| Development Services | 0 | 0 | 0 |
| Elected and Appointed | 308 | 379 | 335 |
| Fire | 799 | 909 | 938 |
| Library | 810 | 811 | 847 |
| Police | 3,492 | 3,617 | 3,858 |
| Public Works | 355 | 357 | 376 |
| Grand Total | 7,052 | 7,654 | 7,979 |
| Transfers, In/(Out) | (858) | (935) | (720) |
| Increase-(Decrease) to Net Assets | 353 | (238) | (189) |
| Carry Over for JPIA retro | (353) | 238 | 115 |
| Increase-(Decrease) to Net Assets | \$0 | \$0 | (\$74) |

Conclusion

Looking into FY 2013-2015, the City of Sierra Madre is seeing a gradual return to improving financial health. For the first time since the 2008 housing recession the City (and the County) are expecting the first full property tax increase of 2% or greater. Sales Tax and their related revenues are expected to have modest growth and will be returning to prerecession levels. The projections are expecting the first real consumer growth in Utility User Tax and Franchise Fees in more than five years.

But for all the growth in revenues, the structural deficit still exists as revenue growth does not keep pace with inflationary costs of personnel and services. The City budget reflects the priorities of the City Council, including the funding of the Other Post-Employment Benefits, pension costs, cost of living increases for non-Police Association full-time employees, funding the JPIA retrospective liability, and establishing deferred maintenance reserves. Add to these priorities, the City is faced with many costs outside the control the City; pension costs, health care costs and reform, insurance premiums, and construction costs will rise faster than incoming resources to fund these expenses.

Finally, it is important to make one last comment. The Budget reflects maintaining the UUT rate at 10%, and not increasing to the full 12% for FY 2013-2014. The UUT revenues are an important financial resource and the "increased revenues" have provided for maintaining and enhancing public safety services in the community. But the increased UUT revenues do not continue indefinitely. The UUT rate above the 6% amount will begin to decrease (or sunset) in Fiscal Year 2014-2015 to 10% and continue to decrease an additional 2% each fiscal year until it returns to 6%. Each 2% loss is estimated to be more than \$500,000; causing a compounded deficit of more than \$1.2 million by the end of FY 2016-2017, or almost 20% of the General Fund. See the discussion in Section 3.

Staff has presented a budget that will reflect the staffing levels and projects to best serve the citizens of Sierra Madre. As the next two year budget unfolds, staff will continue looking at identifying the areas of best efficiency with the greatest effectiveness to meet the challenges of balancing the budget.

Thank you,



Elaine I. Aguilar
City Manager



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City of Sierra Madre, California

Village of the Foothills



Total Budget Sheets, Representing Fund Balance FY 2013-2015



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CITY of SIERRA MADRE
 ESTIMATED FUND BALANCE
 BY FUND TYPE
 FY 2013-2015

| Fund Type | Estimated Fund Balance 06/30/2013 | Estimated Revenues FY 2013-2014 | Projected Expenditures FY 2013-2014 | Estimated Net Transfers In/(Out) | Estimated Fund Balance 06/30/2014 | Estimated Revenues FY 2014-2015 | Projected Expenditures FY 2014-2015 | Estimated Net Transfers In/(Out) | Estimated Fund Balance 06/30/2015 |
|----------------------------------|-----------------------------------|---------------------------------|-------------------------------------|----------------------------------|-----------------------------------|---------------------------------|-------------------------------------|----------------------------------|-----------------------------------|
| GENFD | 6,735,758 | 8,351,463 | 7,654,204 | -935,471 | 6,497,546 | 8,510,477 | 7,979,765 | -720,660 | 6,307,598 |
| CRA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRANTS | 142,078 | 0 | 0 | 0 | 142,078 | 0 | 0 | 0 | 142,078 |
| ASSESSMENTS | 170,298 | 82,162 | 94,561 | 16,653 | 174,552 | 83,148 | 95,983 | 16,783 | 178,500 |
| COPS FUND | 112,186 | 100,000 | 100,000 | 0 | 112,186 | 100,000 | 100,000 | 0 | 112,186 |
| DEVELOPMENT SERVICES | -295,479 | 512,435 | 918,973 | 338,538 | -363,479 | 464,465 | 847,074 | 314,609 | -431,479 |
| ENVIRONMENT FUND | 69,890 | 100,000 | 172,379 | 0 | -2,489 | 100,000 | 134,219 | 0 | -36,708 |
| FRIENDS OF THE LIBRARY DONATIONS | 0 | 60,000 | 55,000 | 0 | 5,000 | 60,000 | 55,000 | 0 | 10,000 |
| GAS TAX | 285,816 | 297,116 | 297,546 | 0 | 285,386 | 297,116 | 304,274 | 0 | 278,228 |
| LIBRARY GIFT AND MEMORIAL FUND | 92,798 | 65,000 | 65,000 | 0 | 92,798 | 65,000 | 65,000 | 0 | 92,798 |
| MEASURE R | 707,948 | 116,000 | 115,420 | 0 | 708,528 | 116,000 | 115,420 | 0 | 709,108 |
| PARAMEDIC | -523,868 | 279,609 | 726,099 | 446,490 | -523,868 | 281,895 | 736,478 | 454,583 | -523,868 |
| PROP A | 37,832 | 164,295 | 170,926 | 0 | 31,201 | 171,350 | 175,440 | 0 | 27,111 |
| PROP C | 100,352 | 126,716 | 127,441 | 0 | 99,627 | 126,716 | 128,595 | 0 | 97,748 |
| SENIOR DONATION FUND | 164,082 | 20,000 | 80,000 | 0 | 104,082 | 20,000 | 20,000 | 0 | 104,082 |
| OTHER SPECIAL REVENUE | 255,162 | 248,984 | 184,117 | -97,952 | 222,077 | 246,090 | 115,550 | -99,911 | 252,706 |
| INTERNAL SERVICES | 3,428,952 | 4,048,710 | 4,399,927 | 176,011 | 3,253,746 | 4,452,516 | 4,531,305 | -23,989 | 3,150,968 |
| WATER | 1,811,566 | 3,887,586 | 4,160,436 | 0 | 1,538,717 | 3,914,917 | 4,496,614 | 0 | 957,020 |
| SEWER | 1,506,518 | 726,500 | 1,428,342 | 7,336 | 812,012 | 726,500 | 1,344,567 | 7,336 | 201,281 |
| BUSINESS FUND | 27,859 | 216,000 | 261,453 | 48,395 | 30,801 | 216,000 | 264,407 | 51,249 | 33,643 |
| SUCCESSOR AGENCY | 0 | 608,350 | 602,118 | 0 | 6,232 | 611,800 | 608,795 | 0 | 9,237 |
| Grand Total | \$ 14,829,749 | \$ 20,010,926 | \$ 21,613,942 | \$ - | \$ 13,226,733 | \$ 20,563,990 | \$ 22,118,486 | \$ - | \$ 11,672,237 |



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City of Sierra Madre, California

Village of the Foothills



City Overview FY 2013-2015



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C I T Y O F S I E R R A M A D R E
S T R A T E G I C P L A N

April 4, 2013
(held biannually)

MISSION STATEMENT

The City of Sierra Madre provides quality, cost-effective public services that preserve the small town character and enhance the health, safety and welfare of the community.

VISION STATEMENT

The All -America City of Sierra Madre will be recognized as a thriving, civically engaged community that honors its past, lives in the present and plans for the future.

CORE VALUES

not in priority order

The City of Sierra Madre values . . .

- ♦ *efficiency and effectiveness*
- ♦ *honesty and integrity*
- ♦ *financial accountability*
 - ♦ *teamwork*
- ♦ *community participation*
- ♦ *small town character*

THREE-YEAR GOALS

2012-2015 - not in priority order

Maintain and improve the City infrastructure

Maintain financial stability and sustainability

Attract, develop and retain quality staff

Preserve our small town character with a vibrant downtown

Make Sierra Madre an economically and environmentally sustainable community, especially regarding water



City Overview

Council-Manager Form of Government

Under the council-manager form of government, the elected governing body, City Council, is responsible for establishing policy, passing local ordinances, voting appropriations, and developing an overall vision for the City of Sierra Madre. Under such a government, the Mayor performs primarily ceremonial duties and is the presiding officer of the City Council. Selection of the Mayor and Mayor Pro-Tem is done annually in April through a Council nomination and vote.

The City Council then appoints a City Manager to oversee the daily operations of the government and implement the policies established by the governing body. The City Manager serves the governing body, often with an employment agreement or contract that specifies his or her duties and responsibilities.

A City Manager can be seen as a similar role to that of corporate chief executive officer (CEO) in providing professional management to an organization. Council-manager government is much like a publicly-traded corporation. In a corporation, the board of directors appoints a CEO, makes major decisions and wields representative power on behalf of shareholders. In council-manager government, the city council appoints a city manager, makes major decisions, and wields representative power on behalf of the citizens.

The Budget Process

The City of Sierra Madre budgets on a biennial basis. The next two year budget cycle begins on July 1, 2013 and ends on June 20, 2015. On September 25, 2012, staff presented the budget preparation process and schedule. Normally, the budget process would begin in early 2013 spring and conclude in June. It was recommended that the budget process begin much earlier than usual to achieve as much Council, Commission and community input as possible.

The four-phase process that was approved by the City Council is:

Phase I was an "All Commissions/Boards & City Council Budget Study Session," which was held on October 22, 2013. At this Special Meeting of the City Council and Commissions, staff provided information regarding the City's current and projected financial position. This was a big picture, general overview of the City's finances, current expenditure trends, and market increases that affected the City's ability to remain in balance while providing City services. The most significant challenge for staff, City Council and Commissions is that revenue increases for the last four years have increased less than 1% year-over-year; however, personnel and non-personnel costs have been increasing 3-5% year-over-year. This has resulted in a constant re-benchmarking of service levels so remain in balance with incoming revenues.



CITY of SIERRA MADRE CITY OVERVIEW FY 2013-2015

Phase II was an opportunity for each of the Commissions and Boards to present their budget priorities, and for the Council to provide direction regarding major budget policy issues. This occurred at the December 11, 2012 City Council meeting. In addition to receiving input from the Commissions/Boards, the City Council provided the following policy direction:

- To begin funding the JPIA aggregate retrospective balance for liability and workers' compensation, \$2.6 million liability
- To continue current allocations for deferred maintenance; fleet fund, facilities fund, administration, and information technology
- To reallocate approximately \$300,000 in internal service funds, because of the loss of the CRA
- To evaluate proposed capital improvement projects and purposes with the objective of funding maintenance projects that will have long term savings on operations
- To continue current funding of the City's Other Post-Employment Benefit (OPEB) liability.
- To identify resources for a cost of living increase for non-Police Associations employees.
- To continue to assess alternatives to reduce staffing through attrition.

Phase III was the actual budget preparation. Following the October 22, 2012 City Council meeting, the City Manager, working with Department Heads, discussed the proposed services in the upcoming budget cycle based upon the Councils' policy direction. During Phase III, Department Heads worked with their Commission or Boards to review and provide additional input into the department's budget proposal.

In addition to the above priorities, staff received City Council approval for:

1. Proposed staffing levels
2. Internal Service Fund Cost Allocation policy and rates used in the FY 2013-2015 biennial;
3. Authorization to reduce the "open to the public" hours for non-public safety offices, in order to efficiently operate with the proposed staffing levels.
4. Authorization to pursue non-monetary recruitment and retention strategies

The first public hearing was held May 14, 2013. This initiated Phase IV of the budget preparation process. The City Council adopted the City's GANN limit appropriations and fee schedule; thus approving the estimated revenue assumptions used in the biennial budget. In addition, the City Council discussed and approved the Capital Improvement Projects and Purchases included in the FY 2013-2015 budget.

At the direction of the City Council, staff completed the full draft of the FY 2013-2015 Proposed budget and posted it to the City's website allowing for public to review. The first full draft and department presentations were considered at the May 28, 2013 regular City Council meeting. During these meetings, the Council conducted the public hearings, considered individual department budgets, made their final modifications to adopt the FY 2013-2015 Biennial Budget.



Budgetary Control

The City Council is required to adopt an annual budget by June 30, prior to the beginning of the biennial budget cycle. The budgets are adopted on a basis that does not differ materially from Generally Accepted Accounting Principles (GAAP). An appropriated annual budget is legally adopted for the General and Special Revenue Governmental Funds. Annual appropriated budgets are not adopted for Debt Service Funds because bond indentures are used as the method for adequate budgetary control.

Capital Projects Funds do not have annual appropriated budgets. Instead, control over projects is maintained by means of a project-length capital improvement budget. This project-length budget authorizes total expenditures over the duration of a construction project, rather than year by year. Additionally, planned expenditures for the capital projects and purchases for the current budget cycle are reflected within the operating budgets of the appropriate fund whose resources are used to fund the project.

The City Manager maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is the department level and within a single fund. The City Manager may authorize transfers of appropriations within a department so long as it is within a single fund. A department head may move funds within a single fund between divisions and categories (personnel and non-personnel) without City Manager approval. For budgeting purposes, the General Fund is composed of several departments while all other budgeted funds are each considered to be a single department. Supplemental appropriations during the year must be approved by the City Council. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted (see Budget Amendment Procedures).

The City uses an "encumbrance system". Under this procedure, commitments such as purchase orders and contracts at year-end are recorded as reserved fund balance. In order to be an encumbered appropriation there must be either an approved purchase order or contract in force as of June 30. All unencumbered appropriations lapse at fiscal year-end.

Budget Amendment Procedures

The City's operating budget may be amended by three methods:

1. Purchase order carryovers
2. Administrative carryovers approved by the City Manager
3. City Council action.

Under all instances where appropriations are increased, funds must be available to match the request.



Purchase Order Carryovers

At the end of each fiscal year, the Finance Department reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year. When a purchase order is “carried forward”, a department’s budget appropriation increases in the new fiscal year by the amount of the purchase order. This carry forward represents unspent budget from the previous fiscal year.

Administrative Carryovers

At the end of each fiscal year, the Finance Department requests that each department review its budget for items or programs for which any planned expenditure is pending. This may include a project, which has been initiated, or an item ordered but not completed or received. Administrative carryover requests are reviewed by the Finance Director to determine the merit of the request and to ensure funding is available. A recommendation is made to the City Manager on the carryover request; the City Manager then determines which requests are appropriate and authorizes the administrative carryover request. The approved carryover request increases the department’s budget appropriation in the new fiscal year.

City Council Action

Throughout the year, the City Council considers departmental requests for additional appropriations to fund activities not included in the adopted budget.

Fund Balance Policy (GASB 54)

The City Council has adopted Fund Balance Policy which establishes the procedures for reporting fund balance in the City of Sierra Madre and Sierra Madre Successor Agency (former CRA) financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy took effect for financial reports for fiscal year ending June 30, 2011.

Financial Structure and Operations

The City’s accounting system is organized and operated on a “fund basis” with each fund distinct and self-balancing. A fund is “an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created”. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions or limitations. The City’s annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP).



CITY of SIERRA MADRE CITY OVERVIEW FY 2013-2015

The City provides a full range of services to its citizens. These include: police, fire, emergency medical, street construction and maintenance, water and sewer utility, parks, recreational, cultural and social, planning, building and safety, economic development, environmental and general administrative services.

Services are categorized into a departmental structure to afford similarity in service provided. Departments may receive funding from one or more funds. Through the budget process and ongoing activity, the City Council oversees the operation of the City and sets forth community priorities and policies to be implemented by the City Manager. The City Manager directs the departments in the administration of City programs and service delivery. The City Manager establishes administrative policy in areas under his/her purview.

To monitor and evaluate departmental effectiveness, a project performance measurement program has been initiated. Under this program, each department sets forth the projects and programs to be undertaken during the fiscal year. Projects and programs may be short-term, (with a specific completion date), or be ongoing programs. Each department's performance measurement (listed within each department: Section 4) directly ties city services and personnel to meeting one or more of the City Council's Strategic Goals. These performance measures will be reviewed as part of the City's mid-year and end-of year reviews to the City Council.

Measurement Focus and Basis of Accounting

The City of Sierra Madre's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). Governmental (General, Special Revenue, Debt Service and Capital Projects) Fund Types and Expendable Trust Funds are accounted for on a "current financial resources" measurement focus.

The modified accrual basis of accounting is followed by the Governmental and Expendable Trusts. Under the modified accrual basis of accounting, revenues are susceptible to accrual when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Accordingly, only current assets and current liabilities are included on their balance sheets. The reported fund balance provides an indication of available, spendable resources. Operating statements for Governmental Fund Types and Expendable Trust Funds report increases (revenues) and decreases (expenditures) in available spendable resources. Expenditures, other than interest on long-term debt, are recorded when a current liability is incurred. Liabilities are considered current when they are normally expected to be liquidated with expendable available financial resources.

The Proprietary (Enterprise and Internal Service) Funds are accounted for on an "economic resources" measurement focus. The Proprietary, Nonexpendable Trust, and Pension Trust Funds are accounted for using the accrual basis of accounting. Revenues or contributions are recognized when they are earned or due and expenses or benefits paid are recorded when the related liability is incurred. Accordingly, all assets and liabilities



**CITY of SIERRA MADRE
CITY OVERVIEW
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are included on the balance sheet, and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for Proprietary Funds report increases (revenues) and decreases (expenses) in total economic net worth.

In accordance with GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Government Entities That Use Proprietary Fund Accounting, the City applies all GASB pronouncements currently in effect as well as Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, as long as they do not conflict with GASB pronouncements. The City applies FASB Statement No. 71 to its enterprise activity. Under FASB Statement No. 71, certain revenues and costs are deferred (under the regulation of City Council) as necessary to match revenues with related expenses.

Recognition

The Administrative Services department would like to acknowledge the enormous amount of work that city management staff put into this budget book. We appreciate and recognize their dedication and experience; and thank them for their unyielding support and assistance.



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City of Sierra Madre, California

Village of the Foothills



City Facts, Statistics and Maps FY 2013-2015



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CITY FACTS, STATISTICS and MAPS

Population Estimates 2001-2013, with 2000 & 2010 Census Counts

| YEAR | 4/1/2000 | 1/1/2001 | 1/1/2002 | 1/1/2003 | 1/1/2004 | 1/1/2005 | 1/1/2006 | 1/1/2007 |
|--------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Sierra Madre | 10,578 | 10,662 | 10,786 | 10,872 | 10,932 | 10,939 | 10,820 | 10,785 |
| | | 1/1/2008 | 1/1/2009 | 4/1/2010 | 1/1/2011 | 1/1/2012 | 1/1/2013 | |
| | | 10,881 | 10,881 | 10,917 | 10,940 | 10,967 | 11,021 | |

Source:

State of California, Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2001-2010, with 2000 & 2010 Census Counts. Sacramento, California, November 2012; Years 2011-2013 from GANN limit population calculation

Recreation and City Events

The City conducts its recreational programs at its six parks, an aquatics center, Community Recreation Center, Youth Activity Center and Hart Park House - Senior Center. The City also provides cultural and historical awareness through the Lizzie's Trail Inn Museum, Richardson Historical House and the Sierra Madre Public Library's Local History Collection. Bailey Canyon Wilderness Area allows individuals to escape the City life without traveling long distances. A complete listing of City facilities is included at the end of this narrative. The City provides a wide variety of recreational opportunities for children, teenagers, and senior citizens. Numerous special events are sponsored by the City and community organizations throughout the year, including:

- 4th of July Parade and Festivities (July)
- Chamber of Commerce's Holiday Event (November)
- Chamber of Commerce's Wistaria Festival (March)
- Community Excursions (all ages; all year)
- Farmers Market (Wednesdays)
- Friends of the Library Art Fair (May)
- Friends of the Library Wine and Cuisine Fund Raiser (February)
- Halloween Happenings (October)
- Huck Finn Campout and Fishing Derby (April)
- Mt. Wilson Trail Race (May)
- Oktoberfest Golf and Tennis Youth Fund Raiser (October)
- Rose Float Decorating (all year)
- Movies in the Park (May/June)
- Summer Concerts in the Park (July-August)
- Youth and Adult Sports Leagues (all ages; all year)

These events could not take place without the thousands of volunteer hours provided by local residents, schools, churches and civic organizations, including Chamber of Commerce, Civic Club, Kiwanis, Rotary, Rose Float Association, and Woman's Club. To learn more about volunteering in our community contact the Secretary of Service and Volunteering at City Hall, (626) 355-7135.



Parks & Wilderness Areas

Memorial Park

222 W, Sierra Madre Blvd.
Sierra Madre, California 90124



Milton & Harriet Goldberg Recreation Area

171 S. Sunnyside Ave.
Sierra Madre, California 91024

Bailey Canyon Wilderness Park

451 West Carter Avenue,
Sierra Madre, CA 91024



Mount Wilson Trail Park

189 East Mira Monte Avenue,
Sierra Madre, CA 91024

Lizzie's Trail Inn Museum

189 E. Mira Monte Ave
Sierra Madre, CA 91024

Sierra Vista Park

611 East Sierra Madre Blvd,
Sierra Madre, CA 91024

Richardson Historical House

189 E. Mira Monte Ave
Sierra Madre, CA 91024

Rose Float Building

621 E. Sierra Madre Blvd.
Sierra Madre, CA 91024





City Facilities

City Hall

232 W. Sierra Madre Blvd.
Sierra Madre, CA 91024

Community Recreation Center

611 E. Sierra Madre Blvd.
Sierra Madre, CA 91024

Police and Fire Station

242 W. Sierra Madre Blvd.
Sierra Madre, CA 91024

Aquatic Center

611 E. Sierra Madre Blvd.
Sierra Madre, CA 91024

Public Works Facilities

621 Sierra Madre Blvd.
Sierra Madre, CA 91024

Youth Activity Center

611 E. Sierra Madre Blvd.
Sierra Madre, CA 91024

Public Library

440 W. Sierra Madre Blvd.
Sierra Madre, CA 91024

Hart Park House - Senior Center

222 West Sierra Madre Blvd,
Sierra Madre, CA 91024





Education

Public and private schools within Sierra Madre provide education for children from preschool through high school. The City of Sierra Madre is served by the Pasadena Unified School District (PUSD), which also serves the adjacent City of Pasadena, California. Within the City, there is one public elementary and middle school, Sierra Madre Elementary School, which is housed on two campuses overseen by PUSD. The public high school for Sierra Madre Residents is located in the City of Pasadena, California. The City is home to several private schools, including: three preschools, three K-8 institutions, and one high school.

In the surrounding community, the following post high school educational opportunities exist (within a 20 mile radius of the City of Sierra Madre). Sierra Madre City College is a local community group and does not provide post high school education.

Community Colleges:

- Citrus College
- Mount San Antonio College
- Mt. Sierra College
- Pasadena City College
- Rio Hondo College
- Santa Monica City College

Four-year Universities:

Private:

- Azusa Pacific
- California Institute of the Arts
- Claremont Colleges
- Fullerton Theological Seminary
- Occidental College
- University of La Verne
- University of Southern California
- Cal Tech

Public:

- University of California, Los Angeles
- California State University at Los Angeles;
- California State Polytechnic University, Pomona
- California State University, Long Beach
- Extension programs of various other public and private colleges and universities



**CITY of SIERRA MADRE
CITY FACTS, STATISTICS and MAPS
FY 2013-2015**

| Statistical Profile | |
|---------------------------------------------------------------------------------------------------|--------------------------|
| Date of Incorporation as a City | 2/2/1907 |
| Form of Government | Council/ City Manager |
| Number of Employees (excluding elected officials, per FY 2013-2014 Budget) | 63 |
| Elected Officials | 7 |
| Land Area in Square Miles | 3.06 |
| Population (based on 2010 census) | 10,917 |
| City of Sierra Madre facilities and services | |
| Miles of streets | 35 |
| Library branches (not provided through LA County) | 1 |
| Parks | 6 |
| Open Space Acreage | 249 |
| Swimming Pools | 1 |
| Tennis Courts | 4 |
| Playgrounds | 3 |
| Softball/baseball Fields | 3 |
| Multi-purpose Fields | 2 |
| Senior Center | 1 |
| Fire Protection - Sierra Madre Fire Department | |
| Number of Stations | 1 |
| Police Protection - Sierra Madre Police Department | |
| Number of Stations and Substations | 1 |
| Sewage System | |
| Miles of sanitary sewers | 31.75 |
| Water System | |
| Number of fire hydrants | 550 |
| Daily average consumption in gallons per household | ~450 |
| Education - Pasadena Unified School District | |
| 351 South Hudson Avenue Pasadena, California 91109 - Phone: (626) 396-3600 Email: pusd@pusd.us | |



City of Sierra Madre, California

Village of the Foothills



Investment Policy FY 2013-2015



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INVESTMENT POLICY

PURPOSE

This statement is intended to provide a guideline for the prudent investment of temporary idle cash, trust funds, and restricted monies and to outline a policy for maximizing the efficiency of the cash management system. The ultimate investment goal is the protection of cash investments or principal.

SCOPE

This investment policy applies to activities of the City of Sierra Madre, the Successor Agency of the City of Sierra Madre and the Sierra Madre Public Financing Authority of the City of Sierra Madre. This policy applies to the cash management and investing activities of all funds, including the following: General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Internal Service Funds, Proprietary Funds, Trust and Agency Funds, and any other funds that may be created from time to time.

For purposes of this policy, City shall mean: the City of Sierra Madre, the Successor Agency of the City of Sierra Madre, and the Sierra Madre Public Financing Authority of the City of Sierra Madre; and other component units that the City may establish from time to time.

This policy applies to all investments of the city except:

- Assets held in retirement trust by the California Public Retirement System (CalPERS). The investment of long-term retirement assets is covered by the contract between the City and CalPERS;
- Assets held in trust on behalf of employees in an IRS Section 457 deferred compensation plan with APPLE. Employees may self direct the investments held on their behalf among the variety of investment options available under the City's contract with APPLE;
- Assets held in trust for the sole purpose of retiring debt. Such assets are separately governed by the bond and related trust agreements; and
- Assets held by CJPIA, an insurance joint powers authority (JPA) of which the City is a member. The investment of the City's share of assets held by the JPA is governed by the contract for participation in the JPA.

Pooling of Funds

This policy applies to all investments of the City, except for cash in restricted accounts. The City, Agency, and Authority will each individually consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated among the funds based upon each fund's participation in the investment pool and in accordance with Generally Accepted Accounting Principles (GAAP).



The City, Agency, and Authority are unique governmental units. Thus, under California law, the City, Agency, and Authority must each maintain separate bank accounts and own their own investments. This restriction does not prohibit each government unit from participating in pooled accounts managed by another governmental agency such as the City of Sierra Madre, the County of Los Angeles, or the State of California. Each unique governmental unit, however, must have a separate account in any local government pools in which the unit participates.

GENERAL OBJECTIVES

The cash management system of the City of Sierra Madre is designed to accurately monitor and forecast expenditures and revenues, thus insuring the investment of idle funds to the fullest extent possible. Attempts to obtain highest interest yields possible are a statement of fact as long as investments meet the criteria required for safety and liquidity. Investments decisions are made based upon the following criteria, and in the order specified:

1. **Safety:** It is the primary duty and responsibility of the City Treasurer to protect, preserve, and maintain cash and investments placed in the City's Treasury on behalf of the citizens of the community. No investment should be made, or held, that would, at the time of the investment decision, lead a prudent investor to anticipate the loss of principal based upon the nature, timing, or extent of the investment. Regardless of the safety of an investment, no City funds will be invested in any instrument that is not allowable under the California Government Code. The objective of the safety of assets is to mitigate both credit risk and interest rate risk.

Credit Risk: The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities;
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business; and
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Interest Rate Risk: The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and
- Investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools.

2. **Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). An adequate percentage of the portfolio should be maintained in cash and liquid short-term securities that can be converted to cash, if necessary, to meet disbursement requirements. Since all cash requirements cannot be anticipated, investment in securities with active secondary or resale markets is recommended. Emphasis should be on marketable securities with low sensitivity to market risk. A portion of the portfolio also may be placed in money market, mutual funds, or local government investment pools, which offer same-day liquidity for short-term funds.



Revenue projections for a rolling six-month period shall be maintained.

Investments shall not be made that will jeopardize the City's ability to meet the projected cash needs within the upcoming six months.

3. Yield: Yield should become a consideration only after the basic requirements of safety and liquidity have been met. Prior to investing idle funds, the City shall search for investments that are allowable under the California Government code that meet the above criteria for safety and liquidity. The City Treasurer shall select investments (from those investments that meet the criteria of safety and liquidity) that yield the highest return on investment.

4. Pooled Investment Portfolio Interest Earnings Allocation Policy.

a) **Policy**: It shall be the policy of the City to allocate pooled investment portfolio interest earnings (Interest Income) in a manner that best serves the interests of the City consistent with applicable laws, ordinances, bond covenants and contractual commitments.

All funds with an average monthly cash balance of \$10,000 in a given quarter will be considered having a "claim on cash" in the City's LOCAL AGENCY INVESTMENT FUND Pooled Investment Fund. Federal agencies and other granting agencies that require interest income do not have a minimum balance requirement. For funds that have cash in specific investment portfolios separate from LAIF, the interest earnings will remain with these funds and will not be part of the interest allocation.

b) **Interest Earnings Distribution**: Interest Earnings will be distributed quarterly in arrears proportionate to all eligible interest earning funds average cash balance for the previous quarter compared with the total "claim on cash" balances of all eligible interest earning funds in the pooled investment portfolio. As a result, unless where legally or contractually obligated, funds with an average total cash of less than \$10,000 including negative cash funds, will not be considered in the calculation interest earnings allocation. The Finance Director or his/her designee shall be responsible for budget preparation and execution of the quarterly Interest Earnings allocation and distribution.

c) **Management Fees**: To support the costs of managing the City's pooled investment portfolio, the Finance Director may charge a management fee to funds participating in the investment pool. Such percentage would be calculated annually so as to fully recover all costs relating to pooled investment operations including staff time, safekeeping, analysis tools, subscriptions and other costs. This amount is charged as a cost allocation to all funds regardless to their "claim on cash" and is collected in the Internal Services Fund-Administration.

For management fees directly charged by LOCAL AGENCY INVESTMENT FUND or other outside investments, the costs will be deducted from the Interest Earnings prior to any allocation. In the event that the costs exceed the earnings for a given quarter, a negative allocation will be distributed proportionate to an eligible interest earning funds' "claim on cash".

STANDARD OF CARE



**CITY of SIERRA MADRE
INVESTMENT POLICY
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Prudence: The standard of prudence to be used by all investment officials shall be the "prudent investor" standard as set forth in the California Government Code, Section 53600.3, which states, in part:

"... When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity of the Agency. . ."

The prudent investor standard shall be applied in the context of managing the overall portfolio of the City and its component units.

Ethics and Conflict of Interest: Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal/financial investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

Delegation of Authority: The authority to manage and operate the investment program is granted to the City Treasurer pursuant to the California Government Code, Section number 53608. Individuals authorized to execute investment transactions are restricted to those authorized to sign warrants or checks.

Criteria for Selecting Investments: Since the City of Sierra Madre administers its investments under the "prudent investor rule" it affords the City a broad spectrum of investment opportunities as long as the investments are deemed prudent and allowed under current legislation of the State of California. The criteria used for selecting investments are safety, liquidity, and yield, as described above. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

SAFEKEEPING AND CUSTODY

Authorized Financial Dealers and Institutions: Prior to purchasing or depositing securities in custody, a list of authorized financial dealers and institutions will be prepared (and then maintained) of institutions authorized to provide investment and custodial services. In addition, a list also will be prepared (and then maintained) of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:



**CITY of SIERRA MADRE
INVESTMENT POLICY
FY 2013-2015**

Audited financial statements;

- Proof of National Association of Securities Dealers (NASD) certification;
- Proof of state registration;
- Completed broker/dealer questionnaire;
- Certification of having read and understood and agreeing to comply with this investment policy; and
- Dealers must have an office in the State of California.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the City Treasurer or the Finance Director.

Internal Controls: The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss from unauthorized use or disposition. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Director of Finance shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion;
- Separation of transaction authority from accounting and record keeping;
- Custodial safekeeping;
- Avoidance of physical delivery of securities;
- Clear delegation of authority to subordinate staff members;
- Written confirmation of transactions for investments and wire transfers; and
- Development of a wire transfer agreement with the lead bank and third-party custodian.

The Director of Finance shall assign duties related to cash and investment functions that prevent and detect any unauthorized use or disposition of City assets. The function of initiating, authorizing, recording, and reconciling transactions shall, to the extent possible, be handled by separate individuals. If separation of duties is not possible due to staffing limitations or vacancies, compensating controls shall be put in place to prevent and detect any unauthorized use or disposition of City Assets. The current internal control structure provides for segregation of incompatible duties.

While no internal control system, however elaborate, can guarantee absolute assurance that the City's assets are safeguarded, it is the intent of the City's internal control system to provide



reasonable assurance that management of the investment functions meets the City's objectives. The City's independent auditor shall review these internal controls annually.

Delivery vs. Payment: All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. A third-party custodian as evidenced by safekeeping receipts will hold securities.

SUITABLE AND AUTHORIZED INVESTMENTS

The California Government Code, Section No. 53601 authorizes specific investments and circumstances. It also prohibits certain investments. For the Fiscal year 2013-2015, the City of Sierra Madre is limiting its investments to the following types of investments:

A. State and Local Government Investment Pools

1. Local Agency Investment Fund (LAIF): The State of California allows local agencies to deposit funds for investment in the State's Treasury pool. There is no minimum investment period. The minimum transaction is \$5,000, with multiples of \$1,000 above that. The maximum balance that any agency may invest in LOCAL AGENCY INVESTMENT FUND is \$40,000,000. Any investment with LOCAL AGENCY INVESTMENT FUND must comply with self imposed restrictions, such as those specified in this Investment Policy. The City is limited to a maximum of ten transactions per month. LOCAL AGENCY INVESTMENT FUND offers high liquidity since deposits can be converted to cash in twenty-four hours and no interest is lost. All interest is distributed to those agencies participating on a proportionate share basis determined by the amounts deposited and the length of time they are deposited. Interest is paid quarterly.

The interest rates are fairly high because of pooling the State's surplus cash with the participating cities' and agencies' surplus cash deposits. This creates a multi-billion dollar money pool and allows for diversified investments. In a market with increasing interest rates, the City may do better than LOCAL AGENCY INVESTMENT FUND by directly investing in securities, but in times of declining interest rates, LOCAL AGENCY INVESTMENT FUND yields are generally higher.

2. Los Angeles County Investment Pool (LACIP): The County of Los Angeles allows local agencies to deposit funds for investment into its treasury pool. There is no minimum investment period and the minimum transaction is \$1,000, in multiples of \$1,000 thereafter. The pool has a maximum balance of \$5,000,000 for any agency. However, any investment with LACIP must comply with other self-imposed restrictions as specified in this Investment Policy. There is no limit to the number of transactions the City can execute per month. It offers high liquidity because deposits can be converted to cash within twenty-four hours with no penalty for withdrawal. All interest is distributed to those agencies participating on a proportionate share basis determined by the amounts deposited and the length of time they are deposited. Interest is paid monthly in arrears.

The interest rates are fairly high because of pooling the county's surplus cash with the participating cities', agencies, and special districts' surplus cash deposits. This creates a multi-billion dollar money pool and allows for diversified investments. In a high interest rate market, the City does better than LACIP, but in times of low interest rates, LACIP yields are higher.



**CITY of SIERRA MADRE
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- B. **Certificates of Deposit**: Time deposits of a bank or savings and loan. They are purchased in various denominations with maturities ranging from 30 to 360 days. The interest is calculated on a 360-day basis and is payable monthly. Certificates of deposit must be rated at the highest tier by a nationally recognized rating agency.
- C. **Passbook Savings Account**: A certificate of deposit issued in any amount for a non-specified amount of time. Interest rates are much lower than those of CD's, but the savings account allows flexibility. Funds can be deposited and withdrawn according to daily needs. The account must be with a bank with FDIC coverage. The bank must certify that amounts not covered by FDIC insurance are fully collateralized as required under California law.
- D. **Interest Bearing Checking Accounts**: A checking account, which receives revenues and pays disbursements. Interest earned can be paid to the local jurisdictions on a regular basis or left in the account to offset the fees for ~ monthly bank services. The account must be with a bank with FDIC coverage. The bank must certify that amounts not covered by FDIC insurance are fully collateralized as required under California law.
- E. **U.S. Government Obligations**: U.S. government agency obligations and U.S. government instrumentality obligations that have a liquid market with a readily determinable market value.
- F. **Money Market Mutual Funds**: Money market mutual funds that are regulated by the Securities and Exchange Commission and whose portfolio consists solely of allowable investments under this policy and whose portfolio consist solely of dollar-denominated securities.

PROHIBITED INVESTMENTS

Any investment type not specifically identified above is considered a prohibited investment type under this policy. Under no circumstances shall the City invest in the following investment types:

- A. **Illegal Investments**: Investments prohibited under Section 53600 of the California Government Code, including, but not limited to stocks, mortgage backed securities and derivatives;
- B. **Repurchase or Reverse Repurchase Agreements**: The purchase or sale of an investment under an agreement to re-sell or re-purchase the investment from the counterparty at a later date;
- C. **Securities Lending Agreements**: Lending and borrowing of securities owned by one investor to another investor. Such arrangements are generally entered into when a party needs a specific type of security in a portfolio to meet legal or contractual obligations;
- D. **Obligations of State or Local Governments**: Any obligation of a domestic government (state or local governments, special districts or public authorities) that is not the United States Treasury, a U.S. government agency or U.S. government instrumentality;
- E. **Obligation of Foreign Governments/Organizations**: Any obligation issued by a government or organization outside of the United States;



- F. **Unallowable Money Market Mutual Funds:** Money market mutual funds that invest in items that are not specifically allowable under this policy, or are not regulated by the SEC, or whose portfolio does not consist solely of dollar denominated securities;
- G. **Corporate Stocks, Bonds, or Commercial Paper (Other than Bank CDs):** Any equity interest in an organization, corporate obligation, or other evidence of debt with any domestic or foreign corporation.
- H. **Unallowable Certificates of Deposit:** Bank Certificates of Deposit that have not been rated or are not rated at the highest tier by a nationally recognized rating agency (such as Moody's or Standards and Poor's);
- I. **Unallowable Bank Deposits:** Bank deposits with banks outside of the State of California, or with banks that do not comply with the California Government Code restrictions for accepting deposits of public monies.

INVESTMENT PARAMETERS

Diversification: The investment portfolio shall be diversified by:

- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities, and state and local investment pools);
- Limiting investment in securities that have higher credit risks;
- Investing in securities with varying maturities; and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs) to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

To that end, no more than 10% of the portfolio may be invested with a single issuer, other than the U.S. Treasury. This restriction does not apply to LGIPs with diversified portfolios, such as LOCAL AGENCY INVESTMENT FUND and LACIP.

Maximum Maturities: To the extent possible, the City shall 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 (5) years from the date of original issue or in accordance with state statutes and ordinances.

REPORT METHODS

Content: The City shall prepare a quarterly investment report as required by the California Government Code, Section No. 53646. The report shall provide a clear picture of the status of the current investment portfolio. The report should be provided to the City Manager (Executive Director) and legislative body. The report should include the following information:

- A. Type of investment or deposit;



- B. Institution and account number, or issuer;
- C. Date of maturity, if applicable;
- D. Amount of deposit or cost of security;
- E. Current market value of securities and source of market value;
- F. Statement that there are sufficient funds to meet the next 6 months obligations (or provide an explanation as to why sufficient monies shall or may not be available);
- G. Statement that all investments comply with the City's investment policy (or identify the manner in which the portfolio is not in compliance);
- H. Activity since the previous report;
- I. Realized and unrealized gains/losses since the last report;
- J. Average weighted yield to maturity of the investment portfolio compared to the appropriate benchmarks and percentage of total portfolio represented by each type of investment.

Performance Standards: The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Quarterly performance shall be compared to the six month T-Bill, LAIF, and LACIP as performance benchmarks. Performance that falls below the average performance of these three benchmarks shall be separately addressed in the quarterly treasury reports.

Mark to Market: The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools." Market value will be calculated in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 31.

BANKING/CASH DEPOSITS

With the exception of petty cash funds, the City deposits all revenue and other cash received into its general checking accounts on a daily basis. Money received at satellite locations must be deposited into the City treasury before the closing of the next business day. Deposits, received in the City Treasury too late to be deposited into the City's general checking account, will be held overnight in the City's secure vault and deposited into the City's general checking accounts on the next business day. Major revenue sources are received via bank-to-bank wire transfers to the extent possible. The City encourages the direct deposit of receipts into the City's checking accounts whenever practical to maximize cash flow and the opportunity-to earn investment income.

The California Government Code, Section No. 53630 identifies the requirements for a bank to be the recipient of deposits of public monies. The City shall comply with the provisions of the statute. To that end, the City will, under competitive bidding procedures contract for banking and safekeeping services with a state or national bank located in the State of California. The City will under its purchasing policies (Sierra Madre Municipal Code, Section No. 308) contract for banking services. The contract for banking services will be for a period no longer than five years.



CITY of SIERRA MADRE INVESTMENT POLICY FY 2013-2015

The contract will specify the nature of services to be provided and the fees the bank will charge for each of the services. The contract will require the bank to comply with the California Government Code requirements for recipients of deposits of public monies, including FDIC insurance and/or collateralization of deposits.

POLICY CONSTRAINTS

Exemptions: Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Amendments: This policy shall be reviewed on an annual basis. Any changes must be approved by the City Council/Governing Board and the Finance Director, who is charged with maintaining internal controls.

City Constraints: The City of Sierra Madre operates its pooled idle cash investments under the Prudent Investor Standard. The City will evaluate local banks and savings institutions and may invest idle cash funds with such institutions when the criteria for prudent investment previously stated are met.

The City operates its investment pool according to State and self-imposed constraints. It does not buy stocks; it does not speculate; it does not deal in futures or options. It does not purchase or sell securities on margins or invest in derivative type investments such as inverse floaters, range notes or interest only strips derived from a pool of mortgage as prohibited under the California Government Code, Section No. 53601. Any investment extending beyond a five-year period requires prior City Council approval. Additionally, a minimum of 20% of the outstanding investments must mature within a one-year period.

Legal Constraints: Surplus funds must be deposited in State or national banks, State or Federal savings associations or State or Federal credit unions within the State of California. Deposits cannot exceed the amount of the bank's or savings and loan's paid-up capital and surplus.

POLICY REVIEW

This Statement of Investment Policy shall be reviewed at least annually at a public meeting of the City Council to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law, financial and economic trends.

City of Sierra Madre, California

Village of the Foothills



Budget Resolutions FY 2013-2015



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Budget Resolutions:

Each year, the City of Sierra Madre, Successor Agency, and Sierra Madre Public Financing Authority must formally adopt, by resolutions, annual operating and capital budgets of each entity. The following budgets are hereby adopted this 28th day of May 2013. Copies of the individual resolutions, (City and Successor Agency Resolution No. 13-29, and Public Financing Authority Resolution No. 67) are included on the following pages.

Recommended Budget Appropriations

| | <u>2013-2014</u> | <u>2014-2015</u> |
|-------------------------------------------------|-----------------------------|-----------------------------|
| City of Sierra Madre | \$ 21,011,824 | \$ 21,509,691 |
| Successor Agency of the City of Sierra Madre | \$ 602,118 | \$ 608,795 |
| Total | <u>\$ 21,613,942</u> | <u>\$ 22,118,486</u> |

Attachments referenced in the Resolutions have been included in the Summary Section of the Budget and titled “2013-2015 Budget Summary” (Exhibit I) and “2013-2015 Budget Summary” (Exhibit II). The schedules are located in the back of section B of this document.

Appropriations Limit for 2013-2015

Article XIII-B of the California Constitution informally known as the Gann Appropriations Limit, provides limits to the total amount of appropriations in any fiscal year from the “proceeds of taxes.” The article further provides that appropriations from designated reserve funds are not appropriations from the proceeds of taxes. Additionally, appropriations from sources other than taxes are not controlled by the limit.

Section 9710 of the Government Code provides that, “each year the governing body of each local jurisdiction shall, by resolution, establish its appropriation limit for the following year...” The FY 1993-1994 appropriations limit base was set at \$3,780,863 by Resolution 93-31 on June 22, 1993.

The 2011-2012 appropriations limit based upon cumulative increases in the Consumer Price Index and population subsequent to the base year, was established at \$8,479,403 by Resolution 12-056 on June 27, 2012. Each year the State Department of Finance provides the inflationary factors and population growth factors to be used to establish the Appropriation limit for the upcoming fiscal year. Based upon the information received from the State of California, the 2013-2014 Appropriation Limit is established at \$8,957,403.



CITY of SIERRA MADRE BUDGET RESOLUTIONS FY 2013-2015

Resolution 13-32 adopts the annual Appropriation Limit. Since proposed appropriations, \$ 6,948,820; (subject to the limit) are below the 2013-2014 Appropriation Limit, adopting the FY 2013-2014 budget is a reasonable action.

The Gann Appropriation Limit for 2014-2015 will be brought before the City Council in the spring of 2014.

Adoption of the 2013-2015 Fee Schedules

The fee schedule is a major component of revenues in the Government Funds and Enterprise Funds. Proposition 218 limits the fees that a California Government may charge for services to the actual cost of providing the services for which the fee is assessed. Any fees that exceed those costs are considered taxes and must be approved by a super majority (2/3) of the electorate.

The City Council establishes fees at a rate designed to recover the costs of providing the services for which the City charges a special fee. Resolution 13-33 adopts the annual fees for 2013-2014. The fee schedule is included in the revenue section of the budget document, and is the basis for revenue estimates in this document. The Citywide Fee Schedule for 2014-2015 will be brought before the City Council in the spring of 2014.

Adoption of the 2013-2015 Investment Policies

California law requires that the governing board of each local governmental unit adopt its policies governing the investment of local funds annually. Resolution No. 13-34 (copy following) adopts the investment policies for the fiscal year ending June 30, 2013. No changes have been proposed for the 2013-2015 policies. Absent changes in the related laws, no changes in the investment policy for 2013-2015 are anticipated. The investment policy referenced in the resolution is included at the end of this section.

Adoption of the 2013-2015 Salary Matrix

Resolution No. 13-35 (copy following) adopts the salary matrix for the Police Department and Classified Employee Association in accordance with the memorandum of understandings between the City of Sierra Madre and the represented employee groups; as well as, adopts a salary matrix for the unrepresented employee groups known as the Management, Confidential-Exempt and part-time hourly groups in accordance with the previously negotiated salary agreements. The policy will be brought before the City Council in the spring of 2014 for re-adoption. At the printing of this budget document, the City was in negotiation discussions with Classified Employee Association. This resolution will be presented for consideration on June 11, 2013



Budget Resolutions:

Each year, the City of Sierra Madre, Successor Agency, and Sierra Madre Public Financing Authority must formally adopt, by resolutions, annual operating and capital budgets of each entity. The following budgets are hereby adopted this 28th day of May 2013. Copies of the individual resolutions, (City and Successor Agency Resolution No. 13-29, and Public Financing Authority Resolution No. 67) are included on the following pages.

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Appropriations Limit for 2013-2015

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CITY of SIERRA MADRE BUDGET RESOLUTIONS FY 2013-2015

Resolution 13-32 adopts the annual Appropriation Limit. Since proposed appropriations, \$ 6,948,820; (subject to the limit) are below the 2013-2014 Appropriation Limit, adopting the FY 2013-2014 budget is a reasonable action.

The Gann Appropriation Limit for 2014-2015 will be brought before the City Council in the spring of 2014.

Adoption of the 2013-2015 Fee Schedules

The fee schedule is a major component of revenues in the Government Funds and Enterprise Funds. Proposition 218 limits the fees that a California Government may charge for services to the actual cost of providing the services for which the fee is assessed. Any fees that exceed those costs are considered taxes and must be approved by a super majority (2/3) of the electorate.

The City Council establishes fees at a rate designed to recover the costs of providing the services for which the City charges a special fee. Resolution 13-33 adopts the annual fees for 2013-2014. The fee schedule is included in the revenue section of the budget document, and is the basis for revenue estimates in this document. The Citywide Fee Schedule for 2014-2015 will be brought before the City Council in the spring of 2014.

Adoption of the 2013-2015 Investment Policies

California law requires that the governing board of each local governmental unit adopt its policies governing the investment of local funds annually. Resolution No. 13-34 (copy following) adopts the investment policies for the fiscal year ending June 30, 2013. No changes have been proposed for the 2013-2015 policies. Absent changes in the related laws, no changes in the investment policy for 2013-2015 are anticipated. The investment policy referenced in the resolution is included at the end of this section.

Adoption of the 2013-2015 Salary Matrix

Resolution No. 13-35 (copy following) adopts the salary matrix for the Police Department and Classified Employee Association in accordance with the memorandum of understandings between the City of Sierra Madre and the represented employee groups; as well as, adopts a salary matrix for the unrepresented employee groups known as the Management, Confidential-Exempt and part-time hourly groups in accordance with the previously negotiated salary agreements. The policy will be brought before the City Council in the spring of 2014 for re-adoption. At the printing of this budget document, the City was in negotiation discussions with Classified Employee Association. This resolution will be presented for consideration on June 11, 2013



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2013-2015**

RESOLUTION NO. 13-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE AND THE SUCCESSOR AGENCY OF THE FORMER COMMUNITY REDEVELOPMENT AGENCY ADOPTING THE BIENNIAL BUDGET FOR FISCAL YEARS 2013-2014 AND 2014-2015 AND APPROPRIATING THE AMOUNTS BUDGETED

WHEREAS, a proposed biennial budget for the City of Sierra Madre (City) and the Successor Agency for the fiscal year commencing July 1, 2013 and concluding on June 30, 2015 was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

WHEREAS, on May 28, 2013, the City Manager did present the City's fiscal year 2013-2015 biennial budget to the City Council for its consideration; and the City Council did, in a public meeting, carefully consider the proposed budget; and.

WHEREAS, the City Council did, in a public meeting on April 4, 2013, May 14, 2013 and May 28, 2013 receive input from the City Manager, Director of Finance, additional staff, and members of the public; and.

WHEREAS, the City Council directed staff to make changes to the proposed budget; and those changes have been incorporated into the final budget document;

NOW, THEREFORE, THE CITY OF SIERRA MADRE DOES RESOLVE AS FOLLOWS:

SECTION 1. The budget, as proposed, is adopted as the Biennial Budget for the City of Sierra Madre for Fiscal Year commencing July 1, 2013 and concluding June 30, 2015.

SECTION 2. Appropriations for the City as described in the documents titled "City of Sierra Madre FY 2013-2015 Biennial Budget", are hereby adopted for the fiscal years commencing July 1, 2013 and concluding on June 30, 2015.

SECTION 3. , The City Manager and Director of Finance are hereby authorized to make appropriations and transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 28th day of May 2013.

PASSED, APPROVED AND ADOPTED, this 28th day of May 2013.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2013-2015**

PFA RESOLUTION NO. 67

A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SIERRA MADRE ADOPTING THE BIENNIAL BUDGET FOR FISCAL YEARS 2013-2014 AND 2014-2015 AND APPROPRIATING THE AMOUNTS BUDGETED

WHEREAS, a proposed biennial budget for the Public Financing Authority of Sierra Madre (Authority) for the fiscal years commencing July 1, 2013 and concluding on June 30, 2015 was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

WHEREAS, on May 28, 2013, the City Manager (Executive Director) did present the City's fiscal year 2013-2015 biennial budget to the City Council (Authority Board) for its consideration; and the City Council did, in a public meeting, carefully consider the proposed budget; an

WHEREAS, the City Council (Authority Board) did, in a public meeting on April 4, 2013, May 14, 2013 and May 28, 2013 receive input from the City Manager (Executive Director), Director of Finance, additional staff, and members of the public; and

WHEREAS, the Authority Board directed staff to make changes to the proposed budget; and those changes have been incorporated into the final budget document;

NOW, THEREFORE, THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SIERRA MADRE DOES RESOLVE AS FOLLOWS:

SECTION 1. The budget, as proposed, is adopted as the Biennial Budget for the City of Sierra Madre for Fiscal Year commencing July 1, 2013 and concluding June 30, 2015.

SECTION 2. Appropriations for the City as described in the documents titled "City of Sierra Madre FY 2013-2015 Biennial Budget", are hereby adopted for the fiscal years commencing July 1, 2013 and concluding on June 30, 2015.

SECTION 3. , The City Manager and Director of Finance are hereby authorized to make appropriations and transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 28th day of May 2013.

PASSED, APPROVED AND ADOPTED, this 28th day of May 2013.



RESOLUTION NO. 13-32

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2013-2014 AT
\$8,957,403 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION
OF THE STATE OF CALIFORNIA**

WHEREAS, in accordance with Article XIII-B of the Constitution of the State of California, local governments are required to adopt an annual Appropriations Limit; and,

WHEREAS, the Appropriations Limit for any fiscal year is calculated by applying a calculation factor to the Appropriations Limit to the prior fiscal year; and,

WHEREAS, the Appropriations Limit for adopted for the Fiscal Year ending June 30, 2014 is \$8,957,403; and,

WHEREAS, the population factor for fiscal year ending June 30, 2013, provided by the State of California, Department of Finance is 1.0512%; and,

WHEREAS, the inflationary factor for fiscal year ending June 30, 2013, provided by the State of California, Department of Finance is 1.0049%; and,

WHEREAS, the appropriations subject to this limitation include appropriations from governmental fund types budgeted by the City, and

WHEREAS, the appropriations subject to this limitation exclude fees for services, fines, forfeitures, private grants and donations, and

WHEREAS, the appropriations subject to this limitation are further reduced by capital outlay projects from revenue sources subject to the limitations; and

WHEREAS, the calculation for the 2013-2014 appropriations limit has been available to the public for inspection for 15 days,

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Sierra Madre does hereby approve the following:

SECTION 1. The 2013-2014 Appropriation Limit is calculated as shown on the document known as the "Gann Appropriation Limit Calculation" attached hereto as exhibit "A", and,



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2013-2015**

RESOLUTION NO. 13-32 – Continued

SECTION 2. The City of Sierra Madre does hereby adopt the per capita personal income element and the population change element of the calculation factor as those provided by the State Department of Finance; and,

SECTION 3. The appropriations limit for Fiscal Year 2013-2014 is hereby set at \$8,957,403, and

SECTION 4. The 2012-2013 budgeted appropriations subject to the Limit is calculated as \$6,948,820 as shown on the document known as the “Compliance with the Gann Appropriation Limit” attached hereto as exhibit “B”; and,

SECTION 5. The City’s budgeted appropriations for the year ending June 30, 2009 are in compliance with Article XII-B of the Constitution of the State of California, commonly known as the Gann Appropriations Limit.

APPROVED AND ADOPTED this 14th day of May 2013.

GANN LIMIT calculation can be found in Section 3 of this document.



RESOLUTION NO. 13-33

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
ESTABLISHING A SCHEDULE OF FEES AND CHARGES FOR CITY
SERVICES FOR FISCAL YEAR 2013-2014**

WHEREAS, the City of Sierra Madre has conducted an analysis of its services, the costs reasonably borne of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services; and

WHEREAS, the City wishes to comply with both the letter and the spirit of Article XIII-B of the California Constitution and limit the growth of taxes; and

WHEREAS, the City desires to establish a policy of recovering the full costs reasonably borne of providing special services of a voluntary and limited nature, such that general taxes are not diverted from general services of a broad nature and thereby utilized to subsidize unfairly and inequitably such special services; and

WHEREAS, heretofore, the City Council adopted Ordinance No. 1058 on the 14th day of November, 1989 (SMMC Section 3.20.040 – Fees and charges schedule) establishing its policy as to the recovery of costs and more particularly the percentage of costs reasonably borne to be recovered from users of City services and directing staff as to the methodology for implementing said Ordinance; and

WHEREAS, notice of public hearing has been provided per Government Code Section 66016, oral and written presentations made and received, and the required public hearing held; and

WHEREAS, a schedule of fees and charges to be paid by those requesting such special services need be adopted so that the City might carry into effect its policies; and

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2013; and

WHEREAS, pursuant to California Government Code Section 66016 a general explanation of the hereinafter contained schedule of fees and charges has been noticed as required; and



RESOLUTION NO. 13-33 (con't)

WHEREAS, the Director of Administrative Services has indicated that the proposed fees are in accordance with Article XIII-B of the Constitution of the State of California; and

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF SIERRA MADRE DOES RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. Fee Schedule. The accompanying schedules of fees and charges are hereby incorporated into this resolution;

SECTION 2. Fee Schedule Adopted. The Accompanying schedule of fees and charges is hereby adopted and such fees and charges are to be applied by the various special services when provided by the City or its designated contractors. The City Council finds that each fee is calculated to return the City's cost in connection therewith and no more.

SECTION 3. Separate Fee for Each Process. All fees set by this Resolution are for each identified process; additional fees shall be required for each additional process or service that is requested or required. Where fees are indicated on a per-unit of measurement basis the fee is for each identified unit or portion thereof within the indicated ranges of such units.

SECTION 4. Interpretations. This Resolution can be interpreted by several different department heads in consultation with the City Manager and, should there be a conflict between two fees, then the lower in dollar amount of the two shall be applied.

SECTION 5. Intentions. It is the intention of the City Council to review the fees and charges as determined and set out herein, based on the City's annual budget and all the City's costs reasonably borne as established at that time and, as and if warranted, to revise such fees and charges based thereon.

SECTION 6. Constitutionality. If any portion of this Resolution is declared invalid or unconstitutional then it is the intention of the City Council to have passed the entire Resolution and all its component parts, and all other sections of this Resolution shall remain in full force and effect.

SECTION 7. Repealer. All Resolutions and other actions of the City Council in conflict with the contents of this Resolution are hereby repealed.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2013-2015**

RESOLUTION NO. 13-33 (con't)

SECTION 8. Effective Date. This Resolution shall go into full force and effect July 1, 2013 through June 30, 2015 (unless specifically listed as calendar year in the fee schedule), but shall be subject to the terms and conditions of the Sierra Madre Municipal Code.

SECTION 9. Certification. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 14th day of May 2013.

Fees are subject to modification with City Council approval, please contact City Hall, Administrative Services Department, for the most recently adopted fees.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2013-2015**

RESOLUTION NO. 13-34

**A RESOLUTION OF THE CITY OF SIERRA MADRE APPROVING THE
STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2013-2014.**

WHEREAS, the California State Legislature passed legislation amending California Government Code 53600 et seq. with respect to authorized investments, written statement of investment policy and quarterly reporting by local public agencies; and

WHEREAS, the Governor of the State of California signed such legislation into law, California Government Code 53600 et seq.; and

WHEREAS, the City Treasurer and the Director of Administrative Services of the City of Sierra Madre declare the Statement of Investment Policy to be as attached.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Sierra Madre claims that a Statement of Investment Policy for the City of Sierra Madre has been filed by the City Treasurer and Director of Administrative Services for the fiscal year 2013-2014.

APPROVED AND ADOPTED this 28th day of May 2013.



RESOLUTION NO. 13-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE ADOPTING SALARY MATRICES FOR MEMBERS OF THE SIERRA MADRE CLASSIFIED EMPLOYEES ASSOCIATION, POLICE OFFICERS ASSOCIATION, UNREPRESENTED EMPLOYEE GROUPS (CONFIDENTIAL-EXEMPT AND MANAGEMENT) AND PART-TIME AND SEASONAL EMPLOYEES

WHEREAS, the City of Sierra Madre employs full-time employees who are members of the Sierra Madre Classified Employees Association; and

WHEREAS, the City of Sierra Madre employs full-time employees who are members of the Police Officers Association; and

WHEREAS, the City of Sierra Madre employs unrepresented employees as well as part-time and seasonal employees who are not represented by an employee association; and

WHEREAS, the City Council recognizes the Sierra Madre Classified Employee Association and the Police Officers Association under Section 2.48.040 of the City of Sierra Madre Municipal Code; and

WHEREAS, the City Council has authorized changes to specific positions since the last salary matrix was adopted and are now illustrated in the attached salary matrixes.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF SIERRA MADRE DOES HEREBY DETERMINE AND ORDER AS FOLLOWS:

Section 1. The City of Sierra Madre adopts the salary matrix for the Police Department and Classified Employee Association in accordance with the memorandum of understandings between the City of Sierra Madre and the represented employee groups as presented in Exhibits A and B.

Section 2. The City of Sierra Madre adopts the salary matrix for the unrepresented employee groups known as the Management, Confidential-Exempt and part-time hourly groups in accordance with the previously negotiated salary agreements between the City of Sierra Madre and the unrepresented groups Confidential-Exempt and Management as presented in Exhibits C, D, and E.

Section 3. Effective Date. This Resolution shall go into effect July 1, 2013.

APPROVED AND ADOPTED this 11th day of June 2013.



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City of Sierra Madre, California

Village of the Foothills



Budgeted Revenue Schedules FY 2013-2015



REVENUES

Sierra Madre's Local Economy

Sierra Madre is small city, approximately 3.5 square miles, with approximately 11,000 residents. It is among the smallest cities in all of Los Angeles County. Sierra Madre has no direct freeway access and a limited retail and service area of approximately 6 blocks. Since its' incorporation in 1907, Sierra Madre has always been, and remains today, a full-service city with its own in-house Police Department, Recreation, Public Works, Water, Sewer, Public Library and Paid-Volunteer Fire Department.

The City of Sierra Madre is a primarily residential community with a small business district in the downtown area covering less than one-half mile. As a result, Property Tax makes up a little more than 50% of the General Fund revenues while the Utility User Tax brings in another 30% of the City's primary income resources. Whereas, Sales Tax, Franchise Fees, and Business Licenses combine to make up less than 10% of the total General Fund resources.

The City of Sierra Madre is a built out community with only small parcels available for new development. As a result, the population has remained relatively unchanged for the last three decades. The 2010 census reflects that more than half of the adults have at least two years of college or professional accreditations which leads to higher than average median incomes in this area. The median age of the Sierra Madrens is 46 with 25% of the population over the age of 65 and only 12-15% of the population school age children. The majority of the parcels are owner occupied and the property turnover is low at approximately 8-11% a year. As a result, Property Tax growth stays above the Los Angeles County collections because of the large reassessments that can occur as a result of tax assessment restrictions of Proposition 13.



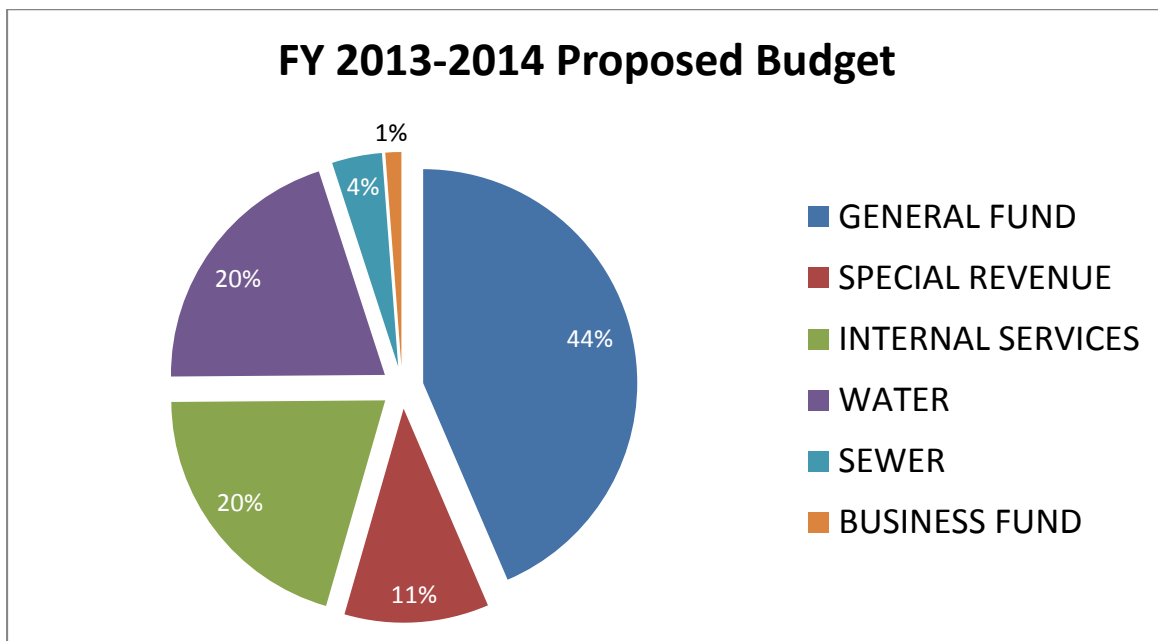
Being secluded against the San Gabriel Mountains without major transportation avenues is what continues to make Sierra Madre a desirable housing market. But it does create challenges in the ability to attract the commercial retailers to the area. A Council subcommittee is working to create appropriate market branding so as to enhance the City's commercial center.



Forecasting Future Revenues and Expenditures

The City's adopts a two year budget, however, staff forecasts five years into the future. Assumptions are based upon the economic trends reported by numerous factors, including Property sale reports for both residential and commercial, Sale Tax indicators such as reports from the State Franchise Tax Board and Federal Department of Commerce, as well as other national economists' estimates on the national and local recovery from the 2008 recession. Staff also looks at historical trends within our own sources. For example, after the recession of 2008, Development Services revenues have shifted revenues from development permits to more general building permits. In FY 2012-2013, the City development and planning permits increased as development began on Sierra Place condos, Stonegate parcels, Kennington Assisted Living Facility, and other downtown projects. In Proposition A and Proposition C Metro funding where revenue is tied to County Sales Taxes, the City is seeing the first increases since 2007.

The budget projections are staff's best estimates of future sources of revenues. The General fund revenue assumptions show a slow growth of not more than 1.5-2% in any area year-over-year for any one area of revenue streams. Total Special Revenues (excluding the impact of the Redevelopment loss) is expected to see a growth 3.4% primarily from large one-time increases in planning fees in FY 2013-2014; but return to the same modest growth of 1.5-2% in future years. When including the loss of the Redevelopment, but including the funds of the Successor Agency, the City Special Revenues are 40% lower than the prior biennial budget. In FY 2013-2015, the Water rates will increase 7.75% each July 1. However, at this time the projected rates due to both environmental and economic conservation efforts of customers, projected revenues will still be below the revenues of June 30, 2008. The City Council has directed staff to execute another rate study to consider increasing the fees in the Water fund. These Water rate assumptions were not included in this budget adoption.





**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**

**TOTAL PROPOSED REVENUES
WITHOUT TRANSFERS IN**

| | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Projected FY 2015- 2016 | Projected FY 2016- 2017 |
|-----------------------------------------------|----------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|----------------------------------------|
| GENFD | 8,263,109 | 8,351,463 | 8,510,477 | 8,669,913 | 8,832,638 |
| CRA | 0 | 0 | 0 | 0 | 0 |
| GRANTS | 0 | 0 | 0 | 0 | 0 |
| ASSESSMENTS | 81,905 | 82,162 | 83,148 | 84,394 | 85,661 |
| COPS FUND | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SER- VICES | 458,596 | 512,435 | 464,465 | 471,436 | 478,510 |
| ENVIRONMENT FUND | 66,000 | 100,000 | 100,000 | 101,500 | 103,022 |
| FRIENDS OF THE LI- BRARY DONATIONS | 0 | 60,000 | 60,000 | 60,900 | 61,814 |
| GAS TAX | 297,116 | 297,116 | 297,116 | 301,572 | 306,095 |
| LIBRARY GIFT AND MEMORIAL FUND | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| MEASURE R | 160,000 | 116,000 | 116,000 | 117,740 | 119,506 |
| PARAMEDIC | 241,932 | 279,609 | 281,895 | 286,123 | 290,415 |
| PROP A | 164,295 | 164,295 | 171,350 | 173,920 | 176,528 |
| PROP C | 126,716 | 126,716 | 126,716 | 128,617 | 130,546 |
| SENIOR DONATION FUND | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | 238,949 | 248,984 | 246,090 | 250,280 | 254,541 |
| INTERNAL SERVICES | 3,842,726 | 4,048,710 | 4,452,516 | 4,576,442 | 4,705,127 |
| WATER | 3,486,489 | 3,887,586 | 3,914,917 | 3,915,675 | 3,916,445 |
| SEWER | 723,500 | 726,500 | 726,500 | 726,500 | 726,500 |
| BUSINESS FUND | 208,499 | 216,000 | 216,000 | 217,157 | 218,328 |
| SUCCESSOR AGEN- CY | 608,350 | 608,350 | 611,800 | 620,977 | 630,292 |
| Grand Total | 19,153,182 | 20,010,926 | 20,563,990 | 20,888,446 | 21,221,573 |



**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**

**CHANGE IN PROPOSED REVENUES
WITHOUT TRANSFERS IN**

| | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Projected FY 2015- 2016 | Projected FY 2016- 2017 |
|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|----------------------------------------|
| GENFD | 1.1% | 1.9% | 1.9% | 1.9% |
| CRA | 0.0% | 0.0% | 0.0% | 0.0% |
| GRANTS | 0.0% | 0.0% | 0.0% | 0.0% |
| ASSESSMENTS | 0.3% | 1.2% | 1.5% | 1.5% |
| COPS FUND | 0.0% | 0.0% | 0.0% | 0.0% |
| DEVELOPMENT SER- VICES | 11.7% | -9.4% | 1.5% | 1.5% |
| ENVIRONMENT FUND | 51.5% | 0.0% | 1.5% | 1.5% |
| FRIENDS OF THE LI- BRARY DONATIONS | 0.0% | 0.0% | 1.5% | 1.5% |
| GAS TAX | 0.0% | 0.0% | 1.5% | 1.5% |
| LIBRARY GIFT AND MEMORIAL FUND | 0.0% | 0.0% | 0.0% | 0.0% |
| MEASURE R | -27.5% | 0.0% | 1.5% | 1.5% |
| PARAMEDIC | 15.6% | 0.8% | 1.5% | 1.5% |
| PROP A | 0.0% | 4.3% | 1.5% | 1.5% |
| PROP C | 0.0% | 0.0% | 1.5% | 1.5% |
| SENIOR DONATION FUND | 0.0% | 0.0% | 1.5% | 1.5% |
| OTHER SPECIAL REVENUE | 4.2% | -1.2% | 1.7% | 1.7% |
| INTERNAL SERVICES | 5.4% | 10.0% | 2.8% | 2.8% |
| WATER | 11.5% | 0.7% | 0.0% | 0.0% |
| SEWER | 0.4% | 0.0% | 0.0% | 0.0% |
| BUSINESS FUND | 3.6% | 0.0% | 0.5% | 0.5% |
| SUCCESSOR AGENCY | 0.0% | 0.6% | 1.5% | 1.5% |
| Grand Total | 4.48% | 2.76% | 1.58% | 1.59% |



ANALYSIS

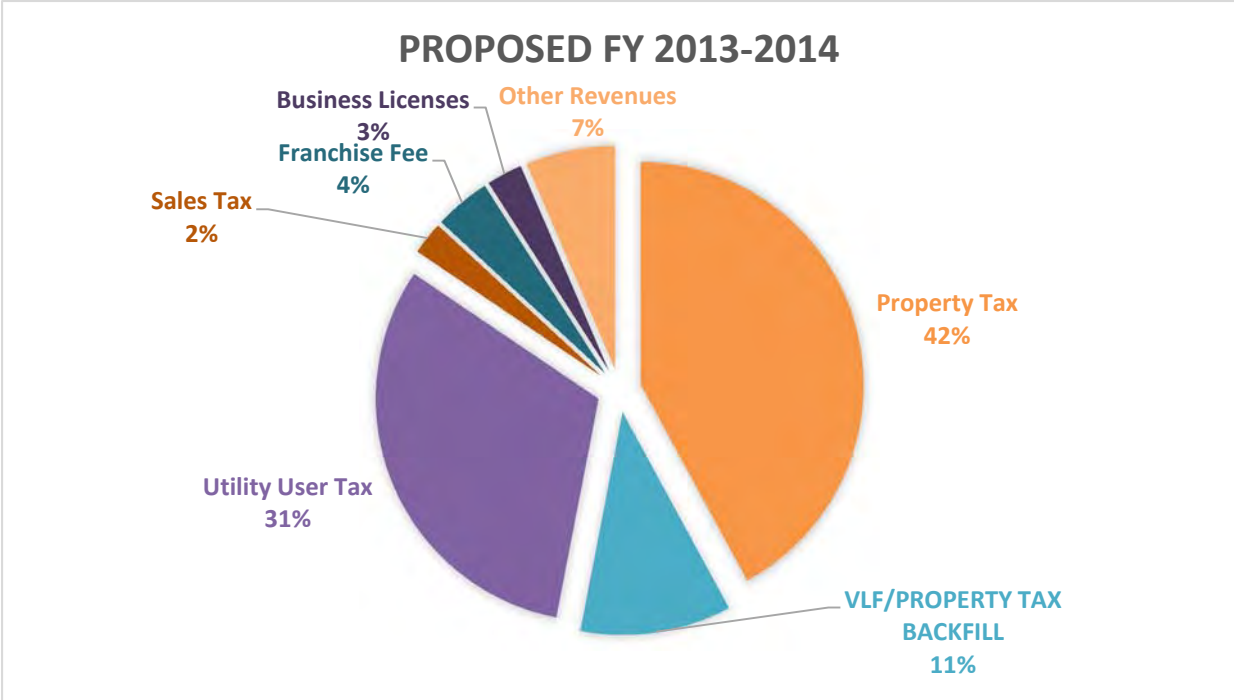
A. General Fund

Over the last five years, the state and local economies have faced a tough recession with revenues struggling to meet growing costs of insurance, utilities, gasoline, and personnel costs. Historically during 2001-2007, Consumer Price Index (CPI) had risen 3.5% to 4.5% each year. The rate slowed and even went negative during 2009. In 2010, the economy started growing again and CPI rose to over 2%. In FY 2013-2014, the applied CPI to fees is 1.3%.

Local government revenue trends, capped by various legislation, had a 1-2% growth trend year over year. But since 2007, most revenues in local government retracted significantly. In Sierra Madre saw slow growth in property tax that has only shown a 2 percent total increase since 2007 revenues. In Sales Tax and Franchise Fees, City revenues are only now returning to receipts equal to 2007-2008 revenues. In Utility User Tax (UUT), the City's revenues grew as a result of a rate and base increase approved by the voters in 2008. But since 2010, the UUT rate has remained at 10%, but revenues retracted slightly 2012 and rebounded in 2013.

As a result of the past revenue performances, City revenue projections for the next five years is relatively flat with a 1.5% overall growth shown in FY 2013-2014 and a 2% growth year over year in FY 2014-2016. The growth is primarily from property tax assumption of 2% growth beginning in FY 2013-2014.

The City's General Fund revenues ratios are: 53% Property Tax and VLF/Property Tax Backfill; 31% Utility User Tax and 16% other sources which includes Sales Tax.





**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**

**GENERAL FUND PROPOSED REVENUES
WITHOUT TRANSFERS IN**

| | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Projected FY 2015- 2016 | Projected FY 2016- 2017 |
|--------------------------------|----------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|----------------------------------------|
| Property Tax | 3,428,424 | 3,514,135 | 3,601,989 | 3,692,039 | 3,784,340 |
| VLF/PROPERTY TAX BACKFILL | 906,598 | 915,664 | 929,399 | 943,340 | 957,490 |
| Utility User Tax | 2,600,000 | 2,625,000 | 2,664,375 | 2,704,341 | 2,744,906 |
| Sales Tax | 197,327 | 199,300 | 201,293 | 201,293 | 201,293 |
| Other Taxes | 79,931 | 80,730 | 81,537 | 81,537 | 81,537 |
| Revenue from Other Agencies | 8,161 | 4,000 | 4,060 | 4,121 | 4,183 |
| Charges for Services | 164,391 | 114,948 | 116,673 | 118,422 | 120,198 |
| Franchise Fee | 308,000 | 340,202 | 345,305 | 350,485 | 355,742 |
| Business Licenses | 215,000 | 216,751 | 220,002 | 223,302 | 226,652 |
| Other Licenses and Permits | 105,676 | 87,188 | 88,496 | 89,824 | 91,171 |
| Fines and Forfeitures | 169,418 | 234,045 | 237,555 | 241,119 | 244,735 |
| Interest | 52,281 | 5,000 | 5,075 | 5,151 | 5,228 |
| Other Revenues | 27,902 | 14,500 | 14,718 | 14,939 | 15,163 |
| | 8,263,109 | 8,351,463 | 8,510,477 | 8,669,913 | 8,832,638 |

1. Property Taxes and VLF/Property Tax Backfill

Over the last decade, Los Angeles and California housing economy experienced the 2004 housing boom and the 2008 housing market crash. Sierra Madre's housing market, while not experiencing great gains has not had a negative growth, unlike most of Los Angeles County during the last six years. During the housing boom the City's property tax collection grew from \$2.1 million to \$3.1 million between 2004 and 2008.

Since the housing recession and subsequent Proposition 8 reductions in property tax re-assessment, the City's Property Tax income has only increased \$97,000, or less than 2.9%, in total over the last five years (2008-2013).

Why do we calculate a 2.9% increase as a loss? Per Proposition 13, tax assessment on properties may increase by 2%.

CALIFORNIA CONSTITUTION ARTICLE 13A [TAX LIMITATION] Section 2(b): The full cash value base may reflect from year to year the inflationary rate not to exceed 2 percent for any given year or reduction as shown in the consumer price index or comparable data for the area under taxing jurisdiction, or may be reduced to reflect substantial damage, destruction, or other factors causing a decline in value.

Therefore, without the current housing and economic conditions, all things being equal, after five years the City's property tax should have increased by 10% after five years.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**

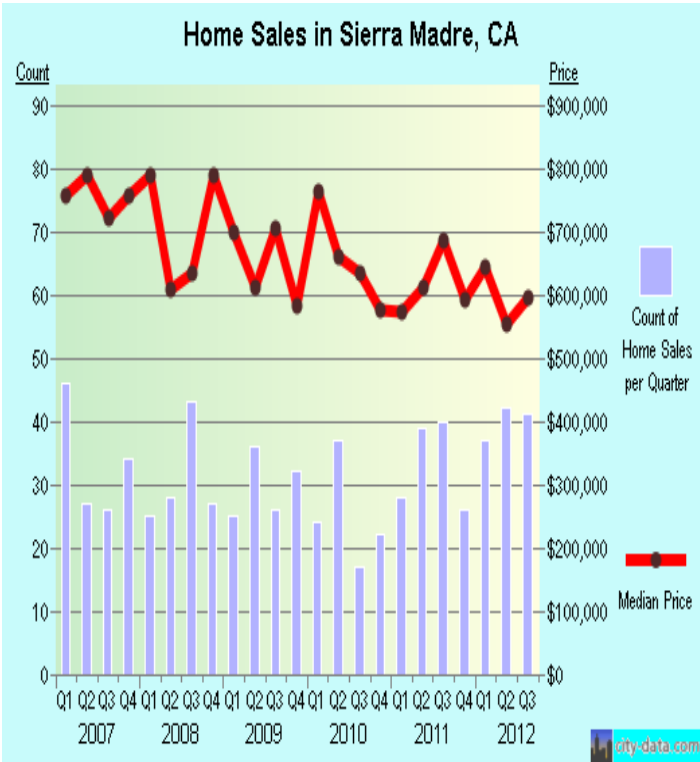
The sample below shows the effect of 2% inflationary tax assessment on \$100 property value.

| Year | Property Value | Prop 13 max | Tax Assessment | Property Tax Growth |
|------|----------------|-------------|----------------|---------------------|
| 2008 | \$ 100.00 | 2% | \$ 2.00 | |
| 2009 | \$ 102.00 | 2% | \$ 2.04 | |
| 2010 | \$ 104.04 | 2% | \$ 2.08 | |
| 2011 | \$ 106.12 | 2% | \$ 2.12 | |
| 2012 | \$ 108.24 | 2% | \$ 2.16 | |
| 2013 | \$ 110.41 | 2% | \$ 2.21 | |

10%

It should be noted that for each \$1.00 collected, the City of Sierra Madre's tax share is actually only 21.9 cents. See Attachment 1: Tax Dollar Breakdown (provided by HdL)

Due to the fact that Sierra Madre did not see a significant turnover in real estate ownership during the boom period, the City has largely been spared the decrease in property tax revenue that has so significantly impacted other cities.

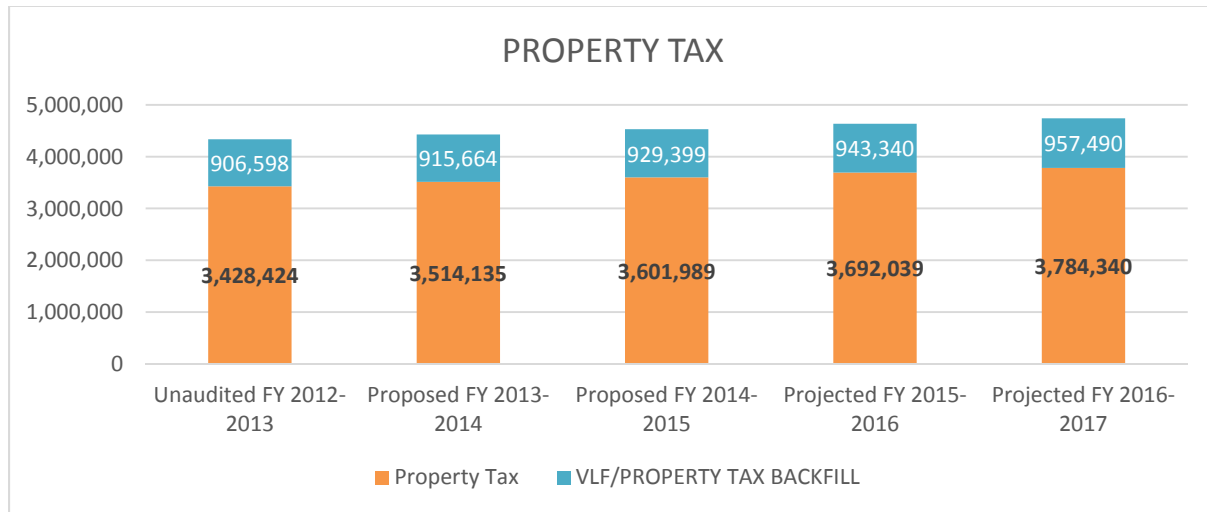


The median sale price of a single family home in Sierra Madre from January through September 2010 was \$680,000. This represents a \$20,000 (-2.9%) decrease in median sale price from 2009. Los Angeles County (as a whole) has a median sale price of \$339,000. HdL Coren and Cone, Sierra Madre's property tax auditors, estimate that the FY 2013-2014 Proposition 13 annual inflation adjustment of real property value will be approximately 2 percent for the Los Angeles County. This will be the first time since the 2008 recession that the full Proposition 13 assessment increase has been applied to the tax rolls.

Since 2004, the City's portion of Vehicle License Fees (VLF) has been tied to the City's growth in property taxes. As previously noted, Sierra Madre is no longer experiencing the dramatic increase in property tax revenue during the real estate boom. Likewise, the City has not seen a significant spike in VLF.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**



2. Utility User Taxes (UUT)

The City currently collects Utility User Tax (UUT) on six utility services. In 2008, voters expanded the taxable utilities to include refuse (trash) services, cable, and sewer and broaden the communications to allow for modernization of telephony technologies.

The assumed tax rate for FY 2013-2014 and FY 2014-2015 is 10%. The original ordinance increased the rate from 6% (1) to 8% starting July 1, 2008 (2) and increase the rate again from 8% to 10% on July 1, 2009 (3). The City's legal maximum taxable rate is 12% for FY 2010-2012 through FY 2013-2014. The City Council directed that the tax collection rate be set at 10% since 2010 (water and sewer collection rate is 9%). On the table below is the collection history per utility; please note the rate changes in first three years.

| <u>Year</u> | <u>Electricity</u> | <u>Communi- cations</u> | <u>Water/ Sewer</u> | <u>Gas</u> | <u>Cable</u> | <u>Trash</u> | <u>Trash (one-time settlement)</u> | <u>Total</u> | <u>Taxa- ble Rate</u> |
|--------------------------------|--------------------|-----------------------------|-------------------------|------------------|------------------|----------------|--------------------------------------------|-------------------|-------------------------------|
| 07-08 | 450,904 | 349,741 | 178,482 | 187,934 | - | - | - | 1,167,061 | (6% w/ fewer utilities) |
| 08-09 | 615,830 | 574,575 | 255,913 | 207,217 | 166,887 | - | - | 1,820,422 | (8%/new utilities) |
| 09-10 | 687,725 | 927,726 | 326,261 | 217,882 | 198,792 | 104,886 | 112,536 | 2,575,808 | (10%) |
| 10-11 | 739,478 | 780,237 | 272,539 | 259,823 | 223,427 | 135,057 | - | 2,410,561 | (10%) |
| 11-12 | 717,336 | 769,158 | 218,636 | 259,823 | 226,183 | 153,577 | - | 2,344,714 | (10%) |
| 12-13 (es- timated) | 864,351 | 806,561 | 330,000 | 229,512 | 228,698 | 140,879 | - | 2,600,000 | (10%) |
| TOTAL BY CATEGORY | 4,075,625 | 4,207,998 | 1,581,831 | 1,362,191 | 1,043,987 | 534,399 | 112,536 | 12,918,566 | |

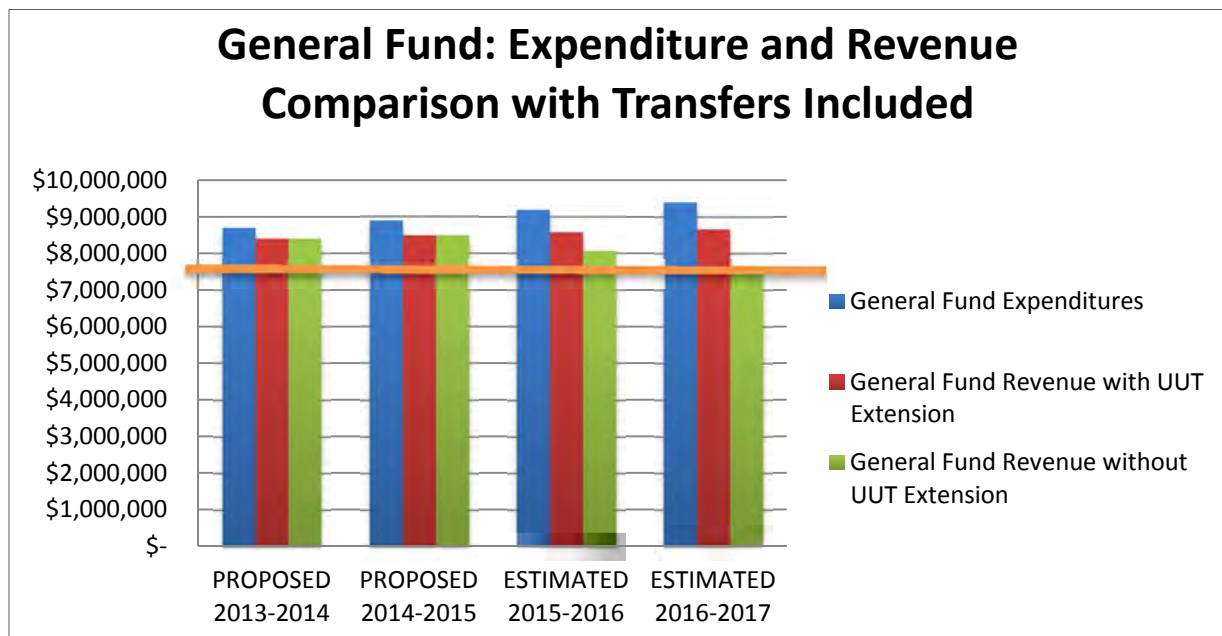


**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**

Since 2008, the voter increase in the Utility User Tax (UUT) has resulted in making this funding source an important resource to meet the City's needs. In 2008, the increased UUT revenues were linked to increases in public safety services and public safety salaries through Advisory Measure UA. Since 2008, the UUT has provided the necessary funding to allow the City to continue to deliver Paramedic Services and support increases in Police and Fire personnel expenditures.

On July 1, 2014 the City's maximum taxable rate is 10% due to a sunset clause in the 2008 UUT ordinance which was not extended in April 2012 by the voters. Without an extension to the 2008 UUT ordinance, the UUT collection rate will diminish to 8% on July 1, 2015 and diminish again by 2% down to 6% on July 1, 2016. This loss is estimated to be \$500,000 per 2% loss in tax rate and be an aggregate loss of 12% or \$1 million of the City's General Fund total revenues by 2016. As expenditures increases are growing faster than revenues by nearly 2% annually, the potential budget cuts may possibly exceed 20% when compounding 2013-2016 budgets and when factoring in the loss of the 4% in UUT tax rate. Add this to the 12% cuts taken in the last two years, revenues remaining flat but service costs increasing, a balanced City budget would require an almost a 30% reduction in services since 2010. The tax rate may be extended by the voters before the sunset of July 1, 2014.

Below is a chart that shows the current expenditures as compared to two possible revenue scenarios beginning in 2015-2016 when the UUT collection rate drops to 8% and then down to 6%. It should be noted however, that the maximum rate for 2013-2014 is actually 12% and the revenues would first see a step down the second year (2014-2015) but doesn't because the collection rate is set at the lower 10% in 2013-2014. The line represents where revenues would be reduced to, should the UUT return to 6% tax rate.



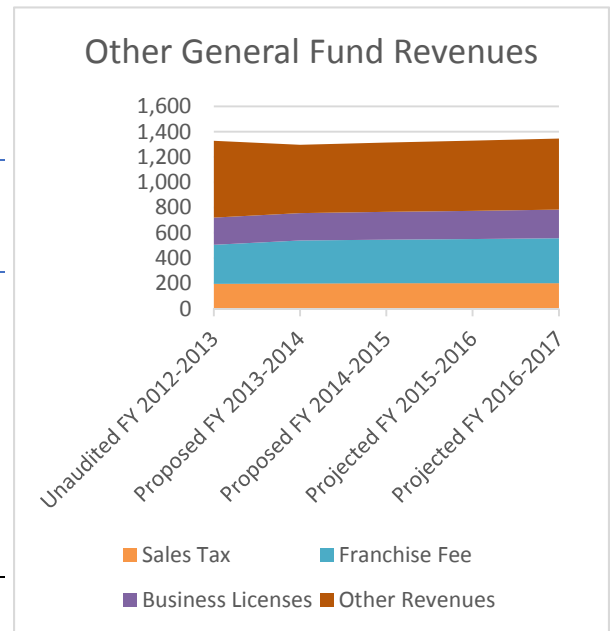


3. Sales Taxes, Franchise Fees, Business Licenses and Other Revenues

Less than 20% of General Fund revenues come from sources other than Property Tax or UUT: Sales Taxes (2%), Franchise Fees (4%), Business Licenses Fees (3%) and all other revenues (7%). As noted above, the General Fund has shown a decrease in revenues other than an almost flat growth in Property Taxes and an increase in Utility User Tax collection rates. In May 2012, the City Council adopted the Comprehensive Citywide Fee study.

For FY 2013-2014 revenue estimations, the City is estimating an increase over FY 2010-2011 of \$18,000 (or 1.4%); and for FY 2014-2015 revenues estimations, another \$15,000 increase (or 1.1%). At the close of FY 2013-2014, Sales Tax and Franchise Fees will finally reach FY 2008-2009 levels.

| IN THOUSANDS | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|-------------------|------------------------|-----------------------|-----------------------|------------------------|------------------------|
| Sales Tax | 197 | 199 | 201 | 201 | 201 |
| Franchise Fee | 308 | 340 | 345 | 350 | 356 |
| Business Licenses | 215 | 217 | 220 | 223 | 227 |
| Other Revenues | 608 | 540 | 548 | 555 | 562 |
| | 1,328 | 1,296 | 1,314 | 1,329 | 1,346 |



B. Other Governmental

1. Proposition A, Proposition C, Measure R, Gas Tax/Proposition 42,

The revenue supporting Proposition A, Proposition C, and Measure R have remained flat at less than 2% year over year growth for four years. These revenues are tied to transportation and street capital projects and are generated through Los Angeles County sales tax. Similarly, State Gas Tax/Proposition 42 funds continue to show little growth despite rising gas prices. The City will see a one-time possible increase in Gas tax some-time within the next biennial budget as the City Council considers trading Gas Tax (State funds) for STLP (Federal transportation funds). All funds support the Street division of Public Works and street capital improvement projects.



2. Paramedic/Emergency Medical Services

Sierra Madre has been billing for ambulance transportation since 1998. The City Council has adopted the medical and transportation rates established by Los Angeles County. In FY 2011-2012, total calls were 742. When compared to total billed revenue, the average per call receivables is \$793 per call for the program. However, the actual cost per call is \$1,052 (\$780,370 in expenditures divided by 742 calls). See Table below.

| Table 2a | Total Annual Calls | Billed Revenue | Final Receipts | Expenditures |
|---------------|--------------------|--------------------------------|--------------------------------|----------------------------------|
| FY 2008-2009 | 634 | \$502,792 | \$294,413 | \$ 726,704 |
| FY 2009-2010 | 590 | \$485,009 | \$226,975 | \$ 807,778 |
| FY 2010-2011 | 670 | \$579,421 | \$249,821 | \$ 760,786 |
| FY 2011-2012 | 742 | \$614,442 | \$235,251 | \$ 780,370 |
| FY 2012-2013* | 725 | \$622,812 | \$247,337 | \$ 748,000 |
| Table 2b | | Average Billing per Total Call | Average Billing per Total Call | Average Cost of Program per call |
| FY 2008-2009 | | \$ 793 | \$ 464 | \$ 1,146 |
| FY 2009-2010 | | \$ 822 | \$ 590 | \$ 1,369 |
| FY 2010-2011 | | \$ 865 | \$ 670 | \$ 1,136 |
| FY 2011-2012 | | \$ 828 | \$ 742 | \$ 1,052 |
| FY 2012-2013* | | \$ 859 | \$ 725 | \$ 1,032 |

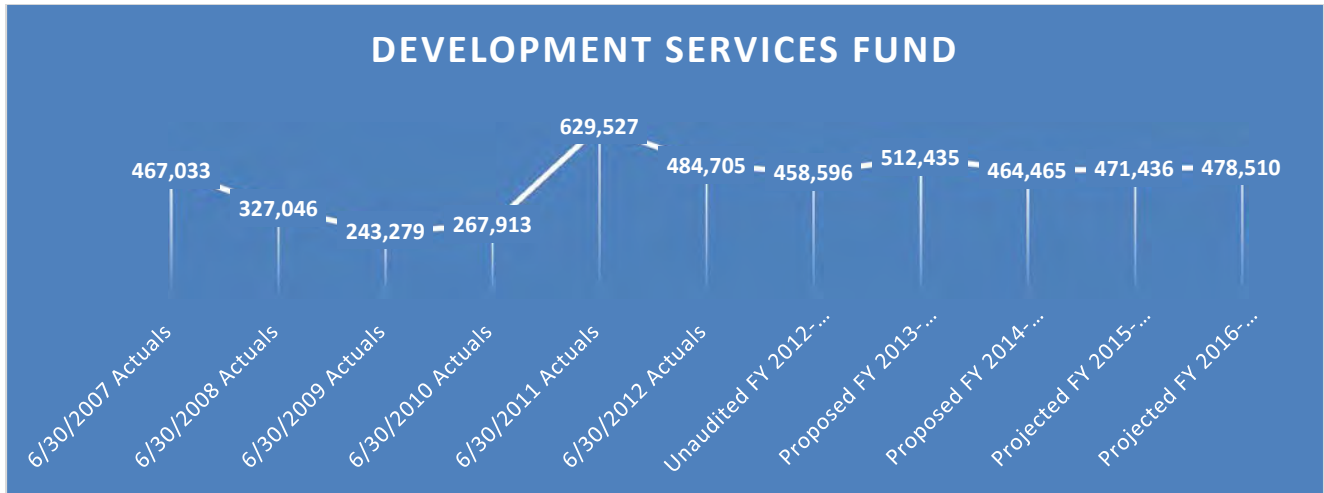
Before considering anything else, the receivables start off almost 30% lower than the actual cost of service. Further reducing the funding of services, patient bills are subject to rate restrictions from Medicare, MediCal, and individual insurance policies. When comparing the final receipts to total annual calls, the City received an average of \$317 per call dispatched in FY 2011-2012. As a result, the program is subsidized by the General Fund for almost two-thirds the cost to provide the services.

3. Development Services

The Development Services revenues are generated primarily through the collection of development fees and permits. There is a direct correlation between a strong economy and housing market and strong revenues in Development Services. The revenues in Development Services declined as much as \$200,000 in FY 2008-2009. Over the last couple of years, the number of plan check, building permit, and development review issued has increased 59%. Into the next biennial budget the anticipated development projects will be winding down and once again the trend will be towards remodeling and home improvements. Despite raising fees and consolidating building permits, the General Fund subsidy is still expected to continue as permits and fees are not set at full recovery of costs. Added to strain on the General Fund subsidy is the loss of the Redevelopment Agency funding which had supported 40% of the Development Services budget. See Section 4 for more discussions on changes impacting the Development Services Department.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2013-2015**



Note: Increase in 2011 from one-time settlements and deposit reconciliation equaling \$225,000.

4. COPs, Environmental Fund, Library Special Funds and Other Special Revenues

The City has several other smaller Special Revenue funds that support Departmental services and materials. The services range from providing bicycle policing to tree arborists to library materials. These funds allow for the City to enhance its many services.

| | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|----------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| ASSESSMENTS | 81,905 | 82,162 | 83,148 | 84,394 | 85,661 |
| COPS FUND | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | 458,596 | 512,435 | 464,465 | 471,436 | 478,510 |
| ENVIRONMENT FUND | 66,000 | 100,000 | 100,000 | 101,500 | 103,022 |
| FRIENDS OF THE LIBRARY DONATIONS | 0 | 60,000 | 60,000 | 60,900 | 61,814 |
| GAS TAX | 297,116 | 297,116 | 297,116 | 301,572 | 306,095 |
| LIBRARY GIFT AND MEMORIAL FUND | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| MEASURE R | 160,000 | 116,000 | 116,000 | 117,740 | 119,506 |
| PARAMEDIC | 241,932 | 279,609 | 281,895 | 286,123 | 290,415 |
| PROP A | 164,295 | 164,295 | 171,350 | 173,920 | 176,528 |
| PROP C | 126,716 | 126,716 | 126,716 | 128,617 | 130,546 |
| SENIOR DONATION FUND | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | 238,949 | 248,984 | 246,090 | 250,280 | 254,541 |
| Grand Total | 2,020,509 | 2,172,317 | 2,131,780 | 2,161,782 | 2,192,243 |



C. Proprietary funds

1. Business Type Funds

The City has five business type funds: Strike Team, Filming, Special Events, Aquatics, and Recreation Classes.

| | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|--------------------|-----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| Strike Team | - | - | - | - | - |
| Aquatics | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| Recreation Classes | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| Special Events | 76,999 | 77,000 | 77,000 | 78,157 | 79,328 |
| Filming | 23,500 | 31,000 | 31,000 | 31,000 | 31,000 |
| | 208,499 | 216,000 | 216,000 | 217,157 | 218,328 |

Strike Team is monitored by the Fire Department and the other four are monitored by the Community Services Department. Strike Team revenue is earned when City Fire Personnel respond to fire emergencies/disasters through the California Office of Emergency Services (OES). The hourly rate paid by the State includes a set overhead charge that is transferred to the General Fund to cover the cost to backfill the responding personnel on the fire disaster. Over the last 18 months, the City has responded to less than two weeks of response time severely diminishing the revenues expected to be received. This is one of the great difficulties with setting an expectation of General Fund transfers. It is far more prudent to make midyear adjustments in favor of unexpected revenues than to have to make mid-year reductions as a result of loss in Strike Team revenues for the General Fund. Therefore, the Strike Team revenues have been zeroed out for the budgeting process.

The four Community Service programs offer a large array of services to the residents and a fee for services is collected. The fees however do not generate sufficient revenues to cover the cost of the programs and an annual General Fund subsidy of approximately \$50,000 is transferred to these programs. The most significant change in the last two years was the contracting out of Aquatics services. This created a rental revenues for the Aquatics programs to maintain the infrastructure and reduced the General Fund subsidies by more than \$150,000 annually.

2. Water and Sewer Funds

The City Water and Sewer utilities receive revenue from a fixed customer base of 4,400 residential, multi-residential and commercial customers in Sierra Madre that has changed less than a .05% in over a decade. The rates in water and sewer have a flat fee based upon three categories. Additionally the water rates base fee takes into consideration the meter size of each customer. Water consumption is also charged to three tiers as displayed in the table below (1 unit = 748 gallons/100 cubic feet). Customers are billed bi-monthly. The City is currently consider-



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CITY of SIERRA MADRE
TOTAL HISTORICAL REVENUE
BY MAJOR FUND
FY 2010-2015

| Row Labels | Audited 2010- 2011 Actuals | Audited 2011- 2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|----------------------------------|-------------------------------|-------------------------------|---------------------------|--------------------------|--------------------------|
| GENFD | 8,175,569 | 7,979,365 | 8,263,109 | 8,351,463 | 8,510,477 |
| CRA | 1,362,537 | 656,700 | 0 | 0 | 0 |
| GRANTS | 27,509 | 80,714 | 0 | 0 | 0 |
| ASSESSMENTS | 60,826 | 89,354 | 81,905 | 82,162 | 83,148 |
| COPS FUND | 99,401 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | 629,527 | 484,705 | 458,596 | 512,435 | 464,465 |
| ENVIRONMENT FUND | 93,384 | 123,297 | 66,000 | 100,000 | 100,000 |
| FRIENDS OF THE LIBRARY DONATIONS | 0 | 0 | 0 | 60,000 | 60,000 |
| GAS TAX | 264,431 | 316,072 | 297,116 | 297,116 | 297,116 |
| LIBRARY GIFT AND MEMORIAL FUND | 6,046 | 89,213 | 65,000 | 65,000 | 65,000 |
| MEASURE R | 299,366 | 305,756 | 160,000 | 116,000 | 116,000 |
| PARAMEDIC | 280,250 | 260,260 | 241,932 | 279,609 | 281,895 |
| PROP A | 157,321 | 178,507 | 164,295 | 164,295 | 171,350 |
| PROP C | 116,573 | 134,856 | 126,716 | 126,716 | 126,716 |
| SENIOR DONATION FUND | 23,535 | 4,878 | 20,000 | 20,000 | 20,000 |
| OTHER SPECIAL REVENUE | 1,203,248 | 239,769 | 238,949 | 248,984 | 246,090 |
| INTERNAL SERVICES | 3,687,351 | 4,358,490 | 3,842,726 | 4,048,710 | 4,452,516 |
| WATER | 3,145,293 | 2,994,029 | 3,486,489 | 3,887,586 | 3,914,917 |
| SEWER | 762,065 | 668,181 | 723,500 | 726,500 | 726,500 |
| BUSINESS FUND | 465,185 | 387,145 | 208,499 | 216,000 | 216,000 |
| SUCCESSOR AGENCY | 0 | 595,282 | 608,350 | 608,350 | 611,800 |
| Grand Total | 20,859,416 | 20,046,571 | 19,153,182 | 20,010,926 | 20,563,990 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 TOTAL REVENUE
 BY MAJOR FUND
 FY 2011-2013

| Row Labels | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|----------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | 8,263,109 | 8,351,463 | 8,510,477 | 8,669,913 | 8,832,638 |
| CRA | 0 | 0 | 0 | 0 | 0 |
| GRANTS | 0 | 0 | 0 | 0 | 0 |
| ASSESSMENTS | 81,905 | 82,162 | 83,148 | 84,394 | 85,661 |
| COPS FUND | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | 458,596 | 512,435 | 464,465 | 471,436 | 478,510 |
| ENVIRONMENT FUND | 66,000 | 100,000 | 100,000 | 101,500 | 103,022 |
| FRIENDS OF THE LIBRARY DONATIONS | 0 | 60,000 | 60,000 | 60,900 | 61,814 |
| GAS TAX | 297,116 | 297,116 | 297,116 | 301,572 | 306,095 |
| LIBRARY GIFT AND MEMORIAL FUND | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| MEASURE R | 160,000 | 116,000 | 116,000 | 117,740 | 119,506 |
| PARAMEDIC | 241,932 | 279,609 | 281,895 | 286,123 | 290,415 |
| PROP A | 164,295 | 164,295 | 171,350 | 173,920 | 176,528 |
| PROP C | 126,716 | 126,716 | 126,716 | 128,617 | 130,546 |
| SENIOR DONATION FUND | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | 238,949 | 248,984 | 246,090 | 250,280 | 254,541 |
| INTERNAL SERVICES | 3,842,726 | 4,048,710 | 4,452,516 | 4,576,442 | 4,705,127 |
| WATER | 3,486,489 | 3,887,586 | 3,914,917 | 3,915,675 | 3,916,445 |
| SEWER | 723,500 | 726,500 | 726,500 | 726,500 | 726,500 |
| BUSINESS FUND | 208,499 | 216,000 | 216,000 | 217,157 | 218,328 |
| SUCCESSOR AGENCY | 608,350 | 608,350 | 611,800 | 620,977 | 630,292 |
| Grand Total | 19,153,182 | 20,010,926 | 20,563,990 | 20,888,446 | 21,221,573 |



CITY of SIERRA MADRE
 DETAIL of REVENUE TYPE
 BY MAJOR FUND
 FY 2013-2015

| FUND TYPE | objcat | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------------|-----------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Property Tax | 3,428,424 | 3,514,135 | 3,601,989 | 3,692,039 | 3,784,340 |
| | Other Taxes | 3,783,856 | 3,820,694 | 3,876,604 | 3,930,511 | 3,985,226 |
| | Licenses and Permits | 628,676 | 644,141 | 653,803 | 663,611 | 673,565 |
| | Interest | 52,281 | 5,000 | 5,075 | 5,151 | 5,228 |
| | Fines and Forfeitures | 169,418 | 234,045 | 237,555 | 241,119 | 244,735 |
| | Revenue from Other Agencies | 8,161 | 4,000 | 4,060 | 4,121 | 4,183 |
| | Charges for Services | 164,391 | 114,948 | 116,673 | 118,422 | 120,198 |
| | Other Revenues | 27,902 | 14,500 | 14,718 | 14,939 | 15,163 |
| | Donations | 0 | 0 | 0 | 0 | 0 |
| GENFD Total | | 8,263,109 | 8,351,463 | 8,510,477 | 8,669,913 | 8,832,638 |
| CRA | Property Tax | 0 | 0 | 0 | 0 | 0 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Other Revenues | 0 | 0 | 0 | 0 | 0 |
| CRA Total | | - | - | - | - | - |
| GRANTS | Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 0 | 0 | 0 | 0 | 0 |
| | Donations | 0 | 0 | 0 | 0 | 0 |
| GRANTS Total | | - | - | - | - | - |
| ASSESSMENTS | Property Tax | 81,905 | 82,162 | 83,148 | 84,394 | 85,661 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| ASSESSMENTS Total | | 81,905 | 82,162 | 83,148 | 84,394 | 85,661 |
| COPS FUND | Revenue from Other Agencies | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| COPS FUND Total | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | Licenses and Permits | 358,596 | 339,668 | 343,065 | 348,210 | 353,433 |
| | Interest | 0 | 58 | 59 | 60 | 61 |
| | Charges for Services | 100,000 | 172,709 | 121,341 | 123,166 | 125,016 |
| DEVELOPMENT SERVICES Total | | 458,596 | 512,435 | 464,465 | 471,436 | 478,510 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of REVENUE TYPE
 BY MAJOR FUND
 FY 2013-2015

| FUND TYPE | objcat | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------------------------|-----------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| ENVIRONMENT FUND | Licenses and Permits | 66,000 | 99,400 | 99,400 | 100,891 | 102,404 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Charges for Services | 0 | | | 0 | 0 |
| | Other Revenues | 0 | 0 | 0 | 0 | 0 |
| | Donations | 0 | 600 | 600 | 609 | 618 |
| ENVIRONMENT FUND Total | | 66,000 | 100,000 | 100,000 | 101,500 | 103,022 |
| FRIENDS OF THE LIBRARY DONATIONS | Donations | 0 | 60,000 | 60,000 | 60,900 | 61,814 |
| FRIENDS OF THE LIBRARY DONATIONS Total | | - | 60,000 | 60,000 | 60,900 | 61,814 |
| GAS TAX | Interest | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 297,116 | 297,116 | 297,116 | 301,572 | 306,095 |
| GAS TAX Total | | 297,116 | 297,116 | 297,116 | 301,572 | 306,095 |
| LIBRARY GIFT AND MEMORIAL FUND | Interest | 0 | 0 | 0 | 0 | 0 |
| | Donations | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| LIBRARY GIFT AND MEMORIAL FUND Total | | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| MEASURE R | Interest | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 160,000 | 116,000 | 116,000 | 117,740 | 119,506 |
| MEASURE R Total | | 160,000 | 116,000 | 116,000 | 117,740 | 119,506 |
| PARAMEDIC | Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 0 | 0 | 0 | 0 | 0 |
| | Charges for Services | 241,932 | 279,609 | 281,895 | 286,123 | 290,415 |
| PARAMEDIC Total | | 241,932 | 279,609 | 281,895 | 286,123 | 290,415 |
| PROP A | Interest | 0 | 0 | 0 | 0 | 0 |
| | Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 154,295 | 154,295 | 159,350 | 161,740 | 164,166 |
| | Charges for Services | 10,000 | 10,000 | 12,000 | 12,180 | 12,362 |
| PROP A Total | | 164,295 | 164,295 | 171,350 | 173,920 | 176,528 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of REVENUE TYPE
 BY MAJOR FUND
 FY 2013-2015

| FUND TYPE | objcat | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|-----------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| PROP C | Interest | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 126,716 | 126,716 | 126,716 | 128,617 | 130,546 |
| PROP C Total | | 126,716 | 126,716 | 126,716 | 128,617 | 130,546 |
| SENIOR DONATION FUND | Interest | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 0 | 0 | 0 | 0 | 0 |
| | Charges for Services | 0 | 0 | 0 | 0 | 0 |
| | Donations | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| SENIOR DONATION FUND Total | | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | Property Tax | 101,000 | 97,952 | 99,911 | 101,909 | 103,947 |
| | Licenses and Permits | 1,383 | 7,571 | 7,647 | 7,762 | 7,878 |
| | Interest | 0 | 634 | 640 | 649 | 658 |
| | Fines and Forfeitures | 0 | 140 | 141 | 143 | 145 |
| | Revenue from Other Agencies | 60,316 | 70,982 | 71,011 | 72,076 | 73,157 |
| | Charges for Services | 0 | 0 | 0 | 0 | 0 |
| | Other Revenues | 65,000 | 50,000 | 50,000 | 50,750 | 51,511 |
| | Donations | 11,250 | 21,705 | 16,740 | 16,991 | 17,245 |
| OTHER SPECIAL REVENUE Total | | 238,949 | 248,984 | 246,090 | 250,280 | 254,541 |
| INTERNAL SERVICES | Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 |
| | Revenue from Other Agencies | 3,000 | 3,000 | 3,030 | 3,075 | 3,121 |
| | Charges for Services | 3,826,726 | 3,972,710 | 4,376,356 | 4,500,040 | 4,628,479 |
| | Other Revenues | 13,000 | 73,000 | 73,130 | 73,327 | 73,527 |
| | Donations | 0 | 0 | 0 | 0 | 0 |
| INTERNAL SERVICES Total | | 3,842,726 | 4,048,710 | 4,452,516 | 4,576,442 | 4,705,127 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of REVENUE TYPE
 BY MAJOR FUND
 FY 2013-2015

| FUND TYPE | objcat | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-------------------------------|-----------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| WATER | Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| | Interest | 11,655 | 7,984 | 8,064 | 8,185 | 8,308 |
| | Fines and Forfeitures | 106,172 | 25,000 | 25,000 | 25,375 | 25,756 |
| | Revenue from Other Agencies | 0 | 242,500 | 0 | 0 | 0 |
| | Charges for Services | 3,358,562 | 3,612,102 | 3,881,853 | 3,882,115 | 3,882,381 |
| | Other Revenues | 10,100 | 0 | 0 | 0 | 0 |
| WATER Total | | 3,486,489 | 3,887,586 | 3,914,917 | 3,915,675 | 3,916,445 |
| SEWER | Licenses and Permits | 500 | 3,500 | 3,500 | 3,500 | 3,500 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 |
| | Charges for Services | 723,000 | 723,000 | 723,000 | 723,000 | 723,000 |
| | Other Revenues | 0 | 0 | 0 | 0 | 0 |
| SEWER Total | | 723,500 | 726,500 | 726,500 | 726,500 | 726,500 |
| BUSINESS FUND | Licenses and Permits | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| | Charges for Services | 200,499 | 208,000 | 208,000 | 209,157 | 210,328 |
| | Donations | 0 | 0 | 0 | 0 | 0 |
| BUSINESS FUND Total | | 208,499 | 216,000 | 216,000 | 217,157 | 218,328 |
| SUCCESSOR AGENCY | Property Tax | 608,350 | 608,350 | 611,800 | 620,977 | 630,292 |
| | Interest | 0 | 0 | 0 | 0 | 0 |
| SUCCESSOR AGENCY Total | | 608,350 | 608,350 | 611,800 | 620,977 | 630,292 |
| Grand Total | | 19,153,182 | 20,010,926 | 20,563,990 | 20,888,446 | 21,221,573 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| objcat | account name | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------------|----------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Property Tax | AB1X 26 PTR RESIDUAL | 0 | 0 | 0 | 0 | 0 |
| | HOMEOWNER EXEMPTIONS | 17,151 | 17,580 | 18,020 | 18,471 | 18,933 |
| | PENALTIES & INTEREST | 7,504 | 7,692 | 7,884 | 8,081 | 8,283 |
| | PRIOR YEARS | 0 | 0 | 0 | 0 | 0 |
| | PROP 1A | 0 | 0 | 0 | 0 | 0 |
| | PROPERTY TRANSFER TAX | 41,824 | 42,870 | 43,942 | 45,041 | 46,167 |
| | REDEMPTION | 31,689 | 32,481 | 33,293 | 34,125 | 34,978 |
| | SECURED TAXES | 3,285,905 | 3,368,053 | 3,452,254 | 3,538,560 | 3,627,024 |
| | SUPPLEMENTAL PRIOR YEAR | 30,777 | 31,546 | 32,335 | 33,143 | 33,972 |
| | UNSECURED TAXES | 13,574 | 13,913 | 14,261 | 14,618 | 14,983 |
| Property Tax Total | | 3,428,424 | 3,514,135 | 3,601,989 | 3,692,039 | 3,784,340 |
| Other Taxes | SALES TAX | 197,327 | 199,300 | 201,293 | 201,293 | 201,293 |
| | SALES TAX/PROP TAX BACKFILL | 79,931 | 80,730 | 81,537 | 81,537 | 81,537 |
| | UTILITY USER TAX | 2,200,000 | 2,200,000 | 2,233,000 | 2,266,495 | 2,300,492 |
| | UTILITY USER TAX REVENUE (WATER/SEWER) | 400,000 | 425,000 | 431,375 | 437,846 | 444,414 |
| | VLF/PROPERTY TAX BACKFILL | 906,598 | 915,664 | 929,399 | 943,340 | 957,490 |
| Other Taxes Total | | 3,783,856 | 3,820,694 | 3,876,604 | 3,930,511 | 3,985,226 |
| Licenses and Permits | ALARM PERMIT | 0 | 0 | 0 | 0 | 0 |
| | ALCOHOL PERMITS | 0 | 0 | 0 | 0 | 0 |
| | BANNER PERMITS | 2,846 | 2,438 | 2,475 | 2,512 | 2,550 |
| | BUSINESS LICENSES | 215,000 | 216,751 | 220,002 | 223,302 | 226,652 |
| | DEVELOPMENT IMPACT FEES | 0 | 0 | 0 | 0 | 0 |
| | DOG LICENSES | 5,000 | 0 | 0 | 0 | 0 |
| | DOG PARK USER FEE | 256 | 0 | 0 | 0 | 0 |
| | ENCROACHMENT FEES | 12,000 | 12,000 | 12,180 | 12,363 | 12,548 |
| | FIRE PERMIT | 0 | 0 | 0 | 0 | 0 |
| | FRANCHISE FEES | 308,000 | 340,202 | 345,305 | 350,485 | 355,742 |
| | OTHER LICENSES & PERMITS | 15,920 | 3,000 | 3,045 | 3,091 | 3,137 |
| | OVERNIGHT PARKING PERMITS | 60,278 | 59,750 | 60,646 | 61,556 | 62,479 |
| | PUBLIC RIGHT OF WAY PERMITS | 0 | 0 | 0 | 0 | 0 |
| | SIGN PERMITS | 52 | 0 | 0 | 0 | 0 |
| | STREET/CURB/PAVEMENT/DRIVE FEES | 9,324 | 10,000 | 10,150 | 10,302 | 10,457 |
| TOBACCO LICENSE | 0 | 0 | 0 | 0 | 0 | |
| Licenses and Permits Total | | 628,676 | 644,141 | 653,803 | 663,611 | 673,565 |
| Interest | INTEREST FROM INVESTMENTS | 52,281 | 5,000 | 5,075 | 5,151 | 5,228 |
| Interest Total | | 52,281 | 5,000 | 5,075 | 5,151 | 5,228 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

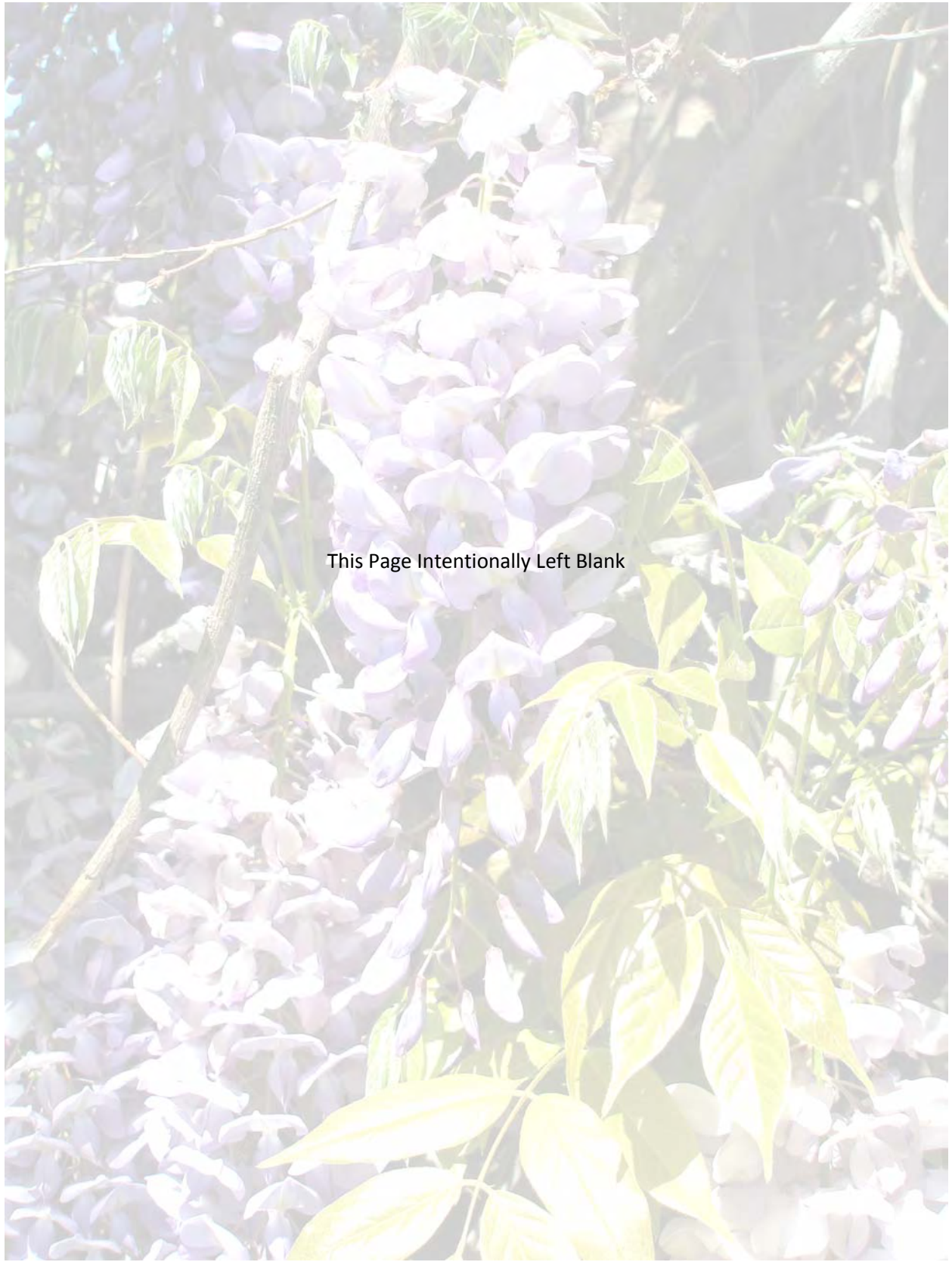
| objcat | account name | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------------|---------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Fines and Forfeitures | "NSF" CHECK CHARGES | 0 | 0 | 0 | 0 | 0 |
| | ADMINISTRATIVE FINES | 0 | 1,000 | 1,015 | 1,030 | 1,045 |
| | ANIMAL CONTROL FINES | 536 | 1,000 | 1,015 | 1,030 | 1,045 |
| | COURT FINES/PROG. FEES | 0 | 0 | 0 | 0 | 0 |
| | FALSE ALARM RESPONSE CHRG | 0 | 0 | 0 | 0 | 0 |
| | IMPOUND/STORED VEHICLE FEES | 31,000 | 29,080 | 29,516 | 29,959 | 30,408 |
| | LIBRARY FINES & FEES | 23,184 | 22,965 | 23,309 | 23,659 | 24,014 |
| | NPDES FINES | 0 | 0 | 0 | 0 | 0 |
| | VEHICLE FINES & FORFEITURE | 114,698 | 180,000 | 182,700 | 185,441 | 188,223 |
| Fines and Forfeitures Total | | 169,418 | 234,045 | 237,555 | 241,119 | 244,735 |
| Revenue from Other Agencies | LOCAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| | MISC SVCS FOR OTHER AGENCIES | 0 | 0 | 0 | 0 | 0 |
| | P.O.S.T. REIMBURSEMENTS | 8,161 | 4,000 | 4,060 | 4,121 | 4,183 |
| | STATE GRANTS | 0 | 0 | 0 | 0 | 0 |
| Revenue from Other Agencies Total | | 8,161 | 4,000 | 4,060 | 4,121 | 4,183 |
| Charges for Services | EMS SUBSCRIPTION SERVICE | 1,230 | 246 | 250 | 254 | 258 |
| | ENGINEERING & INSPECTION FEE | 10,221 | 13,000 | 13,195 | 13,393 | 13,594 |
| | EXCURSIONS | 1,155 | 0 | 0 | 0 | 0 |
| | FACILITY RENTALS | 3,847 | 1,000 | 1,015 | 1,030 | 1,045 |
| | FINGERPRINTING FEES | 4,518 | 2,000 | 2,030 | 2,060 | 2,091 |
| | FIRE ACADEMY CLASS | 0 | 0 | 0 | 0 | 0 |
| | FIRE SERVICES | 0 | 0 | 0 | 0 | 0 |
| | LANDSCAPE PLAN CHECK | 0 | 300 | 305 | 310 | 315 |
| | OTHER CHARGES FOR SERVICES | 536 | 2,037 | 2,068 | 2,099 | 2,130 |
| | PLAN CHECKING FEES | 16,332 | 2,000 | 2,030 | 2,060 | 2,091 |
| | POOL - JR. LIFEGUARDS/AIDE | 0 | 0 | 0 | 0 | 0 |
| | RECREATION CLASSES | 0 | 0 | 0 | 0 | 0 |
| | RENT-CITY OWNED PROPERTY | 75,756 | 76,365 | 77,510 | 78,673 | 79,853 |
| | RENT-COMMUNITY GARDEN PLOTS | 1,000 | 1,000 | 1,015 | 1,030 | 1,045 |
| | SMTV3 SUBMISSIONS | 510 | 0 | 0 | 0 | 0 |
| | SNACK BAR SALES | 0 | 0 | 0 | 0 | 0 |
| | SPECIAL EVENT INSURANCE | 428 | 0 | 0 | 0 | 0 |
| | SPECIAL EVENTS | 8,407 | 0 | 0 | 0 | 0 |
| | SPECIAL PD SERVICES-CONTRACT | 2,725 | 2,000 | 2,030 | 2,060 | 2,091 |
| | SPECIAL SERVICES-ATTORNEY FEES | 0 | 0 | 0 | 0 | 0 |
| | WRITE OFF DOUBTFUL ACCOUNTS-UTILITIES | 0 | 0 | 0 | 0 | 0 |
| | YAC - MEMBERSHIP DUES | 0 | 0 | 0 | 0 | 0 |
| | ZONING & SUBDIVISION FEES | 37,726 | 15,000 | 15,225 | 15,453 | 15,685 |
| Charges for Services Total | | 164,391 | 114,948 | 116,673 | 118,422 | 120,198 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| objcat | account name | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------|------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Other Revenues | CASH ADJUSTMENT | 0 | 0 | 0 | 0 | 0 |
| | ELECTION STATEMENTS | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS OTHER INCOME | 25,000 | 0 | 0 | 0 | 0 |
| | SALE OF CITY PROPERTY | 0 | 0 | 0 | 0 | 0 |
| | SALES OF REPORTS/MAPS/PUBLICATIONS | 0 | 1,500 | 1,523 | 1,546 | 1,569 |
| | SIDEWALK MAINT SUPPLIES | 2,902 | 13,000 | 13,195 | 13,393 | 13,594 |
| | STREET SIGNS | 0 | 0 | 0 | 0 | 0 |
| | WRITE OFF ACCOUNTS RECEIVABLE | 0 | 0 | 0 | 0 | 0 |
| Other Revenues Total | | 27,902 | 14,500 | 14,718 | 14,939 | 15,163 |
| Donations | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | 8,263,109 | 8,351,463 | 8,510,477 | 8,669,913 | 8,832,638 |



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CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 | |
|------------------------------------------|------------------------------------|---------------------------------|----------------------------------------|--------------------------|--------------------------|------------------|
| GENFD | Property Tax | 10000.00000.41001 | SECURED TAXES | 3,368,053 | 3,452,254 | |
| | | 10000.00000.41002 | UNSECURED TAXES | 13,913 | 14,261 | |
| | | 10000.00000.41003 | PRIOR YEARS | 0 | 0 | |
| | | 10000.00000.41004 | REDEMPTION | 32,481 | 33,293 | |
| | | 10000.00000.41005 | HOMEOWNER EXEMPTIONS | 17,580 | 18,020 | |
| | | 10000.00000.41006 | PENALTIES & INTEREST | 7,692 | 7,884 | |
| | | 10000.00000.41007 | SUPPLEMENTAL PRIOR YEAR | 31,546 | 32,335 | |
| | | 10000.00000.41008 | PROP 1A | 0 | 0 | |
| | | 10000.00000.41009 | PROPERTY TRANSFER TAX | 42,870 | 43,942 | |
| | | 10000.00000.41011 | AB1X 26 PTR RESIDUAL | 0 | 0 | |
| | | Property Tax Total | | | | 3,514,135 |
| | Other Taxes | 10000.00000.42001 | SALES TAX | 199,300 | 201,293 | |
| | | 10000.00000.42002 | SALES TAX/PROP TAX BACKFILL | 80,730 | 81,537 | |
| | | 10000.00000.42003 | UTILITY USER TAX | 2,200,000 | 2,233,000 | |
| | | 10000.00000.42004 | VLF/PROPERTY TAX BACKFILL | 915,664 | 929,399 | |
| | | 10000.00000.42005 | UTILITY USER TAX REVENUE (WATER/SEWER) | 425,000 | 431,375 | |
| | Other Taxes Total | | | | 3,820,694 | 3,876,604 |
| | Licenses and Permits | 10000.00000.43001 | FRANCHISE FEES | 340,202 | 345,305 | |
| | | 10000.00000.43002 | BUSINESS LICENSES | 216,751 | 220,002 | |
| | | 10000.00000.43005 | FIRE PERMIT | 0 | 0 | |
| | | 10000.00000.43006 | SIGN PERMITS | 0 | 0 | |
| | | 10000.00000.43007 | BANNER PERMITS | 2,438 | 2,475 | |
| | | 10000.00000.43008 | OVERNIGHT PARKING PERMITS | 59,750 | 60,646 | |
| | | 10000.00000.43009 | TOBACCO LICENSE | 0 | 0 | |
| | | 10000.00000.43016 | PUBLIC RIGHT OF WAY PERMITS | 0 | 0 | |
| | | 10000.00000.43018 | DOG PARK USER FEE | 0 | 0 | |
| | | 10000.00000.43019 | ALCOHOL PERMITS | 0 | 0 | |
| | | 10000.00000.43021 | DEVELOPMENT IMPACT FEES | 0 | 0 | |
| | | 10000.00000.43024 | ALARM PERMIT | 0 | 0 | |
| | | 10000.00000.43025 | ENCROACHMENT FEES | 12,000 | 12,180 | |
| 10000.00000.43026 | | STREET/CURB/PAVEMENT/DRIVE FEES | 10,000 | 10,150 | | |
| 10000.00000.43027 | DOG LICENSES | 0 | 0 | | | |
| 10000.00000.43999 | OTHER LICENSES & PERMITS | 3,000 | 3,045 | | | |
| Licenses and Permits Total | | | | 644,141 | 653,803 | |
| Interest | 10000.00000.45001 | INTEREST FROM INVESTMENTS | 5,000 | 5,075 | | |
| Interest Total | | | | 5,000 | 5,075 | |
| Fines and Forfeitures | 10000.00000.44001 | LIBRARY FINES & FEES | 22,965 | 23,309 | | |
| | 10000.00000.44002 | ADMINISTRATIVE FINES | 1,000 | 1,015 | | |
| | 10000.00000.44003 | VEHICLE FINES & FORFEITURE | 180,000 | 182,700 | | |
| | 10000.00000.44004 | COURT FINES/PROG. FEES | 0 | 0 | | |
| | 10000.00000.44006 | ANIMAL CONTROL FINES | 1,000 | 1,015 | | |
| | 10000.00000.44007 | NPDES FINES | 0 | 0 | | |
| | 10000.00000.44008 | "NSF" CHECK CHARGES | 0 | 0 | | |
| | 10000.00000.44009 | FALSE ALARM RESPONSE CHRG | 0 | 0 | | |
| | 10000.00000.44011 | IMPOUND/STORED VEHICLE FEES | 29,080 | 29,516 | | |
| | Fines and Forfeitures Total | | | | 234,045 | 237,555 |
| Revenue from Other Agencies | 10000.00000.46002 | STATE GRANTS | 0 | 0 | | |
| | 10000.00000.46003 | LOCAL GRANTS | 0 | 0 | | |
| | 10000.00000.46006 | P.O.S.T. REIMBURSEMENTS | 4,000 | 4,060 | | |
| | 10000.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 | | |
| Revenue from Other Agencies Total | | | | 4,000 | 4,060 | |
| Charges for Services | 10000.00000.47009 | SMTV3 SUBMISSIONS | 0 | 0 | | |
| | 10000.00000.47010 | ZONING & SUBDIVISION FEES | 15,000 | 15,225 | | |
| | 10000.00000.47011 | ENGINEERING & INSPECTION FEE | 13,000 | 13,195 | | |
| | 10000.00000.47012 | PLAN CHECKING FEES | 2,000 | 2,030 | | |
| | 10000.00000.47017 | POOL - JR. LIFEGUARDS/AIDE | 0 | 0 | | |
| | 10000.00000.47018 | YAC - MEMBERSHIP DUES | 0 | 0 | | |
| | 10000.00000.47019 | RECREATION CLASSES | 0 | 0 | | |
| | 10000.00000.47020 | SPECIAL EVENTS | 0 | 0 | | |
| | 10000.00000.47021 | EXCURSIONS | 0 | 0 | | |
| | 10000.00000.47022 | SPECIAL EVENT INSURANCE | 0 | 0 | | |
| | 10000.00000.47023 | FACILITY RENTALS | 1,000 | 1,015 | | |
| | 10000.00000.47024 | SNACK BAR SALES | 0 | 0 | | |
| | 10000.00000.47025 | SPECIAL PD SERVICES-CONTRACT | 2,000 | 2,030 | | |
| | 10000.00000.47026 | FINGERPRINTING FEES | 2,000 | 2,030 | | |
| | 10000.00000.47028 | EMS SUBSCRIPTION SERVICE | 246 | 250 | | |
| | 10000.00000.47035 | RENT-CITY OWNED PROPERTY | 76,365 | 77,510 | | |
| | 10000.00000.47036 | FIRE ACADEMY CLASS | 0 | 0 | | |
| | 10000.00000.47038 | RENT-COMMUNITY GARDEN PLOTS | 1,000 | 1,015 | | |
| | 10000.00000.47042 | FIRE SERVICES | 0 | 0 | | |
| 10000.00000.47043 | LANDSCAPE PLAN CHECK | 300 | 305 | | | |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|---------------------|------------------------------------|------------------------------------------|---------------------------------------|--------------------------|--------------------------|
| | | 10000.00000.47045 | SPECIAL SERVICES-ATTORNEY FEES | | 0 |
| | | 10000.00000.47100 | WRITE OFF DOUBTFUL ACCOUNTS-UTILITIES | | 0 |
| | | 10000.00000.47999 | OTHER CHARGES FOR SERVICES | 2,037 | 2,068 |
| | | 10000.79000.47020 | SPECIAL EVENTS | 0 | 0 |
| | | Charges for Services Total | | 114,948 | 116,673 |
| | | Other Revenues | | | |
| | | 10000.00000.48002 | ELECTION STATEMENTS | 0 | 0 |
| | | 10000.00000.48004 | SALES OF REPORTS/MAPS/PUBLICATIONS | 1,500 | 1,523 |
| | | 10000.00000.48100 | SALE OF CITY PROPERTY | 0 | 0 |
| | | 10000.00000.48101 | STREET SIGNS | 0 | 0 |
| | | 10000.00000.48102 | SIDEWALK MAINT SUPPLIES | 13,000 | 13,195 |
| | | 10000.00000.48200 | CASH ADJUSTMENT | 0 | 0 |
| | | 10000.00000.48202 | WRITE OFF ACCOUNTS RECEIVABLE | 0 | 0 |
| | | 10000.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | Other Revenues Total | | 14,500 | 14,718 |
| | | Donations | | | |
| | | 10000.00000.49001 | RESTRICTED DONATIONS | 0 | 0 |
| | | 10000.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 10000.00000.49004 | REIMBURSEMENT | 0 | 0 |
| | | Donations Total | | - | - |
| GENFD Total | | | | 8,351,463 | 8,510,477 |
| CRA | Property Tax | 33001.00000.41999 | MISC OTHER PROPERTY TAXES | 0 | 0 |
| | | 50002.00000.41001 | SECURED TAXES | 0 | 0 |
| | | 50002.00000.41002 | UNSECURED TAXES | 0 | 0 |
| | | 50002.00000.41003 | PRIOR YEARS | 0 | 0 |
| | | 50002.00000.41004 | REDEMPTION | 0 | 0 |
| | | 50002.00000.41005 | HOMEOWNER EXEMPTIONS | 0 | 0 |
| | | 50002.00000.41007 | SUPPLEMENTAL PRIOR YEAR | 0 | 0 |
| | | Property Tax Total | | - | - |
| | Interest | 33001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 47000.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 50002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | Interest Total | | - | - |
| | Other Revenues | 33001.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | 47000.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | 50002.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | Other Revenues Total | | - | - |
| CRA Total | | | | - | - |
| GRANTS | Licenses and Permits | 26002.00000.43999 | OTHER LICENSES & PERMITS | 0 | 0 |
| | | Licenses and Permits Total | | - | - |
| | Interest | 26002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 28003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | Interest Total | | - | - |
| | Revenue from Other Agencies | 25001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 26001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 26002.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 26003.00000.46001 | FEDERAL GRANTS | 0 | 0 |
| | | 26003.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 28001.00000.46001 | FEDERAL GRANTS | 0 | 0 |
| | | 28001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 28002.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 28003.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 28004.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 28006.00000.46002 | STATE GRANTS | 0 | 0 |
| | | Revenue from Other Agencies Total | | - | - |
| | Donations | 26002.00000.49001 | RESTRICTED DONATIONS | 0 | 0 |
| | | Donations Total | | - | - |
| GRANTS Total | | | | - | - |
| ASSESSMENTS | Property Tax | 32001.00000.41001 | SECURED TAXES | 10,325 | 10,480 |
| | | 32002.00000.41001 | SECURED TAXES | 5,000 | 5,075 |
| | | 32003.00000.41001 | SECURED TAXES | 950 | 964 |
| | | 32005.00000.41001 | SECURED TAXES | 18,200 | 18,473 |
| | | 32005.00000.41002 | UNSECURED TAXES | 0 | 0 |
| | | 32005.00000.41003 | PRIOR YEARS | 0 | 0 |
| | | 32005.00000.41004 | REDEMPTION | 0 | 0 |
| | | 32005.00000.41005 | HOMEOWNER EXEMPTIONS | 0 | 0 |
| | | 32005.00000.41006 | PENALTIES & INTEREST | 0 | 0 |
| | | 32005.00000.41007 | SUPPLEMENTAL PRIOR YEAR | 0 | 0 |
| | | 32005.00000.41008 | PROP 1A | 0 | 0 |
| | | 32006.00000.41001 | SECURED TAXES | 4,700 | 4,771 |
| | | 32006.00000.41002 | UNSECURED TAXES | 0 | 0 |
| | | 32006.00000.41003 | PRIOR YEARS | 0 | 0 |
| | | 32006.00000.41004 | REDEMPTION | 0 | 0 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|-----------------------------------------------|------------------------------------------|------------------------------------------|----------------------------------|--------------------------|--------------------------|
| | | 32006.00000.41005 | HOMEOWNER EXEMPTIONS | 0 | 0 |
| | | 32006.00000.41006 | PENALTIES & INTEREST | 0 | 0 |
| | | 32006.00000.41007 | SUPPLEMENTAL PRIOR YEAR | 0 | 0 |
| | | 32006.00000.41008 | PROP 1A | 0 | 0 |
| | | 32007.00000.41001 | SECURED TAXES | 26,500 | 26,898 |
| | | 32007.00000.41002 | UNSECURED TAXES | 0 | 0 |
| | | 32007.00000.41003 | PRIOR YEARS | 0 | 0 |
| | | 32007.00000.41004 | REDEMPTION | 0 | 0 |
| | | 32007.00000.41005 | HOMEOWNER EXEMPTIONS | 0 | 0 |
| | | 32007.00000.41006 | PENALTIES & INTEREST | 0 | 0 |
| | | 32007.00000.41007 | SUPPLEMENTAL PRIOR YEAR | 0 | 0 |
| | | 32007.00000.41008 | PROP 1A | 0 | 0 |
| | | 32008.00000.41001 | SECURED TAXES | 8,337 | 8,337 |
| | | 32009.00000.41001 | SECURED TAXES | 0 | 0 |
| | | 32010.00000.41001 | SECURED TAXES | 8,150 | 8,150 |
| | | Property Tax Total | | 82,162 | 83,148 |
| | Interest | 32001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 32002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 32003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 32005.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 32007.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 32010.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | Interest Total | | - | - |
| ASSESSMENTS Total | | | | 82,162 | 83,148 |
| COPS FUND | Revenue from Other Agencies | 35005.00000.46002 | STATE GRANTS | 100,000 | 100,000 |
| | Revenue from Other Agencies Total | | | 100,000 | 100,000 |
| COPS FUND Total | | | | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | Licenses and Permits | 34001.00000.43010 | BUILDING PERMITS | 254,876 | 257,425 |
| | | 34001.00000.43011 | PLUMBING PERMITS | 17,886 | 18,065 |
| | | 34001.00000.43012 | ELECTRICAL PERMITS | 30,507 | 30,812 |
| | | 34001.00000.43013 | MECHANICAL PERMITS | 9,986 | 10,086 |
| | | 34001.00000.43021 | DEVELOPMENT IMPACT FEES | 1,544 | 1,559 |
| | | 34001.00000.43024 | ALARM PERMIT | 992 | 1,002 |
| | | 34001.00000.43999 | OTHER LICENSES & PERMITS | 23,877 | 24,116 |
| | | Licenses and Permits Total | | 339,668 | 343,065 |
| | Interest | 34001.00000.45001 | INTEREST FROM INVESTMENTS | 58 | 59 |
| | | Interest Total | | 58 | 59 |
| | Charges for Services | 34001.00000.47010 | ZONING & SUBDIVISION FEES | 9,757 | 9,854 |
| | | 34001.00000.47012 | PLAN CHECKING FEES | 162,952 | 111,487 |
| | | Charges for Services Total | | 172,709 | 121,341 |
| DEVELOPMENT SERVICES Total | | | | 512,435 | 464,465 |
| ENVIRONMENT FUND | Licenses and Permits | 38004.00000.43001 | FRANCHISE FEES | 70,000 | 70,000 |
| | | 38004.00000.43017 | TAC FEES AND PERM | 1,400 | 1,400 |
| | | 38004.00000.43022 | ENVIRONMENTAL/RECYCLING LICENSES | 28,000 | 28,000 |
| | | Licenses and Permits Total | | 99,400 | 99,400 |
| | Interest | 38004.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | Interest Total | | - | - |
| | Charges for Services | 38004.00000.47040 | SPECIAL TREE TRIMMING SERVICE | | |
| | | Charges for Services Total | | - | - |
| | Other Revenues | 38004.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | Other Revenues Total | | - | - |
| | Donations | 38004.00000.49001 | RESTRICTED DONATIONS | 0 | 0 |
| | | 38004.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 38004.00000.49005 | SPECIAL TREE TRIMMING SERVICE | 600 | 600 |
| | | Donations Total | | 600 | 600 |
| ENVIRONMENT FUND Total | | | | 100,000 | 100,000 |
| FRIENDS OF THE LIBRARY DONATIONS | Donations | 39006.00000.49002 | UNRESTRICTED DONATIONS | 60,000 | 60,000 |
| | Donations Total | | | 60,000 | 60,000 |
| FRIENDS OF THE LIBRARY DONATIONS Total | | | | 60,000 | 60,000 |
| GAS TAX | Interest | 38005.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | Interest Total | | - | - |
| | Revenue from Other Agencies | 38005.00000.46002 | STATE GRANTS | 0 | 0 |
| | | 38005.00000.46007 | STATE GAS TAX 2105 | 60,559 | 60,559 |
| | | 38005.00000.46008 | STATE GAS TAX 2106 | 40,266 | 40,266 |
| | | 38005.00000.46009 | STATE GAS TAX 2107 | 83,621 | 83,621 |
| | | 38005.00000.46011 | Congestion Relief Prop 42 | 112,670 | 112,670 |
| | | 38005.00000.46013 | GAS TAX DEFERRAL | 0 | 0 |
| | | 38005.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | Revenue from Other Agencies Total | | 297,116 | 297,116 |
| GAS TAX Total | | | | 297,116 | 297,116 |
| LIBRARY GIFT AND MEMORIAL FUND | Interest | 39002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|--------------------------------------|-----------------------------------|-------------------|----------------------------------|--------------------------|--------------------------|
| LIBRARY GIFT AND MEMORIAL FUND | Interest Total | | | - | - |
| | Donations | 39002.00000.49001 | RESTRICTED DONATIONS | | 0 |
| | | 39002.00000.49002 | UNRESTRICTED DONATIONS | 65,000 | 65,000 |
| | | 39002.00000.49004 | REIMBURSEMENT | 0 | 0 |
| | Donations Total | | | 65,000 | 65,000 |
| LIBRARY GIFT AND MEMORIAL FUND Total | | | | 65,000 | 65,000 |
| MEASURE R | Interest | 38007.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Revenue from Other Agencies | 38007.00000.46010 | MEASURE R | 116,000 | 116,000 |
| | Revenue from Other Agencies Total | | | 116,000 | 116,000 |
| MEASURE R Total | | | | 116,000 | 116,000 |
| PARAMEDIC | Licenses and Permits | 36001.00000.43023 | INSTRUCTOR-TRAINING FEES | 0 | 0 |
| | Licenses and Permits Total | | | - | - |
| | Interest | 36001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Revenue from Other Agencies | 36001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | Revenue from Other Agencies Total | | | - | - |
| | Charges for Services | 36001.00000.47028 | EMS SUBSCRIPTION SERVICE | 21,000 | 21,000 |
| | | 36001.00000.47029 | EMS / PARAMEDIC BILLINGS | 258,609 | 260,895 |
| | Charges for Services Total | | | 279,609 | 281,895 |
| PARAMEDIC Total | | | | 279,609 | 281,895 |
| PROP A | Interest | 37004.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Fines and Forfeitures | 37004.00000.44003 | VEHICLE FINES & FORFEITURE | 0 | 0 |
| | Fines and Forfeitures Total | | | - | - |
| | Revenue from Other Agencies | 37004.00000.46003 | LOCAL GRANTS | 154,295 | 159,350 |
| | Revenue from Other Agencies Total | | | 154,295 | 159,350 |
| | Charges for Services | 37004.00000.47021 | EXCURSIONS | 2,000 | 2,000 |
| | | 37004.00000.47032 | BUS FARES | 2,000 | 4,000 |
| | | 37004.00000.47044 | TAP CARD -MTA | 6,000 | 6,000 |
| | Charges for Services Total | | | 10,000 | 12,000 |
| PROP A Total | | | | 164,295 | 171,350 |
| PROP C | Interest | 37009.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Revenue from Other Agencies | 37009.00000.46003 | LOCAL GRANTS | 126,716 | 126,716 |
| | Revenue from Other Agencies Total | | | 126,716 | 126,716 |
| PROP C Total | | | | 126,716 | 126,716 |
| SENIOR DONATION FUND | Interest | 37006.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Revenue from Other Agencies | 37006.00000.46999 | MISC SVCS FOR OTHER GOV AGENCIES | 0 | 0 |
| | Revenue from Other Agencies Total | | | - | - |
| | Charges for Services | 37006.00000.47039 | SENIOR DELIVERED | 0 | 0 |
| | Charges for Services Total | | | - | - |
| | Donations | 37006.00000.49002 | UNRESTRICTED DONATIONS | 20,000 | 20,000 |
| | Donations Total | | | 20,000 | 20,000 |
| SENIOR DONATION FUND Total | | | | 20,000 | 20,000 |
| OTHER SPECIAL REVENUE | Property Tax | 35004.00000.41010 | 1/2% SALES TAX-PUBLIC SAFETY | 97,952 | 99,911 |
| | Property Tax Total | | | 97,952 | 99,911 |
| | Licenses and Permits | 34002.00000.43021 | DEVELOPMENT IMPACT FEES | 7,571 | 7,647 |
| | | 37001.00000.43020 | ART IN PUBLIC PLACES | 0 | 0 |
| | | 37002.00000.43018 | DOG PARK USER FEE | 0 | 0 |
| | | 37005.00000.43021 | DEVELOPMENT IMPACT FEES | 0 | 0 |
| | Licenses and Permits Total | | | 7,571 | 7,647 |
| | Interest | 34002.00000.45001 | INTEREST FROM INVESTMENTS | 124 | 125 |
| | | 35001.00000.45001 | INTEREST FROM INVESTMENTS | 6 | 6 |
| | | 35002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 35003.00000.45001 | INTEREST FROM INVESTMENTS | 19 | 19 |
| | | 35004.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 35005.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 36002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 37001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 37002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 37003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 37005.00000.45001 | INTEREST FROM INVESTMENTS | 485 | 490 |
| | | 37007.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 37008.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 37010.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 38001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 38003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 38008.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 38009.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|-------------------|------------------------------------------|-------------------|------------------------------------|--------------------------|--------------------------|
| | Interest | 38010.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 39001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | 634 | 640 |
| | Fines and Forfeitures | 35001.00000.44003 | VEHICLE FINES & FORFEITURE | 140 | 141 |
| | | 35002.00000.44005 | NARCOTICS ENFORCEMENT SEIZE | 0 | 0 |
| | Fines and Forfeitures Total | | | 140 | 141 |
| | Revenue from Other Agencies | 35001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 2,928 | 2,957 |
| | | 37005.00000.46001 | FEDERAL GRANTS | 0 | 0 |
| | | 37005.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 37007.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 37010.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 38001.00000.46005 | OTHER AGENCIES | 5,000 | 5,000 |
| | | 38001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 38002.00000.46003 | LOCAL GRANTS | 45,380 | 45,380 |
| | | 38003.00000.46005 | OTHER AGENCIES | 12,674 | 12,674 |
| | | 38003.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 0 | 0 |
| | | 38006.00000.46005 | OTHER AGENCIES | 5,000 | 5,000 |
| | | 38008.00000.46012 | PROPOSITION 1B | 0 | 0 |
| | | 38009.00000.46011 | Congestion Relief Prop 42 | 0 | 0 |
| | | 39001.00000.46002 | STATE GRANTS | 0 | 0 |
| | | 39003.00000.46002 | STATE GRANTS | 0 | 0 |
| | | 39004.00000.46002 | STATE GRANTS | 0 | 0 |
| | | 39005.00000.46002 | STATE GRANTS | 0 | 0 |
| | Revenue from Other Agencies Total | | | 70,982 | 71,011 |
| | Charges for Services | 37001.00000.47021 | EXCURSIONS | 0 | 0 |
| | | 37001.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 |
| | | 37008.00000.47018 | YAC - MEMBERSHIP DUES | 0 | 0 |
| | | 37008.00000.47019 | RECREATION CLASSES | 0 | 0 |
| | | 37008.00000.47021 | EXCURSIONS | 0 | 0 |
| | | 37008.00000.47024 | SNACK BAR SALES | 0 | 0 |
| | | 38010.00000.47021 | EXCURSIONS | 0 | 0 |
| | Charges for Services Total | | | - | - |
| | Other Revenues | 28005.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | 37001.00000.48003 | SALE OF CITY FLAGS | 0 | 0 |
| | | 37005.00000.48100 | SALE OF CITY PROPERTY | 50,000 | 50,000 |
| | | 37007.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | 38002.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | | 38009.00000.48004 | SALES OF REPORTS/MAPS/PUBLICATIONS | 0 | 0 |
| | Other Revenues Total | | | 50,000 | 50,000 |
| | Donations | 28005.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 35003.00000.49002 | UNRESTRICTED DONATIONS | 3,455 | 3,490 |
| | | 36002.00000.49002 | UNRESTRICTED DONATIONS | 6,000 | 6,000 |
| | | 37001.00000.49001 | RESTRICTED DONATIONS | 0 | 0 |
| | | 37002.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 37003.00000.49001 | RESTRICTED DONATIONS | 0 | 0 |
| | | 37003.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 37005.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 37007.00000.49004 | REIMBURSEMENT | 0 | 0 |
| | | 37008.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | | 37008.79011.49002 | UNRESTRICTED DONATIONS | 7,250 | 7,250 |
| | | 39004.00000.49001 | RESTRICTED DONATIONS | 0 | 0 |
| | | 39007.00000.49002 | UNRESTRICTED DONATIONS | 5,000 | 0 |
| | Donations Total | | | 21,705 | 16,740 |
| | OTHER SPECIAL REVENUE Total | | | 248,984 | 246,090 |
| INTERNAL SERVICES | Licenses and Permits | 60003.00000.43006 | PEG FEES | 0 | 0 |
| | | 60004.00000.43006 | PEG FEES | 0 | 0 |
| | | 60004.00000.43022 | ENVIRONMENTAL/RECYCLING LICENSES | 0 | 0 |
| | Licenses and Permits Total | | | - | - |
| | Interest | 60000.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60004.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60005.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60007.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 60008.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Fines and Forfeitures | 60002.00000.44008 | "NSF" CHECK CHARGES | 0 | 0 |
| | Fines and Forfeitures Total | | | - | - |
| | Revenue from Other Agencies | 60000.00000.46001 | FEDERAL GRANTS | 0 | 0 |
| | | 60001.00000.46999 | MISC SVCS FOR OTHER AGENCIES | 3,000 | 3,030 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|--------------------------------|------------------------------------------|-------------------|--------------------------------------------------|--------------------------|--------------------------|
| | Revenue from Other Agencies Total | | | 3,000 | 3,030 |
| | Charges for Services | 60000.00000.47801 | COST ALLOCATION FOR FUEL | 142,328 | 145,591 |
| | | 60000.00000.47802 | COST ALLOCATION FOR FLEET MAINT | 371,548 | 377,309 |
| | | 60001.00000.47810 | COST ALLOCATION FOR FACILITIES MAINTENANCE | 901,728 | 929,431 |
| | | 60001.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 |
| | | 60002.00000.47803 | COST ALLOCATION FOR ADMINISTRATION | 704,810 | 725,689 |
| | | 60003.00000.47803 | COST ALLOCATION FOR ADMINISTRATION | 0 | 0 |
| | | 60003.00000.47804 | COST ALLOCATION FOR TECHNOLOGY | 520,598 | 540,151 |
| | | 60003.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 |
| | | 60004.00000.47803 | COST ALLOCATION FOR ADMINISTRATION | 0 | 0 |
| | | 60004.00000.47805 | COST ALLOCATOIN FOR GEN LIABILITY SELF INSURANCE | 0 | 0 |
| | | 60004.00000.47806 | RECOVERY FROM THIRD PARTIES | 0 | 0 |
| | | 60004.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 |
| | | 60005.00000.47803 | COST ALLOCATION FOR ADMINISTRATION | 0 | 0 |
| | | 60005.00000.47805 | COST ALLOCATOIN FOR GEN LIABILITY SELF INSURANCE | 0 | 0 |
| | | 60005.00000.47806 | RECOVERY FROM THIRD PARTIES | 0 | 0 |
| | | 60005.00000.47807 | WORKERS COMP CHARGES | 0 | 0 |
| | | 60007.00000.47803 | COST ALLOCATION FOR ADMINISTRATION | 0 | 0 |
| | | 60007.00000.47805 | COST ALLOCATOIN FOR GEN LIABILITY SELF INSURANCE | 0 | 0 |
| | | 60007.00000.47806 | RECOVERY FROM THIRD PARTIES | 0 | 0 |
| | | 60007.00000.47807 | WORKERS COMP CHARGES | 1,331,698 | 1,658,185 |
| | | 60007.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 |
| | | 60008.00000.47811 | GENERAL PLAN SET ASIDE | 0 | 0 |
| | Charges for Services Total | | | 3,972,710 | 4,376,356 |
| | Other Revenues | 60000.00000.48100 | SALE OF CITY PROPERTY | 13,000 | 13,130 |
| | | 60001.00000.48999 | MISCELLANEOUS OTHER INCOME | 60,000 | 60,000 |
| | Other Revenues Total | | | 73,000 | 73,130 |
| | Donations | 60002.00000.49001 | RESTRICTED DONATIONS | | |
| | | 60002.00000.49004 | REIMBURSEMENT | 0 | 0 |
| | | 60003.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| | Donations Total | | | - | - |
| INTERNAL SERVICES Total | | | | 4,048,710 | 4,452,516 |
| WATER | Licenses and Permits | 71000.00000.43028 | NEW WATER METER FEES | 0 | 0 |
| | | 71001.00000.43011 | PLUMBING PERMITS | 0 | 0 |
| | Licenses and Permits Total | | | - | - |
| | Interest | 71000.00000.45001 | INTEREST FROM INVESTMENTS | 7,984 | 8,064 |
| | | 71001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | | 71002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | 7,984 | 8,064 |
| | Fines and Forfeitures | 71000.00000.44008 | "NSF" CHECK CHARGES | 0 | 0 |
| | | 71000.00000.44010 | NOTICES, FEES, LATE CHARGES | 25,000 | 25,000 |
| | Fines and Forfeitures Total | | | 25,000 | 25,000 |
| | Revenue from Other Agencies | 71000.00000.46001 | FEDERAL GRANTS | 0 | 0 |
| | | 71001.00000.46001 | FEDERAL GRANTS | 242,500 | 0 |
| | | 71002.00000.46001 | FEDERAL GRANTS | 0 | 0 |
| | Revenue from Other Agencies Total | | | 242,500 | - |
| | Charges for Services | 71000.00000.47001 | WATER SALES-CITY | 3,594,768 | 3,864,376 |
| | | 71000.00000.47002 | WATER SALES-OUTSIDE CITY | 0 | 0 |
| | | 71000.00000.47004 | WATER NEW SERVICES | 3,000 | 3,000 |
| | | 71000.00000.47005 | UNAPPLIED WATER PAYMENTS | 0 | 0 |
| | | 71000.00000.47012 | PLAN CHECKING FEES | 0 | 0 |
| | | 71000.00000.47041 | LATE PENALTIES FOR UTILITY BILLS | 14,334 | 14,477 |
| | | 71000.00000.47100 | WRITE OFF DOUBTFUL ACCOUNTS-UTILITIES | | |
| | | 71000.00000.47999 | OTHER CHARGES FOR SERVICES | | 0 |
| | Charges for Services Total | | | 3,612,102 | 3,881,853 |
| | Other Revenues | 71000.00000.48004 | SALES OF REPORTS/MAPS/PUBLICATIONS | 0 | 0 |
| | | 71000.00000.48100 | SALE OF CITY PROPERTY | 0 | 0 |
| | | 71000.00000.48202 | WRITE OFF ACCOUNTS RECEIVABLE | 0 | 0 |
| | | 71000.00000.48999 | MISCELLANEOUS OTHER INCOME | 0 | 0 |
| | Other Revenues Total | | | - | - |
| WATER Total | | | | 3,887,586 | 3,914,917 |
| SEWER | Licenses and Permits | 72000.00000.43014 | SEWER PERMITS | 500 | 500 |
| | | 72000.00000.43029 | FOG PERMITS | 3,000 | 3,000 |
| | Licenses and Permits Total | | | 3,500 | 3,500 |
| | Interest | 72000.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 |
| | Interest Total | | | - | - |
| | Fines and Forfeitures | 72000.00000.44007 | NPDES FINES | 0 | 0 |
| | Fines and Forfeitures Total | | | - | - |
| | Charges for Services | 72000.00000.47006 | SEWER USAGE CHARGE | 718,000 | 718,000 |
| | | 72000.00000.47007 | SEWER CONNECTION FEE | 1,000 | 1,000 |
| | | 72000.00000.47041 | LATE PENALTIES FOR UTILITY BILLS | 4,000 | 4,000 |

NOTE: Revenue schedule does not include Transfers In



CITY of SIERRA MADRE
 DETAIL of GENERAL FUND REVENUE
 FY 2013-2015

| FUND TYPE | objcat | account | account name | Proposed FY 2013-2014 | Proposed FY 2014-2015 |
|-------------------------------|-----------------------------------|------------------------------|---------------------------------------|--------------------------|--------------------------|
| SEWER | Charges for Services | 72000.00000.47100 | WRITE OFF DOUBTFUL ACCOUNTS-UTILITIES | 0 | 0 |
| | | 72000.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 |
| | Charges for Services Total | | | 723,000 | 723,000 |
| | Other Revenues | 72000.00000.48202 | WRITE OFF ACCOUNTS RECEIVABLE | 0 | 0 |
| | Other Revenues Total | | | - | - |
| SEWER Total | | | | 726,500 | 726,500 |
| BUSINESS FUND | Licenses and Permits | 77004.00000.43004 | FILM PERMITS | 8,000 | 8,000 |
| | Licenses and Permits Total | | | 8,000 | 8,000 |
| Interest | 76000.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 | |
| | 77001.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 | |
| | 77002.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 | |
| | 77003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 | |
| | 77004.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 | |
| | Interest Total | | | - | - |
| Charges for Services | 76000.00000.47008 | SPECIAL FIRE SERVICES-OES | 0 | 0 | |
| | 76000.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 | |
| | 77001.00000.47013 | POOL - ADMISSION | 0 | 0 | |
| | 77001.00000.47014 | POOL - SWIM LESSONS | 0 | 0 | |
| | 77001.00000.47015 | POOL - SWIM TEAM | 0 | 0 | |
| | 77001.00000.47016 | POOL - RENTALS | 23,000 | 23,000 | |
| | 77001.00000.47017 | POOL - JR. LIFEGUARDS/AIDE | 0 | 0 | |
| | 77001.00000.47020 | SPECIAL EVENTS | 0 | 0 | |
| | 77001.00000.47035 | RENT-CITY OWNED PROPERTY | 0 | 0 | |
| | 77001.00000.47999 | OTHER CHARGES FOR SERVICES | 0 | 0 | |
| | 77002.00000.47020 | SPECIAL EVENTS | 85,000 | 85,000 | |
| | 77003.00000.47020 | SPECIAL EVENTS | 0 | 0 | |
| | 77003.79001.47020 | SPECIAL EVENTS | 5,300 | 5,300 | |
| | 77003.79002.47020 | SPECIAL EVENTS | 4,300 | 4,300 | |
| | 77003.79003.47020 | SPECIAL EVENTS | 12,000 | 12,000 | |
| | 77003.79004.47020 | SPECIAL EVENTS | 1,185 | 1,185 | |
| | 77003.79005.47020 | SPECIAL EVENTS | 0 | 0 | |
| | 77003.79006.47020 | SPECIAL EVENTS | 5,015 | 5,015 | |
| | 77003.79007.47020 | SPECIAL EVENTS | 20,500 | 20,500 | |
| | 77003.79008.47020 | SPECIAL EVENTS | 2,000 | 2,000 | |
| | 77003.79009.47020 | SPECIAL EVENTS | 2,000 | 2,000 | |
| | 77003.79010.47020 | SPECIAL EVENTS | 0 | 0 | |
| | 77003.79011.47020 | SPECIAL EVENTS | 0 | 0 | |
| | 77003.79012.47020 | SPECIAL EVENTS | 24,700 | 24,700 | |
| | 77003.79013.47020 | SPECIAL EVENTS | 0 | 0 | |
| | 77004.00000.47008 | SPECIAL FIRE SERVICES-OES | 0 | 0 | |
| | 77004.00000.47025 | SPECIAL PD SERVICES-CONTRACT | 0 | 0 | |
| | 77004.00000.47027 | SPECIAL SERVICES-MOVIE | 13,000 | 13,000 | |
| | 77004.00000.47035 | RENT-CITY OWNED PROPERTY | 2,500 | 2,500 | |
| | 77004.00000.47999 | OTHER CHARGES FOR SERVICES | 7,500 | 7,500 | |
| | Charges for Services Total | | | 208,000 | 208,000 |
| | Donations | 77001.00000.49002 | UNRESTRICTED DONATIONS | 0 | 0 |
| 77003.00000.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79000.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79002.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79004.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79005.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79006.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79007.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79008.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79009.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79010.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79011.49002 | | UNRESTRICTED DONATIONS | 0 | 0 | |
| 77003.79012.49002 | SPECIAL EVENTS | 0 | 0 | | |
| Donations Total | | | - | - | |
| BUSINESS FUND Total | | | | 216,000 | 216,000 |
| SUCCESSOR AGENCY | Property Tax | 50003.00000.41001 | SECURED TAXES | 608,350 | 611,800 |
| | Property Tax Total | | | 608,350 | 611,800 |
| Interest | 50003.00000.45001 | INTEREST FROM INVESTMENTS | 0 | 0 | |
| | Interest Total | | | - | - |
| SUCCESSOR AGENCY Total | | | | 608,350 | 611,800 |
| Grand Total | | | | 20,010,926 | 20,563,990 |

City of Sierra Madre, California

Village of the Foothills



City Expenditures FY 2013-2015



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EXPENDITURES

City services are distributed among nine city departments which are then further divided by the service divisions to meet more specific city goals (see Chart of Accounts, Section 8). Services are assigned into each departmental structure according to similarity in services provided. Departments may receive funding from one or more sources. Funds are appropriated to meet these service levels based upon applicable legal or accounting requirements. Through the budget process and ongoing activity, the City Council oversees the operation of the City and sets forth community priorities and policies to be implemented by the City Manager. The City Manager directs the Department Heads in the administration of City programs and service delivery. The City Manager establishes administrative policy in areas under his/her purview.

To monitor and evaluate departmental effectiveness, a project performance measurement program has been initiated. Under this program, each department sets forth the projects and programs to be undertaken during the fiscal year. Projects and programs may be short-term, (with specific completion dates), or they may be ongoing programs. Each department's performance measurement (listed within each department's section of the budget) directly ties city services and personnel to meeting one or more of the City Council's Strategic Goals. These performance measures are reviewed as part of the City's mid-year and end-of year reviews to the City Council.

The following section lists the most significant fixed and operational cost increases for all major funds. These increases are due to various fixed and on-going operating costs, the completion of certain programs begun in prior fiscal years, and the implementation of the key City Council goals.

These reports are designed to provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view is intended to illustrate the City's ability to continue functioning as a viable entity well beyond the next fiscal year's operations.

The City Council's strategic goals are:

THREE-YEAR GOALS

2013-2016 • not in priority order

- Maintain and improve the City infrastructure
- Maintain financial stability and sustainability
 - Attract, develop and retain quality staff
- Preserve our small town character with a vibrant downtown
 - Make Sierra Madre an economically and environmentally sustainable community, especially regarding water



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

In addition, the City Council approved the following policy directions during the budget process

1. Approved staffing levels
2. Approved three year JPIA rolling prospective repayment; \$2.4 million liability
3. Approved the Internal Service Fund Cost Allocation policy and rates used in the FY 2013-2015 biennial budget;
4. Authorized resources for a cost of living increase for non-Police Association employees;
6. Authorized a reduction in the “open to the public” hours for non-public safety offices, in order to efficiently operate with the proposed staffing levels.
7. Authorization to pursue non-monetary recruitment and retention strategies

TOTAL EXPENDITURES W/O TRANSFERS OUT

| Fund Type | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|-------------------------------------|-----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| GENFD | 7,051,508 | 7,654,204 | 7,979,765 | 8,068,045 | 8,199,775 |
| ASSESSMENTS | 103,928 | 94,561 | 95,983 | 97,422 | 98,881 |
| COPS FUND | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | 883,875 | 918,973 | 847,074 | 858,764 | 870,626 |
| ENVIRONMENT FUND | 88,656 | 172,379 | 134,219 | 136,231 | 138,272 |
| FRIENDS OF THE LIBRARY DONATIONS | 0 | 55,000 | 55,000 | 55,826 | 56,663 |
| GAS TAX | 309,913 | 297,546 | 304,274 | 308,840 | 313,473 |
| LIBRARY GIFT AND MEMORIAL FUND | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| MEASURE R | 160,000 | 115,420 | 115,420 | 117,151 | 118,907 |
| PARAMEDIC | 747,985 | 726,099 | 736,478 | 747,525 | 758,738 |
| PROP A | 158,295 | 170,926 | 175,440 | 178,073 | 180,743 |
| PROP C | 129,216 | 127,441 | 128,595 | 130,525 | 132,483 |
| SENIOR DONATION FUND | 20,000 | 80,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | 49,498 | 184,117 | 115,550 | 117,249 | 118,940 |
| INTERNAL SERVICES | 3,865,135 | 4,399,927 | 4,531,305 | 4,598,002 | 4,665,692 |
| WATER | 3,739,448 | 4,160,436 | 4,496,614 | 4,563,640 | 4,631,667 |
| SEWER | 1,056,714 | 1,428,342 | 1,344,567 | 1,284,047 | 1,303,305 |
| BUSINESS FUND | 353,950 | 261,453 | 264,407 | 267,613 | 270,861 |
| SUCCESSOR AGENCY | 590,986 | 602,118 | 608,795 | 617,928 | 627,197 |
| Grand Total | 19,479,607 | 21,613,942 | 22,118,486 | 22,332,181 | 22,671,828 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

| ANNUAL CHANGE | Proposed FY 2013-2014 | | Proposed FY 2014-2015 | |
|-------------------------------------|------------------------------|--------------|------------------------------|-------------|
| GENFD | 602,696 | 8.5% | 325,561 | 4.3% |
| ASSESSMENTS | -9,367 | -9.0% | 1,422 | 1.5% |
| COPS FUND | 0 | 0.0% | 0 | 0.0% |
| DEVELOPMENT SERVICES | 35,098 | 4.0% | -71,899 | -7.8% |
| ENVIRONMENT FUND | 83,723 | 94.4% | -38,160 | -22.1% |
| FRIENDS OF THE LIBRARY DONATIONS | 55,000 | 0.0% | 0 | 0.0% |
| GAS TAX | -12,367 | -4.0% | 6,728 | 2.3% |
| LIBRARY GIFT AND MEMORIAL FUND | -5,500 | -7.8% | 0 | 0.0% |
| MEASURE R | -44,580 | -27.9% | 0 | 0.0% |
| PARAMEDIC | -21,886 | -2.9% | 10,379 | 1.4% |
| PROP A | 12,631 | 8.0% | 4,514 | 2.6% |
| PROP C | -1,775 | -1.4% | 1,154 | 0.9% |
| SENIOR DONATION FUND | 60,000 | 300.0% | -60,000 | -75.0% |
| OTHER SPECIAL REVENUE | 134,619 | 272.0% | -68,567 | -37.2% |
| INTERNAL SERVICES | 534,792 | 13.8% | 131,378 | 3.0% |
| WATER | 420,988 | 11.3% | 336,178 | 8.1% |
| SEWER | 371,628 | 35.2% | -83,775 | -5.9% |
| BUSINESS FUND | -92,497 | -26.1% | 2,954 | 1.1% |
| SUCCESSOR AGENCY | 11,132 | 1.9% | 6,677 | 1.1% |
| Grand Total | 2,134,335 | 11.0% | 504,544 | 2.3% |

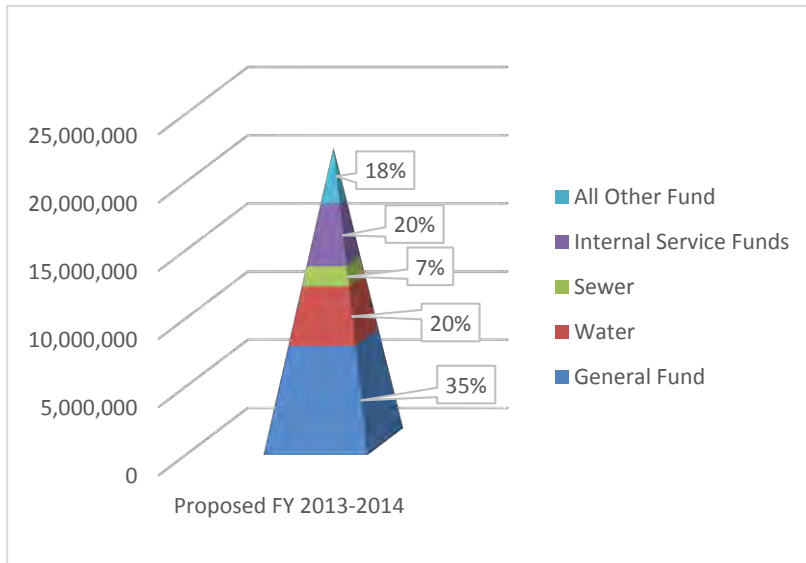
FINANCIAL HIGHLIGHTS

- Citywide total expenditures increase \$2,134,335, or 11.0 percent, in FY 2013-2014
- Citywide total expenditure costs increase \$504,544, or 2.5 percent, in FY 2014-2015
- Citywide personnel costs increase \$136,000 in FY 2013-2014, but increase \$497,000 in FY 2014-2015;
- The cause of the increase is a combination of Workers Compensation increased \$75,000 in FY 2013-2014 and an additional \$300,000 in FY 2014-2015; CalPERS increases in retirement benefits; and routine step increases in personnel.
- In FY 2013-2014, the General fund budget has assumed some delays until all vacancies are filled.
- In FY 2014-2015, the General Fund budget has assumed all proposed positions are filled.
- Increase in Internal Service Fund to pay JPIA liability, \$400,000
- The Water fund has committed \$650,000 in FY 2013-2014 and \$850,000 in FY 2014-2015 to capital maintenance and improvements
- The Fleet fund will purchase a new ambulance (\$135,000) in FY 2013-2014 for the Paramedic program out of vehicle replacement funds



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

A. General Fund



The General Fund expenditures make up 35% of the Total Citywide Expenses. It also subsidizes approximately another 5% within the Other Fund category.

The City's largest fund is the General fund. It provides the resources necessary to sustain the day-to-day activities and services to the community. All nine departments receive support from the General Fund, either directly or indirectly in the form of subsidies or cost allocation (overhead). The General Fund supports more than half of the City's total personnel costs and supports 38% of the City's operations.

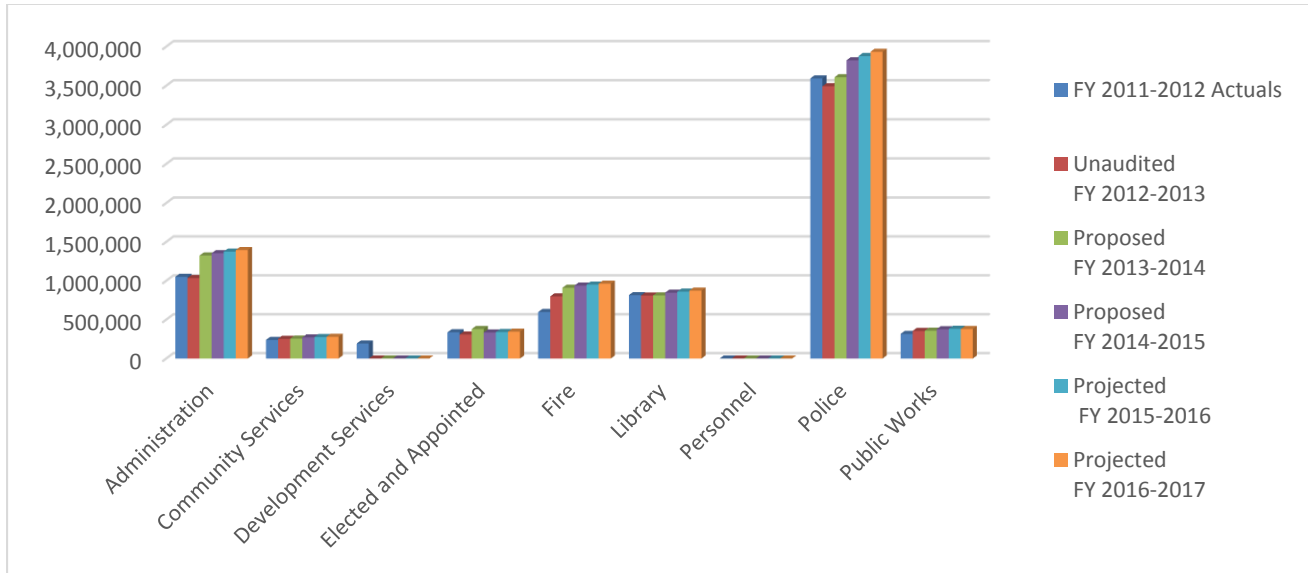
For more than a decade the City of Sierra Madre has maintained expenditures under the available resources, but this has not always been easy. Like most governments since the recent recession, Sierra Madre has received relatively flat revenues despite increases in insurance, pension and other cost drivers. In order to provide a balanced budget, the General Fund expenditures have to be rebenchmarked each budget year lower to remain aligned with incoming revenues. In addition to the impacts of the five year recession, in FY 2011-2012, the State dissolved redevelopment and the General Fund was faced with absorbing most of these costs.

Most of these financial impacts were felt during the last two fiscal years. To balance FY 2011-2012, the City reduced the General Fund budget by \$900,000 mostly in Police and Public Works. Then again to balance FY 2012-2013, the General Fund needed to reduce another \$400,000. This came in the way of reduced staffing with positions being eliminated, leaving several position frozen or vacant, and contracting out services to reduce costs and subsidies.

In FY 2013-2015, the General Fund will start off with 4 positions still unfilled, but budgeted as completely filled by the close of this budget cycle. (See Personnel Section 6 for more discussion) In non-personnel expenditures, costs were not assumed to have cost indexes, which means reduced purchasing power as costs of maintenance materials, service contracts, and purchased supplies continue to increase with inflation.



CITY of SIERRA MADRE EXPENDITURES FY 2013-2015



Since FY 2008-2009, the only General Fund departments that have seen consistent annual growth is the City's Police and Fire/Emergency Response departments. These departments are tied to the increase in the Utility User Tax increase through and advisory measure (Measure UA) passed in April 2008.

Historical Perspective of General Fund Appropriations

| | AUDITED ACTUALS 6/30/2007 | AUDITED ACTUALS 6/30/2008 | AUDITED ACTUALS 6/30/2009 | AUDITED ACTUALS 6/30/2010 | PROJECTED ACTUALS FY 2010-11 |
|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| <i>Administration*</i> | 1,467,666 | 1,364,134 | 1,490,249 | 1,160,826 | 1,167,286 |
| <i>Police</i> | 2,488,673 | 2,558,091 | 3,032,691 | 3,057,317 | 3,877,626 |
| <i>Fire</i> | 531,318 | 477,503 | 496,549 | 485,456 | 809,181 |
| <i>Public Works</i> | 171,788 | 236,489 | 211,725 | 291,244 | 365,616 |
| <i>Community/Personnel**</i> | 243,217 | 298,841 | 256,805 | 252,927 | 281,627 |
| <i>Library</i> | 673,807 | 723,426 | 737,967 | 789,221 | 765,611 |
| | 5,576,469 | 5,658,483 | 6,225,986 | 6,036,991 | 7,266,947 |

*Administration includes Elected and Appointed.

**Personnel Department separated from Community Services beginning in FY 2012-2013.

| Department | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|-----------------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Administration | 1,050,604 | 1,034,081 | 1,324,278 | 1,353,307 | 1,373,606 | 1,394,209 |
| Community Services | 239,103 | 253,597 | 256,561 | 271,838 | 275,625 | 279,467 |
| Development Services | 192,750 | 0 | 0 | 0 | 0 | 0 |
| Elected and Appointed | 337,110 | 308,059 | 379,095 | 335,250 | 340,280 | 345,385 |
| Fire | 597,726 | 798,868 | 909,164 | 937,771 | 950,016 | 962,440 |
| Library | 814,876 | 809,936 | 811,304 | 847,110 | 859,818 | 872,718 |
| Police | 3,591,967 | 3,492,172 | 3,616,537 | 3,858,153 | 3,886,999 | 3,966,651 |
| Public Works | 316,389 | 354,795 | 357,265 | 376,336 | 381,701 | 378,905 |
| Grand Total | \$ 7,140,525 | \$ 7,051,508 | \$ 7,654,204 | \$ 7,979,765 | \$ 8,068,045 | \$ 8,199,775 |

Note: The historical perspective and chart do not include other program subsidies. Development Service costs represent General Plan and Housing Fund one-time set aside.



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

Total General Fund Expenditures

| objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|--------------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Personnel | 4,860,356 | 4,783,376 | 5,050,781 | 5,362,786 | 5,443,230 | 5,524,878 |
| Nonpersonnel | 2,211,989 | 2,169,132 | 2,511,423 | 2,524,979 | 2,531,435 | 2,580,116 |
| Debt | 68,180 | 99,000 | 92,000 | 92,000 | 93,380 | 94,781 |
| Grand Total | \$ 7,140,525 | \$ 7,051,508 | \$ 7,654,204 | \$ 7,979,765 | \$ 8,068,045 | \$ 8,199,775 |

FINANCIAL HIGHLIGHTS

- The General Fund increases \$603,000, or 8.5% in FY 2013-2014
 - The General Fund will have a one-time savings of \$340,000 in FY 2012-2013 due primarily from salary savings from frozen and vacant positions that are assumed to be filled in FY 2013-2015
 - Reallocation of Internal Service Funds increase General Fund by \$279,000
- The General Fund increases \$325,000, or 3.9% in FY 2014-2015
 - The General Fund will begin funding through personnel costs, the retrospective liability payments to the JPIA

B. Special Revenue Funds

Under GASB, a Special Revenue is defined as funds that account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes. These funds are earned either by grant application or by entitlement (based upon meeting certain quantitative measures, such as population or jurisdiction). The use of these appropriations is will have a defined scope and is subject to specialized audits to ensure that the funds are used appropriately.

Total Special Revenue Fund Expenditures
Without Transfers Out

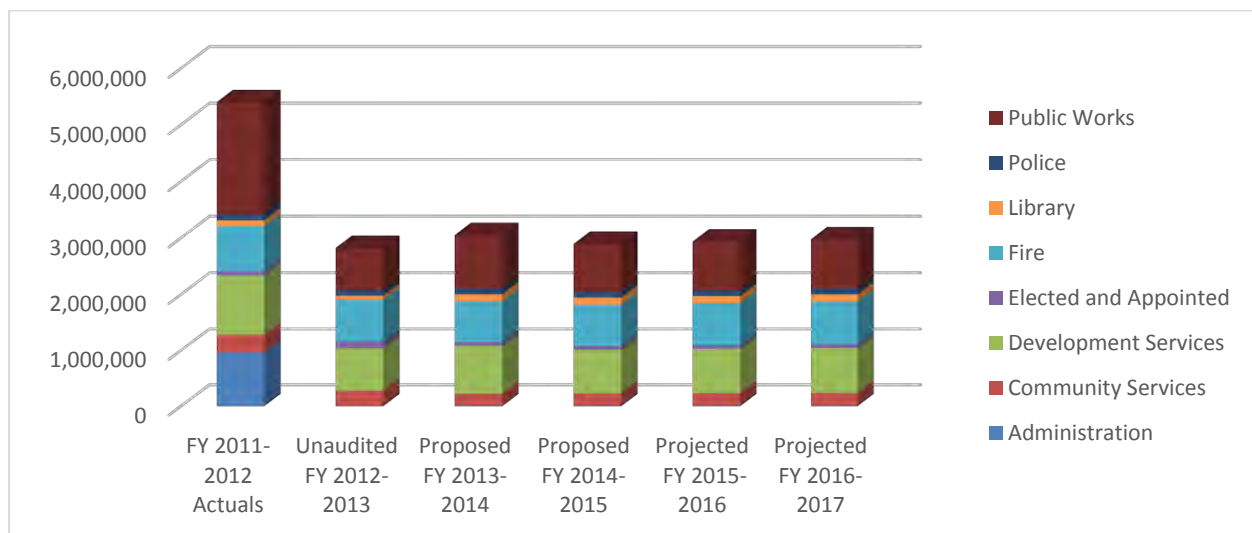
| objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016- 2017 |
|--------------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|-------------------------------|
| Personnel | 1,156,248 | 1,108,738 | 1,082,268 | 1,101,216 | 1,117,436 | 1,133,895 |
| Nonpersonnel | 2,252,690 | 1,713,128 | 2,025,194 | 1,791,817 | 1,815,470 | 1,839,436 |
| Grand Total | \$ 3,408,938 | \$ 2,821,866 | \$ 3,107,462 | \$ 2,893,033 | \$ 2,932,906 | \$ 2,973,331 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

Total Special Revenue Fund Expenditures
Without Transfers Out

| Department | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|-----------------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Administration | 963,017 | 0 | 9,306 | 9,492 | 9,634 | 9,778 |
| Community Services | 310,170 | 272,380 | 214,426 | 218,940 | 222,227 | 225,560 |
| Development Services | 1,067,051 | 763,875 | 850,973 | 779,074 | 790,764 | 802,626 |
| Elected and Appointed | 73,656 | 120,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| Fire | 790,495 | 749,985 | 732,099 | 742,478 | 753,615 | 764,919 |
| Library | 106,813 | 70,500 | 125,000 | 125,000 | 125,901 | 126,814 |
| Police | 101,543 | 103,500 | 103,546 | 103,593 | 103,647 | 103,702 |
| Public Works | 1,987,024 | 741,626 | 1,004,112 | 846,456 | 859,118 | 871,932 |
| Grand Total | \$ 5,399,770 | \$ 2,821,866 | \$ 3,107,462 | \$ 2,893,033 | \$ 2,932,906 | \$ 2,973,331 |



FINANCIAL HIGHLIGHTS

- The Special Revenue funds increase \$285,000, or 10.1%, in FY 2013-2014
- The Special Revenue funds decrease \$215,000, or 6.9%, in FY 2014-2015
- All Special Revenue funds remain flat during the next biennial budget.
- Public Works will complete the next street improvements in FY 2013-2014 for \$350,000, primarily held in Gas Tax, Measure R, and Proposition C reserves
- Public Works will invest some reserves in the Environmental Fund to complete additional tree services in FY 2013-2014
- The Senior Donation fund is providing reserves to remodel restroom in Memorial Park (adjacent the Senior Center)
- FY 2011-2012 Administration is \$410,000 for was last year the CRA and \$550,000 for emergency recovery costs of 2011 Windstorm (net \$960,000 change)



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

C. Proprietary funds

1. Enterprise Funds

Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges. The City provides a variety of services to the community under enterprise programs.

The City owns its own Water and Sewer infrastructures. The City bills approximately 4400 utility customers' bi-monthly. The Water and Sewer expenditures include infrastructure maintenance, including the increased cost of adopting a five year rotational maintenance of the City's four wells and adopting maintenance plan laid out in the City's Sewer Master Plan.

The City has five business type funds, meaning that City collects fees for services performed for agencies or residents. One fund, Strike Team, is not included in the FY 2013-2015 budget, primarily because of the correlation to State fire emergency that can neither be predicted nor anticipated. No significant changes are anticipated in this biennial budget cycle to the other business funds.

Total Enterprise Fund Expenditures
Without Transfers Out

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|----------------------------|---------------|---------------------------------|-----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| WATER | Personnel | 757,192 | 802,176 | 764,039 | 810,412 | 822,571 | 834,911 |
| | Nonpersonnel | 2,557,133 | 2,201,927 | 2,664,552 | 2,953,232 | 2,997,104 | 3,041,632 |
| | Debt | 500,590 | 735,345 | 731,845 | 732,970 | 743,965 | 755,124 |
| WATER Total | | 3,814,915 | 3,739,448 | 4,160,436 | 4,496,614 | 4,563,640 | 4,631,667 |
| SEWER | Personnel | 457,296 | 522,765 | 537,482 | 573,142 | 581,738 | 590,462 |
| | Nonpersonnel | 434,333 | 477,096 | 832,699 | 711,926 | 641,917 | 651,545 |
| | Debt | 15,402 | 56,853 | 58,161 | 59,499 | 60,392 | 61,298 |
| SEWER Total | | 907,031 | 1,056,714 | 1,428,342 | 1,344,567 | 1,284,047 | 1,303,305 |
| BUSINESS FUND | | | | | | | |
| | Personnel | 334,478 | 168,342 | 101,653 | 104,607 | 105,758 | 106,925 |
| | Nonpersonnel | 210,956 | 185,608 | 159,800 | 159,800 | 161,855 | 163,936 |
| BUSINESS FUND Total | | 545,434 | 353,950 | 261,453 | 264,407 | 267,613 | 270,861 |
| Grand Total | | 5,267,380 | 5,150,112 | 5,850,231 | 6,105,588 | 6,115,300 | 6,205,833 |

FINANCIAL HIGHLIGHTS

- The Water and Sewer funds continues to hold a Water pump operator frozen to lower operating costs
- The Water fund has capital improvement projects of \$635,000 in FY 2013-2014 and \$835,000 in FY 2014-2015, see Section 7 for more discussion
- The Sewer fund has capital improvement projects of \$277,000 in FY 2013-2014 and \$231,000 in FY 2014-2015, see Section 7 for more discussion
- The City contracted out Aquatics programs in FY 2012-2013. This is assumed to continue.



D. Internal Service Funds

The City of Sierra Madre has eight indirect costs centers divided into six Internal Service funds. Internal Service funds are established to account for any activity that provides goods or services to other funds, departments, or agencies of the City, or to other governments, on a cost-reimbursement basis. This is done by allocating (charging) the cost of the Internal Service to departments/funds for which the service is being provided. For instance, the cost of having a Human Resources Division is split between all the funds that have personnel, based on percentage of personnel costs per department/fund.

An Internal Service fund sets its rates to recover the full cost of providing a particular service. Agencies have Internal Service fund costs built into their operating budgets, and each Internal Service fund bills department/fund for services rendered. The services provided by Internal Service funds are segregated as follows:

A. FLEET ADMINISTRATION FUND (FUND 60000)

The fleet fund has two cost centers.

1. Fleet maintenance and replacement for City vehicles.
2. Fuel for City vehicles.

B. FACILITIES ADMINISTRATION FUND (FUND 60001)

The facilities maintenance fund provides for cleaning and maintenance of the City's buildings.

C. ADMINISTRATION SERVICES FUND (FUND 60002)

The administrative services fund provides for accounting, common supplies and postage and executive management.

D. INFORMATION TECHNOLOGY ADMINISTRATION FUND (FUND 60003)

The information technology fund provides for support for office machines including computers, printers, telephones, fax machines, postage machines and typewriters. The fund also supports the City's web page and networks.

E. PERSONNEL AND RISK MANAGEMENT (FUND 60007)

This fund has two cost centers.

1. Personnel services include recruitment, retention, negotiations and discipline.
2. Risk Management includes workers compensation and liability insurance.

F. GENERAL PLAN/HOUSING UPDATES (FUND 60008)

This fund was originated by allocation from Water, General Fund and Redevelopment as earmarked from the 2007 budgets and has sufficient funds to complete General Plan Update and 2008 and 2015 Housing Updates.

For FY 2013-2015 biennial budget formulas are as follows:

- Facilities Fund: calculated at 5% of all eligible funds' annual revenue; 6% of General Fund and Water fund
- Fleet Fund:



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

- Fleet maintenance allocated based upon percentage of department/funds usage of City fleet
- Fuel costs allocated based upon actual consumption plus 15% to capture natural loss of inventory through evaporation
- Administration Fund: calculated at 4.5% of all eligible funds' annual revenue
- Information Technology Fund: 3% of all funds' annual revenue that carry personnel budgets
- Personnel/Risk Management Fund: allocation is a percentage of personnel costs calculated as worker's compensation benefits in a department/fund's personnel budget
- General Plan/Housing Update: this fund was originated by allocation from Water, General Fund and Redevelopment as earmarked from the 2007 budgets and has sufficient funds to complete General Plan Update and 2015 Housing Update. City Council did not direct any allocation in FY 2013-2015 for future costs.

Total Internal Service Fund Expenditures
Without Transfers Out

| FUND | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Projected FY 2015-2016 | Projected FY 2016-2017 |
|--------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Fleet | Personnel | 82,796 | 84,424 | 82,543 | 87,307 | 88,617 | 89,946 |
| | Nonpersonnel | 361,584 | 365,416 | 509,950 | 486,615 | 493,914 | 501,324 |
| | Debt | 4,260 | 19,290 | 51,000 | 51,000 | 51,765 | 52,541 |
| Fleet Total | | 448,640 | 469,130 | 643,493 | 624,922 | 634,296 | 643,811 |
| Facilities | Personnel | 135,063 | 148,102 | 137,128 | 145,438 | 147,619 | 149,833 |
| | Nonpersonnel | 1,558,592 | 671,717 | 679,920 | 714,920 | 724,369 | 733,958 |
| Facilities Total | | 1,693,655 | 819,819 | 817,048 | 860,358 | 871,988 | 883,791 |
| Administration | Personnel | 476,394 | 452,089 | 488,648 | 520,977 | 528,792 | 536,724 |
| | Nonpersonnel | 198,801 | 226,590 | 188,865 | 193,490 | 196,394 | 199,338 |
| Administration Total | | 675,195 | 678,679 | 677,513 | 714,467 | 725,186 | 736,062 |
| Technology | Personnel | 158,629 | 156,788 | 152,503 | 161,120 | 163,536 | 165,987 |
| | Nonpersonnel | 365,578 | 356,775 | 342,705 | 350,587 | 355,846 | 361,183 |
| Technology Total | | 524,207 | 513,563 | 495,208 | 511,707 | 519,382 | 527,170 |
| Personnel and Risk Mngt | Personnel | 244,755 | 377,594 | 408,352 | 429,351 | 435,790 | 442,327 |
| | Nonpersonnel | 935,401 | 1,006,350 | 1,358,313 | 1,390,500 | 1,411,360 | 1,432,531 |
| Personnel and Risk Mngt Total | | 1,180,155 | 1,383,944 | 1,766,665 | 1,819,851 | 1,847,150 | 1,874,858 |
| Housing/General Plan | Nonpersonnel | 88,345 | 0 | 0 | 0 | 0 | 0 |
| Housing/General Plan Total | | 88,345 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | 4,610,197 | 3,865,135 | 4,399,927 | 4,531,305 | 4,598,002 | 4,665,692 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

E. Transfers In/Transfers Out

A transfer of funds, or interfund transfer, originates from when one City fund moves money into another funds. For example, the City’s General Fund subsidizes Paramedic programs. When money is transferred out of one fund, the transfer is shown as an expense for the fund on the income statement, called a Transfer Out. The receiving fund shows the transferred funds as revenue on the income statement, called a Transfer In.

| <u>TRANSFERS OUT</u> | <u>TRANSFER IN</u> | |
|----------------------|----------------------|-----------|
| GENERAL FUND | DEVELOPMENT SERVICES | 338,538 |
| | PARAMEDICS | 446,490 |
| | BUSINESS TYPE | 48,395 |
| | INTERNAL SERVICES | 200,000 |
| | | 1,033,423 |
| ASSESSMENT DISTRICTS | SEWER | 7,336 |
| SPECIAL REVENUE | GENEERAL FUND | 97,952 |
| FACILITIES | ASSESSMENT DISTRICTS | 23,989 |
| | | 1,162,700 |

**City of Sierra Madre Total Expenditures
Without Transfers Out Per Category**

| objcat | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|--------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Personnel | 8,768,880 | 8,904,970 | 9,402,176 | 9,542,495 | 9,684,907 |
| Nonpersonnel | 9,391,739 | 11,367,466 | 11,372,341 | 11,425,556 | 11,602,329 |
| Debt | 1,318,988 | 1,341,506 | 1,343,969 | 1,364,130 | 1,384,592 |
| Grand Total | 19,479,607 | 21,613,942 | 22,118,486 | 22,332,181 | 22,671,828 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

**City of Sierra Madre Total Expenditures by Fund Type
Without Transfers Out Per Category**

| FUND TYPE | objcat | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Estimated FY 2015- 2016 | Estimated FY 2016- 2017 |
|-----------------------------------------------|--------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| GENFD | Personnel | 4,783,376 | 5,050,781 | 5,362,786 | 5,443,230 | 5,524,878 |
| | Nonpersonnel | 2,169,132 | 2,511,423 | 2,524,979 | 2,531,435 | 2,580,116 |
| | Debt | 99,000 | 92,000 | 92,000 | 93,380 | 94,781 |
| GENFD Total | | 7,051,508 | 7,654,204 | 7,979,765 | 8,068,045 | 8,199,775 |
| CRA | Personnel | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 0 | 0 | 0 | 0 | 0 |
| | Debt | 0 | 0 | 0 | 0 | 0 |
| CRA Total | | 0 | 0 | 0 | 0 | 0 |
| GRANTS | Personnel | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 0 | 0 | 0 | 0 | 0 |
| GRANTS Total | | 0 | 0 | 0 | 0 | 0 |
| ASSESSMENTS | Nonpersonnel | 103,928 | 94,561 | 95,983 | 97,422 | 98,881 |
| ASSESSMENTS Total | | 103,928 | 94,561 | 95,983 | 97,422 | 98,881 |
| COPS FUND | Personnel | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Nonpersonnel | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| COPS FUND Total | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| DEVELOPMENT SERVICES | Personnel | 490,183 | 422,718 | 422,766 | 429,110 | 435,547 |
| | Nonpersonnel | 393,692 | 496,255 | 424,308 | 429,654 | 435,079 |
| DEVELOPMENT SERVICES Total | | 883,875 | 918,973 | 847,074 | 858,764 | 870,626 |
| ENVIRONMENT FUND | Personnel | 47,721 | 59,592 | 64,428 | 65,395 | 66,376 |
| | Nonpersonnel | 40,935 | 112,787 | 69,791 | 70,836 | 71,896 |
| ENVIRONMENT FUND Total | | 88,656 | 172,379 | 134,219 | 136,231 | 138,272 |
| FRIENDS OF THE LIBRARY | | | | | | |
| DONATIONS | Nonpersonnel | 0 | 55,000 | 55,000 | 55,826 | 56,663 |
| FRIENDS OF THE LIBRARY DONATIONS Total | | 0 | 55,000 | 55,000 | 55,826 | 56,663 |
| GAS TAX | Personnel | 112,250 | 86,979 | 92,007 | 93,388 | 94,788 |
| | Nonpersonnel | 197,663 | 210,567 | 212,267 | 215,452 | 218,685 |
| GAS TAX Total | | 309,913 | 297,546 | 304,274 | 308,840 | 313,473 |
| LIBRARY GIFT AND MEMORIAL FUND | Nonpersonnel | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| LIBRARY GIFT AND MEMORIAL FUND Total | | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| MEASURE R | Nonpersonnel | 160,000 | 115,420 | 115,420 | 117,151 | 118,907 |
| MEASURE R Total | | 160,000 | 115,420 | 115,420 | 117,151 | 118,907 |
| PARAMEDIC | Personnel | 437,084 | 491,479 | 500,515 | 508,020 | 515,638 |
| | Nonpersonnel | 310,901 | 234,620 | 235,963 | 239,505 | 243,100 |
| PARAMEDIC Total | | 747,985 | 726,099 | 736,478 | 747,525 | 758,738 |
| PROP A | Personnel | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 158,295 | 170,926 | 175,440 | 178,073 | 180,743 |
| PROP A Total | | 158,295 | 170,926 | 175,440 | 178,073 | 180,743 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

| FUND TYPE | objcat | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Estimated FY 2015- 2016 | Estimated FY 2016- 2017 |
|----------------------------------------|--------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| PROP C | Personnel | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 129,216 | 127,441 | 128,595 | 130,525 | 132,483 |
| PROP C Total | | 129,216 | 127,441 | 128,595 | 130,525 | 132,483 |
| SENIOR DONATION FUND | Nonpersonnel | 20,000 | 80,000 | 20,000 | 20,300 | 20,605 |
| SENIOR DONATION FUND Total | | 20,000 | 80,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | Personnel | 1,500 | 1,500 | 1,500 | 1,523 | 1,546 |
| | Nonpersonnel | 47,998 | 182,617 | 114,050 | 115,726 | 117,394 |
| OTHER SPECIAL REVENUE Total | | 49,498 | 184,117 | 115,550 | 117,249 | 118,940 |
| INTERNAL SERVICES | Personnel | 1,218,997 | 1,269,174 | 1,344,193 | 1,364,354 | 1,384,817 |
| | Nonpersonnel | 2,626,848 | 3,079,753 | 3,136,112 | 3,181,883 | 3,228,334 |
| | Debt | 19,290 | 51,000 | 51,000 | 51,765 | 52,541 |
| INTERNAL SERVICES Total | | 3,865,135 | 4,399,927 | 4,531,305 | 4,598,002 | 4,665,692 |
| WATER | Personnel | 802,176 | 764,039 | 810,412 | 822,571 | 834,911 |
| | Nonpersonnel | 2,201,927 | 2,664,552 | 2,953,232 | 2,997,104 | 3,041,632 |
| | Debt | 735,345 | 731,845 | 732,970 | 743,965 | 755,124 |
| WATER Total | | 3,739,448 | 4,160,436 | 4,496,614 | 4,563,640 | 4,631,667 |
| SEWER | Personnel | 522,765 | 537,482 | 573,142 | 581,738 | 590,462 |
| | Nonpersonnel | 477,096 | 832,699 | 711,926 | 641,917 | 651,545 |
| | Debt | 56,853 | 58,161 | 59,499 | 60,392 | 61,298 |
| SEWER Total | | 1,056,714 | 1,428,342 | 1,344,567 | 1,284,047 | 1,303,305 |
| BUSINESS FUND | Personnel | 168,342 | 101,653 | 104,607 | 105,758 | 106,925 |
| | Nonpersonnel | 185,608 | 159,800 | 159,800 | 161,855 | 163,936 |
| BUSINESS FUND Total | | 353,950 | 261,453 | 264,407 | 267,613 | 270,861 |
| SUCCESSOR AGENCY | Personnel | 164,486 | 99,573 | 105,820 | 107,408 | 109,019 |
| | Nonpersonnel | 18,000 | 94,045 | 94,475 | 95,892 | 97,330 |
| | Debt | 408,500 | 408,500 | 408,500 | 414,628 | 420,848 |
| SUCCESSOR AGENCY Total | | 590,986 | 602,118 | 608,795 | 617,928 | 627,197 |
| Grand Total | | 19,479,607 | 21,613,942 | 22,118,486 | 22,332,181 | 22,671,828 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

City of Sierra Madre Total Expenditures by Department
Without Transfers Out Per Fund Type

| dept | FUND TYPE | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Estimated FY 2015- 2016 | Estimated FY 2016- 2017 | |
|---------------------------------|-----------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|------------------|
| Administration | GENFD | 1,034,081 | 1,324,278 | 1,353,307 | 1,373,606 | 1,394,209 | |
| | CRA | 0 | 0 | 0 | 0 | 0 | |
| | GRANTS | 0 | 0 | 0 | 0 | 0 | |
| | DEVELOPMENT SERVICES | 0 | 0 | 0 | 0 | 0 | |
| | PARAMEDIC | 0 | 0 | 0 | 0 | 0 | |
| | OTHER SPECIAL REVENUE | 0 | 9,306 | 9,492 | 9,634 | 9,778 | |
| | INTERNAL SERVICES | 1,050,545 | 1,048,490 | 1,095,340 | 1,111,772 | 1,128,446 | |
| | WATER | 132,932 | 585,671 | 582,106 | 590,840 | 599,703 | |
| | SEWER | 126,007 | 131,977 | 139,134 | 141,221 | 143,339 | |
| | SUCCESSOR AGENCY | 489,422 | 478,722 | 481,792 | 489,020 | 496,355 | |
| | Administration Total | | 2,832,987 | 3,578,444 | 3,661,171 | 3,716,093 | 3,771,830 |
| | Community Services | GENFD | 253,597 | 256,561 | 271,838 | 275,625 | 279,467 |
| CRA | | 0 | 0 | 0 | 0 | 0 | |
| PROP A | | 158,295 | 170,926 | 175,440 | 178,073 | 180,743 | |
| PROP C | | 76,835 | 0 | 0 | 0 | 0 | |
| SENIOR DONATION FUND | | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 | |
| OTHER SPECIAL REVENUE | | 17,250 | 23,500 | 23,500 | 23,854 | 24,212 | |
| INTERNAL SERVICES | | 0 | 0 | 0 | 0 | 0 | |
| BUSINESS FUND | | 348,894 | 261,453 | 264,407 | 267,613 | 270,861 | |
| Community Services Total | | 874,871 | 732,440 | 755,185 | 765,465 | 775,888 | |
| Development Services | GENFD | 0 | 0 | 0 | 0 | 0 | |
| | CRA | 0 | 0 | 0 | 0 | 0 | |
| | DEVELOPMENT SERVICES | 763,875 | 850,973 | 779,074 | 790,764 | 802,626 | |
| | INTERNAL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| | WATER | 0 | 0 | 0 | 0 | 0 | |
| | SUCCESSOR AGENCY | 101,564 | 123,396 | 127,003 | 128,908 | 130,842 | |
| | Development Services Total | | 865,439 | 974,369 | 906,077 | 919,672 | 933,468 |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

| Department | FUND TYPE | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Estimated FY 2015- 2016 | Estimated FY 2016- 2017 |
|----------------------------------|----------------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| Elected and Appointed | GENFD | 308,059 | 379,095 | 335,250 | 340,280 | 345,385 |
| | CRA | 0 | 0 | 0 | 0 | 0 |
| | DEVELOPMENT SERVICES | 120,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| | INTERNAL SERVICES | 56,240 | 56,240 | 56,240 | 57,084 | 57,940 |
| | Elected and Appointed Total | 484,299 | 503,335 | 459,490 | 465,364 | 471,325 |
| Fire | GENFD | 798,868 | 909,164 | 937,771 | 950,016 | 962,440 |
| | GRANTS | 0 | 0 | 0 | 0 | 0 |
| | PARAMEDIC | 747,985 | 726,099 | 736,478 | 747,525 | 758,738 |
| | OTHER SPECIAL REVENUE | 2,000 | 6,000 | 6,000 | 6,090 | 6,181 |
| | INTERNAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| | BUSINESS FUND | 5,056 | 0 | 0 | 0 | 0 |
| | Fire Total | 1,553,909 | 1,641,263 | 1,680,249 | 1,703,631 | 1,727,359 |
| Library | GENFD | 809,936 | 811,304 | 847,110 | 859,818 | 872,718 |
| | FRIENDS OF THE LIBRARY DONATIONS | 0 | 55,000 | 55,000 | 55,826 | 56,663 |
| | LIBRARY GIFT AND MEMORIAL FUND | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| | OTHER SPECIAL REVENUE | 0 | 5,000 | 5,000 | 5,075 | 5,151 |
| | INTERNAL SERVICES | 104,747 | 118,991 | 125,594 | 127,477 | 129,387 |
| | Library Total | 985,183 | 1,055,295 | 1,097,704 | 1,113,196 | 1,128,919 |
| Personnel | GENFD | 0 | 0 | 0 | 0 | 0 |
| | INTERNAL SERVICES | 1,383,944 | 1,766,665 | 1,819,851 | 1,847,150 | 1,874,858 |
| Personnel Total | 1,383,944 | 1,766,665 | 1,819,851 | 1,847,150 | 1,874,858 | |
| Police | GENFD | 3,492,172 | 3,616,537 | 3,858,153 | 3,886,999 | 3,966,651 |
| | GRANTS | 0 | 0 | 0 | 0 | 0 |
| | COPS FUND | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | OTHER SPECIAL REVENUE | 3,500 | 3,546 | 3,593 | 3,647 | 3,702 |
| | BUSINESS FUND | 0 | 0 | 0 | 0 | 0 |
| Police Total | 3,595,672 | 3,720,083 | 3,961,746 | 3,990,646 | 4,070,353 | |



**CITY of SIERRA MADRE
EXPENDITURES
FY 2013-2015**

| Department | FUND TYPE | Unaudited FY 2012- 2013 | Proposed FY 2013- 2014 | Proposed FY 2014- 2015 | Estimated FY 2015- 2016 | Estimated FY 2016- 2017 | |
|---------------------|----------------------------------|----------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|----------------------------------------|-------------------|
| Public Works | GENFD | 354,795 | 357,265 | 376,336 | 381,701 | 378,905 | |
| | CRA | 0 | 0 | 0 | 0 | 0 | |
| | GRANTS | 0 | 0 | 0 | 0 | 0 | |
| | ASSESSMENTS | 103,928 | 94,561 | 95,983 | 97,422 | 98,881 | |
| | COPS FUND ENVIRONMENT FUND | 0 | 0 | 0 | 0 | 0 | |
| | | 88,656 | 172,379 | 134,219 | 136,231 | 138,272 | |
| | GAS TAX | 309,913 | 297,546 | 304,274 | 308,840 | 313,473 | |
| | MEASURE R | 160,000 | 115,420 | 115,420 | 117,151 | 118,907 | |
| | PROP C | 52,381 | 127,441 | 128,595 | 130,525 | 132,483 | |
| | SENIOR DONATION FUND | 0 | 60,000 | 0 | 0 | 0 | |
| | OTHER SPECIAL REVENUE | 26,748 | 136,765 | 67,965 | 68,949 | 69,916 | |
| | INTERNAL SERVICES | 1,269,659 | 1,409,541 | 1,434,280 | 1,454,519 | 1,475,061 | |
| | WATER | 3,606,516 | 3,574,765 | 3,914,508 | 3,972,800 | 4,031,964 | |
| | SEWER SUCCESSOR AGENCY | 930,707 | 1,296,365 | 1,205,433 | 1,142,826 | 1,159,966 | |
| | | 0 | 0 | 0 | 0 | 0 | |
| | Public Works Total | | 6,903,303 | 7,642,048 | 7,777,013 | 7,810,964 | 7,917,828 |
| | Grand Total | | 19,479,607 | 21,613,942 | 22,118,486 | 22,332,181 | 22,671,828 |

City of Sierra Madre, California

Village of the Foothills



Administrative Services Department FY 2013-2015



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**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2013-2015**

ADMINISTRATIVE SERVICES DEPARTMENT

The department contains the offices of the City Manager and Administrative Services.

City Manager’s Office Overview

The City Manager serves as the chief administrative officer of the City. He/she is responsible for the implementation of the decisions made by the City Council and for the overall efficient and effective administration of City departments. The City Manager is also the Executive Director of the Successor Agency and Public Financing Authority.

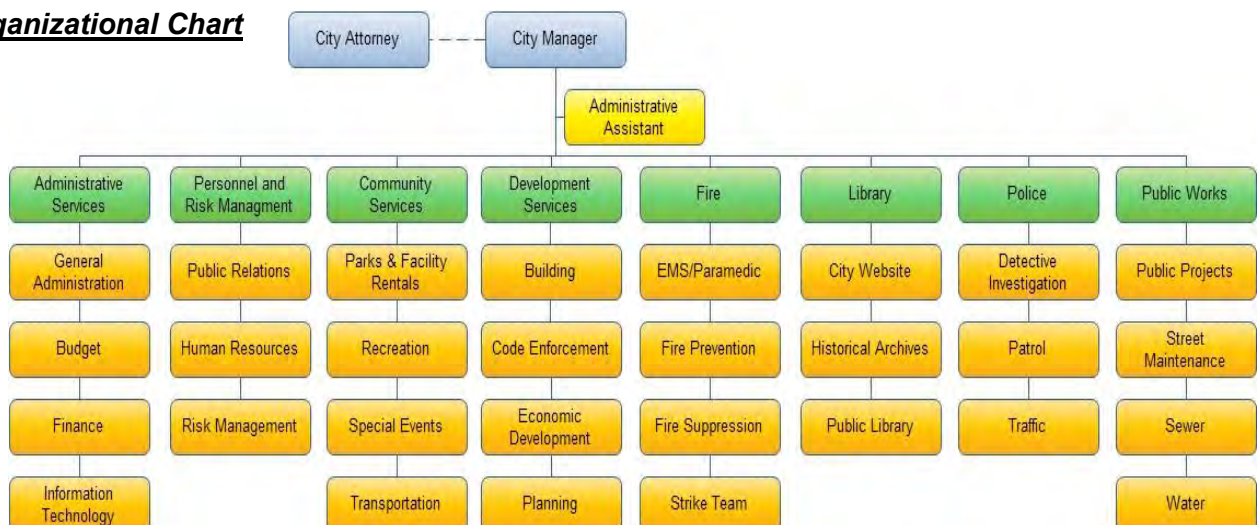
The City Manager provides day-to-day direction to the department heads who run each of the City’s departments/divisions. The City Manager also serves as the primary liaison and point-of-contact with the City Attorney and the elected City Clerk. In addition, the City Manager coordinates with other governmental agencies, including adjacent municipalities and Los Angeles County; as well as, co-ordinates with higher levels of government, including the City’s elected officials at the State and Federal.

The City Manager implements City Council policy and directives, ensures the continued provision of municipal services in an efficient and effective manner, and plans for the long-term needs of the City. Ultimately the City Manager is responsible for the delivery of a timely budget to the City Council, and has oversight over the budget for the entire City. This includes control over expenditures and purchasing.

Many of the contracts the City has with other agencies for services are negotiated by and administered, or co-administered, by the City Manager. Section 2.08.070 of the Sierra Madre Municipal Code tasks the City Manager with the final oversight over enforcement of all laws and ordinance of the City, contracts and franchises and financial reporting to the City Council.

As the chief administrative officer of the organization, the City Manager is responsible for all publicly owned buildings, has final authority over all employees, and is charged with managing and organizing the operations of the City in the most effective and efficient manner possible to provide services to the public.

Organizational Chart





Administrative Services Overview

The Administrative Services is responsible for the day-to-day business affairs and administration of the City. The division consists of four full time staff, two part-time staff, and one part-time contracted service provider for Information Technology.

Administrative Services executes the following tasks:

Financial Accounting and Reporting: Recording of all transactions in the general ledger of the City, Agency, and Financing Authority; processing of invoices; preparing internal and external financial reports.

Asset Management: Investing of idle funds; controlling fixed assets; collecting of accounts receivable; managing return on investment.

Debt Service Administration: Coordinating the issuance of debt instruments; ensuring compliance with lender and regulatory restrictions; processing repayments of debt.

Budgeting: Projecting revenues, preparing the annual budget document; monitoring compliance with the adopted budget.

Information and Communications Systems: Coordinating electronic communications; monitoring and maintaining the City's information and communication systems.

Business Licensing: Coordinating the issuance, renewal, and audit of business licenses within the City.

Tax and Assessment Administration: Ensuring that all local taxes and assessments are remitted; ensuring that the City receives its portion of taxes and assessments levied by other governments.

General Administration: Answering the City's general telephone line; providing internal and external mailing service; coordinating the purchase of office supplies and furnishings.

Information Technology: Ensuring the complete operations of the City's technology resources, including software and hardware support and maintenance. The City maintains a two cable channels, a web-site, public wi-fi connections, and intranet for internal security.



Organization Chart



**ADMINISTRATIVE SERVICES (CITY MANAGER & FINANCE)
Board/Committee Liaisons**

The Department serves as liaison to the:

- Utility User Tax (UUT) Committee
- Council Water Sub-committee
- Council Marketing & Branding Sub-Committee

Administrative Services Mission Statement

To facilitate open and accountable municipal financial services, manage and safeguard the City’s resources in a prudent and comprehensive manner. To consistently develop and support information technology that will continue to benefit the citizens of Sierra Madre.

Accomplishments for FY 2011-2013

City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE

- Implemented online agendas and staff reports through a Document Management System interfaced with the City’s website
- Completed the Hart Park House renovation; providing expanded services to Seniors
- Completed the Sierra Madre Room renovation. The final of a three phase, ten year improvement project to the Recreation Complex at Sierra Vista Park.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Adopted deferred maintenance and equipment replacement policy.
- Adopted Comprehensive Fee Study to align our fees for service more closely with actual cost of services.
- Provided online utility and overnight parking payment options on the city’s website



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2013-2015**

- Successfully addressed the financial impacts of the elimination of the Community Redevelopment Agency and maintained a balanced General Fund budget despite the loss of over \$400,000 in annual revenues
- Maintained the General Fund reserves over 50% of operating revenues for five years.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY (CON'T)

- Promptly responded to the costs of the Windstorm Emergency with appropriate financial resources.
- Ensure that all financial audits are completed and filed by the appropriate deadline.
- Received the CSMFO award for Excellence in Budgeting
- Completed the City's first Comprehensive Annual Financial Report (CAFR) in 2011

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Negotiated and implemented first comprehensive Memorandum of Understanding with Police Association; which included sharing costs of employee retirement benefits
- Negotiated three year Memorandum of Understanding with Classified Employee Association which included sharing costs of employee retirement benefits
- Successful recruitment for replacement of two members of executive management
- Successfully implemented paid full and part time Captains and part time Engineers in Fire services while maintaining existing volunteer opportunities within the department.

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Expanded use of volunteers for emergency response and community special events; such as using Community Emergency Response Team (CERT) during the 2011 Windstorm Emergency and special event traffic control.
- Implemented online agendas and staff reports through a Document Management System interfaced with the City's website

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Completed Market Demand study and began downtown business outreach and branding campaign.
- Housing Element is in compliance
- Provided development incentives for expanded medical offices in downtown
- Approved plans for subdivision for five new store fronts in the downtown
- Approved plans for new Assisted Living facilities in downtown.
- Continue to present to the City Council for consideration ordinances, resolutions and policies that will encourage a prosperous downtown and a thriving community
- Adopted Canyon Zone ordinance

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Successful implementation of water rate study and increase to allow for increased revenues in the water fund.
- Presented top priority capital maintenance and replacement needs for City's infrastructure; especially regarding water.



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2013-2015**

- Continued progress with the General Plan; including contracting the technical review of the document for compliance with Environmental Impact Review (EIR) standards.

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER (CON'T)

- Formed a Council Water Ad Hoc Committee and released a Request for Proposal for new water rate study.
- Applied for Local and Federal grants for financial assistance to maintain and improve the water infrastructure.
- Identified funding for earthquake insurance for the City's water infrastructure.

Objectives from FY 2011-2013 not completed/continued to FY 2013-2015

- Creating Accounting Procedure and Policy Manuals not started
- Online business license renewals and utility billing enhancements
- Delay in completion of internal control evaluations and professional development
- Delay in initiation of City Marketing committee
- Delay in implementation of Market Demand Study; not able to allocate staff resources to Economic Development
- Implement paperless processes in accounting software; including timekeeping, payroll reporting, electronic invoicing and payment processing
- Improve timeliness of audits and related deadlines
- Improve workload pressure caused by Citywide reorganization; reduce open public hours; reduce staff workload as it relates to Commissions and Committees; consolidate job responsibilities and identify technology enhancements to improve work efficiencies and effectiveness.

Department Goals FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE

- Continue to seek local, state and Federal grants to increase financial assistance in maintaining, repairing and replacement of infrastructure.
- Develop five, ten, and twenty year, all inclusive, Capital Improvement Plan (CIP) that includes City policy for evaluating and prioritizing CIP projects and purchases.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Promote confidence in City government by ensuring fiscal responsibility, openness and accessibility in the delivery of City services
- Develop and implement strong financial policies and practices
- Continue to identify appropriate, diversified revenues to maintain City's financial health in all service levels
- Continue to evaluate service levels and associated costs and to strategize the balance of internal and external sources to maximize the funding



Department Goals FY 2013-2015 (con't)

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Use of technology is increased and innovation is encouraged as ways to become more efficient and effective
- Labor agreements are simplified and cost of administration is reduced as new agreements are negotiated and approved
- Semi-annual all City staff meetings are held following each Strategic Plan retreat
- An online instrument is developed and administered for employees to make suggestions for increased economies and efficiencies for delivery of City services
- Implementation of the City Council approved Employee Recruitment

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Define and develop revenue strategies that support financial strategies aimed at enhancing the City's economic base.
- Develop and maintain healthy neighborhoods and families, including maintaining and expanding partnerships with Community Based Services Groups.
- Complete an economic development strategy and downtown branding campaign

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Define and develop revenue strategies that provide adequate reserve levels.
- Seek to establish a stable and diverse revenue stream to fund municipal services.
- Complete new water rate study with goal of meeting debt, capital, and operations costs while also promoting conservation to improve water table levels
- Continue efforts to provide open communications with our residents the need to be economically and environmentally sustainable, especially regarding water.

Performance Measures FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE

- Complete full inventory and assessment of the City's infrastructure based upon CIP policy of evaluation and prioritization, beginning with water and sewer.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Attaining Recognized Standards for financial documents: submit budget and CAFR for peer review and seek from local and national recognition awards
- Compile, write, and evaluate financial policies (goal of completing one policy per quarter)



Performance Measures FY 2013-2015

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Continue to develop accounting software efficiencies:

| Percent of Total Activity | Task |
|---------------------------|--------------------------------------------------------------|
| 30% | Utility payments online, or direct deposit |
| 20% | Utility customers to paperless billing |
| 30% | Business License to online payments |
| 15% | Other permits to online payments |
| 25% | Vendor payments will be sent ACH |
| 15% | Vendor bills received paperless |
| 75% | Time keeping/payroll entry to paperless record keeping |
| 90% | Employee payroll on direct deposit |
| 75% | Utility Users Tax collection on direct deposit and paperless |

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Improve access to Information Technology by increasing number of training classes offered, identify work inefficiencies where IT can bring enhancements, and perform cost analysis on technology sources to improve services to residents and staff
- Identify five (5) service delivery areas to evaluate, develop and promote

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Customer Satisfaction: implement 3 recommendations from business survey
- Identify funding and complete downtown branding campaign
- Identify at least three outside business contacts to determine interest in locating within Sierra Madre, revisit issue biannually

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Completion of the General Plan Update and 2015 Housing Element
- Reinstate the “411 about H2O” public information program about the City’s water utility financial and infrastructure needs.
- Implement water conservation and inform the community about the need to conserve water resources.



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2013-2015**

Operational Highlights FY 2013-2015

- Maintain Citywide reorganization with reduced Citywide staffing of 10 Full-time equivalents (FTE), as compared to 2008
 - Includes loss of two (2) full-time employees and one (1) FTE in part-time hours; while continuing to fund one (1) full time employee in FY 2013-2015. (net loss of two FTE)
 - Includes three (3) frozen positions
- Community Services departments continues as direct report to City Manager without department head management
- New “open-hours” at City Hall and Community Service buildings, to accommodate for reduced staffing hours.
 - Non-safety office public open hours are 11 am to 5:30 pm Monday through Thursday.
 - Non-safety office public closed hours are 7:30 am to 11 am Monday through Thursday and closed to the public every Friday.
- Continued monitoring and control over contracts for services provided for Information Technology, Animal Control and Licensing, Aquatics, Youth Programing, Building, and Planning services

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|--------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Administration | Personnel | 1,072,924 | 842,197 | 866,890 | 924,695 | 938,567 | 952,645 |
| | Nonpersonnel | 1,873,442 | 1,506,147 | 1,732,048 | 1,769,507 | 1,796,051 | 1,822,988 |
| | Debt | 905,674 | 484,643 | 979,506 | 966,969 | 981,475 | 996,197 |
| Grand Total | | 3,852,039 | 2,832,987 | 3,578,444 | 3,661,171 | 3,716,093 | 3,771,830 |



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2013-2015**

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 192,957 | 104,875 | 118,616 | 124,379 | 126,244 | 128,137 |
| | Nonpersonnel | 857,647 | 929,206 | 1,205,662 | 1,228,928 | 1,247,362 | 1,266,072 |
| GENFD Total | | 1,050,604 | 1,034,081 | 1,324,278 | 1,353,307 | 1,373,606 | 1,394,209 |
| CRA | Personnel | 29,836 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 50,174 | 0 | 0 | 0 | 0 | 0 |
| | Debt | 326,000 | 0 | 0 | 0 | 0 | 0 |
| CRA Total | | 406,010 | 0 | 0 | 0 | 0 | 0 |
| DEVELOPMENT SERVICES | Personnel | 3,678 | 0 | 0 | 0 | 0 | 0 |
| DEVELOPMENT SERVICES Total | | 3,678 | 0 | 0 | 0 | 0 | 0 |
| PARAMEDIC | Personnel | 3,678 | 0 | 0 | 0 | 0 | 0 |
| PARAMEDIC Total | | 3,678 | 0 | 0 | 0 | 0 | 0 |
| OTHER SPECIAL REVENUE | Personnel | 143,264 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 406,387 | 0 | 9,306 | 9,492 | 9,634 | 9,778 |
| OTHER SPECIAL REVENUE Total | | 549,651 | 0 | 9,306 | 9,492 | 9,634 | 9,778 |
| INTERNAL SERVICES | Personnel | 535,854 | 504,130 | 522,160 | 556,503 | 564,851 | 573,324 |
| | Nonpersonnel | 533,869 | 527,125 | 475,330 | 487,837 | 495,156 | 502,581 |
| | Debt | 4,260 | 19,290 | 51,000 | 51,000 | 51,765 | 52,541 |
| INTERNAL SERVICES Total | | 1,073,982 | 1,050,545 | 1,048,490 | 1,095,340 | 1,111,772 | 1,128,446 |
| WATER | Personnel | 94,896 | 101,116 | 100,076 | 108,886 | 110,521 | 112,180 |
| | Nonpersonnel | 17,468 | 31,816 | 23,750 | 25,250 | 25,629 | 26,013 |
| | Debt | 474,970 | 0 | 461,845 | 447,970 | 454,690 | 461,510 |
| WATER Total | | 587,334 | 132,932 | 585,671 | 582,106 | 590,840 | 599,703 |
| SEWER | Personnel | 37,492 | 69,154 | 73,816 | 79,635 | 80,829 | 82,041 |
| | Debt | 15,402 | 56,853 | 58,161 | 59,499 | 60,392 | 61,298 |
| SEWER Total | | 52,893 | 126,007 | 131,977 | 139,134 | 141,221 | 143,339 |
| SUCCESSOR AGENCY | Personnel | 31,270 | 62,922 | 52,222 | 55,292 | 56,122 | 56,963 |
| | Nonpersonnel | 7,897 | 18,000 | 18,000 | 18,000 | 18,270 | 18,544 |
| | Debt | 85,042 | 408,500 | 408,500 | 408,500 | 414,628 | 420,848 |
| SUCCESSOR AGENCY Total | | 124,209 | 489,422 | 478,722 | 481,792 | 489,020 | 496,355 |
| Grand Total | | 3,852,039 | 2,832,987 | 3,578,444 | 3,661,171 | 3,716,093 | 3,771,830 |



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City of Sierra Madre, California

Village of the Foothills



Community Services Department FY 2013-2015



Department Overview

The Community Services Department operating budget focuses resources on core programs and services to meet the City's Strategic Goals. The department is entrusted to "Create A Healthy Community Through People, Parks and Programs" and consists of three (3) full-time employees, 2.5 full-time equivalent (FTE) part-time hours. Additionally, the Department calls upon the services of contract instructors for special interest classes, and volunteers for all of the City's events.

The Department is responsible for a variety of facilities and programs for all ages:

Senior Services: The City offers a full service senior program run out of the Hart Park House Senior Center. A Monday through Friday lunch program is operated by the YWCA. Daily programs include fitness classes, bingo, movies, screenings, and legal services. A monthly excursion is organized to various locations throughout the Southern California region.

Youth Services: The City contracts with the Pasadena YMCA to provide an afterschool daycare program and a Teen Leadership Club. Both programs run out of the Community Recreation Center in Sierra Vista Park and operate throughout the year.

Aquatic Services: The City leases the Sierra Madre Aquatic Center to Waterworks Aquatics. Waterworks provides swim programs that include: lessons, water aerobics, lap swimming, recreational swimming and a swim team. The Aquatic Center is open year round.

Contract Classes: The City offers classes at various locations for all age groups. Classes include dance, sports, fitness, and exercise activities. Classes are held year round in the City's parks and facilities.

Reservations: The City reserves parks and facilities to the public. The City has five parks available for reservation for private party and community events. In addition the City has recently renovated the Sierra Madre Room and Hart Park House which are available to reserve as well.

Youth Sports Organizations: The City works with local youth sports organizations to provide field access at City and Pasadena Unified School District sites. The youth sports organizations meet twice a year for scheduling, insurance verification, light invoicing and to address any concerns or issues.

Coordinating Council: The Coordinating Council brings together community groups, schools and non-profits with the common goal of serving the Sierra Madre community. The Coordinating Council provides a forum to distribute information, share ideas and plan for upcoming events.

Special Events and Parks: The Community Services Department oversees or coordinates the oversight of various special events, parks and facilities throughout the year. This list is provided in Section 2, City Facts, Statistics and Maps.



Organizational Chart



Board/Committee Liaisons

The Department serves as liaison to the:

- Community Services Commission
 - Arts Advisory Board
 - Waterworks Advisory Board
 - Various Special Events committees
- Senior Community Commission

Community Services Mission Statement

The Mission of the Sierra Madre Community Services Department is to provide safe facilities, quality services, and programs that are affordable, open, and friendly to enrich the overall quality of life for all visitors and residents.



Accomplishments FY 2011-2013

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Renovation of the Hart Park House Senior Center
- Tennis Court resurfacing at Sierra Vista Park and Memorial Park
- Replacement and upgrade of maintenance equipment at the Sierra Madre Aquatic Center
- Replaced playground equipment at Memorial Park; adopted park infrastructure deferred maintenance policy
- Installed new restrooms at Memorial Park
- Completed final phase of renovations of Community Recreation campus with the remodel of the Sierra Madre Room.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Secured title sponsor for the Concerts in the Park series
- Increased registration fees for events and programs to further reduce the General Fund subsidy required to run the services
- Contracted aquatic services with Waterworks Aquatics eliminating the General Fund subsidy for aquatics and expanding year around aquatic services
- Contracted teen center services with the Pasadena YMCA, significantly reducing the General Fund subsidy for the service

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN COMMUNITY

- Expanded the Family Movie series in Kersting Court with summer dates
- Offered Friday programs in Kersting Court for youth that frequent the area after school
- Re-introduction of the Farmer's Market in a new location along Hermosa Ave.

Objectives from FY 2011-13 not completed / continued to FY 2013-15

- Complete a Senior Master Plan Score Card
- Research for grant funding sources for park improvements
- Renovations of the restrooms at Dapper Field
- Update the Youth Master Plan

Department Goals FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Partner with Waterworks Aquatics to keep a maintenance schedule for capital improvements including re-plastering of the pools
- Partner with community groups to provide maintenance of Milton and Harriet Goldberg Park
- Complete the conversion of the Memorial Park public restrooms (adjacent to Senior Center) to a storage facility and family restroom with funding from Senior Donation fund
- Seek new grants for infrastructure improvements.



Department Goals FY 2013-2015 (con't)

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Continue to seek sponsors for events and programs to offset expenses
- Partner with local non-profit community groups to organize, plan and implement programs and events
- Negotiate youth services contract to reduce or eliminate monetary subsidy
- Explore options to continue agreement with current contractor or find new contractor for aquatic services in 2015 when current agreement expires

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN COMMUNITY

- Encourage Farmer's Market to expand services to the community, including expansion of vendors
- Expand Volunteer Facility Attendant program to make the use and rental of facilities more accessible to local non-profit community groups

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Partner with the San Gabriel Valley Municipal Water District and Los Angeles County to provide water awareness program at the Huck Finn Fishing Derby

Performance Measures FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Complete Memorial Park renovation project by 2014
- Re-plaster main pool and wading pool at the Sierra Madre Aquatic Center by 2014
- Schedule two clean-up days, annually, with community group to provide maintenance of Milton and Harriet Goldberg Park.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Secure one or more title sponsors for each of the following events or programs: Huck Finn, Mount Wilson Trail Race, Family Movies, Concerts in the Park, Summer fun in the Park, Halloween Happenings, Wellness in the Park and Fourth of July
- Designate one or more community groups to provide volunteer support for each community event
- Negotiate a new contract for daycare and teen services that reduces or eliminates the General Fund subsidy in 2015

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN COMMUNITY

- Plan, organize and promote Historic Bike Ride with local community group in November starting in 2013
- Provide Farmer's Market vendor space at Family Movie Series to promote the market and provide food at the movies



Performance Measures FY 2013-2015 (con't)

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Schedule annual Volunteer Facility Attendant Training in January for new and renewing participants
- Increase the number and diversity of contract classes offered by adding three new contract classes each year

Operational Highlights FY 2013-2015

- Maintain 2012-2013 department staff reorganization: three (3) full-time positions and two and half part-time positions.
- New “open-hours” at City Hall and Community Service buildings, to accommodate for reduced staffing hours.
 - Non-safety office public open hours are 11 am to 5:30 pm Monday through Thursday.
 - Non-safety office public closed hours are 7:30 am to 11 am Monday through Thursday and closed to the public every Friday.
- Community Services Department continues to report directly to the City Manager.
- Increase the Community Services Commission’s, Senior Community Commission’s, and community volunteers’ participation in the planning and implementation of Community Services’ programs and events to relieve the impacts of the department’s recent reorganization.
- Continued monitor of the contract services for the operations of the Sierra Madre Aquatic Center provided by Waterworks Aquatics, allowing for year-round aquatic services to the public; and for the operation of the Youth Activity Center provided by the Pasadena YMCA.



**CITY of SIERRA MADRE
COMMUNITY SERVICES DEPARTMENT
FY 2013-2015**

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|---------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Community Services | Personnel | 554,902 | 397,428 | 338,759 | 356,990 | 361,928 | 366,937 |
| | Nonpersonnel | 535,281 | 477,443 | 393,681 | 398,195 | 403,537 | 408,951 |
| Grand Total | | 1,090,183 | 874,871 | 732,440 | 755,185 | 765,465 | 775,888 |

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 224,947 | 234,142 | 237,106 | 252,383 | 256,170 | 260,012 |
| | Nonpersonnel | 14,156 | 19,455 | 19,455 | 19,455 | 19,455 | 19,455 |
| GENFD Total | | 239,103 | 253,597 | 256,561 | 271,838 | 275,625 | 279,467 |
| PROP A | Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 184,918 | 158,295 | 170,926 | 175,440 | 178,073 | 180,743 |
| PROP A Total | | 184,918 | 158,295 | 170,926 | 175,440 | 178,073 | 180,743 |
| PROP C | Nonpersonnel | 77,552 | 76,835 | 0 | 0 | 0 | 0 |
| PROP C Total | | 77,552 | 76,835 | 0 | 0 | 0 | 0 |
| SENIOR DONATION FUND | Nonpersonnel | 22,102 | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| SENIOR DONATION FUND Total | | 22,102 | 20,000 | 20,000 | 20,000 | 20,300 | 20,605 |
| OTHER SPECIAL REVENUE | Nonpersonnel | 25,599 | 17,250 | 23,500 | 23,500 | 23,854 | 24,212 |
| OTHER SPECIAL REVENUE Total | | 25,599 | 17,250 | 23,500 | 23,500 | 23,854 | 24,212 |
| BUSINESS FUND | Personnel | 329,954 | 163,286 | 101,653 | 104,607 | 105,758 | 106,925 |
| | Nonpersonnel | 210,956 | 185,608 | 159,800 | 159,800 | 161,855 | 163,936 |
| BUSINESS FUND Total | | 540,911 | 348,894 | 261,453 | 264,407 | 267,613 | 270,861 |
| Grand Total | | 1,090,183 | 874,871 | 732,440 | 755,185 | 765,465 | 775,888 |



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City of Sierra Madre, California

Village of the Foothills



Development Services Department FY 2013-2015



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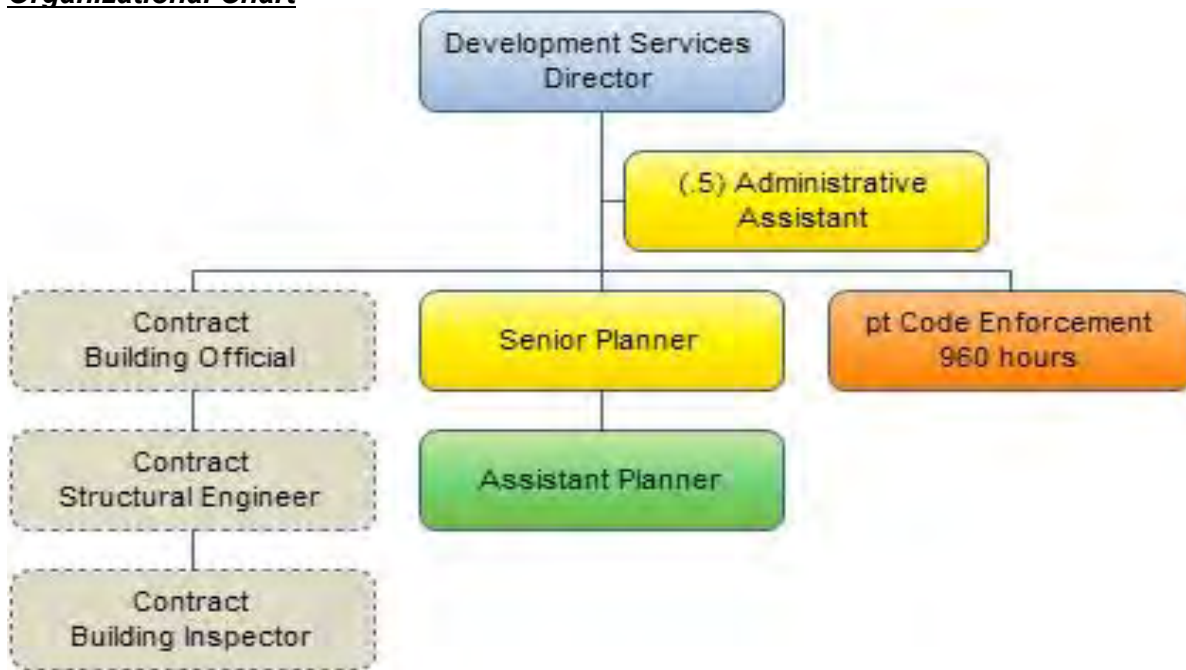


Department Overview

The Development Services Department is responsible for the City's Planning and Building and Safety programs. The Department carries out the rules, policies and objectives of the Sierra Madre Municipal Code and General Plan, as it relates to land use and development. The planning services processes development applications, conducts the required environmental review (CEQA), and manages the discretionary and public review application process. The building and safety services of the Department responds to inquiries relating to building development, reviews plans, conducts site inspections, and issues permits in compliance with adopted building codes. The Department staffing consists of 3.5 full time employees, and a contract building inspector and contract structural plan checker to review plans for compliance with adopted building codes prior to permit issuance, and employs a part-time code enforcement officer. Department staff serves as liaison to the City's Planning Commission.

The Development Services Department also maintains the City's list of historic landmark structures, manages Mills Act contracts, and reviews project applications for their compliance with the City's historic preservation program, which serves to preserve Sierra Madre's historic treasures.

Organizational Chart



Board/Committee Liaisons

The Department serves as liaison to the:

- Planning Commission



Development Services Mission Statement

We are dedicated to providing efficient and effective professional planning and building services to the citizens of Sierra Madre and to development professionals while safeguarding life and property, enhancing the City's economic base and neighborhoods, and protecting its natural environment.

Accomplishments FY 2011-2013

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- General Plan Update is almost complete – General Plan Steering Committee (GPSC) has completed their draft, and staff will be returning to the Council with the process to complete the document for presentation to the Planning Commission and Council.
- Completed the Technical Background Report for General Plan update, reviewed by staff and GPSC.
- Adopted the New Canyon Zone Ordinance to address the unique development challenges of this residential area of the City.
- Approved the Alverno High School Master Plan, a long-term plan for a historic 11-acre private all-girls school.
- Approved the Kensington Assisted Living Facility development at the site of the abandoned skilled nursing facility site, and amended the General Plan and Zoning to permit an exception for the Measure V density limit for this property.
- Achieved compliance with the State Housing Element mandates for the 2008-2014 planning period, and implemented a successful second unit amnesty permit to account for a balance of Sierra Madre's RHNA requirements.
- Adopted amendments to R-1 single-family residential development standards, to address problematic development standards and to minimize impacts of bulk, mass, and scale of homes.

Objectives from FY 2011-2013 not completed / continued to FY 2013-2015

- General Plan Update is almost complete, and will continue to FY 2013-2015.
- Pending items to complete General Plan Update include completing the final draft document (including introduction and overview, formatting of document, and inclusion of statutory requirements, i.e., GHG and climate action policies), preparation of the EIR, and Planning and City Council review.
- Award of contract for 2014-2021 Housing Element Update needs to be completed and the work will commence in FY 2013-14. To be completed within the State HCD deadlines.
- Award of contract to update Public Facilities Fee Impact Study (development impact fees) to update methodology and fees to be charged to development.
- Management of current Mills Act contracts, annual monitoring for compliance with contracts, and processing of any new applications.



**CITY of SIERRA MADRE
DEVELOPMENT SERVICES DEPARTMENT
FY 2013-2015**

Department Goals FY 2013-15

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Award a contract for the 2014-2021 Housing Element Update and achieve Housing Element compliance within the 2013 deadline period.
- Complete the General Plan Update in 2014.
- Use the resources from the Downtown Market Demand Study to attract desirable businesses for downtown.
- Develop a downtown marketing/branding program.

Performance Measures FY 2013-15

- With full-time building and safety services, reduce first plan check turn-around time from average 6-8 weeks to 4-7 weeks, within 2013-15 period.
- Update monitoring and compliance of current 18 Mills Act contracts within 2013-14 period, with the assistance of a non-paid historic preservation intern.
- Update various zoning code ordinances/sections which are problematic, in need of clarification, or are not in compliance with State law, such as the provisions for CUPs and Variances, non-conforming uses and buildings, Hillside Management Zone, adult businesses, and updating the official zoning map.

Departmental Highlights FY 2013-2015

- Full-time Administrative Assistant position to be split (shared) with Public Works Department, to reduce budgeted expenditures, reducing the Department's full-time staff from 4 to 3.5.
- If large development projects are submitted, combined with the current trend of increased development activity, it may be necessary to secure additional professional services to maintain current levels of service.
- The Department will continue to contract for full-time Building and Safety services on a percentage of fees basis, per the currently approved three-year contract (60% of plan check fees, 70% of building permit fees).
- The Department will be contracting services to complete the 2014-2021 Housing Element update (next cycle).
- The Department may contract the completion the General Plan update.
- The Department will be completing an updated Development Impact Fee Study



**CITY of SIERRA MADRE
DEVELOPMENT SERVICES DEPARTMENT
FY 2013-2015**

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Development Services | Personnel | 525,523 | 591,747 | 470,069 | 473,294 | 480,396 | 487,603 |
| | Nonpersonnel | 1,088,370 | 273,692 | 504,300 | 432,783 | 439,276 | 445,865 |
| Grand Total | | 1,613,893 | 865,439 | 974,369 | 906,077 | 919,672 | 933,468 |

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 192,750 | 0 | 0 | 0 | 0 | 0 |
| GENFD Total | | 192,750 | 0 | 0 | 0 | 0 | 0 |
| CRA | Personnel | 147,047 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 279,614 | 0 | 0 | 0 | 0 | 0 |
| CRA Total | | 426,661 | 0 | 0 | 0 | 0 | 0 |
| DEVELOPMENT SERVICES | Personnel | 338,459 | 490,183 | 422,718 | 422,766 | 429,110 | 435,547 |
| | Nonpersonnel | 301,931 | 273,692 | 428,255 | 356,308 | 361,654 | 367,079 |
| DEVELOPMENT SERVICES Total | | 640,391 | 763,875 | 850,973 | 779,074 | 790,764 | 802,626 |
| INTERNAL SERVICES | Nonpersonnel | 88,345 | 0 | 0 | 0 | 0 | 0 |
| INTERNAL SERVICES Total | | 88,345 | 0 | 0 | 0 | 0 | 0 |
| WATER | Nonpersonnel | 60,000 | 0 | 0 | 0 | 0 | 0 |
| WATER Total | | 60,000 | 0 | 0 | 0 | 0 | 0 |
| SUCCESSOR AGENCY | Personnel | 40,017 | 101,564 | 47,351 | 50,528 | 51,286 | 52,056 |
| | Nonpersonnel | 165,730 | 0 | 76,045 | 76,475 | 77,622 | 78,786 |
| SUCCESSOR AGENCY Total | | 205,747 | 101,564 | 123,396 | 127,003 | 128,908 | 130,842 |
| Grand Total | | 1,613,893 | 865,439 | 974,369 | 906,077 | 919,672 | 933,468 |

City of Sierra Madre, California

Village of the Foothills



Elected and Appointed Department FY 2013-2015



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**CITY of SIERRA MADRE
ELECTED AND APPOINTED DEPARTMENT
FY 2013-2015**

Department Overview

The Elected and Appointed Officials department accounts for the programs and activities of the City of Sierra Madre City Council, the City Clerk, and the City Treasurer.

The City Council also appoints the City Attorney and City Manager. Both positions serve at the will of the City Council. The City Attorney's budget is included in the Elected and Appointed Officials Departments. The City Manager's budget is included in the Administrative Services section of this document.

Elected Officials

City Council

The City Council is the legislative branch of Sierra Madre's City government responsible for the formulation of general City policy and appointment of the City Manager, City Attorney, and members of City's Board and Commissions. It also serves as the governing body for the Successor Agency, Housing Authority, and Public Financing Authority.

Sierra Madre's City Council is comprised of five members elected to four-year terms with three seats eligible in 2014 and two seats eligible in 2016. Elections are budgeted in the City Clerk's department. The honorary positions of Mayor and Mayor Pro Tempore rotate among the five elected members of the City Council every April.

The City's governing body having primary responsibility for enacting legislation and policies is responsible for the goals and objectives of the City's strategic plan, for passing resolutions and ordinances, amending or setting zoning, and approval of budget appropriations.

City Clerk

The City Clerk is elected to a four-year term. Among the responsibilities of this office are recording the minutes of the City Council, Financing Authority, and Successor Agency meetings, advertising legal notices, codifying newly adopted municipal codes, administering oaths, ensuring that city staff and elected and appointed officials comply with State Conflict of Interest and Campaign Reporting Laws, providing notary services, and managing municipal elections.

City Elections are budgeted in the City Clerk's department. FY 2013-2014 budgets includes the scheduled elections of three City Council seats eligible in April 2014.



**CITY of SIERRA MADRE
ELECTED AND APPOINTED DEPARTMENT
FY 2013-2015**

City Treasurer

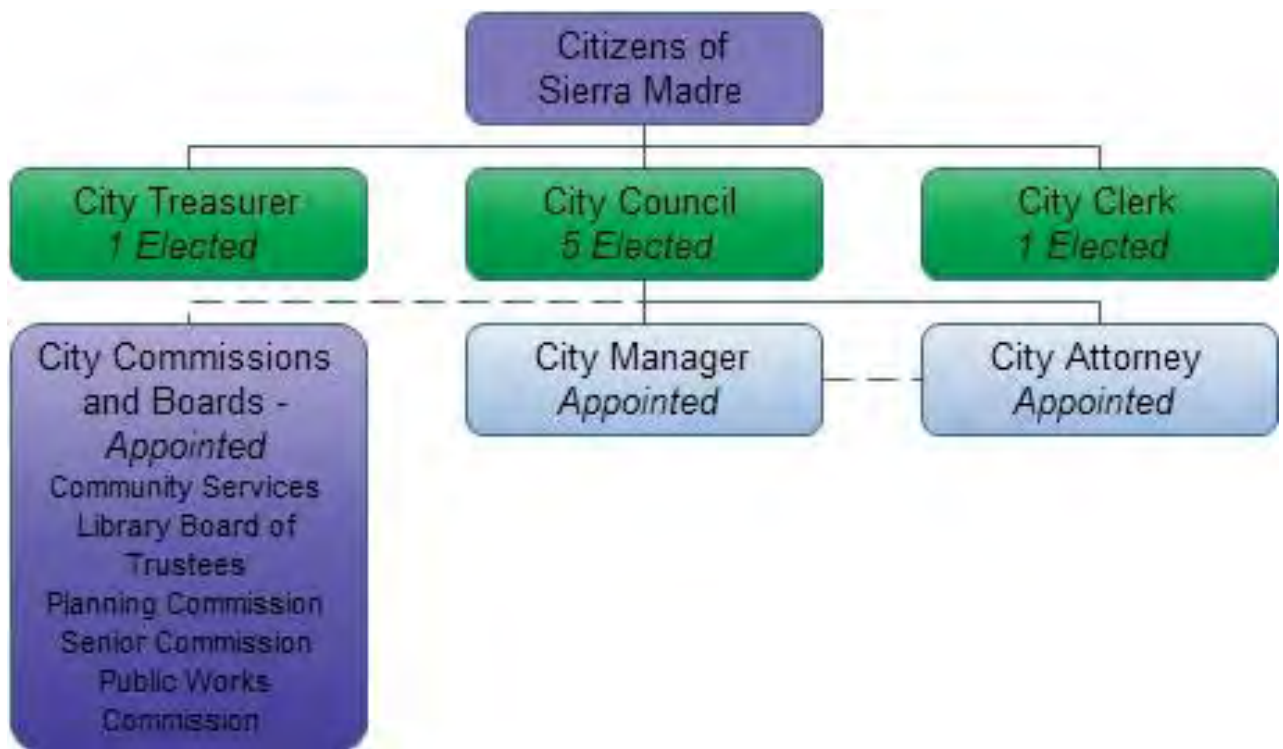
The City Treasurer is elected to a four-year term. Among the City Treasurer's responsibilities are developing an investment policy for adoption by the City Council, ensuring compliance with the investment policy as adopted, and reporting quarterly cash and investment activity to the City Council.

Appointed Officials

City Attorney

The City Attorney is appointed by and serves at the pleasure of the City Council. The City Attorney provides the City Council and staff with legal advice, ensures that the Municipal Code is current, up to date and reflects accurate policies, procedures, and ordinances. The City Attorney also coordinates other contract legal services provided to the City.

Organizational Chart





**CITY of SIERRA MADRE
ELECTED AND APPOINTED DEPARTMENT
FY 2013-2015**

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Elected and Appointed | Personnel | 30,914 | 41,933 | 42,969 | 44,124 | 44,785 | 45,458 |
| | Nonpersonnel | 410,333 | 442,366 | 460,366 | 415,366 | 420,579 | 425,867 |
| Grand Total | | 441,247 | 484,299 | 503,335 | 459,490 | 465,364 | 471,325 |

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 30,857 | 41,933 | 42,969 | 44,124 | 44,785 | 45,458 |
| | Nonpersonnel | 306,253 | 266,126 | 336,126 | 291,126 | 295,495 | 299,927 |
| GENFD Total | | 337,110 | 308,059 | 379,095 | 335,250 | 340,280 | 345,385 |
| CRA | Personnel | 56 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 5,366 | 0 | 0 | 0 | 0 | 0 |
| CRA Total | | 5,422 | 0 | 0 | 0 | 0 | 0 |
| DEVELOPMENT SERVICES | | | | | | | |
| | Nonpersonnel | 68,234 | 120,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| DEVELOPMENT SERVICES Total | | 68,234 | 120,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| INTERNAL SERVICES | | | | | | | |
| | Nonpersonnel | 30,480 | 56,240 | 56,240 | 56,240 | 57,084 | 57,940 |
| INTERNAL SERVICES Total | | 30,480 | 56,240 | 56,240 | 56,240 | 57,084 | 57,940 |
| Grand Total | | 441,247 | 484,299 | 503,335 | 459,490 | 465,364 | 471,325 |



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City of Sierra Madre, California

Village of the Foothills



Fire Department FY 2013-2015



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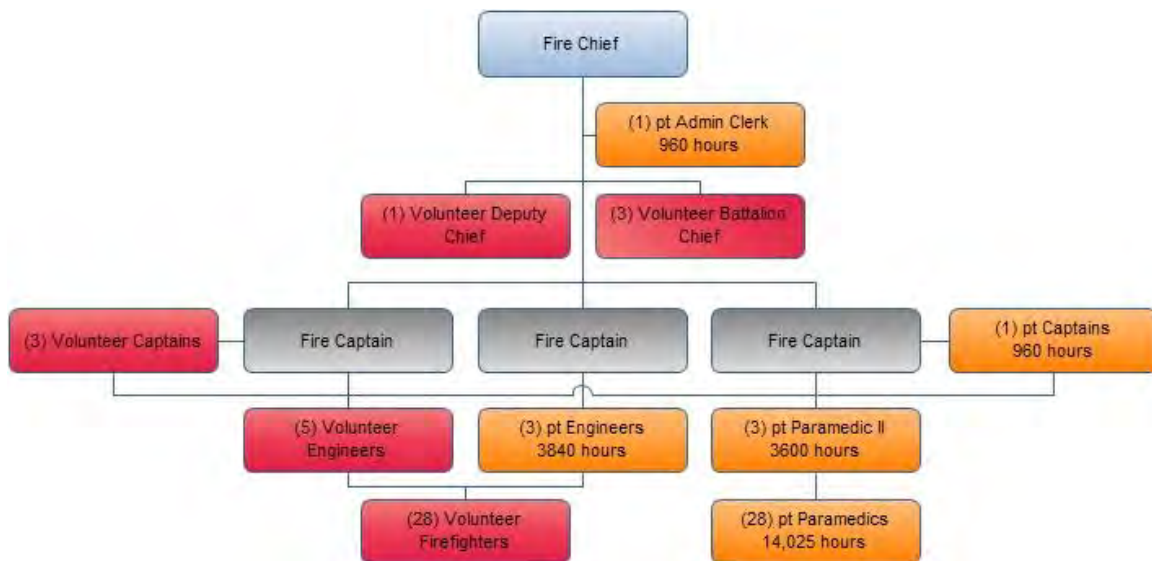


**CITY of SIERRA MADRE
FIRE SERVICES DEPARTMENT
FY 2013-2015**

Department Overview

For FY 2013-2015, the Fire Department consists of four (4) full-time paid employees, one (1) part-time paid Administrative Clerk, three (3) part-time paid Engineers, four (4) volunteer Engineers, three (3) volunteer Captains, 26 volunteer shift firefighters, two volunteer Battalion Chiefs, and one volunteer Deputy Chief. There are twenty-seven part-time paid Paramedics who provide advanced life support and emergency medical care. The paid Captains, Paramedics and shift firefighters are housed at the station. Shift firefighters are responsible for responding to all fire, EMS, and inspection dispatches. As well as providing service to the local community, the Fire Department houses a Water Tender and OES Engine that respond to wildland fires throughout the larger Southern California region. Firefighters conduct yearly measures to ensure the safety of the community that include but are not limited to inspections of local businesses, apartments, and the wildland interface; and provide educational programs to better inform the community about fire prevention.

Organizational Chart



Fire Department Mission Statement

The mission of the Sierra Madre Fire Department is to provide superior community service through the delivery of fire suppression, fire prevention, and emergency medical and public education services.

We will support our mission with an absolute commitment to community service, customer support, cost effective operation, training and education.



Accomplishments FY 2011-2013

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Entered into contract with collection agency to improve Paramedic medical bills' collection rates
- Instituted a new fee schedule for the Paramedic Subscription Program

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Enhanced the Sierra Madre Fire Training to attract and train additional volunteer firefighter recruits.
- Retained volunteer firefighters with the continued membership in the Volunteer Length of Service Award.
- Restructured the Fire Department to improve services and response times to the community.

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Updated preplans for the schools, churches, commercial zones, and the City's interface zone.
- Continued cooperation with and supported the Sierra Madre Citizen Emergency Response Team (CERT) Program.

Objectives from FY 2011-2013 not completed / continued to FY 2013-2015

- Maintain a full department roster; specifically it has been a struggle to recruit volunteer Engineers
- Streamline the Paramedic subscription program billing and advertising
- Delay in preparing department manual

Department Goals FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Continue to update preplans for the schools, churches, commercial zones and the City's interface zone.
- Continued cooperation and support of the Sierra Madre CERT Program.

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Continue to seek grant funding for the department
- Enhance the Paramedic Subscription Program.
 - Improve use of membership database.
 - Distribute a yearly identification for subscribers to show as proof of membership.
 -

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Develop a volunteer firefighter recruitment program to run concurrently with graduations of Fire Academies such as Rio Hondo and Verdugo.



**CITY of SIERRA MADRE
FIRE SERVICES DEPARTMENT
FY 2013-2015**

- Retain volunteer firefighters by continuing membership in the Volunteer Length of Service Award.
- Continue to improve response time by all duty personnel.

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Increase presence and visibility of Sierra Madre Fire Department in the community through public education and events at the fire station.

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Reduce paper waste and improve documentation to LA County Department of Health Services and Wittman Enterprises Billing Services by using electronic tablets to complete EMS Patient Care Reports, Incident Reports, and Inspection Reports.

Performance Measures FY 2013-2015

| Performance Measures | Actual 2011 | Actual 2012 | Projected 2013 | Projected 2014 |
|---------------------------|-------------|-------------|----------------|----------------|
| Fire Calls | 27 | 27 | 28 | 30 |
| Rescues/EMS Calls | 742 | 686 | 720 | 750 |
| Avg. Response Time – EMS | 4:05 | 3:49 | 4:00 | 4:00 |
| Avg. Response Time – Fire | 4:59 | 4:30 | 4:30 | 4:30 |
| Fire Inspections | 35 | 30 | 45 | 55 |

Operational Highlights FY 2013-2015

- Decline in volunteers, could result in need for increase in part-time staffing costs.
- Continue to offer more in-house training to reduce payments to outside agencies for training.
- Purchase a new Rescue Ambulance and retire current Rescue Ambulance 241



**CITY of SIERRA MADRE
FIRE SERVICES DEPARTMENT
FY 2013-2015**

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|--------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Fire | Personnel | 797,396 | 897,049 | 1,075,094 | 1,111,304 | 1,127,972 | 1,144,888 |
| | Nonpersonnel | 524,781 | 557,860 | 474,169 | 476,945 | 482,279 | 487,690 |
| | Debt | 68,180 | 99,000 | 92,000 | 92,000 | 93,380 | 94,781 |
| Grand Total | | 1,390,357 | 1,553,909 | 1,641,263 | 1,680,249 | 1,703,631 | 1,727,359 |

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 298,399 | 454,909 | 583,615 | 610,789 | 619,952 | 629,250 |
| | Nonpersonnel | 231,147 | 244,959 | 233,549 | 234,982 | 236,684 | 238,409 |
| | Debt | 68,180 | 99,000 | 92,000 | 92,000 | 93,380 | 94,781 |
| GENFD Total | | 597,726 | 798,868 | 909,164 | 937,771 | 950,016 | 962,440 |
| GRANTS | Nonpersonnel | 7,234 | 0 | 0 | 0 | 0 | 0 |
| GRANTS Total | | 7,234 | 0 | 0 | 0 | 0 | 0 |
| PARAMEDIC | Personnel | 496,862 | 437,084 | 491,479 | 500,515 | 508,020 | 515,638 |
| | Nonpersonnel | 283,508 | 310,901 | 234,620 | 235,963 | 239,505 | 243,100 |
| PARAMEDIC Total | | 780,370 | 747,985 | 726,099 | 736,478 | 747,525 | 758,738 |
| OTHER SPECIAL REVENUE | Nonpersonnel | 2,891 | 2,000 | 6,000 | 6,000 | 6,090 | 6,181 |
| OTHER SPECIAL REVENUE Total | | 2,891 | 2,000 | 6,000 | 6,000 | 6,090 | 6,181 |
| INTERNAL SERVICES | Nonpersonnel | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERNAL SERVICES Total | | 0 | 0 | 0 | 0 | 0 | 0 |
| BUSINESS FUND | Personnel | 2,135 | 5,056 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 0 | 0 | 0 | 0 | 0 | 0 |
| BUSINESS FUND Total | | 2,135 | 5,056 | 0 | 0 | 0 | 0 |
| Grand Total | | 1,390,357 | 1,553,909 | 1,641,263 | 1,680,249 | 1,703,631 | 1,727,359 |

City of Sierra Madre, California

Village of the Foothills



Human Resources Department FY 2013-2015



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Department Overview

The Human Resources Department operating budget focuses resources on developing and maintaining a customer service orientated and safety minded workforce. The department consists of three full-time employees, but in total, is responsible for approximately 314 employees and volunteers (down 155 from FY 2011-2013 budget).

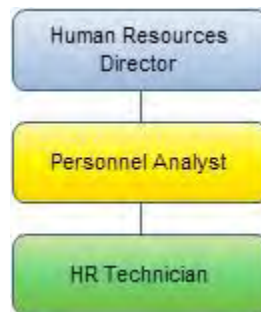
The Department performs a variety of personnel and risk management duties for full-time employees, part-time employees and volunteers including recruitment and retention, discipline and discharge, benefits administration, personnel file maintenance and security, workers compensation, as well as insurance and liability protection. Department staff advise managers on employee performance, employment laws, personnel policies, and best practices for risk management as well as provide city-wide training to further develop quality employees who excel at customer service and promptly assist residents with their needs.

Board/Committee Liaison

The Department serves as liaison to the:

- Municipal Volunteer Program (MVP) Committee
- Safety Committee
- SMTV3 Cable Channel Committee

Organizational Chart



Human Resources Mission Statement

The mission of the City of Sierra Madre Human Resources Department is to partner with other City Departments to efficiently produce and sustain a customer service orientated and safety minded workforce while serving as the catalyst to assure employee success in the performance of the City's mission, keeping in focus that human resources are our most valued assets.



Accomplishments FY 2011-2013

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Completed the Fair Labor Standards Act (FLSA) Audit and implemented internal controls
- Implemented Citywide reorganization for a savings of \$250,000

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Instituted City's first-ever Human Resources (HR) Department
- Presented to the City Council a Citywide Classification Plan, which was adopted in May of 2012
- Presented to the City Council for discussion a comprehensive salary and benefit comparison for all employee classifications
- Hosted annual volunteer and employee appreciation programs throughout the year
- Created a quarterly online newsletter for staff
- Expanded the "You Rock" Appreciation Program to accept nominations to the program online from community members and employees
- Instituted bi-annual All City Staff Meetings
- Negotiated the first comprehensive Memorandum of Understanding with the Police Association since 2000
- Instituted new online employment application and interview process

Objectives from FY 2011-13 Not Completed / Continued to FY 2013-2015

- Continue to expand the City-wide Volunteer Program including developing an extensive marketing plan and interactive tools on the City's website
- Continue to develop social media communication tools
- Review and update all job descriptions
- Host annual Volunteer Appreciation events
- Present to the City Council a report on the City's Police Department staffing levels
- Completion of a Safety Manual
- Delayed performance evaluations, city-wide

Department Goals FY 2013-2015

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Implement quarterly safety briefings (led by HR, focused on Workers Comp) for Police, Fire, and Public Works
- Implement bi-annual safety briefings at the All City Staff Meetings for office staff
- Address all findings in the 2011 Risk Management Evaluation
- Update of Commissioner Handbook



**CITY of SIERRA MADRE
HUMAN RESOURCES DEPARTMENT
FY 2013-2015**

Department Objectives FY 2013-2015 (con't)

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Completion of job description updates
- Expand the employee satisfaction survey, issue results annually
- Creation of a rotating 3-year training calendar
- Creation of a general pool of Volunteers; revitalize Municipal Volunteer Program (MVP)
- Implement low- to no-cost innovative employee incentives
- Continually evaluate Citywide staff organization levels, with focus on effectiveness and efficiencies
- Create succession plans for all the executive management staff

Performance Measures FY 2013-15

| Performance Measures | FY 2011-2012 Actual | FY 2012-2013 Projected | FY 2013-2014 Goal | FY 2014-2015 Goal |
|---------------------------------------|------------------------|---------------------------|----------------------|----------------------|
| Full-Time Recruitments | 7 | 6 | 3 | 3 |
| Part-Time Recruitments | 14 | 13 | 6 | 6 |
| % of Turnover | 6% | 9% | 7% | 5% |
| Citywide Volunteers | 213 | 165 | 175 | 200 |
| Liability Claims Submitted | 12 | 13 | 0 | 0 |
| Workers Compensation Claims Submitted | 16 | 8 | 0 | 0 |

Operational Highlights FY 2013-15

- First full budget cycle with an independent Human Resources Department
- Setting aside funding to pay down the rolling-retro liability that resulted from the JPIA changing funding models
- Changes to the California Public Employees Retirement System due to the Public Employees' Pension Reform Act of 2013
- Ongoing changes due to the implementation of Federal Health Care Reform
- New "open-hours" at City Hall and Community Service buildings, to accommodate for reduced staffing hours.
 - Non-safety office public open hours are 11 am to 5:30 pm Monday through Thursday.
 - Non-safety office public closed hours are 7:30 am to 11 am Monday through Thursday and closed to the public every Friday



**CITY of SIERRA MADRE
HUMAN RESOURCES DEPARTMENT
FY 2013-2015**

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|---------------|---------------------------------|-----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| INTERNAL SERVICES | Personnel | 246,457 | 377,594 | 408,352 | 429,351 | 435,790 | 442,327 |
| | Nonpersonnel | 935,286 | 1,006,350 | 1,358,313 | 1,390,500 | 1,411,360 | 1,432,531 |
| INTERNAL SERVICES Total | | 1,181,743 | 1,383,944 | 1,766,665 | 1,819,851 | 1,847,150 | 1,874,858 |
| Grand Total | | 1,181,743 | 1,383,944 | 1,766,665 | 1,819,851 | 1,847,150 | 1,874,858 |

City of Sierra Madre, California

Village of the Foothills



Library Services Department FY 2013-2015



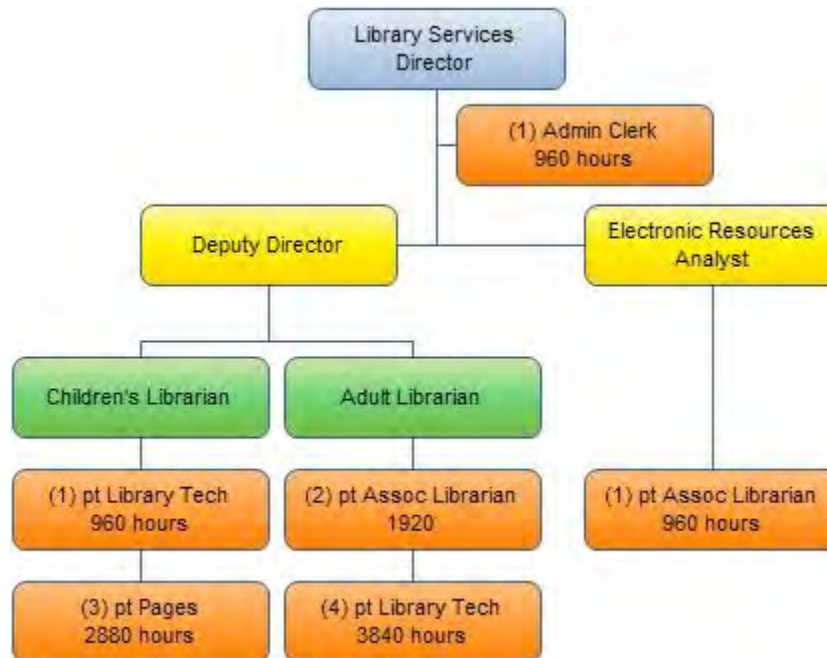
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Department Overview

The Library Services Department consists of five full-time and twelve regular part-time employees providing forty-seven weekly public service hours from Monday through Saturday. The Department is responsible for providing public access to current and historical information through physical and electronic collections; and delivering services and programs supportive of lifelong learning, critical thinking, cultural enrichment and community engagement. Regular staff duties include training patrons how to find and evaluate information and use technology effectively. Librarians maintain the relevance and currency of the City website and information; as well as support the collection and preservation of historical images and documents relating to Sierra Madre and the local mountains.

Organizational Chart



Board/Committee Liaisons

The Department serves as liaison to the:

- Library Board of Trustees
- Friends of the Sierra Madre Public Library
- Sierra Madre Historical Preservation Society



Library Mission Statement

The Sierra Madre Public Library is a community library dedicated to providing equal access to information services and programs reflecting diverse points of view, always endeavoring to be responsive to changing needs of the community, to preserving its history, and to meeting the challenges of the future. The library provides a welcoming environment, quality materials and technologies, and professional, dedicated staff.

Accomplishments FY 2011-2013

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Funded remodel of the Children’s Rotary Room with donations received from the Children’s Library Campaign

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Grant recipient for assessing and preserving local history archives and materials
- Grant recipient for digital storyboards to showcase “Sierra Madre Stories & Treasures”
- Grant recipient for adding \$7500 of print materials to the collection; “Books4U”
- Implemented DVD fees in July 2012

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Held Cheryl Gould’s “Mental Model Busting” workshop for all Library staff

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Organized “One Book One City” for *The Adventures of Sherlock Holmes* by Sir Arthur Conan Doyle and *Unbroken* by Laura Hillenbrand with programs that each year brought people together through literature and dialogue
- Updated print and electronic materials for entrepreneurs, investors, small business and career development

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Provided access to information regarding the General Plan process and related documents on the City website
- Implemented Tyler Content Management for searching city documents online
- Implemented online City Council Agenda Packets online including other City department and Commission documents, greatly reducing the amount of printing and increasing the ease of sharing information

Objectives from FY 2011-2013 not completed / continued to FY 2013-2015

- Provide library employees with annual training plans
- Complete Customer Service Plan
- Support the development of new job descriptions
- Fund the reorganization and allocation of space for Local History Collection including new shelving, cabinets and furnishings



Department Goals FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Add City Ordinance and Resolutions for online access
- Fundraise towards capital improvement priorities
- Develop dedicated Teen Area within existing space
- Evaluate and implement enhancements to the City's website

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Implement software "Collection HQ" for streamlining materials selection and weeding
- Identify alternate funding sources for library from community organizations and grants
- Complete and implement Library Strategic Plan to align library services and goals with fiscal and staffing resources.
- Implement options for paying fines and fees through online payments and credit cards

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Develop training plan for each employee and identify technological skills needed to complete tasks
- Encourage full time staff to utilize City's tuition reimbursement program for approved programs
- Promote opportunity for part time staff to receive training through funds currently available from local philanthropic organizations

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Promote eBooks and online library services, using social media, to attract under-represented demographics in the community (18-25 years, 26-35 years, and 36-45 years)
- Expand teen summer volunteer program to year-round program
- Partner with Sierra Madre Historical Preservation Society to engage volunteers to promote digital storyboards and docent tours of local historical museums

City Council Goal – MAKE SIERRA MADRE AN ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER

- Evaluate best practices for promoting library collections
- Research and evaluate new ILS systems and identify funding for implementation in FY 15/16
- Evaluate the effectiveness and efficiency of self-checkout machine for library use



Performance Measures FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE

- Identify \$10,000 in alternate funding for the allocation and reorganization of space for the Local History collection
- Complete digitization of 180 volumes of City Ordinances and Resolutions

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Implement \$50,800 granted funded “Sierra Stories & Treasures” digital storyboards to display 200 local history images
- Evaluate self-checkout machine to free up 960 hours annually of staff time
- Reduce number of patrons sent to Collections by 20% by offering online and credit card payments enhancements

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Increase Teen Library volunteer participation an additional 50% to facilitate a year-round program

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Increase Richardson House Museum open hours by 10% of with assistance from teen library volunteers and docents from Sierra Madre Historical Preservation Society to promote digital storyboards

Operational Highlights FY 2013-2015

- Loss of one (1) full-time Library Technician due to attrition; replaced with one (1) part-time Administrative Clerk.
- Implementation of two Digital Storyboards (one at the Library, one at the Richardson House) will increase visibility of Local History resources
- Implementation of collection analysis software to evaluate the Library’s inventory
- Establish a new study space utilizing the Local History Room



**CITY of SIERRA MADRE
LIBRARY SERVICES DEPARTMENT
FY 2013-2015**

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|--------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Library | Personnel | 744,382 | 767,753 | 792,617 | 834,024 | 846,533 | 859,230 |
| | Nonpersonnel | 274,773 | 217,430 | 262,678 | 263,680 | 266,663 | 269,689 |
| Grand Total | | 1,019,155 | 985,183 | 1,055,295 | 1,097,704 | 1,113,196 | 1,128,919 |

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|-----------------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 646,916 | 663,006 | 673,626 | 708,430 | 719,056 | 729,843 |
| | Nonpersonnel | 167,960 | 146,930 | 137,678 | 138,680 | 140,762 | 142,875 |
| GENFD Total | | 814,876 | 809,936 | 811,304 | 847,110 | 859,818 | 872,718 |
| FRIENDS OF THE LIBRARY DONATIONS | Nonpersonnel | 0 | 0 | 55,000 | 55,000 | 55,826 | 56,663 |
| FRIENDS OF THE LIBRARY DONATIONS Total | | 0 | 0 | 55,000 | 55,000 | 55,826 | 56,663 |
| LIBRARY GIFT AND MEMORIAL FUND | Nonpersonnel | 89,162 | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| LIBRARY GIFT AND MEMORIAL FUND Total | | 89,162 | 70,500 | 65,000 | 65,000 | 65,000 | 65,000 |
| OTHER SPECIAL REVENUE | Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 17,651 | 0 | 5,000 | 5,000 | 5,075 | 5,151 |
| OTHER SPECIAL REVENUE Total | | 17,651 | 0 | 5,000 | 5,000 | 5,075 | 5,151 |
| INTERNAL SERVICES | Personnel | 97,467 | 104,747 | 118,991 | 125,594 | 127,477 | 129,387 |
| | Nonpersonnel | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERNAL SERVICES Total | | 97,467 | 104,747 | 118,991 | 125,594 | 127,477 | 129,387 |
| Grand Total | | 1,019,155 | 985,183 | 1,055,295 | 1,097,704 | 1,113,196 | 1,128,919 |



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City of Sierra Madre, California

Village of the Foothills



Police Department FY 2013-2015



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**CITY of SIERRA MADRE
POLICE DEPARTMENT
FY 2013-2015**

Department Overview

The men and women of the Sierra Madre Police Department are committed to ensuring a safe environment for those who live, visit, and work in Sierra Madre. The Police Department consists of 21 full-time employees, ten (10) part-time employees, six (6) Reserve Officers, and 18 volunteers. The Department is responsible for partnering with the community to prevent crime and to promote health and safety. The Department also enforces and monitors traffic violations, investigates crimes, and handles code enforcement in the absence of the City's Code Enforcement Officer.

Organizational Chart



Police Department Mission Statement

To ensure community safety, and to deliver the highest quality service through our dedication, teamwork, and partnerships.



Accomplishments FY 2011-2013

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Implemented the On-line Parking Permit Program
- Instituted Electronic Parking Citation Writers which automatically downloads the information for processing
- Trained volunteers to direct traffic at community events and reduced the number of paid officers

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF TO IMPROVE AND ENHANCE QUALITY

- Developed a second “use of force” instructor for the Police Department
- Negotiated the first comprehensive Memorandum of Understanding with the Police Association since 2000
- Department Wide Meeting to address Departmental concerns
- Increased police volunteers by 76%
- Assisted in training the Citizen Emergency Response Team (CERT) volunteers

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Assisted in the establishment of an emergency radio station
- Reinstated the Police Blotter, posting on the City’s website and on Facebook
- Implemented a Community Bicycle Safety Plan
- Implemented Officer on Campus Program

Objectives from FY 2011-13 not completed / continued to FY 2013-2015

- Enhance Community Watch Crime Prevention Awareness Program
- Increase Neighborhood Watch Programs
- Increase the number of Business Watch Programs
- Increase the bicycle patrol and foot patrol in the Downtown Business District
- Implementation of Community Service Officer
- Implementation of “Citizen on Patrol”
- Consistent staff for traffic enforcement
- Participation in the San Gabriel Valley Burglary Task Force
- Long investigation times for Part-1 crimes
- Public Safety RFP and Public Safety Survey is on-going



Department Goals FY 2013-2015

City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY

- Expanded the Police Volunteer Program

City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF

- Provide a training plan for each employee as a means of enhancing technical and professional skills
- Provide resources for promotional preparation.

City Council Goal – PRESERVE OUR SMALL TOWN CHARACTER WITH A VIBRANT DOWNTOWN

- Host Neighborhood Watch Meetings throughout the City twice a month throughout the City
- Recruit additional Neighborhood Watch Block Captains
- Enhance the partnerships with the Fire Department, CERT, and Emergency Radio Operators to increase information during the Neighborhood Watch meetings

Performance Measures FY 2013-2015

| Performance Measure | FY 2010-2011 Actual | FY 2012-2013 to date | FY 2013-2014 Goal | FY 2014-2015 Goal |
|--------------------------------------------------|----------------------------|-----------------------------|--------------------------|--------------------------|
| Neighborhood/Business Watch presentations | 24 | 13 | 24 | 24 |
| Increase Police volunteers | 15 | 18 | 20 | 22 |
| Residential/Commercial Burglaries Investigations | 38 | 42 | 34 | 30 |

Operational Highlights FY 2013-2015

- The Department will change its management team from two part-time Lieutenants to one full time Captain.
- Traffic Enforcement and Bicycle Patrol will be handled on a part-time basis allowing the department to reallocate resources to the Detective Bureau in order to work on the backlog of cases.
- The Department will implement use of volunteers who are specifically trained to be our “Volunteers on Patrol” assisting with various duties out in the field.
- Personal will be assigned to work with the San Gabriel Valley Crime Task Force, when available, to help combat the rise in property crimes not only in our City but in the San Gabriel Valley as well.



**CITY of SIERRA MADRE
POLICE DEPARTMENT
FY 2013-2015**

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|--------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Police | Personnel | 3,329,896 | 3,118,319 | 3,229,984 | 3,442,815 | 3,494,159 | 3,546,271 |
| | Nonpersonnel | 366,001 | 477,353 | 490,099 | 518,931 | 496,487 | 524,082 |
| Grand Total | | 3,695,898 | 3,595,672 | 3,720,083 | 3,961,746 | 3,990,646 | 4,070,353 |

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 3,311,999 | 3,096,819 | 3,208,484 | 3,421,315 | 3,472,636 | 3,524,725 |
| | Nonpersonnel | 279,967 | 395,353 | 408,053 | 436,838 | 414,363 | 441,926 |
| GENFD Total | | 3,591,967 | 3,492,172 | 3,616,537 | 3,858,153 | 3,886,999 | 3,966,651 |
| GRANTS | Nonpersonnel | 30,312 | 0 | 0 | 0 | 0 | 0 |
| GRANTS Total | | 30,312 | 0 | 0 | 0 | 0 | 0 |
| COPS FUND | Personnel | 2,756 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Nonpersonnel | 53,209 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| COPS FUND Total | | 55,966 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| OTHER SPECIAL REVENUE | Personnel | 12,753 | 1,500 | 1,500 | 1,500 | 1,523 | 1,546 |
| | Nonpersonnel | 2,512 | 2,000 | 2,046 | 2,093 | 2,124 | 2,156 |
| OTHER SPECIAL REVENUE Total | | 15,265 | 3,500 | 3,546 | 3,593 | 3,647 | 3,702 |
| BUSINESS FUND | Personnel | 2,388 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 0 | 0 | 0 | 0 | 0 | 0 |
| BUSINESS FUND Total | | 2,388 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | 3,695,898 | 3,595,672 | 3,720,083 | 3,961,746 | 3,990,646 | 4,070,353 |

City of Sierra Madre, California

Village of the Foothills



Public Works Department FY 2013-2015



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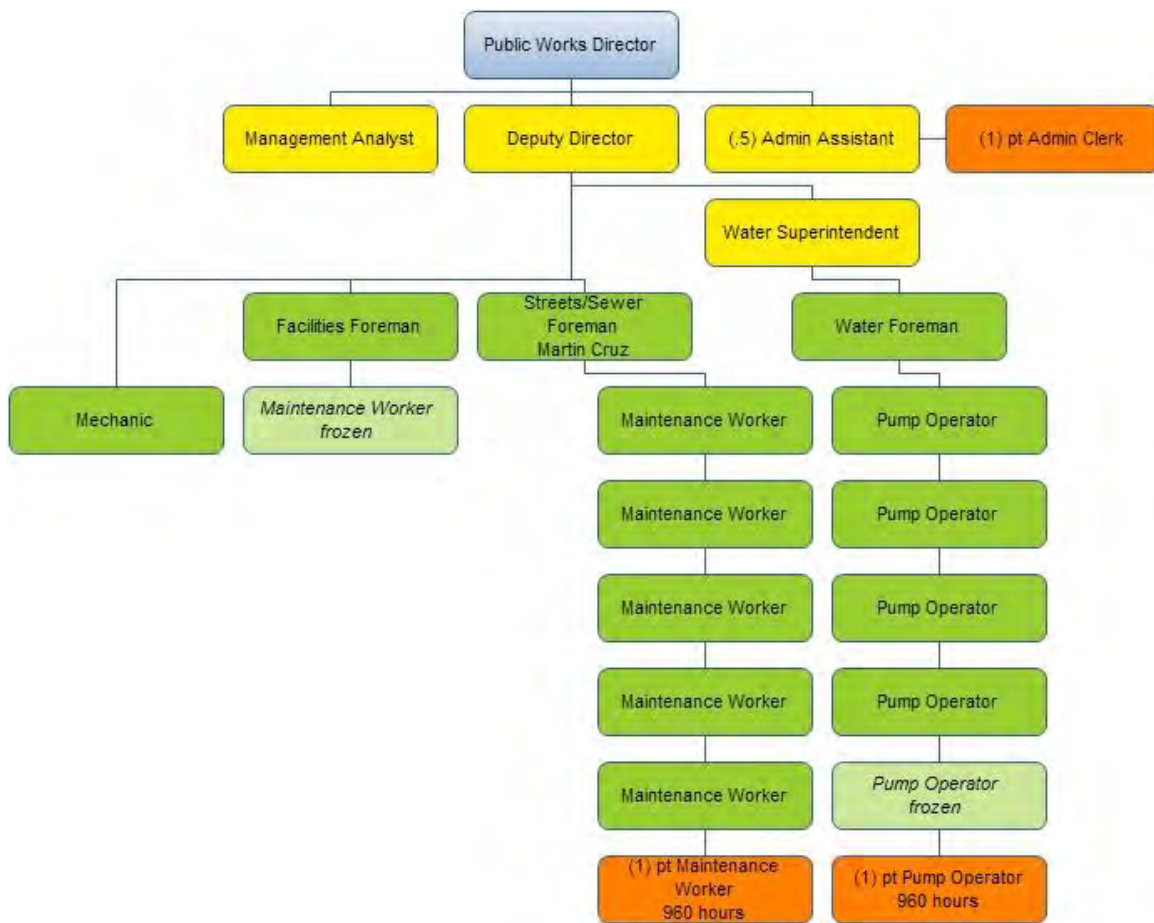


**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2013-2015**

Department Overview

The Public Works Department consists of eighteen (18) full time employees and four (4) part-time employees. The Department is responsible for production and distribution of potable water to the community. In addition, the department is responsible for the maintenance of all city infrastructure, including street, sewer, storm drain and water systems, maintenance of all city buildings, parks, landscaped areas and city owned trees. The Public Works Department also maintains the City's vehicle fleet. Department staff administers the City's contract solid waste disposal, street sweeping and tree trimming services.

Organization Chart



Board/Committee Liaisons

The Department serves as liaison to the:

- Public Works Commission (formerly Tree Advisory and Green Advisory; new Commission's name to be determined by City Council)



Public Works Mission Statement

We are dedicated to delivering quality customer service to our community. As a team, we strive to update services in response to changing needs. We are committed to providing all services in a manner that is professional, courteous, cost effective, efficient and understanding.

Accomplishments for FY 2011-2013

City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE

- Completed Hart Memorial Park House/Senior Center Remodel Project.
- Established the priorities for replacement and repairs the City's water main infrastructure
- Replacement of the Heating Ventilation and Air Conditioning units at the Library.
- Completed Sierra Madre Blvd. water main replacement project
- Installed new bathrooms at Memorial Park
- Installed automatic doors at City Hall and Public Safety buildings
- Established the top infrastructure priorities
- Completed the City's emergency connection to the Metropolitan Water District (MWD) Upper Feeder on East Grandview, working with San Gabriel Valley Municipal Water District and MWD.
- Rehabilitated Well 6 improving pumping efficiency and production
- Removed sediment and scarified settling basins to improve groundwater infiltration

Objectives from FY 2011-2013 not completed/continued to FY 2013-2015

- Continue implementation of Sewer Master Plan.
- Working with the Administrative Services Director, the Public Works Director will maintain a Five Year Capital Equipment Maintenance and Improvement Plan, along with a Street, Sewer, and Water Infrastructure Plan.
- Continue Water meter replacement program
- Continue rehabilitation of Well 3

Department Goals FY 2013-2015

City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE

- Develop and begin implementation of a plan to arrest the overdraft/decline of the East Raymond Basin
- Continue street improvement program
- Complete replacement of water transmission main in Mountain Trail Avenue, Sierra Madre Boulevard to Highland Avenue.
- Replace water meters to implement AMI water metering system
- Correct highest priority sewer main deficiencies.
-



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2013-2015**

Department Goals FY 2013-2015 (con't)

City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE

- Continue implementation of NPDES Municipal Permit requirements.
- Replace Santa Anita Creek Diversion Structure (East Raymond Basin Project)
- Rehabilitate East Tunnel
- Continue street improvement program
- Continue implementation of NPDES Municipal Permit requirements.
- Replace the Civic Center generator
- Construction of handicapped curb access ramps in approximately 22 locations Citywide

Performance Measures FY 2013-2015

| Performance Measure | FY 2011-12 Actual | FY 2012-13 Projected | FY 2013-14 Goal | FY 2014-15 Goal |
|------------------------------------------------|--------------------------|-----------------------------|------------------------|------------------------|
| Transmission/Distribution Main Replaced (l.f.) | 4165 | 30 | 910 | 0 |
| Repair service leaks | 18 | 13 | 25 | 25 |
| Repair main leaks | 45 | 14 | 20 | 20 |
| Valves exercised | 551 | 247 | 680 | 680 |
| Hydrants flushed | 870 | 521 | 525 | 525 |
| Meters replaced | 186 | 145 | 2146 | 10 |
| New services installed | 0 | 10 | 10 | 10 |
| Water produced (million gallons) | 876 | 880 | 880 | 880 |
| Potholes repaired | 290 | 500 | 500 | 500 |
| Sewer cleaned (l.f.) | 86,025 | 163,373 | 184,800 | 184,800 |
| Replace damaged sidewalk (S.F.) | 2500 | 3600 | 3000 | 3000 |
| Temporary repairs to damaged sidewalk (each) | 300 | 200 | 200 | 200 |
| Service requests cleared | 295 | 270 | 225 | 225 |
| Trees trimmed | 16 | 536 | 400 | 450 |
| Trees removed | 35 | 48 | 50 | 30 |
| Trees planted | 12 | 10 | 110 | 25 |



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2013-2015**

Operational Highlights FY 2013-2015

- For FY’s 2013-2015, the Department will continue to be reduced in staffing by the elimination of the Department’s full time Administrative Assistant position.
 - The position will be partially replaced with a full time Administrative Assistant to be shared 50-50 with the Development Services Department.
- New “open-hours” at City Hall and Community Service buildings, to accommodate for reduced staffing hours.
 - Non-safety office public open hours are 11 am to 5:30 pm Monday through Thursday.
 - Non-safety office public closed hours are 7:30 am to 11 am Monday through Thursday and closed to the public every Friday.
- The Department will continue to hold one (1) water pump operator and one (1) facilities maintenance worker position “frozen” during this budget cycle.
- The sewer/storm drain fund will also cover NPDES-related programs and projects.
- Street resurfacing will continue during this budget cycle although at a decreased level in FY 2014-2015 due to diminishing funding.
- The Bridge Preventative Maintenance Program that the City is partnering with the Los Angeles County Department of Public Works with is expected to begin in FY 2013-2014.
- The sewer rates have remained unchanged since 2002, but a rate study has been authorized by the City Council.
- The City Council has authorized a water rate study, as water rates have not provided adequate funding for coverage of existing operations, capital improvements, or debt payments.
- Multi-Agency Cooperative Agreement: The City has committed to entry into a Cooperative Agreement with the Los Angeles County Department of Public Works, the Raymond Basin Management Board, and the City of Arcadia to fund a series of projects intended to capture rainwater runoff for groundwater recharge. The overall project costs are estimated at \$22,000,000. Sierra Madre’s share of the project cost is \$900,938. The first 50% installment payment on this is due May 31, 2015.

| dept | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|--------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Public Works | Personnel | 1,618,228 | 1,734,860 | 1,680,236 | 1,785,579 | 1,812,365 | 1,839,548 |
| | Nonpersonnel | 6,819,464 | 4,433,098 | 5,691,812 | 5,706,434 | 5,709,324 | 5,784,666 |
| | Debt | 25,620 | 735,345 | 270,000 | 285,000 | 289,275 | 293,614 |
| Grand Total | | 8,463,313 | 6,903,303 | 7,642,048 | 7,777,013 | 7,810,964 | 7,917,828 |



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2013-2015**

| FUND TYPE | objcat | FY 2011-2012 Actuals | Unaudited FY 2012-2013 | Proposed FY 2013-2014 | Proposed FY 2014-2015 | Estimated FY 2015-2016 | Estimated FY 2016-2017 |
|------------------------------------|--------------|-------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| GENFD | Personnel | 154,280 | 187,692 | 186,365 | 201,366 | 204,387 | 207,453 |
| | Nonpersonnel | 162,109 | 167,103 | 170,900 | 174,970 | 177,314 | 171,452 |
| GENFD Total | | 316,389 | 354,795 | 357,265 | 376,336 | 381,701 | 378,905 |
| CRA | Personnel | 9,192 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 1,054,759 | 0 | 0 | 0 | 0 | 0 |
| CRA Total | | 1,063,951 | 0 | 0 | 0 | 0 | 0 |
| GRANTS | Nonpersonnel | 51,242 | 0 | 0 | 0 | 0 | 0 |
| GRANTS Total | | 51,242 | 0 | 0 | 0 | 0 | 0 |
| ASSESSMENTS | Nonpersonnel | 49,522 | 103,928 | 94,561 | 95,983 | 97,422 | 98,881 |
| ASSESSMENTS Total | | 49,522 | 103,928 | 94,561 | 95,983 | 97,422 | 98,881 |
| COPS FUND | Nonpersonnel | 0 | 0 | 0 | 0 | 0 | 0 |
| COPS FUND Total | | 0 | 0 | 0 | 0 | 0 | 0 |
| ENVIRONMENT FUND | Personnel | 48,541 | 47,721 | 59,592 | 64,428 | 65,395 | 66,376 |
| | Nonpersonnel | 22,313 | 40,935 | 112,787 | 69,791 | 70,836 | 71,896 |
| ENVIRONMENT FUND Total | | 70,854 | 88,656 | 172,379 | 134,219 | 136,231 | 138,272 |
| GAS TAX | Personnel | 106,257 | 112,250 | 86,979 | 92,007 | 93,388 | 94,788 |
| | Nonpersonnel | 149,481 | 197,663 | 210,567 | 212,267 | 215,452 | 218,685 |
| GAS TAX Total | | 255,738 | 309,913 | 297,546 | 304,274 | 308,840 | 313,473 |
| MEASURE R | Nonpersonnel | 0 | 160,000 | 115,420 | 115,420 | 117,151 | 118,907 |
| MEASURE R Total | | 0 | 160,000 | 115,420 | 115,420 | 117,151 | 118,907 |
| PROP C | Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 243,980 | 52,381 | 127,441 | 128,595 | 130,525 | 132,483 |
| PROP C Total | | 243,980 | 52,381 | 127,441 | 128,595 | 130,525 | 132,483 |
| SENIOR DONATION FUND | Nonpersonnel | 170,455 | 0 | 60,000 | 0 | 0 | 0 |
| SENIOR DONATION FUND Total | | 170,455 | 0 | 60,000 | 0 | 0 | 0 |
| OTHER SPECIAL REVENUE | Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| | Nonpersonnel | 81,284 | 26,748 | 136,765 | 67,965 | 68,949 | 69,916 |
| OTHER SPECIAL REVENUE Total | | 81,284 | 26,748 | 136,765 | 67,965 | 68,949 | 69,916 |
| INTERNAL SERVICES | Personnel | 217,859 | 232,526 | 219,671 | 232,745 | 236,236 | 239,779 |
| | Nonpersonnel | 1,920,322 | 1,037,133 | 1,189,870 | 1,201,535 | 1,218,283 | 1,235,282 |
| INTERNAL SERVICES Total | | 2,138,181 | 1,269,659 | 1,409,541 | 1,434,280 | 1,454,519 | 1,475,061 |
| WATER | Personnel | 662,296 | 701,060 | 663,963 | 701,526 | 712,050 | 722,731 |
| | Nonpersonnel | 2,479,665 | 2,170,111 | 2,640,802 | 2,927,982 | 2,971,475 | 3,015,619 |
| | Debt | 25,620 | 735,345 | 270,000 | 285,000 | 289,275 | 293,614 |
| WATER Total | | 3,167,581 | 3,606,516 | 3,574,765 | 3,914,508 | 3,972,800 | 4,031,964 |
| SEWER | Personnel | 419,804 | 453,611 | 463,666 | 493,507 | 500,909 | 508,421 |
| | Nonpersonnel | 434,333 | 477,096 | 832,699 | 711,926 | 641,917 | 651,545 |
| SEWER Total | | 854,138 | 930,707 | 1,296,365 | 1,205,433 | 1,142,826 | 1,159,966 |
| Grand Total | | 8,463,313 | 6,903,303 | 7,642,048 | 7,777,013 | 7,810,964 | 7,917,828 |



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City of Sierra Madre, California

Village of the Foothills



Personnel and Authorized Positions FY 2013-2015



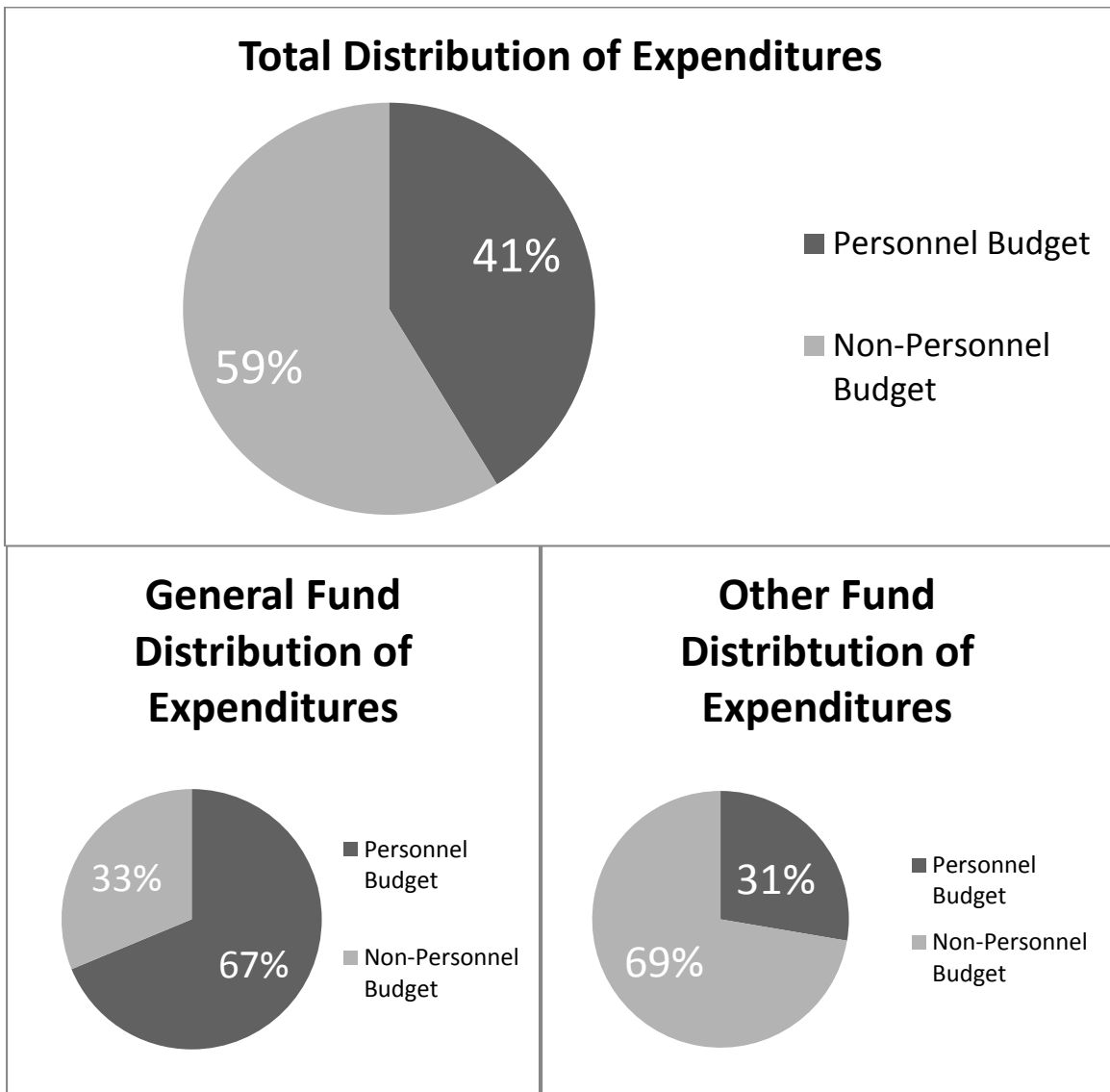
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PERSONNEL

Sierra Madre is a full service city consisting of nine departments. Personnel costs (totaling \$8,904,970 in FY 2013-2014) account for approximately 41.6% of the City's total operating budget. The General Fund funds \$5,050,781 in personnel costs (this makes up 67% of the fund's total expenditures). All other funds support \$3,854,189 of the City's total personnel costs (this makes up 28% of these funds' total expenditures.) Included in the other fund total number are almost \$1 million in General Fund subsidies to Development Services, Paramedics and Recreation staffing costs.

FY 2013-2014





Major Changes

The City of Sierra Madre, incorporated since 1907, is the smallest full service city in Southern California, operating within a \$20 million budget that funds 63 full-time employees assigned to nine operating departments. The general definition of “full service city” is a city that provides its own police and fire services. Sierra Madre not only provides its own police and fire services, but also operates its own Library, Public Works, sewer and water utilities.

The City’s primary goal is to provide services to its residents and businesses. As in all service industries, personnel expense is the primary business cost. Personnel are hired to begin, perform, and complete a task which in some measurable fashion improves the safety and wellbeing of the citizens it serves. Translated to a City’s budget, that means that almost all departments other than those supporting infrastructure like Gas Tax, Water, and Sewer funds, have a ratio of personnel costs to non-personnel costs of almost 9 to 1. Simply stated, “City staff provide City services.”

The City Manager and management team have looked at current staffing levels, current technology and current resources to best meet the service levels and City Council’s priorities in the most efficient and effective manner. With reduced financial resources, due to the economy and State take-a-ways, the City has responded by reducing services, which means reducing staff. Over the last three years, behind the scenes, job assignments have been consolidated, revised, or realigned to meet the demands of a full service City without unreasonable increases to the costs of these services.

In fact, since 2008, the City has reduced staffing by almost ten (10) Full-Time-Equivalent (FTE) employees. The City has reduced five full time positions and more than 10,000 part-time hours (of which 1 full time position and 15,000 part-time hours were reduced in Recreation primarily from contracting out Aquatics and Youth programming). This use of outside contracted services has also been utilized to save costs in Public Works for grounds maintenance and most recently in the Development Services Department when Building & Safety Services were contracted.

For the personnel cost estimates included in the FY 2013-2015, staff is presenting a budget that continues to use regular occurring attrition to create further salary savings. For FY 2013-2014, the City budget includes a reduction of two (2) full-time positions while maintaining one temporary full-time position in Development Services (an Assistant Planner) and refunding a frozen position in the Police Department (Captain). The budget also includes further reductions in part-time hours from the prior year. The net affect was a reduction of 2 FTE. In addition, three (3) frozen full-time positions will continue to be unfilled in the next biennial budget, one (1) in the Police Department, one (1) in General Maintenance, and one (1) in Water/Sewer Utilities.

Staff has made every attempt to insure that the staffing reductions do not result in highly visible and significant service level reductions to the public. However, while things appear to be “ok” from the majority of the publics’ perspective, there have been impacts. The most significant impacts are seen in the amount of time it takes to complete non-emergency, non-vital tasks. In most instances, it is “behind the scenes” where the impacts are felt. The loss of staff has had some consequences and setbacks in the departments. Over the last five years, the City services continue to be re-benchmarked and departments have had to revise priorities and expectations because of the lack of staff resources.



In Section 4 within each department is a listing of many recent impacts on internal operations. This information is not being provided in an effort to restore staffing levels, because there are no financial resources to restore eliminated positions or fund “frozen” positions. The information is provided as an example of the types of programs and projects that have been delayed, because of the year-over-year staffing reductions.

ANALYSIS

Approved staffing levels:

The chart below shows the distribution of the staff to the various funds. As you can see, about 50% of the staff is in the General fund, with public safety staffing making up 71% of the staffing in the General Fund.

| Sum of PERCENT FUND | FULL TIME POSITIONS BY FUNDING SOURCE | | | | | | | HUMAN RESOURCES | Grand Total |
|-----------------------------------------|---------------------------------------|-------------|-------------|-------------|--------------|--------------|-------------|--------------------|----------------|
| | ADMIN | DEV SERV | FIRE | LIBRARY | POLICE | PW | RECREATION | | |
| GENERAL FUND | 0.65 | | 2.67 | 3.85 | 21.00 | 2.45 | 2.40 | | 33.02 |
| DEV SERV FND | | 3.20 | | | | | | | 3.20 |
| ENVIRONMENT FND | | | | | | 0.45 | | | 0.45 |
| GAS TAX FND | | | | | | 0.90 | | | 0.90 |
| PARAMEDIC FND | | | 1.33 | | | | | | 1.33 |
| SEWER | 0.55 | | | | | 5.20 | | | 5.75 |
| WATER | 0.95 | | | | | 6.05 | | | 7.00 |
| SPECIAL EVENTS RECREATION CLASSES | | | | | | | 0.30 | | 0.30 |
| ISF-ADMIN | 3.25 | | | | | | | | 3.25 |
| ISF-FACILITIES | | | | | | 1.40 | | | 1.40 |
| ISF-FLEET | | | | | | 1.05 | | | 1.05 |
| ISF-IT | 0.20 | | | 1.15 | | | | | 1.35 |
| ISF-PERSONNEL | | | | | | | | 3.00 | 3.00 |
| SUCCESSOR AGENCY | 0.40 | 0.30 | | | | | | | 0.70 |
| Grand Total | 6.00 | 3.50 | 4.00 | 5.00 | 21.00 | 17.50 | 3.00 | 3.00 | 63.00 |

The chart on the next page shows the proposed staffing levels for FY 2013-2015 as compared to current staffing levels and preferred staffing levels. (It is important to note that “preferred staffing level” is not the ideal staffing level. The preferred staffing level represents the amount of staffing needed to adequately provide the current level of public service.)



**CITY of SIERRA MADRE
PERSONNEL
FY 2013-2015**

| Position Title | Approved Budget | | | | Re-Org FY 12/13 | Proposed FY 13/14 | Proposed FY 14/15 | Preferred Staffing |
|------------------------------------------------------------------------------|-----------------|----------|----------|----------|--------------------|----------------------|----------------------|-----------------------|
| | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | | | | |
| Police Department | | | | | | | | |
| Full-Time Positions | 22 | 23 | 23 | 21 | 20 | 21 | 21 | 23 |
| Part time = 960 hours | 5,760 | 5,760 | 5,760 | 14,400 | 12,000 | 8,060 | 8,060 | 12,480 |
| Library | | | | | | | | |
| Full-Time Positions | 5 | 5 | 5 | 5 | 6 | 5 | 5 | 6 |
| Part-Time = 960 hours | 16,320 | 16,320 | 16,320 | 14,745 | 10,560 | 11,520 | 11,520 | 14,745 |
| Fire Department | | | | | | | | |
| Full-Time Positions | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 5 |
| Part-Time Hours | 17,520 | 18,480 | 18,480 | 24,720 | 23,760 | 23,385 | 23,385 | 25,680 |
| Community Services | | | | | | | | |
| Full-Time Positions | 4.25 | 3.85 | 3.85 | 3.85 | 3.00 | 3.00 | 3.00 | 4 |
| Part-Time Hours | 19,930 | 17,192 | 17,192 | 14,050 | 3,420 | 3,420 | 3,420 | 18,460 |
| Human Resources* | | | | | | | | |
| Full-Time Positions | 1.75 | 2.15 | 2.15 | 2.15 | 3.00 | 3.00 | 3.00 | 4 |
| Part-Time Positions | - | - | - | - | - | - | - | - |
| (*note: Human Resources was combined with Community Services until FY 12/13) | | | | | | | | |
| Administration | | | | | | | | |
| Full-Time Positions | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 7 |
| Part-Time Hours | - | 960 | 960 | 1,920 | 1,920 | 1,920 | 1,920 | 2,880 |
| Development Services | | | | | | | | |
| Full-Time Positions | 4 | 4 | 4 | 5 | 4.0 | 3.5 | 3.5 | 7 |
| Part-time Hours | 1,920 | 2,880 | 2,880 | 1,920 | 960 | 960 | 960 | 1,920 |
| Public Works | | | | | | | | |
| Full-Time Positions | 21 | 19 | 19 | 19 | 18.0 | 17.5 | 17.5 | 20 |
| Part-Time Hours | - | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 | 3,840 |
| Citywide Totals | | | | | | | | |
| Full-Time Positions | 68 | 67 | 67 | 67 | 64 | 63 | 63 | 76 |
| Part-Time Hours | 61,450 | 64,472 | 64,472 | 74,635 | 55,500 | 52,145 | 52,145 | 80,005 |



Personnel Changes

- Public Works department will continue to leave:
 - One full time position vacant in Facilities-Internal Services for FY 2013-2015.
 - One full time position in Water/Sewer utilities (.8 FTE Water and .2 FTE Sewer funding)
- Development Services will maintain the Associate Planner temporary position for both years of biennial budget.
- Public Works and Development Services will share one full time administrative assistant positions (.5 FTE Development Services, .25 FTE Water, and .25 FTE Sewer funding)
- Library will freeze the full time position of Library Technician and fill with a part time administrative clerk position.
- Police department will unfreeze Captain's full time position that had been vacant for half of FY 2011-2012 and all of FY 2012-2013 and eliminate the two part-time lieutenants.
- The Fire Department has staffing levels remain the same for FY 2013-2015, but a continued shift from volunteers to paid positions in the levels of engineers will raise the expenditures in the department's personnel costs. The Fire department still relies heavily on the volunteers to support operations; however, there have been increasingly fewer volunteers in the more advanced skills of fire prevention and suppression.

Benefit Changes

Despite these reductions in staffing hours, the personnel expenditures have continued to rise.

1. CalPERS costs have increased by 3.4% for non-safety and 3.7% for safety personnel in the last three years; and is projected to increase by 4.4% for non-safety and 5.2% for safety personnel from 2011 to 2015.

| Group | 2010/2011 | 2011/2012 | 2012/2013 | 2013/2014 | Assumption 2014/2015 |
|-------------------|------------------|------------------|------------------|------------------|---------------------------------|
| Safety | 29.071 | 31.427 | 32.173 | 32.798 | 34.3 |
| Non-Safety | 16.306 | 18.588 | 18.911 | 19.7 | 20.7 |

2. Since 2011 employees have contributed to their employee share of CalPERS
 - a. Non-Police Association pays 2% for non-safety and 3% for safety
 - b. Police Association pays 3% for non-safety and 5% for safety
3. Workers Compensation is a cost allocation for Personnel/Risk Management Internal Services funds. This allocation has now exceeded the rates of CalPERS and is applied to full and part-time salaries. In the first year of the biennial budget, the Workers Compensation rates do not address the need to pay the \$2.4 million liability with the JPIA.



In FY 2014-2015, Worker Compensation rates continue to rise to meet this liability and create the major increase in personnel costs in all of the major funds discussed in this staff report.

| Group | 2011/2012 | 2012/2013 | 2013/2014 | 2013/2014 |
|---------------------|------------------|------------------|------------------|------------------|
| Safety | 25% | 30% | 35% | 40% |
| Public Works | 20% | 25% | 25% | 30% |
| Non-Safety | 15% | 15% | 20% | 25% |

Other Assumptions

1. The City Council has authorized the City's negotiating team to discuss potential cost of living adjustments for the non-Police Association employees. Some general assumptions were made to complete the calculations for the budget documents.
2. Changes due to the Public Employees' Pension Reform Act of 2013 (PEPRA) have not been noted in this budget as it is assumed to remain relatively neutral to City overall costs in the next five years. Future budgets may begin to see reductions in pension costs.
3. The California Public Employees' Retirement System (CalPERS) Board of Administration adopted a new CalPERS Amortization Periods and Smoothing Methods, effective FY 2015/2016. These impacts have not yet been vetted and are not in the five year forecast. The potential impacts may range from 2-6% increases in retirement costs, depending upon agency pool and market trends assumed in the actuarial study expected in spring 2014.

City Volunteers

The City of Sierra Madre has a rich history rooted in volunteerism. Over 250 individuals volunteer their time each year to support the City of Sierra Madre and its multitude of programs, services, and events. Volunteerism is such a part of the City's culture that the City Council appointed a volunteer, Secretary of Volunteerism, to specifically recruit individuals and act as City's liaison with community groups to coordinate, create, and enhance job/program volunteer opportunities. Volunteers have again and again pooled together when there is a need in town whether it be renovating the Canon in Memorial Park, refurbishing benches Downtown, or clearing the Mount Wilson Trail. The Library uses more than 2200 volunteer hours each year to supplement services, fund raise, and support programs. The Police department has 6 reserve officers that are used to support special events and provide additional coverage. Most famously is the City's reliance on volunteer firefighters. The department over that last few years has increased paid positions to supplement the volunteers in the department, but overwhelmingly the City relies on volunteers to provide coverage. As a hybrid paid-volunteer department, the City is proud of the services provided in the Fire Department. It has been calculated that the City saves more than \$3 million annually from the regular use of volunteers. Additionally, this City is fortunate to have a number of community volunteers, whose information has not been captured, adding to the volunteer manpower for which the City is known.



Salary Matrix

At the time of the budget adoption, the City was considering cost of living adjustments for non-Police Association full time personnel for the biennial budget of FY 2013-2015. The City Council will be asked to consider adopting the FY 2013-2014 salary matrix and Resolution 13-35 on June 11, 2013 (See Section 2 Budget Resolutions). The City posts the full salary matrices and the State Controller Report - *Local Government Compensation Report* on the City's website.

<http://www.cityofsierramadre.com/employee-compensation>



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City of Sierra Madre, California

Village of the Foothills



Five Year Capital Purchases and Projects FY 2013-2018



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FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

Included with the budget for City Council authorization is a 5-Year capital improvement program (CIP) which covers the next budget cycle and three years beyond. The 5-Year CIP allows for medium range planning of expenditures and phasing of projects. The CIP is comprised of two portions, Capital Projects, which can be best described as construction-related activities; have a useful life of 10 years or more and are valued at \$50,000 or more; and Capital Purchases, which are just that, purchases of major pieces of equipment, necessary for the general operation of the City, have a useful life of five or more years, and are valued at \$5000 or more (per unit). Today's report will be highlighting the list of CIP appropriations budgeted in the FY 2011-2013 biennial budget.



The CIP budget represents a major investment in the community's future and infrastructure, while maintaining significant funding for operations and service levels to meet City Council goals. The Fiscal Years 2013-2019 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. The program is updated biennially to reflect the latest Council priorities, to provide updated cost estimates, and to identify available revenue sources.

Preparing the Capital Improvement Program requires identifying the various sources of revenue for the projects such as debt, federal grants, state grants, existing reserves and Capital Pay As You Go. Currently the City does not list any CIP's that will be funded either through issuing new bonds (general obligation or revenue) or other debt financing.

In addition, each project must be evaluated as to the impact it will have on the City's operating budget. New facilities and acquisitions require staff, utilities, maintenance and other costs that must be included in the operating budget. Equipment purchases should have a planned replacement and maintenance schedule. Building and infrastructure improvements should have efficiency, utility savings and service enhancements designed into the projects.





CITY of SIERRA MADRE CAPITAL IMPROVEMENT PROJECTS and PURCHASES FY 2011-2013

Purchases and Projects

A. Major Purchases

In FY 2013-2014, the Fleet fund will replace one Police patrol car and one Fire Ambulance; and in FY 2014-2015 the Fleet fund will replace another Police patrol car. In this biennial budget, the Technology fund, the City will look at upgrading the telephone and voicemail system, replacement various city servers, and replace 10-15 City computers including five Emergency Operation Center (EOC) laptops with smart-tablets. The Fire Department will install a “smart classroom” technology to the EOC further expanding this area into a Citywide training area. The City has received authorization for use of Clean Air Quality Special Revenue funds (AQMD) to purchase new generators (City matching funds from deferred maintenance funds in Facilities Internal Service Fund). The Sewer fund will invest in maintenance equipment.

B. Major Projects

The City of Sierra Madre will continue its street and parking area repavement projects as funded by Proposition C, Measure R, and Gas Tax funds. The Sewer fund will begin the sewer main replacement five year projects as outlined in the Sewer Master Plan, upgrade the vehicle wash facility to meet Industrial Permit standards, and joint storm water planning with Los Angeles County at Peck Lake. The City will refurbish the Youth Activity Center elevator with Community and Development Block Grant funds. The rehabilitation of Well 4 as part of the deferred maintenance planning in the Water fund.



Capital Purchases Summary

The Capital Purchases Summary lists 56 individual items of equipment that should be purchased or replaced within the next five fiscal years. These range from computers and related operating and software systems to park equipment to specialized equipment. The City has an annual vehicle replacement schedule. The CIP for FY 2013-2014 lists 12 proposed capital purchases totaling \$502,800. For FY 2014-2015 there are 9 capital purchases shown, totaling \$329,800.



**CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROGRAM
FY 2013-2015**

**Summary of Capital Purchases
by Funding Source and Receiving Department**

| | | FY 2012/13 | FY 2013/14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | Unfunded |
|-----------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| ADMIN | Technology | 49,800 | 114,800 | 49,800 | 64,800 | 49,800 | 64,800 | 49,800 | |
| | future | | | | | | | | 15,000 |
| ADMIN Total | | 49,800 | 114,800 | 49,800 | 64,800 | 49,800 | 64,800 | 49,800 | 15,000 |
| FIRE | General Fund | 12,000 | | 12,000 | 10,000 | 36,000 | 10,000 | 12,000 | |
| | Fleet | | 175,000 | | | | 38,000 | 175,000 | |
| | Paramedic | 20,000 | | | | | | 20,000 | |
| | Grant | | 25,000 | | | | | | |
| FIRE Total | | 32,000 | 200,000 | 12,000 | 10,000 | 36,000 | 48,000 | 207,000 | |
| LIB | Technology unfunded | | 25,000 | | | | | | 75,000 |
| LIB Total | | | 25,000 | | | | | | 320,000 |
| PD | General Fund | | 9,000 | 33,000 | 51,000 | | | | |
| | Fleet | | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | | |
| | COPS | 12,000 | | | | | | | |
| PD Total | | 12,000 | 49,000 | 73,000 | 91,000 | 40,000 | 40,000 | | |
| PW | Fleet | | 12,000 | | 126,000 | 76,000 | | 120,000 | |
| | Water | 100,000 | | 195,000 | 38,000 | 100,000 | | 100,000 | |
| | AQMD | | 57,000 | | 60,000 | | | | |
| | Sewer | | 45,000 | | 38,000 | | | | |
| | unfunded | | | | | | | | 1,000,000 |
| PW Total | | 100,000 | 114,000 | 195,000 | 262,000 | 176,000 | | 220,000 | 1,000,000 |
| DEV SERV | unfunded | | | | | | | | 65,000 |
| DEV SERV Total | | | | | | | | | 65,000 |
| Grand Total | | 193,800 | 502,800 | 329,800 | 427,800 | 301,800 | 152,800 | 476,800 | 1,475,000 |



**CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROGRAM
FY 2013-2015**

Capital Project Summary

The purpose of the CIP is to fund capital projects and capital acquisitions that will provide a long-term benefit to the citizens of Sierra Madre. The majority of the plan is maintained at the same level as last year and there have been some new needs identified this year that have had an impact on the CIP budget.

The Capital Project Summary lists 61 projects recently completed, underway, or for the next 5 fiscal years. As with the capital purchases, these cover a wide range of community improvements, from resurfacing streets to refurbishment of Well 6 to Water and Sewer Main Replacement. The CIP for FY 2013-2014 lists 14 projects totaling \$1,649,700 million. For FY 2014-2015, there are 8 projects listed, totaling \$959,800.

| | | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | Unfunded |
|---------------------|----------------------|----------------|------------------|----------------|------------------|----------------|----------------|----------------|-------------------|
| ADMIN | UNFUNDED | | | | | | | | 135,000 |
| ADMIN Total | | | | | | | | | 135,000 |
| C-SVCS | FACILITIES | 17,000 | | | 125,000 | | 92,000 | | |
| | future | | | | | | | | 100,000 |
| | UNFUNDED | | | | | | | | 673,500 |
| | Senior Donation Fund | | 60,000 | | | | | | |
| C-SVCS Total | | 17,000 | 60,000 | | 125,000 | | 92,000 | | 773,500 |
| Fire | FACILITIES | 15,000 | | | | | | | |
| Fire Total | | 15,000 | | | | | | | |
| LIB | FACILITIES | 58,000 | | | | | | | 37,000 |
| | UNFUNDED | | | | | | | | 7,157,000 |
| LIB Total | | 58,000 | | | | | | | 7,194,000 |
| PW | FACILITIES | | 75,000 | | | | | | |
| | WATER | 402,000 | 440,900 | 463,000 | 830,750 | 341,550 | 371,650 | 133,000 | |
| | SEWER | | 130,000 | 100,000 | 100,000 | 100,000 | 50,000 | | |
| | UNFUNDED | | | | | | | | 73,968,500 |
| | NPDES | | 147,800 | 131,800 | 52,300 | 52,300 | | | |
| | Gas Tax | | 115,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | |
| | Prop C | | 46,000 | 97,000 | 97,000 | 97,000 | 97,000 | 97,000 | |
| | Measure R | | 550,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | |
| | General Fund | | 35,000 | | | | | | |
| | OUTSIDE AGENCY | | | | | | | | 5,539,000 |
| | Housing Agency | | 50,000 | | | | | | |
| PW Total | | 402,000 | 1,589,700 | 959,800 | 1,248,050 | 758,850 | 686,650 | 398,000 | 79,507,500 |
| PW | UNFUNDED | | | | | | | | 5,550,000 |
| PW Total | | | | | | | | | 5,550,000 |
| Grand Total | | 492,000 | 1,649,700 | 959,800 | 1,373,050 | 758,850 | 778,650 | 398,000 | 93,160,000 |



Unfunded Capital Improvements



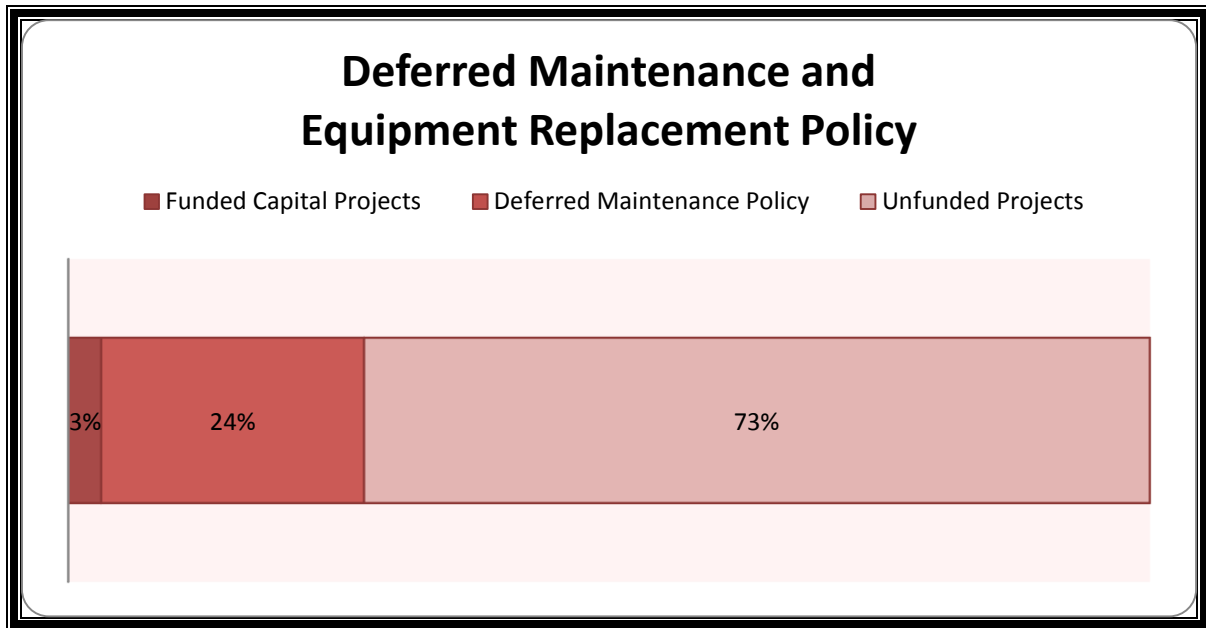
Included in the list of budgeted Capital Improvements are lists of the many unfunded City CIP needs. Projects in the Capital Improvement Program are ranked using various criteria such as the amount of funds available, importance to the overall mission of the Division and strategic priorities of the City Council. The unfunded list is an important component of the CIP process as it keeps the total City needs in the spotlight allowing both staff and citizens to see what needs to plan future resources to address.

This is not an all-inclusive list and will continue to grow as the City's buildings and infrastructures age. Additionally, with each passing year, the inflationary factor of construction, materials, and supplies continue to rise at rate twice the normal consumer price index which leads to additional unplanned expenses. The current estimates to complete the list as presented is over \$46.7 million. These include primarily water and sewer system improvements, but also include the street resurfacing, City facility improvements, and unfunded technology and equipment purchases.



Deferred Maintenance and Equipment Replacement Policy

In March 2011, the Sierra Madre City Council adopted a deferred maintenance and equipment replacement policy. The Council wanted to begin addressing the large number of unfunded capital improvements. Although the City has been very successful in both Federal and State grants, these funding sources are highly competitive and not always available. The City Council has adopted a policy to commit reserves equal to 25% of annual infrastructure depreciation in the Water, Sewer and Facilities funds; and to commit reserves equal to 50% of annual fleet/vehicle depreciation in the Fleet fund. This policy and the committed reserves will be reviewed annually as part of the mid-year and biennial budget procedures.





CITY of SIERRA MADRE
SUMMARY OF CAPITAL PROJECTS
FY 2013-2015

| | | FY 2012-13 | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | Unfunded |
|---------------------|----------------------|----------------|------------------|----------------|------------------|----------------|----------------|----------------|-------------------|
| ADMIN | UNFUNDED | | | | | | | | 135,000 |
| ADMIN Total | | | | | | | | | 135,000 |
| C-SVCS | FACILITIES | 17,000 | | | 125,000 | | 92,000 | | |
| | future | | | | | | | | 100,000 |
| | UNFUNDED | | | | | | | | 673,500 |
| | Senior Donation Fund | | 60,000 | | | | | | |
| C-SVCS Total | | 17,000 | 60,000 | | 125,000 | | 92,000 | | 773,500 |
| Fire | FACILITIES | 15,000 | | | | | | | |
| Fire Total | | 15,000 | | | | | | | |
| LIB | FACILITIES | 58,000 | | | | | | | 37,000 |
| | UNFUNDED | | | | | | | | 7,157,000 |
| LIB Total | | 58,000 | | | | | | | 7,194,000 |
| PW | FACILITIES | | 75,000 | | | | | | |
| | WATER | 402,000 | 440,900 | 463,000 | 830,750 | 341,550 | 371,650 | 133,000 | |
| | SEWER | | 130,000 | 100,000 | 100,000 | 100,000 | 50,000 | | |
| | UNFUNDED | | | | | | | | 73,968,500 |
| | NPDES | | 147,800 | 131,800 | 52,300 | 52,300 | | | |
| | Gas Tax | | 115,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | |
| | Prop C | | 46,000 | 97,000 | 97,000 | 97,000 | 97,000 | 97,000 | |
| | Measure R | | 550,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | |
| | General Fund | | 35,000 | | | | | | |
| | OUTSIDE AGENCY | | | | | | | | 5,539,000 |
| | Housing Agency | | 50,000 | | | | | | |
| PW Total | | 402,000 | 1,589,700 | 959,800 | 1,248,050 | 758,850 | 686,650 | 398,000 | 79,507,500 |
| PW | UNFUNDED | | | | | | | | 5,550,000 |
| PW Total | | | | | | | | | 5,550,000 |
| Grand Total | | 492,000 | 1,649,700 | 959,800 | 1,373,050 | 758,850 | 778,650 | 398,000 | 93,160,000 |



| PROJECT | DEPT. | Fund # | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Unfunded | STATUS |
|---------------------------------------------------------|--------|-------------|----------|------------|------------|------------|------------|-----------|-----------|--------------|------------------------------------------------------------------------------------|
| Storm Drain/ NPDES Projects | | | | | | | | | | | |
| Catch Basin Inserts | PW | 72000-81201 | | \$ 52,300 | \$ 52,300 | \$ 52,300 | \$ 52,300 | | | | ongoing |
| Peck Lake Regional EWMP Project | PW | 72000-81201 | | \$ 20,500 | \$ 79,500 | | | | | | Sewer/Storm drain Fund |
| Vehicle Wash Facility (Clarifier) | PW | 72000-81201 | | \$ 75,000 | | | | | | | Sewer/Storm drain Fund |
| Sewer projects | | | | | | | | | | | |
| Sewer Main Replacement | PW | 72000 | | \$ 130,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 | | | Per Sewer Master Plan recommendation |
| Street Resurfacing or Replacement | | | | | | | | | | | |
| Citywide Street Reconst. - Gas Tax/HUTA | PW | 38005 | | \$ 115,000 | \$ 73,000 | \$ 73,000 | \$ 73,000 | \$ 73,000 | \$ 73,000 | | projected available funding |
| Citywide Street Reconst. - Proposition C | PW | 37009 | | \$ 46,000 | \$ 97,000 | \$ 97,000 | \$ 97,000 | \$ 97,000 | \$ 97,000 | | projected available funding |
| Citywide Street Reconst. - Measure R | PW | 38007 | | \$ 390,000 | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ 95,000 | | projected available funding |
| Citywide Street Reconst. - Measure R LCF Swap | PW | 38007 | | \$ 160,000 | | | | | | | one time funding |
| Citywide Street Reconst. - Gen Fund | PW | UNFUNDED | | | | | | | | \$ 5,550,000 | unfunded street repairs |
| Repave City-owned parking lots | PW | UNFUNDED | | | | | | | | \$ 500,000 | UNFUNDED |
| Repave East Montecito | PW | UNFUNDED | | | | | | | | \$ 125,000 | possible Prop C or Measure R |
| Other Street Improvement Projects | | | | | | | | | | | |
| Bridge Preventative Maintenance | PW | 10000 | | \$ 35,000 | | | | | | | PROCEEDING UNDER COUNTY/STATE PROGRAM; City match listed in Committed Fund Balance |
| Increase Handicap Accessibility Ramps on City sidewalks | PW | UNFUNDED | | | | | | | | \$ 100,000 | Senior Commission Priority 2 |
| Parks Improvements | | | | | | | | | | | |
| Resurface Memorial Park Tennis Court | C-SVCS | 60001 | \$ 8,500 | | | | | \$ 8,500 | | | 5 year life |
| Resurface Sierra Vista Tennis Court | C-SVCS | 60001 | \$ 8,500 | | | | | \$ 8,500 | | | 5 year life |
| Replace Sierra Vista Park Playground equipment | C-SVCS | 60001 | | | | \$ 125,000 | | | | | 10 year life |
| Replace Turtle Park Playground equipment | C-SVCS | 60001 | | | | | | \$ 75,000 | | | 10 year life |
| Repair Volleyball Court | C-SVCS | future | | | | | | | | \$ 25,000 | est 7 years |
| Replace Memorial Park Playground equipment | C-SVCS | future | | | | | | | | \$ 75,000 | expected replacement 2020 |
| Heasley Field Light Box | C-SVCS | UNFUNDED | | | | | | | | \$ 8,500 | CSC Priority 2; possible grant funding |
| Kersting Court Bell Tower Renovation | C-SVCS | UNFUNDED | | | | | | | | \$ 15,000 | CSC Priority 1; possible grant funding |
| Replace Pool House & Equip. | C-SVCS | UNFUNDED | | | | | | | | \$ 650,000 | UNFUNDED |
| Facility Improvements | | | | | | | | | | | |
| Convert Dutyman into lowmod housing | PW | 47000 | | \$ 50,000 | | | | | | | (loan to Housing Agenc) |



| PROJECT | DEPT. | Fund # | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Unfunded | STATUS |
|---------------------------------------------------------------------------------------|--------|----------|------------|-----------|---------|---------|---------|------------|---------|--------------|-------------------------------------------------------------------|
| Memorial Park Restroom Conversion Project | C-SVCS | 37004 | | \$ 60,000 | | | | | | | Senior Commission Donation Account Funding Approved |
| Resurface FD apparatus floor | Fire | 60001 | \$ 15,000 | | | | | | | | 10 year life |
| Library Lighting & Electrical - \$95,000 | LIB | 60001 | \$ 58,000 | | | | | | | \$ 37,000 | CC designated \$93,000 to share among various Library maintenance |
| Replace Civic Center Generator (Installation Cost) Purchase Cost in Capital Purchases | PW | 60001 | | \$ 75,000 | | | | | | | \$135,000 approved by CC (AB2766 & Facil.) |
| City Hall Roof | PW | UNFUNDED | | | | | | | | \$ 80,000 | UNFUNDED (Windstorm repairs only, done in 2012-13) |
| Construct Access ramp to basement | LIB | UNFUNDED | | | | | | | | \$ 10,000 | UNFUNDED |
| Create Space for Friends operation | LIB | UNFUNDED | | | | | | | | \$ 10,000 | UNFUNDED |
| Downtown Wi-Fi | ADMIN | UNFUNDED | | | | | | | | \$ 25,000 | UNFUNDED |
| Install Solar Panels | PW | UNFUNDED | | | | | | | | \$ 50,000 | UNFUNDED |
| P/S Bldg. Roof | PW | UNFUNDED | | | | | | | | \$ 80,000 | UNFUNDED (Windstorm repairs only, done in 2012-13) |
| Paint City Hall | ADMIN | UNFUNDED | | | | | | | | \$ 60,000 | possible deferred maintenance funding |
| Paint PS Building | PW | UNFUNDED | | | | | | | | \$ 60,000 | possible deferred maintenance funding |
| Painting - \$35,000 (exterior & interior is needed) | LIB | UNFUNDED | | | | | | | | \$ 25,000 | CC designated \$93,000 to share among various Library maintenance |
| Plumbing – Library \$30,000 | LIB | UNFUNDED | | | | | | | | \$ 30,000 | CC designated \$93,000 to share among various Library maintenance |
| Reconstruction of Library | LIB | UNFUNDED | | | | | | | | \$ 7,000,000 | UNFUNDED |
| Refurbish PW Facil. | PW | UNFUNDED | | | | | | | | \$ 31,500 | possible deferred maintenance funding |
| Remodel front counters at city hall | ADMIN | UNFUNDED | | | | | | | | \$ 50,000 | possible deferred maintenance funding |
| Remodel/reconfigure staff work area | LIB | UNFUNDED | | | | | | | | \$ 10,000 | UNFUNDED |
| Reorganization of space for Local History Collection | LIB | UNFUNDED | | | | | | | | \$ 25,000 | UNFUNDED |
| Resurface Maint. Yard | PW | UNFUNDED | | | | | | | | \$ 90,000 | UNFUNDED |
| Security & Fire System - \$17,000 | LIB | UNFUNDED | | | | | | | | \$ 17,000 | UNFUNDED |
| Storage/security for artwork | LIB | UNFUNDED | | | | | | | | \$ 30,000 | UNFUNDED |
| Upgrade YAC elevator for ADA | PW | UNFUNDED | | | | | | | | \$ 50,000 | CDBG-Funded |
| Water System Improvements | | | | | | | | | | | |
| Well 3 Rehabilitation | PW | 71000 | \$ 363,000 | | | | | \$ 160,000 | | | well rotation five year |



| PROJECT | DEPT. | Fund # | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Unfunded | STATUS |
|-------------------------------------------------------------------|-------|----------|-----------|------------|------------|------------|------------|------------|-----------|---------------|-------------------------------------------------------------|
| Well 4 Rehabilitation | PW | 71000 | | | \$ 375,000 | | | | | | well rotation five year |
| Well 5 Rehabilitation | PW | 71000 | | | | \$ 160,000 | | | | | well rotation five year |
| Well 6 Rehabilitation | PW | 71000 | | | | | \$ 160,000 | | | | well rotation five year |
| SCADA Upgrade | PW | 71000 | \$ 30,000 | | | | | | | | 2012-13 priority project |
| Chlorine Room RMP | PW | 71000 | \$ 9,000 | | | | | | | | 2012-13 priority project |
| Mountain Trail Water Main | PW | 71000 | | \$ 198,400 | | | | | | | Added 10/25/2011 (Fed Funded @ \$242,500 & \$198,409 local) |
| Rehabilitate West Tunnel | PW | 71000 | | | \$ 88,000 | | | | | | Increase production |
| Manzanita Ave. Main repl. | PW | 71000 | | | | \$ 121,250 | | | | | |
| Auburn Res. Main | PW | 71000 | | | | \$ 230,000 | | | | | 2012-13 priority project |
| Rehabilitate East Tunnel | PW | 71000 | | | | \$ 325,000 | | | | | Increase production/energy savings |
| San Gabriel Court Main repl | PW | 71000 | | | | | \$ 74,400 | | | | Water Main Replacement Priorities |
| Sierra Place Main repl. | PW | 71000 | | | | | \$ 117,150 | | | | Water Main Replacement Priorities |
| Santa Anita Court Main repl. | PW | 71000 | | | | | | \$ 221,650 | | | Water Main Replacement Priorities |
| Kaia Lane Main repl. | PW | 71000 | | | | | | | \$ 36,750 | | Water Main Replacement Priorities |
| Arno Drive Main Repl. | PW | 71000 | | | | | | | \$ 96,250 | | Water Main Replacement Priorities |
| Water System Repairs | PW | UNFUNDED | | | | | | | | \$ 1,000,000 | Water Main Replacement Priorities |
| Auburn Reservoir interior re-coating | PW | UNFUNDED | | | | | | | | \$ 185,000 | water deferred maintenance |
| Auburn Reservoir exterior re-coating/ladder replacement | PW | UNFUNDED | | | | | | | | \$ 50,000 | water deferred maintenance |
| Auburn Reservoir Inlet/outlet modification; install flex coupling | PW | UNFUNDED | | | | | | | | \$ 30,000 | water deferred maintenance |
| Auburn Reservoir Replacement | PW | UNFUNDED | | | | | | | | \$ 4,050,000 | Seismic reliability improvement |
| Carter Reservoir Replacement | PW | UNFUNDED | | | | | | | | \$ 230,000 | est \$230,000 |
| Replace fence at Maint/Spreading | PW | UNFUNDED | | | | | | | | \$ 50,000 | UNFUNDED |
| Main Plant Reconst | PW | UNFUNDED | | | | | | | | \$ 2,310,000 | UNFUNDED |
| Replace Main Plant generator | PW | UNFUNDED | | | | | | | | \$ 350,000 | UNFUNDED |
| Water Main Replacement | PW | UNFUNDED | | | | | | | | \$ 40,000,000 | UNFUNDED |
| SGVMWD pipeline | PW | UNFUNDED | | | | | | | | \$ 17,000,000 | Possible SGVMWD project |
| Federally-funded water projects | | | | | | | | | | | |
| Mountain Trail Water Main | PW | 71000 | | \$ 242,500 | | | | | | | Added 10/25/2011 (Fed Funded @ \$242,500 & \$198,409 local) |
| Well 7 construction | PW | UNFUNDED | | | | | | | | \$ 1,800,000 | Possible Federal (WRDA) |
| Wells 3-6 Replacement | PW | UNFUNDED | | | | | | | | \$ 4,403,000 | Possible Federal (WRDA) |
| Zone 2 interconnect with Arcadia | PW | UNFUNDED | | | | | | | | \$ 975,000 | Possible Federal (WRDA) |



| PROJECT | DEPT. | Fund # | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Unfunded | STATUS |
|----------------------------------------------------|-------|----------------|-----------|-------------|-----------|-------------|-----------|-----------|-----------|--------------|---------------------------------------------------------|
| Zone 2 Pipeline - Lima | PW | UNFUNDED | | | | | | | | \$ 360,000 | Possible Federal (WRDA) |
| Outside Agency Projects | | | | | | | | | | | |
| Street light LED conversion | PW | OUTSIDE AGENCY | | | | | | | | \$ 100,000 | UNFUNDED |
| Edison undergrounding | PW | OUTSIDE AGENCY | | | | | | | | \$ 2,000,000 | UNFUNDED |
| Santa Anita Creek Div. Pipeline | PW | OUTSIDE AGENCY | | | | | | | | \$ 200,000 | Possible Federal (WRDA) est \$200,000 (Thru FY 2014-15) |
| Santa Anita Creek Diversion Structure | PW | OUTSIDE AGENCY | | | | | | | | \$ 900,000 | Part of LA County/Arcadia/RBMB Cooperative project |
| Santa Anita Creek Spreading Grd. | PW | OUTSIDE AGENCY | | | | | | | | | Part of LA County/Arcadia/RBMB Cooperative project |
| Santa Anita Dam Rehab | PW | OUTSIDE AGENCY | | | | | | | | | Part of LA County/Arcadia/RBMB Cooperative project |
| Santa Anita Debris Basin Rehab. | PW | OUTSIDE AGENCY | | | | | | | | | Part of LA County/Arcadia/RBMB Cooperative project |
| Santa Anita Spreading Grounds Booster Pump Station | PW | OUTSIDE AGENCY | | | | | | | | \$ 1,000,000 | Possible Federal (WRDA) est \$1,000,000 |
| Sierra Madre Creek Diversion Rehab. | PW | OUTSIDE AGENCY | | | | | | | | \$ 85,000 | Possible Federal (WRDA) est \$85,000 |
| Sierra Madre Spreading Grounds Rehab | PW | OUTSIDE AGENCY | | | | | | | | \$ 1,254,000 | Possible Federal (WRDA) est \$1,254,000 |
| TOTAL | | | \$492,000 | \$1,649,700 | \$959,800 | \$1,378,550 | \$768,850 | \$788,650 | \$398,000 | \$93,151,000 | |



CITY of SIERRA MADRE
SUMMARY OF CAPITAL PURCHASES
FY 2013-2015

| | | FY 2012/13 | FY 2013/14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | Unfunded |
|----------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| ADMIN | Technology future | 49,800 | 114,800 | 49,800 | 64,800 | 49,800 | 64,800 | 49,800 | 15,000 |
| ADMIN Total | | 49,800 | 114,800 | 49,800 | 64,800 | 49,800 | 64,800 | 49,800 | 15,000 |
| FIRE | General Fund | 12,000 | | 12,000 | 10,000 | 36,000 | 10,000 | 12,000 | |
| | Fleet | | 175,000 | | | | 38,000 | 175,000 | |
| | Paramedic Grant | 20,000 | 25,000 | | | | | 20,000 | |
| FIRE Total | | 32,000 | 200,000 | 12,000 | 10,000 | 36,000 | 48,000 | 207,000 | |
| LIB | Technology unfunded | | 25,000 | | | | | | 75,000 |
| LIB Total | | | 25,000 | | | | | | 395,000 |
| PD | General Fund | | 9,000 | 33,000 | 51,000 | | | | |
| | Fleet | | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | | |
| | COPS | 12,000 | | | | | | | |
| PD Total | | 12,000 | 49,000 | 73,000 | 91,000 | 40,000 | 40,000 | | |
| PW | Fleet | | 12,000 | | 126,000 | 76,000 | | 120,000 | |
| | Water | 100,000 | | 195,000 | 38,000 | 100,000 | | 100,000 | |
| | AQMD | | 57,000 | | 60,000 | | | | |
| | Sewer unfunded | | 45,000 | | 38,000 | | | | 1,000,000 |
| PW Total | | 100,000 | 114,000 | 195,000 | 262,000 | 176,000 | | 220,000 | 1,000,000 |
| DEVSERV | unfunded | | | | | | | | 65,000 |
| DEVSERV Total | | | | | | | | | 65,000 |
| Grand Total | | 193,800 | 502,800 | 329,800 | 427,800 | 301,800 | 152,800 | 476,800 | 1,475,000 |



| PURCHASE | DEPT. | FUND # | 2012/13 | 2013/14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Unfunded | STATUS |
|----------------------------------------------------------|-------------|----------|----------|-----------|----------|----------|----------|----------|-----------|-----------|---------------------------------------------------------------|
| Administration | | | | | | | | | | | |
| Upgrade GIS software | DEV SERV | unfunded | | | | | | | | \$65,000 | |
| Computer replacement policy (10-15 annually) | ADMIN | 60003 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | | 8 year rotation |
| Microsoft office licensing | ADMIN | 60003 | \$19,800 | \$19,800 | \$19,800 | \$19,800 | \$19,800 | \$19,800 | \$19,800 | | IT policy budgeted annually |
| Smart Classroom Technology | FIRE | Grant | | \$25,000 | | | | | | | Fire Homeland Security Grant |
| voicemail replacement | ADMIN | 60003 | | \$50,000 | | | | | | | IT one time use of reserves, should be planned every 10 years |
| City Hall Server | ADMIN | 60003 | | \$15,000 | | | | | | | six year rotation |
| YAC/Yards Server | ADMIN | 60003 | | | | \$5,000 | | | | | six year rotation |
| Library Server-general | ADMIN | 60003 | | | | \$10,000 | | | | | six year rotation |
| Tyler Servers | ADMIN | 60003 | | | | | | \$15,000 | | | six year rotation |
| Email Server | ADMIN | future | | | | | | | | \$10,000 | six year rotation |
| PD1 server | ADMIN | future | | | | | | | | \$5,000 | six year rotation |
| Fire Department | | | | | | | | | | | |
| Dual Axle trailer - USAR | FIRE | 10000 | | | | | | \$10,000 | | | every 15 years |
| Utility Truck | FIRE | 60000 | | | | | | \$38,000 | | | every 10 years |
| Fire Dept. MDC's | FIRE | 10000 | \$12,000 | | \$12,000 | | \$12,000 | | \$12,000 | | every two years (replaces 2) |
| Thermal Imaging Camera | FIRE | 10000 | | | | \$10,000 | | | | | every six years |
| Jaws-of-life | FIRE | 10000 | | | | | \$24,000 | | | | every 20 year |
| Ambulance | FIRE | 60000 | | \$175,000 | | | | | \$175,000 | | every five years |
| Cardiac defibrulators | FIRE | 36001 | \$20,000 | | | | | | \$20,000 | | every six years |
| Library | | | | | | | | | | | |
| Records retention/preservation | LIB | 60003 | | \$25,000 | | | | | | \$75,000 | est \$100,000 |
| Granicus (digital cataloging and storage of CC meetings) | LIB | unfunded | | | | | | | | \$65,000 | |
| Library information system upgrade | LIB | unfunded | | | | | | | | \$100,000 | ten five year rotation with (annual lease) |
| Outdoor Furniture | LIB | unfunded | | | | | | | | \$50,000 | every 7-10 years |
| Self Check Machine | LIB | unfunded | | | | | | | | \$25,000 | one time purchase(annual maintainance) |
| Shelving | LIB | unfunded | | | | | | | | \$80,000 | one time purchase (ADA) |
| Police Department | | | | | | | | | | | |
| Media Server Back up | PD | 35001 | \$12,000 | | | | | | | | five year life |
| PD Mobile Radios | PD | 10000 | | | \$24,000 | \$24,000 | | | | | estimated cost to replace 25 radios |
| Ruggedized laptops for police cars | PD | 10000 | | \$9,000 | \$9,000 | | | | | | five year life |
| Patrol Vehicle | PD | 60000 | | \$40,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 | | | annual rotation |
| Stancil Dispatch Recorder | PD | 10000 | | | | \$27,000 | | | | | ongoing fleet rotation, useful life 10 years |



| PURCHASE | DEPT. | FUND # | 2012/13 | 2013/14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Unfunded | STATUS |
|-------------------------------------------------|-------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|--------------------------|
| Public Works | | | | | | | | | | | |
| Sewer Spill Resp. Trailer | PW | 60000 | | \$12,000 | | | | | | | new |
| Easement accessible sewer jetter | PW | 72000 | | \$45,000 | | | | | | | |
| Backhoe replacement | PW | 60000 | | | | | | | \$120,000 | | every 20 years |
| Telescopic Boom Lift | PW | 60000 | | | | \$60,000 | | | | | UNFUNDED |
| Purchase Replacement Generator for Civic Center | PW | 38003 | | \$57,000 | | | | | | | AQMD-FUNDED |
| Tow-behind Cement Mixer | PW | 60000 | | | | | | | | | every 10 years |
| Replace Chlorine Analyzer | PW | 71000 | \$100,000 | | \$100,000 | | \$100,000 | | \$100,000 | | Water Fund, biennial |
| Chlorine Facility Scrubber | PW | 71000 | | | \$95,000 | | | | | | 2012-13 priority project |
| Radio Read Meter/Software | PW | unfunded | | | | | | | | \$1,000,000 | possible master lease |
| Replace #5111 1996 Ford Utility | PW | 71000 | | | | \$38,000 | | | | | every 10 years |
| Replace #5101 1996 Chevy Utility | PW | 72000 | | | | \$38,000 | | | | | every 10 years |
| Replace #5115 2002 Chevy Utility | PW | 60000 | | | | | \$38,000 | | | | every 10 years |
| Replace #5117 1999 Ford 1T Dump | PW | 60000 | | | | | \$38,000 | | | | every 10 years |
| Replace #5112 1990 Boom Truck | PW | 38003 | | | | \$60,000 | | | | | every 10 years |
| Replace Air Compressor | PW | 60000 | | | | \$6,000 | | | | | every 10 years |
| Replace #5124 1982 Ford Dump Truck | PW | 60000 | | | | \$60,000 | | | | | every 10 years |
| TOTAL | | | \$193,800 | \$502,800 | \$329,800 | \$427,800 | \$301,800 | \$152,800 | \$476,800 | \$1,475,000 | |

City of Sierra Madre, California

Village of the Foothills



Debt Administration FY 2013-2015



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DEBT ADMINISTRATION

Debt management is an important component of a Sierra Madre's financial management practices. Cities use the option of debt financing to fund large projects at a time when paying for these projects out of current revenues would be impractical. Since the City does not have a formally adopted debt policy, State law pertaining to local government debt, and past City debt transactions do serve as a de facto policy. As part of our on-going debt management program, the City periodically reviews all outstanding debt to evaluate the cost/benefit of restructuring or retiring any outstanding debt. All debt service payments are budgeted and are anticipated to be covered by current revenues each year.

It is often equitable to spread the cost of a project over time, thereby sharing the cost burden for the project with both current and future taxpayers who will benefit from the project. For such long-term investments, borrowing is the most appropriate means for the City to maintain its assets and build for the future. Additional factors that influence City borrowing included the amount of out-standing debt, the opportunity cost of borrowing, and the cost of borrowing in the credit markets.

Examples of projects which are of long-term public interest and which enhance the community's quality of life, include: Water Treatment and Reservoir projects funded by the 1998 and 2003 Water Bonds, and Senior Housing project partially funded by the Community Redevelopment Agency 1998 bonds.

TYPES OF DEBT

Capital Leasing can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Sierra Madre has used capital leasing to acquire equipment. In FY 2009-2010, the City, as part of the long term capital purchase plans, purchased four major equipment vehicles through the use of a new ten-year master lease. The General Fund Fire Safety acquired a water tender and fire apparatus; the Sewer Fund acquired a vactor truck; and the Fleet-Internal Services Fund acquired a CAT-Loader. The total estimated capital purchase was \$1.1 million.



**CITY of SIERRA MADRE
DEBT ADMINISTRATION
FY 2013-2015**

General Obligation Debt: A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues; considered the most secure of all municipal debt. General obligation debt is limited in California by Proposition 13 to debt authorized by a vote of two-thirds of voters in the case of local governments or a simple majority for state issuance. The City of Sierra Madre does not currently have any General Obligation Bonds.

Tax Increment Financing, or TIF, is a public financing method which has been used as a subsidy for redevelopment and community improvement projects in many cities in California (and throughout the country) for more than 50 years. The City has one twenty year Tax Increment Financing Bond for the Community Redevelopment Agency (CRA). As of the dissolution of the CRA, the City of Sierra Madre assumed the role of the Successor Agency to ensure the repayment of the outstanding debt of the CRA.

The budget reflects the annual interest payments for the 2003 Tax Increment Bonds, \$135,625 in FY 2011-2012 and \$122,500 in FY 2012-2013. Under the modified accrual method, the bond principal payment is also appropriated in the budget process; the payments are \$255,000 in FY 2011-2012 and \$270,000 in FY 2012-2013.

SUCCESSOR AGENCY: FORMER CRA BOND PAYMENTS FOR FY 2013-2015

| FYE | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------|-------|---------------|----------------------------|--------------------|
| 2014 | 5.00% | \$ 285,000 | \$ 108,625 | \$ 393,625 |
| 2015 | 5.00% | \$ 300,000 | \$ 94,00 | \$ 392,500 |

Special Assessment Districts can be used to finance infrastructure for a limited area of the City. With this kind of debt, special assessments, or special taxes are levied against the property owners in a defined district who directly benefit from the infrastructure improvement. The City of Sierra Madre has used this type of debt to finance infrastructure for specific services approved by the property owners within the assessment districts. Examples include: sewer, street lighting, and downtown landscaping assessment districts.



**CITY of SIERRA MADRE
DEBT ADMINISTRATION
FY 2013-2015**

Special Revenue Debt can be used to finance capital projects where there is a pledge to pay the debt from a stream of revenue accruing to the City. This form of debt is used to finance facilities and improvements from enterprise fund activities, which generate ongoing revenues. The City of Sierra Madre has used this type of debt for its water enterprises with the issuance of the 1998 and 2003 Water Bonds. Revenues are collected through customer fees on the utility bills.

The Water budget does include the annual interest payments for the 1998 and 2003 Revenue Bonds, \$122,000 in FY 2013-2014 and \$1072,125 in FY 2014-2015. Under the full accrual method, the bond principal payment is shown as a Balance Sheet and Cash Flow entry only; the payments are \$350,000 in FY 2011-2012 and \$370,000 in FY 2012-2013. The principal amounts represent only the 1998 Revenue Bonds. The Water fund will begin making principal and interest payments on the 2003 Revenue Bonds in 2020 after the 1998 Revenue Bonds are repaid in 2019.

Beginning in FY 2012-2013, the Water Fund began repayment of the 10 year interest free loan to the San Gabriel Valley Municipal Water District (SGVMWD); \$145,688 annually until FY 2020-2021. The City received a two year extension from SGVMWD allowing time for the City to implement its first water rate increase since 2005 following the Proposition 218 Bighorn Decision. Like the bond principal payment, the loan payment is not reflected in the annual budget of the Water Fund, but is only reported in the annual financial statements.

WATER REVENUE BONDS (1998 SERIES) PAYMENTS FOR FY 2013-2015

| FYE | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------|-------|---------------|----------------------------|--------------------|
| 2014 | 5.00% | \$ 390,000 | \$ 122,000 | \$ 512,000 |
| 2015 | 5.00% | \$ 405,000 | \$ 102,125 | \$ 507,125 |

WATER REVENUE BONDS (2003 SERIES) PAYMENTS FOR FY 2013-2015

| FYE | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------|-------|---------------|----------------------------|--------------------|
| 2014 | 5.00% | \$ 0 | \$ 339,345 | \$ 339,345 |
| 2015 | 5.00% | \$ 0 | \$ 339,345 | \$ 339,345 |

**SAN GABRIEL VALLEY WATER DISTRICT TEN-YEAR INTEREST FREE NOTE
PAYMENTS FOR FY 2013-2015**

| FYE | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------|------|---------------|----------------------------|--------------------|
| 2014 | 0.0% | \$ 145,688 | \$ 0 | \$ 145,688 |
| 2015 | 0.0% | \$ 145,688 | \$ 0 | \$ 145,688 |



OUTSTANDING DEBT

Former CRA Tax Increment Revenue Refunding Bonds, Series 1998A

- *Purpose:* to refund the 1988 Community Redevelopment Agency Debt and to fund improvements within the Agency Project area
- *Issue Date:* May 1, 1998
- *Maturity Date:* November 1, 2020
- *Original Principal Amount:* \$5,175,000
- *July 1, 2011 Principal Outstanding:* \$ 2,315,000
- *Interest Rate:* 3.8% - 5.0%
- *Funding Source:* property tax revenue from Community Redevelopment Project Area

Water Revenue Refunding Bonds, Series 1998A

- *Purpose:* to refund the 1988 Water Enterprise Debt and to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* May 1, 1998
- *Maturity Date:* November 1, 2019
- *Original Principal Amount:* \$6,740,000
- *July 1, 2011 Principal Outstanding:* \$2,635,000
- *Interest Rate:* 3.65% - 5.0%
- *Funding Source:* fees for water services

Water Revenue Parity Bonds, Series 2003

- *Purpose:* to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* September 1, 2003
- *Maturity Date:* November 1, 2034
- *Original Principal Amount:* \$6,750,000
- *July 1, 2011 Principal Outstanding:* \$6,750,000
- *Interest Rate:* 5.00% - 5.01%
- *Funding Source:* fees for water services

San Gabriel Valley Municipal Water District: Interest Free 10-year Note

- *Purpose:* to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* December 1, 2009
- *Maturity Date:* December 1, 2021
- *Original Principal Amount:* \$1,456,875
- *July 1, 2011 Principal Outstanding:* \$1,165,500
- *Interest Rate:* 0%
- *Funding Source:* fees for water service

Master Lease (Municipal Financing Corp):

- *Purpose:* to fund equipment for the General Fund-Fire Safety, Sewer Fund, and Fleet-Internal Services fund
- *Issue Date:* March 1, 2010
- *Maturity Date:* March 1, 2020
- *Original Principal Amount:* \$1,657,731
- *July 1, 2011 Principal Outstanding:* \$681,348
- *Interest Rate:* 4.63%
- *Funding Source:* General Fund, Sewer Fund, Fleet-Internal Services Fund



**CITY of SIERRA MADRE
DEBT
FY 2013-2015**

COMMUNITY REDEVELOPMENT AGENCY
Annual Principal Due November 1
Semi-Annual Interest Due November 1 and May 1

1998 TAX INCREMENT REFUNDING BONDS - \$5,175,000
DUE ANNUALLY NOVEMBER 1

FISCAL YEAR END
JUNE 30,

| | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------------------------|-------|------------------|----------------------------------|-----------------------|
| 1999 | 3.80% | 0 | 246,035 | 246,035 |
| 2000 | 3.80% | 155,000 | 243,090 | 398,090 |
| 2001 | 3.90% | 160,000 | 237,025 | 397,025 |
| 2002 | 4.05% | 165,000 | 230,564 | 395,564 |
| 2003 | 4.15% | 170,000 | 223,695 | 393,695 |
| 2004 | 4.25% | 180,000 | 216,343 | 396,343 |
| 2005 | 4.35% | 185,000 | 208,494 | 393,494 |
| 2006 | 4.45% | 195,000 | 200,131 | 395,131 |
| 2007 | 4.55% | 205,000 | 191,129 | 396,129 |
| 2008 | 4.60% | 215,000 | 181,520 | 396,520 |
| 2009 | 4.70% | 225,000 | 171,288 | 396,288 |
| 2010 | 5.00% | 235,000 | 160,125 | 395,125 |
| 2011 | 5.00% | 245,000 | 148,125 | 393,125 |
| 2012 | 5.00% | 255,000 | 135,625 | 390,625 |
| 2013 | 5.00% | 270,000 | 122,500 | 392,500 |
| 2014 | 5.00% | 285,000 | 108,625 | 393,625 |
| 2015 | 5.00% | 300,000 | 94,000 | 394,000 |
| 2016 | 5.00% | 315,000 | 78,625 | 393,625 |
| 2017 | 5.00% | 330,000 | 62,500 | 392,500 |
| 2018 | 5.00% | 345,000 | 45,625 | 390,625 |
| 2019 | 5.00% | 360,000 | 28,000 | 388,000 |
| 2020 | 5.00% | 380,000 | 9,500 | 389,500 |
| TOTAL for Bond Issue | | 5,175,000 | 3,342,563 | 8,517,563 |
| Amount Paid 2008-2013 | | 2,860,000 | 2,915,688 | 5,775,688 |
| Outstanding 07/01/2013 | | 2,315,000 | 426,875 | 2,741,875 |
| Amount Paid 2013-2014 | | 285,000 | 108,625 | 393,625 |
| Outstanding 07/01/2014 | | 2,030,000 | 318,250 | 2,348,250 |
| Amount Due 2014-2015 | | 300,000 | 94,000 | 394,000 |
| Outstanding 06/30/2015 | | 1,730,000 | 224,250 | 1,954,250 |



**CITY of SIERRA MADRE
DEBT
FY 2013-2015**

1998 WATER REVENUE REFUNDING BONDS - \$6,740,000

Annual Principal Due November 1

Semi-Annual Interest Due November 1 and May 1

FISCAL YEAR END

JUNE 30,

| | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------------------------|-------|-------------------------|----------------------------------|-------------------------|
| 1999 | 3.65% | 200,000 | 313,275 | 513,275 |
| 2000 | 3.80% | 210,000 | 305,635 | 515,635 |
| 2001 | 3.90% | 220,000 | 297,355 | 517,355 |
| 2002 | 4.05% | 225,000 | 288,509 | 513,509 |
| 2003 | 4.15% | 235,000 | 279,076 | 514,076 |
| 2004 | 4.25% | 245,000 | 268,994 | 513,994 |
| 2005 | 4.35% | 255,000 | 258,241 | 513,241 |
| 2006 | 4.45% | 270,000 | 246,688 | 516,688 |
| 2007 | 4.55% | 280,000 | 234,310 | 514,310 |
| 2008 | 4.60% | 290,000 | 221,270 | 511,270 |
| 2009 | 4.70% | 300,000 | 207,550 | 507,550 |
| 2010 | 5.00% | 320,000 | 192,500 | 512,500 |
| 2011 | 5.00% | 335,000 | 176,125 | 511,125 |
| 2012 | 5.00% | 350,000 | 159,000 | 509,000 |
| 2013 | 5.00% | 370,000 | 141,000 | 511,000 |
| 2014 | 5.00% | 390,000 | 122,000 | 512,000 |
| 2015 | 5.00% | 405,000 | 102,125 | 507,125 |
| 2016 | 5.00% | 425,000 | 81,375 | 506,375 |
| 2017 | 5.00% | 450,000 | 59,500 | 509,500 |
| 2018 | 5.00% | 470,000 | 36,500 | 506,500 |
| 2019 | 5.00% | 495,000 | 12,375 | 507,375 |
| TOTAL | | 6,740,000 | 4,003,402 | 10,743,402 |
| Amount Paid 2008-2013 | | <u>4,105,000</u> | <u>3,589,527</u> | <u>7,694,527</u> |
| Outstanding 07/01/2013 | | <u>2,635,000</u> | <u>413,875</u> | <u>3,048,875</u> |
| Amount Paid 2013-2014 | | <u>390,000</u> | <u>122,000</u> | <u>512,000</u> |
| Outstanding 07/01/2014 | | <u>2,245,000</u> | <u>291,875</u> | <u>2,536,875</u> |
| Amount Due 2014-2015 | | <u>405,000</u> | <u>102,125</u> | <u>507,125</u> |
| Outstanding 06/30/2015 | | <u><u>1,840,000</u></u> | <u><u>189,750</u></u> | <u><u>2,029,750</u></u> |



CITY of SIERRA MADRE
DEBT
FY 2013-2015

WATER REVENUE PARITY BONDS - \$6,750,000
Annual Principal Due November 1
Semi-Annual Interest Due November 1 and May 1

FISCAL YEAR END
JUNE 30,

| | RATE | PRINCIPAL DUE | SERIAL REDEMPTION INTEREST | TOTAL DEBT SERVICE |
|------------------------|-------|------------------|----------------------------------|-----------------------|
| 2004 | 5.00% | - | 216,804 | 216,804 |
| 2005 | 5.00% | - | 339,345 | 339,345 |
| 2006 | 5.00% | - | 339,345 | 339,345 |
| 2007 | 5.00% | - | 339,345 | 339,345 |
| 2008 | 5.00% | - | 339,345 | 339,345 |
| 2009 | 5.00% | - | 339,345 | 339,345 |
| 2010 | 5.00% | - | 339,345 | 339,345 |
| 2011 | 5.00% | - | 339,345 | 339,345 |
| 2012 | 5.00% | - | 339,345 | 339,345 |
| 2013 | 5.00% | - | 339,345 | 339,345 |
| 2014 | 5.00% | - | 339,345 | 339,345 |
| 2015 | 5.00% | - | 339,345 | 339,345 |
| 2016 | 5.00% | - | 339,345 | 339,345 |
| 2017 | 5.00% | - | 339,345 | 339,345 |
| 2018 | 5.00% | - | 339,345 | 339,345 |
| 2019 | 5.00% | - | 339,345 | 339,345 |
| 2020 | 5.00% | 310,000 | 331,595 | 641,595 |
| 2021 | 5.00% | 325,000 | 315,720 | 640,720 |
| 2022 | 5.00% | 340,000 | 299,095 | 639,095 |
| 2023 | 5.00% | 360,000 | 281,595 | 641,595 |
| 2024 | 5.00% | 380,000 | 263,095 | 643,095 |
| 2025 | 5.00% | 395,000 | 243,720 | 638,720 |
| 2026 | 5.00% | 420,000 | 223,345 | 643,345 |
| 2027 | 5.00% | 440,000 | 201,845 | 641,845 |
| 2028 | 5.00% | 460,000 | 179,345 | 639,345 |
| 2029 | 5.00% | 485,000 | 155,720 | 640,720 |
| 2030 | 5.00% | 510,000 | 130,680 | 640,680 |
| 2031 | 5.00% | 540,000 | 104,090 | 644,090 |
| 2032 | 5.00% | 565,000 | 76,105 | 641,105 |
| 2033 | 5.00% | 595,000 | 46,728 | 641,728 |
| 2034 | 5.01% | 625,000 | 15,830 | 640,830 |
| TOTAL | | <u>6,750,000</u> | <u>8,175,486</u> | <u>14,925,486</u> |
| Amount Paid 2008-2013 | | - | 3,270,909 | 3,270,909 |
| Outstanding 07/01/2013 | | <u>6,750,000</u> | <u>4,904,578</u> | <u>11,654,578</u> |
| Amount Paid 2013-2014 | | 0 | 339,345 | 339,345 |
| Outstanding 07/01/2014 | | <u>6,750,000</u> | <u>4,565,233</u> | <u>11,315,233</u> |
| Amount Due 2014-2015 | | 0 | 339,345 | 339,345 |
| Outstanding 06/30/2015 | | <u>6,750,000</u> | <u>4,225,888</u> | <u>10,975,888</u> |



**CITY of SIERRA MADRE
DEBT
FY 2013-2015**

San Gabriel Water District (10 year Interest Free Loan)
2011-2013
Payment Due July 1

| | <u>Payment Amount</u> | <u>Payment applied to</u> | | <u>Purchase Price (Remaining Balance)</u> |
|-----------------------------|----------------------------|---------------------------|----------------------------|-----------------------------------------------|
| | | <u>Interest</u> | <u>Principal</u> | |
| Down Payment | | | - | 1,456,875.00 |
| 2009 | | | | 1,456,875.00 |
| 2010 | | | | 1,456,875.00 |
| 2011 | | | | 1,456,875.00 |
| 2012 Payment 1 | 145,687.50 | - | 145,687.50 | 1,311,187.50 |
| 2013 Payment 2 | 145,687.50 | - | 145,687.50 | 1,165,500.00 |
| 2014 Payment 3 | 145,687.50 | - | 145,687.50 | 1,019,812.50 |
| 2015 Payment 4 | 145,687.50 | - | 145,687.50 | 874,125.00 |
| 2016 Payment 5 | 145,687.50 | - | 145,687.50 | 728,437.50 |
| 2017 Payment 6 | 145,687.50 | - | 145,687.50 | 582,750.00 |
| 2018 Payment 7 | 145,687.50 | - | 145,687.50 | 437,062.50 |
| 2019 Payment 8 | 145,687.50 | - | 145,687.50 | 291,375.00 |
| 2020 Payment 9 | 145,687.50 | - | 145,687.50 | 145,687.50 |
| 2021 Payment 10 | 145,687.50 | - | 145,687.50 | - |
| TOTAL for Debt Issue | <u><u>1,456,875.00</u></u> | <u><u>-</u></u> | <u><u>1,456,875.00</u></u> | |
| Amount Paid 2008-2013 | <u>291,375.00</u> | <u>-</u> | <u>291,375.00</u> | |
| Outstanding 07/01/2013 | <u>1,165,500.00</u> | <u>-</u> | <u>1,165,500.00</u> | |
| Amount Paid 2013-2014 | <u>145,687.50</u> | <u>-</u> | <u>145,687.50</u> | |
| Outstanding 07/01/2014 | <u>1,019,812.50</u> | <u>-</u> | <u>1,019,812.50</u> | |
| Amount Due 2014-2015 | <u>145,687.50</u> | <u>-</u> | <u>145,687.50</u> | |
| Outstanding 06/30/2015 | <u><u>874,125.00</u></u> | <u><u>-</u></u> | <u><u>874,125.00</u></u> | |



Master Lease For Governmental Activities
Annual Principal and Interest Due in March

Loan Amount: \$ 1,125,644.72
 *Interest Rate: 4.63
 # of Years (A): 9
 Annual Payment: \$ (155,768.13)

| <u>Payment #</u> | <u>Date of Payment</u> | <u>Principal</u> | <u>*Interest for Month</u> | <u>**Payment</u> |
|------------------------|------------------------|------------------------|----------------------------|------------------------|
| 1 | March 12, 2011 | \$ 134,088.95 | \$ 76,752.14 | \$ 210,841.09 |
| (A) | May 26, 2011 | \$ 397,979.84 | \$ 2,221.27 | \$ 400,201.11 |
| 2 | March 12, 2012 | \$ 103,650.78 | \$ 52,117.35 | \$ 155,768.13 |
| 3 | March 12, 2013 | \$ 108,449.81 | \$ 47,318.32 | \$ 155,768.13 |
| 4 | March 12, 2014 | \$ 113,471.04 | \$ 42,297.09 | \$ 155,768.13 |
| 5 | March 12, 2015 | \$ 118,724.75 | \$ 37,043.38 | \$ 155,768.13 |
| 6 | March 12, 2016 | \$ 124,221.71 | \$ 31,546.43 | \$ 155,768.14 |
| 7 | March 12, 2017 | \$ 129,973.17 | \$ 25,794.96 | \$ 155,768.13 |
| 8 | March 12, 2018 | \$ 135,990.92 | \$ 19,777.21 | \$ 155,768.13 |
| 9 | March 12, 2019 | \$ 142,287.30 | \$ 13,480.83 | \$ 155,768.13 |
| 10 | March 12, 2020 | \$ 148,875.25 | \$ 6,892.88 | \$ 155,768.13 |
| TOTAL for Debt Issue | | <u>\$ 1,657,713.52</u> | <u>\$ 355,241.86</u> | <u>\$ 2,012,955.38</u> |
| Amount Paid 2008-2013 | | <u>744,169.38</u> | <u>78,973.41</u> | <u>611,042.20</u> |
| Outstanding 07/01/2031 | | <u>913,544.14</u> | <u>276,268.45</u> | <u>1,401,913.18</u> |
| Amount Paid 2013-2014 | | <u>113,471.04</u> | <u>52,117.35</u> | <u>155,768.13</u> |
| Outstanding 07/01/2014 | | <u>800,073.10</u> | <u>224,151.10</u> | <u>1,246,145.05</u> |
| Amount Due 2014-2015 | | <u>118,724.75</u> | <u>47,318.32</u> | <u>155,768.13</u> |
| Outstanding 06/30/2015 | | <u>681,348.35</u> | <u>176,832.78</u> | <u>1,090,376.92</u> |

(A) May 26, 2011 the City refunded \$400,201.11 in the escrow fund for unused balance.



Master Lease (Municipal Finance Corporation)
2011-2013
Payment Due March 12

| | | | | | | | |
|------------------|------------------------|----------------------|------------------------|----------------------------|--------------------------|--------------------------|--|
| Loan Amount: | | 1125644.72 | | | | | |
| *Interest Rate: | | | | 4.63 | | | |
| # of Years (A): | | | | 9 | | | |
| Annual Payment: | | \$ | (155,768.13) | | | | |
| Payment # | Date of Payment | Start Balance | Principal | *Interest for Month | **Payment | Remaining Balance | |
| 1 | March 12, 2011 | \$ 1,736,686.92 | \$ 134,088.95 | \$ 76,752.14 | (\$210,841.09) | \$ 1,525,845.83 | |
| (A) | May 26, 2011 | \$ 1,525,845.83 | \$ 397,979.84 | \$ 2,221.27 | (\$400,201.11) | \$ 1,125,644.72 | |
| 2 | March 12, 2012 | \$ 1,125,644.72 | \$ 103,650.78 | \$ 52,117.35 | (\$155,768.13) | \$ 1,021,993.94 | |
| 3 | March 12, 2013 | \$ 1,021,993.94 | \$ 108,449.82 | \$ 47,318.32 | (\$155,768.13) | \$ 913,544.12 | |
| 4 | March 12, 2014 | \$ 913,544.12 | \$ 113,471.04 | \$ 42,297.09 | (\$155,768.13) | \$ 800,073.08 | |
| 5 | March 12, 2015 | \$ 800,073.08 | \$ 118,724.75 | \$ 37,043.38 | (\$155,768.13) | \$ 681,348.33 | |
| 6 | March 12, 2016 | \$ 681,348.33 | \$ 124,221.71 | \$ 31,546.43 | (\$155,768.13) | \$ 557,126.62 | |
| 7 | March 12, 2017 | \$ 557,126.62 | \$ 129,973.17 | \$ 25,794.96 | (\$155,768.13) | \$ 427,153.45 | |
| 8 | March 12, 2018 | \$ 427,153.45 | \$ 135,990.93 | \$ 19,777.20 | (\$155,768.13) | \$ 291,162.52 | |
| 9 | March 12, 2019 | \$ 291,162.52 | \$ 142,287.31 | \$ 13,480.82 | (\$155,768.13) | \$ 148,875.21 | |
| 10 | March 12, 2020 | \$ 148,875.21 | \$ 148,875.21 | \$ 6,892.92 | (\$155,768.13) | \$ - | |
| | | | <u>\$ 1,657,713.51</u> | <u>\$ 355,241.90</u> | <u>\$ (2,012,955.41)</u> | | |

(A): The City refunded balance in escrow account on May 26, 2011; \$400,201.11.



CITY of SIERRA MADRE
DEBT
FY 2013-2015

Master Lease (Municipal Finance Corporation)
2011-2013
Payment Due March 12

| Fleet Fund | | | | | | | |
|-----------------|-----------|-----------------|---------------|---------------------|----------------|-----------------|--|
| Loan Amount: | | 101,345.65 | | | | | |
| *Interest Rate: | | 4.63 | | | | | |
| # of Years (A): | | 9 | | | | | |
| Annual Payment: | | \$ (14,024.34) | | | | | |
| Payment # | | As of July 1 | Principal | *Interest for Month | **Payment | As of June 30 | |
| 1 | 2011 | \$ 618,683.94 | \$ 40,385.04 | \$ 23,116.29 | (\$63,501.33) | \$ 578,298.90 | |
| (A) | 5/26/2011 | \$ 1,525,845.83 | \$ 397,979.84 | \$ 2,221.27 | (\$400,201.11) | \$ 1,127,865.99 | |
| 2 | 2012 | \$ 101,345.65 | \$ 9,332.04 | \$ 4,692.30 | (\$14,024.34) | \$ 92,013.61 | |
| 3 | 2013 | \$ 92,013.61 | \$ 9,764.11 | \$ 4,260.23 | (\$14,024.34) | \$ 82,249.51 | |
| 4 | 2014 | \$ 82,249.51 | \$ 10,216.19 | \$ 3,808.15 | (\$14,024.34) | \$ 72,033.32 | |
| 5 | 2015 | \$ 72,033.32 | \$ 10,689.20 | \$ 3,335.14 | (\$14,024.34) | \$ 61,344.12 | |
| 6 | 2016 | \$ 61,344.12 | \$ 11,184.11 | \$ 2,840.23 | (\$14,024.34) | \$ 50,160.02 | |
| 7 | 2017 | \$ 50,160.02 | \$ 11,701.93 | \$ 2,322.41 | (\$14,024.34) | \$ 38,458.09 | |
| 8 | 2018 | \$ 38,458.09 | \$ 12,243.73 | \$ 1,780.61 | (\$14,024.34) | \$ 26,214.36 | |
| 9 | 2019 | \$ 26,214.36 | \$ 12,810.61 | \$ 1,213.72 | (\$14,024.34) | \$ 13,403.75 | |
| 10 | 2020 | \$ 13,403.75 | \$ 13,403.75 | \$ 620.59 | (\$14,024.34) | \$ 0.00 | |
| | | \$ 539,710.53 | \$ 50,210.96 | \$ (589,921.49) | | | |

(A): The City refunded balance in escrow account on May 26, 2011; \$400,201.11.

| Sewer Fund | | | | | | | |
|-----------------|------|----------------|---------------|---------------------|---------------|---------------|--|
| Loan Amount: | | 366,390.64 | | | | | |
| *Interest Rate: | | 4.63 | | | | | |
| # of Years (A): | | 9 | | | | | |
| Annual Payment: | | \$ (50,701.60) | | | | | |
| Payment # | | As of July 1 | Principal | *Interest for Month | **Payment | As of June 30 | |
| 1 | 2011 | \$ 401,418.31 | \$ 35,027.67 | \$ 20,049.74 | (\$55,077.41) | \$ 366,390.64 | |
| 2 | 2012 | \$ 366,390.64 | \$ 33,737.71 | \$ 16,963.89 | (\$50,701.60) | \$ 332,652.93 | |
| 3 | 2013 | \$ 332,652.93 | \$ 35,299.77 | \$ 15,401.83 | (\$50,701.60) | \$ 297,353.16 | |
| 4 | 2014 | \$ 297,353.16 | \$ 36,934.15 | \$ 13,767.45 | (\$50,701.60) | \$ 260,419.01 | |
| 5 | 2015 | \$ 260,419.01 | \$ 38,644.20 | \$ 12,057.40 | (\$50,701.60) | \$ 221,774.82 | |
| 6 | 2016 | \$ 221,774.82 | \$ 40,433.42 | \$ 10,268.17 | (\$50,701.60) | \$ 181,341.39 | |
| 7 | 2017 | \$ 181,341.39 | \$ 42,305.49 | \$ 8,396.11 | (\$50,701.60) | \$ 139,035.90 | |
| 8 | 2018 | \$ 139,035.90 | \$ 44,264.24 | \$ 6,437.36 | (\$50,701.60) | \$ 94,771.66 | |
| 9 | 2019 | \$ 94,771.66 | \$ 46,313.67 | \$ 4,387.93 | (\$50,701.60) | \$ 48,457.99 | |
| 10 | 2020 | \$ 48,457.99 | \$ 48,457.99 | \$ 2,243.61 | (\$50,701.60) | \$ (0.00) | |
| | | \$ 401,418.31 | \$ 109,973.48 | \$ (511,391.79) | | | |

| General Fund | | | | | | | |
|-----------------|------|----------------|---------------|---------------------|---------------|---------------|--|
| Loan Amount: | | 657,908.43 | | | | | |
| *Interest Rate: | | 4.63 | | | | | |
| # of Years (A): | | 9 | | | | | |
| Annual Payment: | | \$ (91,042.20) | | | | | |
| Payment # | | As of July 1 | Principal | *Interest for Month | **Payment | As of June 30 | |
| 1 | 2011 | 716,584.67 | \$ 58,676.24 | \$ 33,586.11 | (\$92,262.35) | \$ 657,908.43 | |
| 2 | 2012 | \$ 657,908.43 | \$ 60,581.04 | \$ 30,461.16 | (\$91,042.20) | \$ 597,327.39 | |
| 3 | 2013 | \$ 597,327.39 | \$ 63,385.94 | \$ 27,656.26 | (\$91,042.20) | \$ 533,941.45 | |
| 4 | 2014 | \$ 533,941.45 | \$ 66,320.71 | \$ 24,721.49 | (\$91,042.20) | \$ 467,620.75 | |
| 5 | 2015 | \$ 467,620.75 | \$ 69,391.36 | \$ 21,650.84 | (\$91,042.20) | \$ 398,229.39 | |
| 6 | 2016 | \$ 398,229.39 | \$ 72,604.18 | \$ 18,438.02 | (\$91,042.20) | \$ 325,625.21 | |
| 7 | 2017 | \$ 325,625.21 | \$ 75,965.75 | \$ 15,076.45 | (\$91,042.20) | \$ 249,659.46 | |
| 8 | 2018 | \$ 249,659.46 | \$ 79,482.96 | \$ 11,559.23 | (\$91,042.20) | \$ 170,176.50 | |
| 9 | 2019 | \$ 170,176.50 | \$ 83,163.03 | \$ 7,879.17 | (\$91,042.20) | \$ 87,013.47 | |
| 10 | 2020 | \$ 87,013.47 | \$ 87,013.47 | \$ 4,028.72 | (\$91,042.20) | \$ - | |
| | | \$ 716,584.67 | \$ 195,057.46 | \$ (911,642.13) | | | |



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City of Sierra Madre, California

Village of the Foothills



Fund Types, Descriptions and Chart of Accounts FY 2013-2015





FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS

FUND ACCOUNTING

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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds (General Funds, Special Revenue Funds, Capital Funds, and Debt Funds), proprietary funds (Business-type Funds and Internal Services Funds), and fiduciary funds (Trust and Private Purpose Trust Funds).

All funds utilize the same revenue categories and budget appropriations within the nine departmental categories.

The revenue categories are:

| | | |
|---------------------------|-----------------------------|---------------------------|
| PROPERTY TAXES | FINES & FORFEITURES | CHARGES FOR SERVICES |
| OTHER TAXES | USE OF MONEY & PROPERTY | OTHER REVENUES |
| LICENSES & PERMITS & FEES | REVENUE FROM OTHER AGENCIES | DONATIONS & CONTRIBUTIONS |

The department categories are:

| | |
|-----------------------------------------------------------|-----------------------------------------|
| GENERAL SERVICES - ELECTED AND APPOINTED | PUBLIC SAFETY-POLICE |
| GENERAL SERVICES - ADMINISTRATIVE SERVICES | PUBLIC SAFETY-FIRE/PARAMEDICS |
| GENERAL SERVICES - PERSONNEL AND RISK MANAGEMENT SERVICES | CULTURAL & LEISURE - COMMUNITY SERVICES |
| GENERAL SERVICES - DEVELOPMENT SERVICES | CULTURAL & LEISURE - LIBRARY |
| PUBLIC WORKS | |

A. Governmental funds:

Most of the City's basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. The City maintains 54 individual governmental funds. The budget is presented as a series of "Major funds," but is a more liberal interpretation of the guidelines established by GASB 34, so as to showcase the funds that support the *majority* of City services, contracts, and purchases.

The governmental funds are:

| | | |
|----------------------------------|--------------------------------|-----------------------|
| COPS FUND | GAS TAX | PROP A |
| DEVELOPMENT SERVICES | LIBRARY GIFT AND MEMORIAL FUND | PROP C |
| ENVIRONMENT FUND | MEASURE R | SENIOR DONATION FUND |
| FRIENDS OF THE LIBRARY DONATIONS | PARAMEDIC | OTHER SPECIAL REVENUE |



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2013-2015**

GENERAL FUND TYPE

The General Fund Type is the largest single governmental fund type used to account for unrestricted resources. Revenues received by the City that have no legal or contractual restriction are placed in the General Fund. The City has one General Fund (Fund 10000). Appropriations may be made from the General Fund for any legal City activity.

City Council has set a minimum reserve levels equal to 50% of the annual operating revenues. At the close of FY 2012-2013, the General Fund reserves will increase by \$354,000, or 4.3% of operating revenue. These funds have been Committed by the City Council for carryover for appropriations in the FY 2013-2015 biennial operating appropriations. After Committed reserves, the General Fund will have an Unassigned fund balance of \$728,890, as of June 30, 2013.

| | |
|----------------------------------------------------------------|------------------|
| <u>General Fund Reserves for the Year Ending June 30, 2012</u> | \$5,110,444 |
| Total Revenue | 8,263,109 |
| Total Expenditures | 7,051,508 |
| Net Budgeted Transfers, In/(Out) | <u>-857,601</u> |
| <u>General Fund Reserves for the Year Ending June 30, 2013</u> | \$5,464,444 |
| <i>Committed Reserves</i> | |
| Santa Anita Fire | \$200,000 |
| Document Management | \$30,000 |
| PW Bridge Maintenance | \$20,000 |
| | \$354,000 |
| <i>Assigned Reserves</i> | |
| 50% of operating revenues-reserve policy | \$4,131,555 |
| Unassigned Reserves | \$728,890 |

SPECIAL REVENUE FUND TYPE

The Special Revenue Fund type accounts for revenue that the city receives for a specific purpose. The City receives a significant amount of tax revenue that is restricted as to its use. Under GAAP, each restricted source of revenue must have its own fund. The City also assesses property and business owners for services provided by the City. The City also applies for and receives grants for projects and programs within the City. The Special Revenue Fund Type accounts for revenue that the city receives that are restricted by law or administrative action for a specific purpose. The City receives a significant amount of tax revenue and grants that are restricted as to its use. The City also assesses property and business owners for services provided by the City.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2013-2015**

A. SPECIAL BENEFIT ASSESSMENT DISTRICT FUNDS:

The City has established the above special benefit assessment districts to provide special maintenance, lighting and sewer construction programs for the property or business owners within the special districts. Individuals and businesses benefiting from the special maintenance programs fund the programs through special assessments. Assessments collected and maintenance costs are accounted for in these Special Revenue Funds.

| | |
|--------------------------------------------|----------------------------------------|
| BONITA SEWER ASSESSMENT DIST | LIGHTING DISTRICT - #1 (OAKWOOD/VISTA) |
| CENTRAL BUSINESS ASSMNT DIST | LIGHTING DISTRICT - ZONE A |
| FANE/WINWOOD LANE ASMNT DIST | LIGHTING DISTRICT - ZONE B |
| JAMESON COURT ASSMNT DIST | PARKING DISTRICT ASSMNT DIST |
| SEWER ASSESSMENT DISTRICT (EAST MIRAMONTE) | |

B. COPS FUND (FUND 35005)

The City receives funding to supplement policing services through the State Administered Federal Appropriations. Such expenditures are overtime to increase patrolling, helicopter services, and specialized purchases.

LIBRARY GIFT AND MEMORIAL FUND

C. DEVELOPMENT SERVICES FUND (FUND 34001)

The City assesses fees for development related services provided to the community. Any fees assessed must be used solely to fund the related services. To assist the City in demonstrating compliance with this regulation, restricted fees for development services are recorded in the Development Services Fund.

D. ENVIRONMENTAL FUNDS (FUND 38004)

The City receives 5% of refuge revenue dedicated to environmental priorities. The City primarily uses this fund to maintain the City's tree inventory.

E. EMERGENCY/PARAMEDIC MEDICAL SERVICES FUND (FUND 36001)

The City provides advanced and basic emergency medical response, including ambulance transportation when needed to the businesses and residents of Sierra Madre.

F. SENIOR (FUNDS 37006)

The City receives funds from various donation and fund raising efforts. These funds help support programs and materials for the City's Community Services for Seniors.

G. FRIENDS OF THE LIBRARY AND LIBRARY GIFT AND MEMORIAL (FUNDS 39006 AND 39002)

The City receives funds from various donation and fund raising efforts. These funds help support programs and materials for the City Library.

H. LOCAL TRANSIT FUND – STATE PROPOSITION A (FUND 37004)

Through the MTA, the City receives a portion of the ½ % sales tax approved for transportation related programs. The funds are restricted for local transportation projects that reduce congestion or improve public transportation systems. The City funds its "Round-About" fixed route shuttle bus and "Dial-a-Ride" programs from these revenues.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2013-2015**

I. LOCAL TRANSIT FUND – STATE PROPOSITION C (FUND 37009)

Through the Metropolitan Transit Authority (MTA) the City receives a portion of the ½ % sales tax approved for transportation related programs and capital projects. The funds are restricted for local transportation programs and projects that reduce congestion or benefit mass transit systems.

J. MEASURE R (FUND 38007)

The County of Los Angeles passed a 0.5% increase in sales tax in which the local agencies are provided 15% of the tax collect to fund congestion management and street replacement and maintenance.

K. STATE GAS TAX/PROPOSITION 42 FUNDS (FUND 38005)

The State of California assesses a tax on each gallon of gasoline purchased. A portion of the tax is passed through to local municipalities to maintain streets. The City’s revenue from this source is accounted for in this fund. In 2010, the State of California began distributing taxes collected through Proposition 42 to the local agencies along with Gas Tax revenues. It is assumed in this budget that the State will continue with this practice for FY 2011-2013. Funds are appropriated for street replacement and maintenance, as well as citywide street lightening costs.

L. OTHER SPECIAL REVENUES

| | | |
|-----------------------------|------------------------|------------------------------|
| BIKEWAY/SIDEWALK FUND (TDA) | DOG PARK | POLICE DONATIONS |
| CA BEVERAGE CONTAINER GRANT | DONATIONS - RECREATION | PUB SAFETY AUGMENTATION FUND |
| CALIF LIBRARY FOUNDATION | DUI ENFORCEMENT GRANT | PUBLIC LIBRARY FOUNDATION |
| CDBG - COMM DEV BLOCK GRANT | EUREKA GRANT | SM COMMUNITY FOUNDATION |
| CLEAN AIR FUND (AQMD) | FIRE DEPT DONATIONS | YAC - YOUTH ACTIVITY CENTER |
| COMMUNITY ARTS COMMISSION | NARCOTICS ENFORCEMENT | |
| DEVELOPMENT IMPACT FEES | OPEN SPACE FUND | |

DEBT SERVICE FUND TYPE

Debt service funds are designed to accumulate assets and fund the principal, interest, and fiscal agent costs on long-term debt issued for the benefit of governmental funds, which include the General Fund and special revenue funds for the City of Sierra Madre. The City maintains the following Debt Service Fund:

CITYWIDE DEBT SERVICE FUND (FUND 50001)

The Citywide debt service fund account for resources available to fund long-term lease-purchase agreements. The City’s governmental funds have not issued any bonds. If such bonds were to be issued in the future, the resources would be accounted for in this fund. Please refer to Section 7: Debt Administration for more details.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2013-2015**

PROPRIETARY/BUSINESS FUND TYPES

Proprietary Fund Type accounts are used to account for service provided by the City as if it were a business. Unlike businesses, the City does not intend to create a profit from providing these services. Nonetheless, the City intends to fully recover the cost of providing the services.

Under Governmental GAAP, there are two categories of Proprietary Fund Type accounts. Internal Service Funds account for services provided by one City department to other departments. Enterprise funds are used to account for services provided to businesses and individuals within the community, and include the City's water department and several specialized service programs. The City has established the following enterprise funds:

INTERNAL SERVICE FUNDS

The City provides administrative services, insurance coverage and facilities, fleet and electronic equipment maintenance services through its internal service funds. Cost of providing the services are charged to the various user departments based upon usage of the underlying services.

A. FLEET ADMINISTRATION FUND (FUND 60000)

The fleet maintenance fund provides for maintenance, fuel and replacement of the City's mobile equipment fleet.

B. FACILITIES ADMINISTRATION FUND (FUND 60001)

The facilities maintenance fund provides for cleaning and maintenance of the City's buildings.

C. ADMINISTRATION SERVICES FUND (FUND 60002)

The administrative services fund provides for accounting, , common supplies and postage and executive management.

D. INFORMATION TECHNOLOGY ADMINISTRATION FUND (FUND 60003)

The information technology fund provides for support for office machines including computers, printers, telephones, fax machines, postage machines and typewriters. The fund also supports the City's web page and networks.

E. PERSONNEL AND RISK MANAGEMENT (FUND 60007)

This Internal Services fund provides City personnel and human resources services to both paid staff and City volunteers. In addition, the funds appropriations include the general workers' compensation self-insurance fund provides workers' compensation insurance coverage.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2013-2015**

ENTERPRISE/BUSINESS TYPE FUNDS

Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges. The City provides a variety of services to the community under enterprise programs.

A. WATER FUND (FUND 71000)

The City provides potable water to the businesses and residents of Sierra Madre. Water revenue and the cost of providing water to the residents and businesses are accounted for in this fund.

B. WATER SYSTEM IMPROVEMENT GRANT FUND (FUND 71001)

The Federal Environmental Protection Agency awarded the Cities of Arcadia and Sierra Madre funds to construct projects that enhance the local water system. Grant revenues directly benefit the Water Fund and its customers. The San Gabriel Valley Water District also provided the City with a grant and an interest free loan to fund water infrastructure. Accordingly, the City accounts for the grant revenue and loan proceeds in this Enterprise Fund.

C. SEWER AND STORM DRAIN FUND (FUND 72000)

Assessments are made, via water trash and sewer bills, for the construction and maintenance of the City's sewer and storm drain systems. These assessments are restricted for the maintenance and construction of the systems for which the assessments are collected.

D. OTHER BUSINESS TYPE

| | |
|------------------------------|--------------------|
| Special Services-Strike Team | Aquatics |
| Services Movie/OES Details | Recreation Classes |
| Special Events | |

TRUST AND AGENCY FUND TYPES AND ACCOUNT GROUPS

The City records money held on the behalf of others in its Trust and Agency Fund. Since these resources do not belong to the City, no budget is prepared for the expenditure of these resources. The resources in this fund are deposited and disbursed in accordance with the agreements under which the funds are held. The City has three trust and agency funds:

BENEFITS LIABILITY (90005)

This fund is for the processing of vendor payment liabilities generated through the bi-weekly payroll process.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2013-2015**

*SUCCESSOR AGENCY TO THE FORMER SIERRA MADRE
COMMUNITY REDEVELOPMENT AGENCY (NON-HOUSING
FUNDS)*

With the passage of AB1x26, the California Legislature dissolved all Redevelopment Agencies in California. The City of Sierra Madre assumed the role of Successor Agency to facilitate the dissolution of the non-housing funds and the debt service payments of Tax Increment bond service payments. This fund is a Private Purpose Trust Fund

*HOUSING AGENCY TO THE FORMER SIERRA MADRE
COMMUNITY REDEVELOPMENT AGENCY (HOUSING
FUNDS)*

With the passage of AB1x26, the California Legislature dissolved all Redevelopment Agencies in California. The City of Sierra Madre assumed the role of Housing Agency to facilitate the housing functions and responsibilities of the City. This is a Special Revenue fund.

*SIERRA MADRE PUBLIC FINANCING AUTHORITY
(SMPFA)*

The City and the Agency created the Sierra Madre Financing Authority of the City of Sierra Madre (Authority) through a Joint Powers Agreement (JPA). Thus, the Authority is a separate legal entity under California Law. The City and Agency established the Authority to manage the long-term bonded debt of the City and the Agency. The Authority has no power to raise or collect taxes. Thus, revenue for services is its sole revenue source. The Authority issues bonds that relate to specific purposes or projects within the City or Agency. The City and Agency negotiated long-term financing agreements with the Authority, secured by future revenues. For Accounting purposes, the City consolidates the debt into the directly into the related fund's financial statements. The Agency records debt with the Authority in its debt service fund.



TYLER NUMBER

10000

Fund

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 |
| 28005 | 2011 WINDSTROM |
| 28006 | ENERGY EFFICIENCY PROJECT |

SPECIAL REVENUES

| | |
|-------|----------------------------------------|
| 32001 | BONITA SEWER ASSESSMENT |
| 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 |
| 32011 | SIERRA MADRE CFD |
| 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 |



SPECIAL REVENUES (con't)

| | |
|-------|------------------------------|
| 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 |
| 39006 | FRIENDS OF THE LIBRARY |

CAPITAL IMPROVEMENT FUNDS

| | |
|-------|------------------------------|
| 40000 | MIRA MONTE RESERVOIRS |
| 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 |
| 40013 | CDBG-ADA CH DOORS |
| 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 |



CAPITAL IMPROVEMENT FUNDS (con't)

| | |
|-------|------------------------------|
| 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 |

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 |
| 60007 | INT SVC FND - PERSONNEL/RISK MGMT |

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

| | |
|-------|------------------------------|
| 50003 | SUCCESSOR AGENCY |
| 90001 | DEFERRED COMP - FICA REPLACE |
| 90002 | DEFERRED COMP VOLUNTARY |
| 90003 | DEPOSIT TRUST |
| 90004 | FSA - FLEXIBLE SPENDING ACCT |
| 90005 | MEDICAL INSURANCE |



TYLER NUMBER DESCRIPTION
00000 UNDESIGNATED (USED WITH ALL OBJECTS EXCEPT EXPENDITURES)

**GENERAL SERVICES -
ELECTED AND APPOINTED**

10000 ELECTED
11000 CITY COUNCIL
12000 CITY CLERK
13000 CITY TREASURER
20000 APPOINTED
21000 CITY ATTORNEY
22000 CITY COMMISSIONS

**GENERAL SERVICES -
ADMINISTRATIVE SERVICES**

30000 ADMINISTRATIVE SERVICES
31000 COST ALLOCATIONS
32000 FINANCE DEPARTMENT
33000 EOC-EMERGENCY OPERATIONS CTR
33001 SANTA ANITA FIRE-EOC
33002 SA FIRE MUDSLIDES-EOC
39000 TRANSFERS IN/OUT

**GENERAL SERVICES - PERSONNEL
AND RISK MANAGEMENT SERVICES**

70100 PERSONNEL
70101 RECRUITMENT

**GENERAL SERVICES -
DEVELOPMENT SERVICES**

40000 DEVELOPMENT SERVICES
41000 PLANNING
42000 BUILDING INSPECTIONS

PUBLIC SAFETY-POLICE

50000 POLICE - ADMINISTRATION
51000 POLICE - MOTOR PATROL
52000 POLICE - DISPATCH
53000 POLICE TRAINING
54000 POLICE - SPECIAL DETAIL



PUBLIC SAFETY-FIRE/ PARAMEDICS

| | |
|-------|--------------------------------|
| 60000 | FIRE/PARAMEDICS ADMINISTRATION |
| 61000 | FIRE SUPPRESSION |
| 62000 | FIRE PREVENTION |
| 63000 | FIRE - SPECIAL DETAIL |
| 64000 | EMS/PARAMEDIC SERVICES |
| 65000 | SPECIAL SERVICES-STRIKE TEAM |

CULTURAL & LEISURE - COMMUNITY AND PERSONNEL SERVICES

| | |
|-------|------------------------------|
| 70000 | CPS ADMINISTRATION |
| 71000 | AQUATICS |
| 72000 | SENIOR SERVICES |
| 73000 | COMMUNITY COMMUNICATIONS |
| 74000 | YOUTH ACTIVITIES |
| 75000 | FILMING SERVICES |
| 76000 | COMMUNITY ARTS |
| 77000 | RECREATION CLASSES |
| 79000 | SPECIAL EVENTS |
| 79001 | EVENT - ADULT SOFTBALL |
| 79002 | EVENT - CONCERTS IN THE PARK |
| 79003 | EVENT - EXCURSIONS |
| 79004 | EVENT - HALLOWEEN |
| 79005 | EVENT - HEALTHY PARKS |
| 79006 | EVENT - HUCK FINN DAY |
| 79007 | EVENT - MOUNT WILSON TR RACE |
| 79008 | EVENT - MOVIE IN THE PARK |
| 79009 | EVENT - OLDER AMERICAN DAY |
| 79010 | EVENT - SUMMER FUN IN PRK |
| 79011 | EVENT - OKTOBERFEST |
| 79012 | EVENT - 4TH OF JULY |
| 79013 | EVENT-FARMERS MARKET |



PUBLIC WORKS

| | |
|-------|-----------------------------|
| 80000 | PUBLIC WORKS ADMINISTRATION |
| 81000 | UTILITIES |
| 81100 | WATER |
| 81200 | SEWER |
| 81201 | SEWER NPDES |
| 82000 | PUBLIC WORKS/ENGINEERING |
| 83000 | GENERAL MAINTENANCE |
| 83100 | FLEET MAINTENANCE |
| 83200 | FACILITIES MAINTENANCE |
| 83300 | PARK MAINTENANCE |
| 83400 | TREE MAINTENANCE |
| 83500 | STREET MAINTENANCE |
| 83600 | SIDEWALK MAINTENANCE |
| 85000 | CAPITAL IMPROVEMENT |

CULTURAL & LEISURE - LIBRARY

| | |
|-------|------------------------|
| 90000 | LIBRARY ADMINISTRATION |
| 91000 | LIBRARY TECHNOLOGY |
| 91100 | CITY WEBSITE |
| 92000 | ADULT |
| 92100 | ADULT FICTION |
| 92200 | ADULT NONFICTION |
| 92300 | ADULT REFERENCES |
| 93000 | CHILDREN/YOUNG ADULTS |
| 93100 | CHILDREN FICTION |
| 93200 | CHILDREN NONFICTION |
| 93300 | CHILDREN REFERENCE |
| 93400 | YA FICTION |
| 93500 | YA NONFICTION |
| 94000 | MYSTERY LITURATURE |
| 95000 | SCIENCE FICTION |
| 96000 | LEASED BOOKS |



TYLER NUMBER 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
13011 NONCURRENT RECEIVABLE
13012 UNAPPLIED RECEIVABLE
13013 UTILITY USER TAX RECEIVABLE (WATER/SEWER)
13014 DELETED
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 STREETS
- 16304 CITYWIDE VEHICLES
- 16307 ACCOUNTING SOFTWARE
- 16308 CITYWIDE BRIDGES
- 16309 CITYWIDE PARK STRUCTURES
- 16401 SEWER-MANHOLES
- 16402 SEWER-PIPELINES
- 16403 SEWER-BUILDINGS
- 16404 SEWER-VEHICLES
- 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
- 21602 PAYROLL VENDORS
- 21603 MEDICAL PAYABLE
- 21604 PERS 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



DEPOSITS (con't)

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
23315 DEVELOPMENT IMPACT FEES
23316 FOUNTAIN SQUARE PLAN CHECK
23317 FOUNTAIN SQUARE EIR
23318 STONEGATE-BIFURCATION
23319 KENSINGTON ELECTION
23400 SB 1186 FEE
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
- 41011 AB1X 26 PTR RESIDUAL
- 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
- 42005 UTILITY USER TAX (WATER/SEWER)
- 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



LICENSES & PERMITS & FEES (con't)

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
43028 NEW WATER METER FEES
43029 FOG PERMITS
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
44012 SETTLEMENTS
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



CHARGES FOR SERVICES (con't)

47022 SPECIAL EVENT INSURANCE
47023 FACILITY RENTALS
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
47041 LATE PENALTIES FOR UTILITY BILLING
47042 FIRE SERVICES
47043 LANDSCAPE PLAN CHECK
47044 TAP CARD - MTA
47045 SPECIAL SERVICES-ATTORNEY FEES
47100 WRITE OFF DOUBTFUL ACCOUNTS
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
47811 GENERAL PLAN SET ASIDE
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 NUMBER | 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 | PROFESSIONAL SERVICES |
| 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 | CONTRACT SERVICES |
| 52201 | LEGAL SERVICES |



- 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 GENERAL MAINTENANCE SERVICE*
- 52301 BUILDING MAINTENANCE
- 52302 EQUIPMENT MAINTENANCE
- 52303 GROUNDS MAINTENANCE
- 52304 STREET MAINTENANCE
- 52400 PERMITS AND FEES*
- 52401 PERMITS/FEES
- 52999 OTHER PURCHASED SERVICES*
- 53000 PURCHASED MATERIALS**
- 53001 MATERIALS AND SUPPLIES*
- 53002 SWIM TEAM SUPPLIES
- 53003 JUNIOR LIFEGUARD SUPPLIES
- 53004 RECREATION SUPPLIES
- 53005 CITY FLAGS
- 53006 ELECTION SUPPLIES
- 53100 OFFICE SUPPLIES*
- 53101 POSTAGE
- 53102 PRINTING & DUPLICATION
- 53103 COMPUTER SUPPLIES
- 53104 COPIER LEASE
- 53200 MAINTENANCE SUPPLIES*
- 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 SAFETY EQUIPMENT & SUPPLIES*
- 53301 RADIO & COMMUNICATIONS
- 53302 FIREARMS SUPPLIES
- 53303 UNIFORMS
- 53304 EVIDENCE
- 53305 VIDEO & RECORDER



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



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
- 56014 WATER PURCH FOR DISTRIBUTION
- 56015 STREET IMPROVEMENT
- 56100 DEPRECIATION
- 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
- 58008 BUSINESS IMPROVEMENT LOANS
- 58007 AMORTIZATION

59000 OTHER FINANCING USES

- 59001 TRANSFERS OUT



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City of Sierra Madre, California

Village of the Foothills



Glossary FY 2013-2015



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A

Accrual Basis of Accounting: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

Actual: A cost sustained in fact, on the basis of costs incurred, as distinguished from forecasted or estimated costs.

Ad-Hoc: For the specific purpose, case, or situation at hand and for no other. Ad-Hoc are usually used in reference to City Council committees and commission to limit terms, scope or purpose.

Ad Valorem Tax: (which means "according to its value.") A tax based on the assessed value of real estate or personal property. In the State of California, Proposition 4 limits Ad Valorem taxes. Proposition 13 limits property tax to 1 percent of the assessed valuation of the property.

Adopted Budget : The official budget as approved by the City Council at the start of each fiscal year.

Affiliated Agency: A legally separate entity which, because its operations are substantively part of the City's mission and operations, and because the City bears responsibility and accountability for fiscal matters of the entity, is budgeted for and reported on by the City in its budgetary and financial statements.

Agency Fund: An account for assets held by the City in a trustee capacity or an agent for individuals, private organizations, other governmental units, and/or other funds.

Amended Budget: Represents the adopted budget including changes made during the year.

Appropriation: An authorization by the City Council to make expenditures and/or expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation: The value of real property that a taxing authority places upon personal property for the purposes of taxation.

Assessment Improvement District: A designated area receiving services for common grounds benefiting property owners such as median landscaping.

Asset: Any item of economic value owned by an individual or corporation, especially that which could be converted to cash. Examples are cash, securities, accounts receivable, inventory, office equipment, and other property. On a balance sheet, assets are equal to the sum of liabilities, and fund balance.

Audit: Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.



B

Balanced Budget: A budget in which total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted use of resources including expenditures and transfers out to other funds.

Biennial: Occurring every two years. The City adopts a biennial budget covering two fiscal years, FY 2007-08 and FY 2008-09.

Bond: A written promise issued by the City to pay a specific sum of principal amount, at a specific date(s) in the future, together with periodic interest at a special rate to raise capital, usually to pay for the construction of long-term infrastructure projects. Two major types of bonds include General Obligation Bonds and Revenue Bonds.

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

Bonded Debt: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Budget: A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

Budget Preparation: Process by which the biennial fiscal spending plan is prepared by City staff for presentation as the City Manager's Recommended Budget to the City Council.

Budget Review Process: Process by which the Recommended Budget is discussed and finalized in Public Hearing by the City Manager and City Council.

C

Capital Budget: A financial plan showing planned expenses, and revenues associated with those expenses, for purchase or construction of capital improvements which have a useful life of over one year. The City of Sierra Madre prepares a five-year plan called the Capital Improvement Program (CIP) Budget. Appropriations are added to projects each fiscal year as the CIP is adopted.

Capital Expenditures: Money spent to purchase or construct capital improvement projects and purchases as approved in the CIP budget.

Capital Improvements: A permanent physical addition to the City's assets including the design, construction, and/or purchase of lands buildings, facilities, or major renovations.

Capital Outlay: A budget appropriation category for equipment having a unit cost of more than \$10,000 and an estimated useful life of over one year.

Capital Projects Fund: See Fund, this section.

Cash Basis Accounting: Style of accounting in which revenues and expenses are recognized when they are received or disbursed rather than when they are earned or incurred.

Charges for Services: Reimbursement for services rendered to the public or to some other program/fund in the City.

City Council: a five member board with equal voting rights.

City Clerk: A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.



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City Treasurer: A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

City Manager's Transmittal Letter: A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Community Development Block Grant (CDBG): A federal intergovernmental transfer program to state and local governments, which provides minimally- restricted grant moneys for the provision of local health, human service, housing, education and public welfare needs. The grants are minimally restricted in that the federal government allows the local government to determine the grant uses.

Consumer Price Index (CPI)

Consumer Price Index (CPI): A measure used to reflect the change in the price of goods and services.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural emergencies.

D

Debt Service: The payment of principal and interest on an obligation resulting from the insurance of bonds, notes, or certificates of participation. Details of expenditures can be found in the Non-Departmental section of the Operating Budget.

Debt Service Requirements: The amount of money required to pay interest on outstanding debt and required contributions to accumulate moneys for future retirement of bonds.

Deficit: An excess of expenditures or expenses over revenues (resources).

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

Deferred Compensation: An agreement between an employer and an employee under which the employee will receive compensation during periods in which he or she is no longer working – after retirement, death and/or disability.

Department: A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Departmental Expenditures: Planned spending by individual departments in the City associated with the provision of services and programs to the public.

Direct Costs: Expenses associated with the actual provision of a service or program.

Division: An organizational subgroup of a department.



E

Encumbrance: A legal obligation or commitment to expend resources in the future for a service or item, such as a long-term contract or purchase order. The use of encumbrances helps prevent overspending and provides officials with information on the amount of money remaining to be spent.

Enterprise Fund: Governmental entities that operate in a manner similar to, and provide services competitive with, those of private business enterprises. Enterprises are self-supporting - service fees rather than taxes or transfers are used to fund the business on a continuing basis.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or the Federal government.

Expenditure / Expense: The term 'expenditure' refers to the outflow of funds paid or to be paid for an asset obtained or goods and services received regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term 'expense' is used for Enterprise and Internal Service Funds. Fees for Services: Charges paid to the City by users of a service to help support the costs of providing that service.

F

Fiduciary Fund: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Accountability: The responsibility of government to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (budgetary year).

Fiscal Year (FY): The twelve month period on which the budget is planned. The City's fiscal year begins July 1 and ends June 30 of the following year.

Franchise: The right or license granted to an individual or group to market a company's goods or services in a particular territory.

Full Time Equivalent (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working half time would count as 0.5 FTE.

Fund (also listed by alphabet): A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Sierra Madre uses the following fund types and account groups:

Governmental Fund Types:

- General Fund is that fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.
- Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.



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- Debt Service Funds account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and related costs.
- Capital Project Funds account for financial resources segregated for the acquisition, construction, and renovation of major capital projects or facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

- Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.
- Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

- Agency Funds account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units, and /or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations.

Account Groups

- General Fixed Asset Group accounts for and controls all City general fixed assets, other than those in the proprietary funds, of long-term character such as land, buildings and structures, and major equipment.
- General Long-Term Debt Account Group accounts for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

Fund Balance: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation. Also used interchangeably with "RESERVES". Fund balances are considered unrestricted unless designated by City Council and are sub-divided and reported as "Restricted Fund Balance".

G

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

General Fund: That fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.

General Obligation Bond (G.O.): A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a vote of two thirds of voters in the case of local governments or a simple majority for state issuance.



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Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Government Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Governmental Fund Types: Funds generally used to account for tax-supported activities.

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

I

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of the development.

Information Technology (IT): A term that encompasses all forms of technology used to create, store, exchange and utilize information in its various forms including business data, conversations, still images, and multimedia presentations. The term information technology includes computers, ancillary equipment, software, firmware and similar procedures, services (including support services), and related resources. In the City organization, the IT is a division of Administrative Services which provides support of internal and external technology support.

Infrastructure: Long-lived assets that normally are stationary in nature and normally can be preserved for a significant greater number of years than most capital assets. They can be defined as physical facilities, on which an entire community depends, such as sewers, storm drains, streets, buildings, utility lines and parks. The City follows GASB 34 for the recording of Infrastructure Assets.

Interfund Transfers: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Services Charges: Charges used to account for the services provided by one department to another on a cost-reimbursement basis. These charges are accounted for in separate funds: Facilities, Fleet, Administration, Information Technology, Worker's Compensation, and Self-Insurance.



J

JPA (Joint Powers Authority): A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a joint-use facility. The City participates in JPIA, Joint Powers Insurance Authority, for Worker's Compensation and Other General Liability Insurance.

L

Levy: To impose or assess a tax on a person or property. The City's ability to levy taxes is restricted by State law.

Liability: A claim on the assets of an entity.

Local Agency Investment Fund (LAIF): An investment pool managed by the State of California.

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

M

Modified Accrual Basis: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

Municipal Code: A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

N

Net Pension Obligation: Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan.

Non-Personnel: City operations and capital purchases and projects exclusive of personnel (salary and benefits) costs.

O

Object: A term used in connection with the classification of expenditures.

Operating Budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, materials, and capital assets required to maintain service levels.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.



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Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law.

Organization Chart: A pictorial representation of the administrative and functional structure of a City unit.

Original Budget: The first completed appropriations budget (adopted budget).

Other Post Employment Benefits (OPEB): The promise of health (medical, dental and vision) benefits after retirement from the City. The City is required to report the OPEB obligation (see pension obligation definition) by FY 2009-2010.

P

Performance Measures: Data collected regarding program results, which indicate the level of achievement of a desired result.

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

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

Program: A grouping of activities organized to accomplish basic goals and objectives.

Principal: The face value of a bond, exclusive of interest.

Property Tax: A tax levied on real estate and personal property.

Property Transfer Tax: A tax assessed on all real property transfers at the current rate of \$.55 per \$500 in assessed value, and is collected at the time of the transfer with the County receiving half the collected amount.

Proprietary Fund: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise and internal services funds.

Public Employees Retirement System (PERS): Statewide retirement system that covers full-time City employees.

Public Financing Authority: The Sierra Madre Financing Authority (SMFA) is a component unit of the City of Sierra Madre and the Sierra Madre Community Redevelopment Agency formed for the purpose of issuing bonds to provide financial assistance to the City and Agency.

R

Reappropriation: The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriations are presented to the City Council for approval in late October of each fiscal year and usually include overlapping fiscal year expenditures and/or encumbrances.

Recommended Budget: The draft financial budget document detailing the City Manager's recommended spending plan for the next fiscal year. The Recommended Budget is reviewed and modified by the City Council before formal adoption as the Adopted Operating Budget.

Redevelopment Agency: A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land and



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building acquisition and their redevelopment and are repaid by the incremental increase in property tax revenues produced by the increased assessed value of the area after redevelopment.

Regular Employees: City employees, usually full-time, who receive some form of medical, dental and retirement benefits.

Reserves: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation. Also used interchangeably with "FUND BALANCES".

Resolution: A special order of the City Council which has a lower legal standing than an ordinance.

Resources: Supply of funds to be used in paying for planned expenditures.

Restricted Fund Balance: The portion of a governmental fund balance (or net assets) that is not available for appropriation, but is ear marked by the City Council for a specific use.

Retained Earnings: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

Revenue: Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, rents and interest income.

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.

Risk Management: A managed approach to protecting an organization's assets against accidental loss in the most economical manner.

S

Sales Tax: A tax on the purchase of goods and services.

Special Assessment: A compulsory levy made against certain properties to defray all or part of the costs of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund: Funds that account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

T

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons for property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Tax Allocation Bond: Bonds issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and



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above a pre-established base. The redevelopment creates this added value, known as the tax increment.

Timeliness: The principle that financial reporting must be issued soon enough after the reported events to affect decisions.

U

Unrestricted Fund Balance: The portion of a governmental fund balance (or net assets) that is available for appropriation. The amount listed in fund balance is assumed to be unrestricted unless set aside in "Restricted Fund Balance".

User Charges/Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.

Utility Users Tax (UUT): A tax imposed on users for various utilities in the City including Telephone, Gas, Electric and Water/Sewer services.