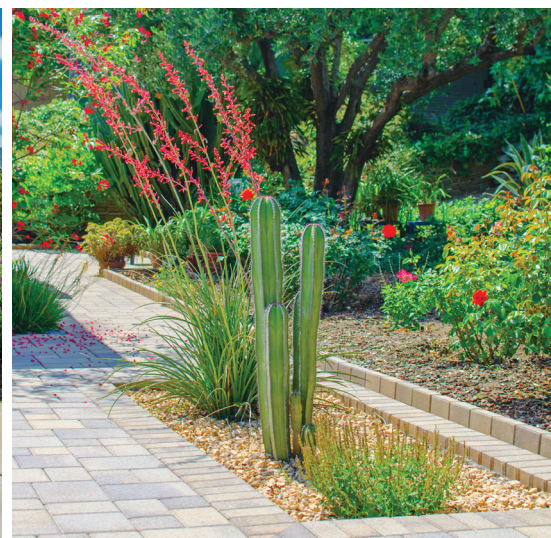




**CITY OF SIERRA MADRE**  
ANNUAL BUDGET  
*FY 2015 - 2016*



This Page Intentionally Left Blank

# City of Sierra Madre, California

*Village of the Foothills*

## Adopted Budget



**July 1, 2015 – June 30, 2016**

City of Sierra Madre  
Successor Agency  
Sierra Madre Public Financing Authority

### *City Council and Elected Officials*

<i>John Capoccia</i>	<i>Mayor</i>
<i>Gene Goss</i>	<i>Mayor Pro Tem</i>
<i>Rachelle Arizmendi</i>	<i>Council Member</i>
<i>Denise Delmar</i>	<i>Council Member</i>
<i>John Harabedian</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>Elisa Cox</i>	<i>Assistant City Manager</i>
<i>Marcie Medina</i>	<i>Finance Director</i>
<i>Vincent Gonzalez</i>	<i>Planning &amp; Community Preservation Director</i>
<i>Steve Heydorff</i>	<i>Fire Chief</i>
<i>Carolyn Thomas</i>	<i>Library Services Director</i>
<i>Larry Giannone</i>	<i>Public Safety Director – Police Chief</i>
<i>Bruce Inman</i>	<i>Public Works Director</i>

This Page Intentionally Left Blank

## TABLE OF CONTENTS

<b>Section 1: Introduction</b>	
• City Managers Budget Message	1
• Organizational Chart	7
• Strategic Plan	8
• Community Profile	9
<b>Section 2: Financial Policies and Procedures</b>	<b>13</b>
<b>Section 3: Budget Resolutions</b>	<b>19</b>
• Budget Adoption City and Successor Agency	21
• Budget Adoption Public Financing Authority	23
• GANN Appropriations Limit Approval	25
• Salary Matrix Approval	29
• Fee Schedule Approval	31
<b>Section 4: Authorized Positions</b>	<b>35</b>
<b>Section 5: Budget Summaries</b>	<b>39</b>
• Citywide Estimated Funds Available	41
• Citywide Sources and Uses	43
• Citywide Revenues	45
• Citywide Expenditures	51
• General Fund Overview	61
<b>Section 6: Department Budgets</b>	<b>69</b>
• Administrative Services Department	71
• Community Services Department	81
• Elected and Appointed Officials Department	89
• Fire Department	95
• Human Resources Department	103
• Library Department	109
• Planning and Community Preservation Department	117
• Police Department	125
• Public Works Department	131
<b>Section 7: Capital Purchases and Projects</b>	<b>139</b>
<b>Section 8: Appendix</b>	<b>155</b>
• Glossary	157
• Fund Overview	165
• Property Tax Allocation	169

This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Introduction**

This Page Intentionally Left Blank



# Budget Message

## Fiscal Year 2015-2016 Adopted Budget

Honorable Mayor, City Council and Residents of Sierra Madre:

As City Manager, it is my honor to present the Approved Annual Budget for Fiscal Year 2015-2016. The first significant item to note is that for the first time in many years, the City Council did not approve a Biennial Budget. Instead, the Council has approved a single year's budget for Fiscal Year 2015-2016. (Fiscal Year 2015-2016 begins on July 1<sup>st</sup> and concludes on June 30<sup>th</sup>.) While the past few years have been financially difficult due to the recession and the State taking resources from cities to address its financial situation, the current (FY 2015-2016) and upcoming fiscal year (FY 2016-2017) may present the most significant financial challenges to date. While the economy in general has improved, the City is faced with the financial impact resulting from an eventual \$1 million reduction in its second most significant General Fund Revenue source, the Utility Users Tax.

Financial challenges are not new to Sierra Madre. Over the years, various budget reductions were achieved by staff reorganizations, staffing reductions, expenditure reductions, alternative service providers (contracting), and service elimination, amounting to more than \$1.5 million in General Fund reductions between FY 2011-2012 and FY 2014-2015. These previous service level reductions make it more difficult to balance the current budget on the expenditure side of the equation, because further service level reductions cannot be achieved without significant impacts to the community. The Council, the community and staff have approached this challenge in a professional and conscientious manner.

Approximately one year ago, work began on the FY 2015-2016 Budget. Between May 2014 and June 2015, the budget was on the City Council's agenda for a total of twelve meetings. The Council conducted a thorough review of the projected revenues and expenditures for each of the City's major funds, reviewed all contracts, and employee benefits. Each of the budget's major cost drivers were discussed and the Council provided direction to staff at each step in the process.

In May and June the City initiated an effort to obtain community input regarding the City's General Fund budget. A total of 12 Community Input Meetings were conducted, and a Budget Town Hall forum, attended by more than 250 individuals, was held on June 6, 2015. On June 23<sup>rd</sup>, the Council, after considering all the community input, adopted the Fiscal Year 2015-2016 Budget. However, it should be noted that balancing the FY 2015-2016 General Fund Budget required the carryover of the projected surplus from FY 2014-2015 of \$524,243 and the use of \$5,284 in General Fund reserves.

The Budget, as presented, reflects City Council policy direction. It is a performance based budget and throughout the budget document, the City Council's goals as developed at the May 2015 Strategic Planning Retreat are emphasized. The City Council's goals for 2015 to 2018 are:

- Achieve water supply stability and independence
- Achieve financial stability and sustainability
- Finalize and implement the General Plan update
- Provide high quality, cost-effective and achievable public services

Total Adopted Budget

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 are significant details within these two categories and the “line-item” details are available for review. 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 budget.

- Total revenues, all funds combined (including General Fund and all Restricted Funds) are estimated at \$ 22.1 million. (See Section 5 for details.)
- The total expenditures, all funds combined (including General Fund and Restricted Funds) are estimated at \$22.8 million. (See Section 5 for details.)

The budget provides for a total of 61 full-time positions, 54,135 part-time hours (or 26 full-time equivalents), and seven elected officials. This reflects a decrease of one full-time equivalent from FY 2014-2015, and a total decrease of 9 full-time equivalent positions from 2008. A total of 5 positions remain frozen, meaning that the positions will not be filled this fiscal year. (2 positions in the Police Department, 2 positions in the Public Works Department, 1 in the Community Services Department.)

The following table summarizes the estimated revenues and expenditures by Fund for FY 2014-2015 (Unaudited), FY 2015-2016 Approved Budget. The “deficits” at the bottom of the chart reflect the use of the carry-over General Fund surplus from FY 2014-2015, and restricted reserves that have been earmarked in prior years for specific projects, particularly in the Capital Improvement Project (Section 7), for the Water, Sewer, and Internal Service Funds.

FUND	FY 2014-2015	FY 2015-2016
	Unaudited	Adopted
<b>REVENUES</b>		
GENERAL FUND	9,378,233	8,932,754
SPECIAL REVENUE FUNDS:	2,538,437	2,160,946
INTERNAL SERVICE FUNDS	4,537,012	4,462,794
BUSINESS FUND	328,182	273,720
SEWER	785,476	886,100
WATER	4,066,773	4,857,160
SUCCESSOR AGENCY	611,800	504,770
<b>TOTAL REVENUES</b>	<b>22,245,913</b>	<b>22,078,244</b>
GENERAL FUND	8,051,943	8,286,216
SPECIAL REVENUE FUNDS:	3,655,411	3,152,953
INTERNAL SERVICE FUNDS	4,187,105	4,079,752
BUSINESS FUND	250,147	251,564
SEWER	966,177	1,077,222
WATER	4,765,866	5,422,195
SUCCESSOR AGENCY	588,176	494,040
<b>TOTAL EXPENDITURES</b>	<b>22,464,825</b>	<b>22,763,942</b>
<b>NET CHANGE</b>	<b>(218,912)</b>	<b>(685,698)</b>

## General Fund

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 FY 2014-2015 (Unaudited) and FY 2015-2016 Approved Budget. The information for FY 2016-2017 is presented for general purposes, and is based upon the current estimates. (The Council has not adopted a FY 2016-2017 Budget.) The presentation of both Fiscal Years (FY 2015-2016 and FY 2016-2017) is significant because it shows the impact of the reduction in the City's Utility Users Tax for both fiscal years.

GENERAL FUND	FY 2014-2015	FY 2015-2016	FY 2016-2017
	Unaudited	Adopted	Projected
<b>REVENUES</b>			
Property Taxes	5,022,878	5,224,430	5,375,739
AB1X 26 - RDA Residual	200,000	200,000	200,000
Utility User Taxes	2,495,000	1,996,000	1,596,800
Franchise Fees	350,840	355,928	361,089
Sales Taxes	268,000	318,958	324,958
Business Licenses	260,000	267,595	271,476
Charges for Services	187,133	173,669	176,737
Fines and Forfeitures	237,251	233,600	233,631
Licenses and Permits	136,027	136,617	137,189
Revenue from Other Agencies	6,350	4,912	4,969
Interest	10,000	10,000	10,000
Other Revenues	204,754	11,045	11,068
<b>TOTAL REVENUES</b>	<b>9,378,233</b>	<b>8,932,754</b>	<b>8,703,656</b>
<b>EXPENDITURES</b>			
Administrative Services	1,353,798	1,542,546	1,597,781
Community Services	201,901	142,343	147,740
Elected and Appointed	330,411	386,710	335,743
Fire	1,045,662	1,048,767	1,081,093
Library	781,363	757,632	815,805
Police	3,865,459	3,887,798	4,038,252
Public Works	476,424	520,420	505,371
<b>TOTAL EXPENDITURES</b>	<b>8,055,018</b>	<b>8,286,216</b>	<b>8,521,785</b>
<b>TRANSFERS IN</b>	100,000	100,000	100,000
<b>TRANSFERS OUT</b>	(898,972)	(1,276,065)	(1,276,345)
<b>NET TRANSFERS</b>	<b>(798,972)</b>	<b>(1,176,065)</b>	<b>(1,176,345)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>524,243</b>	<b>(529,527)</b>	<b>(994,474)</b>

The UUT is the City's second largest General Fund revenue source. (Property Taxes are the largest General Fund revenue source.) In 2008, the voters approved an increase in the UUT from 6% to 12% over a three year period. However, the UUT rate never exceeded 10%, pursuant to formal City Council action. The 2008 initiative called for a sunset (or decrease) of the UUT rate, and the City will realize the first loss of revenue from this sunset clause on July 1, 2015 when the UUT is reduced from 10% to 8%; on July 1, 2016, the UUT will be further reduced to 6% where it will remain unless changed by voter action. The resulting total estimated loss in General Fund revenue is approximately \$1 million. It is important to keep in mind that the 2008 UUT increase was used to help pay for the cost of increases in pay for the Police Association members, and for the

continuation of the Paramedic Program. Going forward to today, the City continues to pay the increased wages and maintains the Paramedic Program, but the additional UUT revenue will no longer be received. To summarize, due to the loss of UUT revenues, the two year projected deficit is estimated at approximately \$1 million.

After receiving community input, the City Council decided to reduce FY 2015-2016 General Fund expenditures by \$227,500, and use the projected surplus from FY 2014-2015, along with \$5,284 in General Fund reserves to balance a projected \$529,527 deficit. The Council also decided to postpone consideration of the FY 2016-2017 Budget until next spring.

To prepare for the next fiscal year, and the City's financial future, the City Council has formed three budget related committees. One committee will evaluate a contract proposal from the Los Angeles County Sheriff's Department, another committee will evaluate a contract proposal for Library services, and a third committee will provide input into possible revenue options. Each of these committees are expected to meet over the summer and into early fall, and their analysis will return to the City Council.

#### Community Input

During the months of May and June, a number of Budget Input Community meetings were conducted. On June 6<sup>th</sup>, more than 250 individuals attended a Town Hall in the Fire Department Apparatus Bay. Information was available regarding the City's finances. The Council and Staff were available to respond to questions. Participants were asked to provide their recommendations on how to close the \$1 million budget gap.

One set of questions pertained to whether the participants could "balance the budget" by identifying \$1 million in General Fund expenditure reductions. Approximately half of the participants (49%) indicated that they preferred the City did not make any budget reductions, and instead find a revenue solution. Of the remaining respondents (51%), only 14 or (14%) identified \$1 million in reductions.

The next set of questions pertained to revenues, and asked participants whether they were in favor of solving the budget problem, "on the revenue side." Ninety five percent (95%) of the respondents identified support for at least one or more, new or increased revenues. Five percent (5%) indicated they did not want any new or increased revenues. Lastly, 92% of respondents indicated a preference for the extension of the City's UUT at either a 12% UUT rate (57% of respondents), or a 10% UUT rate (43% of respondents).

Based upon this input, the City's budget uses the carryover surplus from FY 2014-2015, and a small amount of General Fund reserves to balance the budget.

#### Conclusion

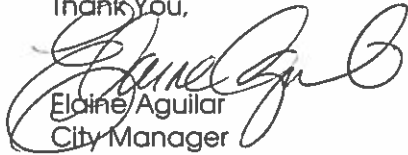
This budget incorporates the policy direction of the City Council, and community participation in the budget process. The services and programs included in the budget address the needs of the community, and continue to provide services as a full-service City. Despite the fact that the economy is improving and property taxes are strong, the improving economy is not making-up for the loss of revenue resulting from the decrease in the City's UUT rate.

The City faces a significant challenge in the next two fiscal years and discussion regarding the City's financial future will continue. This budget does not address other significant challenges such as catching-up on deferred maintenance and delayed infrastructure maintenance.

In closing, I would like to express my appreciation to all of the Department Heads and their staff who worked on this year's budget. Acknowledgement is also owed to the City's new Finance Director Marcie Medina who "hit the road running" and helped get the budget to the finish line. Finally, special acknowledgement is owed to Assistant City Manager Elisa Cox who single-handedly managed this year's budget process, after the resignation of the City's long-time Finance Director.

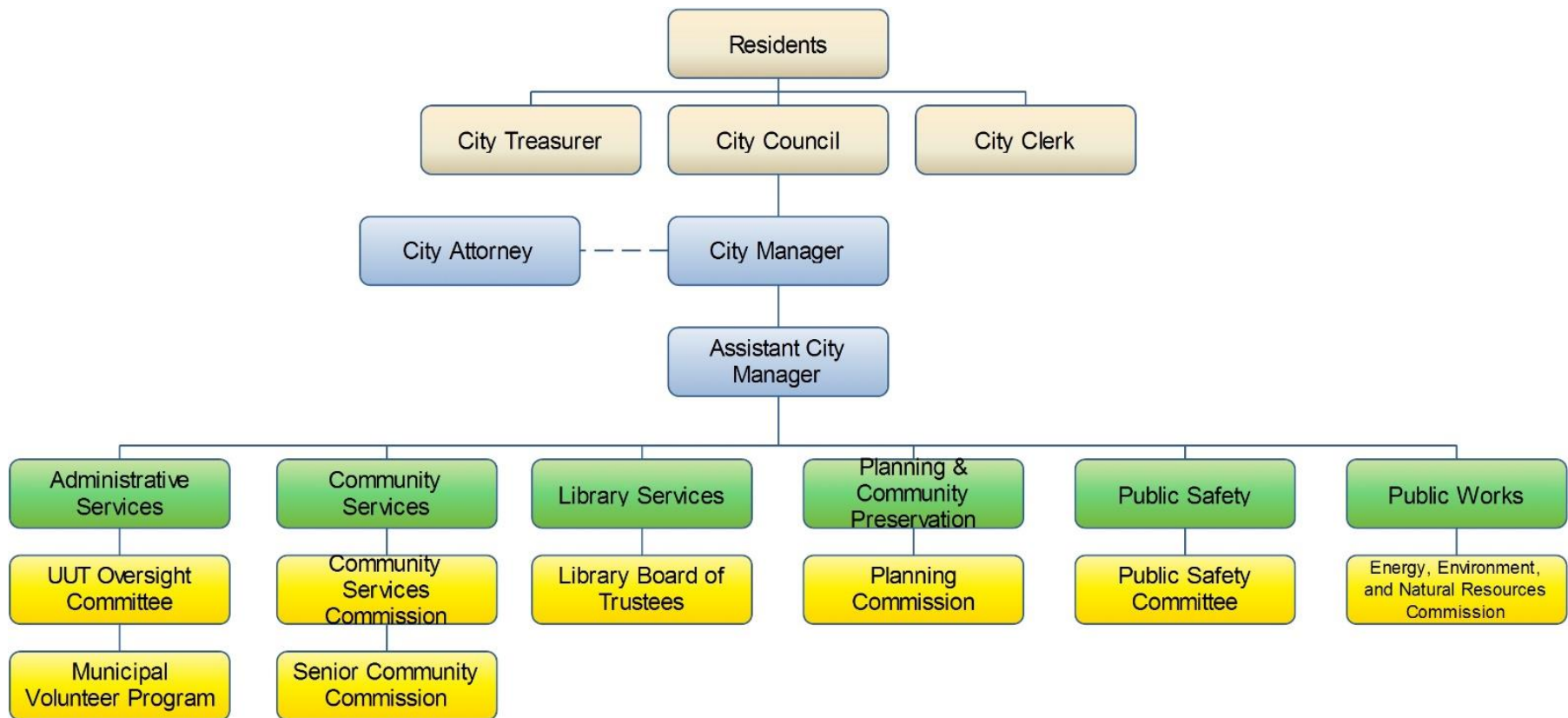
The FY 2015-2016 budget poses many challenges and I, along with the staff look forward to implementing the goals established in this budget document and working with the Council and community to overcome the challenges ahead.

Thank You,



Elaine Aguilar  
City Manager

This Page Intentionally Left Blank



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

**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**

2015 - 2018 • not in priority order

*Achieve water supply stability and independence*

*Achieve financial stability and sustainability*

*Finalize and implement the General Plan update*

*Provide high quality, cost-effective and achievable public services*





# Community Profile

---

## *General Information*

---

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 Fire Department.

The City of Sierra Madre is primarily a residential community with a small business district in the downtown area covering less than one-half mile. 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. 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 commercial retailers to the area.



## *Council-Manager Form of Government*

---

Under the council-manager form of government, the elected governing body, the 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

## COMMUNITY PROFILE

Manager serves the governing body, often with an employment agreement or contract that specifies his or her duties and responsibilities.

### *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 and the Mount Wilson Trail 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)
- Senior Excursions (all year)
- 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)
- Rose Float Decorating (all year)
- Movies in the Park (June/July)
- 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 visit [www.cityofsierramadre.com](http://www.cityofsierramadre.com).

### *Education*

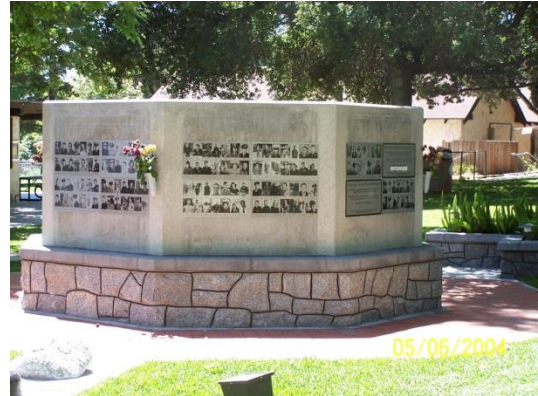
---

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: two preschools, three K-8 institutions, and one high school.

Recreational & 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

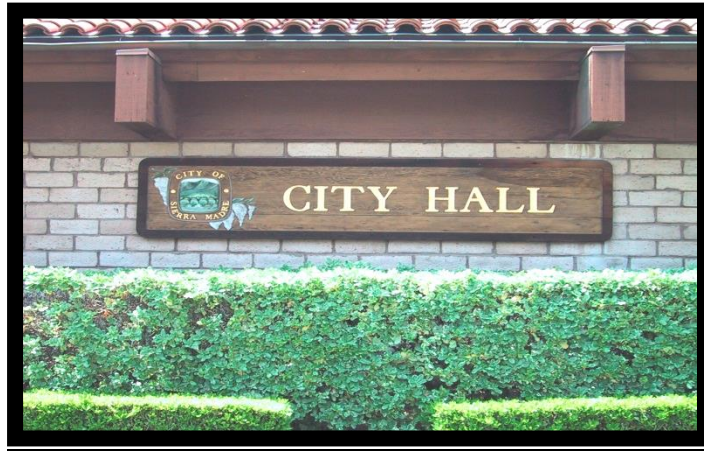
**Sierra Vista Park**

611 East Sierra Madre Blvd,  
Sierra Madre, CA 91024

**Richardson Historical House**

189 E. Mira Monte Ave  
Sierra Madre, CA 91024





**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**

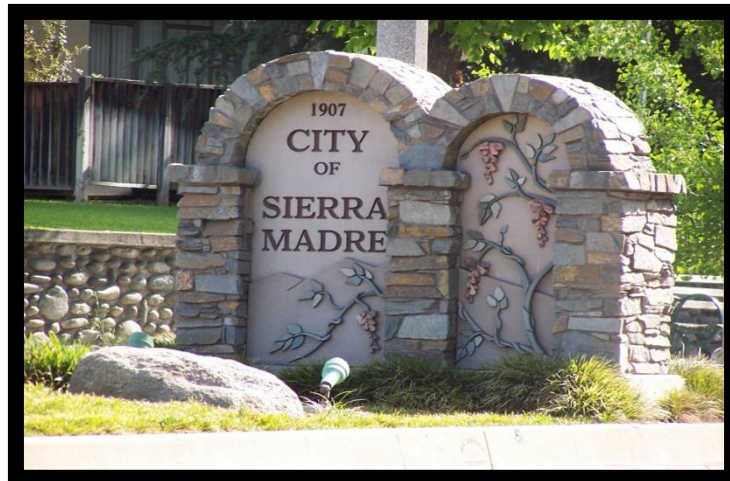
611 E. Sierra Madre Blvd.  
Sierra Madre, CA 91024

**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



# **City of Sierra Madre, California**

*Village of the Foothills*



# **Financial Policies and Procedures**

This Page Intentionally Left Blank



# Financial Policies & Procedures

---

## *The Budget Process*

---

The City budget process is an on-going, dynamic activity involving City Council, City staff, and City residents. While each year's budget process includes certain specific steps in the development of the current year's figures, the budget also addresses the City Council's Priorities, Strategic and Operational Goals. The City of Sierra Madre usually prepares a biennial budget. However, due to the sunset of the Utility Users Tax, the second largest general revenue source, the City is preparing a one year budget.

In March 2014, the City Council held its first Council Meeting regarding the City's budget. The goal of the meeting was to provide policy direction regarding the reduction in the City's Utility Users Tax from 10% to 8% in FY 15-16 and to 6% in FY 16-17. The Council discussed the budget on twelve separate occasions between May 2014 and June 2015. At a special meeting on October 29, 2014, the City Council directed staff to prepare a status quo budget. Departmental Budget instructions were sent out in early January. Departments submitted their initial budget proposals and discussed them with Administration in February and March. The Status quo budget for the General Fund was presented on April 15, 2015 and other Funds status quo budgets were presented on May 5, 2015. Community Input meetings occurred throughout May and culminated in a Town Hall Meeting. On June 9, 2015 the City Council directed staff to prepare a one year budget with service reductions and to use the projected FY 14-15 surplus and General Fund Reserves to reconcile the deficit. The FY 2015-2016 Budget was adopted at a public hearing on June 23, 2015.

## *Budgetary Control*

---

The City Council adopts an annual budget by June 30, prior to the beginning of the 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 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

## FINANCIAL POLICIES & PROCEDURES

head may move funds within a single fund between divisions and categories (personnel and maintenance & operations) without City Manager approval. 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 carried over as part of 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.



## FINANCIAL POLICIES & PROCEDURES

### *Fund Balance Policy*

---

The City Council has adopted Fund Balance Policy which establishes the procedures for reporting unrestricted fund balance in the City of Sierra Madre 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 adopted a fiscal policy which sets the General Fund Undesignated Fund Balance Reserve at 50% of operating revenues.

### *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).

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.

### *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

## FINANCIAL POLICIES & PROCEDURES

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 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.

### *Cash Management*

---

The majority of unrestricted cash is combined into one pooled operating account to facilitate effective management of the City's resources. The basic tool for management of the City's cash is the investment policy approved annually by the City Council in compliance with State of California law. The City will invest only in those instruments authorized by the California Government Code Section 53601 and further restricted by the City's Investment Policy.

### *Fees & Rates*

---

The City Council establishes fees at a rate designed to recover the costs of providing the service. Per the City adopted User Fee Policy, the City reviews and increases all fees by the Consumer Price Index (CPI) on an annual basis. The Citywide Fee Schedule is adopted as part of the budget process via a resolution at a Public Hearing

# **City of Sierra Madre, California**

*Village of the Foothills*



# **Budget Resolutions**

This Page Intentionally Left Blank

**RESOLUTION NO. 15-35**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE AND THE SUCCESSOR AGENCY OF THE FORMER COMMUNITY REDEVELOPMENT AGENCY ADOPTING THE FISCAL YEAR 2015-2016 BUDGET AND APPROPRIATING THE AMOUNTS BUDGETED**

**WHEREAS**, a proposed annual budget for the City of Sierra Madre and the Successor Agency for the fiscal year commencing July 1, 2015 and concluding on June 30, 2016 was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

**WHEREAS**, on June 23, 2015, the City Manager did present the City's Fiscal Year 2015-2016 Proposed Budget to the City Council for its consideration; and

**WHEREAS**, the City Council did, in a public meeting on April 23, 2015, May 5, 2015 and June 9, 2015 receive input from the City Manager, Assistant City Manager, 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:**

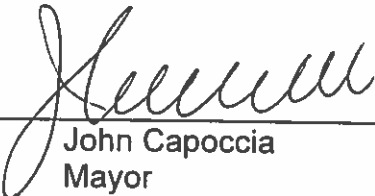
**SECTION 1.** The budget, as proposed, is adopted for the City of Sierra Madre for Fiscal Year commencing July 1, 2015 and concluding June 30, 2016.

**SECTION 2.** Appropriations for the City as described in the attached documents titled "City of Sierra Madre FY 2015-2016 Budget", are hereby adopted for the fiscal years commencing July 1, 2015 and concluding on June 30, 2016.

**SECTION 3.** , The City Manager and Director of Finance are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 28<sup>th</sup> day of June 23 2015.

**APPROVED AND ADOPTED**, this 23 day of June 2015.

ORIGINAL SIGNED

  
\_\_\_\_\_  
John Capoccia  
Mayor

**RESOLUTION NO. 15-35**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE AND THE SUCCESSOR AGENCY OF THE FORMER COMMUNITY REDEVELOPMENT AGENCY ADOPTING THE FISCAL YEAR 2015-2016 BUDGET AND APPROPRIATING THE AMOUNTS BUDGETED**

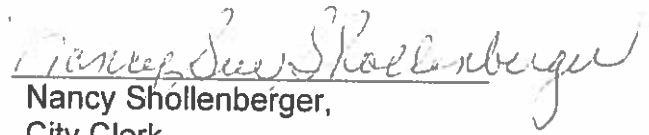
I hereby certify that the foregoing Resolution Number 15-35 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 23<sup>th</sup> day of June 2015, by the following vote.

**AYES:** John Capoccia, Mayor, Gene Goss, Mayor Pro Tem, Council Member  
Rachelle Arizmendi, Denise Delmar and John Harabedian

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

  
Nancy Shollenberger,  
City Clerk  
City of Sierra Madre, California

**PFA RESOLUTION NO. 68**

**A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SIERRA MADRE ADOPTING THE BUDGET FOR FISCAL YEAR 2015-2016 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, 2015, and concluding on June 30, 2016 was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

**WHEREAS**, On June 23, 2015, the Executive Director did present the Fiscal Year 2015-2016 Budget to the City Council for its consideration; and the Public Financing Authority Board did, in a public meeting, carefully consider the proposed budget; and

**WHEREAS**, the Authority Board did, in a public meeting on June 23, 2015 receive input from the Executive Director, additional staff and the public; and

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

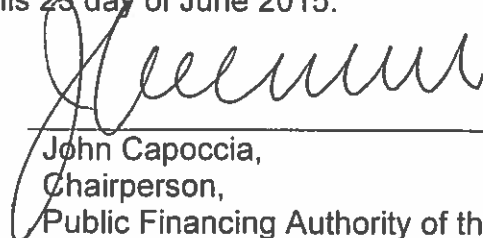
**SECTION 1.** The budget, as amended, is adopted as the budget for the Public Financing Authority of the City of Sierra Madre for Fiscal Year commencing July 1, 2015 and concluding June 30, 2016.

**SECTION 2.** Appropriations for the Agency as described in the attached documents titled "City of Sierra Madre FY 2015-2016 Budget", is hereby adopted for the fiscal years commencing July 1, 2015 and concluding June 30, 2016.

**SECTION 3.** The Executive Director and Finance Director are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council, acting as the Authority Board on July 1, 2013.

**APPROVED AND ADOPTED** this 23 day of June 2015.

ORIGINAL SIGNED

  
\_\_\_\_\_  
John Capoccia,  
Chairperson,  
Public Financing Authority of the  
City of Sierra Madre, California

**PFA RESOLUTION NO. 68**

**A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY  
OF SIERRA MADRE ADOPTING THE BUDGET FOR FISCAL YEAR 2015-  
2016 AND APPROPRIATING THE AMOUNTS BUDGETED**

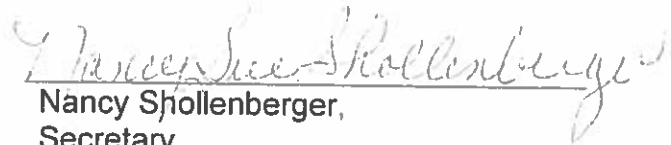
I hereby certify that the foregoing PFA Resolution 68 was adopted at a regular meeting of the City Council and the Public Financing Authority of the City of Sierra Madre held on this 23 day of June 2015 by the following vote:

**AYES:** John Capoccia, Mayor, Gene Goss, Mayor Pro Tem, Council Members  
Rachelle Arizmendi, Denise Delmar and John Harabedian

**NOES:** None

**ABSENT:** None

**ORIGINAL SIGNED**



Nancy Shollenberger,  
Secretary,  
Public Financing Authority of the  
City of Sierra Madre, California



**RESOLUTION NO. 15-38**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015-2016 AT \$9,361,863 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 adopted for the Fiscal Year ending June 30, 2015 is \$8,988,634; and,

**WHEREAS**, the population factor provided by the State of California, Department of Finance is 1.0032%; and,

**WHEREAS**, the inflationary factor provided by the State of California, Department of Finance is 1.0382%; 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 are for proceeds from taxes. Appropriations for proceeds for fees for services, fines, forfeitures, private grants, donations and other non-tax proceeds are not subject to the limit, and

**WHEREAS**, the appropriations subject to this limitation are further reduced by excluded appropriations, such as qualified capital outlay and debt service; and

**WHEREAS**, the calculation for the FY 2015-2016 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 Fiscal Year 2015-2016 Appropriations Limit is calculated as shown on the document known as the "Gann Appropriations Limit Calculation" attached hereto as Exhibit "A", and,

**RESOLUTION NO. 15-38 – Continued**

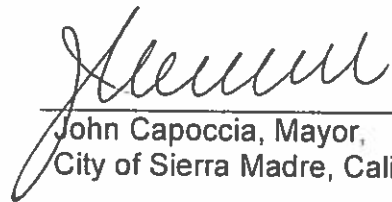
**SECTION 2.** The City of Sierra Madre does hereby adopt the per capita personal income element and the population change element of the calculation factor as those provided by the State Department of Finance; and,

**SECTION 3.** The appropriations limit for Fiscal Year 2015-2016 is hereby set at \$9,361,863 and

**SECTION 4.** The Fiscal Year 2015-2016 budgeted appropriations amount subject to the Limit is \$ 7,196,800; and,

**SECTION 5.** The City's budgeted appropriations for the year ending June 30, 2016 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 23<sup>th</sup> day of June 2015.

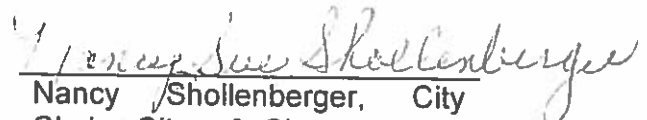
  
\_\_\_\_\_  
John Capoccia, Mayor,  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution Number 15-38 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 23<sup>th</sup> day of June 2015, by the following vote.

**AYES:** John Capoccia, Mayor, Gene Goss, Mayor Pro Tem, Council Members  
Rachelle Arizmendi, Denise Delmar and John Harabedian

**NOES:** None

**ABSTAIN:** None

  
\_\_\_\_\_  
Nancy Shollenberger, City  
Clerk, City of Sierra Madre,  
California

CITY OF SIERRA MADRE  
 GANN APPROPRIATIONS LIMIT CALCULATION FOR FISCAL YEAR 2015-2016

**Appropriations Limit:**

Fiscal Year 2014-2015 Adopted Limit	\$ 8,988,634
Inflation Factor*	X 1.0382
Population Factor*	X 1.0032
<b>Fiscal Year 2015-2016 Appropriation Limit</b>	<b>= \$ 9,361,863</b>

*\*Price and Population Information provided by California Department of Finance.*

**Appropriations Subject to Limitation:**

Proceeds from Taxes	\$8,238,100
Exclusions	1,041,300
Appropriations Subject to Limitation	<u>7,196,800</u>
 Amount Under Limit (A-B)	 <u><u>2,165,063</u></u>

This Page Intentionally Left Blank

**RESOLUTION NO. 15-36**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE  
AMENDING THE CLASSIFICATION PLAN AND SALARY MATRIX**

**THE CITY COUNCIL OF THE CITY OF SIERRA MADRE DOES HEREBY RESOLVE:**

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

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

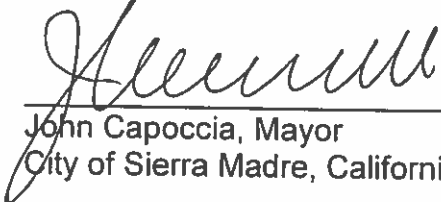
**WHEREAS**, the City Council has authorized a new position since the last salary matrix was adopted which is illustrated in the attached salary matrix.

**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 amends the salary matrix as presented in Exhibit A.

Section 2. Effective Date. This Resolution shall go into effect June 28, 2015.

**PASSED, APPROVED AND ADOPTED** this 23<sup>rd</sup> day of June, 2015.

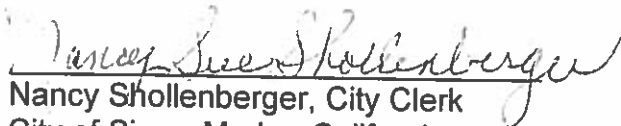
  
\_\_\_\_\_  
John Capoccia, Mayor  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 23<sup>rd</sup> day of June, 2015 by the following vote:

**AYES:** John Capoccia, Mayor, Gene Goss, Mayor Pro Tem, Council Members  
Rachelle Arizmendi, Denise Delmar and John Harabedian

**NOES:** None

**ABSENT:** None

  
\_\_\_\_\_  
Nancy Shollenberger, City Clerk  
City of Sierra Madre, California

**This Page Intentionally Left Blank**

**RESOLUTION 15-37**  
**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 2015-2016.**

**THE CITY COUNCIL OF THE CITY OF SIERRA MADRE DOES HEREBY RESOLVE:**

**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 14<sup>th</sup> 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, 2015; and

**RESOLUTION 15- – Continued**

**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

**WHEREAS**, 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.



**RESOLUTION 15-37 – Continued**

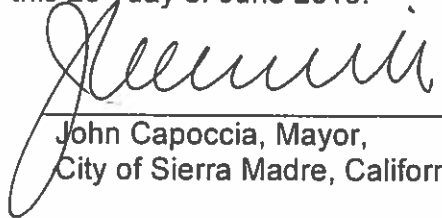
**SECTION 7. Repealer.** All Resolutions and other actions of the City Council in conflict with the contents of this Resolution are hereby repealed.

**SECTION 8. Effective Date.** This Resolution shall go into full force and effect July 1, 2015 through June 30, 2016 (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 23<sup>th</sup> day of June 2015.

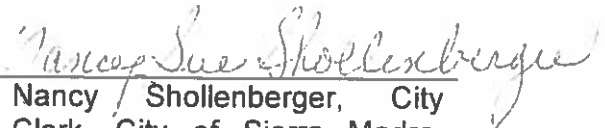
ORIGINAL SIGNED

  
\_\_\_\_\_  
John Capoccia, Mayor,  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution 15-37 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 23<sup>th</sup> day of June 2015 by the following vote:

AYES:	John Capoccia, Mayor, Gene Goss, Mayor Pro Tem, Council Members
NOES:	Rachelle Arizmendi, Denise Delmar and John Harabedian
ABSENT:	None

ORIGINAL SIGNED

  
\_\_\_\_\_  
Nancy Shollenberger, City  
Clerk, City of Sierra Madre,  
California

This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



# **Authorized Positions**

This Page Intentionally Left Blank



## AUTHORIZED POSITIONS

Department	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b><u>Citywide Totals</u></b>			
Full-Time Positions	63	61	61
Part-time Hours	52,145	52,145	54,135
<b>TOTAL FTE</b>	<b>88.07</b>	<b>86.07</b>	<b>87.03</b>
<b><u>Administration</u></b>			
Full-Time Positions	9	9	9
Part-Time Hours	1,920	3,840	3,840
<b>TOTAL FTE</b>	<b>9.92</b>	<b>10.85</b>	<b>10.85</b>
<b><u>Community Services</u></b>			
Full-Time Positions	3	2	2
Part-Time Hours	3,420	4,380	3,855
<b>TOTAL FTE</b>	<b>4.64</b>	<b>4.11</b>	<b>3.85</b>
<b><u>Fire Department</u></b>			
Full-Time Positions	4	4	4
Part-Time Hours	23,385	23,385	28,200
<b>TOTAL FTE</b>	<b>15.24</b>	<b>15.54</b>	<b>17.86</b>
<b><u>Library Services</u></b>			
Full-Time Positions	5	4	4
Part-Time Hours	11,520	9,600	9,600
<b>TOTAL FTE</b>	<b>10.54</b>	<b>8.62</b>	<b>8.62</b>
<b><u>Planning &amp; Community Preservation</u></b>			
Full-Time Positions	4	4	4
Part-Time Hours	960	960	960
<b>TOTAL FTE</b>	<b>3.96</b>	<b>4.46</b>	<b>4.46</b>
<b><u>Police Department</u></b>			
Full-Time Positions	21	20	20
Part-Time Hours	8,060	8,060	6,720
<b>TOTAL FTE</b>	<b>24.88</b>	<b>23.58</b>	<b>22.93</b>
<b><u>Public Works</u></b>			
Full-Time Positions	18	18	18
Part-Time Hours	2,880	1,920	960
<b>TOTAL FTE</b>	<b>18.88</b>	<b>18.92</b>	<b>18.46</b>

This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



# **Budget Summaries**

This Page Intentionally Left Blank



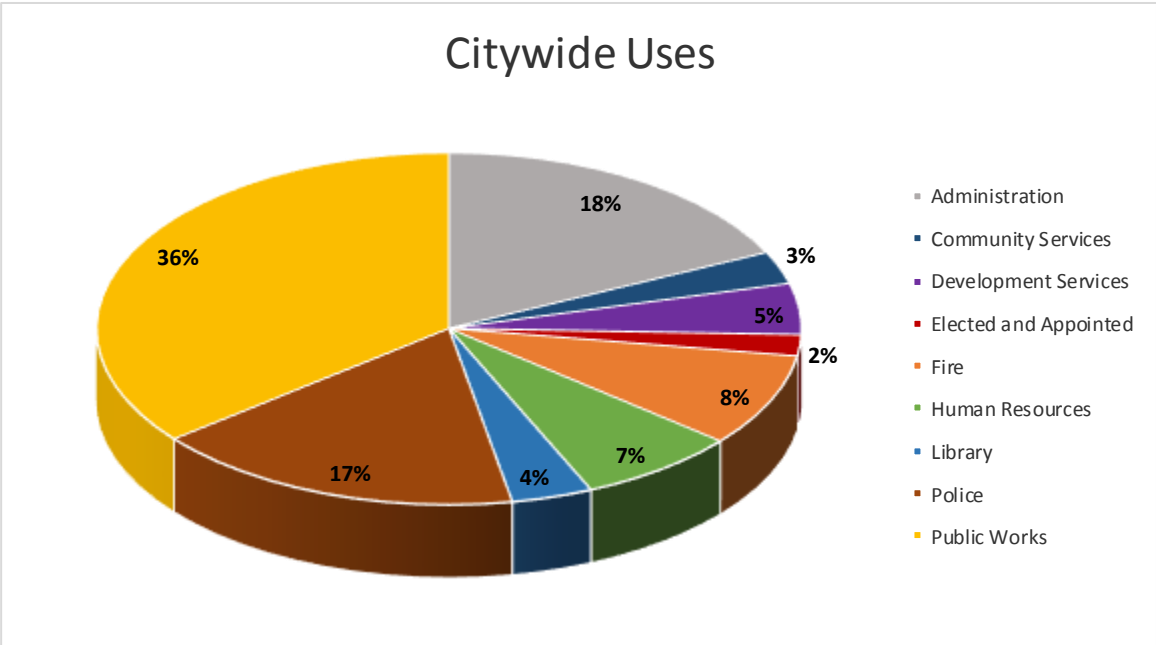
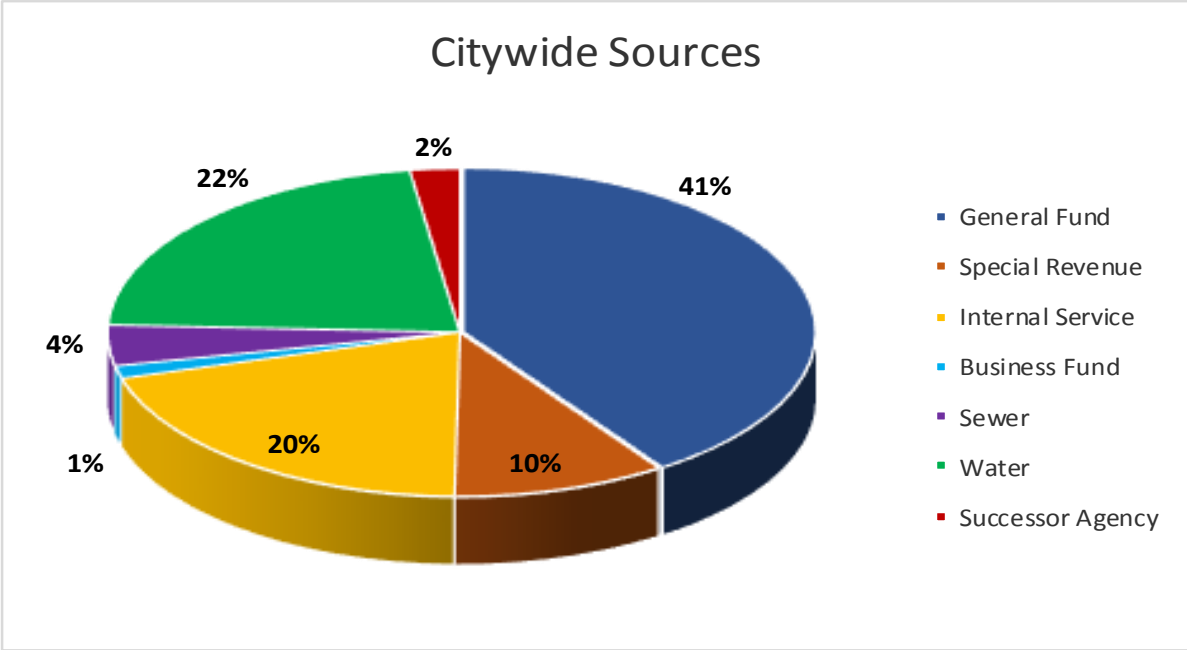


**ESTIMATED FUNDS AVAILABLE BY FUND  
FY 2015-2016**

<b>FUND</b>	<b>Estimated Funds Available 06/30/2015</b>	<b>Estimated Revenues FY 2015-2016</b>	<b>Projected Expenditures FY 2015-2016</b>	<b>Estimated Net Transfers In/(Out)</b>	<b>Estimated Funds Available 06/30/2016</b>
GENERAL FUND	6,923,363	8,932,754	8,286,216	-1,176,065	6,393,836
ASSESSMENTS	372,297	107,659	103,088	17,783	394,651
COPS FUND	41,992	0	0		41,992
ENVIRONMENT FUND	52,395	90,189	118,004		24,580
FRIENDS OF THE LIBRARY DONATIONS	0	155,000	55,000		100,000
GAS TAX	-11,326	241,859	231,599		-1,066
GRANTS	115,037	0	0		115,037
LIBRARY GIFT AND MEMORIAL FUND	104,687	65,100	34,100		135,687
MEASURE R	240,601	124,629	95,002		270,228
PARAMEDIC	0	187,000	891,953	704,953	0
DEVELOPMENT SERVICES	0	525,164	1,067,441	542,277	0
PROP A	114,938	212,480	172,812		154,606
PROP C	24,008	166,170	114,899		75,279
SENIOR DONATION FUND	191,084	20,300	74,380		137,004
OTHER SPECIAL REVENUE	959,474	265,396	194,675	-100,000	930,195
INTERNAL SERVICES	3,354,192	4,462,794	4,079,752		3,737,234
BUSINESS FUND	327,493	273,720	251,564	11,052	360,701
SEWER	1,328,208	886,100	1,077,222		1,137,086
WATER	1,606,396	4,857,160	5,422,195		1,041,361
SUCCESSOR AGENCY	0	504,770	494,040		10,730
<b>GRAND TOTAL</b>	<b>\$ 15,744,839</b>	<b>\$ 22,078,244</b>	<b>\$ 22,763,942</b>	<b>\$ -</b>	<b>\$ 15,059,141</b>

This Page Intentionally Left Blank

**CITYWIDE SOURCES AND USES**



This Page Intentionally Left Blank



## CITYWIDE REVENUES BY FUND

FUND	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Actuals	Unaudited	Adopted
<b>GENERAL FUND</b>	<b>9,270,045</b>	<b>9,378,233</b>	<b>8,932,754</b>
<b>SPECIAL REVENUE FUNDS:</b>			
ASSESSMENTS	185,483	126,937	107,659
COPS FUND	100,000	100,000	
ENVIRONMENT FUND	97,625	86,800	90,189
FRIENDS OF THE LIBRARY DONATIONS	-	55,000	155,000
GAS TAX	338,480	307,800	241,859
GRANTS	70,458	-	-
LIBRARY GIFT AND MEMORIAL FUND	4,915	46,000	65,100
MEASURE R	118,728	116,000	124,629
PARAMEDIC	280,361	187,000	187,000
COMMUNITY DEVELOPMENT FUND	754,078	793,115	525,164
PROP A	193,123	198,000	212,480
PROP C	155,106	155,000	166,170
SENIOR DONATIONS FUND	30,180	33,300	20,300
OTHER SPECIAL REVENUES FUND	1,241,561	333,485	265,396
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,570,096</b>	<b>2,538,437</b>	<b>2,160,946</b>
<b>INTERNAL SERVICE FUNDS</b>	<b>3,986,043</b>	<b>4,537,012</b>	<b>4,462,794</b>
<b>ENTERPRISE FUNDS:</b>			
BUSINESS FUND	388,512	328,182	273,720
SEWER	745,465	785,476	886,100
WATER	4,110,071	4,066,773	4,857,160
<b>TOTAL ENTERPRISE FUNDS</b>	<b>5,244,048</b>	<b>5,180,431</b>	<b>6,016,980</b>
<b>SUCCESSOR AGENCY</b>	<b>505,786</b>	<b>588,176</b>	<b>504,770</b>
<b>GRAND TOTAL CITYWIDE REVENUES</b>	<b>22,576,017</b>	<b>22,222,289</b>	<b>22,078,244</b>

This Page Intentionally Left Blank



## CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
AB1X 26 - RDA Residual	439,641	200,000	200,000
Business Licenses	255,164	260,000	267,595
Charges for Services	239,172	187,133	173,669
Fines and Forfeitures	240,188	237,251	233,600
Franchise Fees	445,497	350,840	355,928
Interest	48	10,000	10,000
Licenses and Permits	156,884	136,027	136,617
Other Revenues	14,823	204,754	11,045
Property Taxes	4,754,272	5,022,878	5,224,430
Revenue from Other Agencies	4,501	6,350	4,912
Sales Taxes	274,998	268,000	318,958
Utility User Taxes	2,444,856	2,495,000	1,996,000
<b>TOTAL GENERAL FUND</b>	<b>9,270,045</b>	<b>9,378,233</b>	<b>8,932,754</b>
<b>SPECIAL REVENUE FUNDS:</b>			
<b>ASSESSMENTS</b>			
Interest	353		-
Property Taxes	185,130	126,937	107,659
<b>TOTAL ASSESSMENTS</b>	<b>185,483</b>	<b>126,937</b>	<b>107,659</b>
<b>COPS FUND</b>			
Revenue from Other Agencies	100,000	100,000	-
<b>TOTAL COPS</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>ENVIRONMENT FUND</b>			
Charges for Services	-	-	609
Donations	-	-	609
Interest	104	-	-
Licenses and Permits	97,522	86,800	88,971
<b>TOTAL ENVIRONMENT FUND</b>	<b>97,625</b>	<b>86,800</b>	<b>90,189</b>
<b>FRIENDS OF THE LIBRARY DONATIONS</b>			
Donations	-	55,000	155,000
<b>TOTAL FRIENDS OF THE LIBRARY DONATIONS</b>	<b>-</b>	<b>55,000</b>	<b>155,000</b>
<b>GAS TAX</b>			
Interest	17	-	-
Revenue from Other Agencies	338,463	307,800	241,859
<b>TOTAL GAS TAX</b>	<b>338,480</b>	<b>307,800</b>	<b>241,859</b>
<b>GRANTS</b>			
Revenue from Other Agencies	70,458	-	-
<b>TOTAL GRANTS</b>	<b>70,458</b>	<b>-</b>	<b>-</b>

## CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
LIBRARY GIFT AND MEMORIAL FUND			
Donations	4,796	46,000	65,100
Interest	119	-	-
TOTAL LIBRARY GIFT AND MEMORIAL FUND	4,915	46,000	65,100
MEASURE R			
Interest	2,919	-	-
Revenue from Other Agencies	115,808	116,000	124,629
TOTAL MEASURE R	118,728	116,000	124,629
PARAMEDIC			
Charges for Services	280,361	187,000	187,000
TOTAL PARAMEDIC	280,361	187,000	187,000
COMMUNITY DEVELOPMENT FUND			
Charges for Services	203,726	465,115	197,164
Licenses and Permits	550,352	328,000	328,000
TOTAL COMMUNITY DEVELOPMENT FUND	754,078	793,115	525,164
PROP A			
Charges for Services	5,936	12,000	12,180
Interest	107	-	-
Revenue from Other Agencies	187,080	186,000	200,300
TOTAL PROP A	193,123	198,000	212,480
PROP C			
Revenue from Other Agencies	155,106	155,000	166,170
TOTAL PROP C	155,106	155,000	166,170
SENIOR DONATIONS FUND			
Donations	29,948	33,300	20,300
Interest	232	-	-
TOTAL SENIOR DONATIONS FUND	30,180	33,300	20,300
OTHER SPECIAL REVENUES FUND			
Donations	77,024	11,950	16,991
Fines and Forfeitures	-	141	143
Interest	2,578	150	152
Licenses and Permits	925,698	104,834	30,000
Other Revenues	43,262	50,000	50,000
PSAF	118,168	100,000	101,909
Revenue from Other Agencies	74,832	66,410	66,201
TOTAL OTHER SPECIAL REVENUES FUND	1,241,561	333,485	265,396
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,570,096</b>	<b>2,538,437</b>	<b>2,160,946</b>



## CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Actuals	Unaudited	Adopted
<b>INTERNAL SERVICE FUNDS</b>			
Charges for Services	3,965,701	4,508,882	4,434,467
Interest	5,037	-	-
Licenses and Permits	15,291	15,000	15,000
Other Revenues	13	13,130	13,327
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>3,986,043</b>	<b>4,537,012</b>	<b>4,462,794</b>
<b>ENTERPRISE FUNDS:</b>			
<b>BUSINESS FUND</b>			
Charges for Services	334,502	260,632	204,520
Donations	19,336	52,550	54,200
Interest	337	-	-
Licenses and Permits	34,337	15,000	15,000
	388,512	328,182	273,720
<b>SEWER</b>			
Charges for Services	741,753	785,476	886,100
Interest	1,999	-	-
Licenses and Permits	1,713	-	-
	745,465	785,476	886,100
<b>WATER</b>			
Charges for Services	3,810,407	4,043,773	4,834,160
Fines and Forfeitures	23,610	23,000	23,000
Interest	4,487	-	-
Other Revenues	12,685	-	-
Revenue from Other Agencies	258,882	-	-
	4,110,071	4,066,773	4,857,160
<b>TOTAL ENTERPRISE FUNDS</b>	<b>5,244,048</b>	<b>5,180,431</b>	<b>6,016,980</b>
<b>SUCCESSOR AGENCY</b>			
Interest	402	-	-
Property Taxes	505,384	611,800	504,770
	<b>505,786</b>	<b>611,800</b>	<b>504,770</b>
<b>GRAND TOTAL CITYWIDE REVENUES</b>	<b>22,576,017</b>	<b>22,245,913</b>	<b>22,078,244</b>

This Page Intentionally Left Blank



## CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>ADMINISTRATIVE SERVICES</b>			
GENERAL FUND			
Personnel	200,069	137,360	300,389
Maintenance & Operations	1,181,423	1,213,438	1,242,157
<b>TOTAL GENERAL FUND</b>	<b>1,381,492</b>	<b>1,350,798</b>	<b>1,542,546</b>
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	9,308	9,492	9,777
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>9,308</b>	<b>9,492</b>	<b>9,777</b>
SEWER FUND			
Personnel	75,203	73,730	78,641
Debt	13,197	51,500	51,000
<b>TOTAL SEWER FUND</b>	<b>88,400</b>	<b>125,230</b>	<b>129,641</b>
WATER FUND			
Personnel	130,545	121,152	140,679
Maintenance & Operations	39,261	21,750	25,000
Debt	458,033	441,500	420,800
<b>TOTAL WATER FUND</b>	<b>627,838</b>	<b>584,402</b>	<b>586,479</b>
SUCCESSOR AGENCY			
Personnel	55,861	49,899	27,120
Maintenance & Operations	82,080	93,828	73,270
Debt	106,188	392,500	393,650
<b>TOTAL SUCCESSOR AGENCY</b>	<b>244,129</b>	<b>536,227</b>	<b>494,040</b>
INTERNAL SERVICES FUND			
Personnel	557,923	553,987	607,809
Maintenance & Operations	425,001	604,930	613,210
Capital Outlay	48,403		72,000
Debt	3,651	14,500	14,500
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>1,034,979</b>	<b>1,173,417</b>	<b>1,307,519</b>
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>3,386,145</b>	<b>3,779,566</b>	<b>4,070,002</b>
<b>COMMUNITY SERVICES</b>			
GENERAL FUND			
Personnel	209,559	186,731	129,283
Maintenance & Operations	11,851	15,170	13,060
<b>TOTAL GENERAL FUND</b>	<b>221,410</b>	<b>201,901</b>	<b>142,343</b>
PROP A FUND			
Maintenance & Operations	145,639	158,979	161,367
<b>TOTAL PROP A FUND</b>	<b>145,639</b>	<b>158,979</b>	<b>161,367</b>

## CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>SENIOR DONATION FUND</b>			
Capital Outlay	-	-	60,000
Maintenance & Operations	21,243	15,280	14,380
<b>TOTAL SENIOR DONATION FUND</b>	<b>21,243</b>	<b>15,280</b>	<b>74,380</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Capital Outlay	-		30,000
Maintenance & Operations	27,716	19,750	8,643
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>27,716</b>	<b>19,750</b>	<b>38,643</b>
<b>BUSINESS FUND</b>			
Personnel	106,228	105,432	127,864
Maintenance & Operations	129,524	116,075	123,700
<b>TOTAL BUSINESS FUND</b>	<b>235,752</b>	<b>221,507</b>	<b>251,564</b>
<b>TOTAL COMMUNITY SERVICES DEPARTMENT</b>	<b>651,759</b>	<b>617,417</b>	<b>668,297</b>
<b>PLANNING AND COMMUNITY PRESERVATION</b>			
<b>DEVELOPMENT SERVICES FUND</b>			
Personnel	432,231	433,727	553,933
Maintenance & Operations	508,104	656,173	513,508
<b>TOTAL DEVELOPMENT SERVICES FUND</b>	<b>940,335</b>	<b>1,089,900</b>	<b>1,067,441</b>
<b>INTERNAL SERVICES FUND</b>			
Maintenance & Operations	52,701	76,700	-
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>52,701</b>	<b>76,700</b>	<b>-</b>
<b>SUCCESSOR AGENCY</b>			
Personnel	59,033	51,949	-
<b>TOTAL SUCCESSOR AGENCY</b>	<b>59,033</b>	<b>51,949</b>	<b>-</b>
<b>TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT</b>	<b>1,052,069</b>	<b>1,218,549</b>	<b>1,067,441</b>
<b>ELECTED AND APPOINTED</b>			
<b>GENERAL FUND</b>			
Personnel	39,549	39,241	44,510
Maintenance & Operations	327,860	291,170	342,200
<b>TOTAL GENERAL FUND</b>	<b>367,409</b>	<b>330,411</b>	<b>386,710</b>
<b>DEVELOPMENT SERVICES FUND</b>			
Maintenance & Operations	122,539	-	-
<b>TOTAL DEVELOPMENT SERVICES FUND</b>	<b>122,539</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICES FUND</b>			
Maintenance & Operations	94,539	56,240	56,500
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>94,539</b>	<b>56,240</b>	<b>56,500</b>
<b>TOTAL ELECTED AND APPOINTED DEPARTMENT</b>	<b>584,486</b>	<b>386,651</b>	<b>443,210</b>

## CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>FIRE</b>			
GENERAL FUND			
Personnel	556,894	746,538	746,333
Maintenance & Operations	219,104	208,082	208,661
Capital Outlay	14,757		
Debt	91,042	91,042	93,773
TOTAL GENERAL FUND	881,797	1,045,662	1,048,767
PARAMEDIC FUND			
Personnel	467,835	552,693	583,944
Maintenance & Operations	215,925	224,363	308,009
TOTAL PARAMEDIC FUND	683,759	777,056	891,953
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	43,852	-	-
TOTAL OTHER SPECIAL REVENUE FUND	43,852	-	-
BUSINESS FUND			
Personnel	26,013	24,940	-
TOTAL BUSINESS FUND	26,013	24,940	-
<b>TOTAL FIRE DEPARTMENT</b>	<b>1,635,422</b>	<b>1,847,658</b>	<b>1,940,720</b>
<b>HUMAN RESOURCES</b>			
INTERNAL SERVICES FUND			
Personnel	404,551	446,889	449,341
Maintenance & Operations	(60,548)	1,356,890	1,226,700
TOTAL INTERNAL SERVICES FUND	344,003	1,803,779	1,676,041
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>344,003</b>	<b>1,803,779</b>	<b>1,676,041</b>
<b>LIBRARY</b>			
GENERAL FUND			
Personnel	601,156	653,598	651,881
Maintenance & Operations	133,438	127,765	105,751
TOTAL GENERAL FUND	734,594	781,363	757,632
FRIENDS OF THE LIBRARY DONATIONS			
Maintenance & Operations	45,904	55,000	55,000
TOTAL FRIENDS OF THE LIBRARY DONATIONS	45,904	55,000	55,000
LIBRARY GIFT AND MEMORIAL FUND			
Maintenance & Operations	7,921	31,000	34,100
TOTAL LIBRARY GIFT AND MEMORIAL FUND	7,921	31,000	34,100
GRANTS			
Personnel	5,226	-	-
Maintenance & Operations	29,384	-	-
TOTAL GRANTS	34,610	-	-

**CITYWIDE EXPENDITURES BY DEPARTMENT**

FUND TYPE	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Actuals	Unaudited	Adopted
<b>OTHER SPECIAL REVENUE FUND</b>			
Personnel	8,645	4,840	-
Maintenance & Operations	507	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>9,152</b>	<b>4,840</b>	<b>-</b>
<b>INTERNAL SERVICE FUND</b>			
Personnel	96,700	91,175	-
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>96,700</b>	<b>91,175</b>	<b>-</b>
<b>TOTAL LIBRARY SERVICES DEPARTMENT</b>	<b>928,881</b>	<b>963,378</b>	<b>846,732</b>
<b>POLICE</b>			
<b>GENERAL FUND</b>			
Personnel	3,280,538	3,297,131	3,346,559
Maintenance & Operations	383,463	568,328	541,239
<b>TOTAL GENERAL FUND</b>	<b>3,664,001</b>	<b>3,865,459</b>	<b>3,887,798</b>
<b>COPS FUND</b>			
Personnel	70,751	74,000	-
Maintenance & Operations	26,458	140,000	-
<b>TOTAL COPS FUND</b>	<b>97,209</b>	<b>214,000</b>	<b>-</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Personnel	5,729	-	-
Maintenance & Operations	12,110	2,351	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>17,839</b>	<b>2,351</b>	<b>-</b>
<b>BUSINESS FUND</b>			
Personnel	17,610	3,700	-
<b>TOTAL BUSINESS FUND</b>	<b>17,610</b>	<b>3,700</b>	<b>-</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,796,660</b>	<b>4,085,510</b>	<b>3,887,798</b>
<b>PUBLIC WORKS</b>			
<b>GENERAL FUND</b>			
Personnel	210,900	251,974	233,838
Maintenance & Operations	283,844	224,375	286,582
<b>TOTAL GENERAL FUND</b>	<b>494,744</b>	<b>476,349</b>	<b>520,420</b>
<b>ASSESSMENTS</b>			
Maintenance & Operations	84,965	102,563	103,088
<b>TOTAL ASSESSMENTS FUND</b>	<b>84,965</b>	<b>102,563</b>	<b>103,088</b>
<b>ENVIRONMENT FUND</b>			
Personnel	48,162	45,273	49,218
Maintenance & Operations	59,348	68,555	68,786
<b>TOTAL ENVIRONMENT FUND</b>	<b>107,509</b>	<b>113,828</b>	<b>118,004</b>
<b>GAS TAX FUND</b>			
Personnel	91,113	103,204	-
Maintenance & Operations	595,346	232,152	231,599

## CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
TOTAL GAS FUND	686,459	335,356	231,599
MEASURE R FUND			
Personnel	-	-	83,651
Maintenance & Operations	174,513	11,020	11,351
Capital Outlay	-	516,542	-
TOTAL MEASURE R FUND	174,513	527,562	95,002
PROP A FUND			
Personnel	-	-	11,445
TOTAL PROP A FUND	-	-	11,445
PROP C FUND			
Maintenance & Operations	228,419	14,538	14,899
Capital Outlay	2,156	126,187	100,000
TOTAL PROP C FUND	230,574	140,725	114,899
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	49,512	57,729	39,430
Capital Outlay	-		106,825
TOTAL OTHER SPECIAL REVENUE FUND	49,512	57,729	146,255
CAPITAL OUTLAY FUND			
Maintenance & Operations	17,889		
TOTAL CAPITAL OUTLAY FUND	17,889	-	-
SEWER FUND			
Personnel	390,187	469,011	506,876
Maintenance & Operations	192,566	217,236	205,705
Capital Outlay	173,334	154,700	235,000
TOTAL SEWER FUND	756,087	840,947	947,581
WATER FUND			
Personnel	669,679	646,882	630,420
Maintenance & Operations	1,621,804	1,958,642	2,543,356
Capital Outlay	622,743	842,970	928,970
Debt	0	732,970	732,970
TOTAL WATER FUND	2,914,227	4,181,464	4,835,716
INTERNAL SERVICES FUND			
Personnel	237,345	277,133	306,332
Maintenance & Operations	619,996	523,660	558,860
Capital Outlay	1,180,677	185,000	174,500
TOTAL INTERNAL SERVICES FUND	2,038,018	985,793	1,039,692
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>7,554,498</b>	<b>7,762,317</b>	<b>8,163,701</b>
<b>GRAND TOTAL CITYWIDE EXPENDITURES</b>	<b>19,933,923</b>	<b>22,464,825</b>	<b>22,763,942</b>

This Page Intentionally Left Blank





## CITYWIDE EXPENDITURES BY FUND AND CATEGORY

FUND	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
Personnel	5,098,664	5,312,573	5,452,793
Maintenance & Operations	2,540,906	2,651,403	2,739,650
Debt	91,042	91,042	93,773
Capital Outlay	14,833	-	-
<b>TOTAL GENERAL FUND</b>	<b>7,745,446</b>	<b>8,055,018</b>	<b>8,286,216</b>
<b>SPECIAL REVENUE FUNDS:</b>			
<b>ASSESSMENTS</b>			
Maintenance & Operations	84,965	102,563	103,088
<b>TOTAL ASSESSMENTS</b>	<b>84,965</b>	<b>102,563</b>	<b>103,088</b>
<b>COPS FUND</b>			
Personnel	70,751	74,000	-
Maintenance & Operations	26,458	140,000	-
<b>TOTAL COPS</b>	<b>97,209</b>	<b>214,000</b>	<b>-</b>
<b>ENVIRONMENT FUND</b>			
Personnel	48,162	45,273	49,218
Maintenance & Operations	59,348	68,555	68,786
<b>TOTAL ENVIRONMENT FUND</b>	<b>107,509</b>	<b>113,828</b>	<b>118,004</b>
<b>FRIENDS OF THE LIBRARY DONATIONS</b>			
Maintenance & Operations	45,904	55,000	55,000
<b>TOTAL FRIENDS OF THE LIBRARY DONATIONS</b>	<b>45,904</b>	<b>55,000</b>	<b>55,000</b>
<b>GAS TAX</b>			
Personnel	91,113	103,204	-
Maintenance & Operations	595,346	232,152	231,599
<b>TOTAL GAS TAX</b>	<b>686,459</b>	<b>335,356</b>	<b>231,599</b>
<b>GRANTS</b>			
Personnel	5,226	-	-
Maintenance & Operations	29,384	-	-
<b>TOTAL GRANTS</b>	<b>34,610</b>	<b>-</b>	<b>-</b>
<b>LIBRARY GIFT AND MEMORIAL FUND</b>			
Maintenance & Operations	7,921	31,000	34,100
<b>TOTAL LIBRARY GIFT AND MEMORIAL FUND</b>	<b>7,921</b>	<b>31,000</b>	<b>34,100</b>

**CITYWIDE EXPENDITURES  
BY FUND AND CATEGORY**

FUND	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>MEASURE R</b>			
Personnel	-	-	83,651
Maintenance & Operations	174,513	11,020	11,351
Capital Outlay	-	516,542	-
<b>TOTAL MEASURE R</b>	<b>174,513</b>	<b>527,562</b>	<b>95,002</b>
<b>PARAMEDIC</b>			
Personnel	467,835	552,693	583,944
Maintenance & Operations	215,925	224,363	308,009
<b>TOTAL PARAMEDIC</b>	<b>683,759</b>	<b>777,056</b>	<b>891,953</b>
<b>DEVELOPMENT SERVICES FUND</b>			
Personnel	432,231	433,727	553,933
Maintenance & Operations	630,642	656,173	513,508
<b>TOTAL DEVELOPMENT SERVICES FUND</b>	<b>1,062,873</b>	<b>1,089,900</b>	<b>1,067,441</b>
<b>PROP A</b>			
Personnel	-	-	11,445
Maintenance & Operations	145,639	158,979	161,367
<b>TOTAL PROP A</b>	<b>145,639</b>	<b>158,979</b>	<b>172,812</b>
<b>PROP C</b>			
Maintenance & Operations	228,419	14,538	14,899
Capital Outlay	2,156	126,187	100,000
<b>TOTAL PROP C</b>	<b>230,574</b>	<b>140,725</b>	<b>114,899</b>
<b>SENIOR DONATION FUND</b>			
Maintenance & Operations	21,243	15,280	14,380
Capital Outlay	-	-	60,000
<b>TOTAL SENIOR DONATION FUND</b>	<b>21,243</b>	<b>15,280</b>	<b>74,380</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Personnel	14,374	4,840	-
Maintenance & Operations	143,005	89,322	57,850
Capital Outlay	-	-	136,825
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>157,379</b>	<b>94,162</b>	<b>194,675</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,540,558</b>	<b>3,655,411</b>	<b>3,152,953</b>
<b>EXPENDITURES</b>			
<b>INTERNAL SERVICES</b>			
Personnel	1,296,519	1,369,185	1,363,482
Maintenance & Operations	1,131,689	2,618,420	2,455,270
Debt	3,651	14,500	14,500
Capital Outlay	1,229,080	185,000	246,500
<b>TOTAL INTERNAL SERVICES</b>	<b>3,660,939</b>	<b>4,187,105</b>	<b>4,079,752</b>

**CITYWIDE EXPENDITURES  
BY FUND AND CATEGORY**

<b>FUND</b>	<b>FY 2013-2014 Actuals</b>	<b>FY 2014-2015 Unaudited</b>	<b>FY 2015-2016 Adopted</b>
<b>ENTERPRISE FUNDS:</b>			
<b>BUSINESS FUND</b>			
Personnel	149,852	134,072	127,864
Maintenance & Operations	129,524	116,075	123,700
<b>TOTAL BUSINESS FUND</b>	<b>279,376</b>	<b>250,147</b>	<b>251,564</b>
<b>SEWER</b>			
Personnel	465,389	542,741	585,517
Maintenance & Operations	192,566	217,236	205,705
Debt	13,197	51,500	51,000
Capital Outlay	173,334	154,700	235,000
<b>TOTAL SEWER</b>	<b>844,487</b>	<b>966,177</b>	<b>1,077,222</b>
<b>WATER</b>			
Personnel	800,224	768,034	771,099
Maintenance & Operations	1,661,065	1,980,392	2,568,356
Debt	458,033	1,174,470	1,153,770
Capital Outlay	622,743	842,970	928,970
<b>TOTAL WATER</b>	<b>3,542,065</b>	<b>4,765,866</b>	<b>5,422,195</b>
<b>TOTAL ENTERPRISE FUNDS EXPENDITURES</b>	<b>4,665,928</b>	<b>5,982,191</b>	<b>6,750,981</b>
<b>CAPITAL PROJECTS FUND</b>			
Maintenance & Operations	17,889	-	-
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>17,889</b>	<b>-</b>	<b>-</b>
<b>SUCCESSOR AGENCY</b>			
Personnel	114,895	101,848	27,120
Maintenance & Operations	82,080	93,828	73,270
Debt	106,188	392,500	393,650
<b>TOTAL SUCCESSOR AGENCY</b>	<b>303,162</b>	<b>588,176</b>	<b>494,040</b>
<b>GRAND TOTAL CITYWIDE EXPENDITURES</b>	<b>19,933,922</b>	<b>22,467,900</b>	<b>22,763,942</b>

This Page Intentionally Left Blank



# General Fund Overview

---

The revenues for the City of Sierra Madre come from a wide variety of sources, many of which are restricted in their use. Revenues that are of a “general” nature, i.e. those that can be used for the general operations of the City, are maintained in the General Fund.

## *General Fund Revenues*

---

General Fund revenues are of particular interest as they fund basic City services. The City’s two major revenue sources are Property Taxes and Utility User Taxes, which make up over 80% of the General Fund Revenues.

**Property Taxes** are the City’s largest revenue source representing 58.4 percent of the total General Fund revenue. They are derived from a portion of the one-percent property tax collected by the County of Los Angeles and allocated to the various governmental entities within the county. The City of Sierra Madre General Fund receives approximately \$21.91 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is one percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed two percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to purchase bonds to reduce the state budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax. The “property tax in-lieu of motor vehicle license fee” has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue is projected to increase approximately 3.9 percent from last year’s estimated actual, which is attributed to an increase in current secured and unsecured tax projections. These projections were prepared with assistance from our property tax consultants who monitor all of the City’s assessed valuations.

**Utility User Taxes (UUT)** are the City’s second largest revenue source representing 22.3 percent of the total General Fund revenue down from 26.6% in FY 2015. 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 to broaden the communications to allow for modernization of telephony technologies. The maximum UUT tax rate was increased to 12% with a sunset clause reducing the rate to 10% on July 1, 2014, 8% on July 1, 2015, and a final reduction to the original 6% UUT rate on July 1, 2016.

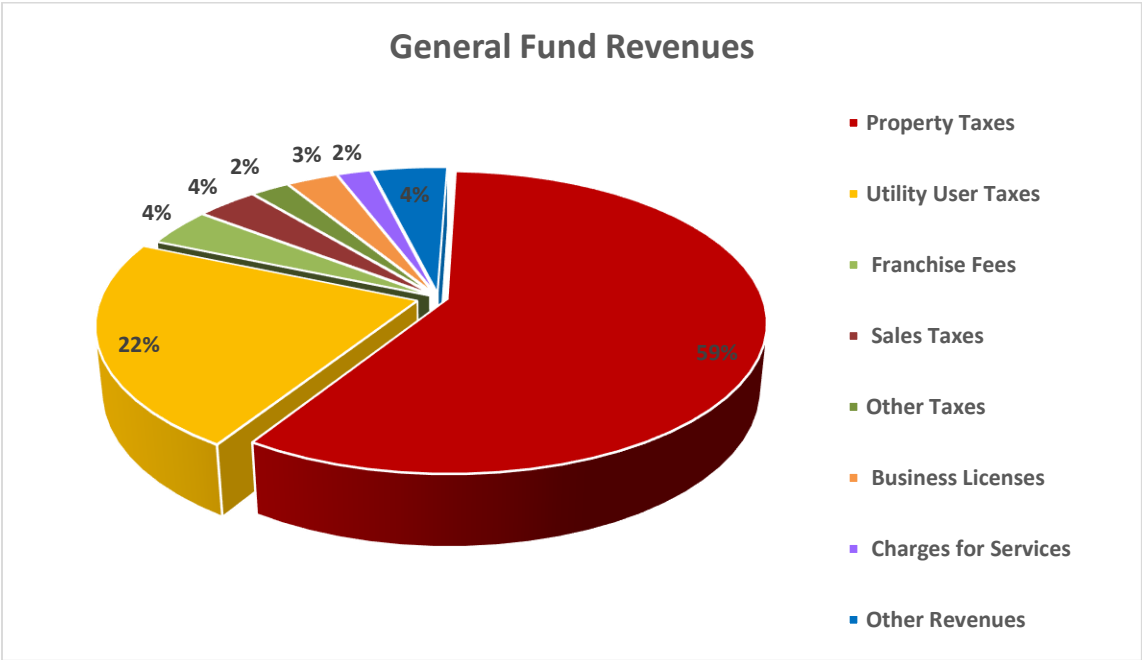
The original City ordinance increased the rate from 6% to 8% starting July 1, 2008 and increased the rate again from 8% to 10% on July 1, 2009. Although the City’s legal maximum taxable rate was 12% for FY 2010 through FY 2014, the City Council directed that the tax collection rate be set at 10%. The increased UUT revenues were linked to

# GENERAL FUND OVERVIEW

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 and has resulted in making this funding source an important resource to meet the City's needs.

On July 1, 2015 the City's maximum taxable rate decreased to 8% due to the sunset clause in the 2008 UUT ordinance. Without an extension to the 2008 UUT ordinance, the UUT collection rate will further decrease by 2% 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 11% or \$1 million of the City's General Fund total revenues by FY 2016. As expenditures increases are growing faster than revenues by nearly 2% annually, the loss of the 2% in UUT tax rate has resulted additional budget reductions and the City using carryover surplus from FY 2015 in order to balance the FY 2016 Budget. The City Council has established various committees to look at revenue and cost cutting options looking ahead at balancing the FY 2017 Budget.

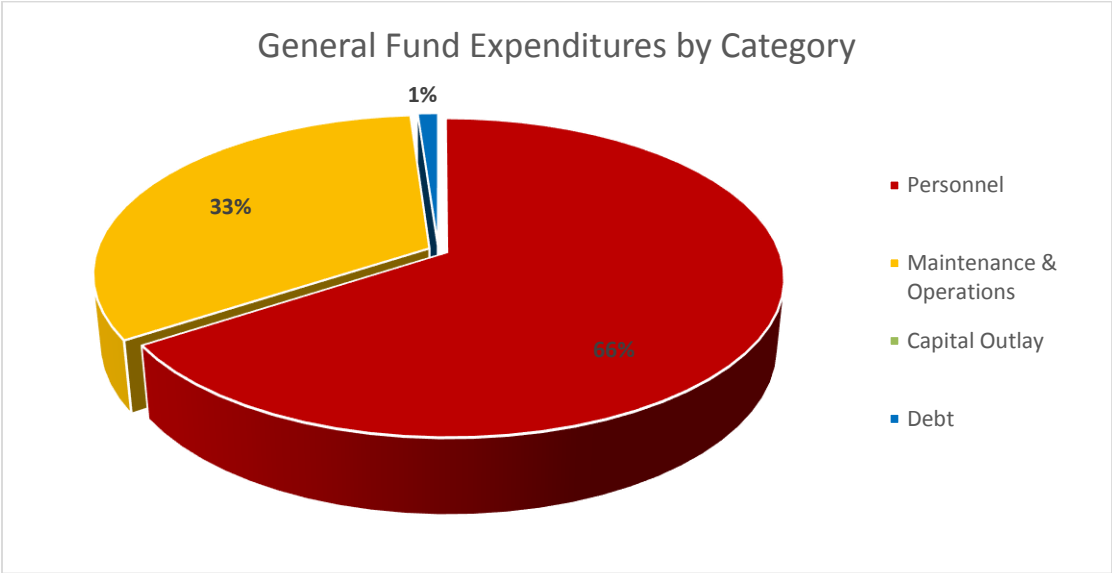
**Other Revenues** – are revenues, such as, Franchise Fees, Sales Taxes, Business Licenses, Fines & Forfeitures, Charges for Services make up the remainder 19.1 percent of the General Fund Revenues.



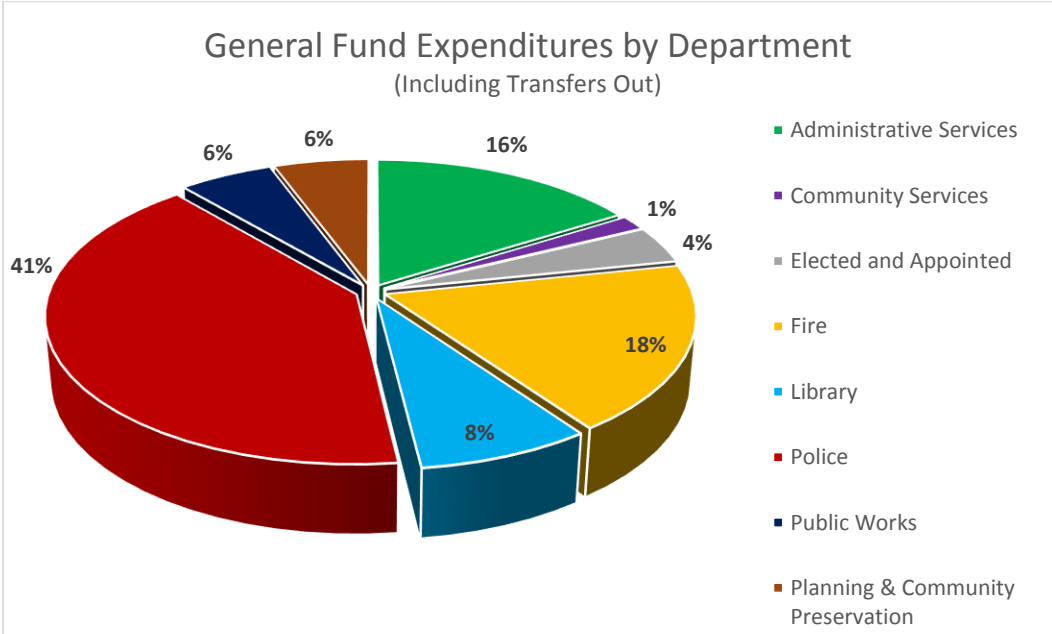
# GENERAL FUND OVERVIEW

## General Fund Expenditures

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). Personnel costs make up 66% of the City’s General Fund with most of the remaining costs consisting of Maintenance and Operations Expenditures.



Over half of the General Fund resources are used to provide public safety, with Police making up 41% and Fire 18% of the General Fund.



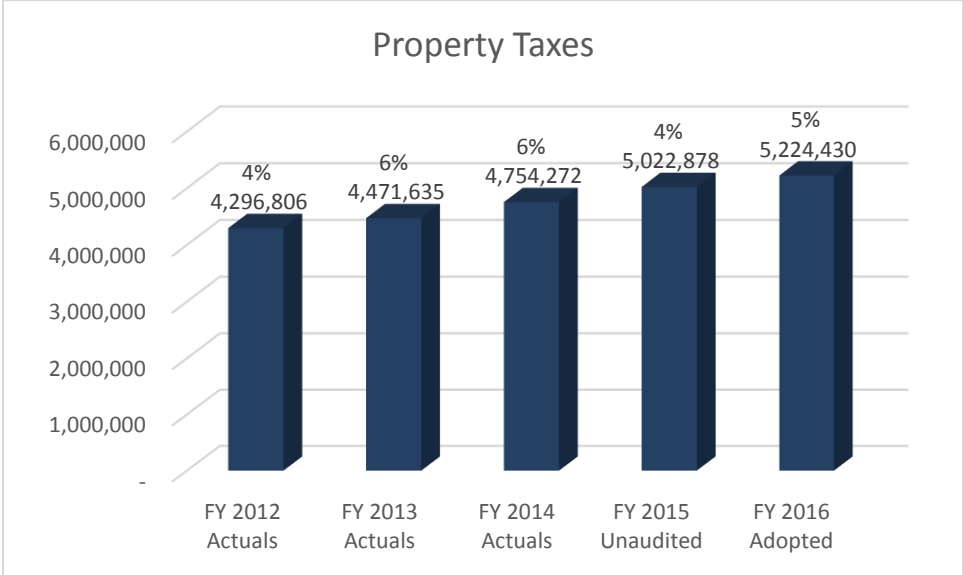
## GENERAL FUND OVERVIEW

The General Fund projected Sources and Uses reflects a net change of a negative \$529,000. The budget plan will use the FY 2014-2015 estimated surplus of \$524,000 and \$5,000 in reserves to address the shortfall.

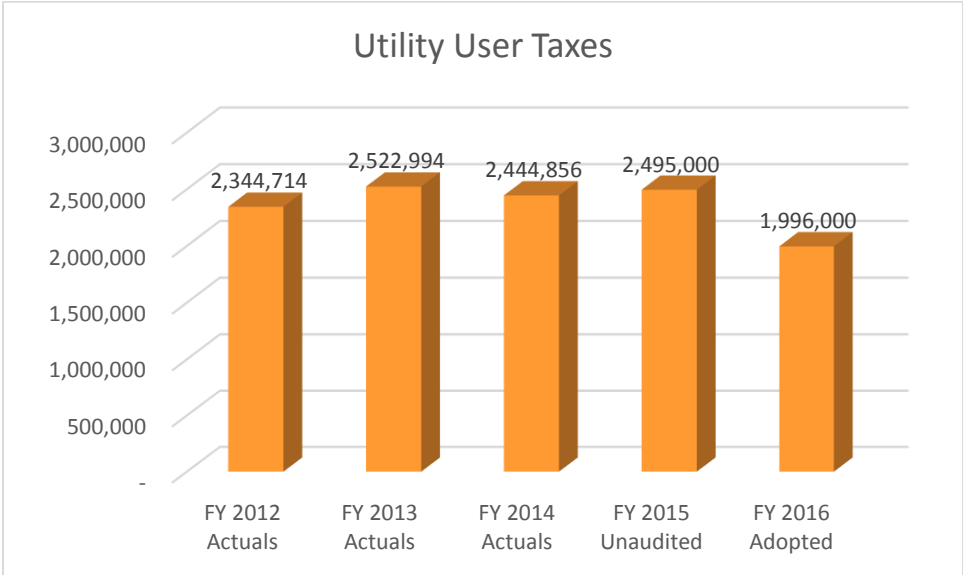
GENERAL FUND	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>REVENUES</b>			
Property Taxes	4,754,272	5,022,878	5,224,430
AB1X 26 - RDA Residual	439,641	200,000	200,000
Utility User Taxes	2,444,856	2,495,000	1,996,000
Franchise Fees	445,497	350,840	355,928
Sales Taxes	274,998	268,000	318,958
Business Licenses	255,164	260,000	267,595
Charges for Services	239,172	187,133	173,669
Fines and Forfeitures	240,188	237,251	233,600
Licenses and Permits	156,884	136,027	136,617
Revenue from Other Agencies	4,501	6,350	4,912
Interest	48	10,000	10,000
Other Revenues	14,823	204,754	11,045
<b>TOTAL REVENUES</b>	<b>9,270,045</b>	<b>9,378,233</b>	<b>8,932,754</b>
<b>EXPENDITURES</b>			
Administrative Services	1,381,492	<b>1,353,798</b>	1,542,546
Community Services	221,410	201,901	142,343
Elected and Appointed	367,409	330,411	386,710
Fire	881,797	1,045,662	1,048,767
Library	734,594	781,363	757,632
Police	3,664,001	3,865,459	3,887,798
Public Works	494,744	476,424	520,420
<b>TOTAL EXPENDITURES</b>	<b>7,745,446</b>	<b>8,055,018</b>	<b>8,286,216</b>
<b>TRANSFERS IN</b>	118,297	100,000	100,000
<b>TRANSFERS OUT</b>	(1,146,643)	(898,972)	(1,276,065)
<b>NET TRANSFERS</b>	<b>(1,028,345)</b>	<b>(798,972)</b>	<b>(1,176,065)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>496,253</b>	<b>524,243</b>	<b>(529,527)</b>



General Fund Trends



Property Taxes have increased steadily from year to year on average these revenues have increased by 4% to 6% every year. The inflation rate has contributed to this increase plus increase in sale values of homes sold, and the reversal of the proposition 8 reductions.



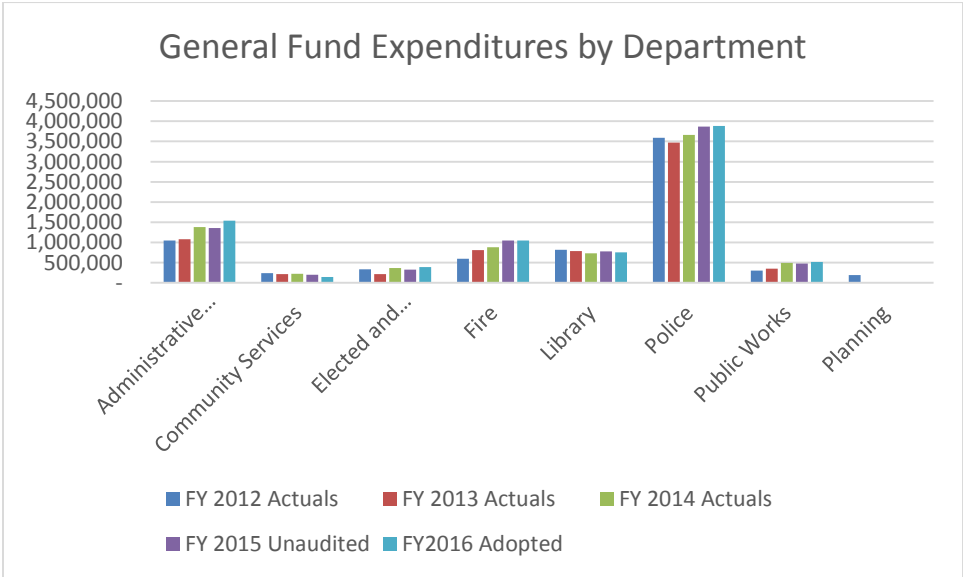
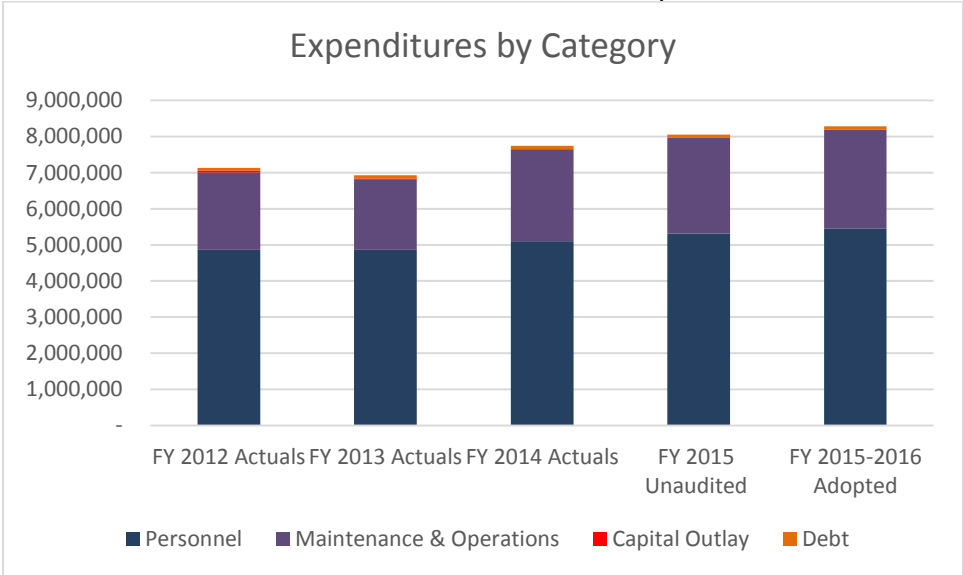
Although the Utility User Tax rate did not change between FY 2012 and FY 2015, the revenues from this source have fluctuated. This is mainly due to the fluctuation on the base of the tax. Utility rates have fluctuated overtime and conservation of electricity and water have impacted the revenues. For FY 2016, there is a projected decrease of UUT revenues of 20%, this is due to the decrease of the Tax Rate by 2%, as well as reduced usage due to conservation or industry and technology changes, such as, switching from

# GENERAL FUND OVERVIEW

cable to satellite services, eliminating “land lines”, switching to less expensive cell carriers, and going to solar electricity.

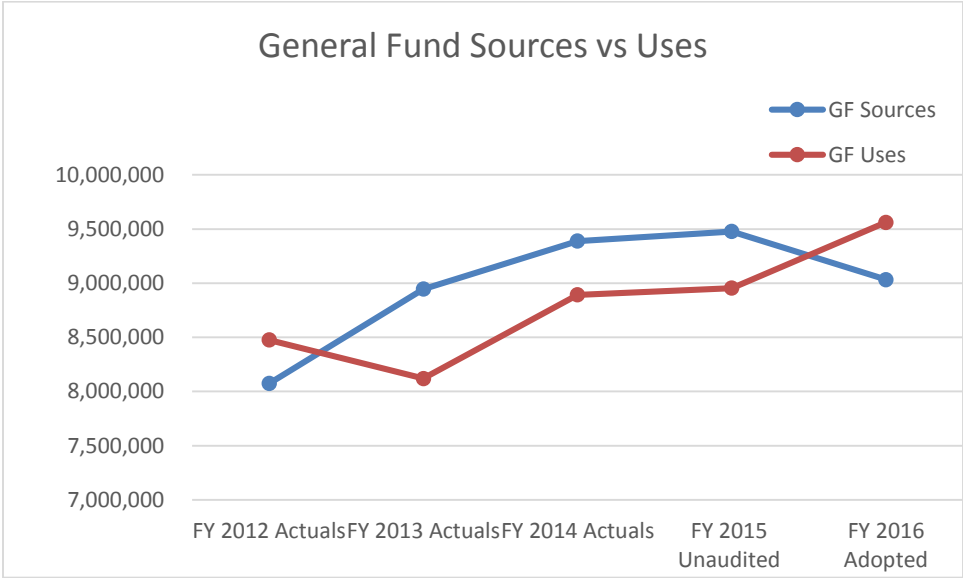
## General Fund Trends (Cont.)

The City has continually worked on containing costs across the board. The increase in personnel expenditures are mainly due to rising costs of worker’s compensation insurance and pension rates. However, some of the fluctuations are attributed to salary savings from vacant positions. Increases in maintenance and operations are due to rising costs of doing business. In FY 2014-2015 the City began funding the retrospective liability insurance payments which has also contributed to the increase in expenditures.



# GENERAL FUND OVERVIEW

As can be viewed at a glance in the chart below, the General Fund Revenues have increased in the past, while expenditures have increased at a faster rate. With the reduction in the Utility User Tax and rising costs of operations, maintaining status quo service delivery results in a structural shortfall.



This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Department Budgets**

This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



# **Administrative Services Department**

This Page Intentionally Left Blank





## ADMINISTRATIVE SERVICES DEPARTMENT

### 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 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.

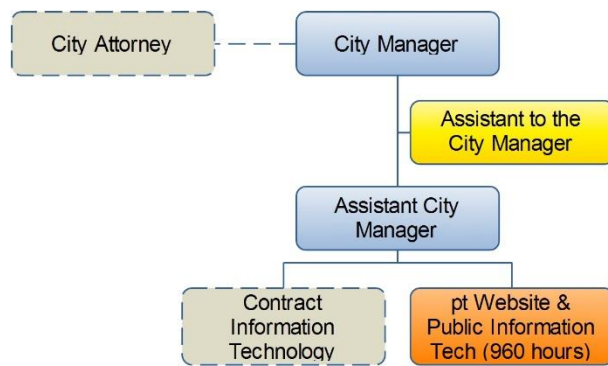
The City Manager implements City Council policy and directives, ensures the continued provision of municipal services in an efficient and effective manner, and plans for the long-term needs of the City. Ultimately the City Manager is responsible for the delivery of a timely budget to the City Council,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

The City Manager's Office consist of three full-time employees, one part-time employee, and one part-time contracted service provider for Information Technology.

#### Organizational Chart



# ADMINISTRATIVE SERVICES DEPARTMENT

## Administrative Services Overview

Administrative Services is responsible for the day-to-day business affairs and administration of the City. The division consists of four full time staff and three part-time staff. Administrative Services executes the following tasks:

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

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

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

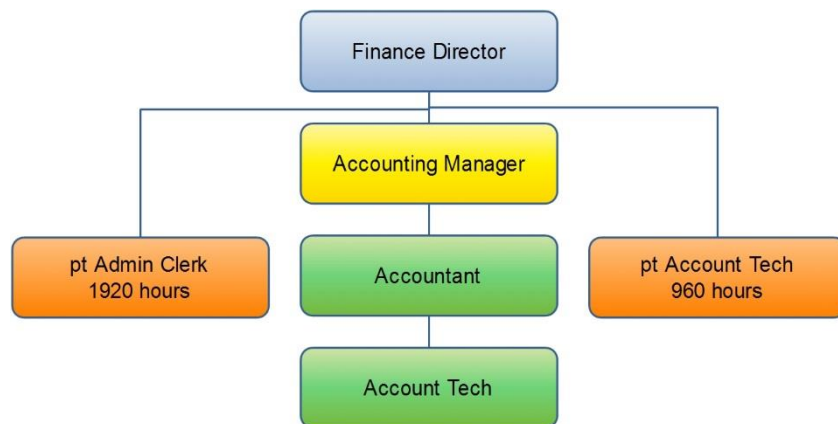
**Debt Service Administration:** Coordinating the issuance of debt instruments; ensuring compliance with lender and regulatory restrictions; processing repayments of debt.

**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.

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

**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.

## Organization Chart



## ADMINISTRATIVE SERVICES DEPARTMENT

---

### **ADMINISTRATIVE SERVICES (CITY MANAGER & FINANCE)**

#### **Board/Committee Liaisons**

The Department serves as liaison to the:

- Special Council Revenue Committee
- Council Water Sub-committee
- UUT Oversight Committee
- Public Safety Services Proposal Review Committee
- Library Services Proposal Review Committee

#### **Administrative Services Mission Statement**

*To facilitate open and accountable municipal operations and 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 2013-2015**

##### **City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE**

- Allocated excess reserves for deferred maintenance projects, e.g., new roof for City Hall and the Public Safety building, painting City Hall, painting the Library.
- Designed a Drought Resistant Landscaping Plan for the Civic Center in partnership with the Sierra Madre Garden Club, FormLA, Sierra Madre Community Foundation, and Sierra Madre Girl Scout Troop 2991.
- Partnered with the Garden Club to fundraise for Civic Center Landscaping Project.

##### **City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY**

- Adopted a Collection Policy and signed a contract with a collection agency.
- Adopted a Stale-Dated Check Policy and procedures.
- Audits completed on time without significant findings.
- Completed 'meet and confers' with the State Department of Finance regarding the dissolution of Redevelopment.
- Hired a new Finance Director.
- Implemented an extensive community outreach program in light of the sunseting of the UUT.
- Implemented online payments for utility billing.
- Implemented three new utility billing enhancements and corresponding policies.
- Limited/capped health care benefits for employees estimated savings of \$125,000 over a five year period.
- Successfully completed outside agency audits including CDBG and state gas tax.

##### **City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF**

- Conducted successful employee appreciation events.
- Hired additional part-time staff in order to expand the open hours at City Hall.
- Instituted electronic paychecks.
- Hired new Finance Director and Planning Director

## ADMINISTRATIVE SERVICES DEPARTMENT

---

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

- Created a new branding logo.
- Designing a new City website.
- Joined the San Gabriel Valley Economic Partnership.
- Tied for first place for website/social media transparency in LA County.
- Updated the Publicity Policy to allow non-profits to post on City social media in electronic mailings.

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

- Conducted community outreach sessions related to conservation and water
- Implemented a transparent Prop 218 process for the water rate increase

### **Objectives from FY 2013-2015 not completed/continued to FY 2015-2016**

- Continued education on water conservation.
- Continued evaluation on the impacts of the sunseting of the UUT.
- Creating Accounting Procedure and Policy Manuals.
- Delay in completion of internal control evaluations and professional development.
- Implementation of the new City website.
- Information Technology Audit and Master Plan.
- Online business license renewals and utility billing enhancements.
- Replacement of the City's telephone and voice mail system.

### **Department Goals FY 2015-2016**

#### ***City Council Goal – ACHIEVE WATER SUPPLY STABILITY AND INDEPENDENCE***

- Evaluate compliance effectiveness associated with assessing penalties to water customers exceeding their water conservation targets.
- Continue open communications with our residents for the need to conserve water.
- Evaluate the implementation of updated water conservation targets based on water budgets methodology.

#### ***City Council Goal – ACHIEVE FINANCIAL STABILITY AND SUSTAINABILITY***

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

## ADMINISTRATIVE SERVICES DEPARTMENT

**City Council Goal – FINALIZE AND IMPLEMENT THE GENERAL PLAN UPDATE**

- Present the General Plan update document with EIR and response to comments to the City Council for consideration.
- Seek City Council direction in prioritizing implementation measures within the General Plan Implementation Program timelines.
- Share with appropriate City Commissions and the public General Plan Update Implementation Program priorities.

**City Council Goal – PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES**

- Encourage increased and innovative uses of technology to become more efficient and effective.
- Explore contracting Library and Police services.
- Explore revenue enhancement measures.
- Release a City of Sierra Madre mobile application.

**Performance Measures FY 2015-2016**

Performance Measures	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Utility Bills Processed	22,831	22,804	22,824
Cash Register Transactions	22,482	22,455	22,468
Checks Issued	2,459	2,475	2,370

**Operational Highlights FY 2015-2016**

- City website management transferred to the City Manager’s Office from the Library Services Department.
- Created a full-time Accountant position in lieu of a part-time Accountant and full-time Accounting Technician, to result in stabilization in Accountant function.
- Extensive time will be dedicated to water conservation and on exploring long-term sustainable strategies in light of the sunseting of the UUT.
- Extensive time will be dedicated to implementation of the 2015 General Plan.
- First full-fiscal year with an Assistant City Manager and new Finance Director.

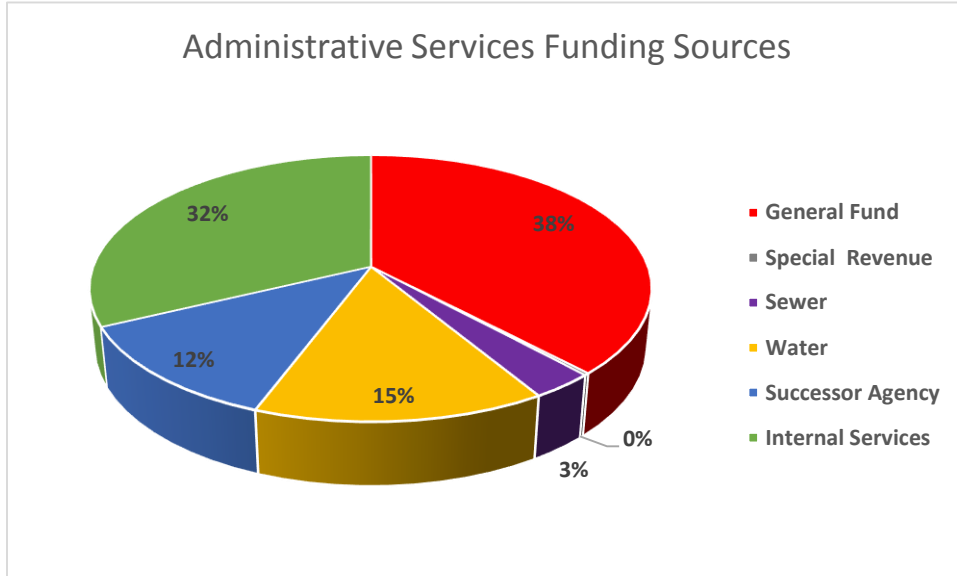
EXPENDITURE CATEGORY	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>ADMINISTRATIVE SERVICES</b>			
Personnel	1,019,601	936,128	1,154,638
Maintenance & Operations	1,737,073	1,943,438	1,963,414
Capital Outlay	48,403		72,000
Debt	581,069	900,000	879,950
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>3,386,145</b>	<b>3,779,566</b>	<b>4,070,002</b>

## ADMINISTRATIVE SERVICES DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
Personnel	200,069	137,360	300,389
Maintenance & Operations	1,181,423	1,213,438	1,242,157
<b>TOTAL GENERAL FUND</b>	<b>1,381,492</b>	<b>1,350,798</b>	<b>1,542,546</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Maintenance & Operations	9,308	9,492	9,777
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>9,308</b>	<b>9,492</b>	<b>9,777</b>
<b>SEWER FUND</b>			
Personnel	75,203	73,730	78,641
Debt	13,197	51,500	51,000
<b>TOTAL SEWER FUND</b>	<b>88,400</b>	<b>125,230</b>	<b>129,641</b>
<b>WATER FUND</b>			
Personnel	130,545	121,152	140,679
Maintenance & Operations	39,261	21,750	25,000
Debt	458,033	441,500	420,800
<b>TOTAL WATER FUND</b>	<b>627,838</b>	<b>584,402</b>	<b>586,479</b>
<b>SUCCESSOR AGENCY</b>			
Personnel	55,861	49,899	27,120
Maintenance & Operations	82,080	93,828	73,270
Debt	106,188	392,500	393,650
<b>TOTAL SUCCESSOR AGENCY</b>	<b>244,129</b>	<b>536,227</b>	<b>494,040</b>
<b>INTERNAL SERVICES FUND</b>			
Personnel	557,923	553,987	607,809
Maintenance & Operations	425,001	604,930	613,210
Capital Outlay	48,403		72,000
Debt	3,651	14,500	14,500
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>1,034,979</b>	<b>1,173,417</b>	<b>1,307,519</b>
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>3,386,145</b>	<b>3,779,566</b>	<b>4,070,002</b>

# ADMINISTRATIVE SERVICES DEPARTMENT

---



This Page Intentionally Left Blank



# **City of Sierra Madre, California**

*Village of the Foothills*



## **Community Services Department**

This Page Intentionally Left Blank



### **Department Overview**

The Community Services Department operating budget focuses resources on core programs and services to meet the City's goals outlined in the General Plan, department master plans, and the Council's Strategic Plan. The department consists of two (2) full-time employees and 1.46 full-time equivalent (FTE) part-time employees. 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:

**Aquatic Services:** The Department 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.

**Arts:** The Department organizes the monthly City Hall Art Shows and provides oversight for the Art in Public Places funds.

**Commissions and Committees:** The Department oversees the Community Services Commission and Senior Community Services Commission. The Department also relies on the support of a number of volunteer committees for each of the City's major programs and events.

**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.

**Enrichment Classes:** The Department leases the Community Recreation Center to the Pasadena YMCA which offers a variety of fitness classes and enrichment classes for all ages. The Department also offers a few contract classes at various locations in the City's parks and Hart Park House.

**Parks:** The Community Services Department oversees the following parks: Kersting Court, Sierra Vista Park, Memorial Park, Mt. Wilson Trail Park, Bailey Canyon Wilderness Park and the Milton and Harriet Goldberg Recreation Area.

**Programs:** The Department hosts community programs such as: Compost Giveaway, Concerts in the Park, Summer Fun in the Park and Family Movie Fridays.

**Reservations:** The Department 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.

**Senior Services:** The Department 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,

## COMMUNITY SERVICES DEPARTMENT

---

health screenings, and legal services. A monthly excursion is organized to various locations throughout the Southern California region.

**Special Events:** The Department hosts large City events throughout the year including; Huck Finn Fishing Derby and Campout, Older American Reception, Mount Wilson Trail Race, Community Yard Sale, Fourth of July Festivities and Halloween Happenings.

**Wistaria Vine Community Newsletter & Brochure:** The Department releases the Wistaria Vine Community Newsletter & Brochure three times a year which provides community information from various City Departments and updates residents on the latest City happenings.

**Youth Services:** The Department leases the Community Recreation Center to the Pasadena YMCA to which provide an afterschool daycare program and a Teen Leadership Club. Both programs run out of the Community Recreation Center in Sierra Vista Park and year-round.

**Youth Sports Organizations:** The Department 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.

### Organizational Chart



**Board/Committee Liaisons**

The Department serves as liaison to the:

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

**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 2013-2015**

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

- Completed the 2014 Senior Master Plan Scorecard.
- Created an addendum to the YMCA Lease Agreement at the Community Recreation Center to expand enrichment and fitness based programming at the facility in 2015.
- Expanded daily programming at the Hart Park House Senior Center to include enrichment based services such as memory enhancement, case management, technology education, dance classes and monthly special activities.
- Expanded the Compost Giveaway event with annual dates in spring and fall.
- Extended the transportation contract with First Transit and modified service hours of the Gateway Coach fixed route and Dial-A-Ride programs to better serve the community.
- Partnered with the Downtown Repertory Theater to provide Shakespeare in the Park for the 2015 summer season.
- Secured a title sponsors to cover the Fourth of July parade entry costs, allowing the elimination of registration costs for parade entries.

**City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE**

- Guided the approval process for the Hart Park House storage room project. Reviewed by the Senior Commission, Community Services Commission, Planning Commission and City Council.
- Installed new park signage at Memorial Park and for the Hart Park House Senior Center.
- Partnered with Athens Services and identified locations for dog waste stations at all City parks.
- Worked with a local scout to refurbish the wood picnic benches at Sierra Vista Park and Memorial Park for an Eagle Scout project.

## COMMUNITY SERVICES DEPARTMENT

---

### ***City Council Goal – MAKE SIERRA MADRE AN ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER***

- Partnered with the Rotary Club of Sierra Madre and introduced the first World Water Day event which focused on conservation and education on water resources in 2015.

### ***City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY***

- Increased sponsorship levels for the Concert in the Park series, increasing the number of concerts for the summer season.
- Oversaw the administering of the Art in Public Places funds to support a local organization's art festival over a four-year period.
- Renewed aquatics lease for the Aquatics Center with Waterworks Aquatics in 2014 and increased the monthly lease payments to the City by \$1,000 per month.
- Updated the Fee Waiver Policy.

### **Objectives from FY 2013-2015 not completed / continued to FY 2015-2016**

- Complete the new update of the Senior Master Plan
- Completion of the Hart Park House Storage Room Project
- Completion of the Sierra Madre Aquatic Center pool re-plaster

### **Department Goals FY 2015-2016**

### ***City Council Goal – FINALIZE AND IMPLEMENT THE GENERAL PLAN UPDATE***

- Begin the update of the Youth Master Plan.
- Complete the update of the Senior Master Plan.

### ***City Council Goal – PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES***

- Complete Hart Park House Storage Room project by December 2015.
- Complete the Sierra Vista Park Open Space Project.
- Identify permanent, public art direction for utilizing the Art in Public Places funds.
- Maintain Department service levels with current staffing structure with the support of Commission and Committees.
- Re-plaster main pool and wading pool at the Sierra Madre Aquatic Center by October 2015.

### ***City Council Goal – ACHIEVE FINANCIAL STABILITY AND SUSTAINABILITY***

- Continue to seek sponsorships for City special events to provide these services with no financial assistance from the General Fund.
- Enter into a lease agreement with the YMCA for the Community Recreation Center to expand services to the community.

**COMMUNITY SERVICES DEPARTMENT**

**Performance Measures FY 2015-2016**

<b>Events/Programs</b>	<b>FY 2014-2015</b>	<b>Description</b>
Wellness in the Park	50	Participants
Halloween Happenings	113	Costume Contest
Huck Finn Fishing Derby	236	Participants
Huck Finn Campout	63	Campsites
Mount Wilson Trail Race	350	Registered Runners
Older American Reception	80	Participants
Community Yard Sale	28	Registered Spaces
Family Friday Movies	1,050	Participants
Concerts in the Park	4,600	Participants
Summer Fun in the Park	320	Participants
Fourth of July Parade	79	Parade Entries
Classes	804	Participants
Senior Lunch Program	3,709	Meals Served
Huck Finn Committee	8	Volunteers
Mount Wilson Trail Race Committee	23	Volunteers
Fourth of July Committee	24	Volunteers
Fixed Route Transportation	2,130	Users
Dial A Ride	1,934	Users

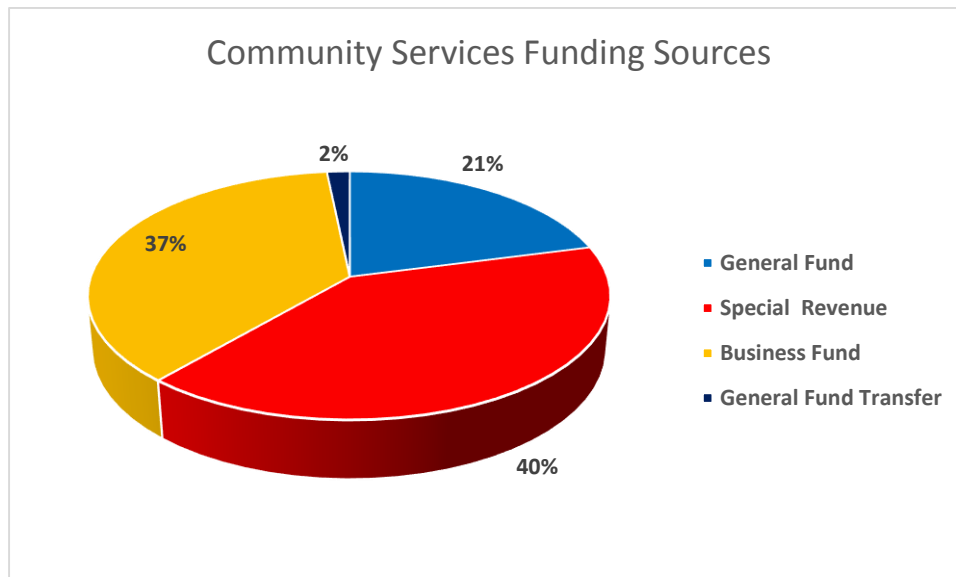
**Operational Highlights FY 2015-2016**

- Continued monitoring 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
- Enter into a new lease with the Pasadena YMCA for expanded community programming at the Community Recreation Center.
- Maintain 2014 department staff reorganization: two (2) full-time positions and three (3) year round part-time positions.
- Maintain 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 assist the decrease in staffing levels.
- Transfer responsibility for Transportation Services to the Public Works Department.

<b>EXPENDITURE CATEGORY</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>
	<b>Actuals</b>	<b>Unaudited</b>	<b>Adopted</b>
<b>COMMUNITY SERVICES</b>			
<b>Personnel</b>	<b>315,787</b>	<b>292,163</b>	<b>257,147</b>
<b>Maintenance &amp; Operations</b>	<b>335,972</b>	<b>325,254</b>	<b>321,150</b>
<b>Capital Outlay</b>	-		<b>90,000</b>
<b>TOTAL COMMUNITY SERVICES DEPARTMENT</b>	<b>651,759</b>	<b>617,417</b>	<b>668,297</b>

## COMMUNITY SERVICES DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
Personnel	209,559	186,731	129,283
Maintenance & Operations	11,851	15,170	13,060
<b>TOTAL GENERAL FUND</b>	<b>221,410</b>	<b>201,901</b>	<b>142,343</b>
<b>PROP A FUND</b>			
Maintenance & Operations	145,639	158,979	161,367
<b>TOTAL PROP A FUND</b>	<b>145,639</b>	<b>158,979</b>	<b>161,367</b>
<b>SENIOR DONATION FUND</b>			
Capital Outlay	-	-	60,000
Maintenance & Operations	21,243	15,280	14,380
<b>TOTAL SENIOR DONATION FUND</b>	<b>21,243</b>	<b>15,280</b>	<b>74,380</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Capital Outlay	-		30,000
Maintenance & Operations	27,716	19,750	8,643
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>27,716</b>	<b>19,750</b>	<b>38,643</b>
<b>BUSINESS FUND</b>			
Personnel	106,228	105,432	127,864
Maintenance & Operations	129,524	116,075	123,700
<b>TOTAL BUSINESS FUND</b>	<b>235,752</b>	<b>221,507</b>	<b>251,564</b>
<b>TOTAL COMMUNITY SERVICES DEPARTMENT</b>	<b>651,759</b>	<b>617,417</b>	<b>668,297</b>





# **City of Sierra Madre, California**

*Village of the Foothills*



## **Elected and Appointed Department**

This Page Intentionally Left Blank



### **Department Overview**

The Elected and Appointed Officials department is responsible 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 and Public Financing Authority.

Sierra Madre's City Council is comprised of five members elected to four-year terms with two seats eligible in 2016 and three seats eligible in 2018. 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 the primary responsibility for enacting legislation and policies, is also responsible for setting the goals and objectives for the City's strategic plan, for passing resolutions and ordinances, amending or setting zoning, and approving 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. The FY 2015-2016 budget includes the scheduled elections of two City Council seats, along with the City Clerk and City Treasurer seats eligible in April 2016.

## ELECTED AND APPOINTED DEPARTMENT

### *City Treasurer*

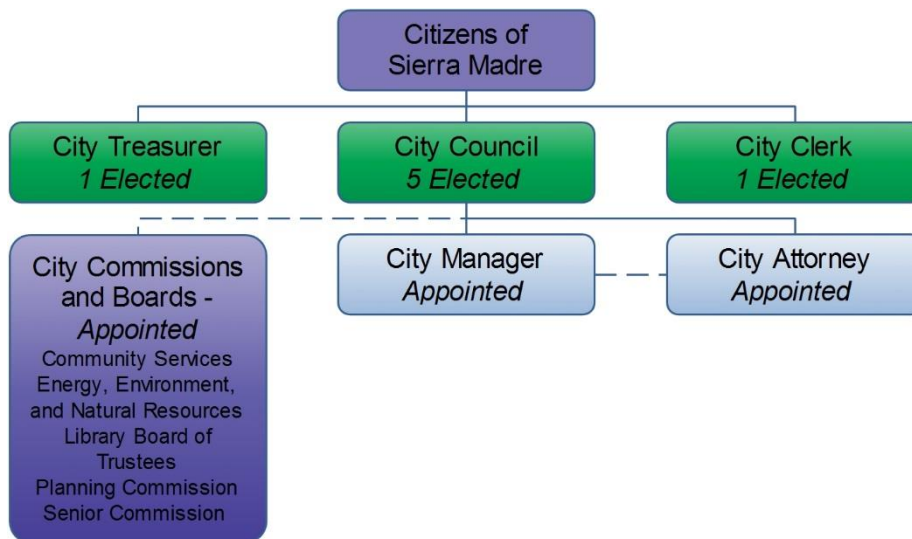
The City Treasurer is elected to a four-year term. Among the City Treasurer's responsibilities are developing an investment policy for adoption by the City Council, ensuring compliance with the investment policy as adopted, and reporting quarterly cash and investment activity to the City Council.

### **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.

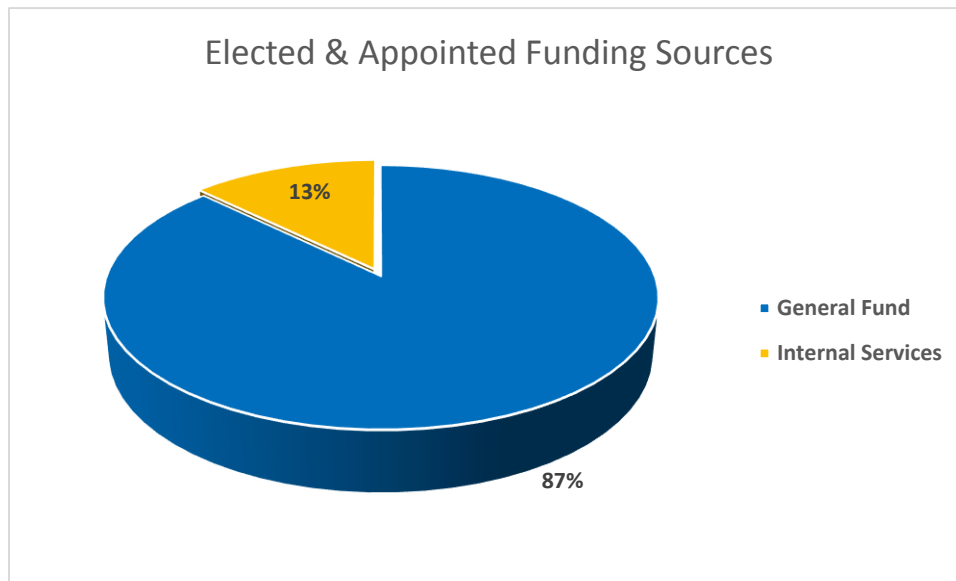
### **Organizational Chart**



EXPENDITURE CATEGORY	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>ELECTED AND APPOINTED</b>			
<b>Personnel</b>	39,549	39,241	44,510
<b>Maintenance &amp; Operations</b>	544,937	347,410	398,700
<b>TOTAL ELECTED AND APPOINTED DEPARTMENT</b>	<b>584,486</b>	<b>386,651</b>	<b>443,210</b>

## ELECTED AND APPOINTED DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
Personnel	39,549	39,241	44,510
Maintenance & Operations	327,860	291,170	342,200
<b>TOTAL GENERAL FUND</b>	<b>367,409</b>	<b>330,411</b>	<b>386,710</b>
<b>DEVELOPMENT SERVICES FUND</b>			
Maintenance & Operations	122,539	-	-
<b>TOTAL DEVELOPMENT SERVICES FUND</b>	<b>122,539</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICES FUND</b>			
Maintenance & Operations	94,539	56,240	56,500
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>94,539</b>	<b>56,240</b>	<b>56,500</b>
<b>TOTAL ELECTED AND APPOINTED DEPARTMENT</b>	<b>584,486</b>	<b>386,651</b>	<b>443,210</b>



This Page Intentionally Left Blank

# City of Sierra Madre, California

*Village of the Foothills*



# Fire Department

This Page Intentionally Left Blank



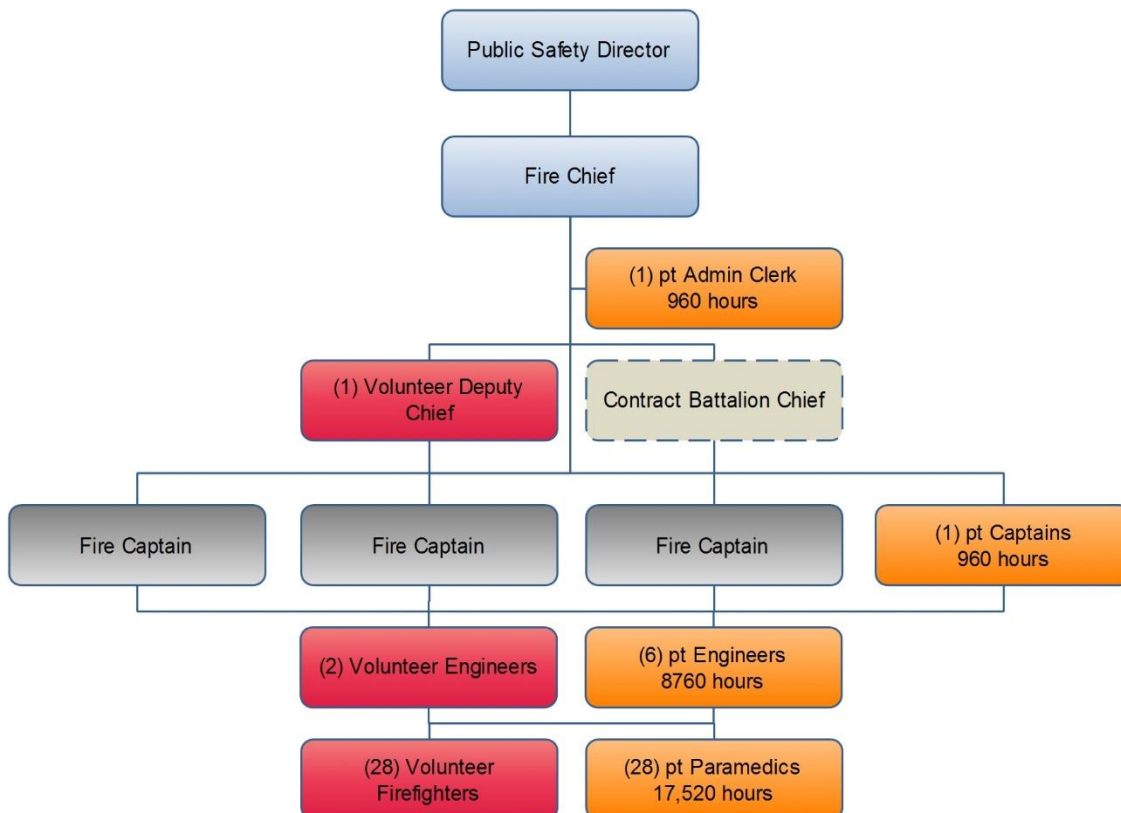


## Department Overview

The Fire Department is responsible for fire suppression, rescue, and emergency medical services (EMS). The Department consists of four (4) full-time, thirty-six (36) part-time, and thirty-one (31) volunteer personnel. Personnel are housed at the Fire Station in rotating 24-hour shifts. Each shift consists of an Engine Crew (one Captain, one Engineer, and minimum one Firefighter) and a Paramedic Crew (two Paramedics). Engine Crews are responsible for responding to all fire, EMS, and inspection dispatches. Firefighters also conduct yearly measures to ensure the safety of the community that include, but are not limited to, inspections of schools, local businesses, apartments, and brush. Paramedics provide advanced life support and emergency medical care. The Department also provides educational programs to better inform the community about fire prevention.

As well as providing service to the local community, the Fire Department houses a Water Tender and Office of Emergency Service (OES) Engine that respond to wildland fires throughout California.

## 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 2013-2015**

**City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE**

- Provided yearly EMS training for the Sierra Madre Citizen Emergency Response Team (CERT).
- Purchased a new Frazier Ambulance to replace RA 241 that was decommissioned in 2014.

**City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY**

- Acquired a grant from Los Angeles County Department of Health Services for the purchase of electronic Patient Care Reporting (ePCR) equipment.
- Began submitting monthly Lifesavers Paramedic Subscription rosters to Wittman Enterprises, LLC to help streamline the billing process.
- Entered an agreement with the cities of Monrovia and Arcadia for the service of Battalion Chief Coverage.

**City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF**

- Completed and instituted a new Fire Policy Manual that is distributed online to all members of the Department.
- Enhanced Sierra Madre Fire Training to attract and train additional volunteer firefighter recruits.
- Established a four-week training program for newly hired recruits.
- Increased number of Part-time Engineers to provide 24/7 shift coverage.
- Retained volunteer firefighters with the continued membership in the Volunteer Length of Service Award.

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

- Continued cooperation with and supported the CERT program.
- Established an Earthquake Awareness Fair to provide residents with the necessary safety information in the event of an earthquake.
- Updated preplans for the schools, churches, commercial zones, and the City's interface zone.

## FIRE SERVICES DEPARTMENT

---

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

- Acquired a grant necessary for the purchase of ePCRs; equipment that will allow for the reduction of paper waste and improved documentation of EMS Patient Care Reports, Incident Reports, and Inspection Reports.
- Completed Fire Policy Manual through an online service to reduce paper waste.
- Limited live hose training; conducted all live hose training in City Yard to ensure that all water used returned to City Yard basins.

### **Objectives from FY 2013-2015 not completed / continued to FY 2015-2017**

- Due to grant restrictions, ePCRs purchased through the grant from Los Angeles County Department of Health Services cannot be ordered before July 1<sup>st</sup>, 2015.
- The new RA 41 purchased in FY 2013-2015 will go into service in the latter half of 2015.

### **Department Goals FY 2015-2017**

#### ***City Council Goal – ACHIEVE WATER SUPPLY STABILITY AND INDEPENDENCE***

- Continue to provide high quality training to all Department personnel with minimal water waste.

#### ***City Council Goal – ACHIEVE FINANCIAL STABILITY AND SUSTAINABILITY***

- Continue to seek grant funding for the department
- Increase public knowledge of the Lifesavers Paramedic Subscription Program.

#### ***City Council Goal – FINALIZE AND IMPLEMENT THE GENERAL PLAN UPDATE***

- Review and implement the General Plan Update as it pertains to the Fire Department.

#### ***City Council Goal – PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES***

- Increase presence and visibility of Sierra Madre Fire Department in the community through public education and events at the fire station.
- Retain volunteer firefighters by continuing membership in the Volunteer Length of Service Award.
- Continue to improve response time by all duty personnel.
- Continued cooperation and support of the Sierra Madre CERT Program.
- Continue to update preplans for the schools, churches, commercial zones and the City's interface zone.

## FIRE SERVICES DEPARTMENT

### **Performance Measures FY 2013-2015**

Performance Measures	Actual FY 2013	Actual FY 2014	Projected FY 2015	Projected FY 2016
Fire Calls	20	34	30	30
Rescues/EMS Calls	595	647	650	650
Avg. Response Time – EMS	4:04	4:44	< 5 min	<5 min
Avg. Response Time – Fire	5:04	4:44	< 5 min	< 5 min
Fire Inspections	2365	1923	1900	1900
Training Hours	5089	6286	7150	7150

City	Department Budget	Calls per Year	Population	Cost per Capita	Cost per Call	% of General Fund
Alhambra	\$15,047,568	5,025	84,577	\$177.92	\$2,994.54	26%
Arcadia	\$13,676,700	4,538	57,639	\$237.28	\$3,013.82	25%
Monrovia	\$9,950,000	3,489	37,101	\$268.19	\$2,851.82	29%
Pasadena	\$42,622,000	17,368	139,731	\$305.03	\$2,454.05	19%
San Marino	\$6,100,000	952	13,327	\$457.72	\$6,407.56	21%
Sierra Madre	\$1,657,760	899	11,056	\$149.94	\$1,844.00	18%
South Pasadena	\$4,100,000	1,695	25,959	\$157.94	\$2,418.88	17%
<b>Average:</b>	<b>\$13,307,718</b>	<b>4,852</b>	<b>52,770</b>	<b>\$250.57</b>	<b>\$3,140.67</b>	<b>22%</b>

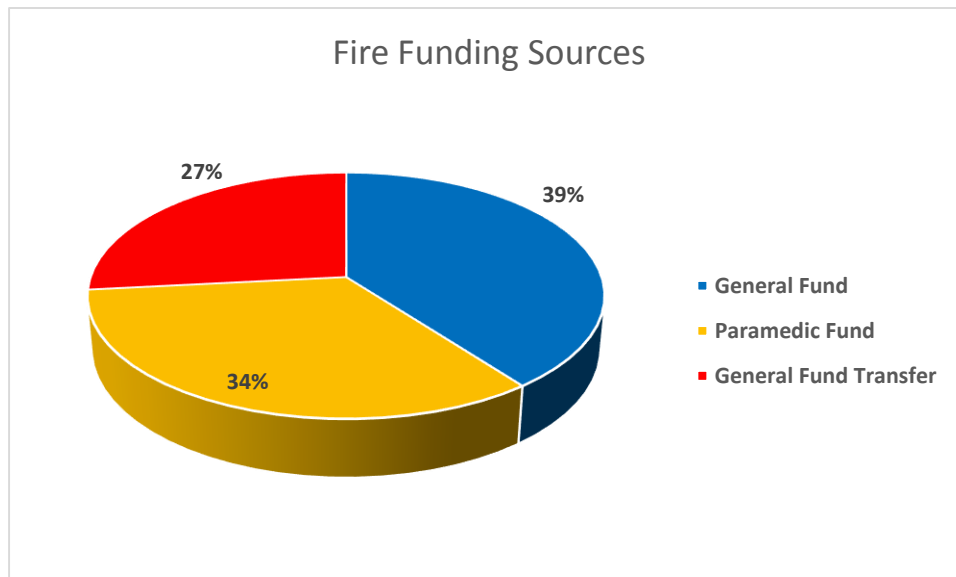
### **Operational Highlights FY 2015-2016**

- A decline in volunteers has resulted in the need to increase part-time staffing costs.
- As of 2015, the Department roster has expanded to include a Public Safety Director
- This will be the first fiscal year with Battalion Chief Coverage contracted services to the Cities of Monrovia and Arcadia.
- Continue to offer more in-house and regional training to increase cooperation with neighboring agencies.
- Take delivery and put into service new Ambulance.

EXPENDITURE CATEGORY	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Actuals	Unaudited	Adopted
<b>FIRE</b>			
Personnel	1,050,742	1,324,171	1,330,277
Maintenance & Operations	478,881	432,445	516,670
Capital Outlay	14,757		
Debt	91,042	91,042	93,773
<b>TOTAL FIRE DEPARTMENT</b>	<b>1,635,422</b>	<b>1,847,658</b>	<b>1,940,720</b>

## FIRE SERVICES DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
Personnel	556,894	746,538	746,333
Maintenance & Operations	219,104	208,082	208,661
Capital Outlay	14,757		
Debt	91,042	91,042	93,773
<b>TOTAL GENERAL FUND</b>	<b>881,797</b>	<b>1,045,662</b>	<b>1,048,767</b>
<b>PARAMEDIC FUND</b>			
Personnel	467,835	552,693	583,944
Maintenance & Operations	215,925	224,363	308,009
<b>TOTAL PARAMEDIC FUND</b>	<b>683,759</b>	<b>777,056</b>	<b>891,953</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Maintenance & Operations	43,852	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>43,852</b>	<b>-</b>	<b>-</b>
<b>BUSINESS FUND</b>			
Personnel	26,013	24,940	-
<b>TOTAL BUSINESS FUND</b>	<b>26,013</b>	<b>24,940</b>	<b>-</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>1,635,422</b>	<b>1,847,658</b>	<b>1,940,720</b>



This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Human Resources Department**

This Page Intentionally Left Blank





### **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 536 employees and volunteers.

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

### **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 2013/2015**

***City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY***

- Agreed upon a two-year Memorandum of Understanding with the Sierra Madre Classified Employees' Association.
- Implemented City-wide reorganization for a savings of \$180,000.
- Implemented financial caps on management medical benefits.
- Implemented Terms and Condition of Employment for Executive Management, Confidential-Exempt, and Part-time employees.
- Updated the Volunteer Management Policies, implemented a new online Volunteer Management system.

***City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF***

- Adjusted management salary ranges and health benefits.
- Adjusted salary matrix to comply with minimum wage laws.
- Began hosting annual employee benefit fair and health screenings.
- Began implementing the Council's Employee Retention and Recruitment Plan.
- Completed a comprehensive compensation study in-house.
- Hosted annual volunteer and employee appreciation programs throughout the year.
- Presented to the City Council with an employee compensation plan, alternate organizational structure, and a customer service and communication enhancement plan.
- Updated Mandated Reporter policy and training.
- Updated the Personnel Rules and Regulations.

**Objectives from FY 2013-2015 Not Completed / Continued to FY 2015-2016**

- Continuing to expand the City-wide Volunteer Program including developing an extensive marketing plan and interactive tools on the City's website.
- Reviewing and updating all job descriptions.
- Ensuring performance evaluations are up to date.

**Department Goals FY 2015-2016**

***City Council Goal – ACHIEVE FINANCIAL STABILITY AND SUSTAINABILITY***

- Address all findings in the 2015 Risk Management Evaluation

***City Council Goal - PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES***

- Complete the job description updates
- Continue to utilize and promote the Municipal Volunteer Program (MVP)
- Continually evaluate Citywide staff organization levels, with focus on effectiveness and efficiencies

**HUMAN RESOURCES DEPARTMENT**

**Performance Measures FY 2013-15**

<b>Performance Measures</b>	<b>Actual FY 2014</b>	<b>Projected FY 2015</b>
Full-Time Recruitments	3	8
Part-Time Recruitments	6	31
% of Turnover	7%	17%
Citywide Volunteers	370	214
Liability Claims Submitted	6	12
Workers Compensation Claims Submitted	8	12

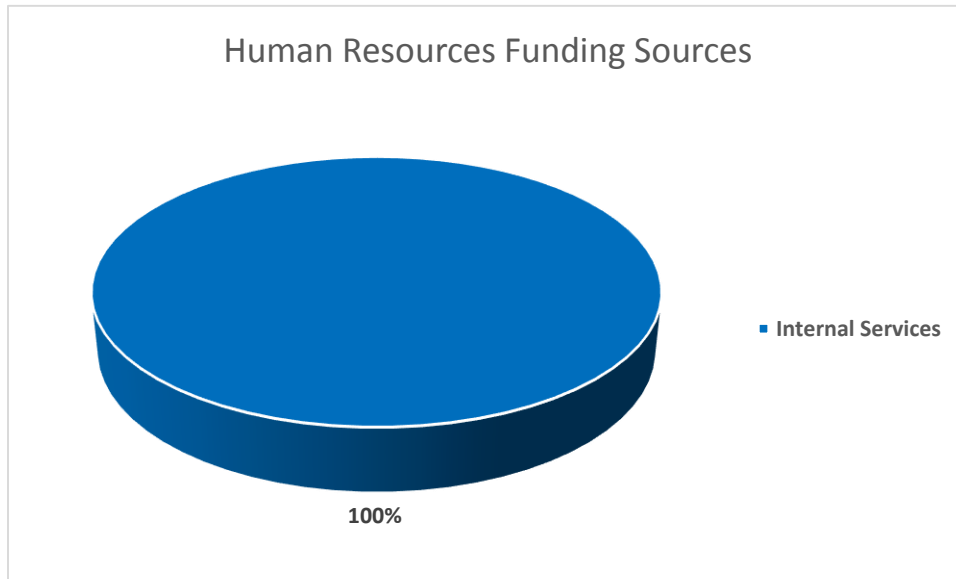
**Operational Highlights FY 2015-16**

- Continue to pay down the rolling-retro liability that resulted from the JPIA changing funding models.
- New CalPERS rates and payment plan begins July 1, 2015.
- Implementing AB 1522 Healthy Workplaces, Healthy Families Act of 2014 (Paid Sick Leave) effective July 1, 2015.
- Implementing the Affordable Care Act (ACA) – tracking part-time hours, IRS reporting for 50 or more FTE’s.

<b>EXPENDITURE CATEGORY</b>	<b>FY 2013-2014 Actuals</b>	<b>FY 2014-2015 Unaudited</b>	<b>FY 2015-2016 Adopted</b>
<b>HUMAN RESOURCES</b>			
<b>Personnel</b>	<b>404,551</b>	<b>446,889</b>	<b>449,341</b>
<b>Maintenance &amp; Operations</b>	<b>(60,548)</b>	<b>1,356,890</b>	<b>1,226,700</b>
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>344,003</b>	<b>1,803,779</b>	<b>1,676,041</b>

## HUMAN RESOURCES DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>INTERNAL SERVICES FUND</b>			
Personnel	404,551	446,889	449,341
Maintenance & Operations	(60,548)	1,356,890	1,226,700
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>344,003</b>	<b>1,803,779</b>	<b>1,676,041</b>
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>344,003</b>	<b>1,803,779</b>	<b>1,676,041</b>



# City of Sierra Madre, California

*Village of the Foothills*



## Library Services Department

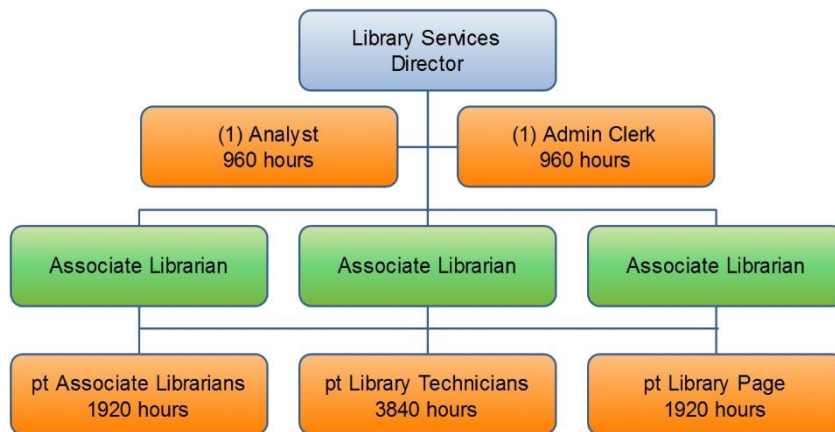
This Page Intentionally Left Blank



## Department Overview

The Library Services Department consists of four (4) full-time and ten (10) 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 support the collection and preservation of historical images and documents relating to Sierra Madre and the local mountains. Volunteer opportunities are available for residents ages 12 through adult to support the Summer Reading Program, Teen Docents, processing of materials, and digital preservation of archival materials.

## 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 2013-2015**

**City Council Goal – MAINTAIN AND IMPROVE THE CITY INFRASTRUCTURE**

- Began implementation of an updated Integrated Library System.
- Created and installed Digital Storyboards both in the Library and Richardson House to display local history photographs and artifacts.
- Created secure space in basement for local history archival storage.
- Formed Library Facilities Master Plan Committee to assess library structure and to develop Library Facility Master Plan document; Request For Proposals for a Library Facility Condition Assessment is underway.
- Provided dedicated Teen Area within existing space including shifting all Young Adult books to open reading space.
- Reconfigured staff work area to remove clutter, increase private work areas and improve work flow for processing materials.
- Re-opened Local History Room to the public; created study space and increased public access to the Local History Collection.

**City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY**

- \$21,500 in grant funding: \$10,500 LSTA grant for Teen Docent Program, \$4,000 LSTA grant for Early Literacy Training; \$7,000 Books 4 U grant from California State Library.
- \$110,000: \$55,000 each year from Friends Annual Budget Donation
- \$3,000: Sierra Madre Historical Preservation Society Funding for Teen Docents
- \$12,400 in donations from local organizations to support programs.

**City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF**

- 1.9 FTE staff reductions yet maintained existing open hours for the public
- Funded 2 staff members who were pursuing Masters of Library and Information Science – both through Sommer Scholarship funds; 1 staff member took advantage of City Tuition Reimbursement Program.
- Ongoing quarterly staff training occurs including training on online resources, generating statistical reports, customer service, collection development procedures, website programming, and new technologies in the library.

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

- Coordinated Mini-Rose Float program for children to increase awareness of the Sierra Madre Rose Float Association's annual entry into Rose Parade.
- Developed Teen Docent Program for teens to learn Local History and provided docent tours both at the Library and Richardson House, and Lizzie's Trail Inn museums.
- Held Library Open House for residents to promote services provided at library; developed marketing campaign and distributed "I Love My Library" yard signs.
- Implemented programs for all ages that promote library collections, resulting in 7% circulation increase: Baby Rhyme Time, Teen Docent volunteer program, parenting workshops, 7% increased program attendance.
- Inventoried Library Art Collection comprised of local artists; installed storage racks for securing and preserving artworks.



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

- Maintained Tyler Content Management for searching city documents online
- Oversight on City website and 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.
- Provided access to information regarding the General Plan process, the drought and related documents on the City website.

**Objectives from FY 2013-2015 not completed / continued to FY 2015-2016**

- Complete digitization of 180 volumes of City Ordinances and Resolutions.
- Complete Library Facility Condition Assessment and draft a Library Facilities Master Plan.
- Implement ability to pay library fees online.
- Launch updated Integrated Library System.
- Provide library employees with annual training plans.

**Department Goals FY 2015-2016**

***City Council Goal – ACHIEVE WATER SUPPLY STABILITY AND INDEPENDENCE***

- Work with Friends of the Sierra Madre Public Library to implement “water-wise” landscaping on west entrance to the library.

***City Council Goal – ACHIEVE FINANCIAL STABILITY AND SUSTAINABILITY***

- Evaluate fund raising opportunity by offering 60<sup>th</sup> Birthday Party Celebration for current Library Facility built in 1955.
- Reduce number of patrons sent to Collections by 20% by offering online and credit card payments enhancements.
- Seek grant funding opportunities for staff training for preserving Local History Archives and Digitization.
- Use Friends \$100,000 donation to identify and prioritize library facility improvements. This donation is in addition to the annual budget the Friends provide to the library.
- With Council appointed committee, review library contract proposal and evaluate costs for providing library services.

***City Council Goal – FINALIZE AND IMPLEMENT THE GENERAL PLAN UPDATE***

- Share with the Library Board of Trustees the Library Section of the General Plan Update Implementation Program priorities.

***City Council Goal – PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES***

- Assign to specially funded interns Local History projects such as digitizing photos for online access and updating content on digital storyboards.
- Evaluate California State Library grant program for increased broadband for libraries and connection to the CENIC infrastructure.
- Maintain current level of children’s programming services.

## LIBRARY SERVICES DEPARTMENT

- Maintain current library open hours (47 hours per week, 6 days per week).
- Maintain Teen Docent program with opportunities for teens to learn Local Sierra Madre History; offer one, 6-8 week training session with opportunities for trained docents to provide tours throughout the year at both the Library and Richardson House.
- Provide improved online access to library collections including e-Books, e-Audio books through updated Integrated Library System; increase e-material circulation by 5%.

### **Performance Measures FY 2015-2016**

Performance Measures	Actual FY 2014	Projected FY 2015	Projected FY 2016
Annual Circulation	79,676	85,777	85,777
# of Programs	297	287	287
Program Attendance	7833	8,894	8,894
Teen Volunteers	58	64	64
Adult Volunteers	29	23	23

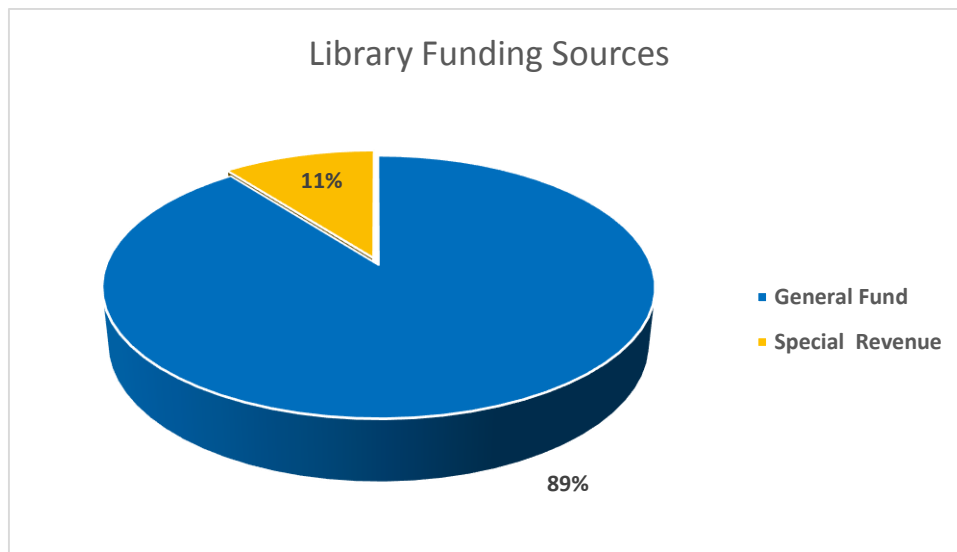
### **Operational Highlights FY 2015-2016**

- Complete implementation of upgraded Integrated Library System.
- Transition of City-wide website responsibilities to the City Manager's Office.
- Implement Library Strategic Plan 2014-2017 to align library services and goals with fiscal and staffing resources.
- Complete the Library Facilities Master Plan.
- Loss of 1,872 hours of Part time Library Technician positions due City-wide budget reductions. Library staffing reduced from 10.5 FTE's in 2013 to 8.6 FTE's in 2015, cut 1.5 FTE due to transfer of City website responsibility to Administration.

EXPENDITURE CATEGORY	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>LIBRARY SERVICES</b>			
<b>Personnel</b>	<b>711,727</b>	<b>749,613</b>	<b>651,881</b>
<b>Maintenance &amp; Operations</b>	<b>217,154</b>	<b>213,765</b>	<b>194,851</b>
<b>TOTAL LIBRARY SERVICES DEPARTMENT</b>	<b>928,881</b>	<b>963,378</b>	<b>846,732</b>

## LIBRARY SERVICES DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>GENERAL FUND</b>			
Personnel	601,156	653,598	651,881
Maintenance & Operations	133,438	127,765	105,751
<b>TOTAL GENERAL FUND</b>	<b>734,594</b>	<b>781,363</b>	<b>757,632</b>
<b>FRIENDS OF THE LIBRARY DONATIONS</b>			
Maintenance & Operations	45,904	55,000	55,000
<b>TOTAL FRIENDS OF THE LIBRARY DONATION</b>	<b>45,904</b>	<b>55,000</b>	<b>55,000</b>
<b>LIBRARY GIFT AND MEMORIAL FUND</b>			
Maintenance & Operations	7,921	31,000	34,100
<b>TOTAL LIBRARY GIFT AND MEMORIAL FUNI</b>	<b>7,921</b>	<b>31,000</b>	<b>34,100</b>
<b>GRANTS</b>			
Personnel	5,226	-	-
Maintenance & Operations	29,384	-	-
<b>TOTAL GRANTS FUND</b>	<b>34,610</b>	<b>-</b>	<b>-</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Personnel	8,645	4,840	-
Maintenance & Operations	507	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>9,152</b>	<b>4,840</b>	<b>-</b>
<b>INTERNAL SERVICE FUND</b>			
Personnel	96,700	91,175	-
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>96,700</b>	<b>91,175</b>	<b>-</b>
<b>TOTAL LIBRARY SERVICES DEPARTMENT</b>	<b>928,881</b>	<b>963,378</b>	<b>846,732</b>



This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Planning and Community Preservation Department**

This Page Intentionally Left Blank



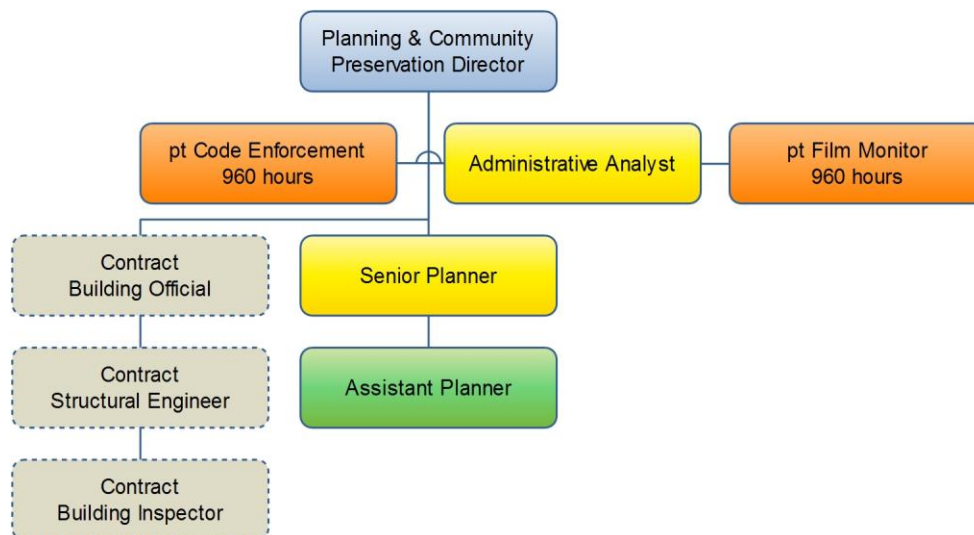
## PLANNING & COMMUNITY PRESERVATION DEPARTMENT

### Department Overview

The Planning and Community Preservation 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. Planning services includes the processing of development applications, conducting the required environmental review (CEQA), and managing 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 Planning and Community Preservation 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.

The Department staffing consists of 4.92 full time employee equivalents, which includes 4 full-time staff members and 1,920 hours (0.92) of part-time staffing. The Department utilizes the services of a contract Building Official, contract Building Inspector and contract Structural Plan Checker to review plans for compliance with adopted building codes prior to permit issuance; the Department also employs the part-time Code Enforcement officer and Film Monitor.

### Organizational Chart



## PLANNING & COMMUNITY PRESERVATION DEPARTMENT

---

### **Board/Committee Liaisons**

The Department serves as liaison to the:

- Planning Commission

### **Department 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 2013-2015**

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

- Staff presented the Draft EIR for the General Plan to the public for the 45-day comment period (to be completed by June 2015).
- Planning Commission reviewed the Draft EIR at a public hearing in May 2015 to solicit public comment.
- 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 "Water Meter" Building Moratorium.
- Adopted Demolition Moratorium and Ordinance effective as of April 2015.
- 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 effective as of June 2015.
- 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. Certificate of Occupancy permit was issued January 2015.
- Awarded a contract for the 2014-2021 Housing Element Update and achieved Housing Element compliance within the 2013 deadline period.
- Amended Second Unit Ordinance effective as of November 2013.
- Entered into exclusive negotiation agreement for 186 W. Highland Avenue to develop three affordable housing units.
- Granted Local Historic Landmark status to the Bulmer Farmhouse at 390 Olive Tree Lane.
- Reduced the Permit Fee for Block Parties from \$120 to \$49.
- Updated Planning and Development Fees.

#### **City Council Goal – MAKE SIERRA MADRE AN ENVIRONMENTALLY SUSTAINABLE COMMUNITY, ESPECIALLY REGARDING WATER**

- Adopted the Gray Water Ordinance effective as of January 2015.
- Approval of Building and Demolition Moratorium.
- Continued progress in completing the General Plan Update.



**PLANNING & COMMUNITY PRESERVATION DEPARTMENT**

---

**City Council Goal – ATTRACT, DEVELOP AND RETAIN QUALITY STAFF**

- Hired a full-time Planning and Community Preservation Director.
- Approved contract for full-time Building Inspector services.
- Hired a part-time Code Enforcement Officer.

**Objectives from FY 2013-2015 continued to FY 2015-2016**

- Finalize the revisions to the Public Facilities Fee Impact Study (development impact fees) to update methodology and fees to be charged to development.
- General Plan Update is almost complete, and policy implementation will continue to FY 2015-2016.
- Management of current Mills Act contracts, annual monitoring for compliance with contracts, and processing of any new applications.

**Department Goals FY 2015-16**

**City Council Goal – FINALIZE AND IMPLEMENT THE GENERAL PLAN UPDATE**

- Present the General Plan Update document and Final EIR to the City Council in July 2015.
- Implement General Plan Update policies as prioritized by City Council.
- Share the General Plan Implementation Program priorities with the Planning Commission and the public.
- 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.

**City Council Goal – PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES**

- Continue to achieve compliance with legal deadlines with discretionary approvals.
- Update Public Facilities Fee Impact Study (Development Impact Fees) to update methodology and fees to be charge to development.
- Reduce first plan check turn-around time from average 6-8 weeks to 4-7 weeks, within 2015-16 period.
- Update monitoring and compliance of current 18 Mills Act contracts within 2015-16 period, with the assistance of a non-paid historic preservation intern.

**Performance Measures FY 2015-16**

<b>Performance Measures</b>	<b>Actual FY2014</b>	<b>Projected FY 2015</b>	<b>Projected FY 2016</b>
Planning Commission Meetings	23	22	24
Planning Applications Processed	102	89	90
Counter Traffic	1,870	1,967	1,918
Plan Checks	136	146	141
Building Inspections	1,535	1,627	1,581

**PLANNING & COMMUNITY PRESERVATION DEPARTMENT**

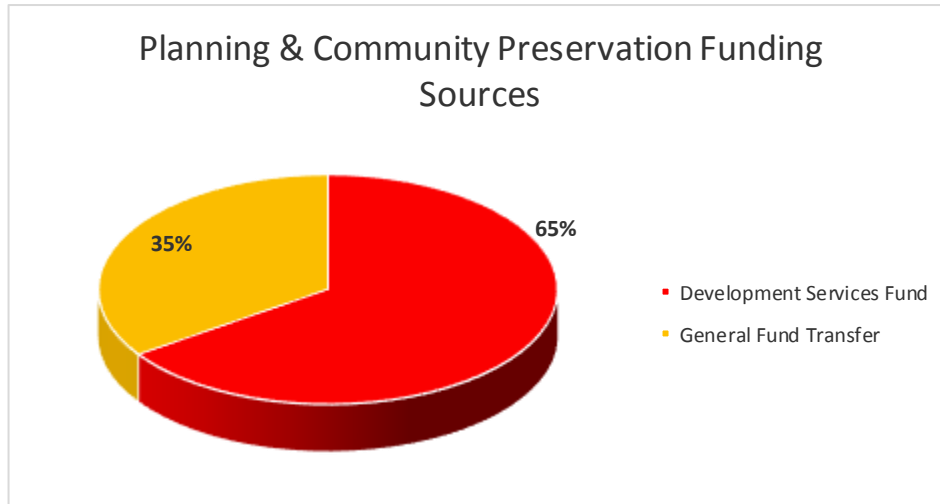
Building Permits Issued	244	788	516
Code Enforcement Cases	142	138	140

**Operational Highlights FY 2015-2016**

- The Department will be completing an updated Development Impact Fee Study.
- 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 permit fees).
- The Department will have its first full Fiscal Year overseeing Filming.
- The Department will fill the part-time vacant Code Enforcement Officer.
- The Department will begin implementation of 2015 General Plan.

<b>EXPENDITURE CATEGORY</b>	<b>FY 2013-2014 Actuals</b>	<b>FY 2014-2015 Unaudited</b>	<b>FY 2015-2016 Adopted</b>
<b>PLANNING AND COMMUNITY PRESERVATION</b>			
Personnel	491,264	485,676	553,933
Maintenance & Operations	560,805	732,873	513,508
<b>TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT</b>	<b>1,052,069</b>	<b>1,218,549</b>	<b>1,067,441</b>

<b>FUND TYPE</b>	<b>FY 2013-2014 Actuals</b>	<b>FY 2014-2015 Unaudited</b>	<b>FY 2015-2016 Adopted</b>
<b>DEVELOPMENT SERVICES FUND</b>			
Personnel	432,231	433,727	553,933
Maintenance & Operations	508,104	656,173	513,508
<b>TOTAL DEVELOPMENT SERVICES FUND</b>	<b>940,335</b>	<b>1,089,900</b>	<b>1,067,441</b>
<b>INTERNAL SERVICES FUND</b>			
Maintenance & Operations	52,701	76,700	-
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>52,701</b>	<b>76,700</b>	<b>-</b>
<b>SUCCESSOR AGENCY</b>			
Personnel	59,033	51,949	-
<b>TOTAL SUCCESSOR AGENCY</b>	<b>59,033</b>	<b>51,949</b>	<b>-</b>
<b>TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT</b>	<b>1,052,069</b>	<b>1,218,549</b>	<b>1,067,441</b>



This Page Intentionally Left Blank

# **City of Sierra Madre, California**

*Village of the Foothills*



# **Police Department**

This Page Intentionally Left Blank



**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 20 full-time employees, nine (9) part-time employees, six (6) Reserve Officers, four (4) Community Service Officers and twenty (20) 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 2013-2015**

**City Council Goal – MAINTAIN FINANCIAL STABILITY AND SUSTAINABILITY**

- Implemented the “Volunteers on Patrol” program.
- Instituted the Community Service Officer program providing addition personnel paid for by the State Cops Grant.
- Received new portable radios for police personnel under a County Wide Grant.
- 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**

- Department-wide Meeting to address Departmental concerns.
- Increased police volunteers by from 18 to 20.
- Updated our legacy radio system to a new county wide ICIS system.
- Updated our Police Records and Communications Software partially paid for by the State 9-1-1 Grant
- Utilized one-time funding to hire additional part-time officers to concentrate on Burglary Suppression.

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

- Continued with the Police Blotter, began posting it on the City’s website and on Facebook.
- Implemented Social Media into the Police Department for better information sharing with the community.
- Officers walk downtown in the Business District during their shifts.
- Participated with City staff with the Summer Fun in the Park.

**Objectives from FY 2013-15 not completed / continued to FY 2015-2016**

- Ability to staff a second Detective to reduce investigation times for Part-1 crimes.
- Consistent staff for traffic enforcement.
- Increase the bicycle patrol and foot patrol in the Downtown Business District.
- Public Safety Committee formed and will continue into the next fiscal year.



**Department Goals FY 2015 - 2016**

**City Council Goal - *ACHIEVE WATER SUPPLY STABILITY AND INDEPENDENCE***

- Assist with the enforcement of “water wasters” and report water leaks and main breaks immediately.

**City Council Goal - *ACHIEVE FINANCIAL STABILITY AND SUSTAINABILITY***

- Community Service Officers to handle routine reports to free up Police Officers for Patrol.
- Continue to provide a high level of service to the community with a reduction in part-time staffing hours.
- Volunteers to pair up with the Community Service Officers for the downtown foot patrols to help keep the beat officer in the field.

**City Council Goal - *PROVIDE HIGH QUALITY, COST-EFFECTIVE AND ACHIEVABLE PUBLIC SERVICES***

- All Police Department Personnel will continue to receive training in dealing with Mental Health Issues (Paid for by a Statewide Grant).
- Community Service Officers to help with in-field reporting to reduce the wait time to community members.
- Increase in the number of hours for the “Volunteers on Patrol”.

**Performance Measures FY 2015-2016**

- Neighborhood Watch presentations to increase from three a month to four a month.
- Volunteers on Patrol hours to increase from eight hours a week to twelve hours a week.
- Reduction in Part 1 crimes by 2 1/2%
- Reduction in Priority 1 Response times from 3:15 min to 3:00 min or under.

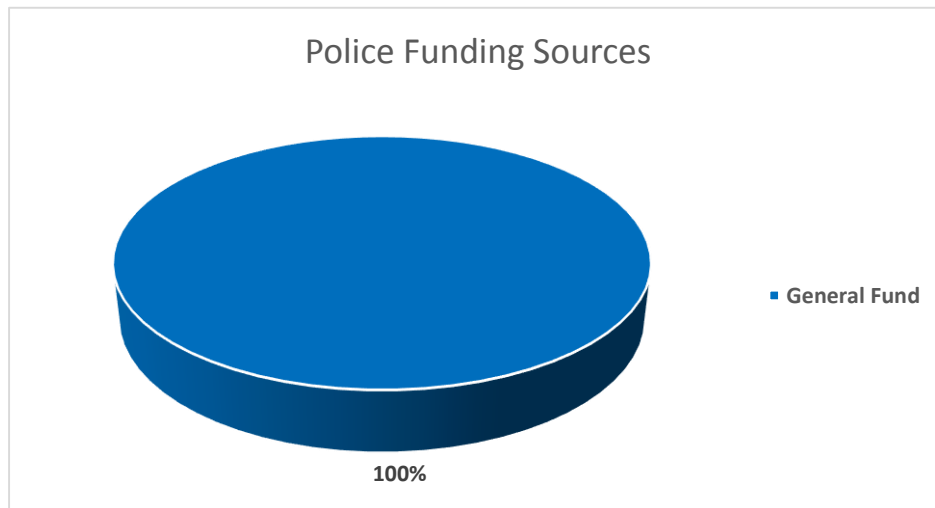
**Operational Highlights FY 2015-2016**

- 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 once the Department reaches full staff.
- Joint training with the Fire Department on Mass Casualty Incidents and Active Shooters.
- Continue to build the Department’s social media platform in order to increase Department presence, investigative resource, crime awareness, and community engagement.
- Communications Center to be redesigned and state of the art 9-1-1 equipment to be installed. (Paid for by the State 9-1-1 Grant).

**POLICE DEPARTMENT**

EXPENDITURE CATEGORY	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Actuals	Unaudited	Adopted
<b>POLICE</b>			
Personnel	3,374,629	3,374,831	3,346,559
Maintenance & Operations	422,030	710,679	541,239
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,796,659</b>	<b>4,085,510</b>	<b>3,887,798</b>

FUND TYPE	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Actuals	Unaudited	Adopted
<b>GENERAL FUND</b>			
Personnel	3,280,538	3,297,131	3,346,559
Maintenance & Operations	383,463	568,328	541,239
<b>TOTAL GENERAL FUND</b>	<b>3,664,001</b>	<b>3,865,459</b>	<b>3,887,798</b>
<b>COPS FUND</b>			
Personnel	70,751	74,000	-
Maintenance & Operations	26,458	140,000	-
<b>TOTAL COPS FUND</b>	<b>97,209</b>	<b>214,000</b>	<b>-</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Personnel	5,729	-	-
Maintenance & Operations	12,110	2,351	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>17,839</b>	<b>2,351</b>	<b>-</b>
<b>BUSINESS FUND</b>			
Personnel	17,610	3,700	-
<b>TOTAL BUSINESS FUND</b>	<b>17,610</b>	<b>3,700</b>	<b>-</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,796,660</b>	<b>4,085,510</b>	<b>3,887,798</b>



# City of Sierra Madre, California

*Village of the Foothills*



## Public Works Department

This Page Intentionally Left Blank

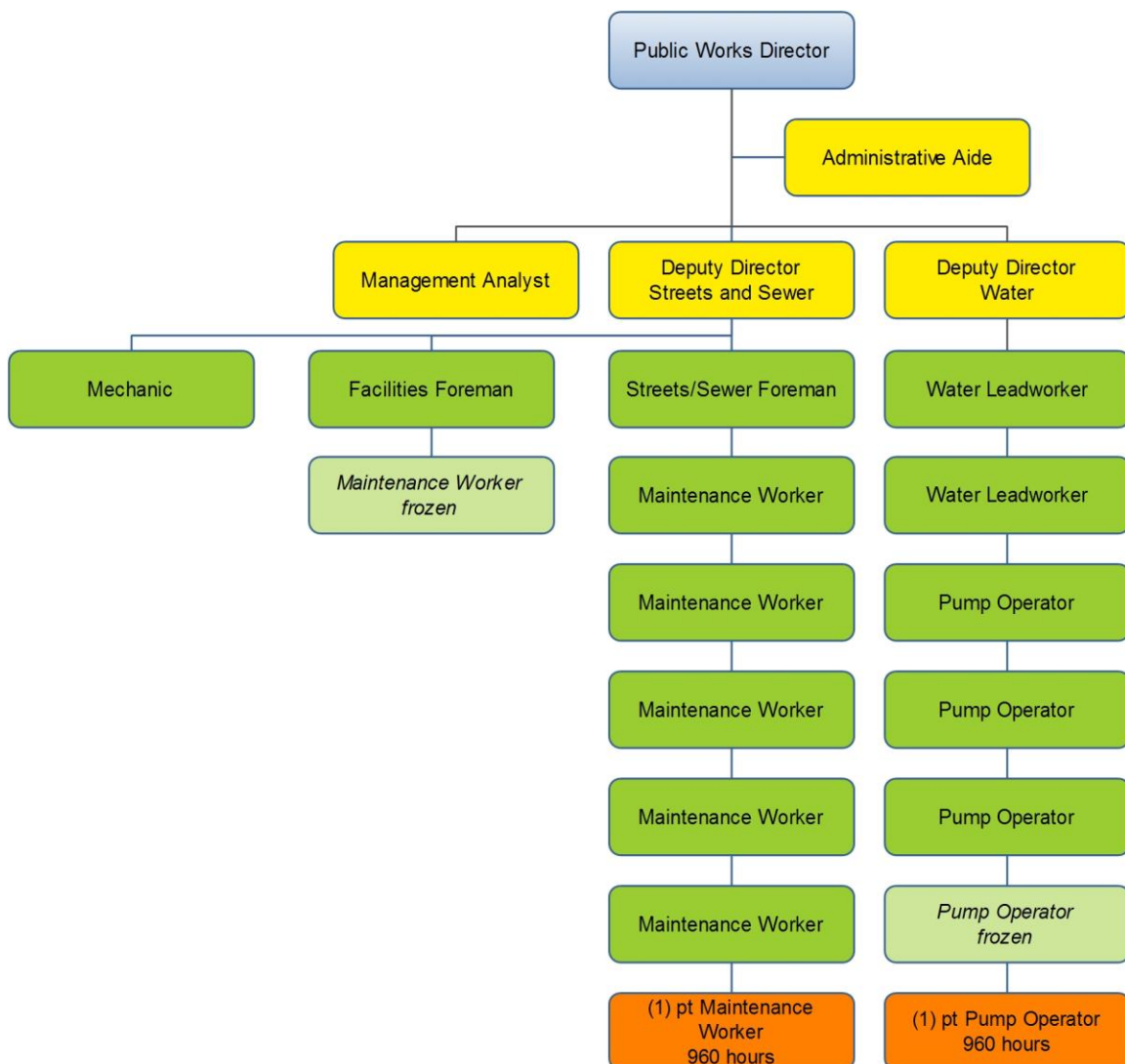


# PUBLIC WORKS DEPARTMENT

## Department Overview

The Public Works Department consists of eighteen (18) full time employees and two (2) 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, transportation, and tree trimming services.

## Organization Chart



**Board/Committee Liaisons**

The Department serves as liaison to the:

- Energy, Environment and Natural Resources Commission

**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 FY13-15**

- Began Green Street Program with the installation of four drywell structures.
- Began implementation of a plan to arrest the overdraft/decline of the East Raymond Basin.
- Completed Mountain Trail water main replacement project
- Completed resurfacing of South Michillinda Avenue, South Baldwin Avenue, and East Sierra Madre Blvd.
- Completed West Grandview Sewer replacement project.
- Constructed curb access ramps in approximately 22 locations Citywide.
- Continued water meter replacement program.
- Initiated water conservation programs, including monitoring and enforcement of City-adopted statewide regulations.
- Instituted testing and treatment protocols for imported water.
- Reduced water consumption 35% across all City water accounts.
- Switched to use of imported water.

**Department Goals FY 2015-2016**

***City Council Goal – MAINTAIN AND IMPROVE CITY INFRASTRUCTURE***

- Complete City Hall landscape project.
- Construct Hart Park House Senior Center storage addition.
- Continue implementation of NPDES Municipal Permit requirements.
- Continue street improvement program.
- Correct highest priority sewer main deficiencies.
- Rehabilitate East Tunnel.
- Replace Santa Anita Creek Diversion Structure (East Raymond Basin Project).
- Replace water meters to implement AMI water metering system.

***City Council Goal – ACHIEVE WATER SUPPLY STABILITY AND INDEPENDENCE***

- Work with San Gabriel Valley Municipal Water District, the Raymond Basin Watermaster, and the City of Arcadia to restore the Santa Anita Subarea of the Raymond Basin to previous water levels.

**PUBLIC WORKS DEPARTMENT**

**Performance Measures FY 2013-2015**

**PERFORMANCE MEASURES**

<b>Street/sewer Division</b>	<b>Actual FY 2014</b>	<b>Projected FY 2016</b>
Potholes repaired (each)	360	420
Sewers Cleaned LF)	94,000	178,000
Replaced damaged sidewalk (sq ft)	4,002	4,358
Temporary Repairs on sidewalk (each)	314	357
PW Service requests resolved	437	430
Trees trimmed	444	28
Trees removed	29	55
Trees planted	22	0
Trees inspected	156	110
Streets resurfaced (SF)	0	298,070
Stormwater samples taken	1	1
Sewer main repairs	0	2
Sewer main replacement (lf)	0	400
Sewer manhole repairs	1	0
Turf Removal Rebates Requested	0	76
Turf Removal Rebates Issued	0	53
Conservation Courtesy Letters	0	2,220
Conservation Notices of Violation	0	27
Conservation Administrative Citations	0	27
Community Events setup/supported	15	16

<b>Water Division</b>	<b>Actual FY 2014</b>	<b>Projected FY 2016</b>
Transmission/Distribution Main Replaced (lf)	2,887	0
Repaired service leaks	19	50
Repaired mainline leaks	37	208

**PUBLIC WORKS DEPARTMENT**

<b>Performance Measures/Water Division (continued)</b>	<b>Actual FY 2014</b>	<b>Projected FY 2016</b>
Valves exercised	483	400
Hydrants Flushed	2,220	2220
Meters replaced	230	250
New services installed (pre-moratorium)	0	0
Water Produced (Gallons)	766,401,552	653,282,377
Water meter readings	22,782	11,388

**Operational Highlights FY 2015-2016**

- Multi-Agency Cooperative Agreement: The City has entered 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 was due May 31, 2015; the second installment will be due May 31, 2016.
- Street resurfacing will continue during this budget cycle although at a decreased level in FY 2015-2016 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 2015-16.
- The Department will continue to hold one (1) water pump operator and one (1) facilities maintenance worker position "frozen" during this budget cycle.

<b>EXPENDITURE CATEGORY</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>
	<b>Actuals</b>	<b>Unaudited</b>	<b>Adopted</b>
<b>PUBLIC WORKS</b>			
Personnel	1,647,386	1,793,478	1,821,780
Maintenance & Operations	3,928,202	3,410,470	4,063,656
Capital Outlay	1,978,909	1,825,399	1,530,295
Debt	-	732,970	732,970
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>7,554,498</b>	<b>7,762,317</b>	<b>8,148,701</b>

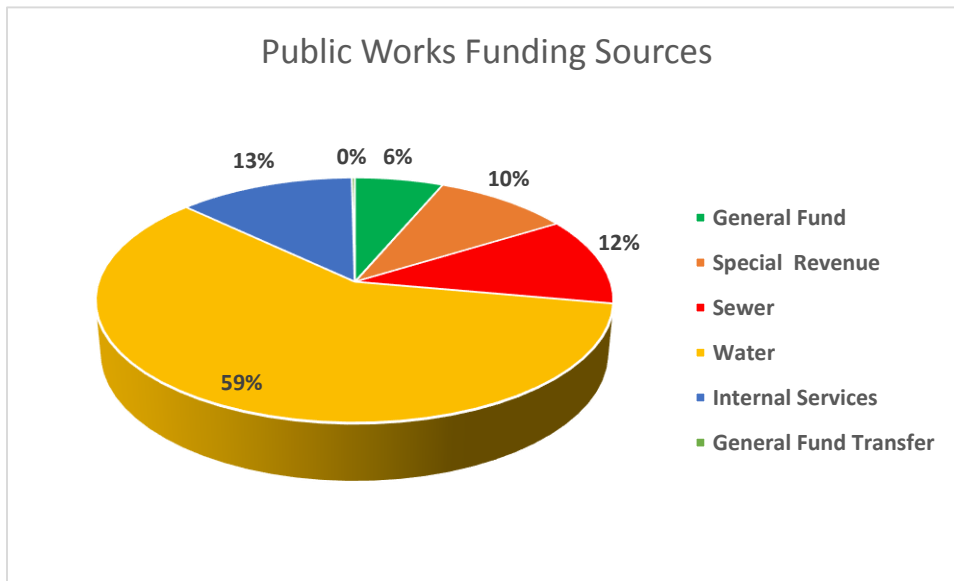


**PUBLIC WORKS DEPARTMENT**

<b>FUND TYPE</b>	<b>FY 2013-2014 Actuals</b>	<b>FY 2014-2015 Unaudited</b>	<b>FY 2015-2016 Adopted</b>
<b>GENERAL FUND</b>			
Personnel	210,900	251,974	233,838
Maintenance & Operations	283,844	224,375	286,582
<b>TOTAL GENERAL FUND</b>	<b>494,744</b>	<b>476,349</b>	<b>520,420</b>
<b>ASSESSMENTS</b>			
Maintenance & Operations	84,965	102,563	103,088
<b>TOTAL ASSESSMENTS FUND</b>	<b>84,965</b>	<b>102,563</b>	<b>103,088</b>
<b>ENVIRONMENT FUND</b>			
Personnel	48,162	45,273	49,218
Maintenance & Operations	59,348	68,555	68,786
<b>TOTAL ENVIRONMENT FUND</b>	<b>107,509</b>	<b>113,828</b>	<b>118,004</b>
<b>GAS TAX FUND</b>			
Personnel	91,113	103,204	-
Maintenance & Operations	595,346	232,152	231,599
<b>TOTAL ENVIRONMENT FUND</b>	<b>686,459</b>	<b>335,356</b>	<b>231,599</b>
<b>MEASURE R FUND</b>			
Personnel	-	-	83,651
Maintenance & Operations	174,513	11,020	11,351
Capital Outlay	-	516,542	-
<b>TOTAL MEASURE R FUND</b>	<b>174,513</b>	<b>527,562</b>	<b>95,002</b>
<b>PROP A FUND</b>			
Personnel	-	-	11,445
<b>TOTAL PROP A FUND</b>	<b>-</b>	<b>-</b>	<b>11,445</b>
<b>PROP C FUND</b>			
Maintenance & Operations	228,419	14,538	14,899
Capital Outlay	2,156	126,187	100,000
<b>TOTAL PROP C FUND</b>	<b>230,574</b>	<b>140,725</b>	<b>114,899</b>
<b>OTHER SPECIAL REVENUE FUND</b>			
Maintenance & Operations	49,512	57,729	39,430
Capital Outlay	-	-	91,825
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>49,512</b>	<b>57,729</b>	<b>131,255</b>
<b>CAPITAL OUTLAY FUND</b>			

## PUBLIC WORKS DEPARTMENT

FUND TYPE	FY 2013-2014 Actuals	FY 2014-2015 Unaudited	FY 2015-2016 Adopted
<b>SEWER FUND</b>			
Personnel	390,187	469,011	506,876
Maintenance & Operations	192,566	217,236	205,705
Capital Outlay	173,334	154,700	235,000
<b>TOTAL SEWER FUND</b>	<b>756,087</b>	<b>840,947</b>	<b>947,581</b>
<b>WATER FUND</b>			
Personnel	669,679	646,882	630,420
Maintenance & Operations	1,621,804	1,958,642	2,543,356
Capital Outlay	622,743	842,970	928,970
Debt	0	732,970	732,970
<b>TOTAL WATER FUND</b>	<b>2,914,227</b>	<b>4,181,464</b>	<b>4,835,716</b>
<b>INTERNAL SERVICES FUND</b>			
Personnel	237,345	277,133	306,332
Maintenance & Operations	619,996	523,660	558,860
Capital Outlay	1,180,677	185,000	174,500
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>2,038,018</b>	<b>985,793</b>	<b>1,039,692</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>7,554,498</b>	<b>7,762,317</b>	<b>8,148,701</b>



# **City of Sierra Madre, California**

*Village of the Foothills*



## **Capital Purchases and Capital Projects**

This Page Intentionally Left Blank



# 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 and four 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 \$5,000 or more (per unit).

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 2015-2020 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 annually 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

## CAPITAL IMPROVEMENT PROJECTS and PURCHASES

planned replacement and maintenance schedule. Building and infrastructure improvements should have efficiency, utility savings and service enhancements designed into the projects.

### *Purchases and Projects*

---

#### **A. Major Purchases**

In FY 2015-2016, the Fleet Fund will replace one Police patrol car and one Fire Ambulance which was a carryover from FY 2014-2015, as well as, a Public Works dump truck and utility truck, purchase a fueling system upgrade, a spill response trailer, and replace an air compressor. In this budget, the Technology fund will upgrade the telephone and voicemail system, and the replacement of various City servers. The Sewer Fund will invest in portable video inspection equipment, and the Water Fund will purchase a security camera system for the Miramonte & Maintenance Yard.

#### **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 continue the sewer main replacement five year projects as outlined in the Sewer Master Plan. General Fund, Storm Drain projects carried over from prior years, include the upgrade of the vehicle wash facility to meet Industrial Permit standards, install catch basin inserts and joint storm water planning with other regional agencies.

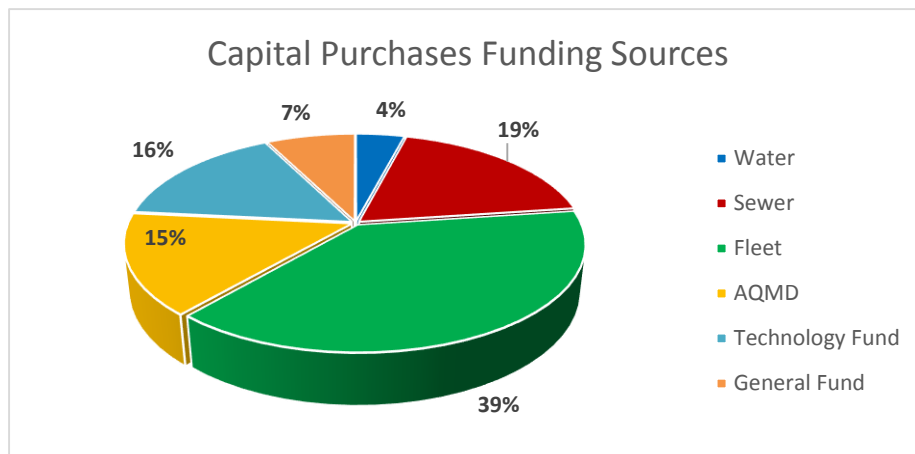


## CAPITAL IMPROVEMENT PROGRAM

### Capital Purchases Summary

The Capital Purchases Summary lists 40 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 2015-2016 lists 15 proposed capital purchases totaling \$452,700.

		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Unfunded
ADMIN	Technology		72,000	42,000				
	Unfunded							75,000
<b>ADMIN Total</b>			<b>72,000</b>	<b>42,000</b>				<b>75,000</b>
DEVSERV	Unfunded							65,000
	<b>DEVSERV Total</b>							
FIRE	Fleet	185,000			38,000	185,000		
	General Fund	12,000	10,000	12,000		12,000		34,000
	Paramedic					20,000		450,000
<b>FIRE Total</b>		<b>197,000</b>	<b>10,000</b>	<b>12,000</b>	<b>38,000</b>	<b>217,000</b>		<b>484,000</b>
LIB	General Fund	25,000						55,700
	Unfunded							155,000
<b>LIB Total</b>		<b>25,000</b>						<b>210,700</b>
PD	COPS							
	Fleet		40,000		40,000			
	General Fund	9,000	24,000	27,000		24,000		
	Unfunded							150,000
<b>PD Total</b>		<b>9,000</b>	<b>64,000</b>	<b>27,000</b>	<b>40,000</b>	<b>24,000</b>		<b>150,000</b>
PW	AQMD		68,700	42,000				
	Fleet		134,500	98,000		120,000		
	Sewer		85,000					
	Unfunded							1,000,000
	Water		18,500					6,500
<b>PW Total</b>			<b>306,700</b>	<b>140,000</b>		<b>120,000</b>		<b>1,006,500</b>
<b>Grand Total</b>		<b>231,000</b>	<b>452,700</b>	<b>221,000</b>	<b>78,000</b>	<b>361,000</b>		<b>1,991,200</b>



## CAPITAL IMPROVEMENT PROGRAM

### 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 175 projects recently completed, underway, or planned for the next 5 fiscal years. As with the capital purchases, these cover a wide range of community improvements, from resurfacing streets to Water and Sewer Main Replacement. The CIP for FY 2015-2016 lists 22 projects totaling \$1,966,095 million.

### 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 City Council and staff to plan for the future.



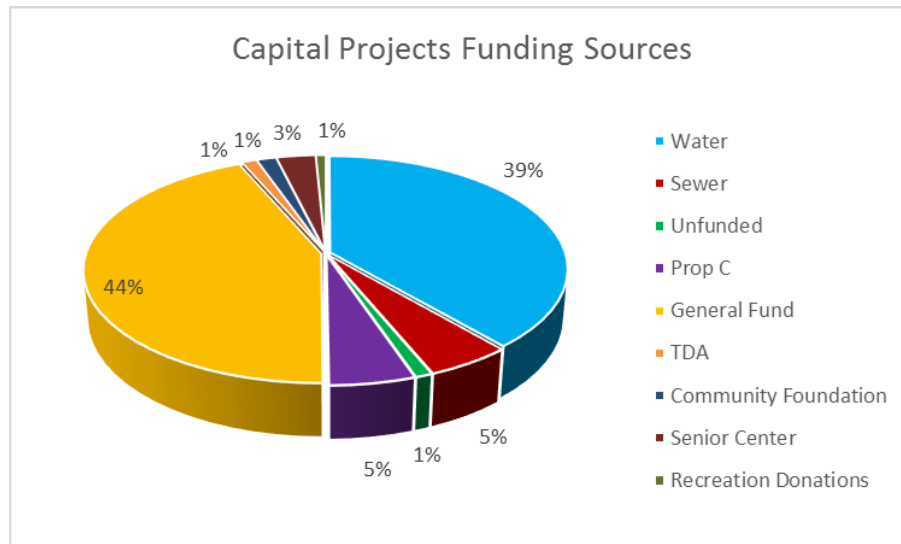
This is not an all-inclusive list and will continue to grow as the City's buildings and infrastructures age. Additionally, with each passing year, the inflationary factor of construction, materials, and supplies continue to rise at rate twice the normal consumer price index which leads to additional unplanned expenses. The current estimates to complete the list as presented is over \$86 million. These include primarily water and sewer system improvements, but also include the street resurfacing, City facility improvements, and

unfunded technology and equipment purchases.



## CAPITAL IMPROVEMENT PROGRAM

		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Unfunded
ADMIN	Unfunded							135,000
<b>ADMIN Total</b>								<b>135,000</b>
C-SVCS	FACILITIES				142,000	75,000		
	Future							100,000
	Unfunded							673,500
	General Fund	8,730						
	Senior Center		60,000					
	Recreation Donations		15,000					
<b>C-SVCS Total</b>								<b>773,500</b>
LIB	Unfunded							400,000
	General Fund		35,000					35,000
<b>LIB Total</b>								<b>435,000</b>
PW	CDBG GRANT	44,900						-
	WATER	692,970	760,470	997,800	469,650	318,000	535,000	995,940
	SEWER	104,700	100,000	100,000	100,000	100,000	6,000	
	Unfunded		20,000					73,891,500
	Gas Tax							
	Prop C	126,187	100,000	236,000			16,000	
	Measure R	516,542	-	290,000				
	General Fund	79,401	822,500	178,500				5,760,000
	Outside Agency							4,639,000
	TDA		23,125					
	SM Community Foundation		30,000					
<b>PW Total</b>								<b>85,286,440</b>
<b>Grand Total</b>		<b>1,573,430</b>	<b>1,966,095</b>	<b>1,802,300</b>	<b>711,650</b>	<b>493,000</b>	<b>557,000</b>	<b>86,629,940</b>



This Page Intentionally Left Blank

DETAIL OF CAPITAL PURCHASES

PURCHASE	DEPT.	FUND #	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Unfunded	STATUS
<b>Administration</b>										
Upgrade GIS software	DEVSERV	Unfunded							\$65,000	
Computer replacement policy (10-15 annually)	ADMIN	60003								8 year rotation
Microsoft office licensing	ADMIN	60003								IT policy budgeted annually
Council Chambers A/V, WiFi, Streaming Improvements	ADMIN	60003		\$30,000						IT one time use of reserves, should be planned every 10 years
City Servers	ADMIN	60003		\$42,000	\$42,000					six year rotation
Granicus (digital cataloging and storage of CC meetings)	ADMIN	Unfunded								
<b>Fire Department</b>										
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			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	\$185,000				\$185,000			every seven years 2022-23
Cardiac defibrulators	FIRE	36001					\$20,000			every six years
Fire Engine	FIRE	36001							\$450,000	UNFUNDED
<b>Library</b>										
Records retention/preservation	ADMIN	Unfunded							\$75,000	est \$100,000
Library information system upgrade	LIB	10000	\$25,000						\$55,700	seven 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)
<b>Police Department</b>										
Media Server Back up	PD	35001								
PD Mobile Radios	PD	10000		\$24,000			\$24,000			estimated cost to replace 25 radios
Ruggedized laptops for police cars	PD	10000	\$9,000							five year life
Patrol Vehicle	PD	60000		\$40,000		\$40,000				annual rotation
Police Dispatch Console replacement (2)	PD	Unfunded							\$150,000	UNFUNDED
Stancil Dispatch Recorder	PD	10000			\$27,000					ongoing fleet rotation, useful life 10 years

**DETAIL OF CAPITAL PURCHASES**

<b>PURCHASE</b>	<b>DEPT.</b>	<b>FUND #</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Unfunded</b>	<b>STATUS</b>
<b>Public Works</b>										
Sewer Spill Resp. Trailer	PW	60000		\$12,000						new
Easement accessible sewer jetter	PW	72000								Done
Portable video inspection equipment	PW	72000		\$85,000						
Backhoe replacement	PW	60000					\$120,000			every 20 years
Telescopic Boom Lift	PW	60000			\$60,000					UNFUNDED
Fueling System Upgrade	PW	60000		\$18,500						
Security Camera System, Miramonte & Maintenance Yard	PW	71000		\$12,000						Theft and vandalism deterrent
Update Urban Water Management Plan	PW	71000		\$6,500					\$6,500	State Requirement, 5-year intervals
Radio Read Meter/Software	PW	Unfunded							\$1,000,000	possible master lease
Purchase Hybrid Sedan	PW	38003		\$28,000						
Replace #5111 1996 Ford Utility	PW	38003		\$40,700						every 10 years
Replace #5101 1996 Chevy Utility	PW	60000		\$38,000						every 10 years
Replace #5115 2002 Chevy Utility	PW	38003			\$42,000					every 10 years
Replace #5117 1999 Ford 1T Dump	PW	60000			\$38,000					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
<b>TOTAL</b>			<b>\$231,000</b>	<b>\$452,700</b>	<b>\$221,000</b>	<b>\$78,000</b>	<b>\$361,000</b>	<b>\$0</b>	<b>\$1,991,200</b>	

DETAIL OF CAPITAL PROJECTS

PROJECT	DEPT.	Fund #	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Unfunded	STATUS
<b>Storm Drain/ NPDES Projects</b>										
Catch Basin Inserts	PW	10000		\$ 78,500	\$ 78,500					GASB 54 6/9/15
Regional BMP's	PW	10000		\$ 10,000	\$ 50,000					GASB 54 6/9/15
Local BMP's	PW	10000		\$ 50,000	\$ 50,000					GASB 54 6/9/16
EWMP Development	PW	10000	\$ 14,401							
NPDES Vehicle Washing Station	PW	10000		\$ 75,000						GASB 54 6/9/15
<b>Sewer projects</b>										
W. Grandview Sewer Main Replacement	PW	72000	\$ 100,000							Per Sewer Master Plan recommendation
Rebuild Manhole at Baldwin/Victoria	PW	72000		\$ 18,000						
Sewer repairs per Sewer System Management Plan	PW	72000		\$ 82,000	\$ 100,000	\$ 100,000	\$ 100,000			Per Sewer Master Plan recommendation
Update Sewer System Management Plan	PW	72000	\$ 4,700					\$ 6,000		Required by State every 5 years
<b>Street Resurfacing or Replacement</b>										
Citywide Street Reconst. - Gas Tax/HUTA	PW	38005								projected available funding
Citywide Street Reconst. - Proposition C	PW	37009	\$ 126,187	\$ 100,000	\$ 220,000					projected available funding
Citywide Street Reconst. - Measure R	PW	38007	\$ 516,542	\$ -	\$ 290,000					projected available funding
Citywide Street Reconst. - Gen Fund	PW	10000		\$ 404,000				\$ 5,550,000		\$404,000 allocated from GF reserves   GASB 54 6/24/14
Repave City-owned parking lots	PW	Unfunded						\$ 500,000		UNFUNDED
Repave East Montecito	PW	Unfunded						\$ 125,000		possible Prop C or Measure R
<b>Other Street Improvement Projects</b>										
Bridge Preventative Maintenance	PW	10000	\$ 53,000							PROCEEDING UNDER COUNTY/STATE PROGRAM; City match listed in Committed Fund Balance
Increase Handicap Accessibility Ramps on City sidewalks	PW	38002	\$ 44,900						Done	Senior Commission Priority 2
Update Pavement Management System	PW	37009			\$ 16,000			\$ 16,000		Mandatory 3-year Cycle
<b>Parks Improvements</b>										
Resurface Memorial Park Tennis Court	C-SVCS	60001				\$ 8,500				5 year life
Resurface Sierra Vista Tennis Court	C-SVCS	60001				\$ 8,500				5 year life

**DETAIL OF CAPITAL PROJECTS**

PROJECT	DEPT.	Fund #	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Unfunded	STATUS
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
<b>Facility Improvements</b>										
Demo Dutyman house	PW	10000	\$ 12,000							
Convert Dutyman house into rec site	C-SVCS	37003		\$ 15,000						pending CSC decision on new usage
Park House Storage project (Design)	C-SVCS	10000	\$ 8,730							City "Match" for Senior Commission Donation
Park House Storage project (Construction)	C-SVCS	37006		\$ 60,000						Senior Commission Donation Account Funding Approved
Sidewalk Installation	PW	38006		\$ 23,125						TDA-Funded
Library mechanical, electrical, plumbing	LIB	Unfunded							\$ 220,000	Pending 2015 Library Needs assessment - UNFUNDED
City Hall Roof	PW	10000		\$ 80,000					\$ 80,000	Allocated from GF Reserves   GSAB 54 6/24/14
Construct Access ramp to basement	LIB	Unfunded							\$ 10,000	Pending 2015 Library Needs assessment
Create Space for Friends operation	LIB	Unfunded							\$ 10,000	Pending 2015 Library Needs assessment
Downtown Wi-Fi	ADMIN	Unfunded							\$ 25,000	UNFUNDED
Install Solar Panels	PW	Unfunded							\$ 50,000	UNFUNDED
P/S Bldg. Roof	PW	10000		\$ 80,000					\$ 80,000	GF Reserves   GSAB 54 6/24/14
Paint City Hall	ADMIN	Unfunded							\$ 60,000	possible deferred maintenance funding
Paint PS Building	PW	Unfunded							\$ 60,000	possible deferred maintenance funding
Painting - exterior & interior is needed	LIB	10000		\$ 35,000					\$ 35,000	GSAB 54 6/24/14
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

**DETAIL OF CAPITAL PROJECTS**

PROJECT	DEPT.	Fund #	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Unfunded	STATUS
Remodel/reconfigure staff work area	LIB	Unfunded							\$ 10,000	Pending 2015 Library Needs assessment
Resurface Maint. Yard	PW	Unfunded							\$ 90,000	UNFUNDED
Resurface/expand Library Parking lot	LIB	Unfunded							\$ 150,000	UNFUNDED
Resurface City hall parking lot	PW	10000		\$ 45,000					\$ 50,000	GF Reserves   GSAB 54 6/24/14
Paint Rose Float Barn	PW	Unfunded							\$ 10,500	Per Rose Float Assoc. 4/12/15 request
Council Chambers carpet, seating	PW	Unfunded							\$ 100,000	deferred maintenance
City Hall Landscape	PW	37007		\$ 12,000						Raised by Garden Club / SMCF
City Hall Landscape	PW	37007		\$ 18,000						\$8,000 from funding approved by SGVMWD 6/10/13; \$10,000 approved by CC 11/13/14
City Hall Landscape	PW	Unfunded		\$ 20,000						UNFUNDED
Replacement of City entrance/population and parking directional signs	PW	Unfunded							\$ 15,000	UNFUNDED - could sell old entrance/population signs
Replacement of City park and facility monument signs	PW	Unfunded							\$ 21,500	Unfunded - CH, PS, SVP, Goldberg Park - Parks & Facilities Master Plan
Wayfinding Signage	PW	Unfunded							\$ 20,000	Unfunded
Upgrade YAC elevator for ADA	PW	Unfunded							\$ 75,000	Unfunded
<b>Water System Improvements</b>										
Conversion of Disinfection treatment to Chloramine	PW	71000		\$ 150,000						required in order to blend local water with imported
Well 3 Rehabilitation	PW	71000						\$ 160,000		well rotation five year
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					\$ 25,000			2012-13 priority project
Tunnels Chlorine Room Risk Management Plan	PW	71000							Done	2012-13 priority project
Mountain Trail Water Main	PW	71000							Done	
Rehabilitate West Tunnel	PW	71000				\$ 88,000				Increase production

**DETAIL OF CAPITAL PROJECTS**

PROJECT	DEPT.	Fund #	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Unfunded	STATUS
Replace Zone III Canyon Main	PW	71000		\$ 100,000						Ensure redundancy in service to east side of city
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
Tunnels Chlorination Facility Scrubber	PW	71000							\$ 95,000	UNFUNDED
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
Water reservoir maintenance	PW	71000			\$ 100,000					
Water Reservoir treatment dispensing mixers	PW	71000		\$ 60,000	\$ 30,000					Est \$30,000 each, 3 needed
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
City-wide Water Main Replacement	PW	Unfunded							\$ 40,000,000	UNFUNDED
SGVMWD pipeline	PW	Unfunded							\$ 17,000,000	Possible SGVMWD project
<b>Federally-funded water projects</b>										
Mountain Trail Water Main	PW	71000	\$ 242,500							Done



**DETAIL OF CAPITAL PROJECTS**

PROJECT	DEPT.	Fund #	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Unfunded	STATUS
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)
Zone 2 Pipeline - Lima	PW	Unfunded							\$ 360,000	Possible Federal (WRDA)
<b>Outside Agency Projects</b>										
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	71000	\$ 450,470	\$ 450,470					\$ 900,940	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
<b>TOTAL</b>			<b>\$1,573,430</b>	<b>\$1,966,095</b>	<b>\$1,802,300</b>	<b>\$711,650</b>	<b>\$493,000</b>	<b>\$557,000</b>	<b>\$86,629,940</b>	

This Page Intentionally Left Blank

# City of Sierra Madre, California

*Village of the Foothills*



# Appendix

This Page Intentionally Left Blank



### 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.

**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 typically adopts a biennial budget covering two fiscal years.

**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 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 Meeting 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 \$5,000 and an estimated useful life of over one year.

**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.

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 issuance of bonds, notes, or certificates of participation.

**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:** A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types.

## 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.

**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.

## 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.

**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.

## 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.

**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.

**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.

**Regular Employees:** City employees, usually full-time, who receive some form of medical, dental and retirement benefits.

**Reserves:** (also known as restricted fund balance) – the portion of a fund's balance that is restricted for a specific purpose by legislative or legal requirements.

**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.

**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.

**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.

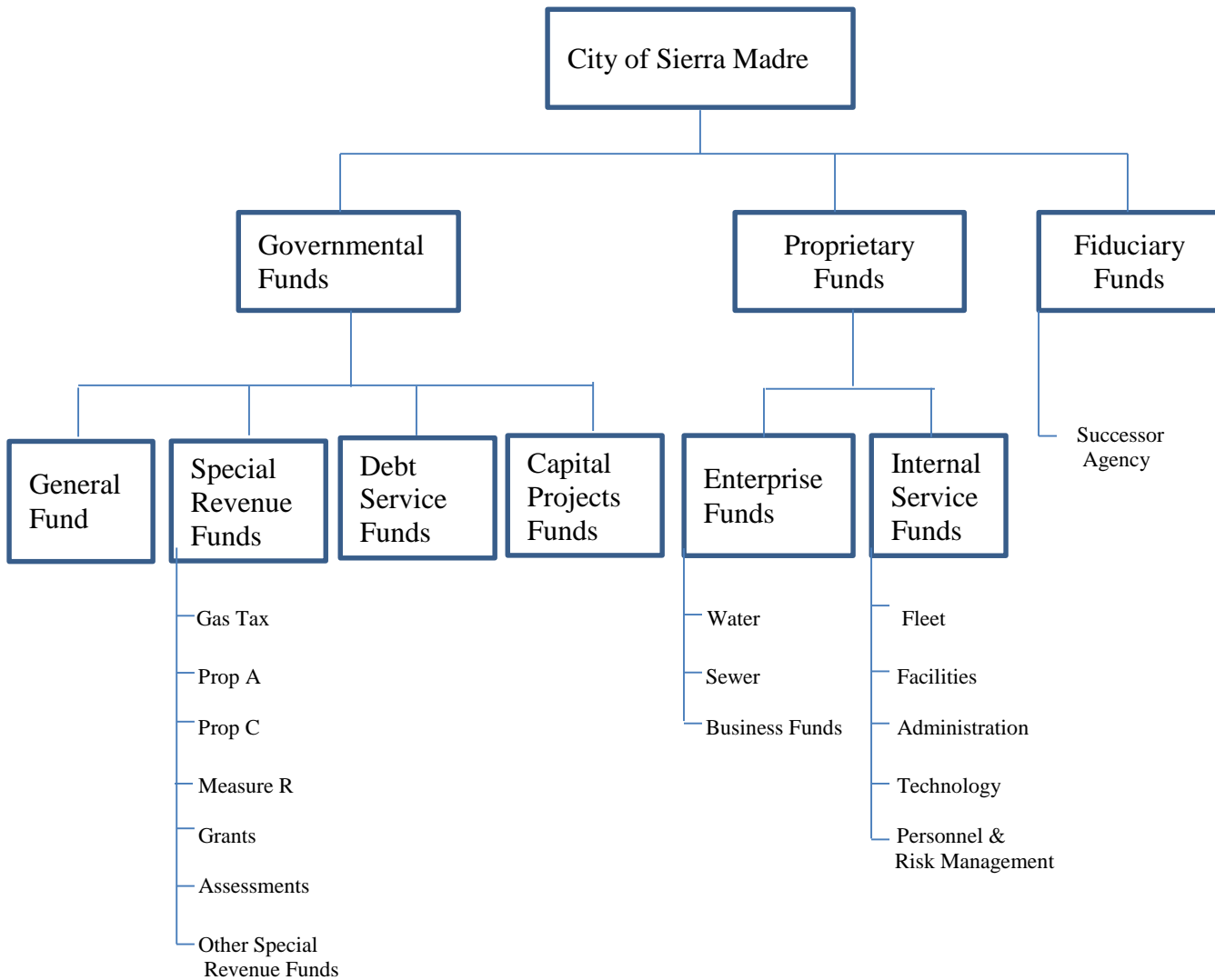
**Utility Users Tax (UUT):** A tax imposed on users for various utilities in the City including Telephone, Gas, Electric and Water/Sewer services.

This Page Intentionally Left Blank



## FUND OVERVIEW

The City of Sierra Madre uses funds to account for resources for specific activities or objectives in accordance with special regulations, restrictions or limitations to facilitate the assessment of stewardship and compliance. A fund is a separate accounting entity created to track specific revenue and expense activity. The City of Sierra Madre has several fund groupings, which are reviewed herein. On the following pages, a summary is provided for each of the fund groupings that comprise the financial structure of the City. The fund groupings outlined in the following pages are depicted below with specific definitions to follow:



## FUND OVERVIEW

**Governmental Funds** - funds generally used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of funds. Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

**General Fund** - one of five governmental fund types that serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - used to account for revenues derived from specific sources which are usually required by law or administrative regulation to be accounted for in a separate fund for specified purposes other than debt service or capital projects. Special Revenue funds of the City include:

- Gas Tax Fund - is used to account for state gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition, and street construction.
- Prop A Fund - the City receives a portion of the ½ % sales tax approved for transportation related programs from the Metropolitan Transit Authority (MTA). 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.
- Prop C Fund - 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.
- Measure R
- Grants Funds account for federal, state and local grants received by the City and the expenditure of those funds.
- Assessment Districts

**Debt Service Funds** - governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Projects Funds** - established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by proprietary funds.

**Proprietary Funds** - funds used to account for activities that receive significant support from fees and charges and operate more like a business. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

**Enterprise Funds** - established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include:

## FUND OVERVIEW

- Water used to account for the operation, maintenance, and capital facility financing of the City's water system. Its major revenue source is from user charges.
- Sewer is used to account for the operation, maintenance, and capital facility financing of the City's wastewater system. Its major revenue source is from user charges.
- Business Funds are used to account for special events, filming, Recreation Classes, Strike Team, and Aquatics operations.

**Internal Service Funds** - used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include Fleet, Facilities Management, Administration, Technology, and Personnel & Risk Management.

**Fiduciary Funds** - used to report assets held in a trustee or agency capacity for others, which therefore cannot be used to support the government's own programs. The main Fiduciary fund of the City is the:

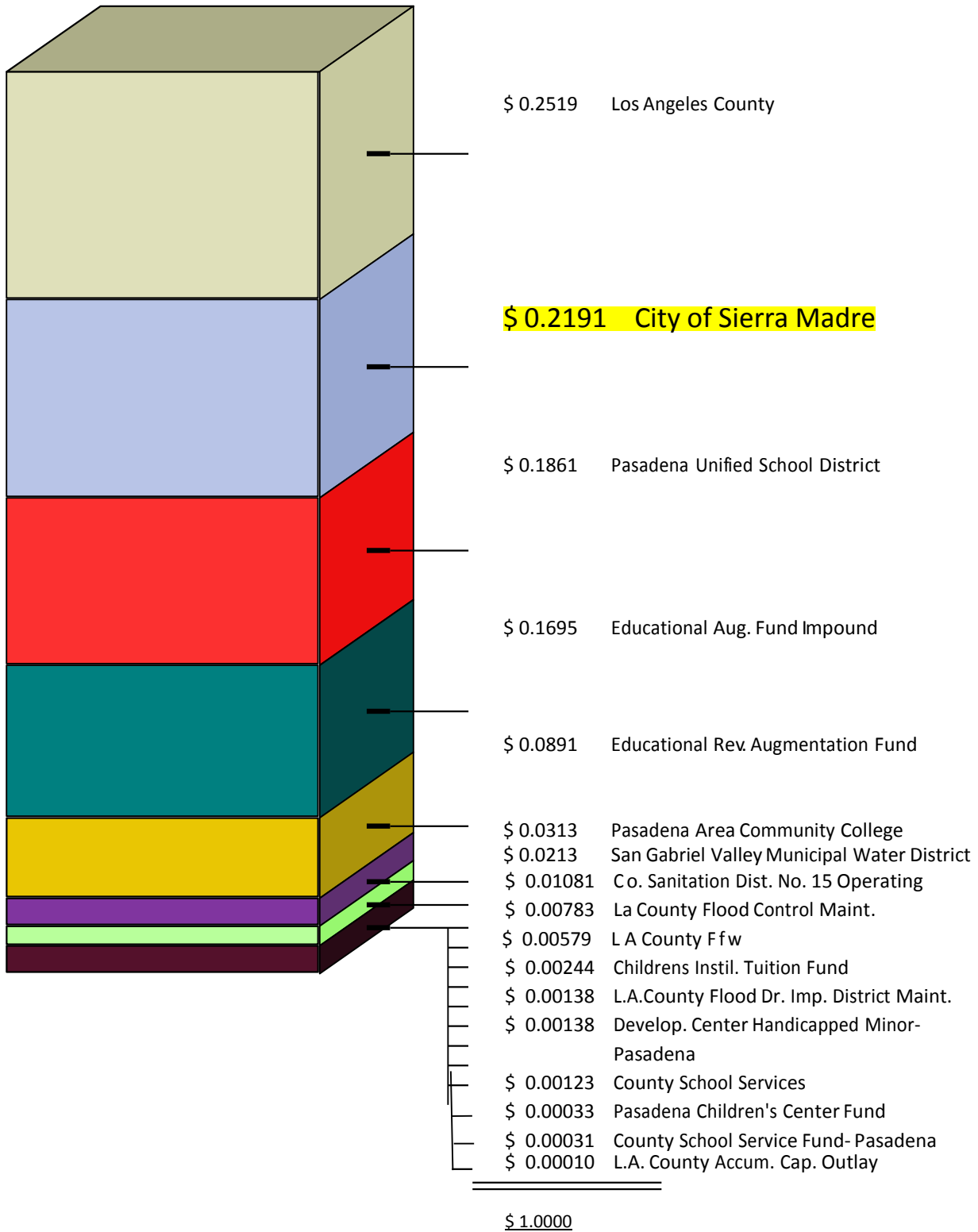
Successor Agency Fund - With the passage of AB1x26, the California Legislature dissolved all Redevelopment Agencies in California. The City of Sierra Madre assumed the role of Successor Agency to facilitate the dissolution of the non-housing funds and the debt service payments of Tax Increment bond service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

This Page Intentionally Left Blank





## PROPERTY TAX DOLLAR BREAKDOWN



This Page Intentionally Left Blank