

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient

Adopted Budget



July 1, 2009 – June 30, 2011

City of Sierra Madre
Sierra Madre Community Redevelopment Agency
Sierra Madre Public Financing Authority

City Council and Elected Officials

MaryAnn MacGillivray	Mayor
Don Watts	Mayor Pro Tempore
John Buchanan	Council Member
Joe Mosca	Council Member
Kurt Zimmerman	Council Member
Nancy Shollenberger	City Clerk
George Enyedi	City Treasurer

Executive Management

Elaine Aguilar	City Manager
Sandi Levin	City Attorney
Karin Schnaider	Administrative Services Director
Elisa Weaver	Community and Personnel Services Director
Danny Castro	Director of Development Services
Steve Heydorff	Fire Chief
Toni Buchner	Director of Library Services
Marilyn Diaz	Police Chief
Bruce Inman	Public Works Director



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City of Sierra Madre, California

Village of the Foothills
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City Manager's Transmittal Letter FY 2009-11



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OFFICE OF THE CITY MANAGER

FISCAL YEAR 2009-2011 BIENNIAL BUDGET TRANSMITTAL LETTER

Honorable City Council and Residents of Sierra Madre;

Reports regarding the City's financial condition have made frequent appearances on City Council agendas over the past 6 months, perhaps more frequently than at any time in the recent past. This was primarily due to the constantly changing economic environment and Staff's desire to provide timely and accurate financial information to the Council.

In March 2009 a Mid-Year Budget update was presented to the City Council for Fiscal Year 2008-2009. Then in May 2009, the FY 2008-09 Budget was again reviewed by the Council upon receipt of the City's final property tax adjustment of the fiscal year. On April 14th Staff presented a report showing a five year projection of revenues and expenditures (FY 2008-2009 to FY 2013-2014) and sought broad policy direction from the City Council before the proposed FY 2009-2010 – FY 2010-2011 budget was prepared. Finally, a special Council meeting was held on May 28th to review the proposed two-year budget.

The Budget reflects the City Council's directions to date. It is a goal oriented strategic budget and throughout the budget document, the City Council's goals and strategic objectives as developed at the April 2009 strategic planning retreat are highlighted. The City Council's strategic goals are:

THREE-YEAR GOALS

2009-2012 . not in priority order

- Complete General Plan update
- Increase and broaden community involvement and trust
- Maintain a vital economic environment that supports a desirable quality of life
- Attract, develop and retain quality staff to improve and enhance quality services
- Achieve financial stability

Most importantly, the Budget as presented is a balanced budget – for both fiscal years. The Budget does not use any reserves to balance the General Fund Budget. To assist in balancing the overall budget, Staff considered how to maintain the current service levels while realizing cost reductions. The challenges of balancing the City's budget continue, because revenues that



normally increase with inflation have not increased on par with inflationary increases in expenditures. Simply stated, operational costs continue to increase at a higher rate than the increase in revenues, even if services remain unchanged. Therefore, although maintaining City service levels is Staff's priority, some reductions in expenditures were necessary to closely reflect current revenue projections.

The budget format has not changed from previous years. It provides a general overview of how all City and Agency funds are being used. There are two major expenditure categories: "Personnel" which includes full and part-time salaries and all associated benefits; and "Non-personnel" or operational expenses. There is a significant amount of details within these two categories and the "line-item" details are available and can be provided.

Budget Analysis

Included in the Budget document are detailed explanations of revenue and expenditure estimates, and assumptions, along with the identification of significant changes from the previous bi-annual budget.

There was a conscious effort to keep expenditures in line with revenues, while being conscious of continuing the level of service that makes Sierra Madre unique. Total expenditures, all funds combined (including General Fund and all Restricted funds) are estimated at \$19,960,210 for FY 2009-2010 and at \$18,834,222 for FY 2010-2011. Again, the details by fund are included in the Budget Document. On the next page is a chart that shows the total City and Agency budget.

When examining this chart it is important to know that the "deficits" shown at the bottom of the chart reflect the use of restricted reserves that have been earmarked in prior years, for specific projects, particularly in the Capital Improvement Project area, and in the Internal Service funds.

For information regarding the City's General Fund revenues and expenses, please refer to the chart on page 4. When looking at the General Fund operational budget, the City is projecting surpluses.

See charts on next page



**CITY of SIERRA MADRE
CITY MANAGER'S TRANSMITTAL LETTER
FY 2009-2011**

Citywide Comparison of Revenues to Expenditures:

The following table summarizes the projected revenues and expenditures by Fund for FY 06-07 (Audited), FY 07-08 (Audited), FY 08-09 (projected) and FY 09-11 Biennial Budget. *(Table is exclusive of Transfers In-Transfers Out)*

Citywide Revenues

	<u>06-30-2007</u>	<u>06-30-2008</u>	<u>Projected FY</u>	<u>Proposed FY</u>	<u>Proposed FY</u>
	<u>Audited</u>	<u>Audited</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
General Fund	\$ 7,037,943	\$ 6,838,736	\$ 6,882,269	\$ 7,161,634	\$ 7,868,591
Development Services	\$ 467,033	\$ 327,046	\$ 226,893	\$ 208,893	\$ 226,893
EMS-Paramedic	\$ 569,809	\$ 263,050	\$ 242,500	\$ 266,500	\$ 296,500
Gas Tax	\$ 222,162	\$ 201,429	\$ 228,993	\$ 228,993	\$ 228,993
Prop A	\$ 192,881	\$ 189,061	\$ 176,765	\$ 170,267	\$ 173,165
Prop C	\$ 148,276	\$ 146,675	\$ 128,800	\$ 130,346	\$ 130,346
Special Revenue Assessment	\$ 1,143,785	\$ 1,195,923	\$ 1,235,655	\$ 1,620,780	\$ 806,339
Internal Services	\$ 97,861	\$ 40,588	91,003	\$ 91,003	\$ 91,003
Business Type	\$ 2,715,349	\$ 3,608,953	\$ 3,027,197	\$ 3,027,197	\$ 3,027,197
Sewer	\$ 505,177	\$ 570,966	\$ 492,155	\$ 559,550	\$ 539,150
Water	\$ 721,308	\$ 725,985	\$ 686,000	\$ 686,000	\$ 686,000
Redevelopment	\$ 4,921,151	\$ 8,891,115	\$ 3,332,567	\$ 3,332,567	\$ 3,332,567
Revenue Total	\$ 20,372,375	\$ 24,586,646	\$ 18,293,708	\$ 19,042,070	\$ 18,980,668

City Wide Expenditures

General Fund	\$ 5,623,934	\$ 5,681,239	\$ 6,506,871	\$ 6,452,327	\$ 6,695,324
Development Services	\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415
EMS-Paramedic	\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,295
Gas Tax	\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776
Prop A	\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700
Prop C	\$ 38,856	\$ 27,572	\$ 197,524	\$ 86,500	\$ 99,100
Assessment	\$ 43,141	\$ 165,904	\$ 102,647	\$ 102,532	\$ 103,575
Special Revenues	\$ 1,147,169	\$ 569,072	\$ 1,432,104	\$ 1,567,513	\$ 290,307
Internal Services	\$ 3,226,645	\$ 3,834,385	\$ 3,521,771	\$ 3,964,704	\$ 3,579,932
Business-Type	\$ 505,541	\$ 670,441	\$ 643,041	\$ 621,879	\$ 644,454
Sewer	\$ 767,100	\$ 627,238	\$ 691,291	\$ 931,995	\$ 1,057,498
Water	\$ 6,387,787	\$ (671,863)	\$ 4,616,910	\$ 3,118,598	\$ 3,182,513
Redevelopment	\$ 1,210,319	\$ 1,331,618	\$ 1,403,918	\$ 1,442,301	\$ 1,454,585
Expenditure Total	\$20,526,634	\$ 13,758,714	\$ 20,793,833	\$ 19,960,210	\$ 18,834,222

**Increase-
(Decrease) in
Citywide
Reserves**

\$(154,259)	\$10,827,932	\$(2,500,125)	\$ (918,139)	\$ 146,446
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The chart below provides a one page summary of the City's General Fund revenues, expenditures and changes to net assets (or the City's surplus or deficit) for a five year time span. FY 2006-2007 and FY 2007-2008 are audited numbers while FY 2008-2009 provides the most current estimate of revenues and expenditures.

General Fund Statement of Revenues, Expenditures and Changes to Net Assets

REVENUES (in thousands)	06-30-2007 Audited	06-30-2008 Audited	Projected FY 08-09	Proposed FY 09-10	Proposed FY 10-11
Property Taxes	\$ 3,209	\$ 3,092	\$ 3,145	\$ 2,952	\$ 3,240
VLF-Property Tax Backfill	\$ 771	\$ 814	\$ 850	\$ 852	\$ 855
Utility User Taxes	\$ 1,139	\$ 1,167	\$ 1,568	\$ 1,960	\$ 2,352
Sales Tax	\$ 223	\$ 221	\$ 190	\$ 200	\$ 205
Franchise Fees	\$ 390	\$ 389	\$ 410	\$ 410	\$ 410
Business Licenses	\$ 164	\$ 159	\$ 127	\$ 130	\$ 134
Other Revenue Sources	\$ 1,142	\$ 997	\$ 592	\$ 657	\$ 673
Total Revenues	\$ 7,038	\$ 6,839	\$ 6,882	\$ 7,161	\$ 7,869

EXPENDITURES (in thousands)

Administration	\$ 991	\$ 958	\$ 1,010	\$ 923	\$ 930
Elected and Appointed	\$ 477	\$ 406	\$ 484	\$ 353	\$ 334
Community-Personnel	\$ 243	\$ 294	\$ 258	\$ 255	\$ 257
Development Services	\$ -	\$ -	\$ 150	\$ -	\$ -
Fire	\$ 531	\$ 505	\$ 519	\$ 522	\$ 534
Library	\$ 674	\$ 723	\$ 753	\$ 750	\$ 768
Police	\$ 2,489	\$ 2,558	\$ 3,045	\$ 3,341	\$ 3,560
Public Works	\$ 172	\$ 236	\$ 287	\$ 309	\$ 313
Grand Total	\$ 5,577	\$ 5,680	\$ 6,506	\$ 6,453	\$ 6,695

Net Budgeted Transfers, Out-(In)	\$ 424	\$ 423	\$ 467	\$ 623	\$ 633
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Increase-(Decrease) to Net Assets	\$ 1,037	\$ 736	\$ (91)	\$ 86	\$ 541
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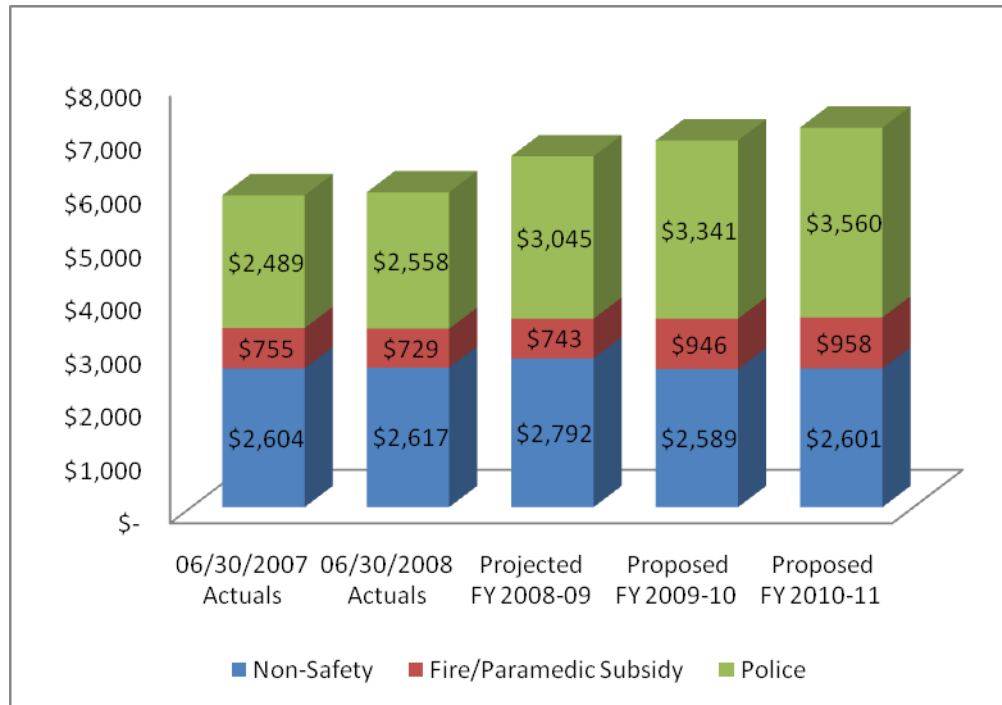
Re-appropriated Carry Over			\$ 300		
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Increase-(Decrease) to Net Assets	\$ 1,037	\$ 736	\$ 209	\$ 86	\$ 541
<i>Percentage of Revenues</i>	<i>14.73%</i>	<i>10.76%</i>	<i>3.04%</i>	<i>1.19%</i>	<i>6.8%</i>



The General Fund Budget for FY 2009-10 is estimated to end the year with a slight \$86,000 surplus, while FY 2010-11 is anticipated to end with a larger \$541,000 surplus.

The majority of the growth in General Fund revenues is from the increase in the UUT rate, and conversely the majority of growth in General Fund expenditures is in Public Safety. The chart below shows the expenditure increases over time between non-safety, Fire, and Police.



Note: The chart does not include other program subsidies and is exclusive of the General Plan-Housing Plan Update one-time appropriation.

Conclusion

As presented, the proposed FY 2009-11 Budget presents a balanced General Fund operational budget. In order to balance both years, staff conducted thorough review and identified cost saving measures, opportunities to fully use restricted funding to offset General Fund costs, and enhanced services in a few crucial areas.

Conservative revenue estimates were developed that use three years of historical data, and that conservatively predict the future. Staff has accounted for an anticipated 8% loan of property tax revenues to the State.

There has been much in the news lately regarding other cities' budget reductions, and large deficits. Given the nature of the current economic downturn and the fact that it is primarily affecting local government sales taxes and property taxes, Sierra Madre has been able to weather the storm. This is because the City does not have a large sales tax base, and thus far, the City has



**CITY of SIERRA MADRE
CITY MANAGER'S TRANSMITTAL LETTER
FY 2009-2011**

not experienced a significant decline in property taxes, as experienced in other cities. It is also significant to note that three years ago, while other agencies budgets were expanding when the economy was still booming and cities were experiencing significant increases in revenues, that Sierra Madre did not increase its budget expenditures. Today, cities are forced to make reductions, because the revenues are no longer available. This was also true for Sierra Madre's budget – revenues that were growing in FY 2006 and FY 2007 have since disappeared.

Lastly, I would like to thank Administrative Services Director, Karin Schnaider, and her staff, along with each of the Department Heads for their hard work in putting together this document, for their commitment to the community, and for their creativeness in finding new, more efficient way to provide quality services to the community.

Thank you,

Elaine I. Aguilar
City Manager

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



City Overview FY 2009-11



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STRATEGIC PLANNING RETREAT

April 9, 2009 * Youth Activity Center

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

2009-2012 . not in priority order

- ▶ *Complete General Plan update*
- ▶ *Increase and broaden community involvement and trust*
- ▶ *Maintain a vital economic environment that supports a desirable quality of life*
- ▶ *Attract, develop and retain quality staff to improve and enhance quality services*
- ▶ *Achieve financial stability*

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Council-Manager Form of Government

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

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

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

The Budget Process

Beginning in February of 2009, City departments analyze their expenditures, revenue collection, and performance results to determine the current budgetary needs. This review is the formation of the budget revisions that are part of the mid-year budget. The Finance division of Administrative Services prepared the Mid-year budget analysis for presentation to the City Manager in March 2009. The City Manager and Administrative Services Director present the mid-year budget for FY 2008-09 to establish the foundation for the next two budget years. City Council then approves the revised budget.

Also during March 2009, Executive management met with the City Manager and Administrative Services Director to discuss the proposed services in the upcoming budget cycle. During these meetings, department heads proposed the major changes needed in both personnel resources and operating resources to meet the desired level of City Services. Each manager set their service levels to meet one or more of the five City Council Strategic Goals.

After the mid-year budget is approved, each department is given an analysis of projected revenues and resources that will fund services for FY 2009-10 and FY 2010-11. Each department reviews and analyzes historic performance, current



**CITY of SIERRA MADRE
CITY OVERVIEW
FY 2009-11**

year budget-to-actual expenditures and various policy decisions to develop a five-year forecast of the City's financial picture. The budget is then balanced under the direction of the City Manager and Administrative Services Director along with the collaboration of executive management, without exclusion.

Given the current economic uncertainty, a second detailed look at revenue projections went to the City Council along with a list of proposed services for the upcoming budget. The City Council provided their priorities and these budget adjustments were carried forward in the budget process.

On May 27, 2009, the City Manager and Administrative Services Director presented the proposed biennial budget to the City Council at a special Budget Study Session. Public comment was encouraged. The City Manager presented a balanced budget to the Council that maintained the staff total positions and service levels on par with the FY 2008-09 mid-year revised budget. No significant budget cuts or revisions were addressed. Although many surrounding cities are discussing reduced revenues and possible budget cuts, the City is anticipating a moderate increase in reserves in both proposed fiscal years.

On June 23, 2009, City Council adopted the proposed FY 2009-11 budget. The only significant change in the May proposed budget was to not increase the Police sworn officers by one full-time; instead staff was directed to bring this item back to the City Council at the mid-year FY 2009-10 for reconsideration of the FY 2010-11 budget.

Budgetary Control

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

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



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

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

Budget Amendment Procedures

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

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

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

Purchase Order Carryovers

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

Administrative Carryovers

At the end of each fiscal year, the Finance Department requests that each department review its budget for items or programs for which any planned



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

City Council Action

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

Reserves

The Sierra Madre City Council has established the following general financial guidelines to ensure the economic integrity of the City of Sierra Madre and to ensure that current needs are balanced with future generations.

Reserves: Based upon the economic strength of the City and the susceptibility of the tax base to swings in the local economy, the following general guidelines have been established for reserves.

- Build uncommitted **General Fund reserves** to 50% of General Fund operating expenditures, under Generally Accepted Accounting Principals (GAAP). This base reserve level should not be used to fund operations or capital improvements. This reserve level is available for emergencies only.
- Maintain **proprietary fund reserves** totaling 50% of each fund's operating expenditures (under GAAP) plus the total of accumulated depreciation.
- Maintain positive reserve balances in **special revenue** fund and **debt service** fund types.

Accordingly, the following **general budgeting** parameters have been established to ensure ongoing integrity of the City's financial assets:

- All budgets, operating and capital, should be in harmony with the City's long-term financial goals. Recurring expenditures will



be funded with recurring revenues. Similarly, one-time expenditures may be funded with one-time revenues or reserve balances.

- Budgets shall be prepared on the same basis used for financial accounting and reporting. Thus, governmental fund types shall be prepared on the modified accrual basis of accounting and proprietary funds are budgeted on the accrual basis of accounting.
- All governmental funds will have balanced budgets.
- All proprietary funds will be self-supporting over the long term. Thus, revenues for services shall be set at rates adequate to fully recover the cost of providing the services.

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, traffic signalization, water 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 Department Managers in the administration of City programs and service delivery. The City Manager establishes administrative policy in areas under his/her purview.

To monitor and evaluate departmental effectiveness, a project performance measurement program has been initiated. Under this program, each department sets forth the projects and programs to be undertaken during the fiscal year.



Projects and programs may be short-term, (with a specific completion date), or be ongoing programs. Each department's performance measurement (listed within each department: Section 3) directly ties city services and personnel to meeting one or more of the City Council's Strategic Goals. These performance measures will be reviewed as part of the city's mid-year and end-of year reviews to the City Council.

Measurement Focus and Basis of Accounting

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

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

The Proprietary (Enterprise and Internal Service) Funds are accounted for on an "economic resources" measurement focus. The Proprietary, Nonexpendable Trust, and Pension Trust Funds are accounted for using the accrual basis of accounting. Revenues or contributions are recognized when they are earned or due and expenses or benefits paid are recorded when the related liability is incurred. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for Proprietary Funds report increases (revenues) and decreases (expenses) in total economic net worth.

In accordance with GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Government Entities That Use Proprietary Fund Accounting, the City applies all GASB pronouncements currently in effect as well as Financial Accounting Standards Board Statements and Interpretations,



**CITY of SIERRA MADRE
CITY OVERVIEW
FY 2009-11**

Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, as long as they do not conflict with GASB pronouncements. The City applies FASB Statement No. 71 to its enterprise activity. Under FASB Statement No. 71, certain revenues and costs are deferred (under the regulation of City Council) as necessary to match revenues with related expenses.

Recognition

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

Additionally, the Administrative Services department would like to acknowledge the excellent city budgets of the San Gabriel Valley. Their work was represented the benchmark for our document. In particular, I would like to mention the cities of Pomona, Pasadena and Arcadia. These cities represented the level of excellence we hope to achieve in presenting a comprehensive and thorough budget document.

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City of Sierra Madre, California

Village of the Foothills
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City Facts, Statistics, and Maps FY 2009-11



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**CITY of SIERRA MADRE
CITY FACTS, STATISTICS and MAPS
FY 2009-11**

SIERRA MADRE POPULATION GROWTH									
<i>4/1/00</i>	<i>1/1/01</i>	<i>1/1/02</i>	<i>1/1/03</i>	<i>1/1/04</i>	<i>1/1/05</i>	<i>1/1/06</i>	<i>1/1/07</i>	<i>1/1/08</i>	<i>1/1/09</i>
10,578	10,705	10,863	10,977	11,065	11,109	11,025	11,039	11,181	11,251

Source:
E-4 Population Estimates for Cities, Counties and the State, 2001-2009
California Department of Finance.

Recreation and City Festivals

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 and Richardson Historical House. Bailey Canyon Wilderness Area allows individuals to escape the City life without traveling long distances. A complete listing of City facilities is included at the end of this narrative.

The City provided 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)
- Arts Open Studio Tours (June)
- Chamber of Commerce’s Dickens’ Village (November)
- Chamber of Commerce’s Wistaria Festival (March)
- Community Excursions (all ages; all year)
- Farmers Market (every Wednesday)
- Friends of the Library Art Fair (April)
- Friends of the Library Wine and Cuisine Fund Raiser (February)
- Halloween Happenings (October)
- Huck Finn Day (March)
- Monthly Healthy Fun Day (last Saturday of the month)
- Mt. Wilson Trail Race (May)
- Oktoberfest Golf and Tennis Youth Fund Raiser (October)
- Rose Float Decorating (all year)
- Spring Movies in the Park (May-June)
- Summer Concerts in the Park (July-August)
- Travelers and Collectors lecture series (ongoing)
- Youth and Adult Sports Leagues (all ages; all year)

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



**CITY of SIERRA MADRE
CITY FACTS, STATISTICS and MAPS
FY 2009-11**

Parks & Wilderness Areas

Memorial Park

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



Milton & Harriet Goldberg Recreation Area

171 S. Sunnyside Ave.
Sierra Madre, California 91024

**Bailey Canyon
Wilderness Park**

451 West Carter
Avenue,
Sierra Madre, CA
91024



**Mount Wilson Trail
Park**

189 East Mira Monte
Avenue,
Sierra Madre, CA
91024

**Lizzie's Trail Inn
Museum**

189 E. Mira Monte Ave
Sierra Madre, CA
91024

Sierra Vista Park

611 East Sierra Madre Blvd,
Sierra Madre, CA 91024



Richardson Historical House

189 E. Mira Monte Ave
Sierra Madre, CA 91024

Rose Float Building

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



**CITY of SIERRA MADRE
CITY FACTS, STATISTICS and MAPS
FY 2009-11**



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 No. 1

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

Aquatic Center

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

Public Works Facilities

621 Sierra Madre Blvd.
Sierra Madre, CA 91024

Youth Activity Center

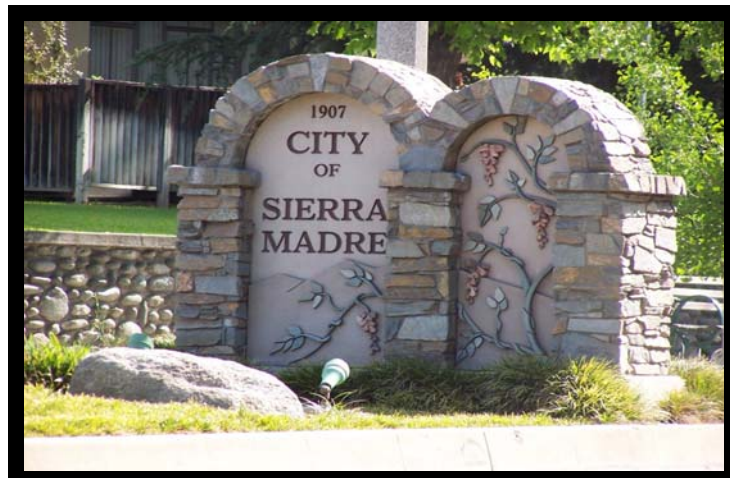
611 E. Sierra Madre Blvd.
Sierra Madre, CA 91024

Public Library

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

Hart Park House - Senior Center

222 West Sierra Madre Blvd,
Sierra Madre, CA 91024





Education

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

The City is home to several private schools, including: three preschools, three K-8 institutions, and one high school.

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

Community Colleges:

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

Four-year Universities:

Private:

- Azusa Pacific
- California Institute of the Arts
- Claremont Colleges
- Fullerton Theological Seminary
- Occidental College
- University of La Verne
- University of Southern California
- Cal Tech
- Extension programs of various other private colleges and universities

Public:

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



**CITY of SIERRA MADRE
CITY FACTS, STATISTICS and MAPS
FY 2009-11**

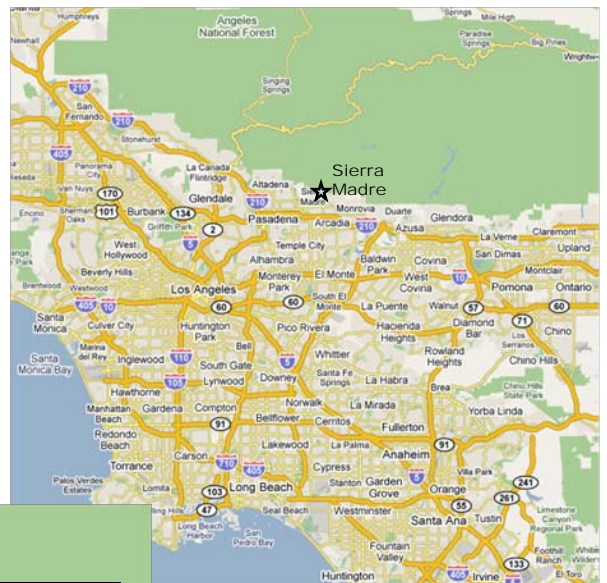
Statistical Profile	
Date of Incorporation as a City	2/2/1907
Form of Government	Council/City Manager
Number of Employees (excluding elected officials, per FY2007-08 Budget)	69
Elected Officials	7
Land Area in Square Miles	3.06
Population (based on 2006 census)	10,977
City of Sierra Madre facilities and services	
Miles of streets	35
Number of street lights	0
Library branches (not provided through LA County)	1
Parks	6
Open Space Acreage	249
Swimming Pools	1
Tennis Courts	4
Playgrounds	3
Softball/baseball Fields	3
Multi-purpose Fields	2
Senior Center	1
Fire Protection - Sierra Madre Fire Department	
Number of Stations	1
Police Protection - Sierra Madre Police Department	
Number of Stations and Substations	1
Sewage System	
Miles of sanitary sewers	31.75
Water System	
Number of fire hydrants	550
Daily average consumption in gallons per household	~450
Education - Pasadena Unified School District	
Number of Elementary Schools	18
Number of middle schools	6



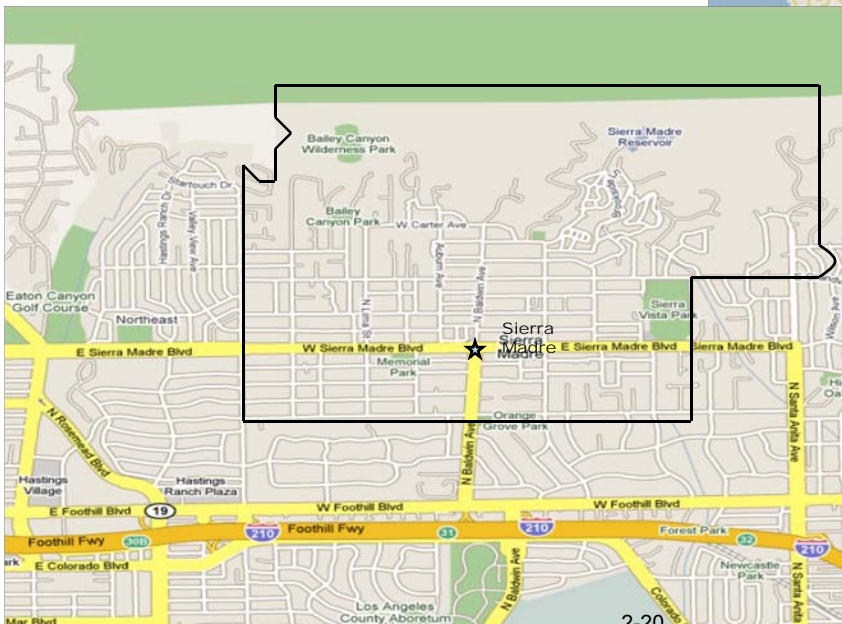
CITY of SIERRA MADRE CITY FACTS, STATISTICS and MAPS

The City of Sierra Madre, is a small, quaint, safe, and friendly town in the San Gabriel Valley region of Los Angeles County, California. The population is about 11,000. The city encompasses approximately 3.01 square miles. It is in the Foothills of the San Gabriel Mountains below the southern edge of the Angeles National Forest with the cities of Pasadena and Altadena to its west, and Arcadia to its south and east. Sierra Madre is one of the few cities in the region which has fully been able to retain its village quality despite pressures for growth, modernization and diversification. Sierra Madre is home to the world's largest known Wistaria vine, measuring more than an acre in size and weighing 250 tons. The annual Wistaria festival is the one day a year which the 115 year old vine on private property can be viewed. The city has been the backdrop for a number of films, notably the Invasion of the Body Snatchers (1956) and The Wedding Singer (1998). The City of Sierra Madre was awarded All American City in 2007 by the National Civic League.

Most of Sierra Madre consists of residential neighborhoods defined by tree-lined streets, attractive yards, gardens, and a variety of traditional architectural styles, including Victorian, California Bungalow, Mission Revival, and Ranch - style homes. Residential neighborhoods surround the central downtown business district, which is generally located along Sierra Madre Boulevard and North Baldwin Avenue.

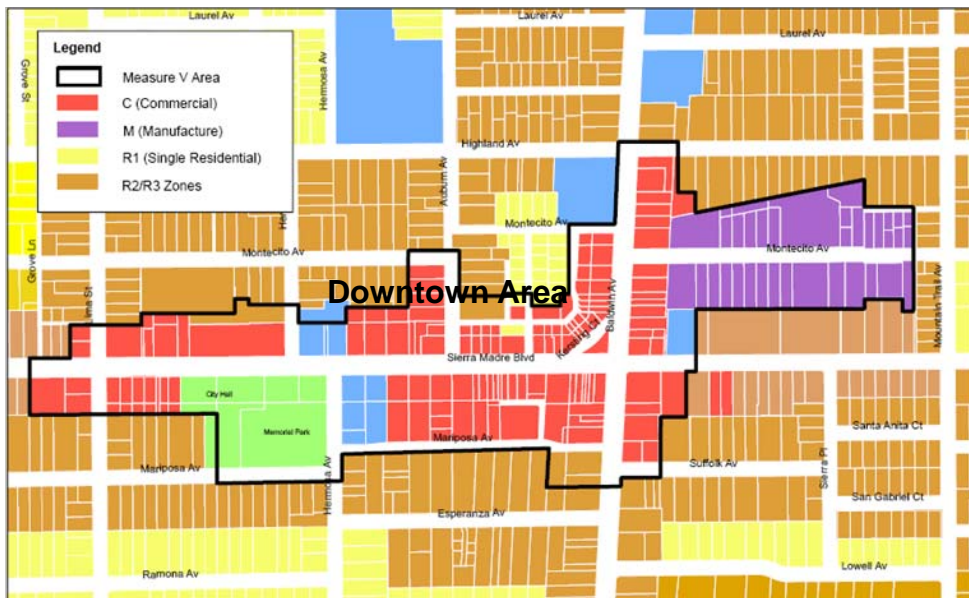
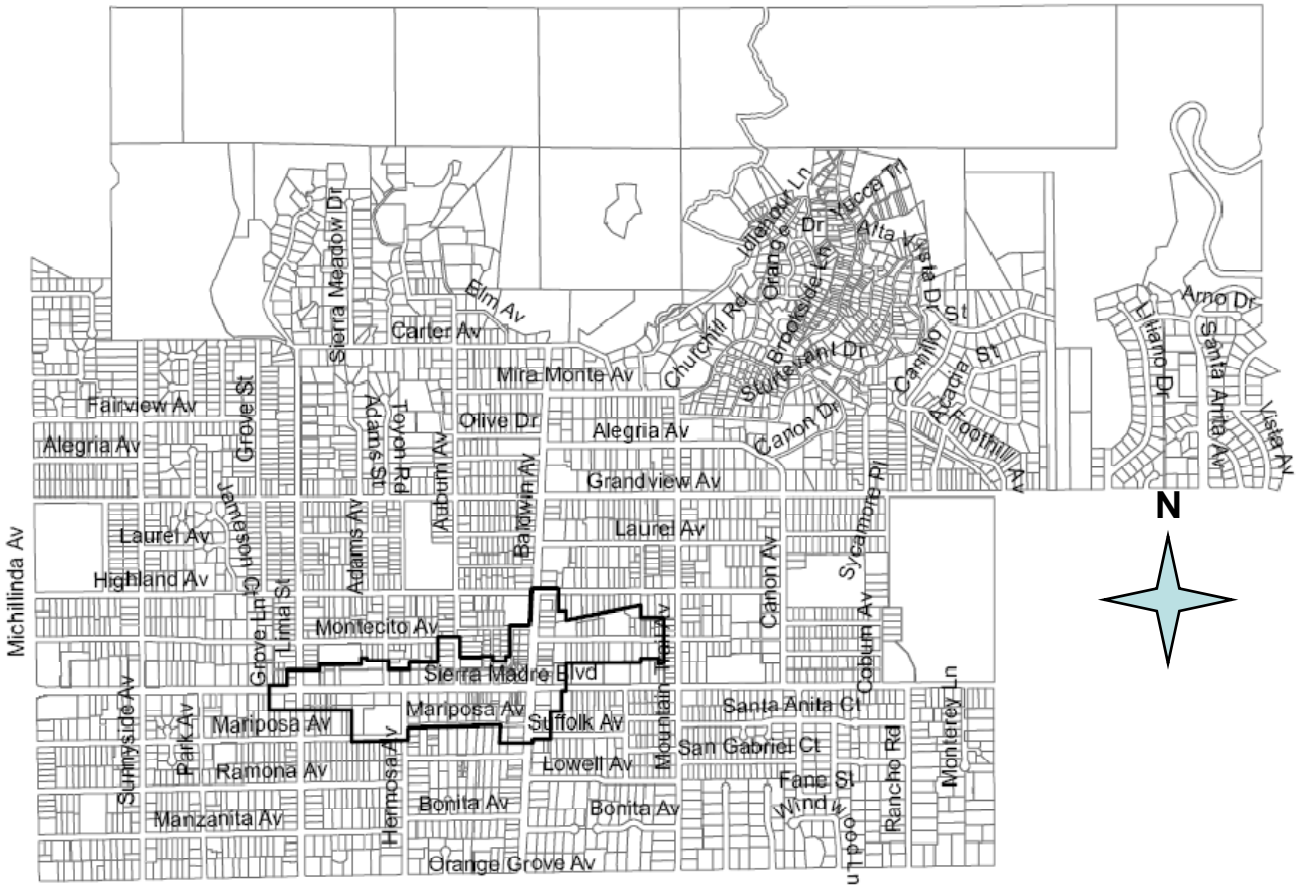


Sierra Madre's location in the context of the LA County area.





City Boundary Map



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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Investment Policy FY 2009-11



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PURPOSE

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

SCOPE

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

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

This policy applies to all investments of the city except:

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

Pooling of Funds

This policy applies to all investments of the City, except for cash in restricted accounts. The City, Agency, and Authority will each individually consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated among the



funds based upon each fund's participation in the investment pool and in accordance with Generally Accepted Accounting Principles (GAAP).

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

GENERAL OBJECTIVES

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

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

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

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

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

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and



- Investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools.

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

Revenue projections for a rolling six-month period shall be maintained. Investments shall not be made that will jeopardize the City's ability to meet the projected cash needs within the upcoming six months.

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

4. Pooled Investment Portfolio Interest Earnings Allocation Policy.

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

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

- b) **Interest Earnings Distribution:** Interest Earnings will be distributed quarterly in arrears proportionate to all eligible interest earning funds average cash balance for the previous quarter compared with the total "claim on cash" balances of all eligible interest earning funds in the pooled investment portfolio. As a result, unless where legally or contractually obligated, funds with an average total cash of less than



\$10,000 including negative cash funds, will not be considered in the calculation interest earnings allocation. The Administrative Services Director or his/her designee shall be responsible for budget preparation and execution of the quarterly Interest Earnings allocation and distribution.

- c) **Management Fees:** To support the costs of managing the City's pooled investment portfolio, the Administrative Services Director may charge a management fee to funds participating in the investment pool. Such percentage would be calculated annually so as to fully recover all costs relating to pooled investment operations including staff time, safekeeping, analysis tools, subscriptions and other costs. This amount is charged as a cost allocation to all funds regardless to their "claim on cash" and is collected in the Internal Services Fund-Administration. For management fees directly charged by LAIF or other outside investments, the costs will be deducted from the Interest Earnings prior to any allocation. In the event that the costs exceed the earnings for a given quarter, a negative allocation will be distributed proportionate to an eligible interest earning funds' "claim on cash".

STANDARD OF CARE

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

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

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

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



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

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

SAFEKEEPING AND CUSTODY

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

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

Audited financial statements;

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

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



**CITY of SIERRA MADRE
INVESTMENT POLICY
FY 2009-11**

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

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

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

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

While no internal control system, however elaborate, can guarantee absolute assurance that the City's assets are safeguarded, it is the intent of the City's internal control system to provide reasonable assurance that management of the investment functions meets the City's objectives. The City's independent auditor shall review these internal controls annually.

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



SUITABLE AND AUTHORIZED INVESTMENTS

The California Government Code, Section No. 53601 authorizes specific investments and circumstances. It also prohibits certain investments. For the Fiscal year 2006-2007, the City of Sierra Madre is limiting its investments to the following types of investments:

A. State and Local Government Investment Pools

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

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

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

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



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

PROHIBITED INVESTMENTS

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

- A. **Illegal Investments**: Investments prohibited under Section 53600 of the California Government Code, including, but not limited to stocks, mortgage backed securities and derivatives;
- B. **Repurchase or Reverse Repurchase Agreements**: The purchase or sale of an investment under an agreement to re-sell or re-purchase the investment from the counterparty at a later date;
- C. **Securities Lending Agreements**: Lending and borrowing of securities owned by one investor to another investor. Such arrangements are generally entered into when a



party needs a specific type of security in a portfolio to meet legal or contractual obligations;

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

INVESTMENT PARAMETERS

Diversification: The investment portfolio shall be diversified by:

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



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

Maximum Maturities: To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of original issue or in accordance with state statutes and ordinances.

REPORT METHODS

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

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

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



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

BANKING/CASH DEPOSITS

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

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

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

POLICY CONSTRAINTS

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

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



**CITY of SIERRA MADRE
INVESTMENT POLICY
FY 2009-11**

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

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

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

POLICY REVIEW

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

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Budget Resolutions **FY 2009-11**



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**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

Budget Resolutions: Each year, the City of Sierra Madre, City of Sierra Madre Redevelopment Agency, and Sierra Madre Public Financing Authority must formally adopt, by resolutions, annual operating and capital budgets of each entity. The following budgets are hereby adopted this 23rd day of June, 2009. Copies of the individual resolutions, (City Resolution No. 09-042, Redevelopment Agency Resolution No. 431, and Public Financing Authority Resolution No. 64) are included on the following pages.

Recommended Budget Appropriations

<u>Entity</u>	<u>2009-2010</u>	<u>2010-2011</u>
City of Sierra Madre	\$ 17,483,730	\$ 17,406,744
Community Redevelopment Agency of the City of Sierra Madre	\$ 1,558,340	\$ 1,573,924
Total	\$ 19,042,070	\$ 18,980,668

Attachments referenced in the Resolutions have been included in the Summary Section of the Budget and titled "2009-2010 Budget Summary" (Exhibit I) and "2010-2011 Budget Summary" (Exhibit II). The schedules are located in the back of section B of this document.

Appropriations Limit for 2009-2011:

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

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

The 2009-2010 Appropriation Limit, based upon cumulative increases in the Consumer Price Index and population subsequent to the base year, was established at \$8,026,377 by Resolution 08-039 on June 24, 2008. Each year the State Department of Finance provides factors for inflation and population growth to be used to establish the Appropriation Limit for the upcoming fiscal year.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

Based upon the information received from the State of California, the 2009-2010 Appropriation Limit is established at \$8,099,562. Resolution 09-043 adopts the annual Appropriation Limit. Since proposed appropriations, \$6,039,765; (subject to the limit) for 2009-2010 are below the 2008-2009 Appropriation Limit, adopting the 2009-2010 budget is a reasonable action.

The Gann Appropriation Limit for 2010-2011 will be brought before the City Council in the spring of 2010.

Adoption of the 2009-2011 Fee Schedules: The fee schedule is a major component of revenues in the Government Funds and Enterprise Funds. Proposition 218 limits the fees that a California Government may charge for services to the actual cost of providing the services for which the fee is assessed. Any fees that exceed those costs are considered taxes and must be approved by a super majority (2/3) of the electorate.

The City Council establishes fees at a rate designed to recover the costs of providing the services for which the City charges a special fee. Resolution 09-044 adopts the annual fees for 2007-2009. The fee schedule is included in the revenue section of the budget document, and is the basis for revenue estimates in this document.

- *In May 2009, the City Council authorized a fee study for total City wide services, excluding Sewer and Water services which were authorized under separate fee studies. The fees in this document may be changed as a result of these various fee studies. City Hall should be contacted for the information on the latest information regarding City fees, (626) 355-7135; or see the City's website, www.cityofsierramadre.com.*

Adoption of the 2009-2010 Investment Policies: California law requires that the governing board of each local governmental unit adopt its policies governing the investment of local funds annually. Resolution No. 09-045 (copy following) adopts the investment policies for the fiscal year ending June 30, 2010. No changes have been proposed for the 2009-2010 policies. The policy will be brought before the City Council in the spring of 2010 for re-adoption. Absent changes in the related laws, no changes in the investment policy for 2010-2011 are anticipated. The investment policy referenced in the resolution is included at the end of this section.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

RESOLUTION NO. 09-042

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
ADOPTING THE BI-ANNUAL BUDGET FOR FISCAL YEARS 2009-2010 AND
2010-2011 AND APPROPRIATING THE AMOUNTS BUDGETED**

WHEREAS, a proposed bi-annual budget for the City of Sierra Madre (City) for the fiscal year commencing July 1, 2009 and concluding June 30, 2011 was submitted to the City Council and is on file at City Hall; and

WHEREAS, On May 28, 2009, the City Manager did present the City's proposed 2009-2011 budget to the City Council for its consideration; and the City Council did, in a public meeting, carefully consider the proposed budget; and

WHEREAS, the City Council did, in a public meeting, receive input from the City Manager, Director of Administrative Services, additional staff and the public; and

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

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

SECTION 1. The budget, as amended, is adopted as the Biennial Budget for the City of Sierra Madre for Fiscal Year commencing July 1, 2009 and concluding June 30, 2011.

SECTION 2. Appropriations for the City as described in the documents titled "Budget Summary 2009-2011" and "Budget Summary 2010-2011" attached hereto as exhibits "I" and "II", respectively, are hereby adopted for the fiscal years commencing July 1, 2009 and concluding on June 30, 2011.

SECTION 3. The City Manager and Director of Administrative Services are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council, on July 1, 2009



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

RESOLUTION NO. 09-042 – Continued

APPROVED AND ADOPTED this 12th day of June 2007.

ORIGINAL SIGNED

MaryAnn MacGillivray, Mayor,
City of Sierra Madre, California

I hereby certify that the foregoing Resolution No. 09-042 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on this 23rd day of June 2007 by the following vote:

AYES:

NOES:

ABSENT:

ORIGINAL SIGNED

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



CRA RESOLUTION NO. 431

**A RESOLUTION OF THE COMMUNITY REDEVELOPMENT
AGENCY OF THE CITY OF SIERRA MADRE ADOPTING THE
BIENNIAL BUDGET FOR FISCAL YEARS 2009-2010 AND
2010-2011 AND APPROPRIATING THE AMOUNTS
BUDGETED**

WHEREAS, a proposed biennial budget for the Community Redevelopment Agency of Sierra Madre (Agency) for the fiscal years commencing July 1, 2009 and concluding June 30, 2011 was submitted to the City Council acting as the Agency Board and is on file at City Hall; and

WHEREAS, On May 28, 2009, the Executive Director did present the Agency's proposed 2009-2011 budget to the Agency Board for its consideration; and the board did, in a public meeting carefully consider the proposed budget; and

WHEREAS, the Agency Board did, in a public meeting, receive input from the Executive Director, Director of Administrative Services, additional staff and the public; and

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

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

SECTION 1. The budget, as amended, is adopted as the biennial budget for the Community Redevelopment Agency of the City of Sierra Madre for Fiscal Year commencing July 1, 2009 and concluding June 30, 2010.

SECTION 2. Appropriations for the Agency as described in the documents titled "Budget Summary 2009-2010" and "Budget Summary 2010-2011" attached hereto as exhibits "I" and "II", respectively, are hereby adopted for the fiscal years commencing July 1, 2009 and concluding June 30, 2011.

SECTION 3. The Executive Director and Director of Administrative Services are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council, acting as the Agency Board on July 1, 2009.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

CRA RESOLUTION NO. 431 – Continued

APPROVED AND ADOPTED this 23rd day of June 2009.

ORIGINAL SIGNED

MaryAnn MacGillivray,
Chairperson, Community
Redevelopment Agency of the
City of Sierra Madre

I hereby certify that the foregoing CRA Resolution 431 was adopted at a regular meeting of the City Council and the Community Redevelopment Agency of the City of Sierra Madre held on this 23rd day of June 2009 by the following vote:

AYES:
NOES:
ABSENT:

ORIGINAL SIGNED

Nancy Shollenberger, Secretary,
Community Redevelopment
Agency of the City of Sierra Madre,
California



PFA RESOLUTION NO. 64

**A RESOLUTION OF THE PUBLIC FINANCING
AUTHORITY OF THE CITY OF SIERRA MADRE
ADOPTIN THE BIENNIAL BUDGET FOR FISCAL
YEARS 2009-2010 AND 2010-11 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, 2009, and concluding on June 30, 2011 was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

WHEREAS, On May 28 2009, the Executive Director did present the Authority's proposed 2009-2011 budget to the Authority Board for its consideration; and the board did, in a public meeting, carefully consider the proposed budget; and

WHEREAS, the Authority Board did, in a public meeting receive input from the Executive Director, Director of Administrative Services, additional staff and the public; and

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

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 biennial budget for the Public Financing Authority of the City of Sierra Madre for Fiscal Year commencing July 1, 2009 and concluding June 30, 2011.

SECTION 2. Appropriations for the Agency as described in the documents titled "Budget Summary 2009-2010" and "Budget Summary 2010-2011" attached hereto as exhibits "I" and "II", respectively, are hereby adopted for the fiscal years commencing July 1, 2009 and concluding June 30, 2011.

SECTION 3. The Executive Director and Director of Administrative Services 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, 2009.



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

PFA RESOLUTION NO. 64 – Continued

APPROVED AND ADOPTED this 23rd day of June 2009.

ORIGINAL SIGNED

MaryAnn MacGillivray,
Chairperson, Public Financing
Authority of the City of Sierra
Madre

I hereby certify that the foregoing PFA Resolution 64 was adopted at a regular meeting of the City Council and the Public Financing Authority of the City of Sierra Madre held on this 23rd day of June 2009 by the following vote:

AYES:

NOES:

ABSENT:

ORIGINAL SIGNED

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



RESOLUTION NO. 09-043

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2009-2010 AT \$ 8,099,562 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

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

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

WHEREAS, the Appropriations Limit for adopted for the Fiscal Year ending June 30, 2009 is \$8,099,562; and,

WHEREAS, the population factor for fiscal year ending June 30, 2009, provided by the State of California, Department of Finance is 1.0062%; and,

WHEREAS, the inflationary factor for fiscal year ending June 30, 2009, provided by the State of California, Department of Finance is 1.0029%; and,

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

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

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

WHEREAS, the calculation for the 2009-2010 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 2009-2010 Appropriation Limit is calculated as shown on the document known as the "Gann Appropriation Limit Calculation" attached hereto as exhibit "A", and,



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

RESOLUTION NO. 09-043 – 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 2009-2010 is hereby set at \$8,099,562, and

SECTION 4. The 2009-2010 budgeted appropriations subject to the Limit is calculated as \$6,039,765 as shown on the document known as the "Compliance with the Gann Appropriation Limit" attached hereto as exhibit "B"; and,

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

APPROVED AND ADOPTED this 23rd day of June 2009.

MaryAnn MacGillivray, Mayor,
City of Sierra Madre, California

I hereby certify that the foregoing Resolution Number 09-043 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 23rd day of June 2009, by the following vote.

AYES:

NOES:

ABSTAIN:

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



RESOLUTION 09-044

**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 2009-2011.**

**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 14th day of November, 1989 (SMMC Section 3.20.040 – Fees and charges schedule) establishing its policy as to the recovery of costs and more particularly the percentage of costs reasonably borne to be recovered from users of City services and directing staff as to the methodology for implementing said Ordinance; and

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

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

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2009; and



RESOLUTION 09-044 – 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 Director of Administrative Services has indicated that the proposed fees are in accordance with Article XIII-B of the Constitution of the State of California; and

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

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

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

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

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

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

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



**CITY of SIERRA MADRE
BUDGET RESOLUTIONS
FY 2009-11**

RESOLUTION 09-044 – 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, 2009 through June 30, 2011 (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 23rd day of June 2009.

ORIGINAL SIGNED

MaryAnn MacGillivray, Mayor,
City of Sierra Madre, California

I hereby certify that the foregoing Resolution 09-044 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 23rd day of June, 2009 by the following vote:

AYES:
NOES:
ABSENT:

ORIGINAL SIGNED

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



RESOLUTION 09-045

**A RESOLUTION OF THE CITY OF SIERRA MADRE
APPROVING THE STATEMENT OF INVESTMENT
POLICY FOR FISCAL YEAR 2009-2010.**

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Sierra Madre claims that a Statement of Investment Policy for the City of Sierra Madre has been filed by the City Treasurer and Director of Administrative Services for the fiscal year 2009-2010.

APPROVED AND ADOPTED this 23rd day of June 2009.

ORIGINAL SIGNED

MaryAnn MacGillivray, Mayor,
City of Sierra Madre, California

I hereby certify that the foregoing Resolution No. 09-045 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 23rd day of June 2009 by the following vote:

AYES:
NOES:
ABSENT:

ORIGINAL SIGNED

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

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



City Revenues FY 2009-11



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Sierra Madre's Local Economy

Sierra Madre is small city, approximately 3.5 square miles, with approximately 11,000 residents. It is among the smallest cities in all of Los Angeles County. Sierra Madre has no direct freeway access and a limited retail and service area of approximately 6 blocks. The City relies almost exclusively on Property Tax, supplemented by a Utility Users' Tax (UUT), to fund the majority of essential government services. Since its' incorporation 100 years ago, 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 Volunteer Fire Department.

The commercial area of the City is very small, comprising a few blocks on Sierra Madre Boulevard, parts of North Baldwin and South Baldwin, and a portion of East Montecito. Over the last 50+ years the commercial area has declined in size and scope. At one time, storefront retail predominated along Sierra Madre Boulevard and the City had multiple markets, an auto dealer and numerous other retail establishments. Today, the City has increasing amounts of street level office space (doctors, attorneys, architects, and real estate offices) and an increase of service industries (hair and nail salons, day spa's, etc...) which together generate minimal sales tax for the City. The residents of Sierra Madre are proud of the community's small town atmosphere and isolation from major transportation linkage that does not lend itself to auto malls, major commercial shopping centers, or corporate office buildings.

The City's Sales Taxes comprise only 3% of the General Fund revenues. The City has mirrored the local economy losses in Sales Tax and is currently receiving close to a 15% loss in Sales Taxes over the prior year; however, with the total Sales Tax budget at \$200,000 this equals a \$30,000 revenue loss. This does not have a significant impact on the City services. The City's circumstances are unique in this area as all surrounding Cities in the San Gabriel Valley rely more heavily on Sales Taxes, particularly the City of Arcadia, Monrovia and Pasadena where the closures of car dealerships are causing losses in Sales Taxes to reach as high as 30%. Conversely, those cities' losses are being reported in millions of dollars.

Many Los Angeles County cities saw double digit growth in property tax revenues through 2004-2007. Since 2007 however, the housing market has declined and there has been a decrease in real estate values, accompanied by a decrease in property tax revenues made possible by the passage of Proposition 8 which allows properties to be



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

re-assessed at lower values. Due to the fact that Sierra Madre did not see a significant turnover in real estate ownership during the boom period, the city has largely been spared the decrease in property tax revenue that has so significantly impacted other cities. Only 60 of Sierra Madre's 4,400 properties have applied for Proposition 8 reassessments, with the estimated fiscal impact to the city being \$15,000 or less.

In FY 2009-10, the City was originally expecting to see a continued moderate increase in property tax; however, the State of California is proposing to "borrow" against local property tax in FY 2009-10 to meet their own budget needs. The Governor's proposal is estimated to reduce the City's property tax by **\$256,000, or 8%** of the property tax. As Property Tax and Vehicle License Backfill revenues make up more than 50% of the total General Fund Revenues, the 8% loss proposed by the Governor is a 4% loss in total revenue for the City's General Fund. Under Proposition 1a, the State will be required to repay the City three years after the funds are loaned. Without the State's proposal to borrow property taxes, the City had originally estimated a 2% growth year over year in Property Taxes.

In April 2008, the voters approved Measure U which approved a tax increase on the utility services provided by Water, Sewer, Trash (refuse disposal), Digital Television (cable and/or satellite), Telecommunication (land and/or cellular lines), Electricity (traditional and/or alternative sources, such as solar or wind), and Natural Gas. The first rate increase took effect on July 1, 2008 which increased the tax from 6% to 8% and added Sewer, Trash and Digital Television. (The fiscal impact was close to a 3% increase in UUT revenue from FY 2007-08 to FY 2008-09.) Measure U allows for a 2% tax increase each following fiscal year until a 12% cap is reached (10% on July 1, 2009 and 12% on July 1, 2010). At this time, the proposed budget document assumes the UUT will be increased to the 12% rate. The resulting revenue estimates for the biennial years are estimated at \$1,959,720 in FY 09-10 and \$2,351,664 in FY 10-11. (This is a \$1.2 million growth in year 3.)

It should be noted that the majority of the increase in the total General Fund revenues is from the increase in the UUT rate. If the financial effect of the UUT rate increase is subtracted, City revenues would experience a two year decline in FY 2008-09 and in FY 2009-10, while FY 2010-11 would have a modest increase over FY 2009-10, but still be less than FY 2007-08 revenues.



Where do cities get money from?

Here is a useful glossary of terms to help answer that very question....

PROPERTY TAXES

Property tax is an ad valorem tax that an owner is required to pay on the value of the property being taxed. Property tax may be generally defined as tax imposed by municipalities upon owners of property within their jurisdiction based on the value of such property. There are three species or types of property: Land, Improvements to Land (immovable manmade objects; i.e., buildings), and Personal (movable manmade objects). Real estate, real property or realty are all terms for the combination of land and improvements.

Proposition 13 passed in California limits the assessed value added each year to 1.5% of the prior year assessed value. During periods of real estate recessions, the County Assessor may choose to do a Proposition 8 reduction to the assessed value. During periods of economic recovery, a property with a Proposition 8 reduction may be reassessed at the current Proposition 13 assessed value.

For example a house purchased at \$400,000 would be assessed in each year at 1.5% or \$406,000 in year 2 and \$412,090 in year 3 and so on. With Proposition 8 reductions, the County may determine that in year 2 the recession has devalued the home value by \$50,000 and the property will be assessed a tax on \$356,000 not \$406,000. If in year 3 the County determines the market has recovered, the County may choose to return to the Proposition 13 value of \$412,090 and assess the tax at this value.

Los Angeles County Tax Assessor's office assesses the property values and assigns the taxes to be collected in December and April from property owners. The Los Angeles County's Department of Auditor-Controller, Tax Division, collects the taxes and distributes the taxes to the local jurisdictions. The City of Sierra Madre receives **\$0.2191** of every Property Tax Collected dollar collected.

Secured - Current Year Tax levied on secured property pursuant to the revenue and taxation code, typically reported as land and land improvements.

Unsecured - Current Year Tax levied on all personal property not secured by real property held in title by the same owner. Due to the transitory nature of unsecured property, a tax is levied immediately after assessed values are determined.



PROPERTY TAXES (con't)

Prior Year Uncollected Taxes paid in the current year which were due in a prior year.

Interest and Penalties Interest and penalties charged for the late payment of property taxes.

OTHER TAXES

Sales and Use Tax Of the 7% sales tax levied by the State of California, the City receives 1% of the amount collected within the city limits.

Utility User Tax A tax imposed on users for various utilities in the City including Telecommunications, Digital Television, Trash Removal, Gas, Electric and Water/Sewer services. The City currently collects 8% in FY 2008-2009 and will collect 10% in FY 2009-2010 and assumed to collect 12% in FY 2010-2011 tax on utilities.

Franchise Fees Companies are granted special privileges for the continued use of public property, such as city streets. Such companies usually involve elements of monopoly and may require regulation. The Franchise Fees are the amounts required for the continued granting of these privileges. Franchises currently granted within the City are Electric, Gas, Cable TV, and Telephone.

FINES AND FORFEITURES

Vehicle Code Fines Amounts derived from traffic citations and fines for violations occurring within the city limits.

Court Fines and Forfeitures Fines collected by the county courts for city code violations other than traffic, which are shared with Los Angeles County.

MISCELLANEOUS REVENUES

Donations Sierra Madre has long been supported by generous donations from local community groups.

Miscellaneous City revenues can fluctuate year to year based on miscellaneous revenues that are often one-time inflows of cash.



LICENSES AND PERMITS

Business License Business license fees are collected annually from entrepreneurs conducting sales activities within Sierra Madre.

Building Permits Building permit fees are collected in accordance with the Uniform Building Code. The revenues from these permits are used to cover the cost of providing building inspections to insure compliance with building codes.

Dog License Dog license fees are collected annually from Sierra Madre residents for all dogs over three months. Discounts are provided to Sierra Madre Seniors and dog owners with a spayed and neutered dog.

CURRENT SERVICE CHARGES

Planning Fees These fees are levied to cover costs of special plan checks, inspections, etc. which may be necessary in conjunction with new construction or improvements being made by contractors.

Recreation Fees These fees are collected by the City's Community Services Department to cover the cost of providing recreation programs such as activity classes, aquatics programs, and youth and senior excursions.

Rental Fees Rental fees are collected from citizens or community organizations who request a use of City facilities.

Water Fees These fees are charged for services provided by the Water Department for water production and delivery, new meter installations, and other customer-requested services.

Sewer Fees These fees are charged for maintenance of the City's sanitary sewer and storm drain systems as well as customer-requested services provided by Sewer Department staff.

INTERGOVERNMENTAL REVENUE

Motor Vehicle In-Lieu Tax (VLF) The Motor Vehicle In-Lieu fee is equivalent to 2% of the market value of motor vehicle fees imposed annually by the state in lieu of local property tax.



INTERGOVERNMENTAL REVENUE (con't)

Gas Tax Section 2106 Section 2106(a) of the Streets and Highways Code provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(c) provides for distribution on a per capita basis.

Gas Tax Section 2107 A sum equal to .00725 cents per gallon is distributed monthly to the cities on a formula based per the Streets and Highways Code, Section 2107; with calculation predicated on a per capita apportionment - 8.98 x population.

Gas Tax Section 2107.5 This account represents a fixed amount of revenue received from the state based on population.

Gas Tax Section 2105 This newly enacted Section of the Streets and Highways Code provides for the collection and distribution of special gas tax to fund improvements for regional transportation needs.

Prop 1B - Transit Tax Local street maintenance funding as city's share of California voter-approved (11/7/06) \$19.9 billion bond issue; the City's entitlement was \$400,000

Prop A - Transit Tax The City receives twenty-five percent of the 1/2% Prop A Sales tax (approved by voters in 1980). These funds are distributed by the L.A. County Metropolitan Transportation Authority (MTA), and are distributed to Los Angeles County cities on a proportional population basis. The funds are to be used for the development of transit programs within the guidelines established by the MTA.

Prop C - Transit Tax The City receives twenty percent of the 1/2% Prop C sales tax (approved by voters in 1990). These funds are distributed by the L.A. County Metropolitan Transportation Authority (MTA), and are distributed to Los Angeles County cities on a proportional population basis. The funds are to be used the improving, expanding and maintaining public transit services. These expenditures must be consistent with the County's Congestion Management Program.

Prop A - Safe Parks Program Funds transferred to the City as a result of the 1992 L.A. County Safe Neighborhood Parks Act. These funds are to be used to improve, preserve and restore parks.



STATE GRANTS OR ENTITLEMENTS

California Library Foundation (CLSA) State funds allocated annually by formula to “encourage and enable sharing and coordination of library resources...”

Public Library Foundation (PLF) PLF, often referred to as the Public Library Fund, provides a per capita award to all public libraries that meet the maintenance-of-effort requirement.

State TDA The Transportation Development Act provides this source of funding. Derived from statewide sales tax, and allocated by formula to the County Transportation Commission, allocations are deposited in each regional entity's State Transit Assistance Fund.

SB821 - Bike and Pedestrian Paths SB821 allows the City to request specifically allocated monies for the purpose of constructing bike and pedestrian paths.

State Parks – Open Space The California State Legislature enacted the Roberti-Z'berg Urban Open Space and Recreation Program which provides funds to certain political subdivisions for acquiring land and developing facilities.

COUNTY GRANTS or REVENUES

County TDA The Transportation Development Act provides this source of funding. Derived from state sales tax and allocated by formula to the County Local Transportation Fund, allocations are available to operators for the support of public transportation systems.

Prop A - Transit Discretionary Funds- A 35% apportionment of the one-half cent sales tax distributed to Los Angeles County Transportation Commission and is set aside at their discretion; City's apportionment is based upon meeting performance criteria established by the Commission.

Measure R – Street Improvement Funds: The Los Angeles County Traffic Relief and Rail Expansion Ordinance 08-01 was approved by county voters in November 2008. This 0.5 cent sales tax will provide funding for a variety of transportation projects throughout the County, including local city street repairs.



FEDERAL GRANTS

Community Development Block Grant (CDBG) The funds are based upon a federal formula and are to be used only within low and moderate-income census tracts and/or to benefit low and moderate-income persons.

Federal Grants for Water Infrastructure Improvements Since 1996, the City has received federal funding for water system improvements from two sources, the Water Resources Development Act (WRDA), and the Environmental Protection Agency State and Tribal Assistance Grant (EPA/STAG) programs. WRDA funds were expended FY's 1996-1999. EPA/STAG funds have been utilized for water projects in Sierra Madre since 2001 for Grove Reservoir, East Raymond Basin Water Resources Plan, and Mira Monte Reservoir. The City recently capitalized \$20,000,000 in water infrastructure improvements that were partially funded by Federal Grants, along with a grant from San Gabriel Valley Municipal Water District and City funds. Additional STAG and WRDA funding is currently in the Congressional approval process.

Local Law Enforcement Block Grant (LLEBG) The purpose of the LLEBG Program (also commonly known as COPS) is to provide funds to local governments to underwrite projects to reducing crime and improving public safety. The LLEBG Program is a formula program based on a jurisdiction's number of Uniform Crime Reports (UCR) Part I violent crimes reported to the Federal Bureau of Investigation (FBI).

OTHER FINANCING SOURCES

Proceeds from Sale of General Fixed Assets Proceeds from the sale of fixed assets (used by governmental funds only).

OPERATING TRANSFERS IN

Operating Transfers In Includes monies transferred from one fund to another. Transfers In are income to recipient fund.

USE OF MONEY AND PROPERTY

Interest Earnings on Investments Inactive City funds are pooled and invested on a continuing basis within Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. Interest is allocated to funds based upon the City Council adopted Interest Allocation policy.



REVENUE PROJECTIONS

Assumptions and Trends

Revenue projections for Fiscal Years 2009-2011 are based upon economic forecasts for the area, information supplied by other agencies, historical patterns, City Council policies and direction, and service levels projected by the various departments within the City.

The City utilizes information from various outside agencies such as the Federal Department of the Treasury, State Department of Finance, State Board of Equalization and the Los Angeles County Assessor's Office to predict revenues for entitlements, grants, state subventions, sales tax and property tax. City staff project development related revenues and revenues from various City fees and charges.

Once this general information has been collected, the Finance Department develops specific revenue estimates for each revenue source by taking into account past performance and expected future events. These assumptions and projections are documented so that they can be evaluated during the year as part of the ongoing fiscal monitoring process. They are then modified as needed for the following year's revenue estimates.

The City of Sierra Madre has reached a point of stasis where most growth in property or sales tax revenue occurs largely as a result of inflation. The State of California permits cities the power to raise revenues by utilizing various revenue sources including both fees for services and cost recovery. The City is granted the authority to raise revenues by the Constitution and Statutes of the State of California, and by the City Charter. Conversely, the City is limited in its authority to raise revenues by these same sources. Since the passage of Proposition 13, in 1978, and Proposition 218, in 1996, the authority of cities to raise revenues has become a complex and controversial issue requiring cities to seek voter approval on most revenue based issues.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

ANALYSIS

A. General Fund

Sierra Madre's total General Fund revenues for FY 2009-10 are projected to be \$7,161,634 and for FY 2010-11 are projected to be \$7,868,591. These are from a combination of property-related taxes, utility users' tax, franchise fees, business license fees, sales taxes, and VLF (Vehicle License Fee) transfer, representing more than 91% of all General Fund revenues.

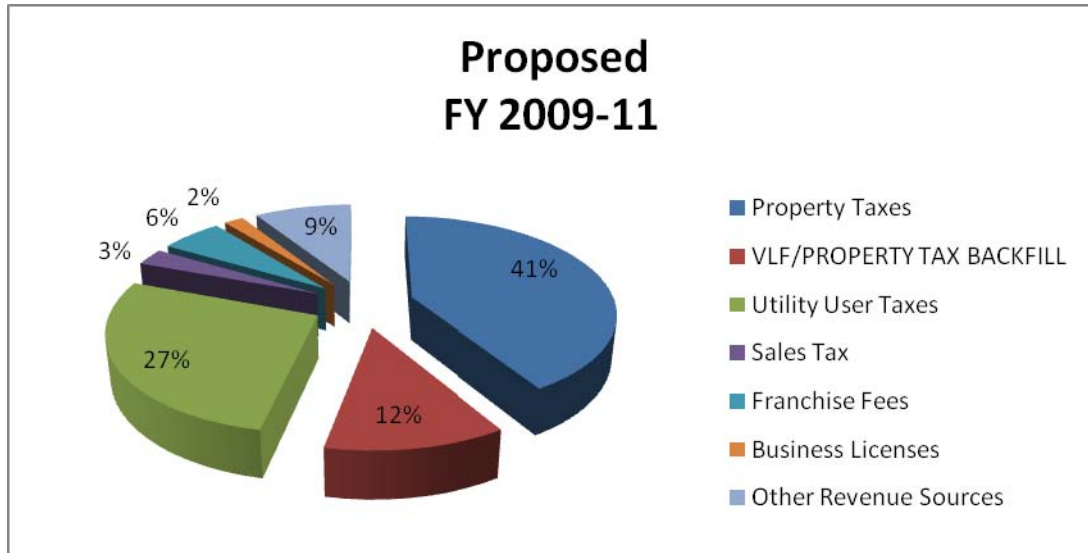
The General Fund has shown a consistent growth pattern over the last three years that is expected to continue into the biennial period of FY 2009-11. The major sources of revenues for the City's General Fund are Property Taxes, estimated \$2,951,642 in FY 09-10 and \$3,240,391 in FY 10-11; Utility Users Taxes, estimated at \$1,959,720 in FY 09-10 and \$2,351,664 in FY 10-11; and VLF/Property Tax Back Fill, estimated \$852,000 in FY 09-10 and \$855,000 in FY 10-11. Combined, all other revenues (including Sales Taxes, Business License Fees, Franchise Fees and miscellaneous revenue sources) in the General Fund make up \$1,387,000 which makes up less than 20% of the General Fund total revenues.

<u>REVENUES (in thousands)</u>	<u>06/30/2007</u>	<u>06/30/2008</u>	<u>Projected</u>	<u>Proposed</u>	<u>Proposed</u>
	<u>Audited</u>	<u>Audited</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>
Property Taxes	\$ 3,209	\$ 3,092	\$ 3,145	\$ 2,952	\$ 3,240
VLF/Property Tax Backfill	\$ 771	\$ 814	\$ 850	\$ 852	\$ 855
Utility User Taxes	\$ 1,139	\$ 1,167	\$ 1,568	\$ 1,960	\$ 2,352
Sales Tax	\$ 223	\$ 221	\$ 190	\$ 200	\$ 205
Franchise Fees	\$ 390	\$ 389	\$ 410	\$ 410	\$ 410
Business Licenses	\$ 164	\$ 159	\$ 127	\$ 130	\$ 134
Other Revenue Sources	\$ 1,142	\$ 997	\$ 592	\$ 657	\$ 673
Total Revenues	\$ 7,038	\$ 6,839	\$ 6,882	\$ 7,161	\$ 7,869

It should be noted that the majority of the increase in the total General Fund revenues is from the increase in the UUT rate. If the financial effect of the UUT rate increase is subtracted, City revenues would experience a two year decline in FY 2008-09 and in FY 2009-10, while FY 2010-11 would have a modest increase over FY 2009-10, but still be less than FY 2007-08 revenues.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**



**ESTIMATED INCREASE/(DECREASE)
IN GENERAL FUND REVENUES YEAR-TO-YEAR**

REVENUES (in thousands)	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Property Taxes	\$ (117)	\$ 53	\$ (193)	\$ 288
VLF/Property Tax Backfill	\$ 43	\$ 36	\$ 2	\$ 3
Utility User Taxes	\$ 28	\$ 401	\$ 392	\$ 392
Other Revenue Sources	\$ (153)	\$ (447)	\$ 68	\$ 23
Total Revenues	\$ (199)	\$ 43	\$ 269	\$ 706



Property Taxes and VLF/Property Tax Backfill

Property Tax remains the primary revenue component of the General Fund, making up 41% of the total estimated revenue year after year. FY 2006-07 appears higher than FY 2007-08, because of accruals recognized in the audit process. This is a one-time accounting adjustment that would otherwise have shown the property tax to be approximately \$300,000 less than is reported in the audited financials.

In FY 2009-10, the City originally expected to see a continued moderate increase in property tax; however, the State of California is proposing to “borrow” against local property tax in FY 2009-10 to meet its own budget needs. The Governor’s proposal is estimated to reduce the City’s property tax by **\$256,000, or 8%** of the City’s total property tax. Under Proposition 1a, the State will be required to repay the City three years after the funds are “borrowed.”

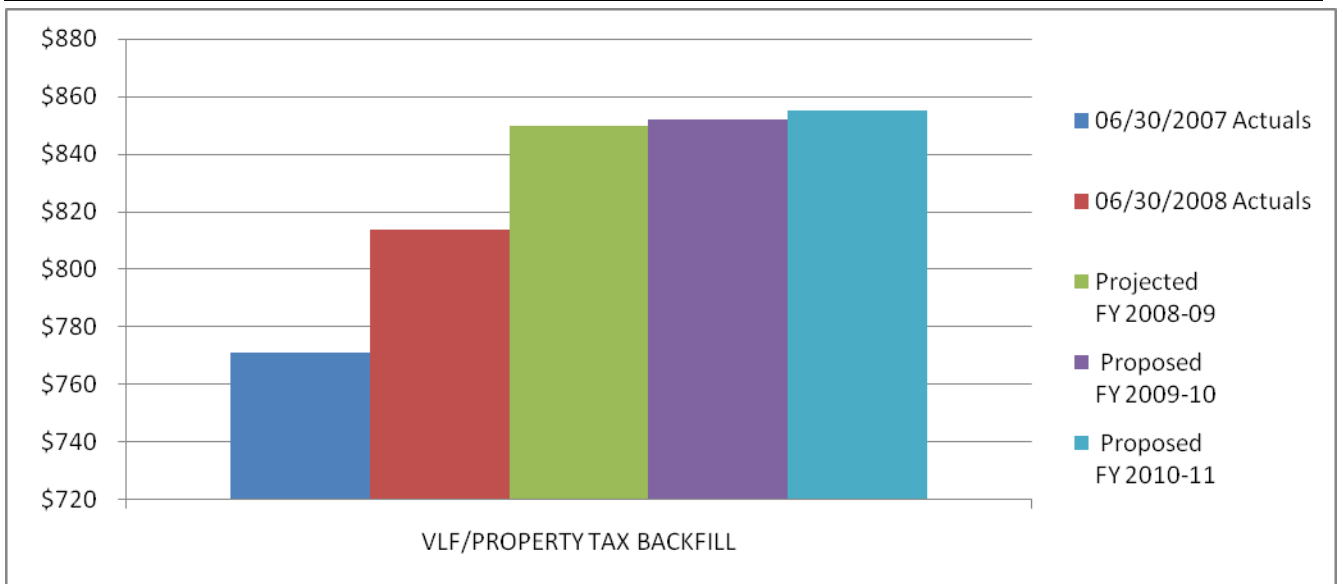
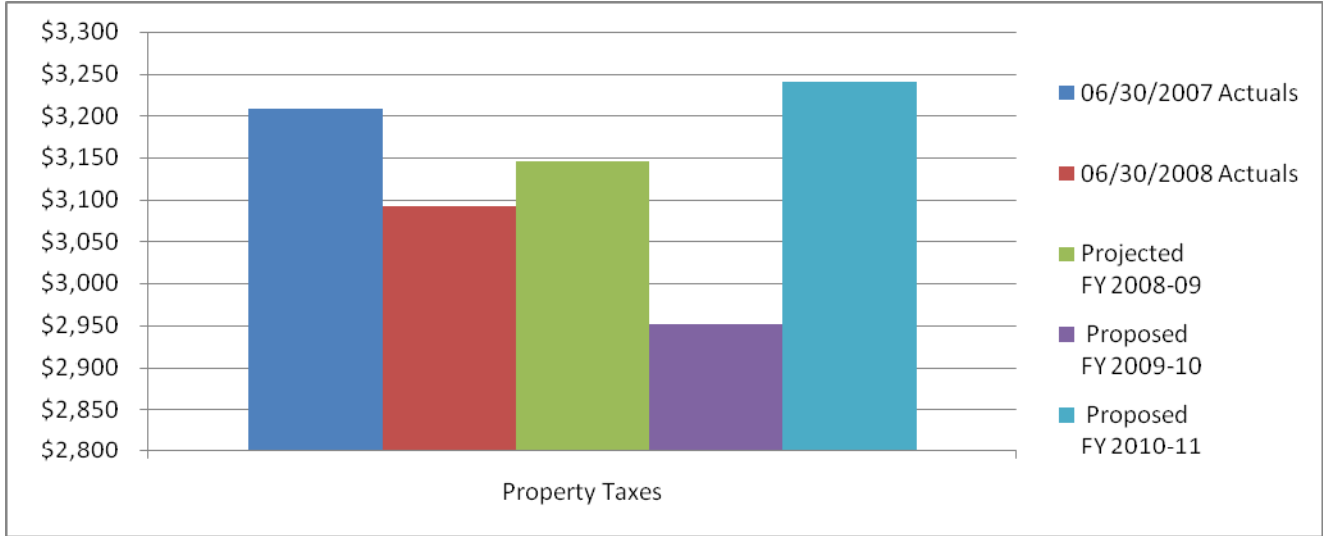
Since 2002, the City’s portion of Vehicle License Fees (VLF) has been tied to the City’s growth in property taxes. As previously noted, Sierra Madre did not see as dramatic an increase in property tax revenue during the real estate boom and thus is not experiencing as great a decline in property tax revenue. Likewise, the city has not seen a significant spike in VLF, and the downturn in the economy has affected the car industry negatively with new car purchases down over 15% in 2008 and expected to remain low through 2010. To be conservative, the City is estimating the VLF/Property Tax Backfill will remain relatively flat through the biennial budget.

Without the State’s proposal to borrow property taxes, the City had originally estimated a 2% growth year over year in Property Taxes. Due to the fact that Sierra Madre did not see a significant turnover in real estate ownership during the boom period, the city has largely been spared the decrease in property tax revenue that has so significantly impacted other cities. Only 60 of Sierra Madre’s 4,400 properties have applied for Proposition 8 reassessments, with the estimated fiscal impact to the city being \$15,000 or less.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

(In Thousands)	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected</u> <u>FY 2008-09</u>	<u>Proposed</u> <u>FY 2009-10</u>	<u>Proposed</u> <u>FY 2010-11</u>
Property Taxes	\$ 3,209	\$ 3,092	\$ 3,145	\$ 2,952	\$ 3,240
VLF/Property Tax Backfill	\$ 771	\$ 814	\$ 850	\$ 852	\$ 855

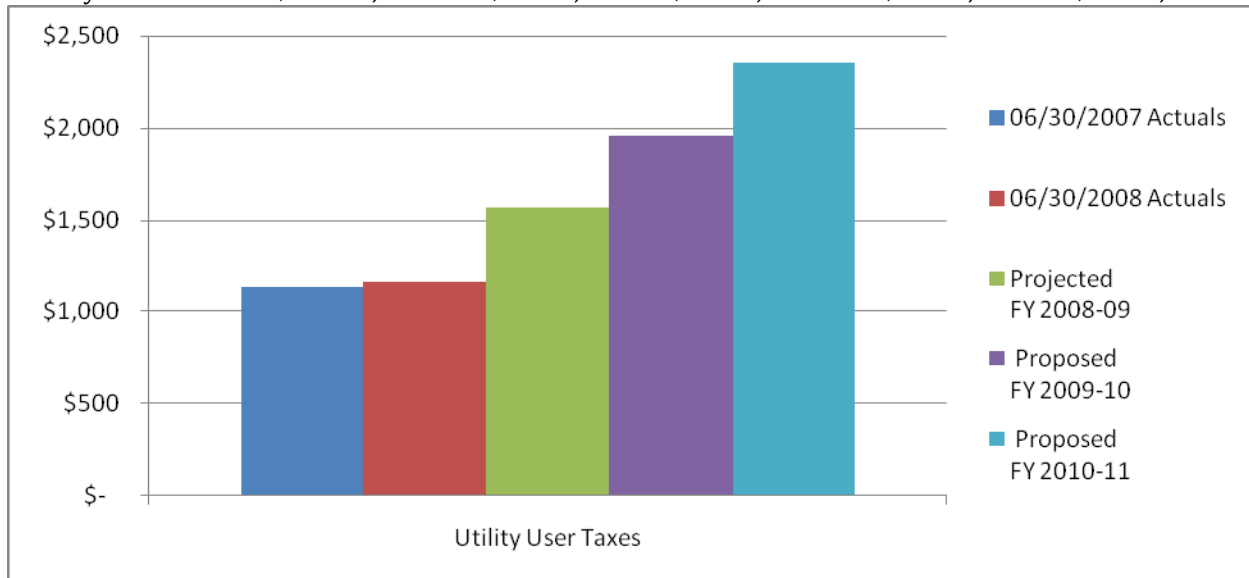




Utility User Taxes (UUT)

In April 2008, the voters approved Measure U which approved a tax increase on the utility services provided by Water, Sewer, Trash (refuse disposal), Digital Television (cable and/or satellite), Telecommunication (land and/or cellular lines), Electricity (traditional and/or alternative sources, such as solar or wind), and Natural Gas. The first rate increase took effect on July 1, 2008 which increased the tax from 6% to 8% and added Sewer, Trash and Digital Television. (The fiscal impact was close to a 3% increase in UUT revenue from FY 2007-08 to FY 2008-09.) Measure U allows for a 2% tax increase each following fiscal year until a 12% cap is reached (10% on July 1, 2009 and 12% on July 1, 2010). At this time, the proposed budget document assumes the UUT will be increased to the 12% rate. The resulting revenue estimates for the biennial years are estimated at \$1,959,720 in FY 09-10 and \$2,351,664 in FY 10-11.

<u>(In Thousands)</u>	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected</u> <u>FY 2008-09</u>	<u>Proposed</u> <u>FY 2009-10</u>	<u>Proposed</u> <u>FY 2010-11</u>
Utility User Taxes	\$ 1,139	\$ 1,167	\$ 1,568	\$ 1,960	\$ 2,352





Sales Taxes, Franchise Fees, Business Licenses and Other Revenues

Less than 20% of General Fund revenues come from sources other than Property Tax or UUT: Sales Taxes (3%), Franchise Fees (6%), Business Licenses Fees (2%) and all other revenues (9%). Between FY 2006-07 and FY 2008-09, the City has seen a serious decline in other revenue sources. The major component of these changes is the reconciliation of financial audits in FY 2006-07 that saw a one-time correction of revenues recorded in that fiscal year. From 2007-08 to FY 2008-09, the City has lost 10% of its Sales Taxes (estimated at a \$20,000 reduction in revenue), a restatement of interest income (estimated at a \$200,000 reduction in revenue); and a loss in development permits (estimated at a \$200,000 reduction in revenues).

For FY 2009-11 revenue estimations, the City is estimating an increase over FY 2008-09 of \$68,000. This includes a 3% consumer price index increase to City Fees, including license fees, permits, fines and forfeitures. The City has budgeted a comprehensive fee study starting in FY 2009-10 that may modify the proposed fee schedule.

<i>(In Thousands)</i>	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected</u> <u>FY 2008-09</u>	<u>Proposed</u> <u>FY 2009-10</u>	<u>Proposed</u> <u>FY 2010-11</u>
Other Revenues	\$ 1,919	\$ 1,766	\$ 1,319	\$ 1,387	\$ 1,410





**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

B. Special Revenues

<i>(In Thousands)</i>	<u>06/30/2007</u> Audited	<u>06/30/2008</u> Audited	<u>Projected</u> FY 2008-09	<u>Proposed</u> FY 2009-10	<u>Proposed</u> FY 2010-11
Development					
Services	\$ 467	\$ 327	\$ 227	\$ 209	\$ 227
EMS/Paramedic	\$ 570	\$ 263	\$ 243	\$ 267	\$ 297
Gas Tax	\$ 222	\$ 201	\$ 229	\$ 229	\$ 229
Prop A	\$ 193	\$ 189	\$ 177	\$ 170	\$ 173
Prop C	\$ 148	\$ 147	\$ 129	\$ 130	\$ 130
Assessment					
Districts	\$ 97	\$ 41	\$ 91	\$ 91	\$ 91
Special Revenue	\$ 1,144	\$ 1,196	\$ 1,237	\$ 1,621	\$ 806
Grand Total	\$ 2,841	\$ 2,364	\$ 2,333	\$ 2,717	\$ 1,953

Development Services

The Development Services revenues are generated primarily through the collection of development fees and permits. There is a direct correlation between a strong economy and housing market and strong revenues in Development Services. With the housing and economic market recession, Development Services' revenues generated from fees and permits have continued to decrease. To date, the revenues are projected to be \$100,000 lower than FY 2007-08 and \$200,000 lower than FY 2006-07 during the height of the housing market. Unfortunately, even at higher revenue levels, Development Services fees and permits were not covering the cost to perform the overall department services. It is anticipated that the General Fund will subsidize the Development Services fund \$256,000 each fiscal year. The Development Services fund's fees and permits will be included in the City's complete fee study in FY 2009-10.

Emergency Medical/Paramedic Services

The Emergency and Paramedic Services fund's revenues are generated primarily through the collection of fees for the basic and advanced medical support services provided by the City's trained paramedic staff. Rates for the services are based upon Los Angeles County Department of Health Services and are subject to change upon the change of the County fee schedules. The City contracts with billing company, Whitman, for collection of the medical fees. Revenue from medical fees is estimated at \$245,000 in FY 2009-10 and at \$275,000 in FY 2010-11, which makes up 35% and 38% respectively of the cost of providing paramedic services.

Additionally, the EMS/Paramedic program sells an annual subscription program to the residents of Sierra Madre. In FY 2009-11, the program is changing to a flat per person



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

rate. The change was recommended because tracking by household was difficult in the billing process. The revenue is estimated at \$21,500 for each fiscal year, which is less than 3% of the annual cost of services.

In FY 2006-07, the City sold Fire Station #2 for a one-time revenue source to implement the EMS/Paramedic program. At the close of FY 2008-09, the revenue generated by this sale will be exhausted and the General Fund will increase its annual subsidy to the fund from \$224,000 to \$424,000.

Proposition A, Proposition C, Gas Tax, and Other Special Revenues

The revenue supporting Proposition A, Proposition C, and Gas Tax are expected to meet the needs of the programs. New revenues starting in FY 2009-10 will fund streets from Proposition R; and one-time revenues from Proposition 1B (\$400,000) came in FY 2008-09. In FY 2009-10, the City is anticipating using Local and State Park's Grants for the restoration of Bailey Canyon Trail, Senior Center-Hart Park House, and the Sierra Madre Room. These revenues were noted in the FY 2007-09 biennial budget, but the projects were delayed until the summer of 2009.

Assessment Districts

Conversely, the revenue supporting the City's nine Assessment Districts will not meet the financial costs of the Districts, and will require subsidies from the General Fund. Since the establishment of the assessment districts, electricity and maintenance costs have grown while revenue of these districts has remained unchanged and in some cases was suspended. Currently the assessment districts require a subsidy from the Facilities Internal Service Fund of \$78,000 annually to maintain a balanced budget for these funds. Staff recommends that a Proposition 218 process be implemented in FY 2010-11 in order to match revenues to expenses.



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

C. Proprietary funds

Business Type Funds

The City has five business type funds: Strike Team, Filming, Special Events, Aquatics, and Recreation Classes. Strike Team is monitored by the Fire Department and the other four are monitored by the Community and Personnel Services Department. Strike Team revenue is earned when City Fire Personnel respond to fire emergencies/disasters through the California Office of Emergency Services (OES). The hourly rate paid by the State includes a set overhead charge that is transferred to the General Fund to cover the cost to backfill the responding personnel on the fire disaster. The four Community Service programs offer a large array of services to the residents and a fee for services is collected. The fees however do not generate sufficient revenues to cover the cost of the programs and an annual General Fund subsidy of approximately \$300,000 is transferred to these programs.

<i>(In Thousands)</i>	<u>06/30/2007</u>	<u>06/30/2008</u>	<u>Projected</u>	<u>Proposed</u>	<u>Proposed</u>
	<u>Audited</u>	<u>Audited</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>
Strike Team	\$ 191	\$ 230	\$ 235	\$ 235	\$ 235
Filming	\$ 29	\$ 67	\$ 29	\$ 21	\$ 21
Special Events	\$ 33	\$ 36	\$ 22	\$ 32	\$ 32
Aquatics	\$ 136	\$ 135	\$ 123	\$ 188	\$ 189
Recreation Classes	\$ 116	\$ 104	\$ 84	\$ 84	\$ 63
Grand Total	\$ 505	\$ 572	\$ 493	\$ 560	\$ 540



Water and Sewer Funds

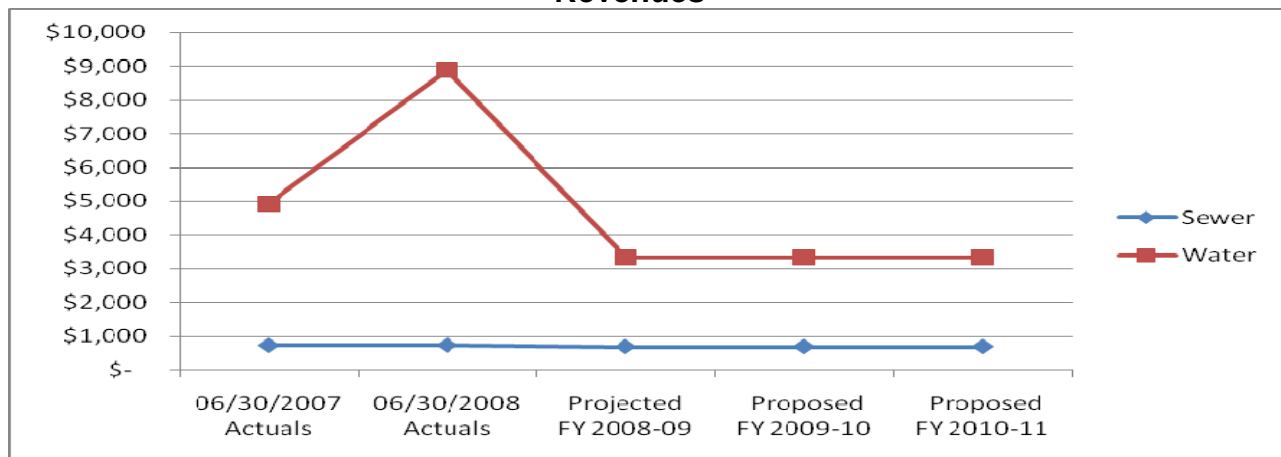
The Water and Sewer Funds primary revenues are generated by utility services provided to the 4,400 residential, multi-residential and commercial customers in Sierra Madre. The rates in water and sewer have a flat fee based upon these three categories. Additionally the water rates base fee takes into consideration the meter size of each customer. Water consumption is also charged at a current rate of \$1.79 per unit (748 gallons/100 cubic feet). Customers are billed bi-monthly.

Currently, the City is undergoing fee studies for both the Water Fund and the Sewer Fund for a possible rate increase effective July 1, 2009. These new rates are not in the current proposal, as the studies are not yet complete. With City Council approval of the fee study, a Proposition 218 vote will be required to increase the utility rates.

At the close of FY 2008-09, the Water Fund has completed \$20,000,000 in capital upgrades to water infrastructure that began in FY 2003-04. During this period, the Water Fund saw one time revenue increases from Federal Grants, San Gabriel Valley Municipal Water District Grants and Loans, and cash reserves from 1998 and 2003 Revenue Bonds.

<i>(In Thousands)</i>	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected</u> <u>FY 2008-09</u>	<u>Proposed</u> <u>FY 2009-10</u>	<u>Proposed</u> <u>FY 2010-11</u>
Sewer	\$ 721	\$ 726	\$ 686	\$ 686	\$ 686
Water	\$ 4,921	\$ 8,891	\$ 3,333	\$ 3,333	\$ 3,333
Grand Total	\$ 5,642	\$ 9,617	\$ 4,019	\$ 4,019	\$ 4,019

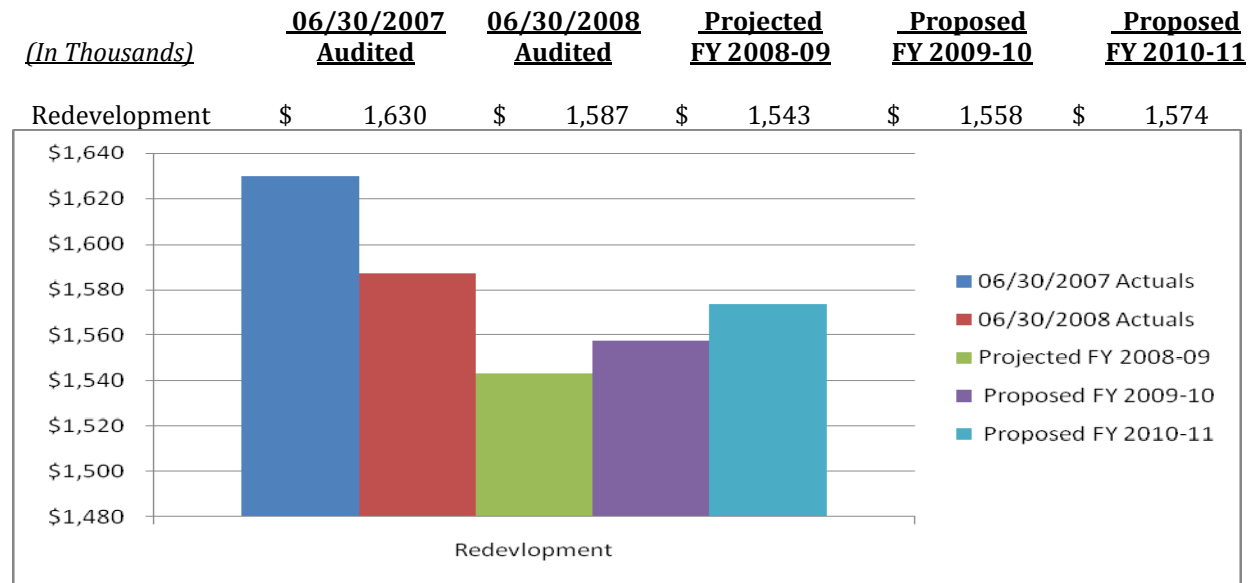
**Sewer and Water Fund
Revenues**





D. Redevelopment Agency (CRA)

Revenues in the CRA funds: Non-housing Capital Project, Housing Capital Projects and Debt Service; are projected to remain flat with no significant increases. Average revenue growth in the Agency over the last three years has remained close to 1%. In FY 2008-09, the State issued a new ERAF (Education Revenue Augmentation Fund) Shift, however, current court ruling are holding it be unconstitutional. The City's ERAF shift would have resulted in a loss of revenue of \$111,000 in FY 2008-09 and each year thereafter had the State been successful with this property tax shift.





FEE SCHEDULE

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

The City Council establishes fees at a rate designed to recover the costs of providing the services for which the City charges a special fee. The City applied a 3% Consumer Price Index increase to fees year-over-year.

Department of Labor, Consumer Price Index (<http://www.bls.gov/cpi/cpid08av.pdf>)

**Table 1A. Consumer Price Index for All Urban Consumers (CPI-U):
U.S. city average, by expenditure category and commodity and service group**

Item and group	Annual average 2007	Annual average 2008	Percent change from 2007 to 2008
Expenditure category			
All items	207.342	215.303	3.8

Resolution 09-044 adopts the annual fees for 2009-2011. The fee schedule is included in the revenue section of the budget document, and is the basis for revenue estimates in this document.

- *In May 2009, the City Council authorized a fee study for total City wide services, excluding Sewer and Water services which were authorized under separate fee studies. The fees in this document may be changed as a result of these various fee studies. City Hall should be contacted for the information on the latest information regarding City fees, (626) 355-7135; or see the City's website, www.cityofsierramadre.com.*



GANN LIMIT

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

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

The 2009-2010 appropriations limit based upon cumulative increases in the Consumer Price Index and population subsequent to the base year, was established at \$8,026,377 by Resolution 08-039 on June 24, 2008. Each year the State Department of Finance provides the inflationary factors and population growth factors to be used to establish the Appropriation limit for the upcoming fiscal year. Based upon the information received from the State of California, the 2009-2010 Appropriation Limit is established at \$8,099,562. Resolution 09-043 adopts the annual Appropriation Limit. Since proposed appropriations, \$6,039,765; (subject to the limit) for 2009-2010 are below the 2008-2009 Appropriation Limit, adopting the 2009-2010 budget is a reasonable action.

The Gann Appropriation Limit for 2010-2011 will be brought before the City Council in the spring of 2009.

CITY OF SIERRA MADRE
GANN APPROPRIATION LIMIT CALCULATION*
2009-2010**

2008-2009		\$ 8,026,377
Population Factor*	X	1.0062
Inflation Factor*	X	<u>1.0029</u>
2009-2010	=	\$ 8,099,562

*Price and Population Information provided by California Department of Finance: Demographic Research Unit



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

CITY OF SIERRA MADRE
COMPLIANCE WITH GANN APPROPRIATION LIMIT
2009-2010

Revenue - Governmental Fund Types:

General Fund**	\$7,161,634
Special Revenue Fund*	2,716,782
Capital Project Fund - N/A ¹	-
Debt Service Fund - NA ¹	-
Enterprise Fund - NA ¹	-
	<hr/>

Total Revenue - Governmental Fund Types:

9,878,416

Less Exemptions:

General Fund -

Fines and Forfeitures	101-4304-04X	104,727
Investment Income - (not tax 32%)	101-4506-074	
Revenue From Other Agencies - Post Reimbursement	101-4506-074	8,000
Revenue From Other Agencies - LA County Arts Intern	101.4506.088	3,500
Revenue From Other Agencies - Fire Academy	101.4506.166	19,000
Charges for Services	101-4607-XXX	107,600
Other Revenues - State Mandated Cost Refunds	101-4708-107	-
Other Revenues - NSF Check Charges	101-4708-216	-
Other Revenues - Donations	101-4708-221	-
Capital Improvement Program	101-5XXX-8XX	22,000

Special Revenue Fund

Special Revenues - Charges for Services	XXX-4607-XXX	530,058
Special Revenues - Revenues from Other Agencies	XXX-4506-XXX	1,420,568
Special Revenues - Capital Purchases/Projects	XXX-5XXX-8XX	1,318,746
Special Benefit Assessment - Santa Anita/Arno	543-4XXX-XXX	-
Special Benefit Assessment - Fane/Windwood	544-4XXX-XXX	5,455
Special Benefit Assessment - Central Business Dist.	545-4XXX-XXX	5,700
Lighting Dist Zone 3A	546-4XXX-XXX	46,442
Special Benefit Assessment - Jameson	547-4XXX-XXX	-
Special Benefit Assessment - Parking Dist.	548-4XXX-XXX	9,000
Special Benefit Assessment - Sewer Dist.	549-4XXX-XXX	6,169
Special Benefit Assessment - Sewer Dist.	551-4XXX-XXX	1,528
Special Benefit Assessment - Sewer Dist.	552-4XXX-XXX	6,030



**CITY of SIERRA MADRE
CITY REVENUES
FY 2009-2011**

Special Benefit Assessment - Sewer Dist.	553-4XXX-XXX	9,707
Traffic Safety Fund - Fines and Forfeitures	258-4304-041	
County Park Bond Fund Proceeds	227-4507-078	-
Investment Income - Narcotics Enforcement Fund	220-4405-150	-
FD - Donations	282-4506-222	2,000
PD - Donations	283-4506-222	2,000
CS - Donations	352-4506-222	2,150
Library Gift and Memorial	335-4506-222	4,600
SM Community Foundation	333-4506-222	5,000
Debt Service on Capital Additions	651-5XXX-XXX	<u>198,671</u>
Total Exemptions:		3,838,651
City Revenue Subject to Gann Appropriation Limitation		<u>6,039,765</u>
Gann Appropriation Limitation		8,099,562
Available Surplus		<u><u>\$ 2,059,797</u></u>

1

The Gann Appropriation Limit only applies to the City. It does not apply to the Agency or Financing Authority. Additionally, Enterprise funds are excluded from the limit. Accordingly, no revenues or expenditures from these sources are included in this calculation.

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Budgeted Revenue Schedules FY 2009-11



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CITY of SIERRA MADRE
 TOTAL REVENUE
 BY MAJOR FUND

Fund Name	Data				
	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
General Fund	\$ 7,037,943	\$ 6,838,736	\$ 6,882,269	\$ 7,161,634	\$ 7,868,591
Development Services	\$ 467,033	\$ 327,046	\$ 226,893	\$ 208,893	\$ 226,893
EMS/Paramedic	\$ 569,809	\$ 263,050	\$ 242,500	\$ 266,500	\$ 296,500
Gas Tax	\$ 222,162	\$ 201,429	\$ 228,993	\$ 228,993	\$ 228,993
Prop A	\$ 192,881	\$ 189,061	\$ 176,765	\$ 170,267	\$ 173,165
Prop C	\$ 148,276	\$ 146,675	\$ 128,800	\$ 130,346	\$ 130,346
Assessment District	\$ 97,861	\$ 40,588	\$ 91,003	\$ 91,003	\$ 91,003
Special Revenue	\$ 1,143,785	\$ 1,195,923	\$ 1,235,655	\$ 1,620,780	\$ 806,339
Internal Services	\$ 2,715,349	\$ 3,608,953	\$ 3,027,197	\$ 3,027,197	\$ 3,027,197
Business Type	\$ 505,177	\$ 570,966	\$ 492,155	\$ 559,550	\$ 539,150
Sewer	\$ 721,308	\$ 725,985	\$ 686,000	\$ 686,000	\$ 686,000
Water	\$ 4,921,151	\$ 8,891,115	\$ 3,332,567	\$ 3,332,567	\$ 3,332,567
Redevelopment	\$ 1,629,641	\$ 1,587,118	\$ 1,542,911	\$ 1,558,340	\$ 1,573,924
Grand Total	\$ 20,372,375	\$ 24,586,646	\$ 18,293,708	\$ 19,042,070	\$ 18,980,668

*Total Revenues Exclusive of Transfers In



CITY of SIERRA MADRE
 DETAIL OF REVENUE TYPE FY 09-11

		Data				
Fund Name	Revenues	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
General Fund	Property Tax	\$ 3,208,522	\$ 3,091,927	\$ 3,145,399	\$ 2,951,642	\$ 3,240,391
	Other Taxes	\$ 2,010,178	\$ 2,091,155	\$ 2,411,208	\$ 2,817,641	\$ 3,216,346
	Licenses and Permits	\$ 84,456	\$ 111,853	\$ 85,399	\$ 87,276	\$ 89,255
	Fines and Forfeitures	\$ 127,206	\$ 137,189	\$ 102,182	\$ 102,173	\$ 104,727
	Use of Property and Money	\$ 251,647	\$ 346,093	\$ 90,870	\$ 122,400	\$ 125,813
	Revenue from Other Agencies	\$ 867,994	\$ 888,693	\$ 930,765	\$ 955,002	\$ 958,027
	Charges for Other Services	\$ 174,410	\$ 97,945	\$ 95,196	\$ 107,600	\$ 110,782
	Other Revenues	\$ 313,530	\$ 73,882	\$ 21,250	\$ 17,900	\$ 23,250
General Fund Total		\$ 7,037,943	\$ 6,838,736	\$ 6,882,269	\$ 7,161,634	\$ 7,868,591
Development Services	Licenses and Permits	\$ 233,926	\$ 238,199	\$ 147,500	\$ 129,500	\$ 147,500
	Charges for Other Services	\$ 233,107	\$ 88,846	\$ 79,393	\$ 79,393	\$ 79,393
Development Services Total		\$ 467,033	\$ 327,046	\$ 226,893	\$ 208,893	\$ 226,893
EMS/Paramedic	Revenue from Other Agencies	\$ -	\$ 37,679	\$ -	\$ -	\$ -
	Charges for Other Services	\$ 169,809	\$ 225,212	\$ 242,500	\$ 266,500	\$ 296,500
	Other Revenues	\$ 400,000	\$ 160	\$ -	\$ -	\$ -
EMS/Paramedic Total		\$ 569,809	\$ 263,050	\$ 242,500	\$ 266,500	\$ 296,500
Gas Tax	Use of Property and Money	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue from Other Agencies	\$ 222,162	\$ 201,429	\$ 228,993	\$ 228,993	\$ 228,993
Gas Tax Total		\$ 222,162	\$ 201,429	\$ 228,993	\$ 228,993	\$ 228,993
Prop A	Other Taxes	\$ 178,416	\$ 175,203	\$ 163,600	\$ 157,102	\$ 160,000
	Charges for Other Services	\$ 14,465	\$ 13,857	\$ 13,165	\$ 13,165	\$ 13,165
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Prop A Total		\$ 192,881	\$ 189,061	\$ 176,765	\$ 170,267	\$ 173,165
Prop C	Other Taxes	\$ 148,276	\$ 146,675	\$ 128,800	\$ 130,346	\$ 130,346
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Prop C Total		\$ 148,276	\$ 146,675	\$ 128,800	\$ 130,346	\$ 130,346
Assessment District	Property Tax	\$ 40,372	\$ 1,607	\$ 47,572	\$ 47,572	\$ 47,572
	Other Taxes	\$ 57,488	\$ 38,981	\$ 43,431	\$ 43,431	\$ 43,431
	Charges for Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment District Total		\$ 97,861	\$ 40,588	\$ 91,003	\$ 91,003	\$ 91,003
Special Revenue	Property Tax	\$ 9,075	\$ -	\$ -	\$ -	\$ -
	Other Taxes	\$ 103,455	\$ 109,227	\$ 95,100	\$ 95,100	\$ 95,100
	Fines and Forfeitures	\$ -	\$ 42,573	\$ 25,000	\$ 25,000	\$ 25,000



CITY of SIERRA MADRE
 DETAIL OF REVENUE TYPE FY 09-11

Fund Name	Revenues	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
Special Revenue	Use of Property and Money	\$ 60,293	\$ 18,258	\$ 4,600	\$ 4,600	\$ 4,600
	Revenue from Other Agencies	\$ 624,738	\$ 753,809	\$ 867,377	\$ 1,191,575	\$ 377,134
	Charges for Other Services	\$ 265,913	\$ 230,717	\$ 181,573	\$ 171,000	\$ 171,000
	Other Revenues	\$ 80,311	\$ 41,340	\$ 62,005	\$ 133,505	\$ 133,505
Special Revenue Total		\$ 1,143,785	\$ 1,195,923	\$ 1,235,655	\$ 1,620,780	\$ 806,339
Internal Services	Other Taxes	\$ -	\$ 14,370	\$ -	\$ -	\$ -
	Use of Property and Money	\$ -	\$ -	\$ -	\$ -	\$ -
	Charges for Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Revenues	\$ 2,715,349	\$ 3,594,583	\$ 3,027,197	\$ 3,027,197	\$ 3,027,197
Internal Services Total		\$ 2,715,349	\$ 3,608,953	\$ 3,027,197	\$ 3,027,197	\$ 3,027,197
Business Type	Other Taxes	\$ 9,186	\$ 13,562	\$ -	\$ -	\$ -
	Licenses and Permits	\$ 50	\$ -	\$ 8,991	\$ 5,500	\$ 5,500
	Use of Property and Money	\$ 1,500	\$ 6,500	\$ 3,350	\$ -	\$ -
	Charges for Other Services	\$ 492,941	\$ 536,365	\$ 468,714	\$ 544,550	\$ 524,150
	Other Revenues	\$ 1,500	\$ 14,539	\$ 11,100	\$ 9,500	\$ 9,500
Business Type Total		\$ 505,177	\$ 570,966	\$ 492,155	\$ 559,550	\$ 539,150
Sewer	Use of Property and Money	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 13,000
	Charges for Other Services	\$ 721,308	\$ 725,985	\$ 673,000	\$ 673,000	\$ 673,000
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Total		\$ 721,308	\$ 725,985	\$ 686,000	\$ 686,000	\$ 686,000
Water	Use of Property and Money	\$ 193,401	\$ -	\$ 11,426	\$ 11,426	\$ 11,426
	Revenue from Other Agencies	\$ 1,140,585	\$ 2,366,697	\$ -	\$ -	\$ -
	Charges for Other Services	\$ 3,663,503	\$ 3,384,274	\$ 3,471,962	\$ 3,471,962	\$ 3,471,962
	Other Revenues	\$ (76,339)	\$ 3,140,144	\$ (150,821)	\$ (150,821)	\$ (150,821)
Water Total		\$ 4,921,151	\$ 8,891,115	\$ 3,332,567	\$ 3,332,567	\$ 3,332,567
Redevelopment	Property Tax	\$ 1,181,808	\$ 1,391,192	\$ 1,455,319	\$ 1,469,872	\$ 1,484,571
	Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
	Use of Property and Money	\$ 447,833	\$ 195,926	\$ 87,592	\$ 88,468	\$ 89,353
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Redevelopment Total		\$ 1,629,641	\$ 1,587,118	\$ 1,542,911	\$ 1,558,340	\$ 1,573,924
Grand Total		\$ 20,372,375	\$ 24,586,646	\$ 18,293,708	\$ 19,042,070	\$ 18,980,668

*Note: Revenues exclusive of Transfers In



CITY of SIERRA MADRE
 DETAIL OF GENERAL FUND REVENUE

		Data				
Revenues	Account Number	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
Property Tax	101.4101.001	\$ 2,811,908	\$ 2,805,207	\$ 2,912,500	\$ 2,970,750	\$ 3,000,458
	101.4101.002	\$ 140,165	\$ 151,021	\$ 150,000	\$ 153,000	\$ 154,530
	101.4101.003	\$ 3,558	\$ (6,023)	\$ -	\$ -	\$ -
	101.4101.004	\$ 67,618	\$ 81,354	\$ 30,153	\$ 30,756	\$ 31,064
	101.4101.005	\$ 27,287	\$ 27,549	\$ 16,321	\$ 16,647	\$ 16,813
	101.4101.006	\$ 13,580	\$ 22,505	\$ 7,140	\$ 7,283	\$ 7,356
	101.4101.008	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4101.011	\$ 144,393	\$ 10,301	\$ 29,285	\$ 29,871	\$ 30,170
	101.4101.014	\$ 13	\$ 13	\$ -	\$ -	\$ -
	101.4101.015	\$ -	\$ -	\$ -	\$ (256,665)	\$ -
Property Tax Total		\$ 3,208,522	\$ 3,091,927	\$ 3,145,399	\$ 2,951,642	\$ 3,240,391
Other Taxes	101.4102.012	\$ -	\$ 16,448	\$ -	\$ -	\$ -
	101.4102.016	\$ 35,379	\$ 84,289	\$ 75,000	\$ 76,500	\$ 75,000
	101.4102.021	\$ 223,222	\$ 220,605	\$ 190,192	\$ 200,000	\$ 205,000
	101.4102.022	\$ 390,203	\$ 389,193	\$ 410,000	\$ 410,000	\$ 410,000
	101.4102.023	\$ 164,120	\$ 159,411	\$ 127,240	\$ 130,421	\$ 133,682
	101.4102.024	\$ 57,844	\$ 54,147	\$ 41,000	\$ 41,000	\$ 41,000
	101.4102.220	\$ 1,139,410	\$ 1,167,061	\$ 1,567,776	\$ 1,959,720	\$ 2,351,664
Other Taxes Total		\$ 2,010,178	\$ 2,091,155	\$ 2,411,208	\$ 2,817,641	\$ 3,216,346
Licenses and Permits	101.4203.030	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4203.031	\$ 4,909	\$ 10,871	\$ 2,628	\$ 2,694	\$ 2,628
	101.4203.032	\$ 5	\$ -	\$ -	\$ -	\$ -
	101.4203.033	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4203.034	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4203.035	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4203.036	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4203.038	\$ 7,865	\$ 37,095	\$ 8,700	\$ 8,918	\$ 9,141
	101.4203.039	\$ 2,322	\$ 3,704	\$ 2,603	\$ 2,790	\$ 2,790
	101.4203.040	\$ 14,831	\$ 7,310	\$ 15,225	\$ 15,225	\$ 15,606
	101.4203.046	\$ 54,344	\$ 52,693	\$ 56,243	\$ 57,649	\$ 59,090
	101.4203.047	\$ 180	\$ 30	\$ -	\$ -	\$ -
	101.4203.042	\$ -	\$ 150	\$ -	\$ -	\$ -
Licenses and Permits Total		\$ 84,456	\$ 111,853	\$ 85,399	\$ 87,276	\$ 89,255



CITY of SIERRA MADRE
DETAIL OF GENERAL FUND REVENUE

Revenues	Account Number	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
Fines and Forfeitures	101.4304.041	\$ 31,516	\$ -	\$ -	\$ -	\$ -
	101.4304.042	\$ 24,394	\$ 12,137	\$ 15,142	\$ 20,000	\$ 20,500
	101.4304.043	\$ 48,120	\$ 101,520	\$ 65,408	\$ 60,000	\$ 61,500
	101.4304.044	\$ 23,175	\$ 23,532	\$ 21,632	\$ 22,173	\$ 22,727
Fines and Forfeitures Total		\$ 127,206	\$ 137,189	\$ 102,182	\$ 102,173	\$ 104,727
Use of Property and Money	101.4405.051	\$ 200,209	\$ 277,758	\$ 20,000	\$ 50,000	\$ 51,250
	101.4405.052	\$ 50,544	\$ 68,201	\$ 70,000	\$ 72,100	\$ 74,263
	101.4405.053	\$ 870	\$ 110	\$ 870	\$ 300	\$ 300
	101.4405.152	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4405.217	\$ 24	\$ 24	\$ -	\$ -	\$ -
Use of Property and Money Total		\$ 251,647	\$ 346,093	\$ 90,870	\$ 122,400	\$ 125,813
Revenue from Other Agencies	101.4506.015	\$ 770,522	\$ 814,000	\$ 849,500	\$ 852,490	\$ 855,015
	101.4506.064	\$ 80,954	\$ 62,042	\$ 54,265	\$ 72,012	\$ 72,012
	101.4506.065	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4506.074	\$ 12,518	\$ 5,150	\$ 8,000	\$ 8,000	\$ 8,000
	101.4506.088	\$ 4,000	\$ 7,500	\$ -	\$ 3,500	\$ 4,000
	101.4506.165	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4506.166	\$ -	\$ -	\$ 19,000	\$ 19,000	\$ 19,000
	101.4506.222	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Other Agencies Total		\$ 867,994	\$ 888,693	\$ 930,765	\$ 955,002	\$ 958,027
Charges for Other Services	101.4607.037	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4607.042	\$ 30	\$ 90	\$ -	\$ -	\$ -
	101.4607.101	\$ 118,853	\$ 37,268	\$ 35,200	\$ 36,080	\$ 36,982
	101.4607.102	\$ 9,835	\$ 10,600	\$ 9,538	\$ 9,776	\$ 10,020
	101.4607.103	\$ 5,730	\$ 4,013	\$ 6,153	\$ 6,307	\$ 6,465
	101.4607.104	\$ (3,000)	\$ -	\$ 3,244	\$ 3,325	\$ 3,408
	101.4607.109	\$ 1,100	\$ -	\$ 1,622	\$ 1,663	\$ 1,705
	101.4607.110	\$ 1,065	\$ 1,509	\$ 919	\$ 942	\$ 966
	101.4607.112	\$ 2,599	\$ 2,778	\$ 2,074	\$ 2,126	\$ 2,179
	101.4607.113	\$ 4,230	\$ 2,512	\$ 4,216	\$ 4,321	\$ 4,429
	101.4607.117	\$ 45	\$ 63	\$ 47	\$ 48	\$ 49
	101.4607.121	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4607.131	\$ -	\$ -	\$ 268	\$ -	\$ -
	101.4607.132	\$ 15,824	\$ 25,570	\$ 12,741	\$ 13,060	\$ 13,387
	101.4607.133	\$ 9,658	\$ 7,918	\$ 9,085	\$ 9,312	\$ 9,545
	101.4607.135	\$ -	\$ -	\$ -	\$ -	\$ -



CITY of SIERRA MADRE
DETAIL OF GENERAL FUND REVENUE

Revenues	Account Number	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
Charges for Other Services	101.4607.138	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4607.160	\$ 493	\$ 344	\$ 500	\$ 513	\$ 526
	101.4607.161	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4607.163	\$ 4,410	\$ (1,806)	\$ 5,000	\$ 5,125	\$ 5,253
	101.4607.165	\$ (4,188)	\$ 4,407	\$ 500	\$ 513	\$ 526
	101.4607.250	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4607.415	\$ 233	\$ 250	\$ 100	\$ -	\$ -
	101.4607.416	\$ 5,610	\$ 2,185	\$ 3,589	\$ 3,679	\$ 3,771
	101.4607.429	\$ 1,407	\$ -	\$ -	\$ -	\$ -
	101.4607.451	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
	101.4607.452	\$ -	\$ -	\$ -	\$ 1,500	\$ 3,500
	101.4607.453	\$ -	\$ -	\$ -	\$ 900	\$ 1,133
	101.4607.454	\$ -	\$ -	\$ -	\$ 4,500	\$ 3,018
	101.4607.461	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4607.462	\$ 478	\$ 245	\$ 400	\$ 410	\$ 420
	101.4607.499	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Other Services Total		\$ 174,410	\$ 97,945	\$ 95,196	\$ 107,600	\$ 110,782
Other Revenues	101.4708.107	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4708.201	\$ (482)	\$ 7,096	\$ -	\$ -	\$ -
	101.4708.215	\$ -	\$ -	\$ -	\$ -	\$ -
	101.4708.216	\$ (7,549)	\$ (13,976)	\$ -	\$ -	\$ -
	101.4708.217	\$ (13,761)	\$ 37,155	\$ -	\$ -	\$ -
	101.4708.221	\$ 200	\$ 2,000	\$ -	\$ -	\$ -
	101.4708.222	\$ -	\$ (150)	\$ -	\$ -	\$ -
	101.4708.225	\$ 20	\$ -	\$ -	\$ -	\$ -
	101.4708.230	\$ 276,831	\$ 41,398	\$ 15,000	\$ 15,000	\$ 15,000
	101.4708.233	\$ 296	\$ 360	\$ 250	\$ -	\$ 250
	101.4708.235	\$ 7,100	\$ -	\$ 5,100	\$ -	\$ 5,100
	101.4708.236	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	101.4708.241	\$ 475	\$ -	\$ 500	\$ 500	\$ 500
	101.4708.306	\$ 400	\$ -	\$ 400	\$ 400	\$ 400
	101.4708.465	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Other Revenues Total		\$ 313,530	\$ 73,882	\$ 21,250	\$ 17,900	\$ 23,250
Grand Total		\$ 7,037,943	\$ 6,838,736	\$ 6,882,269	\$ 7,161,634	\$ 7,868,591

*Note: Revenues exclusive of Transfer In



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Data	
				Proposed FY 2009-10	Proposed FY 2010-11
General Fund	101	101.4101.001	SECURED TAXES	\$ 2,970,750	\$ 3,000,458
		101.4101.002	UNSECURED TAXES	\$ 153,000	\$ 154,530
		101.4101.003	PRIOR YEARS	\$ -	\$ -
		101.4101.004	REDEMPTION	\$ 30,756	\$ 31,064
		101.4101.005	HOMEOWNER EXEMPTIONS	\$ 16,647	\$ 16,813
		101.4101.006	PENALTIES & INTEREST	\$ 7,283	\$ 7,356
		101.4101.008	CENTRAL BUSINESS ASSMNT	\$ -	\$ -
		101.4101.011	SUPPLEMENTAL PRIOR YEAR	\$ 29,871	\$ 30,170
		101.4101.014	EQUINE PROPERTY TAX	\$ -	\$ -
		101.4101.015	ERAF III SHIFT	\$ (256,665)	\$ -
		101.4102.012	SPECIAL BENEFIT ASSESSMEN	\$ -	\$ -
		101.4102.016	SALES TAX/PROP TAX BACKFI	\$ 76,500	\$ 75,000
		101.4102.021	SALES TAX	\$ 200,000	\$ 205,000
		101.4102.022	FRANCHISE FEES	\$ 410,000	\$ 410,000
		101.4102.023	BUSINESS LICENSES	\$ 130,421	\$ 133,682
		101.4102.024	PROPERTY TRANSFER TAX	\$ 41,000	\$ 41,000
		101.4102.220	UTILITY USER TAX	\$ 1,959,720	\$ 2,351,664
		101.4203.030	FIRE PERMIT	\$ -	\$ -
		101.4203.031	DOG LICENSES	\$ 2,694	\$ 2,628
		101.4203.032	BICYCLE LICENSES	\$ -	\$ -
		101.4203.033	BUILDING PERMITS	\$ -	\$ -
		101.4203.034	PLUMBING PERMITS	\$ -	\$ -
		101.4203.035	ELECTRICAL PERMITS	\$ -	\$ -
		101.4203.036	MECHANICAL PERMITS	\$ -	\$ -
		101.4203.038	PUBLIC RIGHT OF WAY PERMIT	\$ 8,918	\$ 9,141
		101.4203.039	BANNER PERMITS	\$ 2,790	\$ 2,790
		101.4203.040	OTHER LICENSES & PERMITS	\$ 15,225	\$ 15,606
		101.4203.046	OVERNIGHT PARKING PERMITS	\$ 57,649	\$ 59,090
		101.4203.047	TOBACCO LICENSE	\$ -	\$ -
		101.4304.041	VEHICLE CODE FINES & FORF	\$ -	\$ -
		101.4304.042	OTHER COURT FINES/PROG. FE	\$ 20,000	\$ 20,500
		101.4304.043	PARKING FINES	\$ 60,000	\$ 61,500
		101.4304.044	LIBRARY FINES & FEES	\$ 22,173	\$ 22,727



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
General Fund	101	101.4405.051	INTEREST FROM INVESTMENTS	\$ 50,000	\$ 51,250
		101.4405.052	RENT-CITY OWNED PROPERTY	\$ 72,100	\$ 74,263
		101.4405.053	RENT-COMMUNITY GARDEN PLOT	\$ 300	\$ 300
		101.4405.152	PARKS DONATIONS	\$ -	\$ -
		101.4405.217	SVCS FOR OTHER GOV AGENCIE	\$ -	\$ -
		101.4506.015	VLFP/PROPERTY TAX BACKFILL	\$ 852,490	\$ 855,015
		101.4506.064	MOTOR VEHICLE IN-LIEU	\$ 72,012	\$ 72,012
		101.4506.065	OFF HIGHWAY VEHICLE TAX	\$ -	\$ -
		101.4506.074	P.O.S.T. REIMBURSEMENTS	\$ 8,000	\$ 8,000
		101.4506.088	LA CO COMMUNITY ARTS	\$ 3,500	\$ 4,000
		101.4506.165	MISC SERVICE CHARGES	\$ -	\$ -
		101.4506.166	FIRE ACADEMY CLASS	\$ 19,000	\$ 19,000
		101.4506.222	CITY DONATION	\$ -	\$ -
		101.4607.037	SEWER PERMITS	\$ -	\$ -
		101.4607.042	OTHER COURT FINES/PROG. FE	\$ -	\$ -
		101.4607.101	ZONING & SUBDIVISION FEES	\$ 36,080	\$ 36,982
		101.4607.102	ENGINEERING & INSPECTION F	\$ 9,776	\$ 10,020
		101.4607.103	PLAN CHECKING FEES	\$ 6,307	\$ 6,465
		101.4607.104	DEVELOPMENT FEES	\$ 3,325	\$ 3,408
		101.4607.109	CONTRACT SECURITY SERVICES	\$ 1,663	\$ 1,705
		101.4607.110	SPECIAL PD SERVICES-CONTRA	\$ 942	\$ 966
		101.4607.112	SALES OF POLICE REPORTS	\$ 2,126	\$ 2,179
		101.4607.113	FINGERPRINTING FEES	\$ 4,321	\$ 4,429
		101.4607.117	SALE OF FIRE REPORTS	\$ 48	\$ 49
		101.4607.121	CONCESSION SALES	\$ -	\$ -
		101.4607.131	FALSE ALARM RESPONSE CHRG	\$ -	\$ -
		101.4607.132	IMPOUND/STORED VEHICLE FEE	\$ 13,060	\$ 13,387
		101.4607.133	FIRE DEPARTMENT PLAN CHECK	\$ 9,312	\$ 9,545
		101.4607.135	REFUSE COLLECTION CHARGE	\$ -	\$ -
		101.4607.138	EMS SUBSCRIPTION SERVICE	\$ -	\$ -
		101.4607.160	HUMANE SOCIETY ANIMAL CONT	\$ 513	\$ 526
		101.4607.161	COMMUNITY CONNECTIVITY CHARG	\$ -	\$ -
		101.4607.163	SALE OF MAPS & PUBLICATION	\$ 5,125	\$ 5,253
101.4607.165	MISC SERVICE CHARGES	\$ 513	\$ 526		



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
General Fund	101	101.4607.250	NPDES FEE	\$ -	\$ -
		101.4607.415	ALCOHOL PERMITS	\$ -	\$ -
		101.4607.416	RENTAL WAGES	\$ 3,679	\$ 3,771
		101.4607.429	RECREATION - ADULT SOFTBAL	\$ -	\$ -
		101.4607.451	YAC - MEMBERSHIP DUES	\$ 3,500	\$ 3,500
		101.4607.452	YAC - CLASSES	\$ 1,500	\$ 3,500
		101.4607.453	YAC - EXCURSIONS	\$ 900	\$ 1,133
		101.4607.454	YAC - SNACK BAR	\$ 4,500	\$ 3,018
		101.4607.461	WISTARIA VINE ADS	\$ -	\$ -
		101.4607.462	SPECIAL EVENT INSURANCE	\$ 410	\$ 420
		101.4607.499	ADMINISTRATIVE CHARGE BAC	\$ -	\$ -
		101.4708.107	MANDATED FEE RECOVERY	\$ -	\$ -
		101.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -
		101.4708.215	TELEPHONE BOOTH COMMISSIO	\$ -	\$ -
		101.4708.216	"NSF" CHECK CHARGES	\$ -	\$ -
		101.4708.217	CASH ADJUSTMENT	\$ -	\$ -
		101.4708.221	DONATIONS-RECREATION/POOL	\$ -	\$ -
		101.4708.222	DONATIONS-CITY	\$ -	\$ -
		101.4708.225	SALE OF COMPOSTING SUPPLIE	\$ -	\$ -
		101.4708.230	MISCELLANEOUS OTHER INCOME	\$ 15,000	\$ 15,000
		101.4708.233	DOG PARK USER FEE	\$ -	\$ 250
		101.4708.235	PUBLIC ACCESS TO AED PROGR	\$ -	\$ 5,100
		101.4708.236	VLf REPAYMENT	\$ -	\$ -
		101.4708.241	SMTV3 SUBMISSIONS	\$ 500	\$ 500
		101.4708.306	ELECTION STATEMENTS	\$ 400	\$ 400
		101.4708.465	CITY FLAGS	\$ 2,000	\$ 2,000
		101.4900.230	MISCELLANEOUS OTHER INCOM	\$ -	\$ -
		101.4203.042	OTHER COURT FINES/PROG. F	\$ -	\$ -
101 Total				\$ 7,161,634	\$ 7,868,591
Development Service	260	260.4203.033	DEVELOPMENT FEES	\$ 75,000	\$ 93,000
		260.4203.034	PLUMBING PERMITS	\$ 17,300	\$ 17,300
		260.4203.035	ELECTRICAL PERMITS	\$ 27,600	\$ 27,600
		260.4203.036	MECHANICAL PERMITS	\$ 9,600	\$ 9,600
		260.4607.101	ZONING & SUBDIVISION FEES	\$ -	\$ -



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
Development Service	260	260.4607.103	PLAN CHECKING FEES	\$ 79,393	\$ 79,393
		260.4607.104	DEVELOPMENT FEES	\$ -	\$ -
		260.4607.105	SEISMIC FEES	\$ -	\$ -
	260 Total			\$ 208,893	\$ 226,893
EMS/Paramedic	281	281.4506.081	REVENUE FROM OTHER AGENCI	\$ -	\$ -
		281.4607.138	EMS SUBSCRIPTION SERVICE	\$ 21,500	\$ 21,500
		281.4607.139	EMS BILLINGS	\$ 245,000	\$ 275,000
		281.4708.074	INSTRUCTOR-ORIENTATION CL	\$ -	\$ -
		281.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -
281 Total			\$ 266,500	\$ 296,500	
Gas Tax	211	211.4405.069	STATE GAS TAX 2106	\$ -	\$ -
		211.4405.070	STATE GAS TAX 2107	\$ -	\$ -
		211.4405.076	STATE GAS TAX 2105	\$ -	\$ -
		211.4506.069	STATE GAS TAX 2106	\$ 51,405	\$ 51,405
		211.4506.070	STATE GAS TAX 2107	\$ 98,064	\$ 98,064
		211.4506.071	STATE GAS TAX 2107.5	\$ 6,300	\$ 6,300
		211.4506.076	STATE GAS TAX 2105	\$ 73,224	\$ 73,224
211 Total			\$ 228,993	\$ 228,993	
Prop A	215	215.4102.025	LOCAL RETURN FUNDS	\$ 157,102	\$ 160,000
		215.4607.150	BUS FARES	\$ 1,400	\$ 1,400
		215.4607.151	TRANSPORTATION VOUCHERS	\$ 7,150	\$ 7,150
		215.4607.152	EXCURSION BUS FEES	\$ 2,615	\$ 2,615
		215.4607.153	MTA REIMBURSEMENT	\$ 2,000	\$ 2,000
		215.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -
215 Total			\$ 170,267	\$ 173,165	
Prop C	257	257.4102.026	PROPOSITION C FUNDS	\$ 130,346	\$ 130,346
		257.4708.026	PROP C FUNDS	\$ -	\$ -
257 Total			\$ 130,346	\$ 130,346	
Assessment District	544	544.4102.007	FANE/WINWOOD LANE ASSMNT D	\$ 5,455	\$ 5,455
	544 Total			\$ 5,455	\$ 5,455
	545	545.4101.006	PENALTIES & INTEREST	\$ -	\$ -
		545.4101.008	CENTRAL BUSINESS ASSMNT D	\$ -	\$ -



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
Assessment District	545	545.4102.008	CENTRAL BUSINESS ASSMNT DI	\$ 5,700	\$ 5,700
		545.4102.012	SPECIAL BENEFIT ASSESSMEN	\$ -	\$ -
545 Total				\$ 5,700	\$ 5,700
	546	546.4101.208	ASSESSMENT	\$ 46,442	\$ 46,442
546 Total				\$ 46,442	\$ 46,442
548		548.4101.001	SECURED TAXES	\$ -	\$ -
		548.4101.004	REDEMPTION	\$ -	\$ -
		548.4101.006	PENALTIES & INTEREST	\$ -	\$ -
		548.4101.007	FANE/WINWOOD LANE ASSMNT	\$ -	\$ -
		548.4102.007	FANE/WINWOOD LANE ASSMNT	\$ -	\$ -
		548.4102.010	PARKING DISTRICT ASSMENT D	\$ 9,000	\$ 9,000
		548.4102.012	SPECIAL BENEFIT ASSESSMEN	\$ -	\$ -
548 Total				\$ 9,000	\$ 9,000
549		549.4102.010	PARKING DISTRICT ASSESSME	\$ -	\$ -
		549.4102.012	SPECIAL BENEFIT ASSESSMENT	\$ 6,169	\$ 6,169
		549.4607.163	SALE OF MAPS & PUBLICATIO	\$ -	\$ -
549 Total				\$ 6,169	\$ 6,169
551		551.4101.001	SECURED TAXES	\$ 200	\$ 200
		551.4101.002	UNSECURED TAXES	\$ (42)	\$ (42)
		551.4101.003	PRIOR YEARS	\$ -	\$ -
		551.4101.004	REDEMPTION	\$ 3	\$ 3
		551.4101.005	HOMEOWNER EXEMPTIONS	\$ -	\$ -
		551.4101.006	PENALTIES & INTEREST	\$ -	\$ -
		551.4101.011	SUPPLEMENTAL PRIOR YEAR	\$ (33)	\$ (33)
		551.4102.012	SPECIAL BENEFIT ASSESSMENT	\$ 1,400	\$ 1,400
551 Total				\$ 1,528	\$ 1,528
552		552.4101.001	SECURED TAXES	\$ 11	\$ 11
		552.4101.002	UNSECURED TAXES	\$ -	\$ -
		552.4101.003	PRIOR YEARS	\$ -	\$ -
		552.4101.004	REDEMPTION	\$ 3	\$ 3
		552.4101.005	HOMEOWNER EXEMPTIONS	\$ -	\$ -
		552.4101.006	PENALTIES & INTEREST	\$ -	\$ -
		552.4101.011	SUPPLEMENTAL PRIOR YEAR	\$ 16	\$ 16



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11	
Assessment District	552	552.4102.004	REDEMPTION	\$ -	\$ -	
		552.4102.006	PENALTIES & INTEREST	\$ -	\$ -	
		552.4102.012	SPECIAL BENEFIT ASSESSMENT	\$ 6,000	\$ 6,000	
	552 Total				\$ 6,030	\$ 6,030
	553	553.4101.001	SECURED TAXES	\$ 900	\$ 900	
		553.4101.002	UNSECURED TAXES	\$ 45	\$ 45	
		553.4101.003	PRIOR YEARS	\$ -	\$ -	
		553.4101.004	REDEMPTION	\$ 16	\$ 16	
		553.4101.005	HOMEOWNER EXEMPTIONS	\$ 1	\$ 1	
		553.4101.006	PENALTIES & INTEREST	\$ 3	\$ 3	
		553.4101.008	CENTRAL BUSINESS ASSMNT	\$ -	\$ -	
		553.4101.011	SUPPLEMENTAL PRIOR YEAR	\$ 7	\$ 7	
		553.4101.012	SPECIAL BENEFIT ASSESSMEN	\$ -	\$ -	
		553.4102.004	REDEMPTION	\$ -	\$ -	
553.4102.006		PENALTIES & INTEREST	\$ -	\$ -		
553.4102.011		SUPPLEMENTAL PRIOR YEAR	\$ -	\$ -		
553.4102.012		SPECIAL BENEFIT ASSESSMENT	\$ 9,707	\$ 9,707		
553 Total				\$ 10,679	\$ 10,679	
Special Revenue	204	204.4506.234	SPECIAL TREE TIMMING SER	\$ -	\$ -	
		204.4607.134	REFUSE BILLING FEES	\$ -	\$ -	
		204.4607.135	REFUSE COLLECTION CHARGES (admin fees)	\$ 80,000	\$ 80,000	
		204.4607.136	REFUSE RECYCLING CHARGES (AB 939)	\$ 40,000	\$ 40,000	
		204.4607.225	RECYCLING REBATE	\$ 32,000	\$ 32,000	
		204.4708.142	ENVIRONMENTAL FUND	\$ -	\$ -	
		204.4708.223	DONATIONS - TREE REPLACEME	\$ 1,000	\$ 1,000	
		204.4708.230	MISCELLANEOUS OTHER INCOME	\$ -	\$ -	
	204 Total				\$ 153,000	\$ 153,000
	205	205.4506.078	PARK GRANT FUNDS	\$ 906,424	\$ 100,757	
205.4506.200		GRANT REVENUE	\$ -	\$ -		
205.4506.222		DONATIONS - CITY	\$ -	\$ -		
205.4607.104		Quimby Fees	\$ -	\$ -		
205.4708.201		SALE OF CITY PROPERTY	\$ 115,000	\$ 115,000		
205.4708.222		DONATIONS - CITY	\$ -	\$ -		



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
Special Revenue	205 Total			\$ 1,021,424	\$ 215,757
	210	210.4506.080	CONGESTION RELIEF AB 438	\$ 95,542	\$ 95,542
		210.4607.163	SALE OF MAPS & PUBLICATIO	\$ -	\$ -
	210 Total			\$ 95,542	\$ 95,542
	212	212.4506.072	BIKEWAY/SIDEWALK FUNDS	\$ 5,274	\$ 5,500
	212 Total			\$ 5,274	\$ 5,500
	214	214.4405.051	INTEREST FROM INVESTMENTS	\$ -	\$ -
		214.4506.079	CLEAN AIR ACT FUNDS	\$ 12,800	\$ 12,800
		214.4506.200	GRANT REVENUE	\$ -	\$ -
	214 Total			\$ 12,800	\$ 12,800
	220	220.4304.045	NARCOTICS ENFORCEMENT SEI	\$ -	\$ -
		220.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -
	220 Total			\$ -	\$ -
	221	221.4101.027	1/2% SALES TAX-PUBLIC SAF	\$ -	\$ -
		221.4102.021	SALES TAX	\$ -	\$ -
		221.4102.027	1/2% SALES TAX-PUBLIC SAFE	\$ 95,100	\$ 95,100
	221 Total			\$ 95,100	\$ 95,100
	231	231.4607.470	SENIOR EXCURSION FEES	\$ 9,000	\$ 9,000
	231 Total			\$ 9,000	\$ 9,000
	254	254.4506.062	CDBG	\$ 32,000	\$ 32,000
	254 Total			\$ 32,000	\$ 32,000
	258	258.4304.041	VEHICLE CODE FINES & FORFE	\$ 25,000	\$ 25,000
	258 Total			\$ 25,000	\$ 25,000
	282	282.4506.222	DONATIONS - CITY	\$ -	\$ -
		282.4708.220	UTILITY USER TAX	\$ -	\$ -
		282.4708.222	DONATIONS - CITY	\$ 2,000	\$ 2,000
	282 Total			\$ 2,000	\$ 2,000
	283	283.4708.222	DONATIONS - CITY	\$ 2,000	\$ 2,000
	283 Total			\$ 2,000	\$ 2,000
	302	302.4506.523	STATE COPS	\$ 100,000	\$ 100,000
302 Total			\$ 100,000	\$ 100,000	



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
Special Revenue	312	312.4506.087	ST GRANT - SEAT BELT COM	\$ -	\$ -
		312.4506.200	GRANT REVENUE	\$ 3,035	\$ 3,035
312 Total				\$ 3,035	\$ 3,035
	331	331.4506.067	CALIFORNIA LIBRARY SERVICE	\$ 7,000	\$ 7,000
331 Total				\$ 7,000	\$ 7,000
	332	332.4506.068	PUBLIC LIBRARY FOUNDATION	\$ 4,000	\$ 4,000
332 Total				\$ 4,000	\$ 4,000
	333	333.4506.099	DONATIONS	\$ 5,000	\$ 5,000
		333.4708.350	MISC REV - COMM ARTS COMM	\$ -	\$ -
		333.4708.427	MISC REVENUE - POOL PUMP	\$ -	\$ -
		333.4708.457	MISC REVENUE - CENTENNIAL	\$ -	\$ -
		333.4708.464	MISC REVENUE - ALL AMER C	\$ -	\$ -
333 Total				\$ 5,000	\$ 5,000
	335	335.4405.066	FRIENDS OF LIBRARY REIMB.	\$ 2,300	\$ 2,300
		335.4405.224	RESTRICTED DONATIONS	\$ 2,300	\$ 2,300
		335.4506.222	DONATIONS - CITY	\$ -	\$ -
		335.4708.222	DONATIONS - CITY	\$ -	\$ -
		335.4708.224	RESTRICTED DONATIONS	\$ -	\$ -
335 Total				\$ 4,600	\$ 4,600
	340	340.4506.095	STREET MAINT GRANT (AB29	\$ -	\$ -
340 Total				\$ -	\$ -
	350	350.4506.244	ART IN PUBLIC PLACES	\$ 10,500	\$ 10,500
		350.4506.465	CITY FLAGS	\$ -	\$ -
		350.4506.466	FIELD TRIP	\$ -	\$ -
		350.4708.224	RESTRICTED DONATIONS	\$ -	\$ -
350 Total				\$ 10,500	\$ 10,500
	352	352.4607.222	DONATIONS - CITY	\$ -	\$ -
		352.4708.222	DONATIONS - CITY	\$ 2,150	\$ 2,150
352 Total				\$ 2,150	\$ 2,150
	353	353.4607.222	DONATIONS - CITY	\$ -	\$ -
		353.4708.222	DONATIONS-CITY	\$ 10,000	\$ 10,000
		353.4708.456	DONATIONS - YAC AMENITIE	\$ -	\$ -



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11	
Special Revenue	353 Total			\$ 10,000	\$ 10,000	
	354	354.4506.456	DONATIONS	\$ 10,000	\$ 1,000	
		354.4607.451	YAC - MEMBERSHIP DUES	\$ -	\$ -	
		354.4607.452	YAC - CLASSES	\$ -	\$ -	
		354.4607.453	YAC - EXCURSIONS	\$ -	\$ -	
		354.4607.454	YAC - SNACK BAR	\$ -	\$ -	
		354.4607.455	YAC - DONATIONS	\$ 5,000	\$ 5,000	
		354.4607.456	DONATIONS - YAC AMENITIES	\$ 5,000	\$ 5,000	
	354 Total			\$ 20,000	\$ 11,000	
	355	355.4506.222	DONATIONS - CITY	\$ -	\$ -	
		355.4708.233	DOG PARK USER FEE	\$ 1,355	\$ 1,355	
	355 Total			\$ 1,355	\$ 1,355	
	382	382.4506.200	GRANT REVENUE	\$ -	\$ -	
	382 Total			\$ -	\$ -	
	383	383.4506.200	GRANT REVENUE	\$ -	\$ -	
	383 Total			\$ -	\$ -	
	384	384.4506.200	GRANT REVENUE	\$ -	\$ -	
	384 Total			\$ -	\$ -	
	217	217.4506.094	PROP R STREET & ROAD IMP			
	217 Total					
	Internal Services	600	600.4607.230	MISC OTHER INCOME	\$ -	\$ -
			600.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -
600.4708.487			CHARGES FOR FUEL	\$ 118,347	\$ 118,347	
600.4708.488			CHARGES FOR FLEET MAINT	\$ 162,758	\$ 162,758	
600 Total			\$ 281,105	\$ 281,105		
601		601.4607.230	MISCELLANEOUS OTHER INCOM	\$ -	\$ -	
		601.4708.230	MISCELLANEOUS OTHER INCOME	\$ -	\$ -	
		601.4708.486	FACILITIES MAINTENANCE CHG	\$ 807,543	\$ 807,543	
601 Total			\$ 807,543	\$ 807,543		
602		602.4708.216	"NSF" CHECK CHARGES	\$ -	\$ -	
		602.4708.218	CHARGES FOR INTERNAL SERVI	\$ 60,000	\$ 60,000	
	602.4708.489	CHARGES FOR ADMINISTRATIO	\$ -	\$ -		



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11
Internal Services	602	602.4708.499	ADMINISTRATIVE CHARGEBACKS	\$ 801,690	\$ 801,690
	602 Total			\$ 861,690	\$ 861,690
	603	603.4708.221	DONATIONS-RECREATION/POOL	\$ -	\$ -
		603.4708.496	TECHNOLOGY MAINT CHARGES	\$ 380,285	\$ 380,285
	603 Total			\$ 380,285	\$ 380,285
	604	604.4102.029	PEG FEES	\$ -	\$ -
		604.4708.165	MISC SERVICE CHARGES	\$ -	\$ -
		604.4708.218	CHARGES FOR INTERNAL SERV	\$ -	\$ -
		604.4708.490	THIRD PARTY RECOVERIES	\$ -	\$ -
		604.4708.498	GEN LIABILITY SELF INSURAN	\$ 315,889	\$ 315,889
		604.4708.500	RECOVERY FROM THIRD PART	\$ -	\$ -
	604 Total			\$ 315,889	\$ 315,889
	605	605.4708.490	THIRD PARTY RECOVERIES	\$ -	\$ -
		605.4708.497	WORKERS COMP CHARGES	\$ 280,285	\$ 280,285
		605.4708.498	GEN LIABILITY SELF INSURA	\$ -	\$ -
		605.4708.500	RECOVERY FROM THIRD PARTIE	\$ 5,000	\$ 5,000
	605 Total			\$ 285,285	\$ 285,285
	651	651.4405.050	BOND DEBT-WATER/CRA	\$ -	\$ -
		651.4708.218	CHARGES FOR INTERNAL SERVI	\$ 95,400	\$ 95,400
	651 Total			\$ 95,400	\$ 95,400
	Business Type	675	675.4607.138	EMS SUBSCRIPTION SERVICE	\$ -
675.4607.139			EMS BILLINGS	\$ -	\$ -
675 Total			\$ -	\$ -	
676		676.4607.115	SPECIAL FIRE SERVICES-OES	\$ 235,000	\$ 235,000
		676.4607.230	MISCELLANEOUS OTHER INCOME	\$ -	\$ -
676 Total			\$ 235,000	\$ 235,000	
680		680.4102.028	FILM PERMITS	\$ -	\$ -
		680.4102.419	TEEN VOLUNTEER EXCURSION	\$ -	\$ -
		680.4203.028	FILM PERMITS	\$ 5,500	\$ 5,500
		680.4405.052	RENT-CITY OWNED PROPERTY		
	680.4607.110	SPECIAL PD SERVICES-CONTRA	\$ -	\$ -	
	680.4607.111	SPECIAL PD SERVICES-MOVIE	\$ 10,000	\$ 10,000	



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11	
Business Type	680	680.4607.115	SPECIAL FIRE SERVICES-OES	\$ -	\$ -	
		680.4607.116	SPECIAL FIRE SERVICES-MOVI	\$ 5,000	\$ 5,000	
		680.4607.126	WAGES-PT EMPLOYEE REIMBURS	\$ -	\$ -	
	680 Total				\$ 20,500	\$ 20,500
	682	682.4607.401	RECREATION - MT. WILSON TR	\$ 16,000	\$ 16,000	
		682.4607.402	RECREATION - HUCK FINN DAY	\$ 4,700	\$ 4,700	
		682.4607.403	RECREATION - HALLOWEEN	\$ 250	\$ 250	
		682.4607.406	COUNTY FAIR TICKETS	\$ -	\$ -	
		682.4607.408	MOVIES IN PK SPONSORSHIP	\$ 1,200	\$ 1,200	
		682.4607.409	RECREATION - EXCURSIONS	\$ 1,000	\$ 1,000	
		682.4607.410	RECREATION - CONCERTS IN P	\$ 2,400	\$ 2,400	
		682.4607.412	RECREATION - SPG/SUM IN P	\$ -	\$ -	
		682.4607.417	RECREATION - DOGGIE DAY	\$ -	\$ -	
		682.4708.416	EVENT - OLDER AMERICAN DA	\$ 500	\$ 500	
		682.4708.429	EVENT - ADULT SOFTBALL	\$ 4,000	\$ 4,000	
682.4708.441		EVENT - KIDS SAFETY CAMP	\$ -	\$ -		
682.4708.442		EVENT - TENNIS OCTOBERFES	\$ -	\$ -		
682.4708.443		COORDINATING COUNCIL	\$ 2,000	\$ 2,000		
682 Total				\$ 32,050	\$ 32,050	
683	683.4405.052	RENT-CITY OWNED PROPERTY	\$ -	\$ -		
	683.4607.404	RECREATION - DAY CAMP	\$ -	\$ -		
	683.4607.421	POOL - ADMISSION	\$ 20,000	\$ 20,600		
	683.4607.422	POOL - SWIM LESSONS	\$ 120,000	\$ 120,000		
	683.4607.423	POOL - SWIM TEAM	\$ 16,000	\$ 16,000		
	683.4607.424	POOL - RENTALS	\$ 25,000	\$ 25,000		
	683.4607.425	POOL - JR. LIFE GUARDS/AIDE	\$ 4,000	\$ 4,000		
	683.4607.426	AQUATICS STAFF CLASSES	\$ -	\$ -		
	683.4708.221	DONATIONS-RECREATION/POOL	\$ 3,000	\$ 3,000		
683 Total				\$ 188,000	\$ 188,600	
684	684.4607.414	RECREATION - REC CLASSES	\$ 84,000	\$ 63,000		
684 Total				\$ 84,000	\$ 63,000	
Sewer	102	102.4405.051	INTEREST FROM INVESTMENTS	\$ 13,000	\$ 13,000	
		102.4607.037	SEWER PERMITS	\$ 7,000	\$ 7,000	



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11		
Sewer	102	102.4607.117	SALE OF FIRE REPORTS	\$ -	\$ -		
		102.4607.140	SEWER USAGE CHARGE	\$ 655,000	\$ 655,000		
		102.4607.141	SEWER CONNECTION FEE	\$ 10,000	\$ 10,000		
		102.4607.163	SALE OF MAPS & PUBLICATI	\$ -	\$ -		
		102.4607.165	MISC SERVICE CHARGES	\$ -	\$ -		
		102.4607.250	NPDES FEE	\$ 1,000	\$ 1,000		
		102.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -		
102 Total				\$ 686,000	\$ 686,000		
Water	690	690.4405.051	INTEREST FROM INVESTMENTS	\$ 11,426	\$ 11,426		
		690.4506.097	FEDERAL GRANT FUNDS	\$ -	\$ -		
		690.4607.143	WATER SALES-CITY	\$ 3,060,000	\$ 3,060,000		
		690.4607.144	WATER SALES-OUTSIDE CITY	\$ 303,900	\$ 303,900		
		690.4607.145	WATER NEW SERVICES	\$ 3,000	\$ 3,000		
		690.4607.146	NOTICES, FEES, LATE CHARGE	\$ 104,080	\$ 104,080		
		690.4607.163	SALE OF MAPS AND PUBLICATI	\$ 90	\$ 90		
		690.4607.165	MISC SERVICE CHARGES	\$ 892	\$ 892		
		690.4708.147	UNAPPLIED WATER PAYMENTS	\$ (150,971)	\$ (150,971)		
		690.4708.201	SALE OF CITY PROPERTY	\$ -	\$ -		
		690.4708.203	PROCEEDS REFUNDING BOND I	\$ -	\$ -		
		690.4708.216	"NSF" CHECK CHARGES	\$ 50	\$ 50		
		690.4708.230	MISCELLANEOUS OTHER INCOME	\$ 100	\$ 100		
		690 Total				\$ 3,332,567	\$ 3,332,567
			691	691.4506.096	WATER IMP GRANT REVENUE	\$ -	\$ -
691.4506.097	FEDERAL GRANT FUNDS			\$ -	\$ -		
691.4506.200	GRANT REVENUE			\$ -	\$ -		
691.4607.163	SALE OF MAPS AND PUBLICATI			\$ -	\$ -		
691 Total				\$ -	\$ -		
Redevelopment	397	397.4101.230	MISCELLANEOUS OTHER INCOME	\$ 3,030	\$ 3,060		
		397.4405.050	BOND DEBT-WATER/CRA	\$ -	\$ -		
		397.4405.051	INTEREST FROM INVESTMENTS	\$ 12,718	\$ 12,845		
		397.4708.230	MISCELLANEOUS OTHER INCOM	\$ -	\$ -		
		397 Total				\$ 15,748	\$ 15,905
	399	399.4101.001	SECURED TAXES	\$ 606,000	\$ 612,060		



CITY of SIERRA MADRE
REVENUE DETAIL FOR FY 2009-11

Fund Name	fund	Account Number	Account Name	Proposed FY 2009-10	Proposed FY 2010-11	
Redevelopment	399	399.4101.002	UNSECURED TAXES	\$ 777,271	\$ 785,044	
		399.4101.003	PRIOR YEARS	\$ -	\$ -	
		399.4101.004	REDEMPTION	\$ 37,471	\$ 37,846	
		399.4101.005	HOMEOWNER EXEMPTIONS	\$ -	\$ -	
		399.4101.010	PARKING DISTRICT ASSMENT	\$ -	\$ -	
		399.4101.011	SUPPLEMENTAL PRIOR YEAR	\$ 46,100	\$ 46,561	
		399.4101.015	VLFP/PROPERTY TAX BACKFILL	\$ -	\$ -	
		399.4102.001	SECURED TAXES	\$ -	\$ -	
		399.4102.004	REDEMPTION	\$ -	\$ -	
		399.4102.005	HOMEOWNER EXEMPTIONS	\$ -	\$ -	
		399.4102.011	SUPPLEMENTAL PRIOR YEAR	\$ -	\$ -	
		399.4405.051	INTEREST FROM INVESTMENTS	\$ -	\$ -	
		399 Total				\$ 1,466,842
		470	470.4101.001	SECURED TAXES	\$ -	\$ -
			470.4405.051	INTEREST FROM INVESTMENTS	\$ 75,750	\$ 76,508
470.4708.230			MISCELLANEOUS OTHER INCOM	\$ -	\$ -	
470.4900.047			TRANSFERS-CRA SET-ASIDE	\$ -	\$ -	
470 Total				\$ 75,750	\$ 76,508	
Grand Total				\$ 19,042,070	\$ 18,980,668	

*Note: Revenues exclusive of Transfers In

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Fee Schedule FY 2009-11



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Facilities Rental and Leases				
General Facilities Rental/Leases				
Duty Personnel House	n/a	n/a	n/a	N/A
Rose Float Building	\$1.00	\$1.00	\$1.00	Per year
Sierra Madre Nursery School Bldg.	n/a	n/a	n/a	N/A
Communication Antenna				Based on specific negotiations
Council Chambers - Private	\$757.00	\$780.00	\$803.00	Per Available Day+Security Deposit+Rental Supervisor Wages
Council Chambers - Community Based Organization Non-profit	\$308.00	\$317.00	\$327.00	Per Available Day+Security Deposit+Rental Supervisor Wages
Community Garden Plot				
Quarterly Rental - half plot	\$15.00	\$15	\$16	tracked through Community Services Division
Quarterly Rental - full plot	\$25.00	\$26.00	\$27.00	tracked through Community Services Division
Recreation Facilities Rental/Leases				
Recreation department staff	\$21.00	\$23.00	\$24.00	Per hour - required for opening/closing facilities
Security Deposit	\$300.00	\$309.00	\$318.00	Refundable - required for all room rentals
Cancellation Fee without 72 hours written notice	\$27.00	\$28.00	\$29.00	
Senior Center				
Local community group	\$100.00	\$103.00	\$106.00	Per year, 1 4-hour meeting per month
Private activity	\$1,000.00	\$1,030.00	\$1,061.00	Per event per day plus refundable deposit
Community Center - Sierra Madre Room				
Local community group	\$292.00	\$301.00	\$310.00	Per event per day plus refundable deposit
Private activity	\$1,000.00	\$1,030.00	\$1,061.00	Per event per day plus refundable deposit
Community Center - Classroom/Kitchen/Patio				
Local community group	\$44.00	\$45.00	\$46.00	Per event per day plus refundable deposit
Private activity	\$102.00	\$105.00	\$108.00	Per event per day plus refundable deposit
Community Center - Pool only				
Local community group	\$52.00	\$54.00	\$56.00	Per event per day plus refundable deposit
Private activity	\$130.00	\$134.00	\$138.00	Per event per day plus refundable deposit
Life guards - required	\$22.00	\$23.00	\$24.00	Per hour, one for each 25 persons
E.M.T. - required for 200 plus persons	\$65.00	\$67.00	\$69.00	Per hour, 2 hour minimum
Community Center - Fireside Room				
All groups	\$500.00	\$515.00	\$530.00	Per event per day plus refundable deposit
Community Center - YAC - Mtg Room				
Local community group	\$75.00	\$77.00	\$79.00	Per event per day plus refundable deposit
Private activity	\$150.00	\$155.00	\$160.00	Per event per day plus refundable deposit
Community Center - YAC - Great Room				
Local community group	\$125.00	\$129.00	\$133.00	Per event per day plus refundable deposit
Private activity	\$250.00	\$258.00	\$266.00	Per event per day plus refundable deposit
Ball fields / Volleyball courts				
Heasley Field - lighted field				
Local community group	\$34.00	\$35.00	\$36.00	Per hour, 2 hour minimum
Private activity	\$64.00	\$66.00	\$68.00	Per hour, 2 hour minimum
Dapper Field / SM Schools - unlighted field				
Local community group	\$20.00	\$21.00	\$22.00	Per hour, 2 hour minimum
Private activity	\$38.00	\$39.00	\$40.00	Per hour, 2 hour minimum

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
City Parks				
Sierra Vista/Memorial				
Local community group up to 25 people	\$49.00	\$50.00	\$52.00	Per event per day plus refundable deposit
Local community group 26-100 people	\$75.00	\$77.00	\$79.00	Per event per day plus refundable deposit
Local community group 101-200 people	\$162.00	\$167.00	\$172.00	Per event per day plus refundable deposit
Local community group 201-500 people	\$240.00	\$247.00	\$254.00	Per event per day plus refundable deposit
Local community group over 500 people	\$351.00	\$362.00	\$373.00	Per event per day plus refundable deposit
Private activity up to 25 people	\$75.00	\$77.00	\$79.00	Per event per day plus refundable deposit
Private activity 26-100 people	\$134.00	\$138.00	\$142.00	Per event per day plus refundable deposit
Private activity 101-200 people	\$260.00	\$268.00	\$276.00	Per event per day plus refundable deposit
Private activity 201-500 people	\$411.00	\$423.00	\$436.00	Per event per day plus refundable deposit
Private activity over 500 people	\$596.00	\$614.00	\$632.00	Per event per day plus refundable deposit
E.M.T. - required for over 200 people	\$65.00	\$67.00	\$69.00	Per hour, 2 hour minimum
Film Permit Fees				
The film company shall pay the City the full film fees and deposit required, in addition to personnel or public locations fees, prior to issuing a film permit. Any cancellation may result in the				
First day of shooting	\$500.00	\$500.00	\$500.00	For first day plus refundable deposit
Each additional day of shooting	\$275.00	\$275.00	\$275.00	Each day thereafter plus refundable deposit
Still Photography	\$90.00	\$90.00	\$90.00	Flat Fee plus refundable deposit
Prep / Strike on private property each day	\$100.00	\$100.00	\$100.00	Per event per day plus refundable deposit
Prep / Strike on public property each day	\$200.00	\$200.00	\$200.00	Per event per day plus refundable deposit
Student Permit	*waiveable	*waiveable	*waiveable	(*must pay refundable deposit)
Deposit (Refundable) or 25% of total fees for productions longer than 2 days	\$2,000.00	\$2,000.00	\$2,000.00	Refundable - required for all film permits
Late notice of cancellation or delay of filming	\$85.00	\$85.00	\$85.00	Per hour; per individual, 4 hr min.
Other City Fees				
The City Manager or his designee shall have the authority to rent public property ancillary to a film permit.				
City Property for each days use	\$1,000.00	\$1,000.00	\$1,000.00	Per event per day plus refundable deposit
Overnight - between 11 p.m. & 7 a.m./day	\$1,500.00	\$1,500.00	\$1,500.00	Per event per day plus refundable deposit
Fire permit (if fire personnel are not required)	\$33.00	\$33.00	\$33.00	Per event per day
Use of City streets of ITC	no charge	no charge	no charge	
Use of City parking stall per day / per stall	\$10.00	\$10.00	\$10.00	Per event per day per stall
Film Coordinator Fee				
The Film Coordinator is a consultant to the City and is to be present at all times, and shall be authorized to collect from the film company.				
Obtaining neighborhood approvals first hour	\$150.00	\$150.00	\$150.00	flat fee
Obtaining neighborhood approvals each additional hour	\$15.00	\$15.00	\$15.00	per each additional hour
On-site monitoring	\$50.00	\$50.00	\$50.00	per hour with 4 hour minimum
Tech Scout	\$200.00	\$200.00	\$200.00	refundable if canceled 24 hours in advanced
City Safety Monitors (as required with 4 hour minimum)				
Police Personnel	\$100.00	\$100.00	\$100.00	Per hour per personnel
Police Vehicle	\$65.00	\$65.00	\$65.00	Per hour per vehicle
Fire Personnel	\$65.00	\$65.00	\$65.00	Per hour per personnel
Fire Vehicle	\$80.00	\$80.00	\$80.00	Per hour per vehicle
Fees for Clean-up				
Determination of violations will be made by the Film Coordinator. Should the violations be serious in nature, the permit may be revoked.				
Cigarette butts and debris per item	\$3.00	\$3.00	\$3.00	per item collected
Non-compliance fee	\$500.00	\$500.00	\$500.00	
Violation of Hour Restrictions				
Per Production Vehicle	\$250.00	\$250.00	\$250.00	Per Production Vehicle
Per Personal Vehicle	\$100.00	\$100.00	\$100.00	Per Personal Vehicle
Film Coordination	\$50.00	\$50.00	\$50.00	per additional hour
Police Personnel	\$100.00	\$100.00	\$100.00	per additional hour
Fire Personnel	\$65.00	\$65.00	\$65.00	per additional hour

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Administrative Services Fees				
Licensing-Other				
<u>City</u>				
Bicycle Licensing	\$5.00	\$5.00	\$5.00	Per bicycle, every 3 years
Dog License (July1-June 30)				
Dog License - neutered	\$20.00	\$21.00	\$22.00	Annually, for spayed or neutered
Dog License - unneutered	\$35.00	\$36.00	\$37.00	Annually
Dog License - neutered - for Seniors	\$10.00	\$10.00	\$10.00	Annually, for spayed or neutered - Seniors
Dog License - unneutered - for Seniors	\$20.00	\$21.00	\$22.00	Annually - Seniors
Business License Fees (January 1-December 30)				
3101 - Retail, Wholesale -- fixed location *	\$90.00	\$93.00	\$96.00	plus # of employees/vehicles each
3102 - Manufacturing	\$90.00	\$93.00	\$96.00	plus # of employees/vehicles each
3103 - Professionals	\$90.00	\$93.00	\$96.00	plus additional professionals
3104 - Service/Business not otherwise specified	\$90.00	\$93.00	\$96.00	plus # of employees/vehicles each
3105 - Business by vehicle -- wholesale	\$61.00	\$63.00	\$65.00	per vehicle
3105 - Business by vehicle -- retail	\$90.00	\$93.00	\$96.00	per vehicle
3106 - Retail Nurseries *	\$90.00	\$93.00	\$96.00	plus # of employees/vehicles each
3107 - Theaters/Shows *	\$90.00	\$93.00	\$96.00	each
3108 - Advertising by vehicle	\$52.00	\$54.00	\$56.00	per day
3109 - Billiard/Bowling	\$90.00	\$93.00	\$96.00	per table/lane
3110 - Hotel/Motel	\$90.00	\$93.00	\$96.00	plus fee per unit
3111 - Apartments/Rental Units	\$90.00	\$93.00	\$96.00	plus fee per unit
3112 /3114 - Auctioneers/Circus	\$111.00	\$114.00	\$117.00	per day
3115 - Contractors -- Class A (General)	\$260.00	\$268.00	\$276.00	per year
3115 - Contractors -- Class B (Bldg. Structures)	\$203.00	\$209.00	\$215.00	per year
3115 - Contractors -- Class C (Specialized)	\$144.00	\$148.00	\$152.00	per year
3116 - Peddlers/solicitors	\$90.00	\$93.00	\$96.00	per day
3116 - One Day - Special Event	\$29.00	\$30.00	\$31.00	per day
3119 - Bankrupt sales	\$90.00	\$93.00	\$96.00	per day
3120 - Vending Machine	\$27.00	\$28.00	\$29.00	per machine
3121 - Video/Game machines	\$90.00	\$93.00	\$96.00	per unit
3122 - Home Occupations/PO Boxes	\$72.00	\$74.00	\$76.00	per year
3200 - Taxi Cabs	\$90.00	\$93.00	\$96.00	per cab
3400 - Bingo	\$90.00	\$93.00	\$96.00	permit each request
3402 - Realtors (Office)	\$90.00	\$93.00	\$96.00	plus each agent
* Incremental Business License Fees:				
Additional employees	\$10.00	\$11.00	\$11.00	each
Additional vehicle tags	\$10.00	\$11.00	\$11.00	each - at time of renewal
Additional apartment/rental units	\$10.00	\$11.00	\$11.00	each unit
Additional professionals	\$90.00	\$93.00	\$96.00	each
New business license application processing	\$29.00	\$30.00	\$31.00	Per new application
Vehicle tags purchased after license issued	\$64.00	\$66.00	\$68.00	each
Realty agents - other than broker office	\$21.00	\$22.00	\$23.00	each
Month late fee - Maximum of 100% of license fee	5%	5%	5%	each month
Penalty fee for failure to have valid license	100%	100%	100%	each
Penalty fee for under reporting increments	100%	100%	100%	
Apportioned Business License Fees:				
<u>Out of town business:</u>	\$43.00	\$44.00	\$45.00	minimum fee
25% of the business or less is conducted within the City	25%	25%	25%	% of the fee imposed by schedule
26%- 50% of the business is conducted within the City	50%	50%	50%	% of the fee imposed by schedule
51%-75% of the business is conducted within the City	75%	75%	75%	% of the fee imposed by schedule
Over 75% of the business is conducted within the City	100%	100%	100%	% of the fee imposed by schedule
<u>Out of town contractors:</u>	\$43.00	\$44.00	\$45.00	minimum fee
Semi-annual business license	75%	75%	75%	% of the fee imposed by schedule
Quarterly business license	60%	60%	60%	% of the fee imposed by schedule
Single job license	30%	30%	30%	% of the fee imposed by schedule

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Public Transportation				
<i>Seniors/Handicapped:</i>				
Dial-A-Ride Inside City - Voucher	\$1.00	\$1.00	\$1.00	One Way
Dial-A-Ride Outside City - With voucher	\$2.00	\$2.00	\$2.00	One Way
Fixed Route Service - General	\$0.50	\$0.75	\$0.75	One Way
Fixed Route Service - Children/Senior (over 65)/Handicapped-with City ID Card	\$0.00	\$0.00	\$0.00	With Valid City ID Card
Transit fee for City sponsored events	\$5.00	\$6.00	\$6.00	per excursion
Other Fees				
Continual Use Permits	\$90.00	\$93.00	\$96.00	per agreement
Downtown District Street Light Pole Banners	\$300.00	\$309.00	\$318.00	per sign
Banner Hanging	\$91.00	\$94.00	\$97.00	Per week
Garage Sale Application Fee	\$11.00	\$11.00	\$11.00	Each Application
Records & Information Services	\$20.00	\$21.00	\$22.00	Service charge for each 15 minutes
Returned Check or Other Stopped Payments	\$35.00	\$36.00	\$37.00	Per Returned Check
Photo copies	\$0.35	\$0.40	\$0.45	per page
Sale of Financial Statements	\$0.35	\$0.40	\$0.45	per page
Sale of misc. publications	\$0.35	\$0.40	\$0.45	per page
Sale of Municipal Budget	\$0.35	\$0.40	\$0.45	per page
Unpaid Invoice Finance Charge on balance due	1.5%	1.5%	1.5%	1.5% per month, cumulative, not to exceed 100% of principal amount due
Collections	→	→	→	Actual cost of collections plus amount due
Copy of Municipal Code (w/o binder)	\$135.00	\$165.00	\$185.00	Each
Franchise Application Fee				Based on specific negotiations
Development Services Fees				
Building Permits/Inspection				
Valuation table based on LA County Dept. of Public Works				
Building Plan Check Base Fee	\$97.00	\$100.00	\$103.00	Minimum Permit Fee
Title 24 Plan Check Fee	\$97.00	\$100.00	\$103.00	Minimum Permit Fee
Building Permit Fee (\$5-\$4,000 valuation)	\$178.00	\$183.00	\$188.00	Base fee per permit
Building Permit Fee (\$4,001-\$24,999 valuation)	\$351.00	\$362.00	\$373.00	Base fee per permit
Building Permit Incremental Fee (\$4,001- \$24,999 valuation)	\$22.00	\$23.00	\$24.00	(Each additional \$1,000 over \$4,000) example: If Valuation= \$16,000 then Fee= \$285 + (12 x 18) = \$501
Building Permit Fee (\$25,000 - \$99,999 valuation)	\$859.00	\$885.00	\$912.00	Base fee per permit
Building Permit Incremental Fee (\$25,000 - \$99,999 valuation)	\$14.00	\$14.00	\$14.00	(Each additional \$1,000 over \$25,000) example: If valuation= \$68,000 then Fee= \$712 + (43 x 12) = \$1,228
Building Permit Fee (over \$100,000 valuation)	\$1,579.00	\$1,626.00	\$1,675.00	Base fee per permit
Building Permit Incremental Fee (over \$100,000 valuation)	\$9.00	\$10.00	\$11.00	(Each additional \$1,000 over \$100,000) example: If Valuation= \$375,000 then Fee= \$1,328 + (275 x 7) = \$3,253
National Pollutant Discharge Elimination System (NPDES)	→	→	→	% of total building permit fee - See Attached Schedule
SIMP	→	→	→	% of total building permit fee - See Attached Schedule
Demolition Permit	\$97.00	\$100.00	\$103.00	Each permit
Plan Check Fees				
Preliminary Plan Check Fee - per plan check	\$183.00	\$188.00	\$194.00	Per Hour (2 hr. min.)
Plan Check Fee - over three reviews/submittals	\$183.00	\$188.00	\$194.00	per plan check - per hour
Building Plan Check	\$535.00	\$551.00	\$568.00	per plan check valued up to \$10,000
Building Plan Check	\$720.00	\$742.00	\$764.00	per plan check valued from \$10,000 - \$20,000
Building Plan Check	\$811.00	\$835.00	\$860.00	per plan check valued from \$20,000 - \$36,000
Building Plan Check	\$832.00	\$857.00	\$883.00	per plan check valued from \$36,000 - \$100,000 plus below
	\$17.00	\$18.00	\$19.00	per plan check valued from \$36,000 - \$100,000 above plus \$13.50
Building Plan Check	\$1,968.00	\$2,027.00	\$2,088.00	per \$1,000 over \$36,000
Building Plan Check	\$9.00	\$10.00	\$11.00	per plan check valued over \$100,000 plus below
Plan Check - Planning	\$345.00	\$355.00	\$366.00	per plan check valued over \$100,000 above plus \$7 per \$1,000 over \$100,000
	\$121.00	\$125.00	\$129.00	First 2.25 hours
				Per Hour after 2.25 hours
Conditional Use Permit				
Conditional Use Permit - Minor	\$726.00	\$748.00	\$770.00	Per Permit
Conditional Use Permit	\$2,592.00	\$2,670.00	\$2,750.00	Per Permit
Conditional Use Permit - Extension or modification	→	→	→	75% of Original Filing Fee
Conditional Use Permit - Hillside Management Zone	→	→	→	Actual costs, requires \$10,000 deposit to start work
Appeals	→	→	→	75% of Original Filing Fee

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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
TUP: Temporary Use Permit				
Temporary Use Permit - Administrative	\$48.00	\$49.00	\$50.00	Each
Temporary Use Permit - Other (See Lic. for Street Closure)	\$48.00	\$49.00	\$50.00	Each
Planning conformance Inspection	\$121.00	\$125.00	\$129.00	Per Inspection at hourly rate
Other Agency Fees				
Categorical Exemption	\$249.00	\$256.00	\$264.00	LACO. Filing fee
Initial Study - Negative Declaration	\$2,106.00	\$2,169.00	\$2,234.00	Negative Declaration Filing
Initial Study - Mitigated Negative Declaration	\$3,527.00	\$3,633.00	\$3,742.00	Negative Declaration Filing
Fish & Game Fee (State)	\$1,487.00	\$1,532.00	\$1,578.00	EIR filing
Fish & Game Fee (State)	\$968.00	\$997.00	\$1,027.00	Negative declaration filing
Fish & Game Fee Exemption	\$29.00	\$30.00	\$31.00	each
E.I.R. Preparation	→	→	→	Actual cost of Consultant E.I.R. plus 25%
Copy/Print Service				
Copy of General Plan Map	\$11.00	\$15.00	\$15.00	Each
Copy of Zoning Map	\$11.00	\$15.00	\$15.00	Each
Copy of General Plan w/o binder	\$23.00	\$80.00	\$90.00	Each
Large Copy Machine Copies	\$1.00	\$1.00	\$1.00	Each page
Noticing - Postage/Publication	\$270.00	\$278.00	\$286.00	Plus Actual Cost of extensive noticing
Noticing - Postage/Publication	\$545.00	\$561.00	\$578.00	Plus Actual Cost of extensive noticing
Temporary Sign Permit	\$46.00	\$48.00	\$52.00	per sign
Administrative Review	\$121.00	\$125.00	\$129.00	Each
Sign Permit - administrative	\$197.00	\$203.00	\$209.00	Each
Sign Permit - Planning Commission review	\$961.00	\$990.00	\$1,020.00	Each
Electrical Permits/Inspections				
Electrical Permits/Inspections	\$168.00	\$173.00	\$178.00	Minimum Fee: If total of the following exceeds the minimum, then the fee is the total of the following:
Electrical Permits/Inspections	\$2.00	\$2.00	\$2.00	Per outlet or fixture up to 20
Electrical Permits/Inspections	\$54.00	\$56.00	\$58.00	Plus \$1.25 per outlet or fixture over 20
Electrical Permits/Inspections	\$9.00	\$9.00	\$9.00	Per home appliance, heating appliance
Electrical Permits/Inspections	\$14.00	\$14.00	\$14.00	Per branch circuit up to 10
Electrical Permits/Inspections	\$140.00	\$144.00	\$148.00	Plus \$10.00 per branch circuit over 10
Electrical Permits/Inspections	\$9.00	\$10.00	\$11.00	Motors and A-C Units: Under 1 HP
Electrical Permits/Inspections	\$18.00	\$19.00	\$20.00	1 - 10 HP
Electrical Permits/Inspections	\$23.00	\$24.00	\$25.00	Over 10 HP
Electrical Permits/Inspections	\$36.00	\$37.00	\$38.00	Temporary Power Pole
Electrical Permits/Inspections	\$8.00	\$8.00	\$8.00	Per service, electrical permit or misc.
Electrical Permits/Inspections	\$23.00	\$24.00	\$25.00	Permit Issuance
Mechanical Permits/Inspections				
Mechanical Permits/Inspections	\$98.00	\$101.00	\$104.00	Minimum Fee: If total of the following exceeds the minimum, then the fee is the total of the following:
Mechanical Permits/Inspections	\$25.00	\$26.00	\$27.00	F.A.U.. up to 100,000 BTU
Mechanical Permits/Inspections	\$47.00	\$48.00	\$49.00	F.A.U. over 100,000 BTU
Mechanical Permits/Inspections	\$32.00	\$33.00	\$34.00	Floor Furnace
Mechanical Permits/Inspections	\$32.00	\$33.00	\$34.00	Wall suspended furnace
Mechanical Permits/Inspections	\$14.00	\$14.00	\$14.00	Vent
Mechanical Permits/Inspections	\$32.00	\$33.00	\$34.00	Compressor or Boiler up to 3 HP or 100,000 BTU
Mechanical Permits/Inspections	\$38.00	\$39.00	\$40.00	Compressor or Boiler from 3 to 15 HP or 100,000 to 500,000 BTU
Mechanical Permits/Inspections	\$44.00	\$45.00	\$46.00	Compressor or Boiler over 15 HP or 500,000 BTU
Mechanical Permits/Inspections	\$38.00	\$39.00	\$40.00	Per 10,000 of CFU per air handling unit
Mechanical Permits/Inspections	\$35.00	\$36.00	\$37.00	Hood and Fan, Miscellaneous
Mechanical Permits/Inspections	\$29.00	\$30.00	\$31.00	Mechanical permit issuance
Plumbing Permits/Inspections				
Plumbing Permits/Inspections	\$97.00	\$100.00	\$103.00	Minimum Fee: If total of the following exceeds the minimum, then the fee is the total of the following:
Plumbing Permits/Inspections	\$17.00	\$18.00	\$19.00	Per water closet (toilet), bath tub, shower, lavatory (wash basin), sink, laundry tub or tray,
Plumbing Permits/Inspections	\$17.00	\$18.00	\$19.00	Per dishwasher, water softener, lawn sprinkler, watering piping system, vac breakers
Plumbing Permits/Inspections	\$17.00	\$18.00	\$19.00	Per water heater, drinking fountain, slop sink, swimming pool piping, p-trap for pool

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Plumbing Permits/Inspections	\$17.00	\$18.00	\$19.00	Per alteration to water or drainage piping, fire sprinkler system
Plumbing Permits/Inspections	\$29.00	\$30.00	\$31.00	Plumbing permit issuance
House sewer connecting to public sewer	\$37.00	\$38.00	\$39.00	Inspection each
Overflow seepage pit, drain field ext. cesspool, manhole	\$37.00	\$38.00	\$39.00	Inspection each
Septic tank, seepage pit(s) &/or Drain field	\$37.00	\$38.00	\$39.00	Inspection each
Alter, repair or abandon house sewer or disposal system	\$27.00	\$28.00	\$29.00	Inspection each
Connect additional bldg. or work to house sewer	\$25.00	\$26.00	\$27.00	Inspection each
House sewer connecting to private disp. syst.	\$37.00	\$38.00	\$39.00	Inspection each
Other				
Sales of Maps	\$12.00	\$13.00	\$14.00	Per Sheet
Field Consultation	\$103.00	\$106.00	\$109.00	Per hour, after first 15 min., in 15 min. increments
Office Consultation	\$103.00	\$106.00	\$109.00	Per hour, after first 15 min., in 15 min. increments
Correspondence Requests	\$103.00	\$106.00	\$109.00	Per hour, after first 15 min., in 15 min. increments
Preliminary Planning Review	\$208.00	\$214.00	\$220.00	Per review
Pre-zoning	\$213.00	\$219.00	\$226.00	Per review
APN Report	\$35.00	\$36.00	\$37.00	Per Report
Planning Unit Development (CC&R)	\$101.00	\$104.00	\$107.00	Each
Service Request past one standard counter visit	\$1,639.00	\$1,688.00	\$1,739.00	Per request
Extension	\$507.00	\$522.00	\$538.00	Per extension
Second Dwelling Unit Permit	\$446.00	\$459.00	\$473.00	Per permit
Alarm Permit - Initial	\$47.00	\$48.00	\$49.00	Per permit
Alarm Permit - Reinstatement	\$77.00	\$79.00	\$81.00	per reinstatement
Request for City Council or Commission Action	\$685.00	\$706.00	\$727.00	Per request
Consulting	\$1,622.00	\$1,671.00	\$1,721.00	Per application
Zone Change Application	\$3,511.00	\$3,616.00	\$3,724.00	All zones Min. Fee -- Plus \$500 deposit with \$45/hour processing charge applied against deposit for additional staff time
General Plan Amendment (for public hearing)	\$8,464.00	\$8,718.00	\$8,980.00	Per amendment
Municipal Code Text Amendment - Major	\$6,371.00	\$6,562.00	\$6,759.00	Per amendment
Zone Variance Application - Major	\$2,592.00	\$2,670.00	\$2,750.00	Variance application or modification
Zone Variance Application - Minor	\$726.00	\$748.00	\$770.00	Variance application or modification
Geology Review				
Building Permit	\$91.00	\$94.00	\$97.00	Per permit
Map Modification	\$80.00	\$82.00	\$84.00	Per modification
Deviation	\$80.00	\$82.00	\$84.00	Per request
Geotechnical Report	\$184.00	\$190.00	\$196.00	Per report
Development Impact Fees				
Residential	\$3.00	\$3.00	\$3.00	Per square foot of construction
Commercial/Industrial/Institutional	\$3.00	\$3.00	\$3.00	Per square foot of construction

Subdivision Fees (Development Services and Public Works)

Subdivision profiling				per filing, 5 or more lot tract
Subdivision profiling				per filing, up to a 4 lot parcel
Parcel Map Application	\$6,477.00	\$6,671.00	\$6,871.00	Per application 2 lots
Parcel Map Application	\$140.00	\$144.00	\$148.00	3-4 lot application fee (above) plus fee for each lot over 2 lots
Final Map Revision	\$1,091.00	\$1,124.00	\$1,158.00	Per revision
Map Extension	\$1,084.00	\$1,117.00	\$1,151.00	Per extension
Map Amendment	\$399.00	\$411.00	\$423.00	Per amendment
Tract Map Application (for public hearing)	\$9,534.00	\$9,820.00	\$10,115.00	Tentative Tract Map application, plus \$20 for each lot or unit
Vesting Map Prefiling	→	→	→	\$500 for the first 5 lots, \$25/lot over the first 5
Vesting Tentative Tract Map Application (for public hearing)	\$6,215.00	\$6,401.00	\$6,593.00	Plus \$28 per lot or unit
Vesting Tentative Parcel Map Application (for public hearing)	\$7,471.00	\$7,695.00	\$7,926.00	Plus \$28 per lot or unit
Lot line adjustment application and review	\$1,775.00	\$1,828.00	\$1,883.00	Each
Lot merger application and review	\$7,980.00	\$8,219.00	\$8,466.00	Each
Certificate of Compliance application and review	\$648.00	\$667.00	\$687.00	Each
Park Development Fees - Quimby Act	\$15.00	\$15.00	\$15.00	per square foot, as calculated by the City Engineer

Public Works Fees

Grading Fees

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Grading Bond Permit	\$3,000.00	\$3,000.00	\$3,000.00	per permit, cashier check required
Grading Permit	\$25.00	\$26.00	\$27.00	per permit
Grading Plan Check up to 50 cubic yards	\$566.00	\$583.00	\$600.00	per plan check (three submittals)
Grading Plan Check from 50 to 100 cubic yards	\$584.00	\$602.00	\$620.00	per plan check (three submittals)
Grading Plan Check from 100 to 1,000 cubic yards	\$745.00	\$767.00	\$790.00	per plan check (three submittals)
Grading Plan Check from 1,000 to 10,000 cubic yards	\$763.00	\$786.00	\$810.00	per plan check (three submittals)
Grading Plan Check from 10,000 to 100,000 cubic yards	\$1,371.00	\$1,412.00	\$1,454.00	per plan check (three submittals)
Grading Plan Check from 100,000 to 200,000 cubic yards	\$1,788.00	\$1,842.00	\$1,897.00	per plan check (three submittals)
Grading Plan Check over 200,000 cubic yards	\$1,817.00	\$1,872.00	\$1,928.00	per plan check (three submittals)
Grading Inspection	\$178.00	\$183.00	\$188.00	per project, grading up to and including 100 cubic yards (includes two inspections)
Grading Inspection	\$358.00	\$369.00	\$380.00	per project, grading over 100 and up to and including 1,000 cubic yards (includes three inspections)
Grading Inspection	\$519.00	\$535.00	\$551.00	per project, grading over 1,000 and up to and including 10,000 cubic yards (includes three inspections)
Grading Inspection	\$667.00	\$687.00	\$708.00	per project, grading over 10,000 and up to and including 100,000 cubic yards (includes two inspections)
Grading Inspection	\$2,169.00	\$2,234.00	\$2,301.00	per project, grading over 100,000 and up to and including 200,000 cubic yards (Includes 3 inspections)
Grading Inspection	\$4,948.00	\$5,096.00	\$5,249.00	per project, grading over 200,000 cubic yards
Grading Inspection	\$85.00	\$88.00	\$91.00	per hour, additional grading inspections per project
Misc. Public Works Fees				
Certificate of Compliance Application and Review	\$399.00	\$411.00	\$423.00	Per review
Street Vacation	\$1,400.00	\$1,442.00	\$1,485.00	Each
Quitclaim Easement	\$804.00	\$828.00	\$853.00	
Street Address Assignment or Change	\$173.00	\$178.00	\$183.00	Per address per request
Street Name Assignment or Change	\$757.00	\$780.00	\$803.00	Per street per request
Street Trees				
Protected Tree permit fee (Developers Only)	\$327.00	\$337.00	\$347.00	
Sewer				
Sewer Permit	\$71.00	\$73.00	\$75.00	Minimum Permit Fee
Basic Sewer Fees				
Sewer Maintenance Fee - Residential	\$22.20	\$23.00	\$24.00	Bi-monthly base rate - single residence
Sewer Maintenance Fee - Multi-residential	\$27.30	\$28.00	\$29.00	Bi-monthly base rate - each unit
Sewer Maintenance Fee - Business	\$105.00	\$108.00	\$111.00	Bi-Monthly base rate - Single Business
Sewer Maintenance Fee - Business	\$105.00	\$108.00	\$111.00	Bi-monthly base rate - each additional unit 2-5
Sewer Maintenance Fee - Business	\$75.00	\$77.00	\$79.00	Bi-monthly base rate - each additional unit 6+
Other Sewer Fees				
Sewer Connection Fee	\$286.00	\$295.00	\$304.00	Per connection
Sewer Dye test	\$346.00	\$356.00	\$367.00	Per request
Sewer Stoppage Investigation	\$102.00	\$105.00	\$108.00	Per investigation.
Saddle Main Line	\$313.00	\$322.00	\$332.00	Per request (includes two inspections)
Residential Sewer Connection	\$102.00	\$105.00	\$108.00	Per request
Street/Curb/Pavement/Drive Permit Fees				
Combined residential approach	\$309.00	\$318.00	\$328.00	Flat Fee
Commercial Driveway approach	\$309.00	\$318.00	\$328.00	Flat Fee
Residential Driveway approach	\$262.00	\$270.00	\$278.00	Flat Fee
Curb & gutter removal & reconstruction	\$214.00	\$220.00	\$227.00	0-50 lineal ft.
Curb & gutter removal & reconstruction	\$309.00	\$318.00	\$328.00	51-200 lineal ft.
Curb & gutter removal & reconstruction	\$309.00	\$318.00	\$328.00	Plus \$50 for each 100 sq. ft. over 200 lineal ft.
Curb drain	\$69.00	\$71.00	\$73.00	Flat Fee
Paved Excavation	\$261.00	\$269.00	\$277.00	0-50 lineal feet
Paved Excavation	\$351.00	\$362.00	\$373.00	51-200 lineal feet
Paved Excavation	\$376.00	\$387.00	\$399.00	Plus \$55 for each 100 lineal foot over 200 lineal ft.
Paving Fee	\$2,116.00	\$2,179.00	\$2,244.00	flat fee
Preliminary Project Review	\$322.00	\$332.00	\$342.00	Per review
Sidewalk Inspection	\$116.00	\$119.00	\$123.00	0-250 sq. ft.
Sidewalk Inspection	\$190.00	\$196.00	\$202.00	251-500 sq. ft.
Sidewalk Inspection	\$190.00	\$196.00	\$202.00	Plus \$55 for each 100 sq. ft. over 500 sq. ft.
Unpaved Excavation	\$327.00	\$337.00	\$347.00	0-50 lineal feet
Unpaved Excavation	\$351.00	\$362.00	\$373.00	51-100 lineal feet
Unpaved Excavation	\$351.00	\$362.00	\$373.00	Plus \$50 for each 100 lf. over 200 lf.
Unpaved Excavation	\$383.00	\$394.00	\$406.00	Over 200 lineal ft.; Plus \$55 for each 100 sq. ft. over 500 lineal ft.

All Fees Effective July 1 to June 30 of Fiscal Year



**CITY of SIERRA MADRE
FEE SCHEDULE
FY 2009-11**

In May 2009, the City Council authorized a fee study for total City wide services, excluding Sewer and Water services which were authorized under separate fee studies. The fees in this document may be changed as a result of these various fee studies. City Hall should be contacted for the information on the latest information regarding City fees, (626) 355-7135; or see the City's website www.cityofsierramadre.com

TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Public Improvement Inspection	\$237.00	\$244.00	\$251.00	Per project Public Improvement valued up to \$10,000
Public Improvement Inspection	\$416.00	\$428.00	\$441.00	Per project, Public Improvement valued from \$10,000 - \$20,000
Public Improvement Inspection	\$655.00	\$675.00	\$695.00	Per project, Public Improvement valued from \$20,000 - \$50,000
Public Improvement Inspection	\$1,520.00	\$1,566.00	\$1,613.00	Per project, Public Improvement valued from \$50,000 - \$100,000
Public Improvement Inspection	\$1,955.00	\$2,014.00	\$2,074.00	Per project, Public Improvement valued from \$100,000 - \$250,000
Public Improvement Inspection	\$2,892.00	\$2,979.00	\$3,068.00	Per project, Public Improvement valued from \$250,000 - \$500,000
Public Improvement Inspection	\$3,797.00	\$3,911.00	\$4,028.00	Per project, Public Improvement valued from \$500,000 - \$1,000,000
Public Improvement Inspection	\$4,948.00	\$5,096.00	\$5,249.00	Per project, Public Improvement valued from \$1,000,000 - \$5,000,000
Public Improvement Inspection	\$5,400.00	\$5,562.00	\$5,729.00	Per project, Public Improvement valued over \$5,000,000
Drainage Plan Check	\$475.00	\$489.00	\$504.00	Per check
Drainage Plan Check	\$188.00	\$194.00	\$200.00	Per single lot inspection (tracts use grading inspection fees, above)
Improvement Construction Plan Check & Insp. - Parcel maps	→	→	→	2.5% of the cost of onsite improvements
Improvement Construction Plan Check & Insp. - Tract maps	→	→	→	2.5% of cost of the onsite improvements
Review of Project Extension	\$113.00	\$116.00	\$119.00	Per review hour - staff level
Review of Project Extension	\$208.00	\$214.00	\$220.00	Per extension - City Council level
Encroachment Permit Underground	\$208.00	\$214.00	\$220.00	Per permit
Encroachment Permit Fence/Wall/Irrigation	\$227.00	\$234.00	\$241.00	Per permit
Encroachment Permit Sewer Construction	\$249.00	\$256.00	\$264.00	Per permit
Encroachment Permit Utility Main	\$249.00	\$256.00	\$264.00	Per permit
Encroachment Permit Excavation Permit	\$202.00	\$208.00	\$214.00	Per permit
Encroachment Permit Street	\$214.00	\$220.00	\$227.00	Per permit
Encroachment Permit Signs	\$173.00	\$178.00	\$183.00	Per permit
Encroachment Permit Lighting/Minor structures	\$155.00	\$160.00	\$165.00	Per permit
Encroachment Permit Sidewalk Dining	\$334.00	\$344.00	\$354.00	Per permit
Encroachment Permit Trash Bin	\$18.00	\$19.00	\$20.00	Per permit
Encroachment Permit Oversize Load	\$37.00	\$38.00	\$39.00	Per permit
Water Fees				
<i>Water Consumption (per C.C. Resolution 03-010)</i>				
Water Consumption Fee	\$1.79	\$1.79	\$1.79	Per 100 cu. ft. of water (1 unit)
Water Connection Fee - General - 5/8" or 3/4" meter	\$20.00	\$20.00	\$20.00	Per connection per month
Water Connection Fee - General - 1" meter	\$23.34	\$23.34	\$23.34	Per connection per month
Water Connection Fee - General - 1.5" meter	\$30.00	\$30.00	\$30.00	Per connection per month
Water Connection Fee - General - 2" meter	\$43.34	\$43.34	\$43.34	Per connection per month
Water Connection Fee - General - 3" meter	\$80.00	\$80.00	\$80.00	Per connection per month
Water Connection Fee - General - 4" meter	\$116.67	\$116.67	\$116.67	Per connection per month
Water Connection Fee Multi-units Add-on	\$7.47	\$7.47	\$7.47	Per Unit per month plus meter fee
Water Connection Fee - Senior/low income - 5/8" or 3/4" meter	\$13.00	\$13.00	\$13.00	Per connection per month
Water Connection Fee - Senior - 1" meter	\$16.34	\$16.34	\$16.34	Per connection per month
<i>New Meter Installation</i>				
New meters: 3/4"	\$319.00	\$600.00	\$618.00	Minimum Fee - Plus costs over base fee
New meters: 1"	\$384.00	\$600.00	\$618.00	Minimum Fee - Plus costs over base fee
New meters: 1" with 1" line	\$2,653.00	\$2,733.00	\$2,815.00	Deposit - Plus costs over base fee
New meters: 1" with 1 1/2" line	\$3,904.00	\$4,021.00	\$4,142.00	Deposit - Plus costs over base fee
New meters: 1 1/2"	\$500.00	\$808.00	\$832.00	Minimum Fee - Plus costs over base fee
New meters: 2"	\$686.00	\$1,018.00	\$1,049.00	Minimum Fee - Plus costs over base fee
New meters: 2" with 2" line	\$4,591.00	\$4,729.00	\$4,871.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
New meters: 4"	\$4,769.00	\$4,912.00	\$5,059.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
New meters: 4" fire line	\$4,769.00	\$4,912.00	\$5,059.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
New meters: 4" with 4" line	\$5,364.00	\$5,525.00	\$5,691.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
Portable water meter rental	\$237.00	\$1,000.00	\$1,030.00	Minimum Fee - Plus costs over base fee
Portable water meter deposit	\$1,784.00	\$1,838.00	\$1,893.00	Refundable Deposit - Less: damage, rental fee, and consumption
Relocation of existing meter	\$594.00	\$612.00	\$630.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
<i>Reinstall Meter at prior location</i>				
Reinstall Meter	\$81.00	\$83.00	\$85.00	5/8", 3/4", & 1" meters (each occasion)
Reinstall Meter	\$97.00	\$100.00	\$103.00	1 1/2" & 2" meters (each occasion)
Other Fees & Services				
New service or termination of existing service	\$43.00	\$44.00	\$45.00	Per request

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Owner request for seal/unseal meter	\$70.00	\$72.00	\$74.00	Per request
Water delinquent turn off/on	\$70.00	\$72.00	\$74.00	Per delinquent shut off/on
24 hour notice for turn-off	\$32.00	\$33.00	\$34.00	Per occasion
Unauthorized connection to City line	\$1,892.00	\$1,949.00	\$2,007.00	Fine per citation Plus estimated commodity charge
Unauthorized connection to fire hydrant	\$1,892.00	\$1,949.00	\$2,007.00	Fine per citation Plus estimated commodity charge
Unauthorized use or alteration of water meter	\$1,892.00	\$1,949.00	\$2,007.00	Fine per citation Plus estimated commodity charge
Water meter testing	\$64.00	\$66.00	\$68.00	Fee for testing, more than 2% error rate
Sale of excess water to other municipalities	per contract agreement			Based on specific negotiations
Deposit for new water service - Owner occupied property	\$50.00	\$52.00	\$54.00	Refund in one year with good payment history or \$0 deposit with letter from other utility co.
Deposit for new water service - Tennant occupied property	→	→	→	Up to Three times the highest months bill - held until final bill
Deposit for non/late payment of utility bill	→	→	→	Three times the highest month - held until 12 mo. on time payments
After hours service initiation/termination fee	\$81.00	\$83.00	\$85.00	Per after hours service request

Fire Department Fees

Plan Check

Plan Check (minimum)	\$111.00	\$114.00	\$117.00	Cost per hour (2 hour minimum)
Plan Check Review request	\$111.00	\$114.00	\$117.00	Cost per hour (2 hour minimum)
Additional Inspection of new system after third	\$111.00	\$114.00	\$117.00	Per additional inspection
Failure to comply	\$416.00	\$428.00	\$441.00	Per Incident per failure

Other Fees and Services

Medical Report	\$13.00	\$13.00	\$13.00	Per report
Fire Report	\$27.00	\$28.00	\$29.00	Per report
Fire Inspections Commercial, Multi-Residential		\$40.00	\$41.00	Per 20 minutes @ \$120/hour
Fire Department Training Class	→	→	→	Actual cost plus 15% administrative fee
Additional Fire Inspection (Failure to Comply)	\$110.00	\$113.00	\$116.00	Per additional inspection
Illegal Burning	\$775.00	\$798.00	\$822.00	Per Incident
Installation/Removal of Underground Storage Tanks:	\$111.00	\$114.00	\$117.00	Per Incident
Respond to False Fire Alarm - 3rd	\$268.00	\$276.00	\$284.00	Per response
Respond to False Fire Alarm - 4th	\$315.00	\$324.00	\$334.00	Per response
Respond to False Fire Alarm - 5th	\$536.00	\$552.00	\$569.00	Per response
Review of Requested Activity - Fire Permit	\$35.00	\$36.00	\$37.00	Per response
Weed Abatement Removal	→	→	→	Actual cost plus 15% administrative fee
Hazardous Materials Clean-up & Recovery of Cost	→	→	→	Actual cost plus 15% administrative fee
Court appearance & office hearing / non-compliance	\$111.00	\$114.00	\$117.00	Per hour, minimum of two hours
Fire Alarm Permit	\$35.00	\$36.00	\$37.00	Per permit
Stand-By Personnel	\$111.00	\$114.00	\$117.00	Per hour, minimum of two hours

Fire Department Fees for EMS/Paramedic Services*

*Note: the Fire Department Fees for the EMS/Paramedic Billing are set by Los Angeles County Department of Health Services. Sierra Madre Ordinance 1255 adopted Code Amendment 3.44.010 Ambulance Services and Related Fees which incorporates LACo's rates and ours.

EMS/Paramedic Subscription Co-Pay (July1-June30)

Family Plan	\$64.00	--	--	Per Fiscal Year
Business/Institutional Plan	\$189.00	--	--	Per Fiscal Year
Per person		\$30.00	\$31.00	Per Fiscal Year

Police Department Fees

Administrative Citation First Offense	\$100.00	\$100.00		Resolution 09-18
Administrative Citation Second Offense	\$200.00	\$200.00		Resolution 09-18
Administrative Citation Third or more Offenses	\$500.00	\$500.00		Resolution 09-18

Copies of Crime reports

Minor Incident Report - No Crime or Injury	\$1.00	\$1.50	\$2.00	Per Page
Crime Report	\$17.00	\$18.00	\$19.00	Per Report
Police Accident report	\$17.00	\$18.00	\$19.00	Per Report
Police Accident report - Injury	\$32.00	\$33.00	\$34.00	Per Report

Other Fees and Services

Alarm Permit	\$46.00	\$47.00	\$48.00	Each
Animal Control				Set by Pasadena Humane Society
Carry of a Concealed Weapon Permit - Investigation	\$108.00	\$111.00	\$114.00	Per Hour, 2 minimum, non refundable, fee set by State of California
Clearance Letters	\$25.00	\$26.00	\$27.00	Each letter
Fingerprint Charge	\$56.00	\$58.00	\$60.00	Per Card

All Fees Effective July 1 to June 30 of Fiscal Year



In May 2009, the City Council authorized a fee study for total City wide services, excluding Sewer and Water services which were authorized under separate fee studies. The fees in this document may be changed as a result of these various fee studies. City Hall should be contacted for the information on the latest information regarding City fees, (626) 355-7135; or see the City's website www.cityofsierramadre.com

TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Off-site Vehicle Inspection Fee	\$50.00	\$52.00	\$54.00	Inspection at Police Station & Certification
On-site Vehicle Inspection Fee	\$25.00	\$26.00	\$27.00	Inspection at Police Station & Certification
Overnight Parking Permit, Including Investigation	\$75.00	\$77.00	\$79.00	Annual Parking Permit
Overnight Parking Permit, Including Investigation		\$1.00	\$1.00	per night
Special Instruction Classes	\$27.00	\$28.00	\$29.00	Plus actual cost of class training

Parking/Vehicle Code Citations
 schedules.

Other Fines and Penalties

Driving Under the Influence	\$324.00	\$334.00	\$344.00	Investigation & Arrest Process Plus actual costs (postage)
Emergency Response to DUI Related Collision	\$36.00	\$37.00	\$38.00	Per Hour of sworn officer time up to \$1000.00 max
Abandoned/Stored Vehicles	\$93.00	\$96.00	\$99.00	Per day, per vehicle
Respond to False Burglar Alarm - 3rd	\$194.00	\$200.00	\$206.00	For 3rd false response in 12 months
Respond to False Burglar Alarm - 4th	\$268.00	\$276.00	\$284.00	For 4th false alarm in 12 months
Respond to False Burglar Alarm - 5th or more	\$337.00	\$347.00	\$357.00	For 5th or more false alarms in 12 months
Response to Party Disturbance	\$101.00	\$104.00	\$107.00	\$25 per man/hour after 1st response
Notice of city code violation	\$48.00	\$49.00	\$50.00	Each notice
LA County/Pasadena Booking Fee	→	→	→	Actual cost of booking plus 20% Admin fee
Failure to comply - code enforcement re-inspection	\$74.00	\$76.00	\$78.00	Each inspection

Library Fees

Archival Materials

Digital images scanned	\$5.00	\$5.00	\$5.00	Per Unit
Negative Fee - Loose Prints B&W	\$5.00	\$5.00	\$5.00	Per Unit
Negative Fee - Loose Prints Color	\$16.00	\$16.00	\$16.00	Per Unit
Negative Fee - Intene negatives	\$20.00	\$21.00	\$22.00	Per Unit
Photography materials fees - (RC paper) B&W 5X7 from negative	\$7.00	\$7.00	\$7.00	Per Unit
Photography materials fees - (RC paper) B&W 8X10 from negative	\$10.00	\$10.00	\$10.00	Per Unit
Photography materials fees - (RC paper) B&W 11X14 from negative	\$15.00	\$15.00	\$15.00	Per Unit
Photography materials fees - (RC paper) B&W 16X20 from negative	\$25.00	\$26.00	\$27.00	Per Unit
Photography materials fees - (exhibition prints, fiber paper) B&W 5X7 from negative	\$10.00	\$10.00	\$10.00	Per Unit
Photography materials fees - (exhibition prints, fiber paper) B&W 8X10 from negative	\$15.00	\$15.00	\$15.00	Per Unit
Photography materials fees - (exhibition prints, fiber paper) B&W 11X14 from negative	\$25.00	\$26.00	\$27.00	Per Unit
Photography materials fees - (exhibition prints, fiber paper) B&W 16X20 from negative	\$45.00	\$46.00	\$47.00	Per Unit
Photography materials fees - Custom Color Print - 11X14 from negative	\$20.00	\$21.00	\$22.00	Per Unit
Photography materials fees - Custom Color Print - up to 8X10 from negative	\$15.00	\$15.00	\$15.00	Per Unit
Photography materials fees - 35 mm slide from Print	\$20.00	\$21.00	\$22.00	Per 8 slides
Photography materials fees - Duplicate 35 mm slide	\$5.00	\$5.00	\$5.00	Per Unit
Photography materials fees - Duplicate transparency	\$45.00	\$46.00	\$47.00	Per Unit

Archival Use Fees

Books, Catalogs, periodicals - For-profit	\$50.00	\$52.00	\$54.00	Per Image
Books, Catalogs, periodicals - Non-profit	\$10.00	\$10.00	\$10.00	Per Image
Film, Video, TV, CD - For-profit	\$75.00	\$77.00	\$79.00	Per Image
Film, Video, TV, CD - Non-profit	\$15.00	\$15.00	\$15.00	Per Image
Loan Processing Fee (Repositories or Institutions)	\$25.00	\$26.00	\$27.00	Per Loan processed
Slide show/display image - For-profit	\$25.00	\$26.00	\$27.00	Per Image
Slide show/display image - Non-profit	\$5.00	\$5.00	\$5.00	Per Image

Overdue Fees

Overdue books, audio cassettes, compact disks	\$0.25	\$0.25	\$0.25	Per day - Maximum \$10.00 fine per item
Overdue Children's materials	\$0.20	\$0.25	\$0.25	Per day - Maximum \$10.00 fine per item
Overdue, 7-day loans express bestsellers, videos and DVD's	\$1.00	\$1.00	\$1.00	Per item, per day
Overdue slide Projectors	\$10.00	\$10.00	\$10.00	Per day
Notification of Overdue Book				Postage plus applicable fines
Processing for accounts turned over to collection agency	\$20.00	\$20.00	\$20.00	Per account, plus collection fees

Rental Charges

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
LED projector (Non-profit)	\$25.00	\$26.00	\$27.00	Per day - Plus refundable deposit
LED projector (For-profit)	\$100.00	\$35.00	\$40.00	Per day - Plus \$100 refundable deposit
Slide Projectors	\$10.00	\$10.00	\$10.00	Per day - plus \$25 refundable deposit
Screen	\$5.00	\$5.00	\$5.00	Per day - plus \$25 refundable deposit
Lost or damaged materials				
Bar Code Replacement	\$1.00	\$1.00	\$1.00	Each item
Container replacement - covers, CD, DVD, tapes	\$1.00	\$1.00	\$1.00	Each item
Library card replacement	\$3.00	\$5.00	\$5.00	Each item
Replacement of materials	→	→	→	Current replacement cost for new. Plus \$7.00 reprocessing fee
Other				
CD & DVD purchase	\$1.00	\$1.00	\$1.00	Each item
Check-out materials without Library Card	\$0.50	\$0.50	\$0.50	Per occasion - two times maximum
Computer class deposit		\$20.00	\$20.00	Fee retained if student does not attend class
Copier/printers/scanners (B&W) all sizes	\$0.15	\$0.40	\$0.45	Per side
Copier/printers/scanners (Color)	\$1.00	\$1.00	\$1.00	Per side
Earbud purchase		\$1.00	\$1.00	Each item
Interlibrary Loan Request	\$1.00	\$2.00	\$2.00	Per item requested, plus postage & lending library charges
Microfiche/film scanner	\$0.25	\$0.25	\$0.25	Per copy
Reserve Item Request	\$1.00	\$1.00	\$1.00	Per item requested
Visitor pass for Internet		\$1.00	\$1.00	Per day

Community Services Division Fees

Pool				
Offseason Pool Pass	\$100.00	\$100.00	\$100.00	per person, per season
Seasonal - Individual Pass	\$156.00	\$161.00	\$166.00	Each Pass
Seasonal - Senior Pass	\$57.00	\$59.00	\$60.00	* Scholarships are available for senior citizens.
Adult Swim	\$3.00	\$3.50	\$3.50	Each Visit
Single Admission - Child	\$2.00	\$2.00	\$2.50	Each Visit
Single Admission - Senior	\$1.00	\$1.50	\$2.00	Each Visit
10 Punch Pass - Adult	\$33.50	\$35.00	\$36.00	Each Pass
10 Punch Pass - Child	\$15.00	\$15.00	\$16.00	Each Pass
WSI Class	\$166.00	\$171.00	\$176.00	Each Pass
Lifeguard Class	\$166.00	\$171.00	\$176.00	Each Pass
First Aid Class	\$57.00	\$59.00	\$61.00	Each Pass
Swim Lessons - changed format to 1-week	\$45.00	\$35.00	\$35.00	Each Session
Junior Lifeguard Program	\$165.00	\$170.00	\$175.00	Season
Swim Team	\$165.00	\$170.00	\$175.00	Season
Other Fees				
Adult Softball Leagues	\$30.00	\$32.00	\$32.00	Season
Volleyball	\$120.00	\$120.00	\$120.00	Per 6 man team
Volleyball	\$75.00	\$75.00	\$75.00	Per 2 man team
Volleyball	\$25.00	\$25.00	\$25.00	Per individual
Recreation & Leisure Excursions	Actual cost	Actual cost	Actual cost	Projected cost of excursion divided by projected participation plus \$5 per participation bus fee
Special event insurance	Actual cost	Actual cost	Actual cost	Cost from third party insurer
Alcohol Permit	\$64.00	\$66.00	\$68.00	Per event per day
Security Personnel	\$30.00	\$31.00	\$32.00	Per hour
Security Personnel - Sworn	\$100.00	\$103.00	\$106.00	
Banner Hanging Fee	\$91.00	\$94.00	\$97.00	Per week displayed
Film Permit Filing Fee	\$75.00	\$75.00	\$75.00	Per filing
City Flags	Actual + 10%	Actual + 10%	Actual + 10%	Actual cost + 10% per city flag policy
Youth Activity Center (YAC)				
Membership fees	\$30.00	\$31.00	\$32.00	Per Year
YAC Excursion	Actual cost	Actual cost	Actual cost	Projected cost of excursion divided by projected participation plus \$5 per participation bus fee
YAC Snack Bar	Actual cost	Actual cost	Actual cost	Per Item
YAC Events	Actual cost	Actual cost	Actual cost	Projected cost of event divided by projected participation
YAC Classes				
Baby Sitting	\$25.00	\$26.00	\$27.00	Actual Cost of Instructor (Red Cross)
Other Classes	25%	25%	25%	25% of fees charged by instructor (no classes currently under contract)
Special Events				
Mt. Wilson Trail Race - Adult + Shirt	\$35.00	\$45.00	\$46.00	Per Participant, registration after early bird deadline

All Fees Effective July 1 to June 30 of Fiscal Year



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TYPE	2008-2009	2009-2010	2010-2011	Unit Measurement
Mt. Wilson Trail Race - Adult w/o Shirt	\$30.00	\$40.00	\$41.00	Per Participant, registration after early bird deadline
Mt. Wilson Trail Race - Youth + Shirt	\$20.00	\$25.00	\$26.00	Per Participant, registration after early bird deadline
Mt. Wilson Trail Race - Adult + Shirt - Early bird	\$30.00	\$40.00	\$41.00	Per Participant, registration prior to early bird deadline
Halloween Carnival - Game Booths	\$0.25	\$0.25	\$0.25	Per game per try
Halloween Carnival - Pumpkin Carving	\$5.00	\$5.00	\$5.00	Per pumpkin
Huck Finn Day - Fishing Derby	\$6.00	\$7.00	\$7.00	Per Derby Participant (Children only)
Huck Finn Day Family Fishing	\$7.00	\$10.00	\$10.00	Per Family
July 4th Public Swim	\$1.00	\$1.00	\$1.00	Per Swimmer
Concerts in the Park	\$500.00	\$600.00	\$600.00	
Recreation Classes *				
Ballet (4 year olds)	\$83.00	\$85.00	\$88.00	7 Weeks
Ballet (5-6 year olds)	\$83.00	\$85.00	\$88.00	7 Weeks
Beginning Bellydance	\$40.00	\$41.00	\$42.00	Monthly
Folk Dance	\$3.50	\$4.00	\$4.00	Per Lesson
Gymnastics	\$96.00	\$99.00	\$102.00	8 Weeks
Gymnastics	\$84.00	\$87.00	\$90.00	7 Weeks
Gymnastics	\$72.00	\$74.00	\$76.00	6 Weeks
Hapkido - Adults	\$32.00	\$33.00	\$34.00	4 lessons
Hapkido Karate	\$30.00	\$31.00	\$32.00	4 lessons
Jazzercise	\$400.00	\$500.00	\$500.00	Flat Rate, from Instructor to City
Kindermusik Family Time	\$104.00	\$107.00	\$110.00	8 Weeks
Kindermusik Sign & Sing	\$129.00	\$133.00	\$137.00	6 Weeks
Mini Sports Blitz	\$80.00	\$82.00	\$84.00	6 Weeks
Mini Sports Blitz Summer Camp	\$120.00	\$124.00	\$128.00	1 week - 5 days
Pee Wee Soccer	\$80.00	\$82.00	\$84.00	6 Weeks
Pee Wee Soccer Summer Camp	\$120.00	\$124.00	\$128.00	4 Weeks
Senior Yoga	\$6.00	\$6.00	\$6.00	per time, age 50 and over
Social Dance	\$36.00	\$37.00	\$38.00	4 lessons
Social Dance	\$12.00	\$12.00	\$13.00	Single lessons
T'ai Chi Ch'uan	\$30.00	\$31.00	\$32.00	4 Classes
T'ai Chi Ch'uan	\$13.00	\$13.00	\$14.00	Pay as you go
Tennis (Adult evening classes)	\$48.00	\$49.00	\$50.00	6 Weeks 1.5 Hrs per lesson
Tennis (afternoon - advanced children classes)	\$48.00	\$49.00	\$50.00	6 Weeks 1.5 Hrs per lesson
Tennis (afternoon - intermediate children classes)	\$48.00	\$49.00	\$50.00	6 Weeks 1.5 Hrs per lesson
Tennis (afternoon - beginning children classes)	\$37.00	\$38.00	\$39.00	6 Weeks 1 Hr per lesson
Tennis (morning classes)	\$59.00	\$61.00	\$63.00	6 Weeks 2 Hrs per lesson
Tennis (Pee Wee)	\$28.00	\$29.00	\$30.00	6 Weeks, 45 minutes
Yoga	\$8.00	\$8.00	\$8.00	per time, under age 50

All Fees Effective July 1 to June 30 of Fiscal Year

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



City Expenditures FY 2009-11



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**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

I. EXPENDITURES

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

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

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



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

A. General Fund Appropriations

The General Fund appropriations are projected to be \$6,506,053 for FY 2008-09; \$6,452,327 for FY 2009-10; and \$6,695,324 for FY 2010-11. The Police Department makes up more than half of the General Fund expenditures.

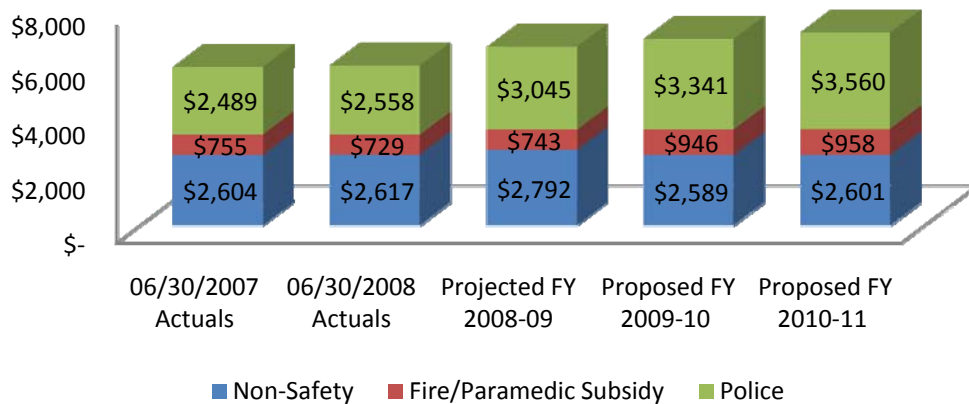
<i>(In Thousands)</i>	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected FY</u> <u>2008-09</u>	<u>Proposed</u> <u>FY 2009-10</u>	<u>Proposed FY</u> <u>2010-11</u>
Administration					
<i>Personnel</i>	\$ 1	\$ 62	\$ 96	\$ 85	\$ 89
<i>Non-Personnel</i>	\$ 990	\$ 896	\$ 914	\$ 966	\$ 969
	\$ 991	\$ 958	\$ 1,010	\$ 1,051	\$ 1,058
Elected and Appointed					
<i>Personnel</i>	\$ 22	\$ 20	\$ 28	\$ 38	\$ 38
<i>Non-Personnel</i>	\$ 455	\$ 386	\$ 456	\$ 315	\$ 296
	\$ 477	\$ 406	\$ 484	\$ 353	\$ 334
Community/Personnel					
<i>Personnel</i>	\$ 200	\$ 252	\$ 216	\$ 215	\$ 217
<i>Non-Personnel</i>	\$ 43	\$ 42	\$ 42	\$ 40	\$ 40
	\$ 243	\$ 294	\$ 258	\$ 255	\$ 257
Development Services					
<i>Personnel</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Non-Personnel</i>	\$ (0)	\$ -	\$ 150	\$ -	\$ -
	\$ (0)	\$ -	\$ 150	\$ -	\$ -
Fire					
<i>Personnel</i>	\$ 228	\$ 221	\$ 273	\$ 279	\$ 290
<i>Non-Personnel</i>	\$ 303	\$ 284	\$ 246	\$ 244	\$ 244
	\$ 531	\$ 505	\$ 519	\$ 522	\$ 534
Library					
<i>Personnel</i>	\$ 554	\$ 590	\$ 593	\$ 610	\$ 629
<i>Non-Personnel</i>	\$ 119	\$ 133	\$ 161	\$ 140	\$ 139
	\$ 674	\$ 723	\$ 753	\$ 750	\$ 768
Police					
<i>Personnel</i>	\$ 2,205	\$ 2,332	\$ 2,776	\$ 3,073	\$ 3,293
<i>Non-Personnel</i>	\$ 284	\$ 226	\$ 269	\$ 267	\$ 267
	\$ 2,489	\$ 2,558	\$ 3,045	\$ 3,341	\$ 3,660
Public Works					
<i>Personnel</i>	\$ 130	\$ 187	\$ 214	\$ 11	\$ 11
<i>Non-Personnel</i>	\$ 42	\$ 50	\$ 73	\$ 170	\$ 173
	\$ 172	\$ 236	\$ 287	\$ 181	\$ 184
Grand Total	\$ 5,576	\$ 5,681	\$ 6,506	\$ 6,443	\$ 6,695



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

RESPONSIBLE DEPT	06/30/2007 Actuals	06/30/2008 Actuals	Projected FY 2008-09	Proposed FY 2009-10	Proposed FY 2010-11
Administration	\$ 1,038	\$ 958	\$ 1,010	\$ 1,051	\$ 1,058
Elected and Appointed	\$ 477	\$ 406	\$ 484	\$ 353	\$ 334
Community/Personnel	\$ 243	\$ 294	\$ 258	\$ 255	\$ 257
Development Services	\$ -	\$ -	\$ 150	\$ -	\$ -
Fire	\$ 531	\$ 505	\$ 519	\$ 522	\$ 534
Library	\$ 674	\$ 723	\$ 753	\$ 750	\$ 768
Police	\$ 2,489	\$ 2,558	\$ 3,045	\$ 3,341	\$ 3,560
Public Works	\$ 172	\$ 236	\$ 287	\$ 181	\$ 184
Grand Total	\$ 5,624	\$ 5,680	\$ 6,506	\$ 6,452	\$ 6,695

RESPONSIBLE DEPT	Increase/ (Decrease) in FY 07-08	Increase/ (Decrease) in FY 08-09	Increase/ (Decrease) in FY 09-10	Increase/ (Decrease) in FY 10-11
Administration	\$ (80)	\$ 52	\$ 41	\$ 7
Elected and Appointed	\$ (71)	\$ 78	\$ (131)	\$ (19)
Community/Personnel	\$ 51	\$ (36)	\$ (3)	\$ 2
Development Services	\$ -	\$ 150	\$ (150)	\$ -
Fire	\$ (26)	\$ 14	\$ 3	\$ 12
Library	\$ 49	\$ 30	\$ (3)	\$ 18
Police	\$ 69	\$ 487	\$ 296	\$ 219
Public Works	\$ 64	\$ 51	\$ (106)	\$ 3
Grand Total	\$ 56	\$ 826	\$ (54)	\$ 243

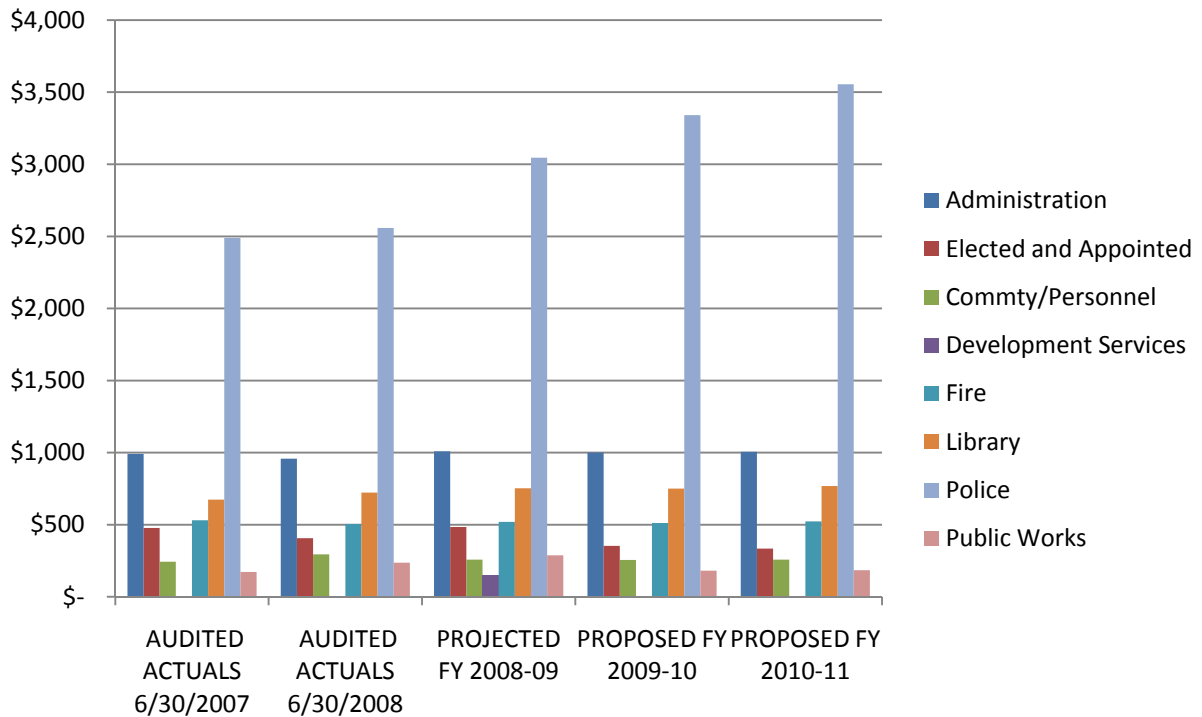
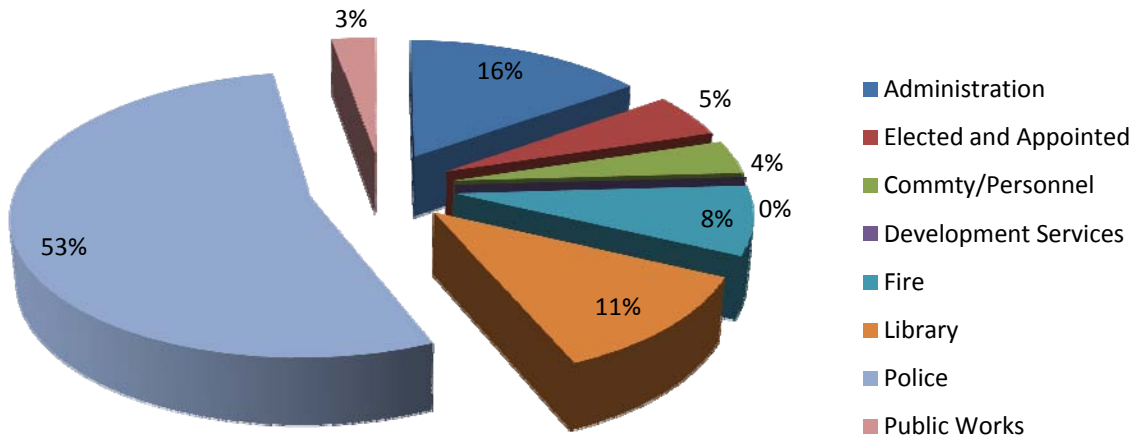


Note: The chart does not include other program subsidies and is exclusive of the General Plan-Housing Plan Update one-time appropriation.



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

Proposed FY 2009-11





**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

1) Personnel:

- a) A significant increase in Police personnel costs is the result of a three year MOU (Memorandum of Understanding) between the City and the Police Officer Association calling for a three step pay increase.
- City Council authorized an increase to budgeted personnel in FY 2009-11 to alleviate the need to meet minimum staffing with scheduled overtime. The Police Department did not see a budget increase in personnel for this cost, but rather a shift in budgeted funds from overtime to salary and benefits.
 - The current three year MOU with the Police Officer Association allows for three annual increases to occur.
 - FY 2008-09:
 - The first of the three step increases was originally estimated to increase the General Fund expenditures by \$185,000 due to a 9% increase in sworn staff and 4% to non-sworn in the Police Officer Association.
 - Additionally, overtime in the Police Department continues to climb as the Department schedules personnel to meet a minimum staffing level for patrol shifts. The projected cost of the salary increase and extensive overtime is closer to a \$400,000 increase.
 - FY 2009-11:
 - The fiscal impact of the 8% sworn salary increase and 3.5% non-sworn salary increase is projected to increase the department budget by \$335,000.
 - This amount is offset by a budgeted reduction in Employer Paid PERs (retirement costs) of a 3% decrease with an annual savings of approximately \$75,000 for FY 2009-10.
 - FY 2010-11:
 - The fiscal impact of the 7% sworn salary increase and the 3% non-sworn salary increase is projected to increase the Department budget by \$185,000.
 - *It should be noted that FY 2011-12 assumptions include a 6-7% increase in Safety Personnel. This is on-going rate adjustment to correct the 2008 Fall/Winter stock market losses to CALPERs asset portfolio. It was originally assumed to start in FY 2010-11, but CALPERs recently announced the starting year will affect cities in FY 2011-12.*
- b) Also presented to the City Council for consideration was an organization change within the Public Works Department. The City Council authorized staff to contract out the park and landscape maintenance services and reassign current staff to either Water



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

division or Street/Sewer division to better meet the service needs in these areas. The General Fund saved total of \$100,000 (\$200,000 savings in reallocated personnel costs and a new \$100,000 increase in contracted services).

- c) The third savings in the General Fund personnel was a shift of personnel resources to the Internal Services funds to better allocate the costs related to work assignments. This resulted in a \$40,000 savings in Community and Personnel Services General Fund administration costs.
- 2) *Non-Personnel:*
- a) Development Services General Fund budget reflects a one-time budgeted cost of the Housing and General Plan updates (\$150,000). At the close of FY 2008-09, approximately half of the Housing Element is completed and Development Services has not begun to update the General Plan. As this is one of the City Council's three year goals, this item will be carried into the new biennial budget. Costs for the General Plan are also budgeted in the Redevelopment Agency, Development Services and the Water Fund.
 - General Fund: \$150,000
 - Development Services Fund: \$40,000
 - Water Fund: \$60,000
 - Community Redevelopment Agency: \$100,000
 - b) The General Fund's Elected and Appointed Department reflects a \$150,000 savings in FY 2009-10 over FY 2008-09. Staff is recommending that legal and professional services costs be allocated to the Redevelopment Agency and Administration Internal Services fund in a manner similar to how the personnel costs have been allocated.
 - General Fund: 40%
 - Administration Internal Services: 40%
 - Community Redevelopment Agency: 20%

The General Fund will see additional savings in FY 2010-11 resulting from the savings associated with the City Council election held in April 2010. There is not a regularly scheduled election in FY 2010-11.

- c) The Fire Department made the last master lease payment for the E-1 fire engine in FY 2008-09. In FY 2009-10, the Department will bid for replacement of 1987 and 1989 Mack fire engines with a new engine that will be more maneuverable on the narrow streets in certain areas of the city. This master lease is estimated to remain close to the prior year's cost; therefore, there is no fiscal change resulting from this new purchase.
- d) The City Internal Services charges decreased \$87,000 resulting from the reorganizations of City Departments.



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

General Fund Subsidies

Transfers In to General Fund

	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected FY</u> <u>2008-09</u>	<u>Proposed FY</u> <u>2009-10</u>	<u>Proposed FY</u> <u>2010-11</u>
CDBG		\$ 32,245	\$ 32,000	\$ 32,000	\$ 32,000
PSAF (Public Safety)	\$ 112,530	\$ 109,227	\$ 95,100	\$ 95,100	\$ 95,100
Strike Team	\$ 190,698	\$ 229,856	\$ 235,000	\$ 235,000	\$ 235,000
Revenue Total	<u>\$ 303,228</u>	<u>\$ 371,328</u>	<u>\$ 362,100</u>	<u>\$ 362,100</u>	<u>\$ 362,100</u>
Strike Team	\$ 52,954	\$ 136,705	\$ 133,924	\$ 135,522	\$ 137,143
Expenditure Total	<u>\$ 52,954</u>	<u>\$ 136,705</u>	<u>\$ 133,924</u>	<u>\$ 135,522</u>	<u>\$ 137,143</u>
Transfer In to General Fund	<u>\$ 250,274</u>	<u>\$ 234,624</u>	<u>\$ 228,176</u>	<u>\$ 226,579</u>	<u>\$ 224,957</u>

Transfers Out from the General Fund

	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected FY</u> <u>2008-09</u>	<u>Proposed FY</u> <u>2009-10</u>	<u>Proposed FY</u> <u>2010-11</u>
Development Services	\$ 467,033	\$ 327,046	\$ 226,893	\$ 208,893	\$ 226,893
EMS/Paramedic	\$ 569,809	\$ 263,050	\$ 242,500	\$ 266,500	\$ 296,500
Filming	\$ 29,013	\$ 66,566	\$ 28,991	\$ 20,500	\$ 20,500
Special Events	\$ 33,280	\$ 35,791	\$ 21,576	\$ 32,050	\$ 32,050
Aquatics	\$ 136,057	\$ 134,916	\$ 122,588	\$ 188,000	\$ 188,600
Recreation Classes	\$ 116,129	\$ 103,836	\$ 84,000	\$ 84,000	\$ 63,000
Revenue Total	<u>\$ 1,351,320</u>	<u>\$ 931,205</u>	<u>\$ 726,548</u>	<u>\$ 799,943</u>	<u>\$ 827,543</u>
Development Services	\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415
EMS/Paramedic	\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,295
Filming	\$ 52,954	\$ 136,705	\$ 133,924	\$ 135,522	\$ 137,143
Special Events	\$ 215	\$ 430	\$ -	\$ -	\$ -
Aquatics	\$ 60,824	\$ 143,023	\$ 114,170	\$ 120,878	\$ 124,199
Recreation Classes	\$ 212,001	\$ 196,798	\$ 219,065	\$ 216,216	\$ 216,740
Expenditure Total	<u>\$ 1,424,030</u>	<u>\$ 1,577,383</u>	<u>\$ 1,637,686</u>	<u>\$ 1,649,394</u>	<u>\$ 1,684,792</u>
Transfer Out from General Fund	<u>\$ (72,710)</u>	<u>\$ (646,178)</u>	<u>\$ (911,138)</u>	<u>\$ (849,451)</u>	<u>\$ (857,249)</u>

Net Budgeted Transfers*

<u>\$177,564*</u>	<u>\$(411,554)*</u>	<u>\$(682,962)*</u>	<u>\$ (622,872)</u>	<u>\$ (632,292)</u>
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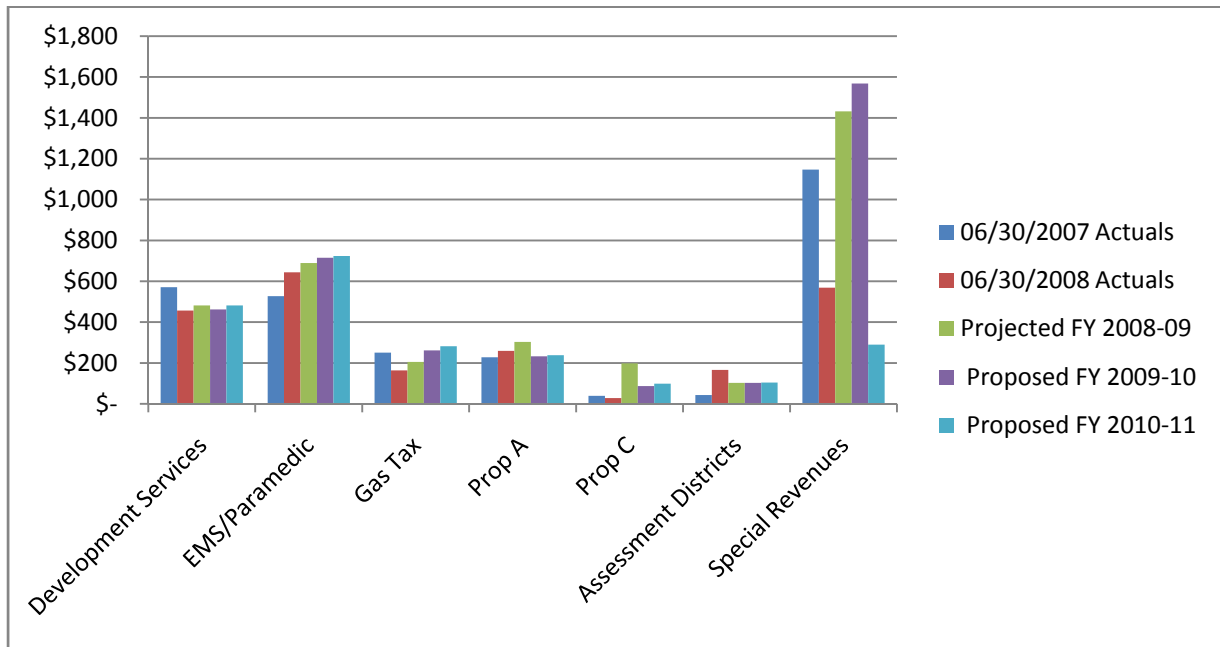
*Note: General Fund maintained a subsidy of the EMS/Paramedic Program of \$224,000. The one-time sale of Fire Station #2 (approximately \$400,000) was used to support the program in FY 2007-08 and FY 2008-09. Beginning FY 2009-10, the General Fund are estimated to increase the subsidy to \$424,000 annually.



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

B. Special Revenues

<i>(In Thousands)</i>	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected FY</u> <u>2008-09</u>	<u>Proposed FY</u> <u>2009-10</u>	<u>Proposed FY</u> <u>2010-11</u>
Development Services	\$ 571	\$ 457	\$ 482	\$ 462	\$ 482
EMS/Paramedic	\$ 527	\$ 644	\$ 689	\$ 715	\$ 724
Gas Tax	\$ 251	\$ 164	\$ 205	\$ 262	\$ 282
Prop A	\$ 228	\$ 259	\$ 303	\$ 233	\$ 238
Prop C	\$ 39	\$ 28	\$ 198	\$ 87	\$ 99
Assessment Districts	\$ 43	\$ 166	\$ 103	\$ 103	\$ 104
Special Revenues	\$ 1,147	\$ 569	\$ 1,432	\$ 1,568	\$ 290
Grand Total	\$ 2,806	\$ 2,287	\$ 3,412	\$ 3,430	\$ 2,219



Development Services Fund

The Development Services Department is responsible for the City's Planning and Building and Safety programs. The Department carries out the rules, policies and objectives of the Sierra Madre Municipal Code and General Plan, as those policies relate to land use and building development. The building and safety services of the Department responds to inquiries related to building development, reviews plans, conducts site inspections, and issues permits in compliance with adopted building codes. The Department consists of four full time employees, a part-time intern, and also employ contract plan checking services to review plans prior to building permit issuance. The Department also works with the City Manager and Finance Department



CITY of SIERRA MADRE EXPENDITURES FY 2009-11

to carry out the mission of the Community Redevelopment Agency, which is to remove blight throughout the City. Department staff also serves as liaison to the City's Planning Commission and Canyon Zone Committee. The Development Services Department 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 Development Fund has seen a decrease in contract services expenditures since FY 2006-07 when the City contracted for the Downtown Specific Plan and Hillside Management Zone. In FY 2008-09, the City entered into a contract for the completion of the five-year Housing Element. In FY 2009-10, to meet the City Council goal of completing the General Plan upgrade, the staff is recommending the carryover of the FY 2008-09 budget to contract out services to meet this goal. Additionally, the department has increased its hourly budget by \$20,000 to add two additional paid interns to help with the work load required to meet this and other City Council priorities in the biennial budget period. The costs of the interns will be mitigated by the reduction in paid contractors and the fund is expected to reduce expenditures by \$20,000 in FY 2008-09.

EMS/Paramedic Services

The Sierra Madre Fire Department provides Paramedic Service, Advanced Life Support (ALS) and Basic Life Support (BLS), to the residents and visitors of Sierra Madre. The paramedics respond to over 650 medical calls per year; transporting over 500 patients to the local hospitals. The medical division of the Sierra Madre Fire Department has one full-time paid position, the Paramedic Coordinator, and 28 part-time paramedics assigned to two 24 hour/7 day a week shifts. The City Council authorized three part-time level two paramedics (PERS eligible) to assist in the supervision of the on duty paramedics. This change will be funded out of the existing part-time personnel budget and is not anticipated to have a fiscal impact.

Gas Tax

The appropriation for Gas Tax Fund provides for the collection and distribution of special gas tax to fund improvements for regional transportation needs. The Gas Tax fund supports 20% of the City's annual street improvement program.

Proposition A and Proposition C - Transit Tax

The City receives twenty-five percent of the 1/2% Proposition A sales tax (approved by voters in 1980). These restricted funds are distributed by the L.A. County Metropolitan Transportation Authority (MTA), and are distributed to Los Angeles County cities on a proportional population basis. The funds are to be used for the development of transit programs within the guidelines established by the MTA. Contract services remain the



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

highest cost in Proposition A and C at approximately 85% of the appropriated funds. At this time, staff has not increased the transit contract budget.

The City receives twenty percent of the 1/2% Proposition C sales tax (approved by voters in 1990). These restricted funds are also distributed by the L.A. County Metropolitan Transportation Authority (MTA), and are distributed to Los Angeles County cities on a proportional population basis. The funds are to be used the improving, expanding and maintaining public transit services, including the resurfacing of streets supporting regularly scheduled transit routes. These expenditures must be consistent with the County's Congestion Management Program. In FY 2008-09, City used fund reserves to purchase a carpool van to add to the transportation vehicle fleet. This is a one-time use of funds.

Other Special Revenues

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

Over the years, the City has been very successful in grant awards. These are one time revenue sources which causes this area of the budget to fluctuate year over year. In FY 2008-09, the City completed two infrastructure grants, the Emergency Operation Center (EOC) rehabilitation of the City Hall basement and the Compressed Natural Gas (CNG) fueling station at the City Yards. In the biennial budget there are four carryover grants that were delayed until 2009.

County Grant for Sierra Madre Room renovation	\$ 350,000
Open Space Grant for Sierra Madre Room renovation	\$ 570,000
Open Space Grant for Bailey Canyon restoration	\$ 380,000
County Maintenance and Service Funds for the renovation the Senior Center-Hart Park House	\$ 227,000



C. Proprietary funds

Sewer and Water Funds

In the FY 2007-09 biennial budget cycle, the Public Works Department has nearly completed a Sewer Master Plan which will outline both personnel changes and infrastructure improvements needed to improve the City's Sewer System and meet new State sewer operation and maintenance standards.

- The Public Works reorganization had a significant impact on the personnel budget of the Sewer Fund. The fund increased its paid positions by 1.5 full-time positions and one permanent part-time position. This change and the regular step increases of existing personnel are estimated to increase the operating Sewer Fund \$125,000. The fund is in a financial position to absorb these expenses.
- The Public Works Director is requesting appropriations for a Vector Truck that will require a master lease purchase currently estimated \$40,000 annually for 10 years.
- Additionally, the Sewer Master Plan has listed specific infrastructure improvements/replacements over the next two years. The Public Works Director recommends budgeting \$75,000 in FY 2009-10 and \$205,000 in FY 2010-11. These budgeted appropriations will be covered using both current year operating budget and some fund reserves.

At the close of FY 2008-09, the Water Fund has completed \$20,000,000 in capital upgrades to water infrastructure that began in FY 2003-04. Currently, there are no major infrastructure plans listed in the biennial budget as the fund rebuilds its reserves for future infrastructure needs. The FY 2007-08 non-personnel audited numbers reflect negative expenditures resulting from capitalization of the infrastructure improvements and restatement of Fixed Assets on the Water Funds Audited Balance Sheet.

The budget does include the annual interest payments for the 1998 and 2003 Revenue Bonds, \$546,895 in FY 2009-10 and \$531,845 in FY 2010-11. Under the full accrual method, the bond principal payment is shown as a Balance Sheet and Cash Flow entry only; the payments are \$300,000 in FY 2009-10 and \$320,000 in FY 2010-11. Beginning in FY 2009-10, the Water Fund will begin repayment of the 10 year interest free loan to the San Gabriel Valley Municipal Water District; \$145,688 annually until FY 2019-20. Like the bond principal payment, the loan payment is not reflected in the annual budget of the Water Fund, but is only reported in the annual financial statements.

Another notable change resulting from the Public Works reorganization was the addition one permanent part-time position within the Water Fund budget. This change and the



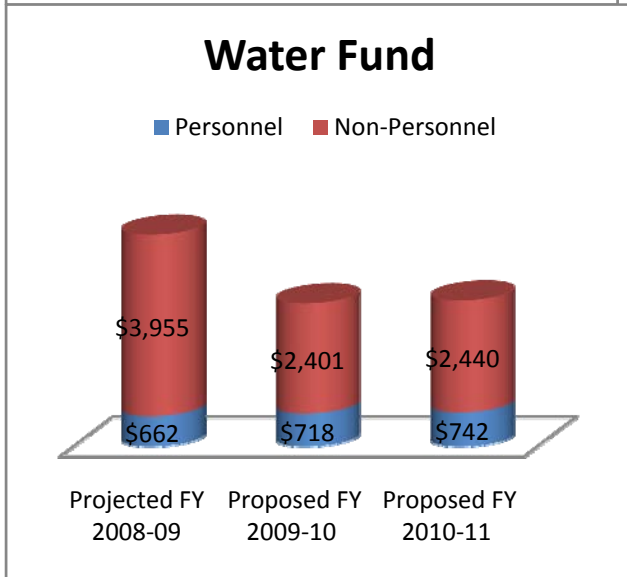
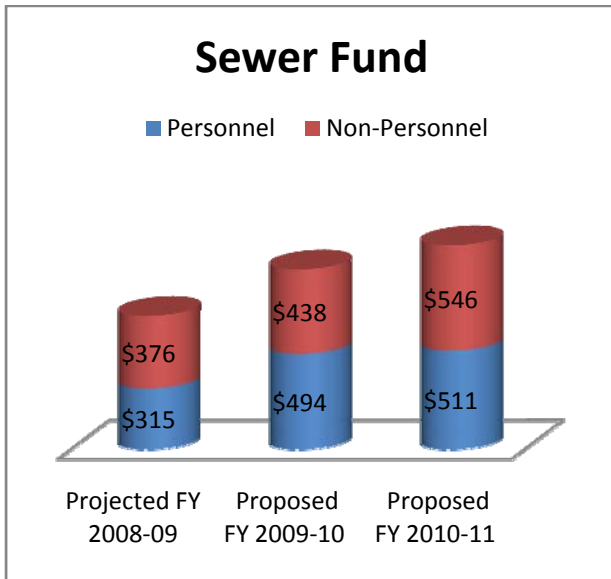
**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

regular step increases of existing personnel are estimated to increase the operating Water Fund \$75,000. The Water Fund has an average operating budget (net of personnel costs and interest payments) of \$1,800,000 annually.

<i>(In Thousands)</i>	<u>06/30/2007</u> <u>Audited</u>	<u>06/30/2008</u> <u>Audited</u>	<u>Projected</u> <u>FY 2008-09</u>	<u>Proposed FY</u> <u>2009-10</u>	<u>Proposed FY</u> <u>2010-11</u>
Sewer					
<i>Personnel</i>	\$ 350	\$ 251	\$ 315	\$ 494	\$ 511
<i>Non-Personnel</i>	\$ 417	\$ 376	\$ 376	\$ 438	\$ 546
Sewer Total	\$ 767	\$ 627	\$ 691	\$ 932	\$ 1,057
Water					
<i>Personnel</i>	\$ 481	\$ 607	\$ 662	\$ 718	\$ 742
<i>Non-Personnel</i>	\$ 5,907	\$ (1,279)	\$ 3,955	\$ 2,401	\$ 2,440
Water Total	\$ 6,388	\$ (672)	\$ 4,617	\$ 3,119	\$ 3,183



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**



D. Redevelopment Agency (CRA)

The Redevelopment Agency has three appropriation funds; operational/agency appropriation, debt appropriation, and low-mod housing appropriation. In FY 2008-09, the City entered into a contract for the completion of the five-year Housing Element. The staff is recommending the carryover of the FY 2007-09 budget in contract services to meet this goal. Additionally, the Agency shares approximately 20% of the allocated costs in the Administration and Development Services. Elected and Appointed and Public Works budgets were added to the new biennial budget sharing the costs with the Internal Service Funds and General Fund. The allocation of these citywide costs will



**CITY of SIERRA MADRE
EXPENDITURES
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increase the appropriations by \$175,000; but the costs will be fully mitigated by decreases in other contract services.

Within the CRA Debt Fund, the budget reflects the annual interest payments for the 2003 Tax Increment Bonds, \$171,288 in FY 2009-10 and \$160,125 in FY 2010-11. Under the modified accrual method, the bond principal payment is also appropriated in the budget process; the payments are \$225,000 in FY 2009-10 and \$235,000 in FY 2010-11.

CRA BOND PAYMENTS FOR FY 2009-11

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2009	4.70%	\$ 225,000	\$ 171,288	\$ 396,288
2010	5.00%	\$ 235,000	\$ 160,125	\$ 395,125

CRA EXPENDITURES FY 2009-11

<i>(In Thousands)</i>	<u>06/30/2007 Actuals</u>	<u>06/30/2008 Actuals</u>	<u>Projected FY 2008-09</u>	<u>Proposed FY 2009-10</u>	<u>Proposed FY 2010-11</u>
Agency					
<i>Personnel</i>	\$ 184	\$ 129	\$ 153	\$ 162	\$ 164
<i>Non-Personnel</i>	\$ 437	\$ 524	\$ 566	\$ 546	\$ 549
Agency Total	\$ 621	\$ 653	\$ 719	\$ 708	\$ 713
Debt					
<i>Non-Personnel</i>	\$ 451	\$ 530	\$ 499	\$ 495	\$ 495
Debt Total	\$ 451	\$ 530	\$ 499	\$ 495	\$ 495
Low-Income Housing					
<i>Personnel</i>	\$ 97	\$ 110	\$ 127	\$ 162	\$ 170
<i>Non-Personnel</i>	\$ 42	\$ 39	\$ 59	\$ 77	\$ 78
Low-Income Housing Total	\$ 139	\$ 149	\$ 186	\$ 239	\$ 248
CRA Total	\$ 1,211	\$ 1,332	\$ 1,404	\$ 1,442	\$ 1,456



E. Internal Service Funds

The Internal Services Funds are comprised of various City operational costs that meet citywide needs. The Fleet Fund is used to allocate the maintenance and fuel costs of vehicles used by several City Departments and operations. The Facilities Fund has building maintenance and operational costs, such as utilities for City Hall, voicemail services contracts, and janitorial services. Administrative Services is made up of City Attorney, Administrative Services; including Accounts Payable and Payroll, office supplies, postage; and Personnel departments. The IT (Information Technology) department is responsible for maintenance of the Intranet (internal computer connection), website, SMTV3, and the overall technology support of the City. The Self-Insurance Fund and Worker's Compensation funds pay the insurance premiums for these needs.

The revenue sources for all Internal Services are allocations from other City funds. As the Internal Services have little to no outside revenue sources, it is critical to cover the full costs of these services. During the budget process, these allocations are reviewed for fair distribution to each fund. Below is a listing of the allocation method used and the major changes to each fund.

- **Fleet:** Allocation is based on City vehicle inventory and department access. In FY 2008-09, City Council authorized the use of \$300,000 in fund reserves to make vehicle purchases. Staff is recommending the following vehicle purchases in the biennial budget:

<u>FY 2009-10</u>	<u>FY 2010-11</u>
<ul style="list-style-type: none">▪ Police vehicle▪ Fire Chief vehicle▪ City vehicle (possibly funded by Grants)▪ Public Works Pick-up	<ul style="list-style-type: none">▪ Police vehicle▪ Maintenance trucks

Additionally, the Public Works Director has requested the replacement of the Fleet's CAT Loaders. It is recommended to use a 10 year master lease to finance this purchase.

- **Facilities:** Allocation is based on total fund expenditures, including operating, debt and capital improvement costs. At the close of the FY 2008-09, the Public Works Department will have completed more than half of the electrical retrofitting in the City's facilities and it is estimated to have an operations savings of \$40,000 annually. Also in FY 2008-09, the Public Works Department began the rehabilitation of the City Yard trash bin loading area; this was a use of one-time



**CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11**

appropriations from fund reserves of \$90,000. Currently, there are no major infrastructure plans listed in the Facilities Fund biennial budget as the fund rebuilds its reserves for future infrastructure needs.

- **Administration:** This internal service fund shares an equal 40% of Elected and Appointed appropriations budget with the General Fund and 80% of Citywide Administration and Management appropriated budgets. This allows for overhead charges to pay for City Administration, City Attorney, City Elected and general citywide operations.

There are four notable changes to the Administration-IS budget:

- 1) In FY 2009-11, the Personnel Department expenditures increase in the Administration Fund biennial budget. In FY 2007-09 biennial budget, the Personnel Department costs were equally allocated to Administration, Self Insurance, and Worker's Compensation Internal Services funds. As this is just a change from one Internal Service fund to another there is no total increase to the Internal Service funds.
 - 2) Legal and Professional Services budget has increased because of
 - a) shift from the General Fund City Attorney retainer (\$57,000)
 - b) increase in Personnel Legal council (starting in FY 2008-09 it was raised from \$25,000 to \$75,000)
 - c) shift from the General Fund for City Clerk and Elections (\$43,000)
 - 3) Carryover of appropriated fund reserves to purchase a new accounting software program (\$500,000)
 - 4) Addition of permanent part-time paid accountant with the assumption of possible PERs costs (\$45,000)
- **Information and Technology:** The IT budget will see a savings from FY 2008-09 because of several one-time contract/supplies purchases (computer subscription software) that are budgeted every three years. These costs are not planned in the FY 2009-11 budget, but will reappear when the contracts are paid again in the third year, FY 2011-12. Additionally in FY 2008-09 the City purchased several one-time items for the completion of the EOC technology needs, \$50,000.
 - Addition of temporary part-time paid clerk with the assumption of possible PERs costs (\$45,000), to assist in the installation of the new accounting software (both FY 2009-2010 and FY 2010-2011).
 - Budgeted as a one-time use of reserves is an upgrade of the City's voicemail, estimated costs \$50,000, in FY 2010-11.
 - **Self-Insurance:** Allocation is based on total fund expenditures, including operating, debt and capital improvement costs. Personnel costs were all shifted to Administration leaving this fund to only cover the cost of the California Joint Powers Authority contract and miscellaneous claims for damages. The City's



**CITY of SIERRA MADRE
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FY 2009-11**

policy contract has remained relatively flat year over year and projected this way for FY 2009-11. Premium increases of 15% plus retro-calculations increased premiums \$100,000.

- **Workers Compensation:** Allocation is based upon full-time and part-time funded employees at specific job class rates. Personnel costs were all shifted to Administration leaving this fund to only cover the cost of the California Joint Powers Authority contract and miscellaneous claims for damages. The City's policy contract has remained relatively flat year over year and projected this way for FY 2009-11. Premium increases of 15% plus retro-calculations increased premiums \$100,000.

See chart on next page.



CITY of SIERRA MADRE
EXPENDITURES
FY 2009-11

<i>(In Thousands)</i>	<u>06/30/2007</u>	<u>06/30/2008</u>	<u>Projected</u>	<u>Proposed</u>	<u>Proposed</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>
Fleet					
<i>Personnel</i>	\$ 91	\$ 76	\$ 68	\$ 76	\$ 78
<i>Non-Personnel</i>	\$ 131	\$ 452	\$ 590	\$ 427	\$ 378
Fleet Total	\$ 222	\$ 528	\$ 658	\$ 503	\$ 456
Facilities					
<i>Personnel</i>	\$ 53	\$ 48	\$ 80	\$ 114	\$ 120
<i>Non-Personnel</i>	\$ 1,009	\$ 1,168	\$ 661	\$ 413	\$ 421
Facilities Total	\$ 1,062	\$ 1,216	\$ 741	\$ 527	\$ 541
Administration					
<i>Personnel</i>	\$ 460	\$ 454	\$ 492	\$ 667	\$ 691
<i>Non-Personnel</i>	\$ 432	\$ 553	\$ 466	\$ 1,098	\$ 604
Administration Total	\$ 892	\$ 1,007	\$ 958	\$ 1,765	\$ 1,295
Information Technology					
<i>Personnel</i>	\$ 6	\$ 144	\$ 169	\$ 163	\$ 177
<i>Non-Personnel</i>	\$ 128	\$ 187	\$ 420	\$ 345	\$ 380
Information Technology Total	\$ 134	\$ 331	\$ 589	\$ 508	\$ 557
Self-Insurance					
<i>Personnel</i>	\$ 38	\$ 87	\$ 65	\$ -	\$ -
<i>Non-Personnel</i>	\$ 522	\$ 425	\$ 305	\$ 423	\$ 484
Self-Insurance Total	\$ 560	\$ 512	\$ 370	\$ 423	\$ 484
Worker's Compensation					
<i>Personnel</i>	\$ 38	\$ 55	\$ 65	\$ -	\$ -
<i>Non-Personnel</i>	\$ 318	\$ 184	\$ 141	\$ 239	\$ 247
Worker's Compensation Total	\$ 356	\$ 239	\$ 206	\$ 239	\$ 247
Internal Services Total	\$ 3,226	\$ 3,833	\$ 3,522	\$ 3,965	\$ 3,580

City of Sierra Madre, California

Village of the Foothills
2007 All-American City Recipient



Total Budget Sheets, Representing Fund Balance FY 2009-11



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Fund No.	Fund Title	7/1/2009	FY 2009-10			FY 2009-10				Total Use of Resources	6/30/2010	6/30/2010		
		Beginning Fund Balance (Unaudited)	Estimated Revenues	Other Financing Sources	Transfers In	Available Resources	Operating Expenditures	Capital Expenditures	Debt		Transfer Out	Projected Fund Balance	Net Change Increase/(Decrease)	
CITY FUNDS														
<i>GENERAL FUND</i>														
101	General Fund	\$ 2,451,000	\$ 7,161,634		\$ 226,579	\$ 9,839,213	\$ 6,388,479	\$ 24,000	\$ 40,000	\$ 860,196	\$ 7,312,675	\$ 2,526,538	\$ 75,538	\$ 1,129,799
<i>SPECIAL REVENUES</i>														
204	Environmental Fund	\$ 39,238	\$ 153,000			\$ 192,238	\$ 103,591	\$ -			\$ 103,591	\$ 88,647	\$ 49,409	
205	Open Space	\$ (463,652)	\$ 866,698			\$ 403,046	\$ 17,195	\$ 707,066			\$ 724,261	\$ (321,215)	\$ 142,437	
210	Prop 42 Cong Mgnt Fund	\$ 125,008	\$ 95,542			\$ 220,550	\$ 14,889	\$ -			\$ 14,889	\$ 205,661	\$ 80,653	
211	Gas Tax Fund	\$ 33,241	\$ 228,993			\$ 262,234	\$ 260,738	\$ 1,445			\$ 262,183	\$ 51	\$ (33,190)	
214	Clean Air Fund	\$ 44,532	\$ 12,800			\$ 57,332	\$ 600	\$ 11,000		\$ -	\$ 11,600	\$ 45,732	\$ 1,200	
215	Prop A Fund (Transit)	\$ (122,328)	\$ 170,267			\$ 47,939	\$ 232,900				\$ 232,900	\$ (184,961)	\$ (62,633)	
216	Prop 1b (Streets)	\$ 400,000	\$ -			\$ 400,000		\$ 400,000			\$ 400,000	\$ -	\$ (400,000)	
217	Measure R	\$ -	\$ 160,000			\$ 160,000		\$ 160,000			\$ 160,000	\$ -	\$ -	
220	Narcotics Enforcement	\$ 9,360	\$ -			\$ 9,360	\$ 2,342				\$ 2,342	\$ 7,018	\$ (2,342)	
221	Public Safety Augmentation Fund	\$ -	\$ 95,100			\$ 95,100	\$ -			\$ 95,100	\$ 95,100	\$ -	\$ -	
231	Senior Excursions	\$ 17,871	\$ 9,000			\$ 26,871	\$ -				\$ -	\$ 26,871	\$ 9,000	
254	CDBG Block Grant	\$ -	\$ 32,000			\$ 32,000	\$ -			\$ 32,000	\$ 32,000	\$ -	\$ -	
257	Prop C Fund (Transit)	\$ 132,339	\$ 130,346			\$ 262,685	\$ 86,500			\$ 86,500	\$ 86,500	\$ 176,185	\$ 43,846	
258	Traffic Safety Fund	\$ 37,918	\$ 25,000			\$ 62,918	\$ 25,625				\$ 25,625	\$ 37,293	\$ (625)	
260	Development Services Fund	\$ (72)	\$ 208,893		\$ 253,389	\$ 462,210	\$ 462,210				\$ 462,210	\$ -	\$ 72	
281	Emergency Medical Services	\$ (4,621)	\$ 266,500		\$ 445,000	\$ 706,879	\$ 714,568				\$ 714,568	\$ (7,689)	\$ (3,068)	
282	Fire Dept Donations	\$ 7,119	\$ 2,000			\$ 9,119	\$ 2,050				\$ 2,050	\$ 7,069	\$ (50)	
283	Police Dept Donations	\$ 5,447	\$ 2,000			\$ 7,447	\$ 2,050				\$ 2,050	\$ 5,397	\$ (50)	
302	State COPS Grant	\$ 48,731	\$ 100,000			\$ 148,731	\$ 49,951	\$ 22,980			\$ 72,931	\$ 75,800	\$ 27,069	
312	DUI Enforcement	\$ 1,606	\$ 3,035			\$ 4,641	\$ 3,101				\$ 3,101	\$ 1,540	\$ (66)	
331	CA Library Foundation	\$ 25,939	\$ 7,000			\$ 32,939	\$ 7,124	\$ 14,235			\$ 21,359	\$ 11,580	\$ (14,359)	
332	Public Library Foundation	\$ 371	\$ 4,000			\$ 4,371	\$ 3,785				\$ 3,785	\$ 586	\$ 215	
333	SM Community Foundation	\$ 12,551	\$ 5,000			\$ 17,551	\$ 5,000				\$ 5,000	\$ 12,551	\$ -	
335	Library Gift and Memorial	\$ 85,263	\$ 4,600			\$ 89,863	\$ 8,500			\$ 6,900	\$ 15,400	\$ 74,463	\$ (10,800)	
341	CA Beverage Container Grant	\$ 2,183	\$ -			\$ 2,183	\$ -				\$ -	\$ 2,183	\$ -	
350	Art in Public Places	\$ 15,432	\$ 10,500			\$ 25,932	\$ -				\$ -	\$ 25,932	\$ 10,500	
352	Donations-Recreation	\$ 35,310	\$ 2,150			\$ 37,460	\$ -				\$ -	\$ 37,460	\$ 2,150	
353	Senior Center	\$ (1,092)	\$ 10,000			\$ 8,908	\$ -				\$ -	\$ 8,908	\$ 10,000	
354	Youth Activity Center	\$ 74,086	\$ 20,000			\$ 94,086	\$ 5,000				\$ 5,000	\$ 89,086	\$ 15,000	
355	Dog Park	\$ 8,162	\$ 1,355			\$ 9,517	\$ 1,429				\$ 1,429	\$ 8,088	\$ (74)	
382	Homeland Security Fund	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	\$ -	
383	Firefighter Assistance Grant	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	\$ -	
TOTAL SPECIAL REVENUES		\$ 569,942	\$ 2,625,779	\$ -	\$ 698,389	\$ 3,894,110	\$ 2,009,148	\$ 1,316,726	\$ -	\$ 134,000	\$ 3,459,874	\$ 434,236	\$ (135,706)	
<i>ASSESSMENT DISTRICTS</i>														
543	Santa Anita/Arno Assessment	\$ (1,667)	\$ -			\$ (1,667)	\$ 1,667				\$ 1,667	\$ (3,334)	\$ (1,667)	
544	Fane/Winwood Lane Assessment	\$ 4,324	\$ 5,455			\$ 9,779	\$ 1,701				\$ 1,701	\$ 8,078	\$ 3,754	
545	Central Business Assessment District	\$ (20,149)	\$ 5,700			\$ (14,449)	\$ 28,366				\$ 28,366	\$ (42,815)	\$ (22,666)	
546	Alegeria. E Bonita Assessment Dst	\$ 38,470	\$ 46,442			\$ 84,912	\$ 7,972				\$ 7,972	\$ 76,940	\$ 38,470	
547	Jameson Court Assessment District	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	\$ -	
548	Parking District Assessment District	\$ (7,551)	\$ 9,000			\$ 1,449	\$ 16,653				\$ 16,653	\$ (15,204)	\$ (7,653)	
549	Sewer Assessment District	\$ (731)	\$ 6,169			\$ 5,438	\$ 451				\$ 6,900	\$ (1,462)	\$ (731)	
551	Lighting District-Zone A	\$ 4,019	\$ 1,528		\$ 13,761	\$ 19,308	\$ 8,097				\$ 8,097	\$ 11,211	\$ 7,192	
552	Lighting District-Zone B	\$ 37,453	\$ 6,030		\$ 54,036	\$ 97,519	\$ 22,613				\$ 22,613	\$ 74,906	\$ 37,453	
553	Lighting District-Citywide	\$ (4,473)	\$ 10,679			\$ 6,206	\$ 15,012				\$ 15,012	\$ (8,806)	\$ (4,333)	
TOTAL ASSESSMENT DISTRICTS		\$ 49,695	\$ 91,003	\$ -	\$ 67,797	\$ 208,496	\$ 102,532	\$ -	\$ -	\$ -	\$ 108,981	\$ 99,515	\$ 49,819	



Fund No.	Fund Title	7/1/2009	FY 2009-10			FY 2009-10				Total Use of Resources	6/30/2010	6/30/2010	
		Beginning Fund Balance (Unaudited)	Estimated Revenues	Other Financing Sources	Transfers In	Available Resources	Operating Expenditures	Capital Expenditures	Debt		Transfer Out	Projected Fund Balance	Net Change Increase/(Decrease)
CITYWIDE DEBT SERVICE FUND													
651	Citywide Debt Service	\$ 54,070	\$ 95,400			\$ 149,470			\$ 95,400		\$ 95,400	\$ 54,070	\$ -
INTERNAL SERVICE FUNDS													
600	Internal Service-Fleet	\$ 611,831	\$ 281,105		\$ -	\$ 892,936	\$ 276,053	\$ 187,100	\$ 40,000		\$ 503,153	\$ 389,783	\$ (222,048)
601	Internal Service Fund-Facilities Mgmt	\$ -	\$ 807,543			\$ 807,543	\$ 526,197			\$ 67,797	\$ 593,994	\$ 213,549	\$ 213,549
602	Internal Service Fund-Administration	\$ 1,102,500	\$ 861,690		\$ 200,000	\$ 2,164,190	\$ 1,265,329	\$ 500,000			\$ 1,765,329	\$ 398,861	\$ (703,639)
603	Internal Service Fund-Technology	\$ 736,265	\$ 380,285			\$ 1,116,550	\$ 507,511			\$ 200,000	\$ 707,511	\$ 409,039	\$ (327,226)
604	Internal Service Fund-Self Insurance	\$ 68,621	\$ 315,889		\$ 100,000	\$ 484,510	\$ 423,295				\$ 423,295	\$ 61,215	\$ (7,406)
605	Internal Service Fund-Workers Comp	\$ 705,997	\$ 285,285			\$ 991,282	\$ 239,219			\$ 100,000	\$ 339,219	\$ 652,063	\$ (53,934)
	TOTAL INTERNAL SERVICE FUNDS	\$ 3,225,214	\$ 2,931,797	\$ -	\$ 300,000	\$ 6,457,011	\$ 3,237,604	\$ 687,100	\$ 40,000	\$ 367,797	\$ 4,332,501	\$ 2,124,510	\$ (1,100,704)
BUSINESS TYPE FUNDS													
102	Sewer	\$ 851,170	\$ 686,000		\$ 6,900	\$ 1,544,070	\$ 768,495	\$ 123,500	\$ 40,000		\$ 931,995	\$ 612,075	\$ (239,095)
676	Special Services-Strike Team	\$ 1,076	\$ 235,000			\$ 236,076	\$ 135,522			\$ 99,479	\$ 235,001	\$ 1,076	\$ (1)
680	Services Movie/OES Details	\$ -	\$ 20,500		\$ 33,888	\$ 54,388	\$ 54,388				\$ 54,388	\$ -	\$ -
682	Special Events	\$ 0	\$ 32,050		\$ 88,828	\$ 120,878	\$ 120,878				\$ 120,878	\$ 0	\$ -
683	Aquatics	\$ (0)	\$ 188,000		\$ 28,216	\$ 216,216	\$ 216,216				\$ 216,216	\$ (0)	\$ -
684	Recreation Classes	\$ (0)	\$ 84,000		\$ 10,875	\$ 94,875	\$ 94,875				\$ 94,875	\$ (0)	\$ -
	TOTAL BUSINESS TYPE FUNDS	\$ 852,246	\$ 1,245,550	\$ -	\$ 168,707	\$ 2,266,503	\$ 1,390,374	\$ 123,500	\$ 40,000	\$ 99,479	\$ 1,653,353	\$ 613,150	\$ (239,096)
WATER FUNDS													
690	Water Enterprise Fund	\$ 866,849	\$ 3,332,567			\$ 4,199,416	\$ 2,471,703	\$ 100,000	\$ 546,895		\$ 3,118,598	\$ 1,080,818	\$ 213,969
691	Water System Improvement Grant	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	TOTAL WATER FUNDS	\$ 866,849	\$ 3,332,567	\$ -	\$ -	\$ 4,199,416	\$ 2,471,703	\$ 100,000	\$ 546,895	\$ -	\$ 3,118,598	\$ 1,080,818	\$ 213,969
TOTAL CITY FUNDS		\$ 8,069,016	\$ 17,483,730	\$ -	\$ 1,461,472	\$ 27,014,219	\$ 15,599,840	\$ 2,251,326	\$ 762,295	\$ 1,461,472	\$ 20,081,382	\$ 6,932,837	\$ (1,136,179)
COMMUNITY REDEVELOPMENT AGENCY (CRA)													
397	CRA Nonhousing Project Fund	\$ 112,655	\$ -			\$ 112,655	\$ 761,083				\$ 761,083	\$ (648,428)	\$ (761,083)
399	CRA Debt Service Fund	\$ 3,178,351	\$ 1,483,340			\$ 4,661,691	\$ 98,790		\$ 396,288		\$ 495,078	\$ 4,166,613	\$ 988,262
470	Low Mod Housing Fund	\$ (24,761)	\$ 75,000			\$ 50,239	\$ 186,140				\$ 186,140	\$ (135,901)	\$ (111,140)
	TOTAL COMMUNITY REDEVELOPMENT AGENCY	\$ 3,266,245	\$ 1,558,340	\$ -	\$ -	\$ 4,824,585	\$ 1,046,013	\$ -	\$ 396,288	\$ -	\$ 1,442,301	\$ 3,382,284	\$ 116,039
Grand Total		\$ 8,069,016	\$ 19,042,070	\$ -	\$ 1,461,472	\$ 31,838,804	\$ 16,645,853	\$ 2,251,326	\$ 1,158,583	\$ 1,461,472	\$ 21,523,683	\$ 10,315,121	\$ (1,020,140)
			\$ 19042070				\$ 19960362			\$ 20,055,762			
			\$ (0)				\$ (95,400)			\$ 19,042,070			
										\$ (1,013,691)			



CITY of SIERRA MADRE
TOTAL SHEET
FY 2009-11

Fund No.	Fund Title	7/1/2010	FY 2010-11			FY 2010-11				Total Use of Resources	6/30/2011	6/30/2011	
		Beginning Fund Balance (Unaudited)	Estimated Revenues	Other Financing Sources	Transfers In	Available Resources	Operating Expenditures	Capital Expenditures	Debt		Transfer Out	Projected Fund Balance	Net Change Increase/(Decrease)
CITY FUNDS													
<i>GENERAL FUND</i>													
101	General Fund	\$ 2,526,538	\$ 7,868,591		\$ 226,579	\$ 10,621,708	\$ 6,631,476	\$ 24,000	\$ 40,000	\$ 870,161	\$ 7,565,637	\$ 3,056,071	\$ 529,533
<i>SPECIAL REVENUES</i>													
204	Environmental Fund	\$ 88,647	\$ 153,000			\$ 241,647	\$ 105,978				\$ 105,978	\$ 135,669	\$ 47,022
205	Open Space	\$ (321,215)	\$ 215,757			\$ (105,458)	\$ 17,195				\$ 17,195	\$ (122,653)	\$ 198,562
210	Prop 42 Cong Mgnt Fund	\$ 205,661	\$ 95,542			\$ 301,203	\$ 15,190				\$ 15,190	\$ 286,013	\$ 80,352
211	Gas Tax Fund	\$ 51	\$ 228,993			\$ 229,044	\$ 266,857	\$ 14,919			\$ 281,776	\$ (52,732)	\$ (52,783)
214	Clean Air Fund	\$ 45,732	\$ 12,800			\$ 58,532	\$ 3,758	\$ 11,000		\$ -	\$ 14,758	\$ 43,774	\$ (1,958)
215	Prop A Fund (Transit)	\$ (184,961)	\$ 173,165			\$ (11,796)	\$ 237,700				\$ 237,700	\$ (249,496)	\$ (64,535)
216	Prop 1b (Streets)	\$ -	\$ -			\$ -					\$ -	\$ -	\$ -
217	Measure R	\$ -	\$ -			\$ -					\$ -	\$ -	\$ -
220	Narcotics Enforcement	\$ 7,018	\$ -			\$ 7,018	\$ 2,401				\$ 2,401	\$ 4,617	\$ (2,401)
221	Public Safety Augmentation Fund	\$ -	\$ 95,100			\$ 95,100	\$ -			\$ 95,100	\$ 95,100	\$ -	\$ -
231	Senior Excursions	\$ 26,871	\$ 9,000			\$ 35,871	\$ -				\$ -	\$ 35,871	\$ 9,000
254	CDBG Block Grant	\$ -	\$ 32,000			\$ 32,000	\$ -			\$ 32,000	\$ 32,000	\$ -	\$ -
257	Prop C Fund (Transit)	\$ 176,185	\$ 130,346			\$ 306,531	\$ 99,100				\$ 99,100	\$ 207,431	\$ 31,246
258	Traffic Safety Fund	\$ 37,293	\$ 25,000			\$ 62,293	\$ 26,266				\$ 26,266	\$ 36,027	\$ (1,266)
260	Development Services Fund	\$ -	\$ 226,893		\$ 222,000	\$ 448,893	\$ 482,415				\$ 482,415	\$ (33,522)	\$ (33,522)
281	Emergency Medical Services	\$ (7,689)	\$ 296,500		\$ 445,000	\$ 733,811	\$ 724,295	\$ 128			\$ 724,423	\$ 9,388	\$ 17,077
282	Fire Dept Donations	\$ 7,069	\$ 2,000			\$ 9,069	\$ 2,101				\$ 2,101	\$ 6,968	\$ (101)
283	Police Dept Donations	\$ 5,397	\$ 2,000			\$ 7,397	\$ 2,101				\$ 2,101	\$ 5,296	\$ (101)
302	State COPS Grant	\$ 75,800	\$ 100,000			\$ 175,800	\$ 49,482	\$ 25,000			\$ 74,482	\$ 101,318	\$ 25,518
312	DUI Enforcement	\$ 1,540	\$ 3,035			\$ 4,575	\$ 3,101				\$ 3,101	\$ 1,474	\$ (66)
331	CA Library Foundation	\$ 11,580	\$ 7,000			\$ 18,580	\$ 1,405	\$ 2,035			\$ 3,440	\$ 15,140	\$ 3,560
332	Public Library Foundation	\$ 586	\$ 4,000			\$ 4,586	\$ 3,785				\$ 3,785	\$ 801	\$ 215
333	SM Community Foundation	\$ 12,551	\$ 5,000			\$ 17,551	\$ 5,000				\$ 5,000	\$ 12,551	\$ -
335	Library Gift and Memorial	\$ 74,463	\$ 4,600			\$ 79,063	\$ 8,700			\$ 6,900	\$ 15,600	\$ 63,463	\$ (11,000)
341	CA Beverage Container Grant	\$ 2,183	\$ -			\$ 2,183	\$ -				\$ -	\$ 2,183	\$ -
350	Art in Public Places	\$ 25,932	\$ 10,500			\$ 36,432	\$ -				\$ -	\$ 36,432	\$ 10,500
352	Donations-Recreation	\$ 37,460	\$ 2,150			\$ 39,610	\$ -				\$ -	\$ 39,610	\$ 2,150
353	Senior Center	\$ 8,908	\$ 10,000			\$ 18,908	\$ -				\$ -	\$ 18,908	\$ 10,000
354	Youth Activity Center	\$ 89,086	\$ 11,000			\$ 100,086	\$ 5,000				\$ 5,000	\$ 95,086	\$ 6,000
355	Dog Park	\$ 8,088	\$ 1,355			\$ 9,443	\$ 1,429				\$ 1,429	\$ 8,014	\$ (74)
382	Homeland Security Fund	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	\$ -
383	Firefighter Assistance Grant	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	\$ -
TOTAL SPECIAL REVENUES		\$ 434,236	\$ 1,856,736	\$ -	\$ 667,000	\$ 2,957,972	\$ 2,063,259	\$ 53,082	\$ -	\$ 134,000	\$ 2,250,341	\$ 707,631	\$ 273,395



CITY of SIERRA MADRE
TOTAL SHEET
FY 2009-11

Fund No.	Fund Title	7/1/2010	FY 2010-11			FY 2010-11				Total Use of Resources	6/30/2011	6/30/2011	
		Beginning Fund Balance (Unaudited)	Estimated Revenues	Other Financing Sources	Transfers In	Available Resources	Operating Expenditures	Capital Expenditures	Debt		Transfer Out	Projected Fund Balance	Net Change Increase/(Decrease)
CITYWIDE DEBT SERVICE FUND													
651	Citywide Debt Service	\$ 54,070	\$ 95,400			\$ 149,470			\$ 95,400		\$ 95,400	\$ 54,070	\$ -
INTERNAL SERVICE FUNDS													
600	Internal Service-Fleet	\$ 389,783	\$ 281,105		\$ -	\$ 670,888	\$ 282,562	\$ 133,000	\$ 40,000		\$ 455,562	\$ 215,326	\$ (174,457)
601	Internal Service Fund-Facilities Mgmt	\$ 213,549	\$ 807,543			\$ 1,021,092	\$ 540,907			\$ 67,797	\$ 608,704	\$ 412,387	\$ 198,839
602	Internal Service Fund-Administration	\$ 398,861	\$ 861,690			\$ 1,260,551	\$ 1,294,868				\$ 1,294,868	\$ (34,317)	\$ (433,178)
603	Internal Service Fund-Technology	\$ 409,039	\$ 380,285			\$ 789,324	\$ 557,731				\$ 557,731	\$ 231,593	\$ (177,446)
604	Internal Service Fund-Self Insurance	\$ 61,215	\$ 315,889		\$ 100,000	\$ 477,104	\$ 483,570				\$ 483,570	\$ (6,466)	\$ (67,681)
605	Internal Service Fund-Workers Comp	\$ 652,063	\$ 285,285			\$ 937,348	\$ 247,294			\$ 100,000	\$ 347,294	\$ 590,054	\$ (62,009)
	TOTAL INTERNAL SERVICE FUNDS	\$ 2,124,510	\$ 2,931,797	\$ -	\$ 100,000	\$ 5,156,307	\$ 3,406,932	\$ 133,000	\$ 40,000	\$ 167,797	\$ 3,747,729	\$ 1,408,578	\$ (715,932)
BUSINESS TYPE FUNDS													
102	Sewer	\$ 612,075	\$ 686,000		\$ 6,900	\$ 1,304,975	\$ 808,498	\$ 209,000	\$ 40,000		\$ 1,057,498	\$ 247,477	\$ (364,598)
676	Special Services-Strike Team	\$ 1,076	\$ 235,000			\$ 236,076	\$ 137,143			\$ 99,479	\$ 236,622	\$ (546)	\$ (1,622)
680	Services Movie/OES Details	\$ -	\$ 20,500		\$ 34,864	\$ 55,364	\$ 55,364				\$ 55,364	\$ 0	\$ 0
682	Special Events	\$ 0	\$ 32,050		\$ 92,149	\$ 124,199	\$ 124,199				\$ 124,199	\$ 0	\$ -
683	Aquatics	\$ (0)	\$ 188,600		\$ 28,140	\$ 216,740	\$ 216,740				\$ 216,740	\$ (0)	\$ -
684	Recreation Classes	\$ (0)	\$ 63,000		\$ 48,008	\$ 111,008	\$ 111,008				\$ 111,008	\$ (0)	\$ -
	TOTAL BUSINESS TYPE FUNDS	\$ 613,150	\$ 1,225,150	\$ -	\$ 210,061	\$ 2,048,361	\$ 1,452,952	\$ 209,000	\$ 40,000	\$ 99,479	\$ 1,801,431	\$ 246,930	\$ (366,220)
WATER FUNDS													
690	Water Enterprise Fund	\$ 1,080,818	\$ 3,332,567			\$ 4,413,385	\$ 2,183,740	\$ 100,000	\$ 546,895		\$ 2,830,635	\$ 1,582,750	\$ 501,932
691	Water System Improvement Grant	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	TOTAL WATER FUNDS	\$ 1,080,818	\$ 3,332,567	\$ -	\$ -	\$ 4,413,385	\$ 2,183,740	\$ 100,000	\$ 546,895	\$ -	\$ 2,830,635	\$ 1,582,750	\$ 501,932
TOTAL CITY FUNDS		\$ 6,932,837	\$ 17,401,244	\$ -	\$ 1,271,437	\$ 25,605,518	\$ 15,841,934	\$ 519,082	\$ 762,295	\$ 1,271,437	\$ 18,401,187	\$ 7,204,331	\$ 271,494
COMMUNITY REDEVELOPMENT AGENCY (CRA)													
397	CRA Nonhousing Project Fund	\$ (648,428)	\$ 15,905			\$ (632,523)	\$ 712,679				\$ 712,679	\$ (1,345,202)	\$ (696,774)
399	CRA Debt Service Fund	\$ 4,166,613	\$ 1,481,511			\$ 5,648,124	\$ 99,529		\$ 396,288		\$ 495,817	\$ 5,152,307	\$ 985,694
470	Low Mod Housing Fund	\$ (135,901)	\$ 76,508			\$ (59,393)	\$ 247,252				\$ 247,252	\$ (306,645)	\$ (170,744)
	TOTAL COMMUNITY REDEVELOPMENT AGENCY	\$ 3,382,284	\$ 1,573,924	\$ -	\$ -	\$ 4,956,208	\$ 1,059,460	\$ -	\$ 396,288	\$ -	\$ 1,455,748	\$ 3,500,460	\$ 118,176
Grand Total		\$ 6,932,837	\$ 18,975,168	\$ -	\$ 1,271,437	\$ 30,561,726	\$ 16,901,394	\$ 519,082	\$ 1,158,583	\$ 1,271,437	\$ 19,856,935	\$ 10,704,791	\$ 389,670

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Budget Expenditure Schedules **All Funds** **FY 2009-11**



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CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 CITYWIDE TOTAL BUDGET

FUND NAME	AUDITED ACTUALS 6/30/2007	AUDITED ACTUALS 6/30/2008	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
General Fund	\$ 5,623,934	\$ 5,681,239	\$ 6,506,871	\$ 6,452,479	\$ 6,695,476
Development Services	\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415
EMS/Paramedic	\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,423
Gas Tax	\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776
Prop A	\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700
Prop C	\$ 38,856	\$ 27,572	\$ 197,524	\$ 86,500	\$ 99,100
Assessment Districts	\$ 43,141	\$ 165,904	\$ 102,647	\$ 102,532	\$ 103,575
Special Revenues	\$ 1,147,169	\$ 569,072	\$ 1,432,104	\$ 1,567,513	\$ 290,927
Internal Services Funds	\$ 3,226,645	\$ 3,834,385	\$ 3,521,771	\$ 3,964,704	\$ 3,579,932
Business-Type Funds	\$ 505,541	\$ 670,441	\$ 643,041	\$ 621,879	\$ 644,454
Sewer	\$ 767,100	\$ 627,238	\$ 691,291	\$ 931,995	\$ 1,057,498
Water	\$ 6,387,787	\$ (671,863)	\$ 4,616,910	\$ 3,118,598	\$ 3,182,513
Redevelopment Agency	\$ 1,210,319	\$ 1,331,618	\$ 1,403,918	\$ 1,442,301	\$ 1,454,585
Grand Total	\$ 20,526,634	\$ 13,758,714	\$ 20,793,833	\$ 19,960,362	\$ 18,834,374

Note: Expenditures are exclusive of Transfer Out



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ALL FUNDS

			Data				
FUND NAME	FUND	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
General Fund	101	Personnel	\$ 3,340,451	\$ 3,663,578	\$ 4,195,872	\$ 4,439,949	\$ 4,695,815
		Non-Personnel	\$ 2,283,483	\$ 2,017,661	\$ 2,310,999	\$ 2,012,530	\$ 1,999,661
	101 Total	\$ 5,623,934	\$ 5,681,239	\$ 6,506,871	\$ 6,452,479	\$ 6,695,476	
General Fund Total			\$ 5,623,934	\$ 5,681,239	\$ 6,506,871	\$ 6,452,479	\$ 6,695,476
Development Services	260	Personnel	\$ 250,282	\$ 195,712	\$ 255,058	\$ 296,196	\$ 316,241
		Non-Personnel	\$ 320,419	\$ 260,894	\$ 226,907	\$ 166,014	\$ 166,174
	260 Total	\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415	
Development Services Total			\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415
EMS/Paramedic	281	Personnel	\$ 127,394	\$ 395,568	\$ 412,168	\$ 462,128	\$ 468,456
		Non-Personnel	\$ 399,941	\$ 248,253	\$ 276,394	\$ 252,440	\$ 255,967
	281 Total	\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,423	
EMS/Paramedic Total			\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,423
Gas Tax	211	Personnel	\$ 101,960	\$ 73,006	\$ 105,016	\$ 161,253	\$ 165,931
		Non-Personnel	\$ 148,564	\$ 91,129	\$ 99,667	\$ 100,930	\$ 115,845
	211 Total	\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776	
Gas Tax Total			\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776
Prop A	215	Personnel	\$ 15,727	\$ 17,729	\$ 20,798	\$ -	\$ -
		Non-Personnel	\$ 211,854	\$ 240,815	\$ 281,748	\$ 232,900	\$ 237,700
	215 Total	\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700	
Prop A Total			\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700
Prop C	257	Personnel	\$ 6,726	\$ (5,326)	\$ 8,089	\$ -	\$ -
		Non-Personnel	\$ 32,130	\$ 32,898	\$ 189,435	\$ 86,500	\$ 99,100
	257 Total	\$ 38,856	\$ 27,572	\$ 197,524	\$ 86,500	\$ 99,100	
Prop C Total			\$ 38,856	\$ 27,572	\$ 197,524	\$ 86,500	\$ 99,100
Assessment Districts	543	Non-Personnel	\$ -	\$ 1,572	\$ 1,667	\$ 1,667	\$ 1,667
	543 Total		\$ -	\$ 1,572	\$ 1,667	\$ 1,667	\$ 1,667
	544	Non-Personnel	\$ 374	\$ 2,437	\$ 1,131	\$ 1,701	\$ 1,741
	544 Total		\$ 374	\$ 2,437	\$ 1,131	\$ 1,701	\$ 1,741
	545	Non-Personnel	\$ 4,509	\$ 9,340	\$ 25,849	\$ 28,366	\$ 28,754
	545 Total		\$ 4,509	\$ 9,340	\$ 25,849	\$ 28,366	\$ 28,754
	546	Non-Personnel	\$ -	\$ 8,372	\$ 7,972	\$ 7,972	\$ 7,972
	546 Total		\$ -	\$ 8,372	\$ 7,972	\$ 7,972	\$ 7,972
548	Non-Personnel	\$ 7,335	\$ 23,509	\$ 16,551	\$ 16,653	\$ 16,963	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ALL FUNDS

FUND NAME	FUND	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Assessment Districts	548 Total		\$ 7,335	\$ 23,509	\$ 16,551	\$ 16,653	\$ 16,963
	549	Non-Personnel	\$ 373	\$ 76	\$ 442	\$ 451	\$ 461
	549 Total		\$ 373	\$ 76	\$ 442	\$ 451	\$ 461
	551	Non-Personnel	\$ 5,033	\$ 19,845	\$ 11,270	\$ 8,097	\$ 8,196
	551 Total		\$ 5,033	\$ 19,845	\$ 11,270	\$ 8,097	\$ 8,196
	552	Non-Personnel	\$ 18,119	\$ 75,994	\$ 22,613	\$ 22,613	\$ 22,784
	552 Total		\$ 18,119	\$ 75,994	\$ 22,613	\$ 22,613	\$ 22,784
	553	Non-Personnel	\$ 7,397	\$ 24,758	\$ 15,152	\$ 15,012	\$ 15,037
553 Total		\$ 7,397	\$ 24,758	\$ 15,152	\$ 15,012	\$ 15,037	
Assessment Districts Total			\$ 43,141	\$ 165,904	\$ 102,647	\$ 102,532	\$ 103,575
Special Revenues	201	Non-Personnel	\$ 233	\$ (21,841)	\$ -	\$ -	\$ -
	201 Total		\$ 233	\$ (21,841)	\$ -	\$ -	\$ -
	204	Personnel	\$ 95,856	\$ 58,455	\$ 76,689	\$ 57,779	\$ 59,423
		Non-Personnel	\$ 87,938	\$ 265,859	\$ 37,073	\$ 45,812	\$ 46,555
	204 Total		\$ 183,794	\$ 324,315	\$ 113,762	\$ 103,591	\$ 105,978
	205	Non-Personnel	\$ 564,828	\$ 15,267	\$ 862,195	\$ 1,284,261	\$ 17,195
	205 Total		\$ 564,828	\$ 15,267	\$ 862,195	\$ 1,284,261	\$ 17,195
	210	Non-Personnel	\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	210 Total		\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	214	Personnel	\$ -	\$ 9,767	\$ 18,381	\$ -	\$ -
		Non-Personnel	\$ 1,986	\$ 7,142	\$ 26,058	\$ 11,600	\$ 14,758
	214 Total		\$ 1,986	\$ 16,909	\$ 44,439	\$ 11,600	\$ 14,758
	220	Non-Personnel	\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401
	220 Total		\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401
	231	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
		Non-Personnel	\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -
	231 Total		\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -
	258	Non-Personnel	\$ -	\$ 4,655	\$ 25,000	\$ 25,625	\$ 26,266
	258 Total		\$ -	\$ 4,655	\$ 25,000	\$ 25,625	\$ 26,266
	282	Non-Personnel	\$ 919	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101
282 Total		\$ 919	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101	
283	Non-Personnel	\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101	
283 Total		\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101	
302	Personnel	\$ 5,132	\$ 11,371	\$ 5,170	\$ 5,170	\$ 5,170	
	Non-Personnel	\$ 65,945	\$ 46,990	\$ 94,963	\$ 67,761	\$ 69,312	
302 Total		\$ 71,077	\$ 58,361	\$ 100,133	\$ 72,931	\$ 74,482	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ALL FUNDS

FUND NAME	FUND	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Special Revenues	312	Personnel	\$ 5,171	\$ 961	\$ 2,716	\$ 2,716	\$ 2,716
		Non-Personnel	\$ -	\$ 281	\$ 385	\$ 385	\$ 385
	312 Total		\$ 5,171	\$ 1,242	\$ 3,101	\$ 3,101	\$ 3,101
	331	Personnel	\$ -	\$ -	\$ 5,000	\$ -	\$ -
		Non-Personnel	\$ -	\$ 1,027	\$ 1,024	\$ 21,359	\$ 3,440
	331 Total		\$ -	\$ 1,027	\$ 6,024	\$ 21,359	\$ 3,440
	332	Personnel	\$ 612	\$ -	\$ 614	\$ -	\$ -
		Non-Personnel	\$ 5,353	\$ 2,279	\$ 3,015	\$ 3,785	\$ 3,785
	332 Total		\$ 5,965	\$ 2,279	\$ 3,629	\$ 3,785	\$ 3,785
	333	Non-Personnel	\$ 70,707	\$ 18,688	\$ -	\$ 5,000	\$ 5,000
	333 Total		\$ 70,707	\$ 18,688	\$ -	\$ 5,000	\$ 5,000
	335	Non-Personnel	\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
	335 Total		\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
	341	Non-Personnel	\$ 86	\$ 7,731	\$ -	\$ -	\$ -
	341 Total		\$ 86	\$ 7,731	\$ -	\$ -	\$ -
	345	Non-Personnel	\$ 18,294	\$ -	\$ -	\$ -	\$ -
	345 Total		\$ 18,294	\$ -	\$ -	\$ -	\$ -
	346	Non-Personnel	\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -
	346 Total		\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -
	350	Non-Personnel	\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -
	350 Total		\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -
	352	Non-Personnel	\$ -	\$ 22,546	\$ -	\$ -	\$ -
	352 Total		\$ -	\$ 22,546	\$ -	\$ -	\$ -
	353	Non-Personnel	\$ -	\$ -	\$ 227,000	\$ -	\$ -
	353 Total		\$ -	\$ -	\$ 227,000	\$ -	\$ -
	354	Non-Personnel	\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000
	354 Total		\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000
	355	Non-Personnel	\$ -	\$ 224	\$ 1,429	\$ 1,429	\$ 1,429
	355 Total		\$ -	\$ 224	\$ 1,429	\$ 1,429	\$ 1,429
	372	Personnel		\$ 27,829		\$ -	\$ -
	Non-Personnel		\$ 45,581		\$ -	\$ -	
372 Total			\$ 73,411		\$ -	\$ -	
382	Non-Personnel	\$ 145,352	\$ -	\$ -	\$ -	\$ -	
382 Total		\$ 145,352	\$ -	\$ -	\$ -	\$ -	
383	Non-Personnel	\$ 21,473	\$ -	\$ -	\$ -	\$ -	
383 Total		\$ 21,473	\$ -	\$ -	\$ -	\$ -	



FUND NAME	FUND	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Special Revenues Total			\$ 1,147,169	\$ 569,072	\$ 1,432,104	\$ 1,567,513	\$ 290,927
Internal Services Fund	600	Personnel	\$ 91,238	\$ 76,120	\$ 67,798	\$ 75,986	\$ 77,751
		Non-Personnel	\$ 131,331	\$ 452,377	\$ 590,337	\$ 427,167	\$ 377,811
	600 Total		\$ 222,568	\$ 528,497	\$ 658,135	\$ 503,153	\$ 455,562
	601	Personnel	\$ 52,644	\$ 48,380	\$ 80,171	\$ 113,562	\$ 119,821
		Non-Personnel	\$ 1,009,323	\$ 1,168,169	\$ 660,771	\$ 412,635	\$ 421,086
	601 Total		\$ 1,061,967	\$ 1,216,548	\$ 740,942	\$ 526,197	\$ 540,907
	602	Personnel	\$ 459,581	\$ 453,985	\$ 492,088	\$ 666,987	\$ 690,750
		Non-Personnel	\$ 432,141	\$ 553,479	\$ 466,016	\$ 1,098,342	\$ 604,118
	602 Total		\$ 891,722	\$ 1,007,464	\$ 958,104	\$ 1,765,329	\$ 1,294,868
	603	Personnel	\$ 6,337	\$ 143,873	\$ 169,121	\$ 162,771	\$ 177,450
		Non-Personnel	\$ 128,186	\$ 187,219	\$ 419,599	\$ 344,740	\$ 380,281
	603 Total		\$ 134,523	\$ 331,091	\$ 588,720	\$ 507,511	\$ 557,731
	604	Personnel	\$ 38,041	\$ 87,207	\$ 64,603	\$ -	\$ -
		Non-Personnel	\$ 522,303	\$ 424,917	\$ 305,295	\$ 423,295	\$ 483,570
604 Total		\$ 560,345	\$ 512,123	\$ 369,898	\$ 423,295	\$ 483,570	
605	Personnel	\$ 37,890	\$ 55,149	\$ 64,603	\$ -	\$ -	
	Non-Personnel	\$ 317,630	\$ 183,513	\$ 141,369	\$ 239,219	\$ 247,294	
605 Total		\$ 355,520	\$ 238,662	\$ 205,972	\$ 239,219	\$ 247,294	
Internal Services Funds Total			\$ 3,226,645	\$ 3,834,385	\$ 3,521,771	\$ 3,964,704	\$ 3,579,932
Business-Type Funds	676	Personnel	\$ 51,184	\$ 117,493	\$ 111,500	\$ 113,098	\$ 114,719
		Non-Personnel	\$ 1,770	\$ 19,212	\$ 22,424	\$ 22,424	\$ 22,424
	676 Total		\$ 52,954	\$ 136,705	\$ 133,924	\$ 135,522	\$ 137,143
	680	Personnel	\$ 37,960	\$ 56,580	\$ 47,991	\$ 45,269	\$ 46,245
		Non-Personnel	\$ 23,520	\$ 9,637	\$ 9,119	\$ 9,119	\$ 9,119
	680 Total		\$ 61,481	\$ 66,217	\$ 57,110	\$ 54,388	\$ 55,364
	682	Personnel	\$ 34,449	\$ 59,408	\$ 71,216	\$ 70,414	\$ 73,415
		Non-Personnel	\$ 26,375	\$ 83,615	\$ 42,954	\$ 50,464	\$ 50,784
	682 Total		\$ 60,824	\$ 143,023	\$ 114,170	\$ 120,878	\$ 124,199
	683	Personnel	\$ 81,590	\$ 105,531	\$ 122,180	\$ 120,868	\$ 121,276
		Non-Personnel	\$ 130,411	\$ 91,267	\$ 96,885	\$ 95,348	\$ 95,464
	683 Total		\$ 212,001	\$ 196,798	\$ 219,065	\$ 216,216	\$ 216,740
	684	Personnel	\$ 18,249	\$ 33,703	\$ 37,632	\$ 34,635	\$ 36,068
		Non-Personnel	\$ 99,818	\$ 93,566	\$ 81,140	\$ 60,240	\$ 74,940
684 Total		\$ 118,067	\$ 127,269	\$ 118,772	\$ 94,875	\$ 111,008	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ALL FUNDS

FUND NAME	FUND	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Business-Type Funds Total			\$ 505,326	\$ 670,011	\$ 643,041	\$ 621,879	\$ 644,454
Sewer	102	Personnel	\$ 349,643	\$ 250,960	\$ 315,240	\$ 494,409	\$ 511,252
		Non-Personnel	\$ 417,457	\$ 376,278	\$ 376,051	\$ 437,586	\$ 546,246
	102 Total		\$ 767,100	\$ 627,238	\$ 691,291	\$ 931,995	\$ 1,057,498
Sewer Total			\$ 767,100	\$ 627,238	\$ 691,291	\$ 931,995	\$ 1,057,498
Water	690	Personnel	\$ 480,647	\$ 606,755	\$ 661,835	\$ 717,546	\$ 742,258
		Non-Personnel	\$ 5,853,783	\$ (1,278,618)	\$ 3,955,075	\$ 2,401,052	\$ 2,440,255
	690 Total		\$ 6,334,430	\$ (671,863)	\$ 4,616,910	\$ 3,118,598	\$ 3,182,513
	691	Non-Personnel	\$ 53,357	\$ -	\$ -	\$ -	\$ -
691 Total			\$ 53,357	\$ -	\$ -	\$ -	\$ -
Water Total			\$ 6,387,787	\$ (671,863)	\$ 4,616,910	\$ 3,118,598	\$ 3,182,513
Redevelopment Agency	397	Personnel	\$ 183,647	\$ 128,964	\$ 152,595	\$ 161,547	\$ 164,141
		Non-Personnel	\$ 436,631	\$ 524,142	\$ 566,393	\$ 546,098	\$ 548,538
	397 Total		\$ 620,278	\$ 653,106	\$ 718,988	\$ 707,645	\$ 712,679
	399	Non-Personnel	\$ 451,375	\$ 529,763	\$ 498,790	\$ 495,443	\$ 494,654
	399 Total		\$ 451,375	\$ 529,763	\$ 498,790	\$ 495,443	\$ 494,654
470	Personnel	\$ 96,801	\$ 110,005	\$ 127,129	\$ 161,752	\$ 169,663	
	Non-Personnel	\$ 41,865	\$ 38,745	\$ 59,011	\$ 77,461	\$ 77,589	
470 Total			\$ 138,666	\$ 148,750	\$ 186,140	\$ 239,213	\$ 247,252
Redevelopment Agency Total			\$ 1,210,319	\$ 1,331,618	\$ 1,403,918	\$ 1,442,301	\$ 1,454,585
Grand Total			\$ 20,526,419	\$ 13,758,284	\$ 20,793,833	\$ 19,960,362	\$ 18,834,374

Note: Expenditures are exclusive of Transfer Out



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 FUND DEPARTMENT

FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
General Fund	101	ADMIN	Personnel	\$ 906	\$ 61,570	\$ 95,700	\$ 85,126	\$ 89,157	
			Non-Personnel	\$ 1,037,198	\$ 896,414	\$ 914,342	\$ 837,780	\$ 840,599	
		<i>ADMIN Total</i>			\$ 1,038,104	\$ 957,984	\$ 1,010,042	\$ 922,906	\$ 929,756
		CM	Personnel	\$ 22,400	\$ 20,000	\$ 28,423	\$ 37,934	\$ 38,025	
			Non-Personnel	\$ 455,019	\$ 386,320	\$ 456,050	\$ 315,016	\$ 296,083	
		<i>CM Total</i>			\$ 477,419	\$ 406,319	\$ 484,473	\$ 352,950	\$ 334,108
		CS/PERSONNEL	Personnel	\$ 200,238	\$ 252,164	\$ 216,185	\$ 215,042	\$ 217,161	
			Non-Personnel	\$ 42,977	\$ 42,022	\$ 41,800	\$ 39,220	\$ 39,863	
		<i>CS/PERSONNEL Total</i>			\$ 243,215	\$ 294,186	\$ 257,985	\$ 254,262	\$ 257,024
		DEVP SVC	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			Non-Personnel	\$ (391)	\$ -	\$ 150,000	\$ -	\$ -	
		<i>DEVP SVC Total</i>			\$ (391)	\$ -	\$ 150,000	\$ -	\$ -
		FIRE	Personnel	\$ 228,030	\$ 221,076	\$ 273,116	\$ 278,577	\$ 289,713	
			Non-Personnel	\$ 303,288	\$ 283,853	\$ 245,869	\$ 243,583	\$ 243,983	
		<i>FIRE Total</i>			\$ 531,318	\$ 504,928	\$ 518,985	\$ 522,160	\$ 533,696
		LIBRARY	Personnel	\$ 554,379	\$ 590,037	\$ 592,854	\$ 610,351	\$ 628,552	
			Non-Personnel	\$ 119,428	\$ 133,205	\$ 160,530	\$ 139,760	\$ 139,280	
		<i>LIBRARY Total</i>			\$ 673,807	\$ 723,242	\$ 753,384	\$ 750,111	\$ 767,832
		PD	Personnel	\$ 2,204,744	\$ 2,331,885	\$ 2,775,323	\$ 3,073,417	\$ 3,293,420	
	Non-Personnel	\$ 283,929	\$ 226,205	\$ 269,198	\$ 267,451	\$ 266,771			
<i>PD Total</i>			\$ 2,488,673	\$ 2,558,091	\$ 3,044,521	\$ 3,340,868	\$ 3,560,191		
PW	Personnel	\$ 129,753	\$ 186,846	\$ 214,271	\$ 139,502	\$ 139,787			
	Non-Personnel	\$ 42,035	\$ 49,642	\$ 73,210	\$ 169,720	\$ 173,082			
<i>PW Total</i>			\$ 171,788	\$ 236,489	\$ 287,481	\$ 309,222	\$ 312,869		
101 Total			\$ 5,623,934	\$ 5,681,239	\$ 6,506,871	\$ 6,452,479	\$ 6,695,476		
General Fund Total				\$ 5,623,934	\$ 5,681,239	\$ 6,506,871	\$ 6,452,479	\$ 6,695,476	
Development Services	260	ADMIN	Personnel	\$ 71	\$ 3,057	\$ 3,235	\$ 3,225	\$ 3,307	
		<i>ADMIN Total</i>			\$ 71	\$ 3,057	\$ 3,235	\$ 3,225	\$ 3,307
		CM	Non-Personnel	\$ 38,560	\$ 3,000	\$ -	\$ -	\$ -	
		<i>CM Total</i>			\$ 38,560	\$ 3,000	\$ -	\$ -	\$ -
		DEVP SVC	Personnel	\$ 250,211	\$ 192,655	\$ 251,823	\$ 292,971	\$ 312,934	
			Non-Personnel	\$ 281,859	\$ 257,894	\$ 226,907	\$ 166,014	\$ 166,174	
<i>DEVP SVC Total</i>			\$ 532,070	\$ 450,549	\$ 478,730	\$ 458,985	\$ 479,108		
260 Total			\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415		
Development Services Total				\$ 570,701	\$ 456,606	\$ 481,965	\$ 462,210	\$ 482,415	
EMS/Paramedic	281	ADMIN	Personnel	\$ (122)	\$ 3,057	\$ 3,236	\$ 3,226	\$ 3,307	
			Non-Personnel	\$ 25,550	\$ -	\$ -	\$ -	\$ -	
		<i>ADMIN Total</i>			\$ 25,428	\$ 3,057	\$ 3,236	\$ 3,226	\$ 3,307



FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
EMS/Paramedic	281	FIRE	Personnel	\$ 127,517	\$ 392,511	\$ 408,932	\$ 458,902	\$ 465,149
			Non-Personnel	\$ 374,391	\$ 248,253	\$ 276,394	\$ 252,440	\$ 255,967
		<i>FIRE Total</i>		\$ 501,908	\$ 640,765	\$ 685,326	\$ 711,342	\$ 721,116
281 Total				\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,423
EMS/Paramedic Total				\$ 527,335	\$ 643,822	\$ 688,562	\$ 714,568	\$ 724,423
Gas Tax	211	PW	Personnel	\$ 101,960	\$ 73,006	\$ 105,016	\$ 161,253	\$ 165,931
			Non-Personnel	\$ 148,564	\$ 91,129	\$ 99,667	\$ 100,930	\$ 115,845
		<i>PW Total</i>		\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776
211 Total				\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776
Gas Tax Total				\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776
Prop A	215	CS/PERSONNEL	Personnel	\$ 15,727	\$ 17,729	\$ 20,798	\$ -	\$ -
			Non-Personnel	\$ 211,854	\$ 240,815	\$ 281,748	\$ 232,900	\$ 237,700
		<i>CS/PERSONNEL Total</i>		\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700
215 Total				\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700
Prop A Total				\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700
Prop C	257	CS/PERSONNEL	Personnel	\$ 6,726	\$ (5,326)	\$ 8,089	\$ -	\$ -
			Non-Personnel	\$ 32,130	\$ 31,401	\$ 189,435	\$ 86,500	\$ 99,100
		<i>CS/PERSONNEL Total</i>		\$ 38,856	\$ 26,075	\$ 197,524	\$ 86,500	\$ 99,100
		PW	Non-Personnel		\$ 1,497			
			<i>PW Total</i>			\$ 1,497		
257 Total				\$ 38,856	\$ 27,572	\$ 197,524	\$ 86,500	\$ 99,100
Prop C Total				\$ 38,856	\$ 27,572	\$ 197,524	\$ 86,500	\$ 99,100
Assessment Districts	543	PW	Non-Personnel	\$ -	\$ 1,572	\$ 1,667	\$ 1,667	\$ 1,667
			<i>PW Total</i>		\$ -	\$ 1,572	\$ 1,667	\$ 1,667
		543 Total				\$ -	\$ 1,572	\$ 1,667
	544	PW	Non-Personnel	\$ 374	\$ 2,437	\$ 1,131	\$ 1,701	\$ 1,741
			<i>PW Total</i>		\$ 374	\$ 2,437	\$ 1,131	\$ 1,701
		544 Total				\$ 374	\$ 2,437	\$ 1,131
	545	PW	Non-Personnel	\$ 4,509	\$ 9,340	\$ 25,849	\$ 28,366	\$ 28,754
			<i>PW Total</i>		\$ 4,509	\$ 9,340	\$ 25,849	\$ 28,366
		545 Total				\$ 4,509	\$ 9,340	\$ 25,849
	546	PW	Non-Personnel	\$ -	\$ 8,372	\$ 7,972	\$ 7,972	\$ 7,972
			<i>PW Total</i>		\$ -	\$ 8,372	\$ 7,972	\$ 7,972
		546 Total				\$ -	\$ 8,372	\$ 7,972
	548	PW	Non-Personnel	\$ 7,335	\$ 23,509	\$ 16,551	\$ 16,653	\$ 16,963
			<i>PW Total</i>		\$ 7,335	\$ 23,509	\$ 16,551	\$ 16,653
		548 Total				\$ 7,335	\$ 23,509	\$ 16,551
549	PW	Non-Personnel	\$ 373	\$ 76	\$ 442	\$ 451	\$ 461	



FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Assessment Districts	549	<i>PW Total</i>		\$ 373	\$ 76	\$ 442	\$ 451	\$ 461
	549 Total			\$ 373	\$ 76	\$ 442	\$ 451	\$ 461
	551	PW	Non-Personnel	\$ 5,033	\$ 19,845	\$ 11,270	\$ 8,097	\$ 8,196
	<i>PW Total</i>			\$ 5,033	\$ 19,845	\$ 11,270	\$ 8,097	\$ 8,196
	551 Total			\$ 5,033	\$ 19,845	\$ 11,270	\$ 8,097	\$ 8,196
	552	PW	Non-Personnel	\$ 18,119	\$ 75,994	\$ 22,613	\$ 22,613	\$ 22,784
	<i>PW Total</i>			\$ 18,119	\$ 75,994	\$ 22,613	\$ 22,613	\$ 22,784
	552 Total			\$ 18,119	\$ 75,994	\$ 22,613	\$ 22,613	\$ 22,784
	553	PW	Non-Personnel	\$ 7,397	\$ 24,758	\$ 15,152	\$ 15,012	\$ 15,037
	<i>PW Total</i>			\$ 7,397	\$ 24,758	\$ 15,152	\$ 15,012	\$ 15,037
553 Total			\$ 7,397	\$ 24,758	\$ 15,152	\$ 15,012	\$ 15,037	
Assessment Districts Total				\$ 43,141	\$ 165,904	\$ 102,647	\$ 102,532	\$ 103,575
Special Revenues	201	PW	Non-Personnel	\$ 233	\$ (21,841)	\$ -	\$ -	\$ -
	<i>PW Total</i>			\$ 233	\$ (21,841)	\$ -	\$ -	\$ -
	201 Total			\$ 233	\$ (21,841)	\$ -	\$ -	\$ -
	204	PW	Personnel	\$ 95,856	\$ 58,455	\$ 76,689	\$ 57,779	\$ 59,423
			Non-Personnel	\$ 87,938	\$ 265,859	\$ 37,073	\$ 45,812	\$ 46,555
	<i>PW Total</i>			\$ 183,794	\$ 324,315	\$ 113,762	\$ 103,591	\$ 105,978
	204 Total			\$ 183,794	\$ 324,315	\$ 113,762	\$ 103,591	\$ 105,978
	205	CS/PERSONNEL	Non-Personnel	\$ 564,828	\$ -	\$ 17,195	\$ 1,284,261	\$ 17,195
	<i>CS/PERSONNEL Total</i>			\$ 564,828	\$ -	\$ 17,195	\$ 1,284,261	\$ 17,195
		PW	Non-Personnel	\$ -	\$ 15,267	\$ 845,000	\$ -	\$ -
	<i>PW Total</i>			\$ -	\$ 15,267	\$ 845,000	\$ -	\$ -
	205 Total			\$ 564,828	\$ 15,267	\$ 862,195	\$ 1,284,261	\$ 17,195
	210	PW	Non-Personnel	\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	<i>PW Total</i>			\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	210 Total			\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	214	CS/PERSONNEL	Non-Personnel	\$ -	\$ 1,855	\$ -	\$ -	\$ -
	<i>CS/PERSONNEL Total</i>			\$ -	\$ 1,855	\$ -	\$ -	\$ -
		PW	Personnel	\$ -	\$ 9,767	\$ 18,381	\$ -	\$ -
			Non-Personnel	\$ 1,986	\$ 5,287	\$ 26,058	\$ 11,600	\$ 14,758
<i>PW Total</i>			\$ 1,986	\$ 15,054	\$ 44,439	\$ 11,600	\$ 14,758	
214 Total			\$ 1,986	\$ 16,909	\$ 44,439	\$ 11,600	\$ 14,758	
220	PD	Non-Personnel	\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401	
<i>PD Total</i>			\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401	
220 Total			\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401	
231	CS/PERSONNEL	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
		Non-Personnel	\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 FUND DEPARTMENT

FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Special Revenues	231	CS/PERSONNEL Total		\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -
	231 Total			\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -
	258	CS/PERSONNEL	Non-Personnel	\$ -	\$ 4,655	\$ -	\$ -	\$ -
		CS/PERSONNEL Total		\$ -	\$ 4,655	\$ -	\$ -	\$ -
		PW	Non-Personnel	\$ -	\$ -	\$ 25,000	\$ 25,625	\$ 26,266
		PW Total		\$ -	\$ -	\$ 25,000	\$ 25,625	\$ 26,266
	258 Total			\$ -	\$ 4,655	\$ 25,000	\$ 25,625	\$ 26,266
	282	FIRE	Non-Personnel	\$ 919	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101
		FIRE Total		\$ 919	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101
	282 Total			\$ 919	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101
	283	PD	Non-Personnel	\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101
		PD Total		\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101
	283 Total			\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101
	302	PD	Personnel	\$ 5,132	\$ 11,371	\$ 5,170	\$ 5,170	\$ 5,170
			Non-Personnel	\$ 65,945	\$ 46,990	\$ 94,963	\$ 67,761	\$ 69,312
		PD Total		\$ 71,077	\$ 58,361	\$ 100,133	\$ 72,931	\$ 74,482
	302 Total			\$ 71,077	\$ 58,361	\$ 100,133	\$ 72,931	\$ 74,482
	312	PD	Personnel	\$ 5,171	\$ 961	\$ 2,716	\$ 2,716	\$ 2,716
			Non-Personnel	\$ -	\$ 281	\$ 385	\$ 385	\$ 385
		PD Total		\$ 5,171	\$ 1,242	\$ 3,101	\$ 3,101	\$ 3,101
	312 Total			\$ 5,171	\$ 1,242	\$ 3,101	\$ 3,101	\$ 3,101
	331	LIBRARY	Personnel	\$ -	\$ -	\$ 5,000	\$ -	\$ -
			Non-Personnel	\$ -	\$ 1,027	\$ 1,024	\$ 21,359	\$ 3,440
		LIBRARY Total		\$ -	\$ 1,027	\$ 6,024	\$ 21,359	\$ 3,440
	331 Total			\$ -	\$ 1,027	\$ 6,024	\$ 21,359	\$ 3,440
	332	LIBRARY	Personnel	\$ 612	\$ -	\$ 614	\$ -	\$ -
			Non-Personnel	\$ 5,353	\$ 2,279	\$ 3,015	\$ 3,785	\$ 3,785
		LIBRARY Total		\$ 5,965	\$ 2,279	\$ 3,629	\$ 3,785	\$ 3,785
	332 Total			\$ 5,965	\$ 2,279	\$ 3,629	\$ 3,785	\$ 3,785
	333	ADMIN	Non-Personnel	\$ 35,200	\$ 1,783	\$ -	\$ -	\$ -
		ADMIN Total		\$ 35,200	\$ 1,783	\$ -	\$ -	\$ -
		CS/PERSONNEL	Non-Personnel	\$ 35,507	\$ 16,905	\$ -	\$ 5,000	\$ 5,000
		CS/PERSONNEL Total		\$ 35,507	\$ 16,905	\$ -	\$ 5,000	\$ 5,000
	333 Total			\$ 70,707	\$ 18,688	\$ -	\$ 5,000	\$ 5,000
	335	LIBRARY	Non-Personnel	\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
		LIBRARY Total		\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
	335 Total			\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
	341	PW	Non-Personnel	\$ 86	\$ 7,731	\$ -	\$ -	\$ -
		PW Total		\$ 86	\$ 7,731	\$ -	\$ -	\$ -



FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Special Revenues	341 Total			\$ 86	\$ 7,731	\$ -	\$ -	\$ -
	345	PW	Non-Personnel	\$ 18,294	\$ -	\$ -	\$ -	\$ -
		<i>PW Total</i>		\$ 18,294	\$ -	\$ -	\$ -	\$ -
	345 Total			\$ 18,294	\$ -	\$ -	\$ -	\$ -
	346	PW	Non-Personnel	\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -
		<i>PW Total</i>		\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -
	346 Total			\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -
	350	CS/PERSONNEL	Non-Personnel	\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -
		<i>CS/PERSONNEL Total</i>		\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -
	350 Total			\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -
	352	CS/PERSONNEL	Non-Personnel	\$ -	\$ 22,546	\$ -	\$ -	\$ -
		<i>CS/PERSONNEL Total</i>		\$ -	\$ 22,546	\$ -	\$ -	\$ -
	352 Total			\$ -	\$ 22,546	\$ -	\$ -	\$ -
	353	CS/PERSONNEL	Non-Personnel	\$ -	\$ -	\$ 227,000	\$ -	\$ -
		<i>CS/PERSONNEL Total</i>		\$ -	\$ -	\$ 227,000	\$ -	\$ -
	353 Total			\$ -	\$ -	\$ 227,000	\$ -	\$ -
	354	CS/PERSONNEL	Non-Personnel	\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000
		<i>CS/PERSONNEL Total</i>		\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000
	354 Total			\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000
	355	PW	Non-Personnel	\$ -	\$ 224	\$ 1,429	\$ 1,429	\$ 1,429
		<i>PW Total</i>		\$ -	\$ 224	\$ 1,429	\$ 1,429	\$ 1,429
	355 Total			\$ -	\$ 224	\$ 1,429	\$ 1,429	\$ 1,429
	372	ADMIN	Personnel		\$ 27,829		\$ -	\$ -
			Non-Personnel		\$ 45,581		\$ -	\$ -
		<i>ADMIN Total</i>			\$ 73,411		\$ -	\$ -
	372 Total				\$ 73,411		\$ -	\$ -
	382	FIRE	Non-Personnel	\$ 2,985	\$ -	\$ -	\$ -	\$ -
		<i>FIRE Total</i>		\$ 2,985	\$ -	\$ -	\$ -	\$ -
		PD	Non-Personnel	\$ 142,367	\$ -	\$ -	\$ -	\$ -
		<i>PD Total</i>		\$ 142,367	\$ -	\$ -	\$ -	\$ -
	382 Total			\$ 145,352	\$ -	\$ -	\$ -	\$ -
	383	FIRE	Non-Personnel	\$ 21,473	\$ -	\$ -	\$ -	\$ -
		<i>FIRE Total</i>		\$ 21,473	\$ -	\$ -	\$ -	\$ -
	383 Total			\$ 21,473	\$ -	\$ -	\$ -	\$ -
Special Revenues Total				\$ 1,147,169	\$ 569,072	\$ 1,432,104	\$ 1,567,513	\$ 290,927
Internal Services Fund	600	PW	Personnel	\$ 91,238	\$ 76,120	\$ 67,798	\$ 75,986	\$ 77,751
			Non-Personnel	\$ 131,331	\$ 452,377	\$ 590,337	\$ 427,167	\$ 377,811
		<i>PW Total</i>		\$ 222,568	\$ 528,497	\$ 658,135	\$ 503,153	\$ 455,562
	600 Total			\$ 222,568	\$ 528,497	\$ 658,135	\$ 503,153	\$ 455,562



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 FUND DEPARTMENT

FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
Internal Services Fund	601	PW	Personnel	\$ 52,644	\$ 48,380	\$ 80,171	\$ 113,562	\$ 119,821	
			Non-Personnel	\$ 1,009,323	\$ 1,168,169	\$ 660,771	\$ 412,635	\$ 421,086	
		<i>PW Total</i>		\$ 1,061,967	\$ 1,216,548	\$ 740,942	\$ 526,197	\$ 540,907	
	601 Total				\$ 1,061,967	\$ 1,216,548	\$ 740,942	\$ 526,197	\$ 540,907
	602	ADMIN	Personnel	\$ 459,581	\$ 453,985	\$ 492,088	\$ 467,213	\$ 485,783	
			Non-Personnel	\$ 428,873	\$ 328,767	\$ 193,483	\$ 697,083	\$ 201,910	
		<i>ADMIN Total</i>		\$ 888,454	\$ 782,752	\$ 685,571	\$ 1,164,296	\$ 687,693	
		CM	Non-Personnel		\$ -		\$ 100,400	\$ 100,400	
		<i>CM Total</i>			\$ -		\$ 100,400	\$ 100,400	
		CS/PERSONNEL	Personnel		\$ -	\$ -	\$ -	\$ 199,774	\$ 204,967
			Non-Personnel	\$ 3,267	\$ 224,712	\$ 272,533	\$ 300,859	\$ 301,808	
	<i>CS/PERSONNEL Total</i>		\$ 3,267	\$ 224,712	\$ 272,533	\$ 500,633	\$ 506,775		
	602 Total				\$ 891,722	\$ 1,007,464	\$ 958,104	\$ 1,765,329	\$ 1,294,868
	603	ADMIN	Personnel	\$ 6,170	\$ 93,131	\$ 96,420	\$ 90,599	\$ 93,725	
			Non-Personnel	\$ 128,186	\$ 187,219	\$ 419,599	\$ 344,740	\$ 380,281	
		<i>ADMIN Total</i>		\$ 134,357	\$ 280,350	\$ 516,019	\$ 435,339	\$ 474,006	
		CS/PERSONNEL	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
		<i>CS/PERSONNEL Total</i>		\$ -	\$ -	\$ -	\$ -	\$ -	
		LIBRARY	Personnel	\$ 167	\$ 50,742	\$ 72,701	\$ 72,172	\$ 83,725	
	<i>LIBRARY Total</i>		\$ 167	\$ 50,742	\$ 72,701	\$ 72,172	\$ 83,725		
	603 Total				\$ 134,523	\$ 331,091	\$ 588,720	\$ 507,511	\$ 557,731
	604	ADMIN	Non-Personnel		\$ 12,232				
		<i>ADMIN Total</i>			\$ 12,232				
		CM	Non-Personnel	\$ 8,090	\$ -	\$ -	\$ -	\$ -	
		<i>CM Total</i>		\$ 8,090	\$ -	\$ -	\$ -	\$ -	
CS/PERSONNEL		Personnel	\$ 38,041	\$ 87,207	\$ 64,603	\$ -	\$ -		
	Non-Personnel	\$ 514,213	\$ 412,685	\$ 305,295	\$ 423,295	\$ 483,570			
<i>CS/PERSONNEL Total</i>		\$ 552,255	\$ 499,891	\$ 369,898	\$ 423,295	\$ 483,570			
604 Total				\$ 560,345	\$ 512,123	\$ 369,898	\$ 423,295	\$ 483,570	
605	CS/PERSONNEL	Personnel	\$ 37,890	\$ 55,149	\$ 64,603	\$ -	\$ -		
		Non-Personnel	\$ 317,630	\$ 183,513	\$ 141,369	\$ 239,219	\$ 247,294		
	<i>CS/PERSONNEL Total</i>		\$ 355,520	\$ 238,662	\$ 205,972	\$ 239,219	\$ 247,294		
605 Total				\$ 355,520	\$ 238,662	\$ 205,972	\$ 239,219	\$ 247,294	
Internal Services Funds Total				\$ 3,226,645	\$ 3,834,385	\$ 3,521,771	\$ 3,964,704	\$ 3,579,932	
Business-Type Funds	676	CS/PERSONNEL	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			Non-Personnel	\$ -	\$ 4,364	\$ 4,293	\$ 4,293	\$ 4,293	
		<i>CS/PERSONNEL Total</i>		\$ -	\$ 4,364	\$ 4,293	\$ 4,293	\$ 4,293	
		FIRE	Personnel	\$ 51,184	\$ 117,493	\$ 111,500	\$ 113,098	\$ 114,719	
Non-Personnel	\$ 1,770		\$ 14,848	\$ 18,131	\$ 18,131	\$ 18,131			



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 FUND DEPARTMENT

FUND NAME	FUND	RESPONSIBLE	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Business-Type Funds	676	<i>FIRE Total</i>		\$ 52,954	\$ 132,341	\$ 129,631	\$ 131,229	\$ 132,850
	676 Total			\$ 52,954	\$ 136,705	\$ 133,924	\$ 135,522	\$ 137,143
	680	CS/PERSONNEL	Personnel	\$ 28,443	\$ 38,550	\$ 39,991	\$ 37,149	\$ 38,003
			Non-Personnel	\$ 19,000	\$ 9,637	\$ 9,119	\$ 9,119	\$ 9,119
		<i>CS/PERSONNEL Total</i>		\$ 47,443	\$ 48,187	\$ 49,110	\$ 46,268	\$ 47,122
		FIRE	Personnel	\$ 8,266	\$ 16,208	\$ 8,000	\$ 8,120	\$ 8,242
			Non-Personnel	\$ 2,260	\$ -	\$ -	\$ -	\$ -
		<i>FIRE Total</i>		\$ 10,526	\$ 16,208	\$ 8,000	\$ 8,120	\$ 8,242
		PD	Personnel	\$ 1,252	\$ 1,823	\$ -	\$ -	\$ -
			Non-Personnel	\$ 2,260	\$ -	\$ -	\$ -	\$ -
	<i>PD Total</i>		\$ 3,512	\$ 1,823	\$ -	\$ -	\$ -	
	680 Total			\$ 61,481	\$ 66,217	\$ 57,110	\$ 54,388	\$ 55,364
	682	CS/PERSONNEL	Personnel	\$ 34,449	\$ 59,408	\$ 71,216	\$ 70,414	\$ 73,415
			Non-Personnel	\$ 26,375	\$ 83,615	\$ 42,954	\$ 50,464	\$ 50,784
		<i>CS/PERSONNEL Total</i>		\$ 60,824	\$ 143,023	\$ 114,170	\$ 120,878	\$ 124,199
	682 Total			\$ 60,824	\$ 143,023	\$ 114,170	\$ 120,878	\$ 124,199
	683	CS/PERSONNEL	Personnel	\$ 81,590	\$ 105,531	\$ 122,180	\$ 120,868	\$ 121,276
			Non-Personnel	\$ 130,411	\$ 91,267	\$ 96,885	\$ 95,348	\$ 95,464
		<i>CS/PERSONNEL Total</i>		\$ 212,001	\$ 196,798	\$ 219,065	\$ 216,216	\$ 216,740
	683 Total			\$ 212,001	\$ 196,798	\$ 219,065	\$ 216,216	\$ 216,740
684	CS/PERSONNEL	Personnel	\$ 18,249	\$ 33,703	\$ 37,632	\$ 34,635	\$ 36,068	
		Non-Personnel	\$ 99,818	\$ 93,566	\$ 81,140	\$ 60,240	\$ 74,940	
	<i>CS/PERSONNEL Total</i>		\$ 118,067	\$ 127,269	\$ 118,772	\$ 94,875	\$ 111,008	
684 Total			\$ 118,067	\$ 127,269	\$ 118,772	\$ 94,875	\$ 111,008	
Business-Type Funds Total				\$ 505,326	\$ 670,011	\$ 643,041	\$ 621,879	\$ 644,454
Sewer	102	ADMIN	Personnel	\$ 416	\$ 26,656	\$ 42,293	\$ 41,716	\$ 44,014
		<i>ADMIN Total</i>		\$ 416	\$ 26,656	\$ 42,293	\$ 41,716	\$ 44,014
	CM	Personnel	\$ 43,577	\$ 248	\$ -	\$ -	\$ -	
		<i>CM Total</i>		\$ 43,577	\$ 248	\$ -	\$ -	\$ -
	PW	Personnel	\$ 305,650	\$ 224,056	\$ 272,947	\$ 452,693	\$ 467,238	
		Non-Personnel	\$ 417,457	\$ 376,278	\$ 376,051	\$ 437,586	\$ 546,246	
	<i>PW Total</i>		\$ 723,108	\$ 600,334	\$ 648,998	\$ 890,279	\$ 1,013,484	
102 Total			\$ 767,100	\$ 627,238	\$ 691,291	\$ 931,995	\$ 1,057,498	
Sewer Total				\$ 767,100	\$ 627,238	\$ 691,291	\$ 931,995	\$ 1,057,498
Water	690	ADMIN	Personnel	\$ (80,860)	\$ 59,870	\$ 91,248	\$ 111,135	\$ 116,279
			Non-Personnel	\$ 11,484	\$ 119,798	\$ 29,000	\$ 31,150	\$ 31,816
	<i>ADMIN Total</i>		\$ (69,377)	\$ 179,668	\$ 120,248	\$ 142,285	\$ 148,095	
	DEVP SVC	Non-Personnel	\$ -	\$ -	\$ 60,000	\$ -	\$ -	



FUND NAME	FUND	RESPONSIBLE	P/N/P	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
Water	690	DEVPSVC Total		\$ -	\$ -	\$ 60,000	\$ -	\$ -	
		PW	Personnel	\$ 561,507	\$ 546,885	\$ 570,587	\$ 606,411	\$ 625,979	
			Non-Personnel	\$ 5,842,299	\$ (1,398,416)	\$ 3,866,075	\$ 2,369,902	\$ 2,408,439	
	PW Total		\$ 6,403,806	\$ (851,531)	\$ 4,436,662	\$ 2,976,313	\$ 3,034,418		
	690 Total		\$ 6,334,430	\$ (671,863)	\$ 4,616,910	\$ 3,118,598	\$ 3,182,513		
	691	PW	Non-Personnel	\$ 53,357	\$ -	\$ -	\$ -	\$ -	
			PW Total		\$ 53,357	\$ -	\$ -	\$ -	
	691 Total		\$ 53,357	\$ -	\$ -	\$ -	\$ -		
	Water Total				\$ 6,387,787	\$ (671,863)	\$ 4,616,910	\$ 3,118,598	\$ 3,182,513
	Redevelopment Agency	397	ADMIN	Personnel	\$ 185	\$ 16,905	\$ 23,228	\$ 25,289	\$ 21,235
Non-Personnel				\$ -	\$ -	\$ 10,000	\$ 16,000	\$ 16,000	
ADMIN Total			\$ 185	\$ 16,905	\$ 33,228	\$ 41,289	\$ 37,235		
CM			Personnel	\$ 5,373	\$ 3,246	\$ 6,856	\$ 6,535	\$ 6,973	
			Non-Personnel	\$ 69,425	\$ 8,475	\$ 33,500	\$ 27,638	\$ 27,676	
CM Total			\$ 74,798	\$ 11,721	\$ 40,356	\$ 34,173	\$ 34,649		
CS/PERSONNEL			Personnel	\$ 49,589	\$ -	\$ -	\$ -	\$ -	
CS/PERSONNEL Total			\$ 49,589	\$ -	\$ -	\$ -	\$ -		
DEVPSVC			Personnel	\$ 128,501	\$ 108,813	\$ 122,511	\$ 122,461	\$ 128,424	
			Non-Personnel	\$ 367,090	\$ 515,667	\$ 439,893	\$ 352,235	\$ 353,381	
DEVPSVC Total		\$ 495,591	\$ 624,480	\$ 562,404	\$ 474,696	\$ 481,805			
PW		Personnel	\$ -	\$ -	\$ -	\$ 7,262	\$ 7,509		
		Non-Personnel	\$ 115	\$ -	\$ 83,000	\$ 150,225	\$ 151,481		
PW Total		\$ 115	\$ -	\$ 83,000	\$ 157,487	\$ 158,990			
397 Total		\$ 620,278	\$ 653,106	\$ 718,988	\$ 707,645	\$ 712,679			
399		ADMIN	Non-Personnel	\$ 447,132	\$ 529,763	\$ 498,790	\$ 495,443	\$ 494,654	
			ADMIN Total		\$ 447,132	\$ 529,763	\$ 498,790	\$ 495,443	\$ 494,654
		DEVPSVC		Non-Personnel	\$ 4,243	\$ -	\$ -	\$ -	
		DEVPSVC Total		\$ 4,243	\$ -	\$ -	\$ -	\$ -	
399 Total		\$ 451,375	\$ 529,763	\$ 498,790	\$ 495,443	\$ 494,654			
470		ADMIN	Personnel	\$ 302	\$ 21,456	\$ 25,523	\$ 25,289	\$ 26,437	
			ADMIN Total		\$ 302	\$ 21,456	\$ 25,523	\$ 25,289	\$ 26,437
		CM	Personnel	\$ 5,373	\$ 3,246	\$ 6,837	\$ 6,680	\$ 7,293	
	Non-Personnel		\$ 26,115	\$ 13	\$ -	\$ 25,100	\$ 25,100		
	CM Total		\$ 31,487	\$ 3,259	\$ 6,837	\$ 31,780	\$ 32,393		
	DEVPSVC	Personnel	\$ 91,127	\$ 85,302	\$ 94,769	\$ 122,461	\$ 128,424		
		Non-Personnel	\$ 15,750	\$ 38,732	\$ 59,011	\$ 52,361	\$ 52,489		
DEVPSVC Total		\$ 106,877	\$ 124,034	\$ 153,780	\$ 174,822	\$ 180,913			
PW		Personnel	\$ -	\$ -	\$ -	\$ 7,322	\$ 7,509		



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 FUND DEPARTMENT

FUND NAME	FUND	RESPONSIBLE OFFICER	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Redevelopment Agency	470	<i>PW Total</i>			\$ -		\$ 7,322	\$ 7,509
	470 Total			\$ 138,666	\$ 148,750	\$ 186,140	\$ 239,213	\$ 247,252
Redevelopment Agency Total				\$ 1,210,319	\$ 1,331,618	\$ 1,403,918	\$ 1,442,301	\$ 1,454,585
Grand Total				\$ 20,526,419	\$ 13,758,284	\$ 20,793,833	\$ 19,960,362	\$ 18,834,374

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Administrative Services FY 2009-11



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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 Community Redevelopment Agency and Public Financing Authority.

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

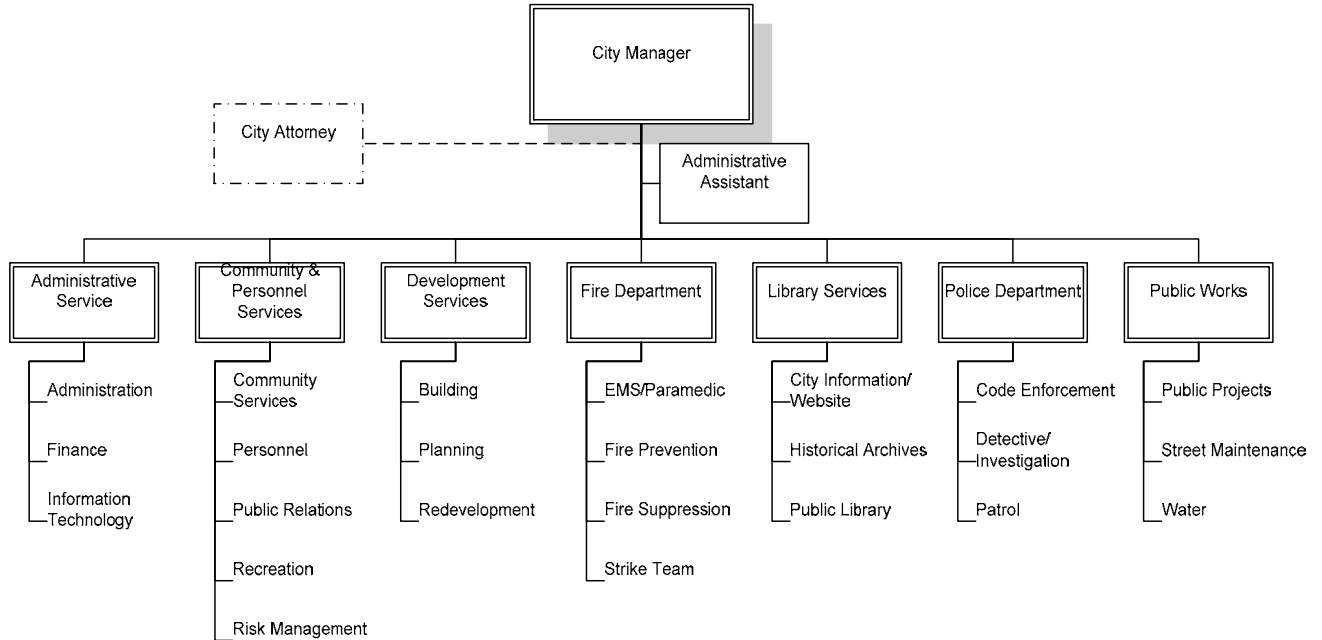
The City Manager implements City Council policy and directives, ensures the continued provision of municipal services in an efficient and effective manner, and plans for the long-term needs of the City. Ultimately the City Manager is responsible for the delivery of a timely budget to the City Council, 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 executive 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. Finally, as Executive Director of the Redevelopment Agency, the City Manager works with Development Services to prevent blighted conditions and improve the physical, social and economic conditions within the Redevelopment Project Area.



Organizational Chart



Accomplishments FY 2007-09

City Council Goal – ACHIEVE FINANCIAL STABILITY AND IMPROVE PUBLIC SERVICES

- City Financial Audits were brought current, with the completion of four audits in two years.
- Enhanced communication with the public via City E-Blast, with more than 40,000 e-mails to residents.
- Effective Emergency Operations response to various emergencies – Fire, debris flows, etc.
- Secured funding for Public Safety costs by passage of voter approved Utility Users Tax Increase.
- Improved the “Greening of Sierra Madre” with the creation of a Green Committee.
- Dedicated Milton and Harriet Goldberg Recreation Area, the first new park in 30 years.



Department Goals FY 2009-10

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Present to the City Council for consideration a Request for Proposals for a Comprehensive Fee study
- Present to the City Council for consideration a two-year (2009-2011) budget that implements strategic plan objectives
- Assure that all financial audits are completed and filed by the appropriate deadline.

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Implement a Volunteer Faire (e.g., with weeklong programs, information) to increase awareness of the value of volunteers and the number of volunteers for the City of Sierra Madre.
- Implement a “Meet Your City” Program (i.e., a weekend open forum held in Kersting Court) featuring the City Manager and/or a Department Head.
- Assist Mayor in developing and presenting an annual State of the City of Address.
- Hold a City Council and Commissions Workshop to inform the Commission’s of the city’s 3-Year Strategic Plan and obtain their feedback

City Council Goal – COMPLETE GENERAL PLAN UPDATE

- Receive certification of the City’s Housing Element from State of California
- Present to the City Council for consideration a Canyon Zone Ordinance
- Provide Administrative support to the General Plan Committee

City Council Goal – MAINTAIN A VITAL ECONOMIC ENVIROMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

- Analyze current available economic development data, assess additional potential economic development in the City and make recommendations to the City Council for direction;
- Participate in the City Chamber of Commerce meetings
- Continue to present to the City Council for consideration ordinances, resolutions and policies that will encourage a prosperous downtown and a thriving community



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

- Establish an annual State of the City to all employees.
- Assist in developing a citywide employee training calendar.
- Assist in developing a strategic plan for the Police Department

Administrative Services Overview

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

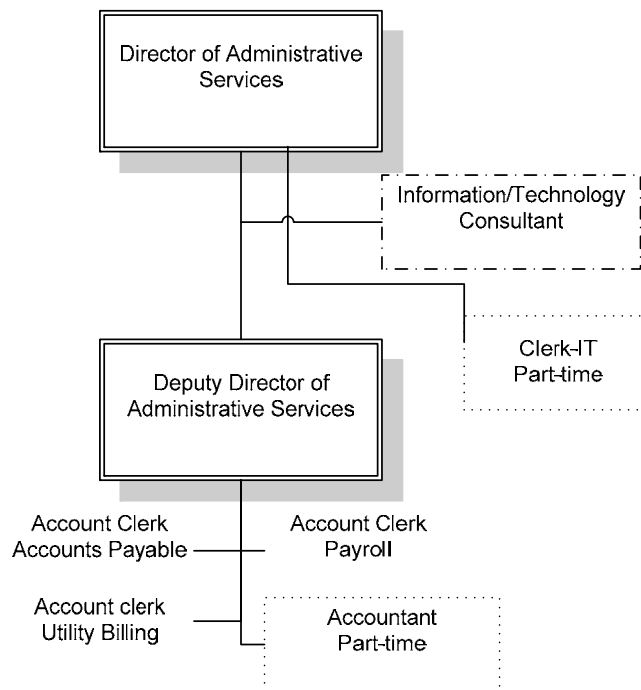
Administrative Services executes the following tasks:

- **Financial Accounting and Reporting:** Recording of all transactions in the general ledger of the City, Agency, and Financing Authority; processing of invoices; preparing internal and external financial reports.
- **Asset Management:** Investing of idle funds; controlling fixed assets; collecting of amounts receivable; managing return on investment.
- **Debt Service Administration:** Coordinating the issuance of debt instruments; ensuring compliance with lender and regulatory restrictions; processing repayments of debt.
- **Budgeting:** Projecting revenues, preparing the annual budget document; monitoring compliance with the adopted budget.
- **Information and Communications Systems:** Coordinating electronic communications; monitoring and maintaining the City's information and communication systems.
- **Business Licensing:** Coordinating the issuance, renewal, and audit of business licenses within the City.
- **Tax and Assessment Administration:** Ensuring that all local taxes and assessments are remitted; ensuring that the City receives its portion of taxes and assessments levied by other governments.



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2009-11**

- **General Administration:** Answering the City's general telephone line; providing internal and external mailing service; coordinating the purchase of office supplies and furnishings.
- **Information Technology:** Ensuring the complete operations of the City's technology resources, including software and hardware support and maintenance. The City maintains a two cable channels, a web-site, public wi-fi connections, and intranet for internal security.



Administrative Services Mission Statement:

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



Accomplishments FY 2007-09

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Completed the FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08 Financial Audits, CRA Compliance Audits and Single Audits.
- Completed comprehensive audits by IRS and PERs agency for calendar year 2006 and 2007.
- Identified funding needs Police and Fire Department;
- Administered the Finance Ad-Hoc Committee; Utility User Tax (UUT) increase, low income household exemption and the UUT oversight committee.

Department Goals FY 2009-11

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Ensure that all financial audits are completed and filed by the appropriate deadline.
- **Develop and implement strong financial policies and practices:** Financial policies should be consistent with broad government goals and should be the outcome of sound analysis. Policies also should be consistent with each other and relationships between policies should be identified. Financial policies should be an integral part of the development of service, capital, and financial plans and the budget. All other adopted budgetary practices of a government should be consistent with these policies.
- **Define and develop revenue strategies that support financial strategies aimed at enhancing the City's economic base:** Evaluate and recommend revenue enhancement and cost reduction strategies to improve the financial strength of the City. Define and develop revenue strategies that provide adequate reserve levels. Implement mid-year budget correction strategies to reduce operating costs and ensure a balanced budget.
- **Prepare Policies and Plans for Capital Asset Acquisition, Maintenance, Replacement, and Retirement:** Policies and plans for acquisition, maintenance, replacement, and retirement of capital assets help ensure that needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. Policies may address inventorying capital assets and evaluating their condition, criteria for acceptable condition, criteria for continued maintenance versus



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2009-11**

replacement or retirement of an existing asset, and identification of funding for adequate maintenance and scheduled replacement of capital assets. Plans should be developed to establish ongoing, multi-year replacement and renewal schedules, and should recognize the linkage of capital expenditures with the annual operating budget.

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

- **Encourage participation in professional organizations and mentoring programs:** California State and Municipal Finance Officers (CSMFO), California Municipal Treasurers Association (CMTA), California Municipal Revenue and Taxes Association (CMRTA), Government Finance Officers Association (GFOA), American Association of Payroll (AAP)
- **Provide staff with appropriate training courses and conferences.** Annual conferences to CSMFO, CRA, League of California Cities, AAP.
- **Recruit for part-time paid Accountant and part-time IT technician.**

Performance Measures FY 2009-11

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Complete financial reports and audits within six months of closing fiscal year, meet all grant reporting requirements and file the State Controller's report by the appropriated deadlines.
- Review and analyze vendor payments to find cost savings resulting in 1-2% reductions in expenses. Implement policy to take advantage of net 15-30 days savings. Review large customers to determine if City is offered bulk rate savings. Complete an analysis of utilities charges and services to see if savings are attainable.
- Collect all Utility Revenues within 120 days of billing. Complete regular review of Utility Customers' aging reports to maximize recovery of collection, penalties and late fees. Analyze the cost-benefits possibility of contracting with Collections Agency for recovery of unpaid bills in excess of 120 days.
- Evaluate accounting software and find suitable replacement that will enhance productivity and efficiency by 5-10%. Find software that will allow of ease in importing and exporting of financial information into Excel. Find software that provides required canned reports to limit the number of reports printed and massaged to meet City's reporting needs. Find



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2009-11**

- software that meets GASB 34 requirements, supports City's Fixed Asset and Infrastructure policies, is adaptable to City's financial policy, and aides in the City's external reports. Find software that allows for flexibility in use and understanding to all end users. Find software that will support Development Services, Public Works and Fire permit tracking and integration. Find Utility Billing software that provides adequate level of customer details to support local, state and federal reporting requirements.
- Identify suitable funding for 100% compliance with GASB Statement 45.
 - Shift 15% of Utility customers to paperless bills and 25% of customers to on-line payments.

Funding Sources

The Administrative Services Department is funded through the following divisions:

- 101-5300** General Fund's Cost Allocations from Internal Services.
- 101-5301** General Fund City Manager and Administrative Services budget.
- 101-5322** City Manger Intern program.
- 260-5301** Administrative Services Department support for the collection for Development Services revenues.
- 281-5301** Administrative Services Department support for the collection for EMS/Paramedic revenues.
- 397-5300** Redevelopment Agency's Cost Allocations from Internal Services.
- 397-5311** Redevelopment Agency's City Manager and Administrative Services budget.
- 470-5312** Redevelopment Agency's City Manager and Administrative Services budget.
- 602-5322** Internal Services-Administrative Costs: City Manager and Administrative Services budget. Cost Allocation based upon each funds operating budgets.



**CITY of SIERRA MADRE
ADMINISTRATIVE SERVICES DEPARTMENT
FY 2009-11**

- 603-5323** Internal Services-Information Technology: City Manager and Administrative Services budget. Cost Allocation based upon each funds operating budgets.
- 651-5326** Internal Services-Debt Services: Citywide Master Lease fund. Collects citywide overhead for all city copiers, and direct collection by department for citywide master leases, budgeted in other funds.
- 102-5301** Administrative Services Department support for the collection for Sewer revenues.
- 690-5318** Administrative Services Department support for the collection for Water revenues.
- ***-4900-999**
- ***-5900-999** Transfers In/Out administered by City Manager and Administrative Services Department.

Major Department Changes FY 2007-09

- Administrative Services added \$75,000 for one permanent and one temporary part-time position to the department. An accountant was added to the Finance Division of the Administrative Services; \$45,000 funded by Administration Internal Services Fund. A temporary part-time information technology specialist was added to assist in the accounting software conversion; \$30,000 funded by IT-Internal Services Fund for FY 2009-11.
- Administrative Services will be going out for bid for the purchase of a new accounting software. The purchase, implementation and training are budgeted for \$500,000, appropriated from the Administration Internal Services fund. This item was budgeted in the FY 2007-09 budget but was delayed until 2009.
- Administration General Fund budget represents the fund's cost allocation to the Internal Services. The department will increase \$50,000 in FY 2009-11 over FY 2010-11 to cover the allocated costs of the City Attorney and City Clerk costs that were previously charged to the General Fund. The result of this change is a net savings of \$100,000.



OBJ (Multiple Items)
 RESPONSIBLE DEPT ADMIN

				Data					
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
General Fund	101	5300	Non-Personnel	\$ 989,686	\$ 886,497	\$ 864,342	\$ 786,530	\$ 788,068	
		5301	Personnel	\$ (128)	\$ 61,569	\$ 94,626	\$ 85,126	\$ 89,157	
			Non-Personnel	\$ 47,512	\$ 207	\$ 50,000	\$ 51,250	\$ 52,531	
		5322	Personnel	\$ 1,034	\$ 2	\$ 1,074	\$ -	\$ -	
	Non-Personnel		\$ -	\$ 9,710	\$ -	\$ -	\$ -		
101 Total				\$ 1,038,104	\$ 957,984	\$ 1,010,042	\$ 922,906	\$ 929,756	
General Fund Total				\$ 1,038,104	\$ 957,984	\$ 1,010,042	\$ 922,906	\$ 929,756	
Development Services	260	5301	Personnel	\$ 71	\$ 3,057	\$ 3,235	\$ 3,225	\$ 3,307	
	260 Total				\$ 71	\$ 3,057	\$ 3,235	\$ 3,225	\$ 3,307
Development Services Total				\$ 71	\$ 3,057	\$ 3,235	\$ 3,225	\$ 3,307	
EMS/Paramedic	281	5301	Personnel	\$ (122)	\$ 3,057	\$ 3,236	\$ 3,226	\$ 3,307	
			Non-Personnel	\$ 25,550	\$ -	\$ -	\$ -	\$ -	
	281 Total				\$ 25,428	\$ 3,057	\$ 3,236	\$ 3,226	\$ 3,307
EMS/Paramedic Total				\$ 25,428	\$ 3,057	\$ 3,236	\$ 3,226	\$ 3,307	
Special Revenues	333	5322	Non-Personnel	\$ 35,200	\$ 1,783	\$ -	\$ -	\$ -	
			333 Total				\$ 35,200	\$ 1,783	\$ -
	372	5372	Personnel	\$ -	\$ 27,829	\$ -	\$ -	\$ -	
			Non-Personnel	\$ -	\$ 45,581	\$ -	\$ -	\$ -	
		5373	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
372 Total				\$ -	\$ 73,411	\$ -	\$ -	\$ -	
Special Revenues Total				\$ 35,200	\$ 75,194	\$ -	\$ -	\$ -	
Internal Services Fund	602	5322	Personnel	\$ 459,581	\$ 453,985	\$ 492,088	\$ 467,213	\$ 485,783	
			Non-Personnel	\$ 428,873	\$ 328,767	\$ 193,483	\$ 697,083	\$ 201,910	
	602 Total				\$ 888,454	\$ 782,752	\$ 685,571	\$ 1,164,296	\$ 687,693
	603	5322	Non-Personnel	\$ 17,756	\$ 588	\$ -	\$ -	\$ -	
			Personnel	\$ 6,170	\$ 93,131	\$ 96,420	\$ 90,599	\$ 93,725	
		5323	Non-Personnel	\$ 110,431	\$ 186,631	\$ 419,599	\$ 344,740	\$ 380,281	
	603 Total				\$ 134,357	\$ 280,350	\$ 516,019	\$ 435,339	\$ 474,006
604	5335	Non-Personnel	\$ -	\$ 12,232	\$ -	\$ -	\$ -		
604 Total				\$ -	\$ 12,232	\$ -	\$ -	\$ -	
Internal Services Funds Total				\$ 1,022,811	\$ 1,075,333	\$ 1,201,590	\$ 1,599,635	\$ 1,161,699	
Sewer	102	5301	Personnel	\$ 416	\$ 26,656	\$ 42,293	\$ 41,716	\$ 44,014	
	102 Total				\$ 416	\$ 26,656	\$ 42,293	\$ 41,716	\$ 44,014
Sewer Total				\$ 416	\$ 26,656	\$ 42,293	\$ 41,716	\$ 44,014	
Water	690	5318	Personnel	\$ (80,860)	\$ 59,870	\$ 91,248	\$ 111,135	\$ 116,279	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ADMINISTRATION

FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Water	690	5318	Non-Personnel	\$ 11,484	\$ 119,798	\$ 29,000	\$ 31,150	\$ 31,816
690 Total				\$ (69,377)	\$ 179,668	\$ 120,248	\$ 142,285	\$ 148,095
Water Total				\$ (69,377)	\$ 179,668	\$ 120,248	\$ 142,285	\$ 148,095
Redevelopment Agency	397	5301	Personnel	\$ 71	\$ 3,057	\$ -	\$ -	\$ -
		5311	Non-Personnel	\$ -	\$ -	\$ 10,000	\$ 16,000	\$ 16,000
		5312	Personnel	\$ 114	\$ 13,848	\$ 23,228	\$ 25,289	\$ 21,235
			Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	397 Total			\$ 185	\$ 16,905	\$ 33,228	\$ 41,289	\$ 37,235
	399	5311	Non-Personnel	\$ 437,132	\$ 519,763	\$ 498,790	\$ 495,443	\$ 494,654
		5312	Non-Personnel	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
	399 Total			\$ 447,132	\$ 529,763	\$ 498,790	\$ 495,443	\$ 494,654
	470	5301	Personnel	\$ 71	\$ 3,057	\$ 2,415	\$ -	\$ -
		5312	Personnel	\$ 231	\$ 18,399	\$ 23,108	\$ 25,289	\$ 26,437
470 Total			\$ 302	\$ 21,456	\$ 25,523	\$ 25,289	\$ 26,437	
Redevelopment Agency Total				\$ 447,619	\$ 568,124	\$ 557,541	\$ 562,021	\$ 558,326
Debt	651	5725	Non-Personnel	\$ -	\$ 3,897	\$ 7,191	\$ 7,191	\$ 7,191
		5326	Non-Personnel	\$ 98,629	\$ 99,783	\$ 123,380	\$ 191,480	\$ 192,240
	651 Total			\$ 98,629	\$ 103,680	\$ 130,571	\$ 198,671	\$ 199,431
Debt Total				\$ 98,629	\$ 103,680	\$ 130,571	\$ 198,671	\$ 199,431
Grand Total				\$ 2,598,901	\$ 2,992,754	\$ 3,068,756	\$ 3,473,685	\$ 3,047,935

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Community and Personnel Services FY 2009-11



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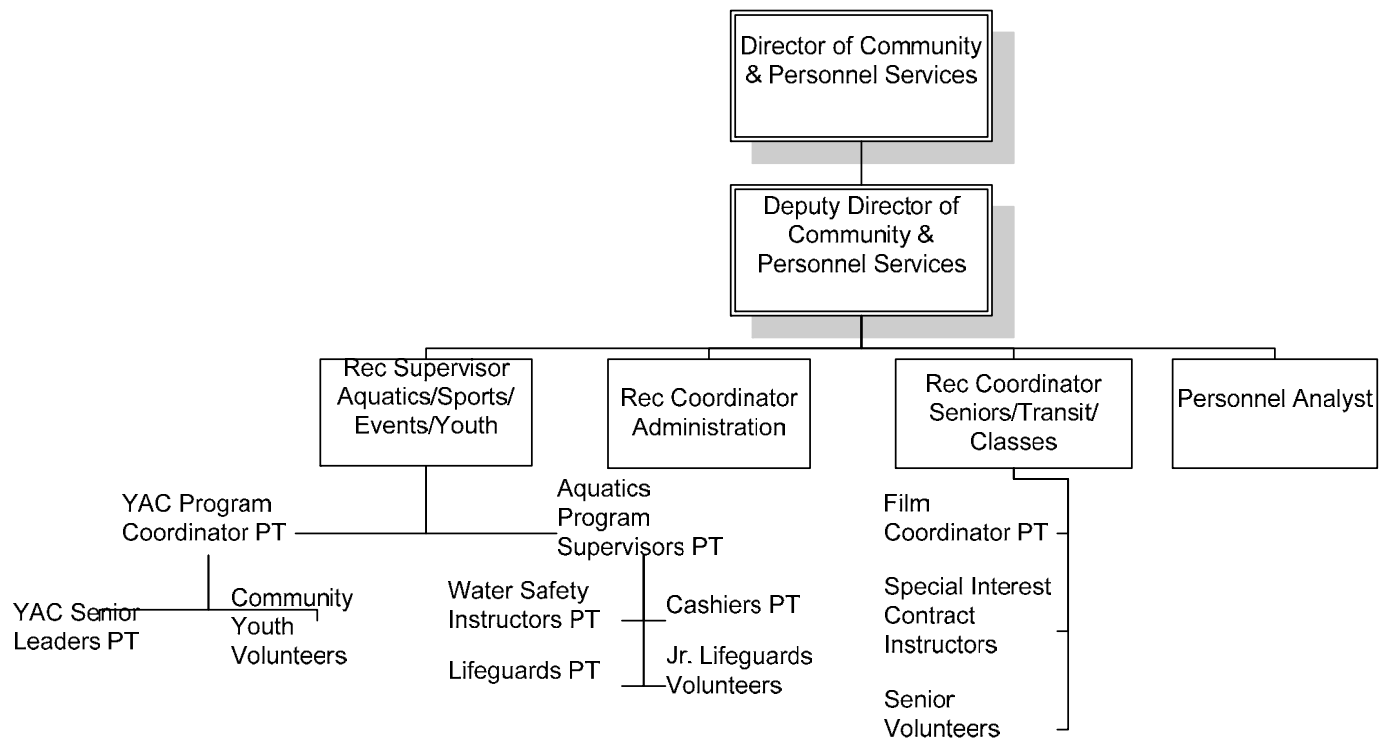


Department Overview

The Community and Personnel Services Department operating budget focuses resources on core programs and services to meet the City’s Strategic Goals. The department is entrusted to “Create A Healthy Community Through People, Parks and Programs” and consists of six full-time employees and between twelve and forty part-time employees depending on the season. In addition the Department calls upon the services of contract instructors for special interest classes and benefits from the numerous hours that many volunteers donate to the Department.

The Department is responsible for a variety of facilities and programs for all ages. The Department operates the Youth Activity Center, recently renovated Community Center, six parks, Hart Park House, Sierra Madre Aquatic Center; supports and coordinates the activities of the City’s Community Services Commission, the Senior Community Commission, and the Community Arts Commission.

The Department also performs a variety of personnel and risk management duties including employee recruitment and retainment, benefits administration, personnel file maintenance and security, workers compensation, as well as insurance and liability protection. The Department also provides city-wide training for quality employees who exhibit professionalism, excel at customer service and promptly assist residents with their needs.





Mission Statement

To ensure meeting the standard of “*Creating A Healthy Community through People, Parks and Programs*” the Department has established the following mission statement:

The Community and Personnel Services Department provides valuable resources to the community that decrease crime and increase property values. The Department strives to turn tax dollars and fees into fun, safe, healthy and accessible family orientated programs and services for the community. The Department also partners 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.

Commissions

The Department serves as liaison to the following three commissions:

Senior Community Commission: The Senior Community Commission is responsible for defining the needs, locating and publicizing available resources, coordinating and initiating services and opportunities for the senior population of Sierra Madre.

Community Arts Commission: The mission of the Community Arts Commission is to promote the community’s interest in, awareness of, and appreciation for the arts; to provide support and encouragement to artists living in the community; and to increase the community’s participation in the arts.

Community Services Commission: The Community Services Commission is responsible for overseeing the City’s recreation and community services programs. The Commission oversees the general use of park facilities and matters relating to the community’s recreational and service needs. The Commission provides information and recommendations to the City Council in these areas.

Accomplishments FY 2007-09

City Council Goal – MAINTAIN AND IMPROVE THE INFRASTRUCTURE

- Made significant improvements to the City’s infrastructure by renovating Bailey Canyon, Mount Wilson Trail Park, and Sierra Vista Park. Developed the Goldberg Recreation Area, and created plans for the completion the Community Recreation Center and Hart Park House renovations.



City Council Goal – IMPROVE PUBLIC SERVICES

- Continued the City's tradition of long-term planning completing a revised Senior Master Plan and the first-ever Cultural Arts Master Plan and the Transit Study. These plans notably resulted in a new fixed route for transit services, a new Recreation Coordinator to oversee and enhance senior programs, and the lap swim hours during the off-season.
- Continued to grow in community partnerships through joint-use-agreements with La Salle High School for use of the pool, Pasadena Unified School District, Averno High School, and Southern California Lyric Theater.

City Council Goal – IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

- Implemented an annual workshop to present updated strategic plans, budgets, and gain input/feedback from the commissioners and board members. Implemented an Employee Appreciation Week and an annual Honors Dinner to show appreciation for staff, commissioners, committee members, and volunteers.
- Host a citywide community open house "Sierra Madre Social" twice a year for new and current residents and businesses to inform them of public services and community opportunities. Host monthly Coordinating Council meetings to increase the communication between the City, schools, non-profit organizations, businesses, and community members.
- Created a volunteer position "Secretary of Service and Volunteering" to actively recruit and retain volunteers for the City of Sierra Madre.

Department Goals FY 2009-11

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Continue to develop and enhance program to increase participation in and understanding of municipal government
 - Develop a Youth in Government aspect for the Youth Activity Center (YAC)
 - Implement a Volunteer Faire (e.g., with weeklong programs, information) to increase awareness of the value of volunteers and the number of volunteers for the City of Sierra Madre.
 - With the Secretary of Service and Volunteering, create job descriptions for all the volunteer position within the City



City Council Goal – MAINTAIN A VITAL ECONOMIC ENVIRONMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

- Continue to look for outside funding sources to improve community parks and restrooms.
- Continue to foster events and programs that encourage residents to “Get Out and Get Active” in the community.

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

- Institute Annual State of the City to all employees.
- Assist in developing citywide employee training calendar and encourage employee participation
- Assist in developing Police department strategic plan.
- Assist in developing new Fire Department policies.
- Continue practice of “managing by walking around”.

Performance Measures FY 2009-11

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Increase the number of applications received for community commissions and boards to a minimum of 5 per vacancy.
- Have a core group of twenty (20) city volunteers serving under the Secretary of Service and Volunteering.

City Council Goal – MAINTAIN A VITAL ECONOMIC ENVIRONMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

- Complete renovations on the Community Recreation Center and Hart Park House
- Secure funding for the renovation of restrooms at Dapper Field
- Secure funding for the resurfacing of the tennis courts in Memorial and Sierra Vista Parks



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

- Produce training schedule and records for each department
- Reduce employee turnover by 50%

Funding Sources

The primary functions of the Community and Personnel Services Department include:

- 101-5701 Community Services – Administration:** This division provides for the overall Community Services administration for the City.
- 101-5703 Senior Services:** This division provides for the funds for the operations of the Senior Services programs.
- 101-5704 Community Communications:** This division provides funds for the community-wide newsletter (Wistaria Vine), including printing and postage.
- 101-5705 Youth Activity Center (YAC):** This division provides funds for the operation of programs and services of the youth programs and the operations of the YAC, including youth employment training programs, middle school recreation, youth volunteer services, educational opportunities.
- 101-5707 Community Arts:** This division provides for art programs and services to support the arts throughout the community.
- 215-5715 Proposition A -- Local Transit Programs:** This division provides for the operational expenses related to operating the city's local transit programs.
- 257-5715 Proposition C – Local Transit Programs:** This division also provides for the operational expenses related to operating the city's transit programs, including subsidized buses for excursions, COG dues and occasionally street maintenance.
- 333-5328 Sierra Madre Community Foundation:** This division provides for the grants for community related projects.
- 350-5707 Art in Public Places:** This division provides for the expenditures relating to the art impact fee associated with building in public locations.



**CITY of SIERRA MADRE
COMMUNITY and PERSONNEL SERVICES DEPARTMENT
FY 2009-11**

- 352-5703 Senior Services – Donations:** This division provides for expenditure of funds donated to the City for use on Senior Services.
- 354-5705 Youth Activity Center – Fundraising:** This division provides for expenditures of funds earned through fundraising and donations
- 602-5724 Personnel – Administration-Internal Services:** This division is responsible for the staffing, selection, recruitment and development of city employees and volunteers, including benefits management, training and recruitment.
- 604-5724 General Liability Self-Insurance-Internal Services:** This division manages the city's risk, handles claims, loss control, and focuses on prevention and safety.
- 605-5725 Workers' Compensation-Internal Services:** This division manages the City's risk to employees and volunteers, disability programs as well as manages claims.
- 680-5706 Filming Services:** This division provides for the expenses related to filming production activity in the community which is offset by revenue collected by permit to the production companies.
- 682-5712 Special Events:** This division provides for the operation expenses of several community-wide events, including Huck Finn Day, Trail Race, Halloween Happenings, Older American Day, Summer Fun in the Park, Concerts in the Park, and Oktoberfest. Most of these expenses are offset by revenue collected for the event from donations and participant fees.
- 682-5713 Aquatics:** This division provides for the operational expenses related to the City pool this includes rentals, swim lessons and other summer programs.
- 684-5714 Community Classes:** This provides for the payment to contract instructors for providing a variety of recreational classes for the community to take. Revenue in the form of participant fee offset these expenditures.

Major Department Changes FY 2009-11

- Reclassification of the Recreation Coordinator responsible for YAC, Aquatics, and Special Events to a Recreation Supervisor. This will be done with little impact to the General Fund as the increase in salary and benefits will be similar to the overtime paid out to the former position.
- Increased city-wide training program monitored by the Department to including a new employee orientation, comprehensive training calendars and tracking of required trainings/certifications for each employee by department.



**CITY of SIERRA MADRE
COMMUNITY and PERSONNEL SERVICES DEPARTMENT
FY 2009-11**

- The purchase of a new low NOx emission pool heater to be in compliance with AQMD standards and reduce the cost of natural gas and electricity at the Aquatic Center. After the installation of the new heater, the repaired old pool pump will be installed as a back-up in order to keep the pool from unnecessary closures resulting from mechanical failure. The department is looking at grant funds to replace this heater.



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 COMMUNITY AND PERSONNEL

OBJ	(Multiple Items)
RESPONSIBLE DEPT	CS/PERSONNEL

				Data					
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
General Fund	101	5701	Personnel	\$ 41,611	\$ 85,023	\$ 40,641	\$ 48,395	\$ 48,900	
			Non-Personnel	\$ 7,713	\$ 7,432	\$ 6,350	\$ 6,662	\$ 6,775	
	5702	Personnel	\$ -	\$ 288	\$ -	\$ -	\$ -		
		Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -		
	5703	Personnel	\$ 33,042	\$ 46,153	\$ 48,776	\$ 43,343	\$ 44,657		
		Non-Personnel	\$ 2,484	\$ 4,779	\$ 5,100	\$ 3,878	\$ 3,918		
	5704	Personnel	\$ 20,836	\$ 34,013	\$ 37,396	\$ 36,087	\$ 35,459		
		Non-Personnel	\$ 20,536	\$ 18,785	\$ 21,100	\$ 18,553	\$ 19,016		
	5705	Personnel	\$ 104,748	\$ 86,686	\$ 89,372	\$ 87,217	\$ 88,145		
		Non-Personnel	\$ 12,244	\$ 11,027	\$ 9,250	\$ 8,377	\$ 8,404		
5707	Non-Personnel		\$ -	\$ -	\$ 1,750	\$ 1,750			
101 Total				\$ 243,215	\$ 294,186	\$ 257,985	\$ 254,262	\$ 257,024	
General Fund Total				\$ 243,215	\$ 294,186	\$ 257,985	\$ 254,262	\$ 257,024	
Prop A	215	5715	Personnel	\$ 15,727	\$ 17,729	\$ 20,798	\$ -	\$ -	
			Non-Personnel	\$ 211,854	\$ 240,815	\$ 281,748	\$ 232,900	\$ 237,700	
	5721	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -		
215 Total				\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700	
Prop A Total				\$ 227,581	\$ 258,543	\$ 302,546	\$ 232,900	\$ 237,700	
Prop C	257	5212	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			5721	Non-Personnel	\$ 32,100	\$ 31,401	\$ 108,956	\$ 76,500	\$ 89,100
			5812	Non-Personnel	\$ -	\$ -	\$ 3,479	\$ 10,000	\$ 10,000
			5821	Personnel	\$ 6,726	\$ (5,326)	\$ 8,089	\$ -	\$ -
	5821	Non-Personnel	\$ 31	\$ -	\$ 77,000	\$ -	\$ -		
257 Total				\$ 38,856	\$ 26,075	\$ 197,524	\$ 86,500	\$ 99,100	
Prop C Total				\$ 38,856	\$ 26,075	\$ 197,524	\$ 86,500	\$ 99,100	
Special Revenues	205	5701	Non-Personnel	\$ 4,929	\$ -	\$ 17,195	\$ 1,284,261	\$ 17,195	
			5711	Non-Personnel	\$ 559,899	\$ -	\$ -	\$ -	\$ -
	205 Total				\$ 564,828	\$ -	\$ 17,195	\$ 1,284,261	\$ 17,195
	214	5715	Non-Personnel	\$ -	\$ 1,855	\$ -	\$ -	\$ -	
	214 Total				\$ -	\$ 1,855	\$ -	\$ -	\$ -
	231	5703	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			Non-Personnel	\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -	
	231 Total				\$ 10,415	\$ 9,118	\$ -	\$ -	\$ -
	258	5812	Non-Personnel	\$ -	\$ 3,638	\$ -	\$ -	\$ -	
			5821	Non-Personnel	\$ -	\$ 1,017	\$ -	\$ -	\$ -
258 Total				\$ -	\$ 4,655	\$ -	\$ -	\$ -	



FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
Special Revenues	333	5327	Non-Personnel	\$ 12,520	\$ 13,509	\$ -	\$ 5,000	\$ 5,000	
		5328	Non-Personnel		\$ 3,396	\$ -	\$ -	\$ -	
		5701	Non-Personnel	\$ 22,987	\$ -	\$ -	\$ -	\$ -	
	333 Total				\$ 35,507	\$ 16,905	\$ -	\$ 5,000	\$ 5,000
	350	5704	Non-Personnel	\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -	
	350 Total				\$ 2,287	\$ 4,201	\$ -	\$ -	\$ -
	352	5701	Non-Personnel	\$ -	\$ 22,546	\$ -	\$ -	\$ -	
	352 Total				\$ -	\$ 22,546	\$ -	\$ -	\$ -
	353	5703	Non-Personnel	\$ -	\$ -	\$ 227,000	\$ -	\$ -	
	353 Total				\$ -	\$ -	\$ 227,000	\$ -	\$ -
	354	5705	Non-Personnel	\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000	
354 Total				\$ 30	\$ 24	\$ 15,377	\$ 5,000	\$ 5,000	
Special Revenues Total				\$ 613,067	\$ 59,304	\$ 259,572	\$ 1,294,261	\$ 27,195	
Internal Services Funds	602	5724	Non-Personnel	\$ 3,267	\$ 224,712	\$ 272,533	\$ 300,859	\$ 301,808	
		5724	Personnel		\$ -	\$ -	\$ 199,774	\$ 204,967	
	602 Total				\$ 3,267	\$ 224,712	\$ 272,533	\$ 500,633	\$ 506,775
	603	5702	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
	603 Total				\$ -	\$ -	\$ -	\$ -	\$ -
	604	5724	Personnel	\$ 38,041	\$ 87,207	\$ 64,603	\$ -	\$ -	
			Non-Personnel	\$ 514,213	\$ 412,685	\$ 305,295	\$ 423,295	\$ 483,570	
	604 Total				\$ 552,255	\$ 499,891	\$ 369,898	\$ 423,295	\$ 483,570
	605	5725	Personnel	\$ 37,890	\$ 55,130	\$ 64,572	\$ -	\$ -	
		5724	Non-Personnel		\$ 1,844				
		5725	Personnel	\$ -	\$ 19	\$ 31	\$ -	\$ -	
605 Total				\$ 37,890	\$ 55,130	\$ 64,572	\$ -	\$ -	
605 Total				\$ 355,520	\$ 238,662	\$ 205,972	\$ 239,219	\$ 247,294	
Internal Services Funds Total				\$ 911,041	\$ 963,265	\$ 848,403	\$ 1,163,147	\$ 1,237,639	
Business-Type Funds	676	5706	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			Non-Personnel	\$ -	\$ 4,364	\$ 4,293	\$ 4,293	\$ 4,293	
	676 Total				\$ -	\$ 4,364	\$ 4,293	\$ 4,293	\$ 4,293
	680	5706	Personnel	\$ 28,443	\$ 38,550	\$ 39,991	\$ 37,149	\$ 38,003	
			Non-Personnel	\$ 19,000	\$ 9,637	\$ 9,119	\$ 9,119	\$ 9,119	
	680 Total				\$ 47,443	\$ 48,187	\$ 49,110	\$ 46,268	\$ 47,122
	682	5702	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			5712	Personnel	\$ 34,449	\$ 59,408	\$ 71,216	\$ 70,414	\$ 73,415
				Non-Personnel	\$ 26,375	\$ 83,615	\$ 42,954	\$ 50,464	\$ 50,784
	682 Total				\$ 60,824	\$ 143,023	\$ 114,170	\$ 120,878	\$ 124,199
	683	5702	Personnel	\$ 81,590	\$ 117,672	\$ 122,180	\$ 120,868	\$ 121,276	
Non-Personnel			\$ 130,411	\$ 91,267	\$ 96,885	\$ 95,348	\$ 95,464		
5712			Personnel	\$ -	\$ (12,141)	\$ -	\$ -	\$ -	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 COMMUNITY AND PERSONNEL

FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Business-Type Funds	683 Total			\$ 212,001	\$ 196,798	\$ 219,065	\$ 216,216	\$ 216,740
	684	5712	Personnel	\$ 3,219	\$ (834)	\$ -	\$ -	\$ -
		5714	Personnel	\$ 15,030	\$ 34,537	\$ 37,632	\$ 34,635	\$ 36,068
			Non-Personnel	\$ 99,818	\$ 93,566	\$ 81,140	\$ 60,240	\$ 74,940
	684 Total			\$ 118,067	\$ 127,269	\$ 118,772	\$ 94,875	\$ 111,008
Business-Type Funds Total				\$ 438,335	\$ 519,640	\$ 505,410	\$ 482,530	\$ 503,362
Redevelopment Agency	397	5705	Personnel	\$ 49,589	\$ -	\$ -	\$ -	\$ -
	397 Total			\$ 49,589	\$ -	\$ -	\$ -	\$ -
Redevelopment Agency Total				\$ 49,589	\$ -	\$ -	\$ -	\$ -
Debt	651	5725	Non-Personnel		\$ 3,897			
	651 Total				\$ 3,897			
Debt Total					\$ 3,897			
Grand Total				\$ 2,521,684	\$ 2,124,910	\$ 2,371,440	\$ 3,513,600	\$ 2,362,020

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Development Services FY 2009-11



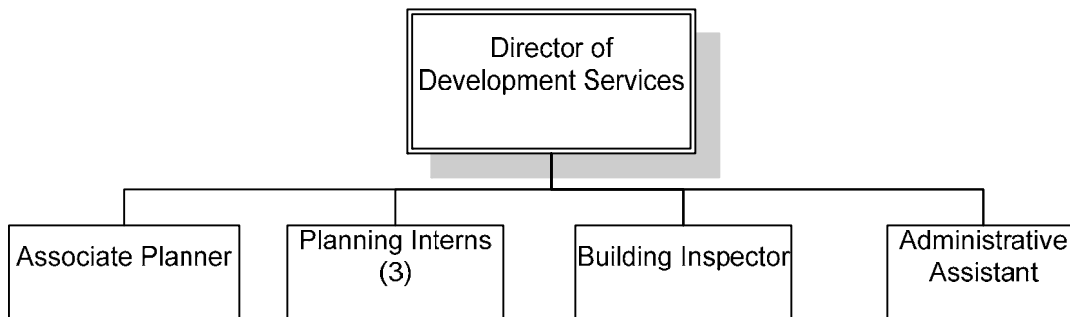
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Department Overview

The Development Services Department is responsible for the City's Planning and Building and Safety programs. The Department carries out the rules, policies and objectives of the Sierra Madre Municipal Code and General Plan, as it relates to land use and building. The building and safety services of the Department responds to inquiries development relating to building development, reviews plans, conducts site inspections, and issues permits in compliance with adopted building codes. The Department consists of four full time employees, and a part time intern, and also employs a contract plan checker to review plans prior to building permit issuance. The Department also works with the City Manager and Finance Department to carry out the mission of the Community Redevelopment Agency, which is to remove blight throughout the City. Department staff also serves as liaison to the City's Planning Commission.

The Development Services Department 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.



Development Services Mission Statement

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



Planning Commission

The Department serves as liaison to the City's Planning Commission. This seven-member Commission is responsible for maintaining the City's General Plan and ensuring compliance with the City's related building and zoning requirements. The Commission reviews and makes recommendations regarding zoning matters, variances, development plans, conditional use permits and associated environmental documents such as Environmental Impact Reports. The Director, with support from the Associate Planner and Department's Administrative Assistant, serves as staff liaison for the Planning Commission.

The Planning Commission acts as the City's Cultural Heritage Commission. The Commission reviews applications and make recommendations for properties that may be worthy of preservation, protection or enhancement, and is responsible for reviewing Certificate of Appropriateness applications on exterior changes to historic properties. This Commission is also responsible for studying and making recommendations on the types of special historical, cultural, social, scientific, architectural or aesthetic values that are appropriate (as a guide to the City Council) in selecting and preserving such for posterity.

Council-Appointed Committees – Canyon Zone and General Plan Advisory

The Department also serves as staff liaison to the Canyon Zone and the General Plan Advisory Committees. The Canyon Zone Committee will assist City staff in reviewing the draft zoning provisions that were previously developed, review the goals and objectives for the Residential Canyon land use designation, analyze its relevance, and provide input in to the process of developing new zoning guidelines for the Canyons. Topics such as allowable deviations or exceptions from standards, the permit process, and preservation and design relating to the unique residential setting and rural character of the Canyon areas, will also be discussed by this Committee. The Committee will also provide input to the General Plan Advisory Committee in their review of the Residential Canyon land use designation of the General Plan.

The General Plan Advisory Committee's role (GPSC) is to review the work products of City staff and General Plan consultant, provide input on those products, and provide the policy direction necessary to advance the General Plan update process. As initial tasks, the General Plan Advisory Committee will be asked to develop an overall vision for Sierra Madre, priorities for development within the community, and other land use goals, policies, and objectives on which the GPSC will focus its efforts.



Accomplishments FY 2007-09

City Council Goal – PRESERVE THE SMALL TOWN CHARACTER AND HISTORIC TREASURES

- Commenced review of the R-1 single family residential zoning code to study issues of compatibility, massing and to preserve small town character; Implementation strategies will be presented to the City Council for consideration.
- A new Canyon Zone Committee was formed to review prior draft Canyon Zone standards and to establish new standards.
- A Plan was implemented to organize the oversight of the 17 Mills Act contracts, to ensure compliance with contract obligations and to preserve the City's historic treasures.
- Established a 50% waiver of building permit costs applicable to the primary or main structure of historic properties, as provided as a financial incentive for preservation of historic properties.

City Council Goal – ENHANCE ENVIRONMENTAL CONSERVATION

- Established a combination fixed flat permit fee for residential photovoltaic solar systems to minimize upfront costs to homeowners and to incentivize clean energy and sustainable building practices.

City Council Goal – IMPROVE PUBLIC SERVICES

The Development Services Department experienced a 100% turnover of staff. As a consequence, this presented an opportunity to revamp and reorganize the Department with the goal of improving public services:

- Hired a Development Services Director in February 2008 to manage the planning, building and safety, and redevelopment agency functions of the City.
- After a cost analysis was presented to the City Council which showed that it is more cost-effective to retain a full-time Building Official vs. maintaining the contract plan check and inspection services (Willdan), the City hired a permanent full-time Building Official in January 2009. Willdan maintains a contract with the City to assist only on an as-needed basis to cover vacations, sick days, and special projects.
- Hired an experienced Associate Planner to assist the Director on the various current and long-range planning functions of the City, reviewing and managing planning permit applications and responding to inquiries at the public counter and by telephone.
- Hired an Administrative Assistant to assist the Director on various administrative tasks of the Department, including assistance with organizing the plan check and permitting process and responding to inquiries at the public counter and by telephone.



Department Goals FY 2009-11

City Council Goal – COMPLETE THE GENERAL PLAN UPDATE

- Complete the Housing Element Update and Achieve State Housing Community Development (HCD) Certification; Seek opportunities for development of the Church site at 186 W. Highland Ave. for low or moderate-income housing to satisfy Community Redevelopment Agency (CRA) requirements and affordable housing needs as provided in the Housing Element Update.
- Appoint a five-member General Plan Update Steering Committee to update the General Plan, with additional consideration for environmental concerns.
- Present a Request for Proposal to the City Council for action to select a consultant for development of the General Plan update.
- Present the draft Canyon Zone Ordinance to the City Council for action

City Council Goal – MAINTAIN A VITAL ECONOMIC ENVIRONMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

- Appoint a Green Advisory Committee, whose role would be to make recommendations to further the City's efforts on green practices and programs, such as energy efficiency, waste reduction, recycling, clean energy, sustainability, and to monitor the City's compliance with regional and State statutes on greenhouse gas emissions.
- Develop Green building development standards and practices.
- Economic development efforts will continue, i.e., encouraging the appropriate development of vacant commercial buildings, such as the former Skilled Nursing Facility at 225 W. Sierra Madre Boulevard, with the inclusion of community involvement and outreach to achieve a desirable quality of life for the downtown area.

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Take part in the "Meet your City Leader" Program featuring the City Manager and/or Department Head.
- Ongoing public assistance of the public counter and telephone. This effort requires an ongoing staffing commitment throughout the business day in order to respond to inquiries from Sierra Madre citizens and the general public, and a commitment to provide



**CITY of SIERRA MADRE
DEVELOPMENT SERVICES DEPARTMENT
FY 2009-11**

factual, easy-to-understand information on various land use and development issues of the City.

Funding Sources

The primary functions of the Development Services Department include:

260-5401 Development Services: Includes overall department administration of City Development including zoning, City planning, special planning contract services for one time projects, building plan checking services, memberships in professional organizations, as well as publications, and public notice mailing label services.

397-5411 Community Redevelopment Agency Non-Housing: Supports special mailings and handouts, and redevelopment project area related plan checking services by contract structural engineer/s. Special planning contract services for consulting services related to the project area and public relations services and support of Chamber of Commerce activities are also provided for.

470-5412 Community Redevelopment Agency Housing: Covers costs for special mailings and handouts and for landscaping contracts to maintain low and moderate fund property, as well as contract services for potential projects. Supports Housing Set-aside related plan checking services by a contract structural engineer. Special planning contract services for consulting services related to housing set-aside projects and funds for special mailings and other one time projects or services related to the Housing Set-aside are also included here.

Major Department Changes FY 2009-11

- Initiate and complete update of the City's Housing Element during fiscal year 2009-2010. Pursuant to State law, Housing Elements should be updated every five years and its completion would be in compliance with the current 2008-2014 cycle.
- Initiate and complete update of the City's General Plan during fiscal years 2009-2010 and 2010-2011. A General Plan is a community document which reflects the community's values and vision for the future; and is to be used as a guide to establish specific policies and provisions to carry out the community's values and vision.

OBJ	(Multiple Items)
RESPONSIBLE DEPT	DEVP SVC

				Data				
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
General Fund	101	5401	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
			Non-Personnel	\$ (391)	\$ -	\$ 150,000	\$ -	\$ -
	101 Total			\$ (391)	\$ -	\$ 150,000	\$ -	\$ -
General Fund Total				\$ (391)	\$ -	\$ 150,000	\$ -	\$ -
Development Services	260	5401	Personnel	\$ 250,211	\$ 192,655	\$ 251,823	\$ 292,971	\$ 312,934
			Non-Personnel	\$ 281,859	\$ 257,894	\$ 226,907	\$ 166,014	\$ 166,174
	260 Total			\$ 532,070	\$ 450,549	\$ 478,730	\$ 458,985	\$ 479,108
Development Services Total				\$ 532,070	\$ 450,549	\$ 478,730	\$ 458,985	\$ 479,108
Water	690	5401	Non-Personnel	\$ -	\$ -	\$ 60,000	\$ -	\$ -
	690 Total			\$ -	\$ -	\$ 60,000	\$ -	\$ -
Water Total				\$ -	\$ -	\$ 60,000	\$ -	\$ -
Redevelopment Agency	397	5411	Personnel	\$ 128,384	\$ 104,262	\$ 122,511	\$ 122,461	\$ 128,424
			Non-Personnel	\$ 367,090	\$ 515,667	\$ 439,893	\$ 352,235	\$ 353,381
	5412	Personnel	\$ 117	\$ 4,551	\$ -	\$ -	\$ -	
		Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
	397 Total			\$ 495,591	\$ 624,480	\$ 562,404	\$ 474,696	\$ 481,805
	399	5411	Non-Personnel	\$ 4,243	\$ -	\$ -	\$ -	\$ -
	399 Total			\$ 4,243	\$ -	\$ -	\$ -	\$ -
	470	5411	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
			5412	Personnel	\$ 91,127	\$ 85,302	\$ 94,769	\$ 122,461
		Non-Personnel	\$ 15,750	\$ 38,732	\$ 59,011	\$ 52,361	\$ 52,489	
470 Total			\$ 106,877	\$ 124,034	\$ 153,780	\$ 174,822	\$ 180,913	
Redevelopment Agency Total				\$ 606,710	\$ 748,514	\$ 716,184	\$ 649,518	\$ 662,718
Grand Total				\$ 1,138,389	\$ 1,199,064	\$ 1,404,914	\$ 1,108,503	\$ 1,141,826

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Elected and Appointed **FY 2009-11**



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**CITY of SIERRA MADRE
ELECTED AND APPOINTED DEPARTMENT
FY 2009-11**

Department Overview

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

The City Council also appoints the City Attorney and City Manger. 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 Community Redevelopment Agency and Public Financing Authority.

Sierra Madre's City Council is comprised of five members elected to four-year terms with three seats eligible in 2010 and two seats eligible in 2012. 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.

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 Community Redevelopment Agency meetings, advertising legal notices, codifying newly adopted municipal codes, administering oaths, ensuring that city staff and elected and appointed officials comply with State Conflict of Interest and Campaign Reporting Laws, providing notary services, and managing municipal elections.

City Elections are budgeted in the City Clerk's department. FY 2009-11 budgets includes the scheduled elections of three seats eligible in 2010 and two seats eligible in 2012, plus the City Clerk and the City Treasurer in April 2012.



**CITY of SIERRA MADRE
ELECTED AND APPOINTED DEPARTMENT
FY 2009-11**

City Treasurer

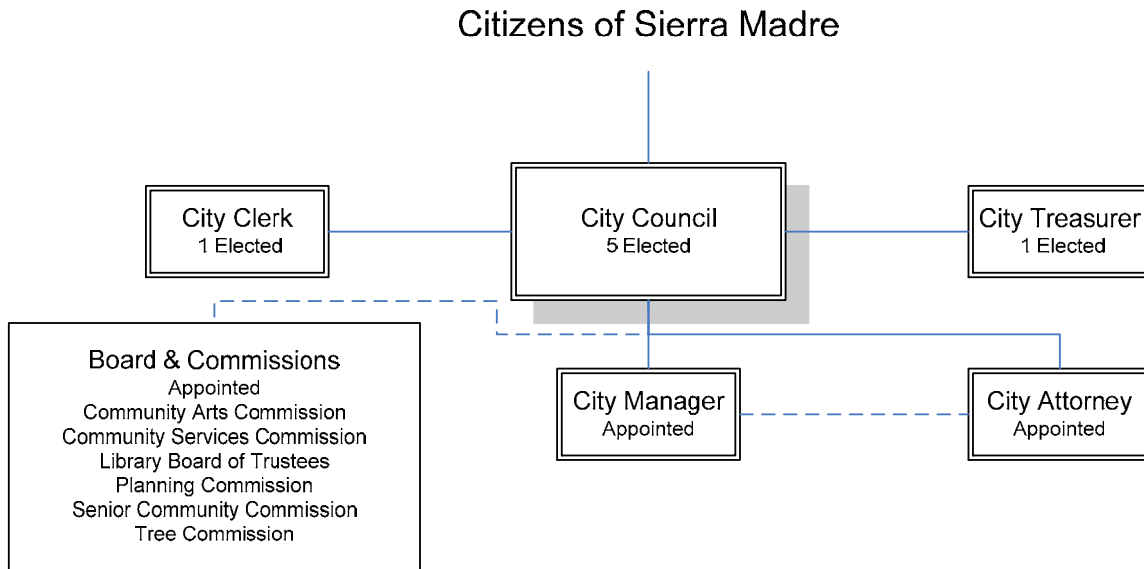
The City Treasurer is elected to a four-year term. Among the City Treasurer's responsibilities are developing an investment policy for adoption by the City Council, ensuring compliance with the investment policy as adopted, and reporting quarterly cash and investment activity to the City Council.

Appointed Officials

City Attorney

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

Organizational Chart





**CITY of SIERRA MADRE
ELECTED AND APPOINTED DEPARTMENT
FY 2009-11**

Funding Sources

- 101-5101** City Council is primarily funded from General Fund.
- 397-5101** City Council also acts as the governing board to the Community Redevelopment board.
- 101-5102** City Clerk is funded from General Fund.
- 397-5102** City Clerk also acts as the elected official to the Community Redevelopment board.
- 603-5102** City Clerk is allocated to the Administration Internal Service Fund for citywide support.
- 101-5103** City Treasurer is funded from General Fund.
- 397-5103** City Treasurer also acts as the elected official to the Community Redevelopment board.
- 101-5111** City Attorney is primarily funded from General Fund.
- 260-5111** City Attorney also acts as the legal council to the in areas of development and planning.
- 397-5111** City Attorney also acts as the legal council to the Community Redevelopment board.
- 603-5111** City Attorney also acts as the legal council in areas of general administration and personnel.



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ELECTED AND APPOINTED

OBJ	(Multiple Items)
RESPONSIBLE DEPT	CM

				Data					
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
General Fund	101	5101	Personnel	\$ 9,762	\$ 11,736	\$ 13,194	\$ 16,747	\$ 16,765	
			Non-Personnel	\$ 10,140	\$ 12,093	\$ 23,500	\$ 29,000	\$ 29,000	
		5102	Personnel	\$ 9,507	\$ 4,858	\$ 11,911	\$ 11,238	\$ 11,307	
			Non-Personnel	\$ 29,669	\$ 73,978	\$ 54,650	\$ 44,488	\$ 25,526	
		5103	Personnel	\$ 2,398	\$ 2,504	\$ 2,638	\$ 3,349	\$ 3,353	
			Non-Personnel	\$ 1,124	\$ 663	\$ 1,800	\$ 1,800	\$ 1,800	
		5104	Non-Personnel	\$ 165	\$ 918	\$ 1,000	\$ 1,025	\$ 1,051	
		5111	Personnel	\$ 733	\$ -	\$ 680	\$ 6,600	\$ 6,600	
			Non-Personnel	\$ 465,084	\$ 298,669	\$ 375,000	\$ 238,600	\$ 238,600	
		5201	Personnel	\$ -	\$ 50	\$ -	\$ -	\$ -	
Non-Personnel	\$ -		\$ -	\$ -	\$ -	\$ -			
5203	Non-Personnel	\$ (51,163)	\$ -	\$ 100	\$ 103	\$ 106			
5601	Personnel	\$ -	\$ 851	\$ -	\$ -	\$ -			
101 Total				\$ 477,419	\$ 406,319	\$ 484,473	\$ 352,950	\$ 334,108	
General Fund Total				\$ 477,419	\$ 406,319	\$ 484,473	\$ 352,950	\$ 334,108	
Development Services	260	5111	Non-Personnel	\$ 38,560	\$ 3,000	\$ -	\$ -	\$ -	
	260 Total				\$ 38,560	\$ 3,000	\$ -	\$ -	\$ -
Development Services Total				\$ 38,560	\$ 3,000	\$ -	\$ -	\$ -	
Internal Services Funds	602	5102	Non-Personnel	\$ -	\$ -	\$ -	\$ 42,800	\$ 42,800	
		5111	Non-Personnel	\$ -	\$ -	\$ -	\$ 57,600	\$ 57,600	
	602 Total				\$ -	\$ -	\$ -	\$ 100,400	\$ 100,400
	604	5111	Non-Personnel	\$ 8,090	\$ -	\$ -	\$ -	\$ -	
604 Total				\$ 8,090	\$ -	\$ -	\$ -	\$ -	
Internal Services Funds Total				\$ 8,090	\$ -	\$ -	\$ 100,400	\$ 100,400	
Sewer	102	5211	Personnel	\$ 43,577	\$ 248	\$ -	\$ -	\$ -	
	102 Total				\$ 43,577	\$ 248	\$ -	\$ -	\$ -
Sewer Total				\$ 43,577	\$ 248	\$ -	\$ -	\$ -	
Redevelopment Agency	397	5102	Non-Personnel	\$ -	\$ -	\$ -	\$ 7,400	\$ 7,400	
			5111	Non-Personnel	\$ -	\$ 3,219	\$ -	\$ 14,400	\$ 14,400
		5101	Personnel	\$ 1,222	\$ 1,468	\$ 1,651	\$ 1,955	\$ 1,970	
			Non-Personnel	\$ 42,458	\$ -	\$ 33,500	\$ 2,538	\$ 2,576	
		5102	Personnel	\$ 3,851	\$ 1,465	\$ 4,876	\$ 4,160	\$ 4,575	
			Non-Personnel	\$ 26,930	\$ -	\$ -	\$ 3,300	\$ 3,300	
5103	Personnel	\$ 300	\$ 313	\$ 329	\$ 420	\$ 428			
	Non-Personnel	\$ 38	\$ 38	\$ -	\$ -	\$ -			



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 ELECTED AND APPOINTED

				Data				
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Redevelopment Agency	397	5104	Non-Personnel	\$ -	\$ -			
		5111	Non-Personnel	\$ -	\$ 5,219	\$ -	\$ -	\$ -
	397 Total			\$ 74,798	\$ 11,721	\$ 40,356	\$ 34,173	\$ 34,649
	470	5102	Non-Personnel	\$ -	\$ -	\$ -	\$ 7,400	\$ 7,400
			5111	Non-Personnel	\$ -	\$ -	\$ 14,400	\$ 14,400
		5101	Personnel	\$ 1,221	\$ 1,468	\$ 1,651	\$ 2,100	\$ 2,100
			Non-Personnel	\$ (9)	\$ -	\$ -	\$ -	\$ -
		5102	Personnel	\$ 3,851	\$ 1,465	\$ 4,857	\$ 4,160	\$ 4,575
			Non-Personnel	\$ 26,111	\$ -	\$ -	\$ 3,300	\$ 3,300
		5103	Personnel	\$ 300	\$ 313	\$ 329	\$ 420	\$ 618
			Non-Personnel	\$ 13	\$ 13	\$ -	\$ -	\$ -
		5104	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	5111	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
	470 Total			\$ 31,487	\$ 3,259	\$ 6,837	\$ 31,780	\$ 32,393
	Redevelopment Agency Total				\$ 106,285	\$ 14,980	\$ 47,193	\$ 65,953
Grand Total				\$ 673,931	\$ 424,547	\$ 531,666	\$ 519,303	\$ 501,550

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Fire Department FY 2009-11



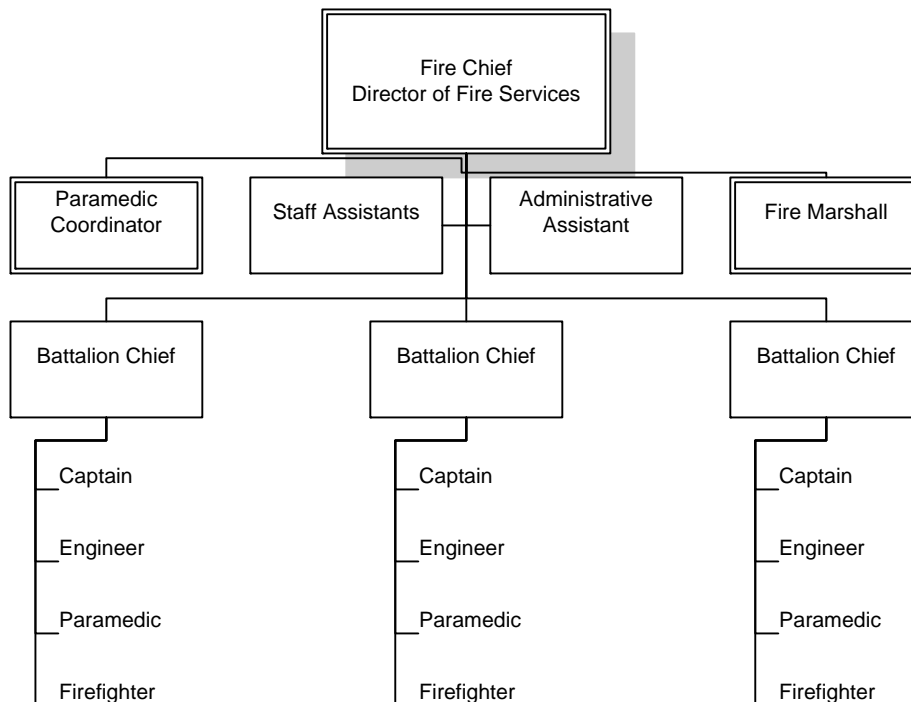
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Department Overview

The Fire Department consists of three full-time paid employees, forty-eight volunteer members who respond from their home or business to the station, and 16 shift volunteer firefighters that spend a 24-hour shift and respond from the station. There are more than thirty part time Paramedics who provide advanced life support and emergency medical care. Both the Paramedics and shift firefighters are housed at the station

To help meet the City's strategic Goals the Department with the generosity of the residence has secured funding for the Paramedic program with a UUT. The department has also implemented a Red Card wildland certification system and an annual in-house training Academy.





Mission Statement

The following mission statement was adopted by the Sierra Madre Fire Department to ensure the highest quality of service is provided to the community:

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 2007-09

City Council Goal – IMPROVE THE INFRASTRUCTURE

- Obtained funding through the General Fund and grant money to purchase new self-contained breathing apparatus (SCBA) that are NFPA 2007 compliant. The SCBA's came from the regional grant to bolster the interoperability of neighboring fire departments.
- Purchased and put into service a new command vehicle to aid in the supervision and running of all instances.
- Replaced the front and rear bay doors at the station.
- Replaced the older basic life support ambulance with a modular advanced medical services ambulance which will provide needed storage needs and will accommodate work area needs.

City Council Goal – IMPROVE PUBLIC SERVICES

- Developed and implemented a volunteer shift firefighter program. The volunteer shift firefighters are assigned to work one day a week for 24 hours which has enhanced Department's ability to respond to calls during the daytime.
- Developed and implemented, with the aid of local community colleges, a training program that provides additional hours of



training. This program trained 14 recruits to become the shift and crew volunteer firefighters, providing over 400 training hours.

City Council Goal – IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

- Increased communication to the Sierra Madre residents by establishing a weekly fire blotter on the fire department's web site.
- Distributed recruitment flyers in the City's water bills, newspaper ads, websites and banners over a three month period. This distribution has been responsible for the recruitment of 19 new volunteer firefighters.
- Promoted the Paramedic Subscription program which signed up over 300 households in FY 2008-2009.

Department Goals FY 2009-11

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

- Enhance the Sierra Madre Fire Training Academy to attract and train additional volunteer firefighter recruits.
- Implement a supervisory level to the Paramedic Program to assist in the training, guidance, and direction of new paramedics.
- Retention of volunteer firefighters with the continued membership in the Volunteer Length of Service Award.

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Find funding for the purchase of a new fire engine and water tender. This goal can be obtained through city funding, donations, or a combination of both.

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Enhance the Paramedic Subscription Program.
 - Improve use of membership database.
 - Increase the number of subscribers through improved public awareness campaigns, as well as, update the program brochures and related literature.



- Update the Preplans of the schools, churches, commercial zones and the City's increased interface zone.
- Continued cooperation and support the Sierra Madre Fire Safe Council.

Performance Measures FY 2009-11

Performance measures will ensure the continuous quality improvement in all areas of the fire department; to include fire suppression, fire prevention, and emergency medical services.

- Continue to track response times for both fire suppression and emergency medical responses. Implement any needed changes through quality improvement programs to continuously meet and exceed expected goals.
- Fire suppression and emergency medical response will be improved through reorganization of engine response configurations that will serve to improve continuity of training, as well as, actual responses of individual fire crews.
- Daytime response of fire suppression crews, as well as, emergency medical crews, will be tracked on a daily basis to better serve the citizens of the city.

Funding Sources

- 101-5601 General Fund Fire Suppression and Support:** Suppression of fires within the City of Sierra Madre and other neighbor mutual aid cities.
- 101-5602 General Fund Fire Prevention and Training:** Inspection of business, dwelling units and hillside slopes to ensure that fire dangers are mitigated. Review of building plans to ensure compliance with the State Fire code. The Fire Prevention Bureau oversees the Fire Department's public education and assists the community Fire Safe Council.
- 281-5604 Paramedic/EMS Program:** Advanced and basic emergency medical service and transportation of the sick or injured.
- 282-5601 Fire Department Donations:** Community donations to fire department.



**CITY of SIERRA MADRE
FIRE DEPARTMENT
FY 2009-11**

383-5601 Fire Federal Grants: Homeland Security grant for fire prevention equipment.

676-5605 State OES Fund: Fire suppression and support to California Office of Emergency Services (OES).

Major Department Changes FY 2007-09

- Maintain in house staffing for Engine 41 24/7 with the use of paid, volunteers and auxiliary firefighters
- Replace the City's 1987 and 1989 Mack fire engines with a new engine that is more compatible with some of the city's narrow streets.
- Replace the City's water tender.
- Addition of part-time administrative assistant.
- Addition of three level two part-time paramedics which will aid in education and supervision of new paramedics.

OBJ	(Multiple Items)
RESPONSIBLE DEPT	FIRE

				Data					
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
General Fund	101	5601	Personnel	\$ 39,835	\$ 85,970	\$ 117,175	\$ 121,703	\$ 125,628	
			Non-Personnel	\$ 297,883	\$ 275,898	\$ 234,443	\$ 231,633	\$ 231,683	
	5602	Personnel	\$ 183,588	\$ 135,106	\$ 155,941	\$ 156,874	\$ 164,085		
		Non-Personnel	\$ 5,405	\$ 7,363	\$ 11,426	\$ 11,950	\$ 12,300		
	5604	Personnel	\$ 4,607	\$ -	\$ -	\$ -	\$ -		
		Non-Personnel		\$ 592	\$ -	\$ -	\$ -		
101 Total				\$ 531,318	\$ 504,928	\$ 518,985	\$ 522,160	\$ 533,696	
General Fund Total				\$ 531,318	\$ 504,928	\$ 518,985	\$ 522,160	\$ 533,696	
EMS/Paramedic	281	5604	Personnel	\$ 127,517	\$ 392,511	\$ 408,932	\$ 458,902	\$ 465,149	
			Non-Personnel	\$ 374,391	\$ 248,253	\$ 276,394	\$ 252,440	\$ 255,967	
	281 Total				\$ 501,908	\$ 640,765	\$ 685,326	\$ 711,342	\$ 721,116
EMS/Paramedic Total				\$ 501,908	\$ 640,765	\$ 685,326	\$ 711,342	\$ 721,116	
Special Revenues	282	5601	Non-Personnel	\$ 919	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101	
			282 Total				\$ 919	\$ 6,003	\$ 2,000
	382	5601	Non-Personnel	\$ 2,985	\$ -	\$ -	\$ -	\$ -	
			382 Total				\$ 2,985	\$ -	\$ -
	383	5601	Non-Personnel	\$ 21,473	\$ -	\$ -	\$ -	\$ -	
383 Total				\$ 21,473	\$ -	\$ -	\$ -	\$ -	
Special Revenues Total				\$ 25,376	\$ 6,003	\$ 2,000	\$ 2,050	\$ 2,101	
Business-Type Funds	676	5605	Personnel	\$ 51,184	\$ 117,493	\$ 111,500	\$ 113,098	\$ 114,719	
			Non-Personnel	\$ 1,770	\$ 14,848	\$ 18,131	\$ 18,131	\$ 18,131	
	676 Total				\$ 52,954	\$ 132,341	\$ 129,631	\$ 131,229	\$ 132,850
	680	5603	Personnel	\$ 8,266	\$ 16,208	\$ 8,000	\$ 8,120	\$ 8,242	
			Non-Personnel	\$ 2,260	\$ -	\$ -	\$ -	\$ -	
680 Total				\$ 10,526	\$ 16,208	\$ 8,000	\$ 8,120	\$ 8,242	
Business-Type Funds Total				\$ 63,480	\$ 148,548	\$ 137,631	\$ 139,349	\$ 141,092	
Grand Total				\$ 1,122,082	\$ 1,300,245	\$ 1,343,942	\$ 1,374,901	\$ 1,398,005	

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Library Services FY 2009-11

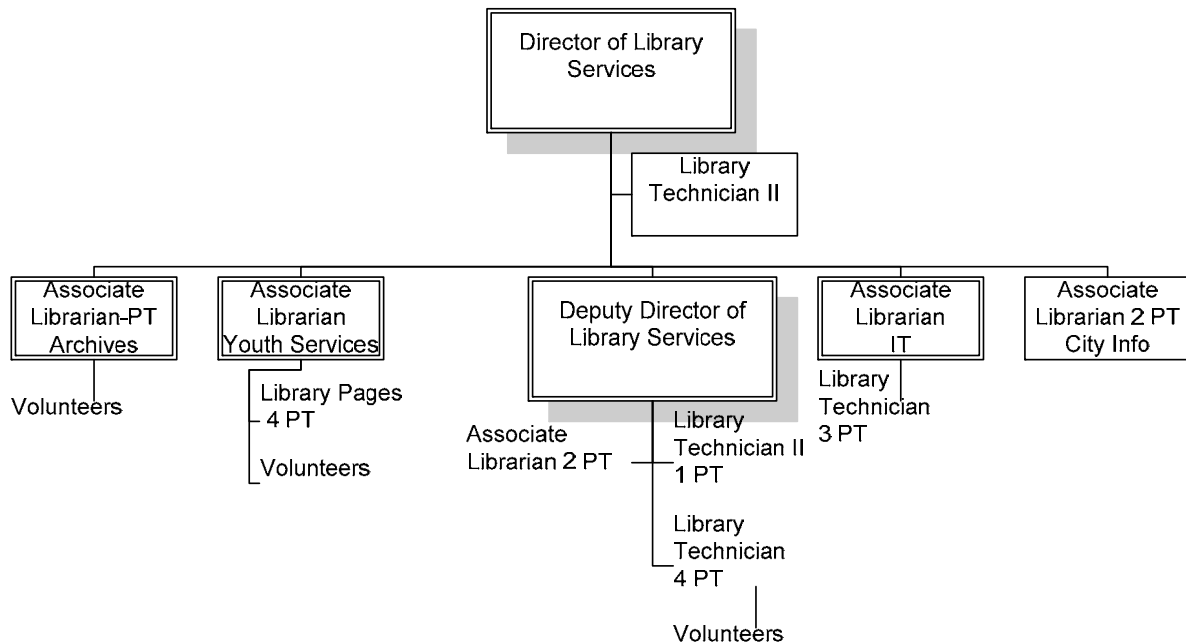


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Department Overview

The Public Library Services Department consists of five full-time and twenty-two regular part-time employees providing forty-seven public service hours per week. The Department provides information to patrons through books, magazines, newspapers, music, film, electronic databases, web resources, and reference inquiries in a variety of formats: paper, CDs, DVDs, computer software, microfiche/film, and online systems. The Library staff actively engages the public to assess their needs, and to select resources and help them find the sought-after information. Programs and training are used to introduce Library collections, market services, and enhance the use of technology and electronic resources. Regular staff duties include training patrons how to use the public access computers and microform scanner/printer, online databases and Internet resources as well as provide the community with resources for lifelong and leisure learning, life-enrichment, new technology, and community and cultural appreciation. Department Staff serves as liaison to the Library Board of Trustees, Friends of the Library, Sierra Madre Historical Preservation Society, and local schools. Librarians maintain the relevance and currency of the City website and information, as well as support the collection and preservation of historical images and documents relating to Sierra Madre and the local mountains.





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.

The Sierra Madre Public Library upholds the public's right to know, and:

- Provides collections of both contemporary interest and permanent value reflecting residents' current and ongoing interests and popular culture, in the formats and quantities that meet their needs.
- Offers community members opportunities to gather to discuss issues and learn together and to share new experiences in the arts, sciences, and technologies.
- Provides the technologies, including new multi-media resources, required to support a growing home-based business clientele and lifelong learners.
- Preserves and makes available to researchers materials emphasizing the history of Sierra Madre and environs.
- Makes available information, materials, and programs that will increase residents' cultural awareness of the broader community in the San Gabriel Valley and Los Angeles County. (Revised and adopted by the Library Board of Trustees on September 25, 2003)

Commissions

The Department serves as liaison to the following board and organizations:

- **Library Board of Trustees** is a five member board appointed by the City Council. The powers and duties of the Library Board of Trustees are set forth in Section 2.16.020 of the Sierra Madre Municipal Code which refers to Division 20, Chapter 3 of the Education Code entitled "Municipal Libraries." Trustees are charged with understanding the needs of the community and transforming them into the policies that govern public library services. The Board creates long and short-term plans to ensure that the Library thrives, and oversees progress toward their implementation. It reviews and makes recommendations for department budget proposals, monitors expenditures, acts as stewards of the Library's present and future, and supports adequate funding for its operations.



**CITY of SIERRA MADRE
LIBRARY SERVICES DEPARTMENT
FY 2009-11**

- **Friends of the Sierra Madre Public Library**, a volunteer philanthropic organization, promotes awareness of, support for, and utilization of the high-quality programs, services, and facilities of the Sierra Madre Public Library as a life-long center for learning. They plan and implement fundraising activities and events, and actively seek contributions from individuals, organizations, foundations and the public sector. Annually they contribute from \$30,000 to \$60,000 for Library collections, programs, equipment and special projects such as the Landscape Renovation Project, which was completed September 2008.
- **Sierra Madre Historical Preservation Society** and the City and the Library Department co-own the Sierra Madre Historical Archives. Together they encourage residents and others to contribute their historical materials relating to Sierra Madre and the local mountains, and increase awareness of the growing local history resources in the Archives.

Accomplishments FY 2007-2009

City Council Goal – IMPROVE THE INFRASTRUCTURE

- Renovated the landscaping in front of the Library with outdoor seating, drought-tolerant plants and drip irrigation, created two handicapped parking spaces which meet ADA requirements, and improved access to the parking lot from Sierra Madre Boulevard by widening the egress/ingress.

City Council Goal – IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

- Improved usability of the City website by replacing the search engine per recommendations made in the Website Evaluation Report.

City Council Goal – IMPROVE PUBLIC SERVICES

- Adopted a three-year Library Strategic Plan in December 2008.
- Organized “One Book One City” for Fahrenheit 451 by Ray Bradbury with programs that brought more than 500 people together through literature and dialogue.
- Hired an Associate Librarian for Youth Services.



Department Goals FY 2009-2011

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Increase the opportunities for involvement in the Library by donors and volunteers.

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Redesign the City website to improve casual browsing and targeted searching of City information.
- Provide new storage and classification system for City information collection to improve access for patrons and staff. (Library Strategic Plan)

City Council Goal - MAINTAIN AN ENVIRONMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

- Adopt new objectives for the Library Strategic Plan that align with the City's Strategic Plan.
- Evaluate the non-fiction and reference collections and update with new titles in genres, formats, and subject areas that need development. (Library Strategic Plan)
- Organize community collaboration on annual One Book One City programs. (Library Strategic Plan)
- Increase access to online world.

City Council Goal – GENERAL PLAN UPDATE

- Provide information regarding the General Plan process and related documents on the City of Sierra Madre website and updated Internet links for community resources. (Library Strategic Plan)

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

- Provide library employees with ongoing training.
- Provide library employees with customized work plans and regular evaluations.



Performance Measures FY 2009-11

City Council Goal – ACHIEVE FINANCIAL STABILITY

- Write job descriptions for all volunteer positions.
- Increase donations to the Sierra Madre Public Library Gift and Memorial Fund for the purchase of library materials.
- Present a report on the feasibility of the Library being funded independently of the City General Fund.

City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST

- Review all web pages, remove out-of-date information and redesign the interface of the City website.
- Re-house and catalog City information collection located in ready reference.

City Council Goal - MAINTAIN AN ENVIRONMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

- Adopt Collection Development Policy July 2009.
- Trustees review progress and adopt objectives for the Library Strategic Plan every six-months.
- Fund One Book One City program through donations, planned in collaboration with community organizations, and held in 2010 and 2011.
- Install four public workstations for patrons to use with their laptops.
- Add one new educational computer class.

City Council Goal – GENERAL PLAN UPDATE

- Develop a web page and finding aid to organize and highlight information and meetings relating to the General Plan Update.

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

- Present annually six mini-training sessions to full and part-time Associate Librarians and Library Technicians.
- Present a work plan as part of each employee's annual evaluation.



**CITY of SIERRA MADRE
LIBRARY SERVICES DEPARTMENT
FY 2009-11**

Funding Sources

The Library Services Department is funded through the following divisions:

- 101-5901 Library Services:** This division provides for overall Department administration, collections, public accessible technology, public programming, city website updating, and local history.
- 331-5913 Public Library Foundation:** This division provides for supplemental personnel to help with summer programs and local history projects, and materials and supplies.
- 332-5914 California Library Service Act:** This division provides for contract services for library planning, office computers and chairs.
- 335-5915 Gifts & Memorials:** This division provides for funding collections, programs, services, and technology.

Major Department Changes FY 2009-10

- Fiscal Year 2009-2010: Hire a part-time Associate Librarian to help maintain and update the City website. The position is funded from the Internal Services Fund.
- Fiscal Years 2009-2010: Lease of a new copy machine/service.
- Fiscal Years 2009-2010 and 2010-2011: Replace computer hardware purchased during the Library Technology Grant.

OBJ	(Multiple Items)
RESPONSIBLE DEPT	LIBRARY

				Data				
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
General Fund	101	5901	Personnel	\$ 554,379	\$ 590,037	\$ 592,854	\$ 610,351	\$ 628,552
			Non-Personnel	\$ 119,428	\$ 133,205	\$ 160,530	\$ 139,760	\$ 139,280
101 Total				\$ 673,807	\$ 723,242	\$ 753,384	\$ 750,111	\$ 767,832
General Fund Total				\$ 673,807	\$ 723,242	\$ 753,384	\$ 750,111	\$ 767,832
Special Revenues	331	5913	Personnel	\$ -	\$ -	\$ 5,000	\$ -	\$ -
			Non-Personnel	\$ -	\$ 1,027	\$ 1,024	\$ 21,359	\$ 3,440
331 Total				\$ -	\$ 1,027	\$ 6,024	\$ 21,359	\$ 3,440
	332	5914	Personnel	\$ 612	\$ -	\$ 614	\$ -	\$ -
			Non-Personnel	\$ 5,353	\$ 2,279	\$ 3,015	\$ 3,785	\$ 3,785
332 Total				\$ 5,965	\$ 2,279	\$ 3,629	\$ 3,785	\$ 3,785
	335	5915	Non-Personnel	\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
335 Total				\$ 5,539	\$ 11,155	\$ 6,000	\$ 8,500	\$ 8,700
Special Revenues Total				\$ 11,504	\$ 14,461	\$ 15,653	\$ 33,644	\$ 15,925
Internal Services Funds	603	5901	Personnel	\$ 167	\$ 50,742	\$ 72,701	\$ 72,172	\$ 83,725
				\$ 167	\$ 50,742	\$ 72,701	\$ 72,172	\$ 83,725
Internal Services Funds Total				\$ 167	\$ 50,742	\$ 72,701	\$ 72,172	\$ 83,725
Grand Total				\$ 685,478	\$ 788,444	\$ 841,738	\$ 855,927	\$ 867,482

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Police

FY 2009-11



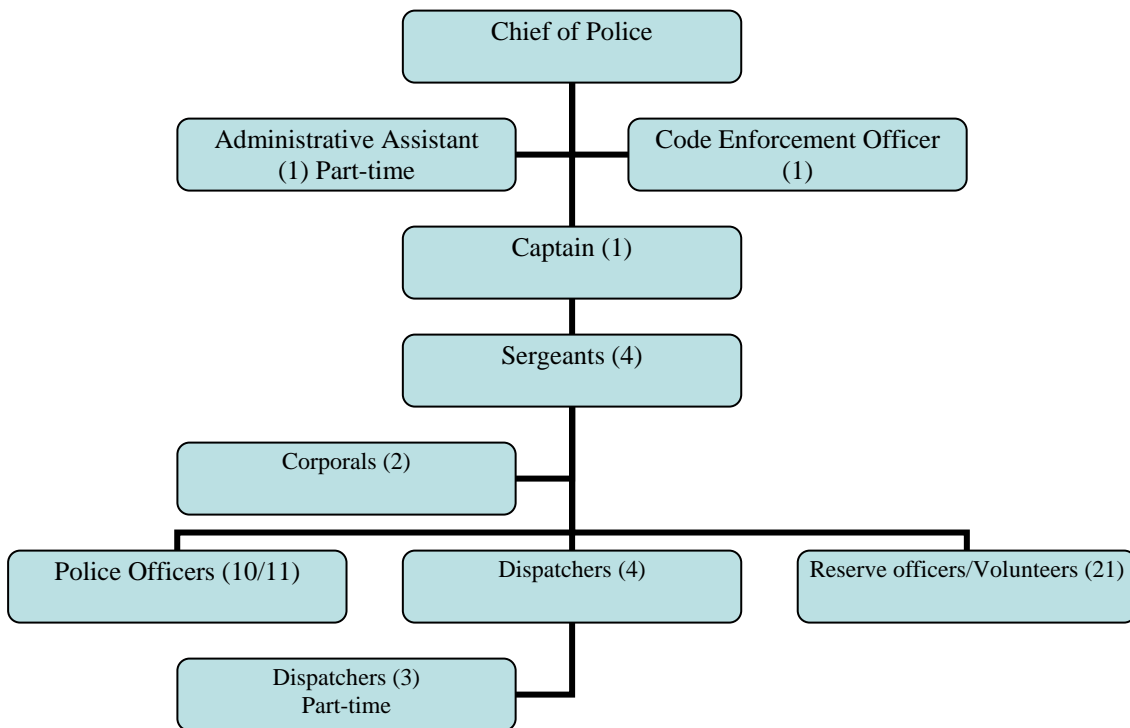
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Department Overview

The Police Department consists of 23 full time employees, 5 part-time employees, 5 Reserve officers, and 16 volunteers. The Department is responsible for partnering with the community to prevent crime and promote health and safety. The Department also enforces and monitors traffic violations, investigates crimes, and handles code enforcement.

Police Department Organizational Chart



Police Department's Mission, Vision, and Values Statements

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

***Vision:** To be the model for 21st century small town policing*

***Values:** Integrity, Innovation, Dedication, Compassion*



Accomplishments FY 2007-09

City Council Goal – IMPROVE PUBLIC SAFETY

- Achieved a 15% reduction in Part 1 crime in 2008 (Serious felonies).
- Achieved a 31% reduction in all crimes from 2005 to 2008.
- Increased Neighborhood Watch presentations to an average of 3 per month.
- Created e-mail crime alert network to 27 Neighborhood Watch Block Captains.
- Created first National Night Out event
- Increased the volunteer corps from 10 to 15.
- Established a Business Watch group to meet quarterly.
- Upgraded police cars with new video and audio recording systems.
- Revised the department policy and procedures manual. (The previous revise was in 2004)

Department Goals FY 2009-11

FY 2009-11

- Complete upgrade of police equipment and station workspace to enhance effectiveness and service delivery.

***THREE-YEAR CITY COUNCIL GOAL – INCREASE AND BROADEN
COMMUNITY INVOLVEMENT AND TRUST***

FY 2009-11

- The Chief of Police will create and appoint a Police Services Community Advisory Board to provide input regarding public safety services.
- Expand Neighborhood and Business Watch Programs
- Increase police volunteers.

***THREE-YEAR CITY COUNCIL GOAL – ATTRACT, DEVELOP AND RETAIN
QUALITY STAFF TO IMPROVE AND ENHANCE QUALITY SERVICES***

FY 2009-11

- The Chief of Police in conjunction with the Police Department and the Police Services Community Advisory Board will create a strategic plan.



**CITY of SIERRA MADRE
POLICE DEPARTMENT
FY 2009-11**

- Complete training needs analysis and implement a training plan for each Police Department employee.

Performance Measures FY 2007-09

Performance Measure	FY 2007-2008	FY 2008-2009
Neighborhood/Business Watch presentations a month	2	3
Increase Police volunteers	10	15
Complete school-based emergency response training and plans	7	7

Funding Sources

The Police Department is funded through the following divisions:

- 101-5501 Police Department Fund:** This General Fund-supported division provides for overall Department administration and contract City services.
- 220-5511 Asset Forfeiture Fund:** This fund is derived from illegal drug-related assets seized in the course of narcotics investigations through the federal and state governments.
- 302-5523 Citizens Option for Public Safety (COPS) Fund:** This fund is derived from a half-cent sales tax (Proposition 172) that California voters passed in 1993. The funds are designated for local public safety.
- 382-5501 State Homeland Security Fund:** This is a federal Homeland Security Fund that passes through the State and on to the City. The funding is earmarked, most recently to ensure radio interoperability for countywide public safety agencies.
- 308-5501 Seat Belt Compliance Fund:** This fund is derived from a State grant to reimburse police departments for citing motorists for seatbelt violations.
- 309-5501 911 Fund:** This State grant provides reimbursement for some costs associated with the 911 emergency communications systems.



Funding Sources (continued)

- 312-5501 DUI Enforcement Fund:** This LA County fund provides reimbursement for overtime when officers are assigned for one night to a regional DUI task force.
- 680-5502 Movie Details:** This fund provides overtime pay for officers assigned to filming jobs as mandated by the Sierra Madre Municipal Code.
- 283-5501 Police Donation Fund:** This fund consists of donations from groups and individuals to the Police Department. It is used primarily for youth-related functions.

Major Department Changes FY 2009-11

- The Department will add a fourth sergeant to provide sufficient field supervision and to reduce overtime in FY 2010.
- The Department will complete its renovation, audit, and inventory of the police evidence and property room in FY 2010.
- The Department will implement its Police Explorer Program.
- In FY 2010-11, as part of the maintenance of the effort of the UUT Advisory measure, the Police will increase one patrol officer that became an unfunded position in the FY 2005-07 biennial budget.

OBJ	(Multiple Items)
RESPONSIBLE DEPT	PD

				Data				
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
General Fund	101	5501	Personnel	\$ 2,204,744	\$ 2,331,885	\$ 2,775,323	\$ 3,073,417	\$ 3,293,420
			Non-Personnel	\$ 283,929	\$ 226,205	\$ 269,198	\$ 267,451	\$ 266,771
	101 Total			\$ 2,488,673	\$ 2,558,091	\$ 3,044,521	\$ 3,340,868	\$ 3,560,191
General Fund Total				\$ 2,488,673	\$ 2,558,091	\$ 3,044,521	\$ 3,340,868	\$ 3,560,191
Special Revenues	220	5511	Non-Personnel	\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401
	220 Total			\$ 1,695	\$ 1,207	\$ 2,285	\$ 2,342	\$ 2,401
	283	5501	Non-Personnel	\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101
	283 Total			\$ (35)	\$ 328	\$ 2,000	\$ 2,050	\$ 2,101
	302	5523	Personnel	\$ 5,132	\$ 11,371	\$ 5,170	\$ 5,170	\$ 5,170
			Non-Personnel	\$ 65,945	\$ 46,990	\$ 83,624	\$ 56,139	\$ 57,399
		5818	Non-Personnel	\$ -	\$ -	\$ 11,339	\$ 11,622	\$ 11,913
	302 Total			\$ 71,077	\$ 58,361	\$ 100,133	\$ 72,931	\$ 74,482
	312	5501	Personnel	\$ 5,171	\$ 961	\$ 2,716	\$ 2,716	\$ 2,716
			Non-Personnel	\$ -	\$ 281	\$ 385	\$ 385	\$ 385
		5523	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	312 Total			\$ 5,171	\$ 1,242	\$ 3,101	\$ 3,101	\$ 3,101
	382	5501	Non-Personnel	\$ 142,367	\$ -	\$ -	\$ -	\$ -
		5529	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
		5530	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
382 Total			\$ 142,367	\$ -	\$ -	\$ -	\$ -	
Special Revenues Total				\$ 220,276	\$ 61,138	\$ 107,519	\$ 80,424	\$ 82,085
Business-Type Funds	680	5502	Personnel	\$ 1,252	\$ 1,823	\$ -	\$ -	\$ -
			Non-Personnel	\$ 2,260	\$ -	\$ -	\$ -	\$ -
	680 Total			\$ 3,512	\$ 1,823	\$ -	\$ -	\$ -
Business-Type Funds Total				\$ 3,512	\$ 1,823	\$ -	\$ -	\$ -
Grand Total				\$ 2,712,461	\$ 2,621,052	\$ 3,152,040	\$ 3,421,292	\$ 3,642,276

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Public Works FY 2009-11



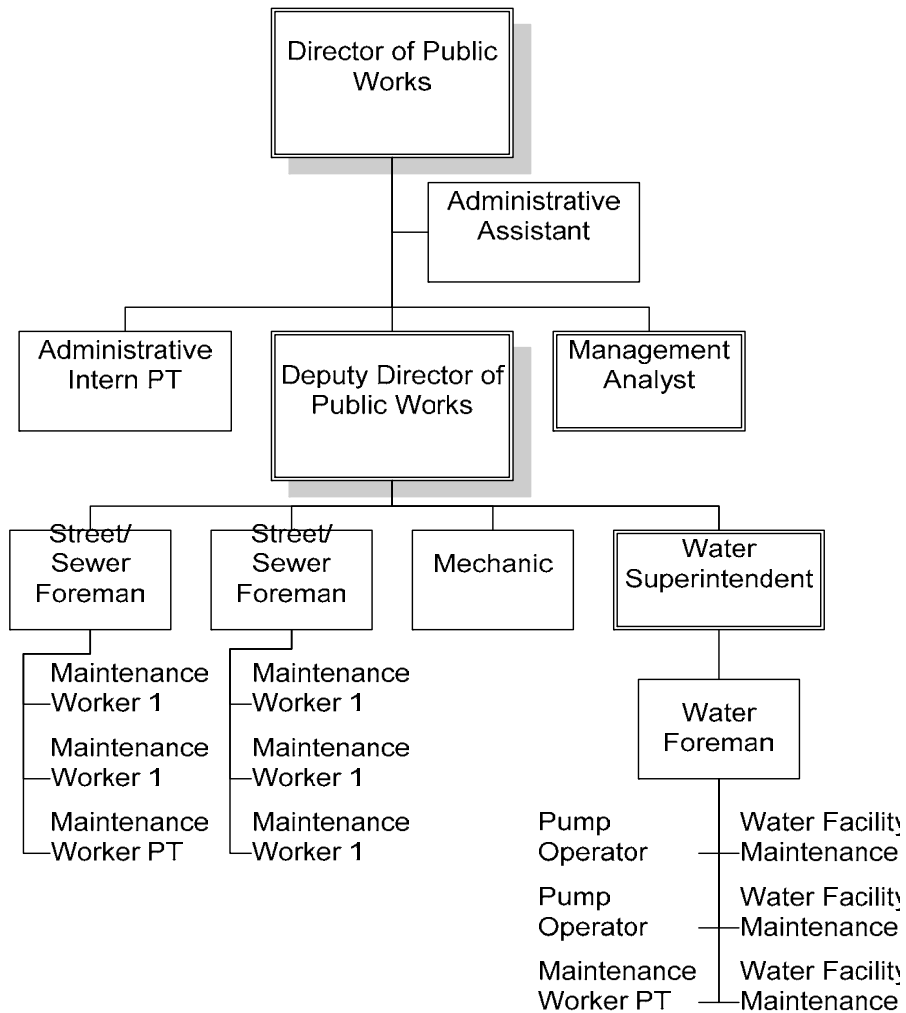
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**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

Department Overview

The Public Works Department consists of nineteen full time employees and three part time employees. The Department is responsible for production and distribution of potable water to the community. In addition, the department is responsible for the maintenance of all city infrastructure, including street, sewer, storm drain and water systems, maintenance of all city buildings, parks, landscaped areas and city owned trees. The Public Works Department also maintains the City's vehicle fleet. Department staff administers the City's contract solid waste disposal, street sweeping and tree trimming services. Department staff serves as liaison to the Tree Advisory Commission, administers the City's Capital Improvement Program (CIP), and Community Development Block Grant (CDBG) programs.





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.

Commission Liaison

The Department serves as liaison to the Tree Advisory Commission:

- **Tree Advisory Commission**

The Director of Public Works, with support from the Public Works Management Analyst serves as staff liaison for the Tree Advisory Commission. The Commission is a seven member board appointed by the City Council. The Commission's duties and responsibilities are described in Chapter 12.20 of the Sierra Madre Municipal Code. The Commission reviews development proposals for impacts on the urban forest, and provides community oversight over the maintenance of the City's inventory street and park trees.

Accomplishments FY 2007-2009

City Council Goal – IMPROVE THE INFRASTRUCTURE

- Completed remodel of City Hall Basement/creation of new Emergency Operations Center (United States Department of Justice-funded)
- Completed Mira Monte reservoir and booster pump station replacement project (United States Environmental Protection Agency/State and Tribal Assistance Grant, San Gabriel Valley Municipal Water District, and local water revenue –funded)
- Reconstructed Mt. Wilson Trail Park, including install new playground equipment and replace temporary restroom with permanent structure
- Installed mud/debris-flow measures post Santa Anita fire
- Completed Compressed Natural Gas (CNG) fueling facility
- Replaced two CNG-fueled local transit buses
- Purchased four CNG-fueled utility trucks for PW fleet.
- Participated in the construction of Milton and Harriet Goldberg Recreation Area.
- Remodeled Police department Evidence Room.



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

- Prepared and presented to City Council multiple iterations of Street Improvement/Water Main Replacement Program

Ongoing:

- Working with the Administrative Services Director, the Public Works Director will maintain a Five Year Capital Equipment Maintenance and Improvement Plan, along with a Street, Sewer, and Water Infrastructure Plan.
- Began sanitary sewer overflow reduction program
- Began Sewer Master Plan

Department Goals FY 2009-2011

City Council Goal – MAINTAIN A VITAL ECONOMIC ENVIRONMENT THAT SUPPORTS A DESIRABLE QUALITY OF LIFE

FY 2009-10

- Complete Sierra Madre Room rehabilitation project
- Develop citywide water main replacement program
- Develop and initiate sidewalk maintenance plan
- Install solar panels at a city facility
- Complete Proposition 1b street improvements
- Continue support of Foothill Water Coalition activities to replenish diminishing local groundwater supplies
- Complete water well siting study

FY 2010-11

- Complete sewer main replacements per Sewer Master Plan
- Complete Hart Park-Senior Center remodel and rehabilitation
- Construct replacement water well
- Replace library Heating Ventilation and Air Conditioning unit
- Replace pool pump and heater
- Purchase additional alternative fueled replacement fleet vehicles
- Upgrade CNG fueling station fast-fill capability



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

Performance Measures FY 2009-2011

Performance Measure	FY 2008-2009 Projected	FY 2008-2009 Actual	FY 2009-2010	FY 2010-2011
Repair Water main/service leaks	100	148	170	190
Temporary repairs to damaged sidewalk (sf)	455 s.f.	360 s.f.	800 s.f.	1000 s.f.
Replace damaged sidewalk (s.f.)	4,235 s.f.	4,500 s.f.	6,500 s.f.	6,500 s.f.
Service requests cleared	535	625	650	675
Trees planted	21	20	30	30
Trees trimmed	316	430	900	900
Water Meters Replaced	----	425	500	600

Funding Sources

Public Works Department operational and capital expenses are paid through the following 32 divisions:

- 101-5801 Public Works and Engineering Fund:** This General Fund-supported division provides for overall Department administration and contract City Engineering Services.

- 101-5802 Street Maintenance Fund:** This General Fund-supported division provides for the maintenance of streets throughout the City. The expenditures in this division provide the local maintenance-of-effort that must be in place in order for the City to receive other street maintenance funding.

- 101-5807 Park Maintenance Fund:** This General Fund-supported division provides for the maintenance of the City's parks and landscaped public areas.

- 102-5811 Sewer and Storm Drain Maintenance Fund:** This division is supported by revenue generated through sewer rates charged on the City's utility billing. The division provides for maintenance on sanitary sewers and storm drains throughout the City. It also provides funding for the City's compliance with local and federal



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

storm water pollution prevention programs. (National Pollution Discharge Elimination System, Waste Discharge Requirements/Sanitary Sewer Overflow)

- 201-5812 Federal Highway Administration Grant Fund:** This division provides for the maintenance of arterial and collector streets through the use of federal funding. This division has historically been funded through federal population-based entitlements such as the Surface Transportation Program/local (STP-I) program.
- 204-5803 Solid Waste Disposal/Recycling Fund:** This division is funded through rates paid by Sierra Madre solid waste disposal service customers. This division monitors and manages the contract with the City's contracted waste hauler.
- 204-5804 Urban Forest Maintenance Fund:** The urban forest maintenance division is jointly supported through recycling revenue generated by the City's AB939 diversion programs and by General Funds. (The City's contract waste hauler is required to pay to the City one-half of the proceeds for all materials recycled out of the City's solid waste stream.) This division funds the maintenance, removal and replacement of City-owned trees.
- 210-5802 Prop 42 Street Maintenance Fund:** This division is funded through the State Proposition 42 Transportation Congestion Improvement Act. These are funds derived from the sale of gasoline and diesel fuel. This restricted funding source may only be utilized for repair of streets and roadways.
- 211-5814 Gas Tax Fund:** Utilizing Gas Tax proceeds, this division funds the maintenance of the City's streets.
- 212-5815 Bikeway/Sidewalk Maintenance Fund:** This division provides for the maintenance of the City's sidewalks utilizing State Transportation Development Act (TDA) funds.
- 214-5816 Clean Air Grant Administration Fund:** This division is supported by State AB2966 funding and administers Clean Air grant funding from the South Coast Air Quality Management Department (AQMD).
- 216-5802 Propositions 1B Street Improvement Funds:** Local street maintenance funding as city's share of California voter-approved



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

(11/7/06) \$19.9 billion bond issue; City of Sierra Madre's entitlement was \$400,000.

217-5802 Measure R Street Improvement Funds: The Los Angeles County Traffic Relief and Rail Expansion Ordinance 08-01 was approved by county voters in November 2008. This 0.5 cent sales tax will provide funding for a variety of transportation projects throughout the County, including local city street repairs.

254-5817 Community Development Block Grant Fund: This division is funded through the Federal Housing and Urban Development Community Development Block Grant (CDBG) program. CDBG funds are administered by the Los Angeles County Community Development Commission (CDC). Due to stringent spending restrictions placed on CDBG funding by both Housing and Urban Development and CDC, it has become extremely difficult to fund CDBG projects in Sierra Madre. In recent years, the City has sold its annual CDBG allocation to other agencies at a range of 60 to 75 cents on the dollar in exchange for general funds.

257-5821 Proposition C – Street Maintenance Fund: The Los Angeles County Proposition C sales tax, approved by voters in 1990, is an additional one-half of 1% tax on retail sales in the County. Metropolitan Transportation Authority (MTA) returns 20% of the Proposition C tax to the cities in the County for transportation purposes. The balance of the Proposition C tax is restricted 40% for construction and operation of the bus transit and rail system; 5% to expand rail and bus security; 10% for commuter rail, construction of transit centers, park and ride lots and freeway bus stops; and 25% for transit-related improvements to freeways and state highways.

The Sierra Madre Public Works Department has historically utilized a portion of the City's Proposition C allocation to fund repairs and maintenance of those streets in Sierra Madre that are utilized by regularly scheduled public transit routes.

341-5824 Department of Conservation Grant: This division is supported by annual per capita allocations from the state Department of Conservation. The funding is utilized for the purchase of municipal equipment and furniture made from recycled plastic products.

342-5806 MTA Call for Projects: This division has provided funding for transit-related equipment and supplies, with dollars coming to the



**CITY of SIERRA MADRE
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City by way of federal earmarks. There are no expenditures planned for this fund in FY's 2009-10 or 2010-11.

- 343-5806 California Integrated Waste Management Board (CIWMB) Hazardous Waste Disposal Grant:** This division is funded through annual per capita allocations from the CIWMB. This state funding is utilized to support the operation of a curbside household hazardous waste pickup/disposal program for senior or disabled residents.
- 355-5822 Dog Park Fund:** This division is funded through dog park user fees. The division provides funding for maintenance and supplies for the dog parks.
- 397-5801 Public Works Administration:** This General Fund-supported division provides for overall Department administration and contract City Engineering Services for the Redevelopment Agency.
- 543-5851 Arno Drive Lighting District:** This district provides for the energy and maintenance cost of one mast arm and three decorative street lights located on Arno Drive. The annual energy cost and maintenance are equally divided among ten benefit parcels located on Arno Drive. This district was established in 1982 under the 1972 Act through the adoption of Resolution 82-39.
- 544-5851 Fane/Windwood Lane Benefit Assessment District:** This district funds the maintenance and irrigation of a section of parkway on Fane Street between Holdman Avenue and Colony Drive. The strip of land adjoins four lots of the Windwood Lane subdivision (Tract 38508, August 15, 1980), which is comprised of a total of 18 lots. A block wall separates the four adjoining lots from the maintained parkway strip on Fane Street. This district was formed in 1982 under Resolution 82-40.
- 545-5851 Sierra Madre Central Business District Landscape District:** This assessment district is comprised of 82 parcels. The annual assessment is divided among the 82 parcels based on the size of the lot and the frontage width. This district was formed in 1982 under Resolution 82-41. The district provides funding to be used for landscape maintenance, irrigation, and replacement of damaged landscaping materials.
- 547-5851 Jameson Court:** This assessment district was formed under the 1972 Landscape and Lighting Act with the adoption of Resolution



**CITY of SIERRA MADRE
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89-27 in June of 1989. The purpose of the district was to support the cost of street lighting and landscape maintenance. This district is inactive, as the street light has been turned off and landscape maintenance is done by the property owners.

548-5851 Parking Benefit District: This district was established by the City Council on June 9, 1992 with the adoption of Resolution of Intention 92-20. The district provides for the streetlights, energy, maintenance, water, street sweeping, and landscaping costs for the City's four parking lots.

551-5855 Lighting District A: Lighting District A is an ad valorem district encompassing commercial properties on the north side of Sierra Madre Boulevard from Hermosa Avenue to Lima Street and on the south side of Sierra Madre Boulevard from 242 Westerly to Lima Street. The District revenues cover the cost of street lighting and maintenance.

552-5855 Lighting District B: Lighting District B is an ad valorem district covering commercial parcels on both sides of North and South Baldwin from West Montecito Avenue to Suffolk Avenue. The District also includes commercial parcels on both sides of West Sierra Madre Boulevard between North Hermosa Avenue and Baldwin Avenue. The District revenues cover the cost of street lighting and maintenance.

553-5855 Oakwood/Vista Lighting District (formerly "Citywide" Lighting District): This district is an ad valorem district encompassing residential parcels bounded on the west by Santa Anita Avenue, on the south by east Grandview Avenue, on the east by the Sierra Madre/Arcadia city boundary and on the north by Elkins Avenue. (Tract 15709) The District revenues cover the cost of street lighting and maintenance.

549-5860 East Mira Monte Sewer District: This Municipal Improvement Act of 1913 assessment district was established June 28, 2005 with the adoption of Resolution 05-039 as a means of reimbursing the Sewer and Storm Drain fund for the expenditure of that year which provided for the extension of public sewer to serve 12 residential parcels on East Mira Monte Avenue.

550-5860 East Bonita Sewer District: This assessment district was established June 13, 2006 with the adoption of Resolution 06-039.



**CITY of SIERRA MADRE
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This is a Municipal Improvement Act of 1913 district, formed as a means of reimbursing the Sewer and Storm Drain fund for the expenditure of that year which provided for the extension of public sewer to serve 10 residential parcels on East Bonita Avenue.

- 600-5805 Fleet Maintenance:** This division provides the funding for the maintenance and fueling of the City's vehicle fleet. Revenue to support this fund is derived from internal cost allocations.
- 601-5806 Facilities Maintenance:** This division provides for the maintenance of the City's building facilities. Included in this division are contract janitorial services, Edison, Southern California Gas Company and telephone expenses. Revenue to support this fund is derived from internal cost allocations.
- 602-5801 Public Works Administration:** This division provides for overall Department administration and contract City Engineering Services for citywide administration of the Public Works department.
- 690-5818 Water Maintenance/Distribution:** This division provides for the production and distribution of domestic water for the City's water customers, along with the maintenance of the water production, treatment and distribution systems. The division is funded through water meter charges and water consumption rates that are paid by the City's water customers.
- 691-5820 Water System Infrastructure Grant Fund:** This division provides federal funding for major water infrastructure system replacement projects. Federal funds for these programs typically originate from either the Water Resources Development Act (WRDA) or the U.S. Environmental Protection Agency State and Tribal Assistance Grant (STAG) program.
- 692-5822 Water System Infrastructure Grant/Loan Fund:** This division provides funding from the San Gabriel Valley Municipal Water District for major water infrastructure improvements.



Major Department Changes FY 2009-11

Landscape Maintenance

The most notable change in the Public Works Department for FY 2009-11 will be the dissolution of our landscape maintenance crew and the contracting out of the maintenance of all city-owned landscape areas. This change provides a number of benefits to the community:

- General fund cost savings of \$ 100,000 (estimated)
- Simplified tracking and assignment of maintenance costs
- Improved level of service in park maintenance through the allocation of additional equipment and manpower.
- Re-allocation of existing full time staff positions to other areas of critical service need.

Street Maintenance

Street maintenance funding will be enhanced by the advent of county Measure R revenues, which are to first become available in July of 2009. Sierra Madre's annual allocation is estimated at \$97,610. For 2009, Sierra Madre will receive approximately one-half that allocation (\$57,248); in 2010 the city will begin receiving its full allocation. In addition to the city's regular Measure R funding, due to the swap of American Recovery and Reinvestment Act funds with the City of La Canada Flintridge, Sierra Madre will receive one-half of that city's Measure R allocation in 2009 (\$109,573) and for 2010, Sierra Madre will receive the full La Canada Flintridge allocation, estimated at \$186,825.

With the shift of landscape maintenance personnel to street/sewer/storm drain tasks, Public Works intends to improve level of service with sidewalk and pothole repairs and traffic striping.

Tree Maintenance

In FY 2007-09, contracted tree maintenance was budgeted at \$30,000 each year. For FY 2009-10 that budget has been increased to \$52,720 by assigning funds realized from the sale of the City's 2009-10 CDBG funds to tree maintenance. The contract tree maintenance budget is \$24,600 for FY 2010-11.

Sewer

During FY 2006-07, the Sewer Department began the Sewer System Master Plan (SSMP), which will be finalized during summer of 2009, meeting statewide State Water Resources Control Board Waste Discharge/Sanitary Sewer Overflow requirements. The SSMP will require increased sewer maintenance efforts, staff training, certification, and record-keeping, as well as enhanced overflow/spill response. These requirements are being addressed through the departmental restructuring wherein existing staff positions are moved into street/sewer/storm



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

drain duties. Additionally, specialized maintenance and emergency response equipment will be procured.

Assessment Districts

Staff will improve the accuracy of expense tracking in FY 09-10 relative to the lighting and landscaping assessment districts in preparation for seeking an increase in the assessment rates in FY10-11. Contract landscape maintenance based on the square footage of the areas maintained, improved water metering, and more accurate information on electricity costs from Edison will allow for more accurate cost assignments for the seven districts.

City Council has approved the distribution of a Prop 218 ballot for increases assessment fees to take affect FY 2010-11.

Water

The City last reviewed its water rate structure in March of 2003. The Water System Program Plan was prepared in late 2002 by Bucknam and Associates and approved by the City Council with Resolution 03-010. The 2003 WSPP provided recommendations for annual water rate adjustments for a ten-year period through FY 2011-12. Rates were adjusted by Resolution 03-010 for FY's 03-04 and 04-05 according to the Water System Program Plan (WSPP) recommendations.

Subsequent to the adoption of Resolution 03-010 there have been two water rate adjustments, in FY's 05-06 and 06-07. In both of those years, the rate increases did not match the recommendations of the WSPP. Since FY 06-07 there has not been an increase in water rates. This is due to the California Supreme Court decision in *Bighorn-Desert View Water Agency v. Verjil (July 24, 2006.)* In that decision, the Court ruled that rates for sewer, water, and other municipal services are subject to the Prop 218 majority protest process, allowing the ratepayers a say in the increase of rates.

FY 2009-10 will see a recommendation to raise water rates, based on a new rate study authorized by the City Council in November of 2008. The rate increase will be necessary to cover operational costs for the water division, cover bond commitments, repay the SGVMWD loan, and restore water fund balance to a level that will allow the City to cover its local match for the federally-funded water projects expected over the next five years.

Federal Water Project Funding

Congress has approved a \$20 million authorization for the cities of Arcadia and Sierra Madre through the 2009 WRDA bill. These funds, once appropriated in subsequent federal spending bills/budgets, are administered by the US Army



**CITY of SIERRA MADRE
PUBLIC WORKS DEPARTMENT
FY 2009-11**

Corps of Engineers. Under the current WRDA authorization, the federal/local split is 75%/25%. The \$20 million is equally split between the cities of Arcadia and Sierra Madre.

These funds will be budgeted once appropriated and local matches are identified. The projects to be constructed under this restricted funding source are identified in the March 2006 East Raymond Basin Water Resources Plan.



OBJ	(Multiple Items)
RESPONSIBLE DEPT	PW

				Data					
FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11	
General Fund	101	5801	Personnel	\$ 28,771	\$ 20,368	\$ 23,750	\$ 10,856	\$ 11,141	
			Non-Personnel	\$ 9,308	\$ 8,936	\$ 8,225	\$ 11,471	\$ 11,505	
		5802	Personnel	\$ -	\$ -	\$ -	\$ 128,646	\$ 128,646	
			Non-Personnel	\$ 6,560	\$ 6,842	\$ 10,760	\$ 2,099	\$ 2,152	
		5806	Non-Personnel	\$ 4,090	\$ 533	\$ -	\$ -	\$ -	
		5807	Personnel	\$ 100,981	\$ 166,478	\$ 190,521	\$ -	\$ -	
			Non-Personnel	\$ 5,834	\$ 33,332	\$ 54,225	\$ 156,150	\$ 159,425	
		5811	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
5899	Non-Personnel	\$ 16,242	\$ -	\$ -	\$ -	\$ -			
101 Total				\$ 171,788	\$ 236,489	\$ 287,481	\$ 309,222	\$ 312,869	
General Fund Total				\$ 171,788	\$ 236,489	\$ 287,481	\$ 309,222	\$ 312,869	
Gas Tax	211	5814	Personnel	\$ 101,960	\$ 73,006	\$ 105,016	\$ 161,253	\$ 165,931	
			Non-Personnel	\$ 148,564	\$ 91,129	\$ 99,667	\$ 100,930	\$ 115,845	
			211 Total	\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776	
Gas Tax Total				\$ 250,524	\$ 164,135	\$ 204,683	\$ 262,183	\$ 281,776	
Prop C	257	5821	Non-Personnel	\$ -	\$ 1,497	\$ -	\$ -	\$ -	
			257 Total	\$ -	\$ 1,497	\$ -	\$ -	\$ -	
Prop C Total				\$ -	\$ 1,497	\$ -	\$ -	\$ -	
Assessment Districts	543	5851	Non-Personnel	\$ -	\$ 1,572	\$ 1,667	\$ 1,667	\$ 1,667	
			543 Total	\$ -	\$ 1,572	\$ 1,667	\$ 1,667	\$ 1,667	
	544	5852	Non-Personnel	\$ 374	\$ 2,437	\$ 1,131	\$ 1,701	\$ 1,741	
			544 Total	\$ 374	\$ 2,437	\$ 1,131	\$ 1,701	\$ 1,741	
	545	5853	Non-Personnel	\$ 4,509	\$ 9,340	\$ 25,849	\$ 28,366	\$ 28,754	
			545 Total	\$ 4,509	\$ 9,340	\$ 25,849	\$ 28,366	\$ 28,754	
	546	5860	Non-Personnel	\$ -	\$ 8,372	\$ 7,972	\$ 7,972	\$ 7,972	
			546 Total	\$ -	\$ 8,372	\$ 7,972	\$ 7,972	\$ 7,972	
	548	5854	Non-Personnel	\$ 7,335	\$ 23,509	\$ 16,551	\$ 16,653	\$ 16,963	
			548 Total	\$ 7,335	\$ 23,509	\$ 16,551	\$ 16,653	\$ 16,963	
	549	5856	Non-Personnel	\$ 373	\$ 76	\$ 442	\$ 451	\$ 461	
			549 Total	\$ 373	\$ 76	\$ 442	\$ 451	\$ 461	
	551	5857	Non-Personnel	\$ 5,033	\$ 19,843	\$ 11,270	\$ 8,097	\$ 8,196	
			Non-Personnel	\$ -	\$ 2	\$ -	\$ -	\$ -	
		551 Total	\$ 5,033	\$ 19,845	\$ 11,270	\$ 8,097	\$ 8,196		
	552	5857	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
			Non-Personnel	\$ 18,119	\$ 66,782	\$ 22,613	\$ 22,613	\$ 22,784	
		5859	Non-Personnel	\$ -	\$ 9,212	\$ -	\$ -	\$ -	
	552 Total				\$ 18,119	\$ 75,994	\$ 22,613	\$ 22,613	\$ 22,784



FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Assessment Districts	553	5859	Non-Personnel	\$ -	\$ -	\$ 6,152	\$ 6,152	\$ 6,152
		5859	Non-Personnel	\$ 7,397	\$ 24,758	\$ 9,000	\$ 8,860	\$ 8,885
	553 Total			\$ 7,397	\$ 24,758	\$ 15,152	\$ 15,012	\$ 15,037
Assessment Districts Total				\$ 43,141	\$ 165,904	\$ 102,647	\$ 102,532	\$ 103,575
Special Revenues	201	5802	Non-Personnel	\$ 233	\$ -	\$ -	\$ -	\$ -
		5812	Non-Personnel	\$ -	\$ (21,841)	\$ -	\$ -	\$ -
	201 Total			\$ 233	\$ (21,841)	\$ -	\$ -	\$ -
	204	5803	Personnel	\$ 35,229	\$ 20,106	\$ 27,783	\$ 27,512	\$ 28,764
			Non-Personnel	\$ 42,894	\$ 240,222	\$ 11,593	\$ 11,593	\$ 11,593
		5804	Personnel	\$ 60,518	\$ 30,703	\$ 40,356	\$ 30,267	\$ 30,659
			Non-Personnel	\$ 44,857	\$ 25,637	\$ 25,480	\$ 34,219	\$ 34,962
		5811	Personnel	\$ 109	\$ 7,646	\$ 8,550	\$ -	\$ -
	5813	Non-Personnel	\$ 186	\$ -	\$ -	\$ -	\$ -	
	204 Total			\$ 183,794	\$ 324,315	\$ 113,762	\$ 103,591	\$ 105,978
	205	5802	Non-Personnel	\$ -	\$ 15,267	\$ -	\$ -	\$ -
		5899	Non-Personnel	\$ -	\$ -	\$ 845,000	\$ -	\$ -
	205 Total			\$ -	\$ 15,267	\$ 845,000	\$ -	\$ -
	210	5802	Non-Personnel	\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	210 Total			\$ 34,872	\$ 13,475	\$ 17,730	\$ 14,889	\$ 15,190
	214	5806	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
			Personnel	\$ -	\$ 9,767	\$ 18,381	\$ -	\$ -
		5816	Non-Personnel	\$ 1,986	\$ 5,287	\$ 26,058	\$ 11,600	\$ 14,758
	214 Total			\$ 1,986	\$ 15,054	\$ 44,439	\$ 11,600	\$ 14,758
	258	5843	Non-Personnel	\$ -	\$ -	\$ 25,000	\$ 25,625	\$ 26,266
	258 Total			\$ -	\$ -	\$ 25,000	\$ 25,625	\$ 26,266
	341	5823	Non-Personnel	\$ 86	\$ 91	\$ -	\$ -	\$ -
		5824	Non-Personnel	\$ -	\$ 7,640	\$ -	\$ -	\$ -
	341 Total			\$ 86	\$ 7,731	\$ -	\$ -	\$ -
	345	5824	Non-Personnel	\$ 18,294	\$ -	\$ -	\$ -	\$ -
	345 Total			\$ 18,294	\$ -	\$ -	\$ -	\$ -
	346	5825	Non-Personnel	\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -
346 Total			\$ 2,480	\$ (1,251)	\$ -	\$ -	\$ -	
355	5822	Non-Personnel	\$ -	\$ 173	\$ 1,378	\$ 1,378	\$ 1,378	
	5824	Non-Personnel	\$ -	\$ 51	\$ 51	\$ 51	\$ 51	
355 Total			\$ -	\$ 224	\$ 1,429	\$ 1,429	\$ 1,429	
Special Revenues Total				\$ 241,745	\$ 352,973	\$ 1,047,360	\$ 157,134	\$ 163,621
Internal Services Funds	600	5805	Personnel	\$ 91,238	\$ 76,120	\$ 67,798	\$ 75,986	\$ 77,751
			Non-Personnel	\$ 131,331	\$ 452,377	\$ 590,337	\$ 427,167	\$ 377,811
	600 Total			\$ 222,568	\$ 528,497	\$ 658,135	\$ 503,153	\$ 455,562
601	5805	Non-Personnel	\$ 135	\$ 309	\$ -	\$ -	\$ -	
	5806	Personnel	\$ 52,644	\$ 48,380	\$ 80,171	\$ 113,562	\$ 119,821	



CITY of SIERRA MADRE
 FY 2009-11 EXPENDITURES
 PUBLIC WORKS

FUND NAME	FUND	DEPT	P/NP	6/30/2007 AUDITED	06/30/2008 AUDITED	PROJECTED FY 2008-09	PROPOSED FY 2009-10	PROPOSED FY 2010-11
Internal Services Funds	601	5806	Non-Personnel	\$ 1,009,188	\$ 1,167,860	\$ 660,771	\$ 412,635	\$ 421,086
	601 Total			\$ 1,061,967	\$ 1,216,548	\$ 740,942	\$ 526,197	\$ 540,907
Internal Services Funds Total				\$ 1,284,535	\$ 1,745,045	\$ 1,399,077	\$ 1,029,350	\$ 996,469
Sewer	102	5811	Personnel	\$ 305,650	\$ 224,056	\$ 272,947	\$ 452,693	\$ 467,238
			Non-Personnel	\$ 417,457	\$ 376,278	\$ 376,051	\$ 437,586	\$ 546,246
	102 Total			\$ 723,108	\$ 600,334	\$ 648,998	\$ 890,279	\$ 1,013,484
Sewer Total				\$ 723,108	\$ 600,334	\$ 648,998	\$ 890,279	\$ 1,013,484
Water	690	5813	Non-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
		5818	Personnel	\$ 561,507	\$ 546,885	\$ 570,587	\$ 606,411	\$ 625,979
			Non-Personnel	\$ 5,842,299	\$ (1,398,416)	\$ 3,866,075	\$ 2,369,902	\$ 2,408,439
	690 Total			\$ 6,403,806	\$ (851,531)	\$ 4,436,662	\$ 2,976,313	\$ 3,034,418
	691	5820	Non-Personnel	\$ 53,357	\$ -	\$ -	\$ -	\$ -
	691 Total			\$ 53,357	\$ -	\$ -	\$ -	\$ -
Water Total				\$ 6,457,163	\$ (851,531)	\$ 4,436,662	\$ 2,976,313	\$ 3,034,418
Redevelopment Agency	397	5801	Personnel	\$ -	\$ -	\$ -	\$ 7,262	\$ 7,509
			Non-Personnel	\$ 115	\$ -	\$ 83,000	\$ 150,225	\$ 151,481
	397 Total			\$ 115	\$ -	\$ 83,000	\$ 157,487	\$ 158,990
	470	5801	Personnel	\$ -	\$ -	\$ -	\$ 7,322	\$ 7,509
	470 Total			\$ -	\$ -	\$ -	\$ 7,322	\$ 7,509
Redevelopment Agency Total				\$ 115	\$ -	\$ 83,000	\$ 164,809	\$ 166,499
Grand Total				\$ 9,172,121	\$ 2,414,846	\$ 8,209,908	\$ 5,891,822	\$ 6,072,711

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Personnel and Authorized Positions FY 2009-11

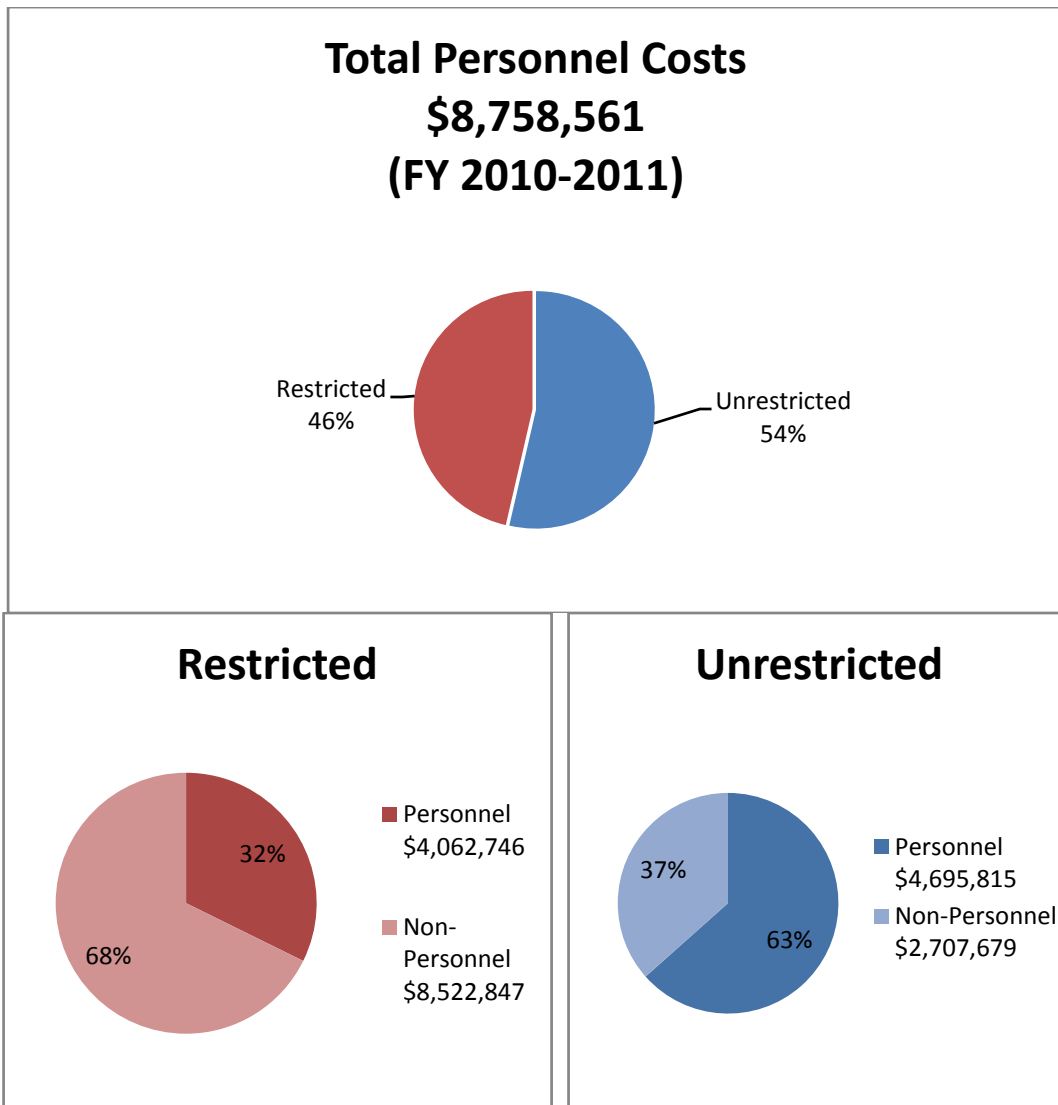


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PERSONNEL

Sierra Madre is a full service city consisting of eight departments. Personnel costs (totaling \$8,758,561 in FY 2010-2011) account for approximately 40% of the City’s total operating budget. Of that total, an estimated 54%; or \$4,436,949 (FY 2009-2010) and \$4,695,815 (FY 2010-2011), is funded out of unrestricted General Fund.





**CITY of SIERRA MADRE
PERSONNEL
FY 2009-11**

ANALYSIS

Since 2001, City staffing levels have remained relatively unchanged. However, every department in the City over the last five years has undergone some level of reorganization. In total, the City's authorized staffing for the upcoming budget includes 74 full-time positions (including 5 elected City Council, 1 elected City Treasurer, and 1 elected City Clerk).

Departments	FY 07-09	FY 09-10	FY 10-11
Administrative Services	7	7	7
Community and Personnel Services	6	6	6
Development Services	4	4	4
Elected and Appointed	7	7	7
Fire and Emergency Services	3	3	3
Library Services	5	5	5
Police	22	23	23
Public Works	21	19	19

In Fiscal Year 2000-2001, the City had a total of 64 authorized positions, including 8 in Management, 1 in the Confidential Group, 39 in the Classified Group, and 16 in the Police rank and file. At the present time, nearly 9 years later, the City has a total of 67 authorized positions, 9 in Management, 19 in the Confidential Group, 24 in the Classified Group, and 21 in the Police rank and file. One of the major changes in the last five years was the implementation of the second level management and each department has a Deputy or second in command with the exclusion of the City Manager and Director of Development Services. In the last five years, the number of programs offered has increased, the number of mandates the City must comply with has grown, the City has added additional new public facilities (YAC & water treatment plant), the City has embarked on several major long range plans (Housing Element and General Plan, Senior Master Plan, Youth Master Plan, Sewer Master Plan and more) and yet with all of these changes the City of Sierra Madre has four more full-time municipal employee than it did five years previously.

Bargaining Unit	FY 01-03	FY 03-05	FY 06-07	FY 07-09	FY 09-11
Management	8	9	8	9	9
Confidential Exempt	1	5	12	13	13
Classified	39	28	28	26	24
Police (rank and file)	16	21	20	20	21
Grand Total	64	63	68	68	67

The City Manager and management team have looked at current staffing levels, current technology and current resources to best meet the service levels and City Council



**CITY of SIERRA MADRE
PERSONNEL
FY 2009-11**

priorities in the most efficient and effective manner. Behind the scenes, job assignments have been consolidated, revised or realigned to meet the demands of a full service City without unreasonable increases to the costs of these services.

City personnel costs, with the exclusion of safety and normal step increases for non-safety, have seen increases only on the benefits side over the prior three years (non-safety are currently negotiating a new two-year contract). The safety personnel costs have risen by addition of the Paramedic program in the Fire Department beginning in FY 2007-08 and in a three year Memorandum of Understanding (MOU) with the Police Officer Association (POA). To fund these personnel costs, the residents of Sierra Madre passed a General Fund tax increase in the Utility User Tax (UUT).

	<u>Projected</u> <u>FY 2008-09</u>	<u>Proposed</u> <u>FY 2009-10</u>	<u>Proposed</u> <u>FY 2010-11</u>
Administration			
Unrestricted	\$ 95,700	\$ 85,126	\$ 89,157
Restricted	\$ 777,271	\$ 767,692	\$ 794,087
<i>Administration Total</i>	<i>\$ 872,971</i>	<i>\$ 852,818</i>	<i>\$ 883,244</i>
Elected and Appointed			
Unrestricted	\$ 28,423	\$ 37,934	\$ 38,025
Restricted	\$ 13,693	\$ 13,215	\$ 14,266
<i>Elected/Appointed Total</i>	<i>\$ 42,116</i>	<i>\$ 51,149</i>	<i>\$ 52,291</i>
Community and Personnel Services			
Unrestricted	\$ 216,185	\$ 215,042	\$ 217,161
Restricted	\$ 429,112	\$ 462,840	\$ 473,729
<i>Commtty/Personnel Total</i>	<i>\$ 645,297</i>	<i>\$ 677,882</i>	<i>\$ 690,890</i>
Development Services			
Unrestricted	\$ -	\$ -	\$ -
Restricted	\$ 469,103	\$ 537,893	\$ 569,782
<i>Development Serv. Total</i>	<i>\$ 469,103</i>	<i>\$ 537,893</i>	<i>\$ 569,782</i>
Fire			
Unrestricted	\$ 273,116	\$ 278,577	\$ 289,713
Restricted	\$ 528,432	\$ 580,120	\$ 588,110
<i>Fire Total</i>	<i>\$ 801,548</i>	<i>\$ 858,697</i>	<i>\$ 877,823</i>
Library			
Unrestricted	\$ 592,854	\$ 610,351	\$ 628,552
Restricted	\$ 78,315	\$ 72,172	\$ 83,725
<i>Library Total</i>	<i>\$ 671,169</i>	<i>\$ 682,523</i>	<i>\$ 712,278</i>
Police			
Unrestricted	\$ 2,775,323	\$ 3,073,417	\$ 3,293,420
Restricted	\$ 7,886	\$ 7,886	\$ 7,886
<i>Police Total</i>	<i>\$ 2,783,209</i>	<i>\$ 3,081,303</i>	<i>\$ 3,301,305</i>
Public Works			
Unrestricted	\$ 214,271	\$ 139,502	\$ 139,787
Restricted	\$ 1,191,589	\$ 1,482,268	\$ 1,531,161
<i>Public Works Total</i>	<i>\$ 1,405,860</i>	<i>\$ 1,621,770</i>	<i>\$ 1,670,948</i>
Grand Total	\$ 7,691,273	\$ 8,364,035	\$ 8,758,561



**CITY of SIERRA MADRE
PERSONNEL
FY 2009-11**

Changes in FY 2007-09 to FY 2009-11:

- Two fewer full-time positions in Public Works that were converted to two permanent part-time positions. The Public Works Department began implementing the use of part-time positions with the intention of covering weekend duties and utilizing the part-time staff as a reliable resource to back fill full-time vacancies. The program has been successful and has improved staff recruitment and retention within the department. Additionally, one paid intern was added to assist the Management Analyst and Director of Public Works with research and report writing.
- City Council approved a fourth paid sergeant in the Police Department to improve supervision, to maintain minimum staffing needs, and to reduce overtime costs.
- Administrative Services added \$75,000 for one permanent and one temporary part-time position to the department. An accountant was added to the Finance Division of the Administrative Services; \$45,000 funded by Administration Internal Services Fund. A temporary part-time information technology specialist was added to assist in the accounting software conversion; \$30,000 funded by IT-Internal Services Fund for FY 2009-11.
- The Fire Department will be adding a part-time administrative assistant.
- The Fire Department will also be adding three Paramedic II positions (with CALPERs eligibility) to act as supervisors and trainers of the new paramedic recruits.
- Staff is assuming a 5% increase in health benefits, in FY 2009-10 and again in FY 2010-11.
- Assumptions regarding the non-safety MOU negotiations have been included in the fiscal year projections.

CALPERs Market Corrections

Currently, CALPERs has experienced a 25%-30% loss in its investments in FY 2008-09. They had experienced a 5% loss the year before. On the outside of this, their actuarial assumption was a 7.5% gain each year. To put this into perspective, the current rates issued by CALPERs for our retirement assets is based upon assumptions that produce an accumulated loss in assets of close to 50% (-12.5% in FY 2007-08 and almost -37.5% in FY 2008-09).

CALPERs has chosen to separate these two years as to completely separate economic events. In the CALPERs program, they use a rate smoothing method (15 year rolling amortization) that should level out the effects of gains or losses year after year. CALPERs views the FY 2007-08 loss as a part of normal gain and should be corrected in the smoothing actuarial method. On the other hand, CALPERs views the market downturn that has occurred in the last 12 months as a "catastrophic" economic event



**CITY of SIERRA MADRE
PERSONNEL
FY 2009-11**

that should be handled in a different rate action. Instead, CALPERs is recommending that the current year portfolio loss should be looked as a fixed 30 year amortization schedule.

Another factor of the CALPERs portfolio is that 70% of the annual income comes from the investment market and only 30% of the income each year comes from employers. This is not uncommon of any retirement plan. In order for CALPERs models to maintain the asset levels they require, an income shift must occur and that shift is transferred onto the employers in the form of a rate increase.

The current recommendation would be for no change to the two next years' rates other than the smoothing that would normally occur (averaging 3% increase the last three years for Sierra Madre). In FY 2011-12, the first "payment" of the 30% asset loss would begin. CALPERs had originally proposed making a rate increase as early as FY 2010-11. However, it will still be a large jump, as much as 3-4% for non-safety and 6-7% for safety. CALPERs has provided a sliding scale increase based upon the City's individual contracts volatility index.

There is some good news in all of this for Sierra Madre. The CALPERs safety rate has dropped in FY 2009-10 over FY 2008-09 and has returned to the FY 2007-08 rate of about 28.5%. This change is estimated to save the City \$75,000.

Finance, however, believes that this is only a temporary drop. All retirement rates have a two-three year lag period from when the actuarial data is collected and when the rate is passed on to the City. CALPERs does assume a 3% year-over-year COLA (cost of living adjustment), but the City's MOU with the Police Officer Association far exceeds that COLA. The current MOU agreement with the three year raises for safety is not in the current actuarial rate. The affect of this rate change will be passed on to the City in FY 2011-12 and beyond. Staff is unable to project the future rate, but an estimation is that rate will be close to 40%. When this is added to the EPMC (Employer Paid Match Contribution) of 9%, the safety CALPERs costs may reach 50 cents per dollar of salary.



AUTHORIZED FULL TIME POSITIONS

<u>POSITION</u>	<u>Amended 2007-2008</u>	<u>Amended 2008-2009</u>	<u>Requested 2009-2010</u>	<u>Requested 2010-2011</u>
<u>ELECTED OFFICIALS</u>				
Council Member	5	5	5	5
City Clerk	1	1	1	1
Treasurer	1	1	1	1
TOTAL ELECTED OFFICIALS	7	7	7	7
<u>CITY STAFF</u>				
MANAGEMENT				
City Manager ¹	1	1	1	1
Administrative Services Director	1	1	1	1
Assistant Fire Chief	1	1	1	1
Assistant to City Manager	-	-	-	-
Assistant to City Manager/Director of Administrative Services	-	-	-	-
Chief of Police	1	1	1	1
Community Services Director	-	-	-	-
Community Services/Personnel Director	1	1	1	1
Developmental Services Director	-	-	-	-
Library Services Director	1	1	1	1
Police Captain	1	1	1	1
Police Lieutenant	-	-	-	-
Public Works Director	1	1	1	1
Subtotal	8	8	8	8
CONFIDENTIAL				
Administrative Assistant	3	3	3	3
Administrative Clerk - Senior Services Coordinator	1	1	1	1
Deputy Administrative Services Director	1	1	1	1
Deputy Community Services/Personnel Director	1	1	1	1
Deputy Library Services Director	1	1	1	1
Deputy Public Works Director	1	1	1	1
EMS/Paramedic Coordinator	1	1	1	1
Management Analyst	1	1	1	1
Personnel Analyst	1	1	1	1
Planning Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Water Department Superintendent	1	1	1	1
Subtotal	14	14	14	14
CLASSIFIED				
Account Clerk	1	1	1	1
Account Technician	2	2	2	2
Administrative Clerk - Recreation	1	1	1	1
Associate Librarian	2	2	2	2
Associate Planner	1	1	1	1
Building Official	1	1	1	1
Fire Marshall	1	1	1	1
Fleet Mechanic	1	1	1	1
Library Technician II	1	1	1	1
Maintenance Worker I Parks	2	2	-	-
CLASSIFIED (con't)				



**CITY of SIERRA MADRE
PERSONNEL
FY 2009-11**

AUTHORIZED FULL TIME POSITIONS

POSITION	Amended 2007-2008	Amended 2008-2009	Requested 2009-2010	Requested 2010-2011
Maintenance Worker I Sewer	1	1	3	3
Maintenance Worker I Streets	6	6	2	2
Park and Facilities Foreman	1	1	1	1
Public Works Foreman	-	-	-	-
Recreation Supervisor	-	-	-	-
Staff Accountant	-	-	-	-
Streets Leadworker	-	-	-	-
Streets Foreman	1	1	1	1
Water Fac. Maintenance Worker	-	-	-	-
Water Foreman	1	1	1	1
Water Pump Operator	3	3	5	5
Subtotal	26	26	24	24
POLICE RANK AND FILE				
Code Enforcement Officer	1	1	1	1
Corporal	2	2	2	2
Dispatcher	4	4	4	4
Detective	1	1	1	1
Police Officer	9	9	9	9
Sergeant II	1	1	1	1
Sergeant III	2	2	3	3
Subtotal	20	20	21	21
TOTAL CITY STAFF	68	68	67	67
GRAND TOTAL	75	75	74	74



DEPT	JOB DESCRIPTION	General Fund	Environmental	Gas Tax	Development Services	EMs/Paramedic	CRA	CRA-Low Mod	Fleet	Facilities	Administration	Information Technology	Filming	Special Events	Aquatics	Recreation Class	Sewer	Water	Grand total
ADMIN	ACCOUNT TECH - A/P										1								1
	ACCT CLERK UTILITY BILL	0.2															0.2	0.6	1
	ACCT TECHNICIAN/PAYROLL	0.15			0.05	0.05	0.05	0.05			0.5						0.05	0.1	1
	ADMIN SVCS DIRECTOR	0.1									0.4	0.15					0.1	0.15	1
	ADMINISTRATIVE ASSIST	0.1									0.8								1
	CITY MANAGER	0.15									0.5	0.1					0.05	0.1	1
	DEP ADMIN SVCS DIRECTOR	0.1									0.45	0.15					0.05	0.15	1
ADMIN Total		0.8			0.05	0.05	0.25	0.25			3.65	0.4					0.45	1.1	7
C&PS	ADMIN CLERK - REC	0.35									0.4				0.1	0.1	0.05	0.05	1
	COMM & PERSNL SVC DIR	0.3									0.4		0.1		0.1	0.05	0.05		1
	DEP COMM & PERSNL SVC DIR	0.35									0.25			0.25	0.05	0.1			1
	PERSONNEL ANALYST										1								1
	RECREATION COORDINATOR	0.6												0.25	0.15				1
	SENIOR SERVICES COORDIN	0.75												0.05		0.2			1
C&PS Total		2.35									2.05		0.1	0.75	0.3	0.45			6
DEV SERV	ADMINISTRATIVE ASSIST				0.4		0.3	0.3											1
	ASSOCIATE PLANNER				0.4		0.3	0.3											1
	BUILDING OFFICIAL				0.6		0.2	0.2											1
	PLANNING MANAGER				0.4		0.3	0.3											1
DEV SERV Total					1.8		1.1	1.1											4
ELECTED	CITY CLERK	0.8					0.1	0.1											1
	CITY TREASURER	0.8					0.1	0.1											1
	COUNCIL MEMBER	4					0.5	0.5											5
ELECTED Total		5.6					0.7	0.7											7
FIRE	ASST FIRE CHIEF	0.67				0.33													1
	FIRE MARSHAL	0.75				0.25													1
	PARAMEDIC COORDINATOR					1													1
FIRE Total		1.42				1.58													3
LIBRARY	ASSOC LIBRARIAN-ADULTS	1.9										0.1							2
	ASSOC LIBRARIAN-CHILD	1																	1
	LIBRARY SVCS DIRECTOR	0.8										0.2							1
	LIBRARY TECHNICIAN II	0.85										0.15							1
LIBRARY Total		4.55										0.45							5
POLICE	CAPTAIN	1																	1
	CHIEF OF POLICE	1																	1
	CODE ENFORCEMENT	0.5			0.5														1
	CORPORAL	2																	2
	DISPATCHER	4																	4
	POLICE OFFICER I	8																	8
	POLICE OFFICER II	2																	2
	SERGEANT II	2																	2
	SERGEANT III	2																	2
POLICE Total		22.5			0.5														23
PW	ADMINISTRATIVE ASSIST	0.05	0.3	0.1						0.15							0.1	0.3	1
	DEPUTY PW DIRECTOR	0.05		0.05					0.05	0.1							0.15	0.6	1
	ENVIRONMENTAL ANALYST		0.15							0.15	0.2						0.25	0.25	1
	FACILITIES MAINTENANCE									1									1
	FLEET MECHANIC							1											1
	MAINT WKR I - STREET/SEWER	1.5		1.5													3		6
	PUBLIC WORKS DIRECTOR	0.1	0.05	0.1		0.05	0.05			0.1							0.25	0.3	1
	STREETS FOREMAN	0.25		0.25													0.5		1
	WATER FOREMAN																0.2	0.8	1
	WATER PUMP OPERATOR																0.8	3.2	4
	WATER SUPERINTENDENT																0.2	0.8	1
PW Total		1.95	0.5	2		0.05	0.05	1.05	1.5	0.2							5.45	6.25	19
Grand Total		39.17	0.5	2	2.35	1.63	2.1	2.1	1.05	1.5	5.9	0.85	0.1	0.75	0.3	0.45	5.9	7.35	74

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Capital Improvement Purchases and Projects FY 2009-11



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**CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROJECTS and PURCHASES
FY 2009-11**

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

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

Starting in FY 2009-10, staff will present to the City Council a comprehensive analysis of the City's Capital Improvement Plan (CIP) in a five, ten and 15 year outlook. Today's report will be highlighting the list of CIP appropriations budgeted in the FY 2009-11 biennial budget.

The CIP budget represents a major investment in the community's future and infrastructure, while maintaining significant funding for operations and service levels to meet City Council goals. The Fiscal Years 2009-2014 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. The program is updated biennially to reflect the latest Council priorities, to provide updated cost estimates, and to identify available revenue sources.

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.

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 bonds (general obligation or revenue), but will be seeking four new master leases in this biennial budget.

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



CITY of SIERRA MADRE CAPITAL IMPROVEMENT PROJECTS and PURCHASES FY 2009-11

Prior Budget Completed Projects and Major Purchases

- Replacement of over \$300,000 in City vehicles; including City Paramedic Ambulance, three dump trucks with CNG conversion, and Water Department Cushman Carts
- Replacement of two CNG transit bus and one City van-pool car with CNG conversion
- Completion of Compressed Natural Gas (CNG) Fueling Station at City Yard



- Completion of Emergency Operation Center (EOC) (remodel of City Hall Basement) including technology upgrades
- Installation of new landscaping at Mt Wilson Park, Goldberg Park and Library
- Replacement of playground equipment at Sierra Vista Park and Mt Wilson Trail Park (Turtle Park)



- Replacement of bathroom facility at Bailey Canyon and Mt Wilson Park
- Completion of Well Replacement, Booster Replacement and Mira Monte Reservoir Replacement





CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROJECTS and PURCHASES
FY 2009-11

Capital Purchases Summary

The Capital Purchases Summary lists 62 individual items of equipment that should be purchased or replaced within the next five fiscal years. These range from computers and related software and operating systems to voicemail upgrade to accounting software. The City has an annual vehicle replacement schedule and included in this CIP is the start of four new 10 year master lease programs (see schedule below). The CIP for FY 2009-10 lists 37 proposed capital purchases totaling \$1.9 million. For FY 2010-11 there are 22 capital purchases shown, totaling \$409,000. The FY 2009-2011 capital purchases are in two columns highlighted in the attached CIP spreadsheet.

Summary of Capital Improvement Purchases
 by Funding Source and Receiving Department

Fund	Dept.	<i>FY 2009-2010</i>		<i>FY 2010-2011</i>	
		<i># of Projects</i>	<i>Estimated Value</i>	<i># of Projects</i>	<i>Estimated Value</i>
General Fund	Comm Services			1	\$ 2,500
	FIRE	3	\$ 420,771	2	\$ 13,304
	Police	2	\$ 2,900	1	\$ 1,400
	Public Works	2	\$ 11,800	2	\$ 11,800
General Fund Total		7	\$ 435,471	6	\$ 29,004
Prop C	Comm Services	1	\$ 40,000		
Fleet	FIRE	3	\$ 256,000	1	\$ 35,000
	Police	1	\$ 33,000	1	\$ 40,000
	Public Works	1	\$ 24,000	2	\$ 56,000
Fleet Total		5	\$ 313,000	4	\$ 131,000
Facilities	Comm Services	1	\$ 30,000		
	Public Works	1	\$ 22,000		
Facilities Total		2	\$ 52,000		
Administration	Administration	1	\$ 500,000		
Technology	Administration	5	\$ 120,300	4	\$ 139,800
	Comm Services	2	\$ 10,000		
	Library	1	\$ 10,000	1	\$ -
Technology Total		8	\$ 140,300	5	\$ 139,800
Aquatics	Comm Services	3	\$ 36,000	1	\$ 3,000
Water	Public Works	4	\$ 81,300	2	\$ 35,000
Sewer	Public Works	2	\$ 49,000	1	\$ 44,000
Water/Sewer	Public Works	3	\$ 225,000	1	\$ 13,000
Water/Sewer Total		9	\$ 355,300	4	\$ 92,000
Library Grants	Library			1	\$ 5,700
	Library	1	\$ 8,000	1	\$ 8,000
Grant Total		1	\$ 8,000	2	\$ 13,700
Grand Total		37	\$ 1,880,071	22	\$ 408,504



**CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROJECTS and PURCHASES
FY 2009-11**

Proposed 10-Year Master Lease Purchases in FY 2009-10

- *Replacement of Mack Fire Truck*
- *Replacement of Water Tender*
- *Replacement of CAT Loader*
- *New Vector Truck*





**CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROGRAM
FY 2009-11**

Capital Project Summary

The Capital Project Summary lists 27 projects recently completed, underway, or for the next 5 fiscal years. As with the capital purchases, these cover a wide range of community improvements, from remodeling the Sierra Madre Room and Senior Park-Hart House to general Facilities maintenance to Sewer Main Replacement and citywide street reconstruction. The CIP for FY 2009-10 lists 14 projects totaling \$2.7 million. For FY 2010-11, there are 9 new projects listed, totaling \$965,000.

The funding for these projects is derived from a number of sources, including General Fund, Internal Service Funds, Sewer Fund, and Grant Funds. The FY 2007-09 capital projects are in two columns highlighted in the attached CIP spreadsheet.

**Summary of Capital Improvement Projects
by Funding Source and Receiving Department**

Fund	Dept.	<i>FY 2009-2010</i>		<i>FY 2010-2011</i>	
		<i># of Projects</i>	<i>Estimated Value</i>	<i># of Projects</i>	<i>Estimated Value</i>
General Fund	Comm Services	2	\$ 31,750		
Open Space	Comm Services	2	\$ 945,100		
Misc Street Funding	Public Works	1	\$ 900,000		
Senior Center Facilities	Administration				
	Community Services			1	\$ 5,000
	Library	1	\$ 142,500	1	\$ 35,000
	Public Works	2	\$ 115,000	1	\$ 25,000
	Fire				
Facilities Total		3	\$ 257,500	3	\$ 65,000
Sewer	Public Works	3	\$ 199,000	3	\$ 248,000
Water	Public Works	2	\$ 110,000	2	\$ 110,000
Edison	Public Works			1	\$ 542,413
Grand Total		14	\$ 2,670,566	9	\$ 965,413

One-Time Internal Service Funds Projects

In the previous biennial budget, staff identified several projects to be funded using one time reserves in the Internal Services fund. Over \$1 million was identified for one-time use in FY 2007-09; half of these projects were complete. The most significant purchases, proposed under this source, was \$85,000 in playground equipment at Sierra Vista Park, \$100,000 the installation of energy



**CITY of SIERRA MADRE
CAPITAL IMPROVEMENT PROGRAM
FY 2009-11**

efficient lighting in all City facilities, \$90,000 upgrade of trash bin at City Yard, \$300,000 in vehicle replacement, and the replacement of the accounting software system. Staff has recommended the carryover of \$500,000 for the upgrade of the Financial accounting software.

In FY 2009-11, staff is recommending the upgrade of four Information Technology (IT) projects to be used out of reserves existing in the IT-Internal Services fund, totaling \$85,000.

	<u>Amount</u>
<u>CIP Projects</u>	
Upgrade Voicemail	\$50,000
Upgrade Council Chambers Visual Projector	\$15,000
Upgrade City Website	\$10,000
Digital archival of Planning Maps	\$10,000

*Once spent these reserves are not "renewable." As such, these funds are not available to fund on-going operations, but are a good source of funding for Capital Purchases and Capital Projects.

Unfunded Capital Improvements

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

This is not an all-inclusive list and will continue to grow as the City's buildings and infrastructures age. Additionally, with each passing year, the inflationary factor of construction, materials, and supplies continue to rise at rate twice the normal consumer price index which leads to additional unplanned expenses. The current estimates to complete the list as presented is over \$50,000,000. These include primarily water system improvements, but also include the street resurfacing, City facility improvements and park projects.



Summary of Capital Projects by Funding Source and Receiving Department

Fund #	DEPT.	Values			
		# OF PROJECTS 09-10	ESTIMATED COSTS 09-10	# OF PROJECTS 10-11	ESTIMATED COSTS 10-11
General Fund	Community Services	2	\$ 31,750		
Open Space	Community Services	2	\$ 945,100		
Misc Street Funding	PW	1	\$ 900,000		
Senior Center	Community Services	1	\$ 227,216		
Facilities	Administration				
	Community Services			1	\$ 5,000
	Library	1	\$ 142,500	1	\$ 35,000
	Public Works	2	\$ 115,000	1	\$ 25,000
	Fire				
Facilities Total		3	\$ 257,500	3	\$ 65,000
Sewer	Public Works	3	\$ 199,000	3	\$ 248,000
Water	Public Works	2	\$ 110,000	2	\$ 110,000
Edison	Public Works			1	\$ 542,413
Grand Total		14	\$ 2,670,566	9	\$ 965,413



PROJECT	DEPT.	Fund #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013-14	TOTAL	STATUS
Bailey Canyon Park	C-SVCS	101	101-5807	\$6,750					carryover	\$10,000 SMEAC/\$9,250 Quimby / \$57,750 County grant.
Dapper Field Spectator Area resurfacing	C-SVCS	101	5807	\$25,000				\$25,000		five year life
Resurface tennis courts (2 parks)	C-SVCS	101	5807				\$20,000			est \$20,000
Catch Basin Inserts	PW	102	102-5811	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000		ongoing
Peck Pit Trash TMDL Regional Project	PW	102	102-5811	\$79,500						Sewer/Storm drain Fund
Refurbish PW Facil.	PW	102	102-5811		\$15,000				carryover	Sewer, Water funds
Sewer Main Replacement	PW	102	5811		\$205,000	\$81,800	\$67,200			Per Sewer Master Plan recommendation
Vehicle Wash Facility (clarifier)	PW	102	102-5811	\$91,500						
Goldberg Park Landscape	C-SVCS	205	5899	\$25,100					carryover	
Citywide Street Reconstruction	PW	211	Prop. 1b Meas. R 211-5812	\$900,000					under-funded	est \$5,549,515
Hart Park House Refurbishment	C-SVCS	535		\$227,216						Prop A M & S funding
Dutyman House Remodel	PW	601	601-5806						unfunded	estimation to complete, \$20,000
Energy Efficiency Upgrades-All Facilities	PW	601	601-5806	\$25,000	\$25,000				carryover	One-time capital project - total est \$90,000, started in FY 07-08
Install Solar Panels	PW	601	5806						unfunded	est \$50,000
Library HVAC Replacement	Lib	601	601-5806	\$142,500						Mechanical Engineer report, 2002 (costs updated with CPI calculator, Bur. Labor Stats.
Lighting & Electrical - \$95,000	LIB	601				\$95,000				



PROJECT	DEPT.	Fund #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013-14	TOTAL	STATUS
Memorial Park Restroom Renovation	C-SVCS	601							unfunded	est \$150,000
Paint City Hall	admin	601	5806	\$0	\$0				unfunded	est \$50,000
Paint PS Building	PW	601	5806						unfunded	est \$50,000
Painting - \$35,000 (exterior & interior is needed)	LIB	601			\$35,000					
Plumbing – Library \$30,000	LIB	601					\$30,000			
Repair Trash Loading Area	PW	601	601	\$90,000					carryover	One-time capital project - total est \$90,000, started in FY 08-09
Repair Volleyball Court	C-SVCS	601	5807		\$5,000					est 7 years
Resurface FD apparatus floor	Fire	601	5806			\$15,000				estimated need is \$15000
Resurface Maint. Yard	PW	601							unfunded	Portion completed \$125,000 unfunded
Security & Fire System - \$17,000	LIB	601						\$17,000		
Sierra Madre Room	C-SVCS	205	601-5806	\$920,000					carryover	\$570,000 Fed grant (205) / \$350,00 County grant (227) - under way
Sierra Vista Park Restroom Renovation	C-SVCS	601	5806						unfunded	est \$150,000
Auburn Reservoir replacement	PW	690	5818						unfunded	est \$4,052,000
Carter Reservoir Replacement	PW	690	5818						unfunded	est \$230,000
Joint use well, Main Basin	PW	690	690-5818 691-5820						unfunded	Possible Federal (WRDA)
Main Plant Reconst	PW	690	5818						unfunded	est \$2,310,000
Repl. Water services & meters	PW	690	5818	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		Ongoing
Replace fence at Maint/Spreading	PW	690	690-5818						unfunded	Water Fund, est \$127,200
San Gabriel Court Main repl	PW	690	5818						unfunded	est \$112,000



PROJECT	DEPT.	Fund #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013-14	TOTAL	STATUS
Santa Anita Court Main repl.	PW	690	5818						unfunded	est \$112,000
Spreading Grounds maintenance	PW	690	5818	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		ongoing
Water System Repairs	PW	690	5818						unfunded	est. \$1,604,800
Well 7 construction	PW	690	690-5818 691-5820						unfunded	Possible Federal (WRDA), est \$1,800,000
Wells 3-6 Replacement	PW	690	690-5818 691-5820						unfunded	Possible Federal (WRDA), est \$4,403,000
Zone 2 interconnect with Arcadia	PW	690	5818						unfunded	est \$975,000
Zone 2 Pipeline - Lima	PW	690	5818						unfunded	est \$360,000
SGVMWD pipeline	PW	690	5820						unfunded	est \$17,000,000
Sierra Vista Park Irrigation replacement	PW	690	691-5820						unfunded	Funded by \$50,000 grant from SGVMWD
Sturtevant Landscape Project	PW	690	691-5820						unfunded	Funded by \$50,000 grant from SGVMWD
Santa Anita Creek Div. Pipeline	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est \$200,000 (Thru FY 2014-15)
Santa Anita Creek Diversion Structure	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est \$372,00
Santa Anita Creek Spreading Grd.	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est ? (Thru FY 2014-15)
Santa Anita Dam Rehab	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project (Thru FY 2014-15), est \$100,000



PROJECT	DEPT.	Fund #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013-14	TOTAL	STATUS
Santa Anita Debris Basin Rehab.	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est \$2,781,500 (Thru FY 2014-15)
Santa Anita Spreading Grounds Booster Pump Station	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est \$1,000,000
Sierra Madre Creek Diversion Rehab.	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est \$85,000
Sierra Madre Spreading Grounds Rehab	PW	690	5818 5820						unfunded	Possible Federal (WRDA) East Raymond Basin Project, est \$1,254,000
East Montecito Utility Undergrounding	PW	grant			\$542,413					Edison Rule 20A Funds
Reconstruction of Library	Lib	Unfunded		\$0	\$0				unfunded	est \$7,000,000
Replace Street Name Signs	PW	211	5814	\$0					unfunded	Seeking private funding
remodel front counters at city hall	admin	Unfunded		\$0	\$0				unfunded	estimated need is \$50,000, currently not budgeted
				\$2,670,566	\$965,413	\$329,800	\$255,200	\$180,000		



Summary of Capital Purchases by Funding Source and Receiving Department

FUND #	DEPT.	Values			
		# OF PURCHASES 09-10	ESTIMATED COSTS 09-10	# OF PURCHASES 10-11	ESTIMATED COSTS 10-11
General Fund	Comm Services			1	\$ 2,500
	FIRE	3	\$ 420,771	2	\$ 13,304
	Library				
	Police	2	\$ 2,900	1	\$ 1,400
	Public Works	2	\$ 11,800	2	\$ 11,800
General Fund Total		7	\$ 435,471	6	\$ 29,004
Prop C	Comm Services	1	\$ 40,000		
Fleet	FIRE	3	\$ 256,000	1	\$ 35,000
	Police	1	\$ 33,000	1	\$ 40,000
	Public Works	1	\$ 24,000	2	\$ 56,000
Fleet Total		5	\$ 313,000	4	\$ 131,000
Facilities	Comm Services	1	\$ 30,000		
	Public Works	1	\$ 22,000		
Facilities Total		2	\$ 52,000		
Administration	Administration	1	\$ 500,000		
Technology	Administration	5	\$ 120,300	4	\$ 139,800
	Comm Services	2	\$ 10,000		
	Library	1	\$ 10,000	1	\$ -
Technology Total		8	\$ 140,300	5	\$ 139,800
Aquatics	Comm Services	3	\$ 36,000	1	\$ 3,000
Water	Public Works	4	\$ 81,300	2	\$ 35,000
Sewer	Public Works	2	\$ 49,000	1	\$ 44,000
Water/Sewer	Public Works	3	\$ 225,000	1	\$ 13,000
Library Grants	Library			1	\$ 5,700
Grant	FIRE				
	Library	1	\$ 8,000	1	\$ 8,000
Grand Total		37	\$ 1,880,071	22	\$ 408,504



PURCHASE	DEPT.	FUND #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013/14	funded/ unfunded	STATUS
Finance Software	ADM	602	5323	\$500,000						One-time Internal Service Purchase, should have 10 year life
Computer replacement policy (20-25 annually)	ADM	603	5323	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		budgeted annually IT
EOC tv's, computer sytem, printer, etc.	ADM	603	5323							IT one time budgeted appropriations, should have 7 year life
Microsoft office licensing	ADM	603	5323	\$19,800	\$19,800	\$19,800	\$19,800	\$19,800		IT policy budgeted annually
Microsoft operating licensing	ADM	603	5323	\$37,500			\$45,000			IT policy budgeted every three years
plotter (mapping)	ADM	603	5323	\$8,000						one time budgeted appropriations IT, should have 7 year life
upgrade Chamber projector	ADM	603	5323	\$15,000						IT one time appropriations, should be planned every 7 years
upgrade cityhall intranet wiring	ADM	603	5323							completed
Upgrade three city server	ADM	603	5323		\$30,000		\$30,000			IT budgeted rotation every biennial cycle
voicemail replacement	ADM	603	5323		\$50,000					IT one time use of reserves, should be planned every 10 years
YAC Furniture	C-SVCS	101	5705		\$2,500		\$2,500			every other year
City Van for Excursions	C-SVCS	257	5715	\$40,000						est \$40,000, every 10 years
Chairs and tables for Community Center, City Hall (Community Events)	C-SVCS	601	5701	\$30,000		\$30,000		\$30,000		need to replace every 5-7 years, rotation of every 2 years throughout facilities
Office Furniture	C-SVCS	603	5701	\$5,000						
Shelving / File Cabinets	C-SVCS	603		\$5,000						Plan to put in Wistaria Room; locked personnel & registration documents. Also space for banner storage
Bleachers for Pool	C-SVCS	683	5702					\$3,000		est \$3,000, every five years
Diving Board	C-SVCS	683	5702		\$3,000					every 7-10 years
Drain Covers & Install	C-SVCS	683	5702	\$5,000						1-time
Plaster Pools	C-SVCS	683	5702	\$6,000			\$6,000			every 3 years



PURCHASE	DEPT.	FUND #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013/14	funded/ unfunded	STATUS
Pool Cover	C-SVCS	683	5702				\$6,500			every 5 years
Pool Heater	C-SVCS	683	5702	\$25,000						
Pool Lane Lines	C-SVCS	683	5702			\$7,500				every 5 years
Replace Pool Lifeguard Stand	C-SVCS	683	5702					\$2,500		every 5 years
Dual Axle trailer - USAR	FIRE	101	5604				\$10,000			est. \$10000
Fire Dept. MDC's	FIRE	101		\$11,000		\$11,000		\$12,000		101-5601-809 Budgeted
Fire Engine	FIRE	101	5601	\$406,000						two fire engines, 20 year life with 10 year rotation of Master lease \$60k/year in 2010
Fire Hoses	FIRE	101	5601	\$3,771	\$3,304	\$2,822	\$2,978	\$3,012		101-5601-809 Budgeted
I R Camera	FIRE	101	5601		\$10,000					101-5601 Budgeted
Jaws-of-life	FIRE	101	5604			\$24,000				est. \$24,000, 20 year
Fire Chief Vehicle/Truck	FIRE	600	5601	\$30,000						budgeted FY 2009 2010; 10 YEAR LIFE
Fire Vehicle (city pool car)	FIRE	600	5602	\$16,000						est. \$16,000, possible grant fund
Rescue Ambulance	FIRE	600	5604				\$133,000			One-time General Fund Purchase; Two ambulances with ten year life, rotation five year purchase
Utility Truck PU	FIRE	600	5601		\$35,000					replace in FY 2010-11 \$35000; 10 - year life
Water Tender	FIRE	600	5601	\$210,000						est. \$210,000, 20 year life (possible addition to master lease with fire engine)
Cardiac defibrulators	FIRE	Grant	5604				\$20,000			need to replace current Defibulator
SCBA's (2+2) bottles per year	FIRE	Grant	5604							coverd by grants, 15 year life
Library information system upgrade	LIB	101	5901					\$17,000		five year rotation with (annual lease)
Imaging Station	LIB	331-5913			\$5,700					California Library Services Act (CLSA) Reserves, seven year life
City map preservation	LIB	603	5901	\$10,000	\$0	\$0	\$0	\$0		One-time fund reserves
Outdoor Furniture	LIB	Grant	5824				\$20,500			five year rotation
Public computers	LIB	Grant	5901	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000		
Computer autoloader system backup	PD	101	5501			\$4,500				five year life
PD Portable Radios	PD	101	5501			\$25,000	\$25,000			estimated cost to replace 25 radios



PURCHASE	DEPT.	FUND #	DIVISIO N#	2009/10	2010/11	2011/12	2012/13	2013/14	funded/ unfunded	STATUS
Replace officers' handguns	PD	101	5501	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400		ongoing
Replace vehicle radar units	PD	101	5501	\$1,500		\$1,500		\$1,500		two year rotation, five year life
Ruggedized laptops for police cars	PD	101	5501				\$27,000			five year life
Vehicle Replacement Captain, Unit 93, 96, 92	PD	600	5523	\$33,000		\$33,000	\$33,000	\$33,000		ongoing fleet rotation, useful life 10 years
Vehicle Replacement Unit 94 Tahoe Supervisor	PD	600	5523		\$40,000					One-time General Fund Purchase
Replace FIBAR	PW	101	5807	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800		moved to 07-08 operating
Replace Park Tables/Benches	PW	101	5807	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		every three years, ongoing rotation throughout parks
Sewer Spill Resp. Trailer	PW	102	5811	\$5,000						Retrofit 'surplus' transit bus in lieu of trailer
Sewer Vector Truck	PW	102	102-5811	\$44,000	\$44,000	\$44,000	\$44,000			Sewer Fund - Master lease
Fleet Sedan (CNG)	PW	600	5806		\$32,000					
One small dump truck (CNG)	PW	600	5805	\$24,000	\$24,000					10 year useful life
Replacement Mower	PW	601	5807	\$22,000						One- Time Purchase
Computer equip/software repl.	PW	690	5818	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		Ongoing
Misc. Replacement Tools	PW	690	5818	\$8,300						Water Fund
Replace Chlorine Analyzer	PW	690	5818							Water Fund
SCADA Upgrade	PW	690	5818	\$25,000	\$25,000					Water Fund
Water Division Vector Trailer	PW	690	5818	\$38,000						
CAT 414 loader/box grader	PW	690	5818	\$45,000						Mud cleanup, Spreading grounds maintenance
GIS replacement/upgrade	PW	690	5818	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000		Ongoing
Replace 1972 CAT 920 Loader	PW	690	5818	\$167,000						Purchase CAT 924H or equiv. Possible Lease
Records retention/preservation	TECH	Unfunded		\$0	\$0				unfunded	est \$200,000
				\$1,880,071	\$408,504	\$287,322	\$509,478	\$206,012		

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City of Sierra Madre, California

*Village of the Foothills
2007 All-America City Recipient*



Debt Administration FY 2009-11



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DEBT ADMINISTRATION

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

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

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

TYPES OF DEBT

Capital Leasing can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Sierra Madre has used capital leasing to acquire equipment. In FY 2008-09, the City made the final payment on their existing ten-year capital lease for Fire Apparatus. As part of the long term capital purchase plans, the City has proposed the purchase of four major equipment purchases through the use of a new ten-year master lease (See page 6-6 in the Capital Improvement Plan). This is fiscally responsible in that the useful life of City equipment has historically been a 20-40 year cycle. The total estimated capital purchase is estimated at \$1 million with an assumed annual apportionment of \$140,000 (based on current market rates of 6.5%). The expenditures payments will be funded from General Fund, Sewer and Internal Services.



**CITY of SIERRA MADRE
DEBT ADMINISTRATION
FY 2009-11**

General Obligation Debt: A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a vote of two-thirds of voters in the case of local governments or a simple majority for state issuance.

The City has one twenty year General Obligation Bond for the Community Redevelopment Agency. These funds are used support general operations of the CRA and purchase rehabilitating property within the CRA. Within the CRA Debt Fund, the budget reflects the annual interest payments for the 2003 Tax Increment Bonds, \$171,288 in FY 2009-10 and \$160,125 in FY 2010-11. Under the modified accrual method, the bond principal payment is also appropriated in the budget process; the payments are \$225,000 in FY 2009-10 and \$235,000 in FY 2010-11.

CRA BOND PAYMENTS FOR FY 2009-11

	<u>RATE</u>	<u>PRINCIPAL DUE</u>	<u>SERIAL REDEMPTION INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2009	4.70%	\$ 225,000	\$ 171,288	\$ 396,288
2010	5.00%	\$ 235,000	\$ 160,125	\$ 395,125

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



**CITY of SIERRA MADRE
DEBT ADMINISTRATION
FY 2009-11**

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

The budget does include the annual interest payments for the 1998 and 2003 Revenue Bonds, \$546,895 in FY 2009-10 and \$531,845 in FY 2010-11. Under the full accrual method, the bond principal payment is shown as a Balance Sheet and Cash Flow entry only; the payments are \$300,000 in FY 2009-10 and \$320,000 in FY 2010-11. Beginning in FY 2009-10, the Water Fund will begin repayment of the 10 year interest free loan to the San Gabriel Valley Municipal Water District; \$145,688 annually until FY 2019-20. Like the bond principal payment, the loan payment is not reflected in the annual budget of the Water Fund, but is only reported in the annual financial statements.

WATER REVENUE BONDS (1998 SERIES) PAYMENTS FOR FY 2009-11

	<u>RATE</u>	<u>PRINCIPAL DUE</u>	<u>SERIAL REDEMPTION INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2009	4.70%	\$ 300,000	\$ 207,550	\$ 507,550
2010	5.00%	\$ 320,000	\$ 192,500	\$ 512,500

WATER REVENUE BONDS (2003 SERIES) PAYMENTS FOR FY 2009-11

	<u>RATE</u>	<u>PRINCIPAL DUE</u>	<u>SERIAL REDEMPTION INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2009	5.00%	\$ 0	\$ 339,345	\$ 339,345
2010	5.00%	\$ 0	\$ 339,345	\$ 339,345

**SAN GABRIEL VALLEY WATER DISTRICT TEN-YEAR INTEREST FREE NOTE
PAYMENTS FOR FY 2009-11**

	<u>RATE</u>	<u>PRINCIPAL DUE</u>	<u>SERIAL REDEMPTION INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2009	4.70%	\$ 145,688	\$ 0	\$ 145,688
2010	5.00%	\$ 145,688	\$ 0	\$ 145,688



OUTSTANDING DEBT

Tax Increment Revenue Refunding Bonds, Series 1998A

- *Purpose:* to refund the 1988 Community Redevelopment Agency Debt and to fund improvements within the Agency Project area
- *Issue Date:* May 1, 1998
- *Maturity Date:* November 1, 2020
- *Original Principal Amount:* \$5,175,000
- *July 1, 2009 Principal Outstanding:* \$ 3,320,000
- *Interest Rate:* 3.8% - 5.0%
- *Funding Source:* property tax revenue from Community Redevelopment Project Area

Water Revenue Refunding Bonds, Series 1998A

- *Purpose:* to refund the 1988 Water Enterprise Debt and to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* May 1, 1998
- *Maturity Date:* November 1, 2019
- *Original Principal Amount:* \$6,740,000
- *July 1, 2007 Principal Outstanding:* \$4,010,000
- *Interest Rate:* 3.65% - 5.0%
- *Funding Source:* fees for water services

Water Revenue Parity Bonds, Series 2003

- *Purpose:* to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* September 1, 2003
- *Maturity Date:* November 1, 2034
- *Original Principal Amount:* \$6,750,000
- *July 1, 2007 Principal Outstanding:* \$6,750,000
- *Interest Rate:* 5.00% - 5.01%
- *Funding Source:* fees for water services

San Gabriel Water District: Interest Free 10-year Note

- *Purpose:* to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* December 1, 2009
- *Maturity Date:* December 1, 2020
- *Original Principal Amount:* \$145,687
- *July 1, 2009 Principal Outstanding:* \$1,456,875
- *Interest Rate:* 0%
- *Funding Source:* fees for water service



**CITY of SIERRA MADRE
DEBT
FY 2007-09**

WATER REVENUE PARITY BONDS - \$6,750,000
DUE ANNUALLY NOVEMBER 1

FISCAL YEAR END
JUNE 30,

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2004	5.00%	-	216,804	216,804
2005	5.00%	-	339,345	339,345
2006	5.00%	-	339,345	339,345
2007	5.00%	-	339,345	339,345
2008	5.00%	-	339,345	339,345
2009	5.00%	-	339,345	339,345
2010	5.00%	-	339,345	339,345
2011	5.00%	-	339,345	339,345
2012	5.00%	-	339,345	339,345
2013	5.00%	-	339,345	339,345
2014	5.00%	-	339,345	339,345
2015	5.00%	-	339,345	339,345
2016	5.00%	-	339,345	339,345
2017	5.00%	-	339,345	339,345
2018	5.00%	-	339,345	339,345
2019	5.00%	-	339,345	339,345
2020	5.00%	310,000	331,595	641,595
2021	5.00%	325,000	315,720	640,720
2022	5.00%	340,000	299,095	639,095
2023	5.00%	360,000	281,595	641,595
2024	5.00%	380,000	263,095	643,095
2025	5.00%	395,000	243,720	638,720
2026	5.00%	420,000	223,345	643,345
2027	5.00%	440,000	201,845	641,845
2028	5.00%	460,000	179,345	639,345
2029	5.00%	485,000	155,720	640,720
2030	5.00%	510,000	130,680	640,680
2031	5.00%	540,000	104,090	644,090
2032	5.00%	565,000	76,105	641,105
2033	5.00%	595,000	46,728	641,728
2034	5.01%	625,000	15,830	640,830
TOTAL		6,750,000	8,175,486	14,925,486
Amount Paid 2003-2009		-	1,913,529	1,913,529
Outstanding 07/01/2009		6,750,000	6,261,958	13,011,958
Amount Paid 2009-2010		0	339,345	339,345
Outstanding 06/30/2010		6,750,000	5,922,613	12,672,613
Amount Due 2010-2011		0	339,345	339,345
Outstanding 06/30/2011		6,750,000	5,583,268	12,333,268



**CITY of SIERRA MADRE
DEBT
FY 2007-09**

1998 WATER REVENUE REFUNDING BONDS - \$6,740,000
DUE ANNUALLY NOVEMBER 1

FISCAL YEAR END
JUNE 30,

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
1999	3.65%	200,000	313,275	513,275
2000	3.80%	210,000	305,635	515,635
2001	3.90%	220,000	297,355	517,355
2002	4.05%	225,000	288,509	513,509
2003	4.15%	235,000	279,076	514,076
2004	4.25%	245,000	268,994	513,994
2005	4.35%	255,000	258,241	513,241
2006	4.45%	270,000	246,688	516,688
2007	4.55%	280,000	234,310	514,310
2008	4.60%	290,000	221,270	511,270
2009	4.70%	300,000	207,550	507,550
2010	5.00%	320,000	192,500	512,500
2011	5.00%	335,000	176,125	511,125
2012	5.00%	350,000	159,000	509,000
2013	5.00%	370,000	141,000	511,000
2014	5.00%	390,000	122,000	512,000
2015	5.00%	405,000	102,125	507,125
2016	5.00%	425,000	81,375	506,375
2017	5.00%	450,000	59,500	509,500
2018	5.00%	470,000	36,500	506,500
2019	5.00%	495,000	12,375	507,375
TOTAL		<u>6,740,000</u>	<u>4,003,402</u>	<u>10,743,402</u>
Amount Paid 1998-2009		<u>2,730,000</u>	<u>2,920,902</u>	<u>5,650,902</u>
Outstanding 07/01/2009		<u>4,010,000</u>	<u>1,082,500</u>	<u>5,092,500</u>
Amount Paid 2009-2010		<u>300,000</u>	<u>207,550</u>	<u>507,550</u>
Outstanding 06/30/2010		<u>3,710,000</u>	<u>874,950</u>	<u>4,584,950</u>
Amount Due 2010-2011		<u>335,000</u>	<u>176,125</u>	<u>511,125</u>
Outstanding 06/30/2011		<u>3,375,000</u>	<u>698,825</u>	<u>4,073,825</u>



**CITY of SIERRA MADRE
DEBT
FY 2007-09**

COMMUNITY REDEVELOPMENT AGENCY
DEBT SERVICE SCHEDULES
2009-2011

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

FISCAL YEAR END
JUNE 30,

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
1999	3.80%	0	246,035	246,035
2000	3.80%	155,000	243,090	398,090
2001	3.90%	160,000	237,025	397,025
2002	4.05%	165,000	230,564	395,564
2003	4.15%	170,000	223,695	393,695
2004	4.25%	180,000	216,343	396,343
2005	4.35%	185,000	208,494	393,494
2006	4.45%	195,000	200,131	395,131
2007	4.55%	205,000	191,129	396,129
2008	4.60%	215,000	181,520	396,520
2009	4.70%	225,000	171,288	396,288
2010	5.00%	235,000	160,125	395,125
2011	5.00%	245,000	148,125	393,125
2012	5.00%	255,000	135,625	390,625
2013	5.00%	270,000	122,500	392,500
2014	5.00%	285,000	108,625	393,625
2015	5.00%	300,000	94,000	394,000
2016	5.00%	315,000	78,625	393,625
2017	5.00%	330,000	62,500	392,500
2018	5.00%	345,000	45,625	390,625
2019	5.00%	360,000	28,000	388,000
2020	5.00%	380,000	9,500	389,500
TOTAL for Bond Issue		5,175,000	3,342,563	8,517,563
Amount Paid 1998-2009		1,855,000	2,349,313	4,204,313
Outstanding 07/01/2009		3,320,000	993,250	4,313,250
Amount Paid 2009-2010		225,000	171,288	396,288
Outstanding 06/30/2010		3,095,000	821,963	3,916,963
Amount Due 2010-2011		245,000	148,125	393,125
Outstanding 06/30/2011		2,850,000	673,838	3,523,838



**CITY of SIERRA MADRE
DEBT
FY 2007-09**

San Gabriel Water District (10 year Interest Free Loan)
2009-2010
Payment Due December 1

	<u>Payment Amount</u>	<u>Payment applied to Interest</u>	<u>Principal</u>	<u>Purchase Price (Remaining Balance)</u>
Down Payment			-	1,456,875.00
2009 Payment 1	145,687.50	-	145,687.50	1,311,187.50
2010 Payment 2	145,687.50	-	145,687.50	1,165,500.00
2011 Payment 3	145,687.50	-	145,687.50	1,019,812.50
2012 Payment 4	145,687.50	-	145,687.50	874,125.00
2013 Payment 5	145,687.50	-	145,687.50	728,437.50
2014 Payment 6	145,687.50	-	145,687.50	582,750.00
2015 Payment 7	145,687.50	-	145,687.50	437,062.50
2016 Payment 8	145,687.50	-	145,687.50	291,375.00
2017 Payment 9	145,687.50	-	145,687.50	145,687.50
2018 Payment 10	145,687.50	-	145,687.50	-
TOTAL for Debt Issue	<u><u>1,456,875.00</u></u>	<u><u>-</u></u>	<u><u>1,456,875.00</u></u>	
Amount Paid 2008-09	-	-	-	
Outstanding 07/01/2009	<u>1,456,875.00</u>	-	<u>1,456,875.00</u>	
Amount Paid 2009-2010	<u>145,687.50</u>	-	<u>145,687.50</u>	
Outstanding 06/30/2010	<u>1,311,187.50</u>	-	<u>1,311,187.50</u>	
Amount Due 2010-2011	<u>145,687.50</u>	-	<u>145,687.50</u>	
Outstanding 06/30/2011	<u><u>1,165,500.00</u></u>	<u><u>-</u></u>	<u><u>1,165,500.00</u></u>	



**CITY of SIERRA MADRE
DEBT
FY 2007-09**

potential master lease
2010-2020

	<u>Payment Amount</u>	<u>Payment applied to Interest</u>	<u>Payment applied to Principal</u>	<u>Purchase Price (Remaining Balance)</u>
Total Sales Price				1,000,000.00
Trade-in Allowed			-	-
Down Payment			-	-
2010 Payment 1	\$139,104.69	\$65,000.00	74,104.69	925,895.31
2011 Payment 2	\$139,104.69	\$60,183.20	78,921.49	846,973.82
2012 Payment 3	\$139,104.69	\$55,053.30	84,051.39	762,922.42
2013 Payment 4	\$139,104.69	\$49,589.96	89,514.73	673,407.69
2014 Payment 5	\$139,104.69	\$43,771.50	95,333.19	578,074.50
2015 Payment 6	\$139,104.69	\$37,574.84	101,529.85	476,544.65
2016 Payment 7	\$139,104.69	\$30,975.40	108,129.29	368,415.37
2017 Payment 8	\$139,104.69	\$23,947.00	115,157.69	253,257.67
2018 Payment 9	\$139,104.69	\$16,461.75	122,642.94	130,614.73
2019 Payment 10	\$139,104.69	\$8,489.96	130,614.73	(0.00)
TOTAL for Debt Issue	<u>1,391,046.90</u>	<u>391,046.90</u>	<u>1,000,000.00</u>	
Amount Paid 2008-09	-	-	-	
Outstanding 07/01/2009	<u>1,391,046.90</u>	<u>391,046.90</u>	<u>1,000,000.00</u>	
Amount Paid 2009-2010	<u>139,104.69</u>	<u>30,975.40</u>	<u>108,129.29</u>	
Outstanding 06/30/2010	<u>1,251,942.21</u>	<u>360,071.50</u>	<u>891,870.71</u>	
Amount Due 2010-2011	<u>139,104.69</u>	<u>23,947.00</u>	<u>115,157.69</u>	
Outstanding 06/30/2011	<u>1,112,837.52</u>	<u>336,124.50</u>	<u>776,713.02</u>	

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City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Fund Types, Descriptions, and Chart of Accounts FY 2009-11



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**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

GENERAL FUND TYPE:

The General Fund Type is the largest single fund type used to account for unrestricted revenues. Revenues received by the City that have no legal or contractual restriction are placed in the General Fund. The City has one General Fund (Fund 101). Appropriations may be made from the General Fund for any legal City activity. The City accounts for unrestricted revenues from the following categories in the General Fund:

- | | |
|------------------------|--------------------------------|
| Taxes; | Charges for service; |
| Licenses and permits; | Use of money and property; and |
| Fines and forfeitures; | Other unrestricted revenue. |

GENERAL FUND (FUND 101)

The City has one General Fund. It is the main operating fund for unrestricted resources. The fund accounts for basic City services such as:

- | | |
|--|-------------------------|
| Public safety (police, fire, dispatching (911)); | Public works; |
| Recreation programs; | Library Services; and |
| | General Administration. |

City Council has set a minimum reserve levels equal to 50% of the annual operating revenues. In the year 2009-11, budgeted reserves will increase from 35% and 39% of operating appropriations.

	Undesignated Fund Balance for General Fund (Estimated)	<i>Percentage of Fund Balance to General Fund Revenues (Estimated)</i>
Adjusted General Fund		
Reserves as of FY 2007-08	\$ 2,242	32.78%
Increase/(Decrease)		
to Net Assets (FY 08-09)	\$ 209	
Projected General Fund		
Reserves FY 2008-09	\$ 2,451	35.61%
Increase/(Decrease)		
to Net Assets (FY 09-10)	\$ 86	
Proposed General Fund		
Reserves FY 2009-10	\$ 2,537	35.43%
Increase/(Decrease)		
to Net Assets (FY 10-11)	\$ 541	
Proposed General Fund		
Reserves FY 2010-11	\$ 3,078	39.11%



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

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

The City accounts for these restricted resources in the following Special Revenue Funds:

STATE GAS TAX FUND (FUND 211)

The State of California assesses a tax on each gallon of gasoline purchased. A portion of the tax is passed through to local municipalities to maintain streets. The City's revenue from this source is accounted for in this fund.

LOCAL TRANSIT FUND – STATE PROPOSITION A (FUND 215)

Through the MTA, the City receives a portion of the ½ % sales tax approved for transportation related programs. The funds are restricted for local transportation projects that reduce congestion or improve public transportation systems.

The City funds its "Round-About" fixed route shuttle bus and "Dial-a-Ride" programs from these revenues.

LOCAL TRANSIT FUND – STATE PROPOSITION C (FUND 257)

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

DEVELOPMENT SERVICES FUND (FUND 260)

The City assesses fees for development related services provided to the community. Any fees assessed must be used solely to fund the related services.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

To assist the City in demonstrating compliance with this regulation, restricted fees for development services are recorded in the Development Services Fund.

EMERGENCY/PARAMEDIC MEDICAL SERVICES FUND (FUND 281)

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

OTHER SPECIAL REVENUES

- | | |
|----------------------------|------------------------------|
| Proposition R | Prop 42 Cong Mgmt Fund |
| Environmental Fund | Gas Tax Fund |
| Open Space | Clean Air Fund |
| Narcotics Enforcement | Public Library Foundation |
| Public Safety Augmentation | SM Community Foundation |
| County Prop A Park | Library Gift and Memorial |
| Senior Excursions | CA Beverage Container Grant |
| CDBG Block Grant | Art In Public Places |
| Traffic Safety Fund | Donations-Recreation |
| Fire Dept Donations | Senior Center |
| Police Dept Donations | Youth Activity Center |
| State COPS Grant | Dog Park |
| DUI Enforcement | Homeland Security Fund |
| CA Library Foundation | Firefighter Assistance Grant |

SPECIAL BENEFIT ASSESSMENT DISTRICT FUNDS:

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

- | | |
|--------------------------------------|--------------------------------------|
| Santa Anita/Arno Assessment | Parking District Assessment District |
| Fane/Winwood Lane Assessment | Sewer Assessment District |
| Central Business Assessment District | Lighting District-Zone A |
| Assessment District | Lighting District-Zone B |
| Jameson Court Assessment District | Lighting District-Citywide |



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

DEBT SERVICE FUND TYPE:

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

CITYWIDE DEBT SERVICE FUND (FUND 651)

The Citywide debt service fund account for resources available to fund long-term lease-purchase agreements. The City's governmental funds have not issued any bonds. If such bonds were to be issued in the future, the resources would be accounted for in this fund.

PROPRIETARY/BUSINESS FUND TYPES:

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

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

INTERNAL SERVICE FUNDS:

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

FLEET ADMINISTRATION FUND (FUND 600)

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



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

FACILITIES ADMINISTRATION FUND (FUND 601)

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

ADMINISTRATION SERVICES FUND (FUND 602)

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

INFORMATION TECHNOLOGY ADMINISTRATION FUND (FUND 603)

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

GENERAL LIABILITY SELF-INSURANCE FUND (FUND 604)

The general liability self-insurance fund provides general liability insurance coverage for City programs and services.

WORKERS' COMPENSATION SELF-INSURANCE FUND (FUND 605)

The workers' compensation self-insurance fund provides workers' compensation insurance coverage for City employees and volunteers.

ENTERPRISE/BUSINESS TYPE FUNDS:

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

SEWER AND STORM DRAIN FUND (FUND 102)

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



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

WATER FUND (FUND 690)

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

WATER SYSTEM IMPROVEMENT GRANT FUND (FUND 691)

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

OTHER BUSINESS TYPE

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

TRUST AND AGENCY FUND TYPES AND ACCOUNT GROUPS

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

Deposit Trust	Flexible Spending Account
Benefits Liability	

**SIERRA MADRE COMMUNITY REDEVELOPMENT AGENCY
(CRA)**

The City created the Community Redevelopment Agency of the City of Sierra Madre (Agency) under California Redevelopment Law. Under Redevelopment Law, an Agency collects certain incremental property taxes generated from increased property values. Those increased property values are presumed to result from the elimination of blight within boundaries of the Redevelopment Project Area.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

Tax increment received by the Agency is restricted under California Redevelopment Law. The increment must be used (80%) for the repayment of debt related to the elimination of blight and (20%) for improving the quality and availability of housing for families with low or moderate income levels.

CAPITAL PROJECT FUND TYPE:

The Capital Project Fund Type accounts for resources that the Agency uses to remove blight. Under California Redevelopment Law, these resources come mainly from the mandatory 20% set-aside of tax increment for housing projects and proceeds of debt.

Since the Law limits Agency activities to capital projects designed to eliminate blight or improve housing, administrative costs associated with these purposes are considered part of the projects. Thus, these costs are recorded in the capital project funds. The Agency has established the following Capital Project Funds:

CRA – NON-HOUSING FUND (FUND 397)

This fund accounts for the non-housing capital projects of the Agency designed to remove blight within the project area.

CRA – HOUSING SET-ASIDE FUND (FUND 399)

This fund accounts for 20% of all tax increment received that is dedicated to the improvement and availability of housing for families in the low and moderate income levels.

DEBT SERVICE FUND TYPE:

The Debt Service Fund Type account for resources that are legally restricted or designated for the repayment of Long-term debt. The Agency has established the following Debt Service Fund:

CRA – DEBT SERVICE FUND (FUND 470)

Under California Redevelopment Law, 80% of tax increment proceeds are restricted for the repayment of debt. Additionally, under debt agreements, certain amounts accumulated in accounts held in trust are restricted for the repayment of debt. The Agency accounts for these restricted resources in the Debt Service fund.



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

SIERRA MADRE PUBLIC FINANCING AUTHORITY (SMPFA)

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

GOVERNMENT TYPE FUNDS	
101	GENERAL FUND
SPECIAL REVENUE FUNDS	
201	ISSTEAT-21 GRANT FUND
204	ENVIRONMENTAL FUND
205	OPEN SPACE FUND
210	PROP 42 CONG. MGMT. FUND - S
211	GAS TAX FUND
212	BIKEWAY/SIDEWALK FUND
214	CLEAN AIR FUND
215	LOCAL TRANSPORTATION/PROP A
216	PROP 1B STREET & ROAD IMPROVEMENT
220	NARCOTICS ENFORCEMENT (SEIZED ASSETS)
221	PUB SAFETY AUGMENTATION FUND
227	COUNTY PROP A PARK DEV
231	SENIOR EXCURSIONS
254	CDBG - COMM DEV BLOCK GRANT
257	LOCAL TRANSIT PROGRAM/PROP C
258	TRAFFIC SAFETY FUND
260	DEVELOPMENT FEES
281	EMERGENCY MEDICAL SERVICES
282	FIRE DEPT DONATIONS
283	POLICE DONATIONS
302	STATE COPS GRANT
311	STATE SEATBELT ENFORCE GRANT
312	DUI ENFORCEMENT GRANT
331	CALIF LIBRARY FOUNDATION
332	PUBLIC LIBRARY FOUNDATION
333	SM COMMUNITY FOUNDATION



CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11

335	LIBRARY - GIFT AND MEMORIAL
SPECIAL REVENUE (cont')	
341	CA BEVERAGE CONTAINER GRANT
350	COMMUNITY ARTS COMMISSION
352	DONATIONS - RECREATION
353	SENIOR CENTER
354	YAC - YOUTH ACTIVITY CENTER
355	DOG PARK
372	FMAG – SANTA ANITA FIRE
382	HOMELAND SECURITY FUND
383	HOMELAND SECURITY FUND - FIRE
384	FIREMAN'S FUND
543	SANTA ANITA/ARNO ASSESSMENT
544	FANE/WINWOOD LANE ASMNT DIST
545	CENTRAL BUSINESS ASSMNT DIST
546	ALEGRIA/E BONITA ASSMNT DIST
547	JAMESON COURT ASSMNT DIST (CLOSED)
548	PARKING DISTRICT ASSMNT DIST
549	SEWER ASSESSMENT DISTRICT
551	LIGHTING DISTRICT - ZONE A
552	LIGHTING DISTRICT - ZONE B
553	LIGHTING DISTRICT - CITYWIDE
DEBT	
651	LEASES AND DEBT
PROPRIETARY TYPE FUNDS	
<i>INTERNAL SERVICES FUNDS</i>	
600	INT SVC FND - FLEET
601	INT SVC FND - FACILITIES MGT
602	INT SVC FND - ADMINISTRATION
603	INT SVC FND - TECHNOLOGY
604	INT SVC FND - SELF INSURANCE
605	INT SVC FND - WORKERS COMP
<i>ENTERPRISE/BUSINESS TYPE FUNDS</i>	
676	SPECIAL SERVICES-STRIKE TEAM
680	SERVICES MOVIE/OES DETAILS
682	SPECIAL EVENTS
683	AQUATICS
684	RECREATION CLASSES
102	SEWER
690	WATER ENTERPRISE FUND
691	WATER SYSTEM IMPROVEMENT
692	SGVWD GRANT
693	SGVMWD LOAN



**CITY of SIERRA MADRE
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS
FY 2009-11**

<u>AGENCY/TRUST FUNDS</u>	
500	DEPOSIT TRUST
501	FSA - FLEXIBLE SPENDING ACCT
606	BENEFITS LIABILITIES
<u>SIERRA MADRE COMMUNITY REDEVELOPMENT AGENCY (CRA)</u>	
397	CRA NONHOUSING PROJECT FUND
399	CRA - DEBT SERVICE
470	LOW MOD HOUSING SET ASIDE
<u>SIERRA MADRE PUBLIC FINANCING AUTHORITY (PFA)</u>	
651	CITYWIDE DEBT SERVICE



**CITY of SIERRA MADRE
CHART OF ACCOUNTS
FY 2009-11**

ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION
		ASSETS			LIABILITIES & FUND BALANCE/EQUITIES			REVENUES
		CASH/PAYROLL			PAYROLL LIABILITIES			PROPERTY TAX
1101	001	SANWA BANK POOLED CHECKING	2101	301	ACCOUNTS PAYABLE	4101	001	SECURED TAXES
	002	SANWA BANK PAYROLL		601	SALARIES AND WAGES PAYABLE		002	UNSECURED TAXES
	003	SANWA BANK CRA CHECKING		604	PERS MEMB CONTRIB -CITY PAID		003	PRIOR YEARS
	004	SANWA LOW MOD ACCOUNT		605	PERS CITY CONTRIB -CITY PAID		004	REDEMPTION
	005	1ST USCU PARKING ACCOUNT		606	WORKERS COMP INS PAYABLE		005	HOMEOWNER EXEMPTIONS
	007	SM FINANCING AUTHORITY		609	SUI PAYABLE		006	PENALTIES & INTEREST
	009	SWIM TEAM GENERAL ACCOUNT		612	FIT W/H PAYABLE		007	FANE/WINWOOD LANE ASSMNT DIS
	010	CASH		613	SIT W/H PAYABLE		008	CENTRAL BUSINESS ASSMNT DIST
	012	B/A PAYROLL		614	PERS RET W/H PAYABLE		009	JAMESON COURT ASSMNT DIST
	013	B/A CRA - COMM REDEV AGENCY		615	SDI W/H PAYABLE		010	PARKING DISTRICT ASSMNT DIS
	014	B/A PUBLIC FINANCING AUTHOR		616	PERS SURVIVOR INS PAYABLE		011	SUPPLEMENTAL PRIOR YEAR
	015	PETTY CASH		617	MEDICAL INS W/H PAYABLE		012	SPECIAL BENEFIT ASSESSMENTS
	019	B/A SWIM TEAM		618	DENTAL INS W/H PAYABLE		013	B/A CRA COMM REDEV AGENCY
	020	B/A FSA - FLEXIBLE SPENDING		619	LIFE INS W/H PAYABLE		014	EQUINE PROPERTY TAX
	036	SANWA FSA-FLEXIBLE SPENDING		620	CREDIT UNION W/H PAYABLE		015	ERAF III SHIFT
	101	101 GENERAL DUE FROM/TO		621	POLICE ASSN W/H PAYABLE		016	SALES TAX/PROP TAX BACKFILL
1201		INVESTMENTS		622	EMPLOYEES ASSN W/H PAYABLE		027	1/2% SALES TAX-PUBLIC SAFETY
	001	SANWA BANK POOLED CHECKING		623	GARISHMENTS W/H PAYABLE		101	ZONING & SUBDIVISION FEES
	005	WASHINGTON MUTUAL CD		624	UNITED WAY W/H PAYABLE		208	ASSESSMENT
	006	EXPLORER POST ACCOUNT		625	VISION INS W/H PAYABLE		230	MISCELLANEOUS OTHER INCOME
	011	LOCAL AGENCY INVESTMENT FUND		626	MEDICARE W/H PAYABLE		399	CRA DEBIT SVC DUE FROM/TO
	016	CERTIFICATES OF DEPOSIT		627	FICA W/H PAYABLE	4102		OTHER TAXES
	017	CASH HELD BY FISCAL AGENT		628	DEFERRED COMP W/H PAYABLE		001	SECURED TAXES
	018	INVESTMENTS HELD FISCAL AGNT		630	AFLAC/FAMILY INS W/H PAYABLE		004	REDEMPTION
	037	B/A INVESTMENT SWEEP ACCOUNT		631	UNUM LTD PAYABLE		005	HOMEOWNER EXEMPTIONS
	038	CITY INVESTMENT POOLS		632	HARTFORD DISABILITY		007	FANE/WINWOOD LANE ASSMNT DIS
1301		RECEIVABLES		640	UNUSED VACATION CREDITS		008	CENTRAL BUSINESS ASSMNT DIST
	021	TAXES RECEIVABLE		641	UNUSED SICK LEAVE CREDITS		009	JAMESON COURT ASSMNT DIST
	022	ACCOUNTS RECEIVABLE	2201		DUE TO		010	PARKING DISTRICT ASSESSMENT
	023	OTHER RECEIVABLES		101	101 DUE TO GENERAL FUND		011	SUPPLEMENTAL PRIOR YEAR
	025	INTEREST RECEIVABLE		102	102 SEWER DUE FROM/TO		012	SPECIAL BENEFIT ASSESSMENTS
		LOCAL RETURN FUNDS		201	201 GRANT FUND DUE FROM/TO		014	EQUINE PROPERTY TAX
	026	REFUSE CHARGES RECEIVABLE		204	204 ENVIRONMENTAL DUEFROM/TO		015	VLF/PROPERTY TAX BACKFILL
	027	SEWER CHARGES RECEIVABLE		205	205 OPEN SPACE DUE FROM/TO		016	SALES TAX/PROP TAX BACKFILL
	028	WATER CHARGES RECEIVABLE		206	206 SPEC LIBRARY DUE FROM/TO		021	SALES TAX
	029	UTILITY TAX RECEIVABLE		211	211 GAS TAX DUE FROM/TO		022	FRANCHISE FEES
	030	EMPLOYEE RECEIVABLE COMPUTER		212	212 BIKE DUE FROM/TO		023	BUSINESS LICENSES
	031	RETURNED CHECK RECEIVABLE		213	FUND 213		024	PROPERTY TRANSFER TAX
	032	COBRA PAYMENTS RECEIVABLE		214	214 CLEAN AIR DUE FROM/TO		025	LOCAL RETURN FUNDS
	033	CASH RECEIPTS TO BE CODED		215	215 LOCAL TRANSIT DUE FROM TO		026	PROPOSITION C FUNDS
	039	EMS RECEIVABLE		220	220 NARCO ENFR DUE FROM/TO		027	1/2% SALES TAX-PUBLIC SAFETY
	040	EMP TRAVEL EXPENSE ADVANCE		221	DUE TO FROM		028	FILM PERMITS
	041	GRANT REVENUE RECEIVABLE		225	225 SUPP LAW ENFR DUE FROM TO		220	UTILITY USER TAX
	049	LOAN RECEIVABLE - LONG TERM		227	227 PARK GRANT DUE FROM/TO		419	TEEN VOLUNTEER EXCURSION FEE
	052	MARANATHA ACCTS RECEIVABLE		230	MISCELLANEOUS	4203		LICENSES & PERMITS
	397	397 CRA DUE FROM/TO		231	DUE TO/FROM		028	FILM PERMITS
	801	FUND BALANCE		232	FUND 101 GENERAL DUE TO/FROM		030	FIRE PERMIT
	825	ESTIMATED REVENUE		254	254 CDBG DUE FROM/TO		031	DOG LICENSES
	827	APPROPRIATIONS CONTROL		257	257 PROP C DUE FROM/TO		032	BICYCLE LICENSES
1401		DUE FROM		302	SALES AND USE TAX PAYABLE		033	BUILDING PERMITS/DEVLOPMENT FEES
	010	B/A POOLED CHECKING		303	LEASE PAYABLE		034	PLUMBING PERMITS
	101	101 GENERAL DUE FROM/TO		305	NEGATIVE CASH		035	ELECTRICAL PERMITS
	102	102 SEWER DUE FROM/TO		306	COUNCIL-ELECTION STATEMENTS		036	MECHANICAL PERMITS
							5101	CITY COUNCIL
							5102	CITY CLERK
							5103	CITY TREASURER
							5104	CITY COMMISSIONS
							5111	CITY ATTORNEY
							5201	CITY ADMINISTRATOR
							5202	CITY ATTORNEY
							5203	NON-DEPARTMENTAL
							5211	TRANSPORTATION - PROP. "A"
							5212	TRANSPORTATION - PROP. "C"
							5301	FINANCE DEPARTMENT
							5311	CRA - DEBT SERVICE
							5312	CRA - ADMINISTRATION
							5313	CRA - L/M INCOME HOUSING
							5318	WATER BILLING/COLLECTIONS
							5321	FINANCING AUTHORITY
							5322	NON DEPARTMENTAL
							5323	TECHNOLOGY SERVICES
							5324	GENERAL LIABILITY
							5325	SELF INSURANCE / WORKERS COMP
							5326	CITY DEBT SERVICE
							5327	ALL AMERICA CITY
							5335	UNINSURED LOSSES 2004-2005
							5399	EOC-EMERGENCY OPERATIONS CTR
							5401	DEVELOPMENT SERVICES
							5411	NON-HOUSING CAPITAL PROJECTS
							5412	HOUSING CAPITAL PROJECTS
							5501	POLICE DEPARTMENT
							5502	POLICE - SPECIAL DETAIL
							5511	NARCOTICS ENFORCEMENT
							5523	STATE COPS GRANT
							5601	FIRE SUPPRESSION
							5602	FIRE PREVENTION
							5603	FIRE - SPECIAL DETAIL
							5604	EMERGENCY MEDICAL SERVICES
							5605	SPECIAL SERVICES-STRIKE TEAM
							5701	RECREATION DEPT AND COMM GEN
							5702	MUNICIPAL POOL
							5703	SENIOR SERVICES AND CENTER
							5704	COMMUNITY SERVICES
							5705	YOUTH ACTIVITY CENTER
							5706	FILMING SERVICES
							5711	OPEN SPACE ACQUISITIONS
							5712	PARKS GRANT FUND
							5714	RECREATION CLASSES
							5715	LOCAL TRANSPORTATION
							5721	LOCAL TRANSIT PROGRAMS
							5801	PUBLIC WORKS/ENGINEERING
							5802	STREET MAINTENANCE
							5803	CONTRACT MAINTENANCE SERVICE
							5804	URBAN FOREST MANAGEMENT
							5805	FLEET MAINTENANCE
							5806	MUNICIPAL FACILITIES
							5807	PARK MAINTENANCE



**CITY of SIERRA MADRE
CHART OF ACCOUNTS
FY 2009-11**

ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION
		ASSETS			LIABILITIES & FUND BALANCE/EQUITIES			REVENUES
602		DUE FROM FUND 602	651		CITYWIDE DEBT SERVICE	097		FEDERAL GRANT FUNDS
603		DUE FROM FUND 603 - IT	2301		CURRENT LIABILITIES	098		QUIMBY FEES
604		DUE FROM FUND 604 - GEN LIAB	156		WORKER'S COMP INSURANCE	099		OTHER AGENCY
605		DUE FROM FUND 605 - W/C INS	163		MEDICARE - EMPLOYER PORTION	165		MISC SERVICE CHARGES
650		650 SMFA DUE FROM/TO	301		ACCOUNT PAYABLE	200		GRANT REVENUE
651		DUE FROM FUND 651 - CITY DBT	302		SALES AND USE TAX PAYABLE	220		UTILITY USER TAX
652		DUE FROM FUND 652 - PFA D S	303		LEASE PAYABLE	222		CITY DONATION
675		DUE FROM FUND 675 - EMS	304		ACCOUNTS PAYABLE LIBRARY	230		MISCELLANEOUS OTHER INCOME
676		DUE FROM FUND 676 - ST TEAM	305		NEGATIVE CASH	234		SPECIAL TREE TRIMMING SERVICE
680		680 SV MOVIE/OES DUE FROM/TO	309		ORDINANCE RECODIFICATION	244		ART IN PUBLIC PLACES
681		DAYCARE SERVICES	311		CLAIMS LIABILITY	456		DONATIONS - YAC AMENITIES
682		DUE FORM FUND 682 - SPEC EVT	313		DEF REV - YAC MEMBERSHIP	465		CITY FLAGS
683		AQUATICS	314		DEF REV - RENT CITY PROPERTY	466		FIELD TRIP
684		DUE FROM FUND 684 - REC CLAS	315		DEF REV - CULTURE HERTIAGE	467		MISC SERVICES
690		690 WATER DEPT DUE FROM/TO	316		DEF REV - REC POOL	521		COPS UNIV HIRING GRANT #1
691		DUE FROM FUND 691 - H2O GRAN	317		DEF REV - REC CLASSES	523		STATE COPS
1501		OTHER ASSETS	318		DEF REV - DAY CAMP	4607		CHARGES FOR SERVICES
042		INVENTORY - MATERIALS	319		DEF REV - REC CENTER RENT	037		SEWER PERMITS
044		PREPAID INSURANCE PREMIUM	320		DEF REV - ENVIRONMENTAL FUND	042		OTHER COURT FINES/PROG. FEES
045		PREPAID NETWORK SUPPORT	321		BONDS PAYABLE	101		ZONING & SUBDIVISION FEES
047		PREPAID EXPENSE	322		BONDS PAYABLE-CURRENT PORTION	102		ENGINEERING & INSPECTION FEE
049		LOAN RECEIVABLE - LONG TERM	334		SPECIAL LEGAL CONTINGENCIES	103		PLAN CHECKING FEES
051		PROVISION - RETIRE LT DEBT	336		CANYON FENCE MODIFICATIONS	104		DEVELOPMENT FEES
055		DEFERRED COSTS	341		RETENTION PAYABLE CONTRACTOR	108		INMATE HOUSING FEE
420		DEPOSIT - WORKERS COMP INS	342		DONATION - RECREATION	109		CONTRACT SECURITY SERVICES
421		DEPOSIT - ESCROW	346		DONATIONS - SWIM TEAM	110		SPECIAL PD SERVICES-CONTRACT
1601		FIXED ASSETS	347		EXPLORER PROGRAM	111		SPECIAL PD SERVICES-MOVIE
061		LAND	380		BOND DEFERRED REFUNDING COST	112		SALES OF POLICE REPORTS
062		BUILDINGS AND BLDG IMPROVEMENT	401		DEPOSIT - ADOPT A TREE	113		FINGERPRINTING FEES
063		FURNITURE AND FIXTURES	402		DEPOSIT - BOND AND PAVING	114		HAZARDOUS MATERIAL PROGRAM
064		OFFICE EQUIPMENT	403		DEPOSIT - NARCO EVIDENCE CASH	115		SPECIAL FIRE SERVICES-OES
065		TOOLS AND EQUIPMENT	405		DEPOSIT - POLICE SPECIAL	116		SPECIAL FIRE SERVICES-MOVIE
066		AUTOMOTIVE EQUIP - LICENSED	406		DEPOSIT - REFUNDABLE REC DEP	117		SALE OF FIRE REPORTS
067		AUTOMOTIVE EQUIP -UNLICENSED	407		DEPOSITS - EIR	118		BRUSH/WEED ABATEMENT PROGRAM
069		COMPUTER	408		DEPOSIT - MARANATHA CEQA	119		REPORTS FOR INSURANCE RECOVY
071		BASINS AND WELLS	410		DEPOSITS - WATER CUSTOMERS	120		POOL
072		TRANSMISSION & DISTRIBUTION	411		DEPOSIT - JOHNSON	121		CONCESSION SALES
074		ACCUMULATED DEPRECIATION	412		DEPOSIT - CITY MONUMENT SIGN	122		REC CLASS FEES/YOUTH SPORTS
075		WORK IN PROGRESS	413		DEPOSIT - TELARTS (TCI)	123		RECREATION-SPECIAL EVENTS
330		330 LIB TECH GT DUE FROM/TO	414		DEPOSIT - WEeping WALL	125		ALCOHOL USE FEE COMM REC CTR
850		CITYWIDE ROADWAYS	415		DEPOSIT - DOG PARK	126		WAGES-PT EMPLOYEE REIMBURSMT
851		CITYWIDE STREETS-BRIDGES	416		DEPOSIT - FILMING REFUNDABLE	128		DAY CAMP
852		CITYWIDE PARK STRUCTURES	417		DEPOSITS - CANYON PARK IMP.	129		AFTER SCHOOL PROGRAM
853		CITYWIDE PARK TREES	418		ACCOUNTS PAYABLE - BID BONDS	131		FALSE ALARM RESPONSE CHRГ-PD
854		SEWER-MANHOLEs	419		DEPOSIT: FILM COORDINATOR	132		IMPOUND/STORED VEHICLE FEES
855		SEWER-PIPELINES	423		COBRA/MEDICAL INSUR COVERAGE	133		FIRE DEPARTMENT PLAN CHECKS
856		WATER-SPREADING BASINS	424		COBRA/DENTAL INSUR COVERAGE	134		REFUGE BILLING FEES
857		WATER-PUMP STATIONS	426		SECURITY DEPOSIT	135		REFUSE COLLECTION CHARGES
858		WATER-METERS	430		PETER TURUK MEMORIAL FUND	136		REFUSE RECYCLING CHARGES
859		WATER-PIPELINES	431		LIBRARY GIFT AND MEMORIAL	137		FALSE ALARM RESPONSE CHRГ-FD
860		WATER-PRESSURE REDUCING STAT	432		DONATIONS - PHYLLIS BENNETT	138		EMS SUBSCRIPTION SERVICE
861		WATER-FIRE HYDRANTS	433		ARTS COMMISSION - BOOK	139		EMS BILLINGS
862		WATER-WELLS	435		BACK-UP WITHHOLDING PIT	140		SEWER USAGE CHARGE
863		WATER-RESERVOIRS	436		BACK-UP WITHHOLDING FIT	141		SEWER CONNECTION FEE
								EXPENDITURES
								MEDICARE - EMPLOYER PORTION
								FICA - EMPLOYER PORTION
								PERS SURVIVOR BENEFIT
								RETIREEs' HEALTH INSURANCE
								DISABILITY INSURANCE
								DEFERRED COMP
								PURCHASED SERVICES
								SPECIAL DEPARTMENT EXPENSE
								SAFETY EQUIPMENT & SUPPLIES
								SPECIAL LEGAL FEES
								YOUTH MASTER PLAN
								COMPUTER SUPPLIES
								CONTRACT SERVICES
								PRE-EMPLOYMENT PHYSICALS
								SVCS BY OTHER GOV'T AGENCIES
								GASOLINE
								PROFESSIONAL SERVICES
								NPDES COMPLIANCE
								WATER
								ELECTRICITY
								NATURAL GAS
								TELEPHONE
								WATER PURCH FOR DISTRIBUTION
								WATER TREATMENT
								EQUIPMENT RENTAL/LEASING
								PUBLIC ACCESS TO AED PROGRAM
								EQUIPMENT MAINTENANCE
								STREET MAINTENANCE MATERIALS
								ART IN PUBLIC PLACES
								GROUNDS MAINTENANCE
								BUILDING MAINTENANCE
								GENERAL MAINTENANCE
								DIAL-A-RIDE
								MTA
								RECREATION EVENT EXPENSE
								RADIO & COMMUNICATIONS
								BOOKING AND BOARDING
								REFUSE COLLECTION
								HUMANE SOCIETY SERVICES
								PURCHASED SUPPLIES
								BONDS PAYABLE INTEREST
								NOTES PAYABLE INTEREST
								ORDINANCE RECODIFICATION
								POSTAGE
								OFFICE SUPPLIES
								PRINTING & DUPLICATION
								SMALL TOOLS
								MAINTENANCE SUPPLIES
								SWIM TEAM SUPPLIES
								HARDWARE SUPPLIES
								JUNIOR LIFEGUARDS
								MEMBERSHIP/DUES/SUBSCRIPTION
								EMPLOYEE TRAINING
								ADVERTISING



CITY of SIERRA MADRE
CHART OF ACCOUNTS
FY 2009-11

ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION
		ASSETS			LIABILITIES & FUND BALANCE/EQUITIES			REVENUES
864		CITYWIDE BUILDINGS	437		DEPOSIT - GRADING BONDS	437		WATER SALES-CITY
865		CITYWIDE LAND	440		DONATIONS - RECREATION	440		WATER SALES-OUTSIDE CITY
866		CITYWIDE VEHICLES/EQUIPMENT	441		DONATIONS - POOL	441		WATER NEW SERVICES
1701		ADVANCE FROM	442		DONATIONS - SENIOR CENTER	442		NOTICES, FEES, LATE CHARGES
101		101 GENERAL DUE FROM/TO	443		DONATIONS - YOUTH ACT CENTER	443		BUS FARES
397		397 CRA DUE FROM/TO	444		DONATIONS - MT WILSON RACE	444		EXCURSION BUS FEES
399		CRA DEBT SERVICE DUE FROM/TO	446		DONATIONS - SWIM TEAM	446		MTA REIMBURSEMENT
470		470 LOW MOD DUE FROM/TO	447		DONATIONS - POOL BATHHOUSE	447		PUBLIC SAFETY LIFE INSURANCE
690		690 WATER DEPT DUE FROM/TO	501		SECURITY DEPOSITS-ESPERANZA	501		WORKERS COMP. INSURANCE
999		FUND 652	631		UNUM LTD PAYABLE	631		STATE UNEMPLOYMENT INS.
			2302		DEPOSITS HELD	160		HUMANE SOCIETY ANIMAL CONTRL
			230		MISCELLANEOUS	161		COMMUNITY CONNECTIVITY CHARG
			303		LEASE PAYABLE	163		SALE OF MAPS & PUBLICATIONS
			306		COUNCIL-ELECTION STATEMENTS	165		MISC SERVICE CHARGES
			307		COUNCIL-POLITICAL SIGN DEP	209		FISCAL AGENT FEE INCOME
			308		AMERICAN RED CROSS	220		UTILITY USER TAX
			339		DEVELOPMENT FEES DEPOSITED	222		DONATIONS - CITY
			342		DONATION - RECREATION	223		DONATIONS - TREE REPLACEMENT
			399		DEVELOPER DEPOSITS	225		ENVIRONMENTAL/RECYCLING REV
			404		DEPOSIT - CABLE TV OPERATION	230		MISCELLANEOUS OTHER INCOME
			407		DEPOSIT - EIR	234		SPECIAL TREE TRIMMING SERVICE
			409		DEPOSIT - S.M. CIVIC CLUB	250		NPDES FEE
			425		FSA-EE WITHHOLDINGS	401		RECREATION - MT. WILSON TR R
			426		SECURITY DEPOSIT	402		RECREATION - HUCK FINN DAY
			427		FIRE/COBRA DENTAL PAYMENTS	403		RECREATION - HALLOWEEN
			428		FIRE/COBRA HEALTH INS PAYMENT	404		RECREATION - DAY CAMP
			429		DEPOSIT OF QUIMBY FEES	405		RECREATION - PIONEER DAYS 5K
			434		PLAN CHECK FEES PAYABLE-TAM	406		COUNTY FAIR TICKETS
			440		DONATIONS - RECREATION	407		RECREATION - VOLLEYBALL
			449		GRADING/IMPROVEMENT INSPECT	408		MOVIES IN PK SPONSORSHIP
			450		DESIGN GUIDELINES FOR HMZ	409		RECREATION - EXCURSIONS
			451		ARCHAEO/PALEO ENVIOR CONSULT	410		RECREATION - CONCERTS IN PRK
			642		REIMBURSEMENT FROM EMPLOYEE	411		RECREATION - AFTER SCHOOL PG
			2309		NOTE PAYABLE	412		RECREATION - SPG/SUM IN PRK
			321		BONDS PAYABLE	413		RECREATION - SM AFT SCHL PGM
			2401		ADVANCE TO	414		RECREATION - REC CLASSES
			101		101 GENERAL DUE FROM/TO	415		ALCOHOL PERMITS
			230		MISCELLANEOUS	416		RENTAL WAGES
			344		DUE FROM	417		RECREATION - DOGGIE DAY
			397		397 CRA DUE FROM/TO	421		POOL - ADMISSION
			399		CRA DEBT SERVICE DUE FROM/TO	422		POOL - SWIM LESSONS
			470		470 LOW MOD DUE FROM/TO	423		POOL - SWIM TEAM
			650		650 SMFA DUE FROM/TO	424		POOL - RENTALS
			652		PFA DEBT SERVICE FUND	425		POOL - JR. LIFEGUARDS/AIDE
			2402		DEFERRED REVENUE	426		AQUATICS STAFF CLASSES
			049		LOAN RECEIVABLE - LONG TERM	429		RECREATION - ADULT SOFTBALL
			310		DEF REV - OTHER GOV'T AGENCY	451		YAC - MEMBERSHIP DUES
			312		DEF REV - CRA	452		YAC - CLASSES
			397		397 CRA DUE FROM/TO	453		YAC - EXCURSIONS
			2403		OTHER NON-CURRENT LIAB	454		YAC - SNACK BAR
			311		CLAIMS LIABILITY	455		YAC - DONATIONS
			312		DEF REV - CRA	456		DONATIONS - YAC AMENITIES
			323		CLAIMS - IBNR	458		YAC - SALE OF PLANS
			640		UNUSED VACATION CREDITS	461		WISTARIA VINE ADS
								EXPENDITURES
						329		CONTINGENCIES
						330		CONFERENCE & MEETING
						332		MILEAGE REIMBURSEMENT
						333		VOLUNTEER/EMPLOYEE RECOGNITN
						334		RIDESHARE PAYMENTS
						335		POST REIMBURSABLE TRAINING
						340		TREE REPLACEMENT
						345		RECREATION SUPPLIES
						346		UNIFORMS
						347		FIREARMS SUPPLIES
						351		VEHICLE MAINTENANCE
						361		BOOKS AND REFERENCE
						362		PERIODICALS
						390		NON-DEPARTMENTAL
						391		CHARGEBACK / TELEPHONE
						392		CHARGEBACK / TECHNOLOGY
						393		CHARGEBACK / FACILITIES
						394		CHARGEBACK / SELF INSURANCE
						395		CHARGEBACK / TECHNOLOGY
						396		CHARGEBACK / DEBT SERVICE
						397		CHARGEBACK / FUEL
						398		CHARGEBACK / VEHICLE MAINT
						399		CHARGEBACK - ADMINISTRATIVE
								RECREATION EVENTS
						401		EVENT - MOUNT WILSON TR RACE
						402		EVENT - HUCK FINN DAY
						403		EVENT - HALLOWEEN
						404		EVENT - EXCURSION ADM/DAY CM
						405		EVENT - PIONEER DAYS 5K RUN
						406		EVENT - MOUNT WILSON TR MAIN
						407		EVENT - VOLLEYBALL REC LEAGUE
						409		EVENT - EXCURSIONS
						410		EVENT - CONCERTS IN THE PARK
						411		EVENT - AFTER SCHOOL PGM
						412		EVENT - SPRG/SUMM FUN IN PRK
						413		EVENT - YOUTH BALL PROGRAM
						414		EVENT - SPCL PGMS/CLASSES
						415		EVENT - SNACK BAR
						416		EVENT - OLDER AMERICAN DAY
						417		EVENT - DOGGIE DAY
						418		LA COUNTY FAIR TICKETS
						419		MOVIE IN THE PARK RENTAL FEE
						427		POOL PUMP
						428		MEDICAL PMT
						429		EVENT - ADULT SOFTBALL
						431		EVENT - OKTOBERFEST
						432		EVENT - HEALTHY PARKS
						441		EVENT - KIDS SAFETY CAMP
						457		MISC EXPENSES - CENTENNIAL
						459		MISC EXPENSES - SR CENTER
						463		MISC EXPENSES - CANNON RESTO
						465		CITY FLAGS
						466		FIELD TRIP
								MISCELLANEOUS



**CITY of SIERRA MADRE
CHART OF ACCOUNTS
FY 2009-11**

ACCT OBJECT	DESCRIPTION	ACCT OBJECT	DESCRIPTION	ACCT OBJECT	DESCRIPTION	ACCT OBJECT	DESCRIPTION
	<u>ASSETS</u>		<u>LIABILITIES & FUND BALANCE/EQUITIES</u>		<u>REVENUES</u>		<u>EXPENDITURES</u>
		641	UNUSED SICK LEAVE CREDITS	462	SPECIAL EVENT INSURANCE	501	OTHER
3101	<u>EQUITIES</u>			470	SENIOR EXCURSION FEES	505	STONEHOUSE EXPENSES
	101	101	GENERAL DUE FROM/TO	489	CHARGES FOR ADMINISTRATION	516	JOINT POWERS INSURANCE AUTH
	156		WORKER'S COMP INSURANCE	499	ADMINISTRATIVE CHARGEBACKS	517	PROPERTY INSURANCE
	218		CHARGES FOR INTERNAL SERVICE	4708	<u>OTHER REVENUES</u>	519	SPECIAL EVENT INSURANCE
	324		MEMBERSHIP/DUES/SUBSCRIPTION	026	PROPOSITION C FUNDS	520	OPERATING TRANSFERS OUT
	801		FUND BALANCE	107	MANDATED FEE RECOVERY	522	SURETY BOND - EMPLOYEES
	802		CONTRIBUTED CAPITOL	142	ENVIRONMENTAL FUND	533	EQUIPMENT LEASING
	806		RESERVE - LAND HELD 4 RESALE	147	UNAPPLIED WATER PAYMENTS	535	FISCAL AGENT SERVICE CHARGE
	807		RESERVE - SEWER PROJECTS	164	SALES OF PLANS/SPECIFICATION	541	DEPRECIATION
	825		ESTIMATED REVENUE	165	MISC SERVICE CHARGES	542	AMORTIZATION
			ESTIMATED REVENUES	201	SALE OF CITY PROPERTY	591	PROPERTY TAXES
	826		REVENUE CONTROL ACCOUNT	202	SALES COMMISSION		<u>DEBT SERVICE</u>
	827		APPROPRIATIONS CONTROL	203	PROCEEDS REFUNDING BOND ISS.	601	SALARIES WAGES PAYABLE
			ESTIMATED REVENUES	204	PROCEEDS OF DEBT	611	PRINCIPAL - BONDS
	828		REVENUE CONTROL	205	INTEREST-EXCESS PAID BY FISC	612	NOTES PAYABLE - PRINCIPAL
			REVENUE CONTROL ACCOUNT	208	ASSESSMENT	613	CONTRACT SERVICES - OPA'S
	829		ENCUMBRANCE RESERVE DEBIT	209	FISCAL AGENT FEE INCOME	621	INTEREST - BONDS
	840		RESERVE - ENCUMBRANCES	210	SALE OF AGENCY ASSETS	622	NOTES PAYABLE - INTEREST
	841		ESTIMATED FUND BALANCE	211	WORKERS COMP INSUR DIVIDEND	631	BUSINESS IMPROVEMENT LOANS
	870		RESERVE - FIXED ASSETS	212	WORKERS COMP DISAB PAYMENTS	640	UNUSED VACATION CREDITS
				213	JURY DUTY PAYMENTS	641	PRINC/INTRST SEWER INVESTMENT
				215	TELEPHONE BOOTH COMMISSIONS	698	COUNTY TAX ADMINISTRATIVE FE
				216	"NSF" CHECK CHARGES	699	ERAF
				217	CASH ADJUSTMENT		<u>CLAIMS</u>
				218	CHARGES FOR INTERNAL SERVICE	741	BAD DEBT EXPENSE
				220	UTILITY USER TAX	749	CLAIMS AND SETTLEMENTS
				221	DONATIONS-RECREATION/POOL		<u>CAPITAL OUTLAYS</u>
				222	DONATIONS - CITY	801	LAND
				223	DONATIONS - TREE REPLACEMENT	802	BUILDING AND BLDG IMPROVEMTS
				224	RESTRICTED DONATIONS	803	OFFICE FURNISHINGS
				225	SALE OF COMPOSTING SUPPLIES	804	OFFICE EQUIPMENT
				230	MISCELLANEOUS OTHER INCOME	805	HEAVY TOOLS AND EQUIPMENT
				232	O.I.I. RECOVERY FEE	806	AUTOMOTIVE EQUIPMENT
				233	DOG PARK USER FEE	807	HEAVY MOTORIZED EQUIPMENT
				235	PUBLIC ACCESS TO AED PROGRAM	808	BOOKS/REFERENCE/PERIODICALS
				236	VLf REPAYMENT	809	EQUIPMENT
				241	SMTV3 SUBMISSIONS	810	IMPROVEMENTS O/T BUILDINGS
				306	ELECTION STATEMENTS	811	WELLS, PUMPS, WATER DIST SYS
				330	WATER SURCHARGE- SANWA LOAN	812	PERIODICALS
				331	WATER SURCHARGE-SEWER LOAN	813	COMPUTER EQUIPMENT
				416	EVENT - OLDER AMERICAN DAY	814	COMPUTER SOFTWARE/DATABASES
				427	POOL PUMP	815	COMMUNITY DEVELOPMENT
				441	EVENT - KIDS SAFETY CAMP	817	NON-CAPITALIZED EQUIPMENT
				455	YAC - DONATIONS	827	APPROPRIATIONS CONTROL
				456	DONATIONS - YAC AMENITIES	852	PARKS - PARK STRUCTURES
				457	DONATIONS-CENTENNIAL	855	WASTEWATER - SEWER PIPELINES
				459	MISC REVENUE - SR CENTER	857	PUMP STATION
				463	MISC REVENUE - CANNON RESTOR	863	RESERVOIRS
				464	MISC REVENUE - ALL AMER CITY	864	BUILDING
				486	FACILITIES MAINTENANCE CHGS		<u>TRANSFER OUT</u>
				487	CHARGES FOR FUEL	999	TRANSFERS OUT
				488	CHARGES FOR FLEET MAINT		
				489	CHARGES FOR ADMINISTRATION		



CITY of SIERRA MADRE
 CHART OF ACCOUNTS
 FY 2009-11

ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION	ACCT	OBJECT	DESCRIPTION
		<u>ASSETS</u>			<u>LIABILITIES & FUND BALANCE/EQUITIES</u>			<u>EXPENDITURES</u>
								<u>REVENUES</u>
								490 THIRD PARTY RECOVERIES
								496 TECHNOLOGY MAINT CHARGES
								497 WORKERS COMP CHARGES
								498 GEN LIABILITY SELF INSURANCE
								499 ADMINISTRATIVE CHARGEBACKS
								500 RECOVERY FROM THIRD PARTIES
								900 SUSPENSE
								902 EXCHANGE OF FUNDS
								TRANSFERS IN
			4900					047 TRANSFERS-CRA SET-ASIDE
								204 PROCEEDS OF DEBT
								219 INTERFUND TRANSFER
								230 MISCELLANEOUS OTHER INCOME
								902 EXCHANGE OF FUNDS
								999 TRANSFER IN

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Glossary

FY 2009-11



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A

Accrual Basis of Accounting: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

Actual: A cost sustained in fact, on the basis of costs incurred, as distinguished from forecasted or estimated costs.

Ad-Hoc: For the specific purpose, case, or situation at hand and for no other. Ad-Hoc are usually used in reference to City Council committees and commission to limit terms, scope or purpose.

Ad Valorem Tax: (which means "according to its value.") A tax based on the assessed value of real estate or personal property. In the State of California, Proposition 4 limits Ad Valorem taxes. Proposition 13 limits property tax to 1 percent of the assessed valuation of the property.

Adopted Budget : The official budget as approved by the City Council at the start of each fiscal year.

Affiliated Agency: A legally separate entity which, because its operations are substantively part of the City's mission and operations, and because the City bears responsibility and accountability for fiscal matters of the entity, is budgeted for and reported on by the City in its budgetary and financial statements.

Agency Fund: An account for assets held by the City in a trustee capacity or an agent for individuals, private organizations, other governmental units, and/or other funds.

Amended Budget: Represents the adopted budget including changes made during the year.

Appropriation: An authorization by the City Council to make expenditures and/or expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation: The value of real property that a taxing authority places upon personal property for the purposes of taxation.

Assessment Improvement District: A designated area receiving services for common grounds benefiting property owners such as median landscaping.

Asset: Any item of economic value owned by an individual or corporation, especially that which could be converted to cash. Examples are cash, securities, accounts receivable, inventory, office equipment, and other property. On a balance sheet, assets are equal to the sum of liabilities, and fund balance.

Audit: Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.



B

Balanced Budget: A budget in which total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted use of resources including expenditures and transfers out to other funds.

Biennial: Occurring every two years. The City adopts a biennial budget covering two fiscal years, FY 2007-08 and FY 2008-09.

Bond: A written promise issued by the City to pay a specific sum of principal amount, at a specific date(s) in the future, together with periodic interest at a special rate to raise capital, usually to pay for the construction of long-term infrastructure projects. Two major types of bonds include General Obligation Bonds and Revenue Bonds.

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

Bonded Debt: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Budget: A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

Budget Preparation: Process by which the biennial fiscal spending plan is prepared by City staff for presentation as the City Manager's Recommended Budget to the City Council.

Budget Review Process: Process by which the Recommended Budget is discussed and finalized in Public Hearing by the City Manager and City Council.

C

Capital Budget: A financial plan showing planned expenses, and revenues associated with those expenses, for purchase or construction of capital improvements which have a useful life of over one year. The City of Sierra Madre prepares a five-year plan called the Capital Improvement Program (CIP) Budget. Appropriations are added to projects each fiscal year as the CIP is adopted.

Capital Expenditures: Money spent to purchase or construct capital improvement projects and purchases as approved in the CIP budget.

Capital Improvements: A permanent physical addition to the City's assets including the design, construction, and/or purchase of lands buildings, facilities, or major renovations.

Capital Outlay: A budget appropriation category for equipment having a unit cost of more than \$10,000 and an estimated useful life of over one year.

Capital Projects Fund: See Fund, this section.



Cash Basis Accounting: Style of accounting in which revenues and expenses are recognized when they are received or disbursed rather than when they are earned or incurred.

Charges for Services: Reimbursement for services rendered to the public or to some other program/fund in the City.

City Council: a five member board with equal voting rights.

City Clerk: A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

City Treasurer: A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

City Manager's Transmittal Letter: A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Community Development Block Grant (CDBG): A federal intergovernmental transfer program to state and local governments, which provides minimally-restricted grant moneys for the provision of local health, human service, housing, education and public welfare needs. The grants are minimally restricted in that the federal government allows the local government to determine the grant uses.

Consumer Price Index (CPI)

Consumer Price Index (CPI): A measure used to reflect the change in the price of goods and services.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural emergencies,

D

Debt Service: The payment of principal and interest on an obligation resulting from the insurance of bonds, notes, or certificates of participation. Details of expenditures can be found in the Non-Departmental section of the Operating Budget.

Debt Service Requirements: The amount of money required to pay interest on outstanding debt and required contributions to accumulate moneys for future retirement of bonds.

Deficit: An excess of expenditures or expenses over revenues (resources).

Designated Fund Balance: A portion of unreserved fund balance designated by City policy for a specific future use.

Deferred Compensation: An agreement between an employer and an employee under which the employee will receive compensation during periods in which he or she is no longer working – after retirement, death and/or disability.



**CITY of SIERRA MADRE
GLOSSARY of TERMS
FY 2009-11**

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.



**CITY of SIERRA MADRE
GLOSSARY of TERMS
FY 2009-11**

Franchise: The right or license granted to an individual or group to market a company's goods or services in a particular territory.

Full Time Equivalent (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working half time would count as 0.5 FTE.

Fund (also listed by alphabet): A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Pasadena uses the following fund types and account groups:

Governmental Fund Types:

- General Fund is that fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.
- Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.
- Debt Service Funds account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and related costs.
- Capital Project Funds account for financial resources segregated for the acquisition, construction, and renovation of major capital projects or facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

- Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.
- Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

- Agency Funds account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units, and /or other funds. These funds are custodial in nature



(assets correspond with liabilities) and do not involve measurement of results of operations.

Account Groups

- General Fixed Asset Group accounts for and controls all City general fixed assets, other than those in the proprietary funds, of long-term character such as land, buildings and structures, and major equipment.
- General Long-Term Debt Account Group accounts for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

Fund Balance: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation. Also used interchangeably with "RESERVES". Fund balances are considered unrestricted unless designated by City Council and are sub-divided and reported as "Restricted Fund Balance".

G

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

General Fund: That fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.

General Obligation Bond (G.O.): A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a vote of two thirds of voters in the case of local governments or a simple majority for state issuance.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Government Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.



Governmental Fund Types: Funds generally used to account for tax-supported activities.

Grant: Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

I

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of the development.

Information Technology (IT): A term that encompasses all forms of technology used to create, store, exchange and utilize information in its various forms including business data, conversations, still images, and multimedia presentations. The term information technology includes computers, ancillary equipment, software, firmware and similar procedures, services (including support services), and related resources. In the City organization, the IT is a division of Administrative Services which provides support of internal and external technology support.

Infrastructure: Long-lived assets that normally are stationary in nature and normally can be preserved for a significant greater number of years than most capital assets. They can be defined as physical facilities, on which an entire community depends, such as sewers, storm drains, streets, buildings, utility lines and parks. The City follows GASB 34 for the recording of Infrastructure Assets.

Interfund Transfers: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Services Charges: Charges used to account for the services provided by one department to another on a cost-reimbursement basis. These charges are accounted for in separate funds: Facilities, Fleet, Administration, Information Technology, Worker's Compensation, and Self-Insurance.

J

JPA (Joint Powers Authority): A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a joint-use facility. The City participates in JPIA, Joint



Powers Insurance Authority, for Worker's Compensation and Other General Liability Insurance.

L

Levy: To impose or assess a tax on a person or property. The City's ability to levy taxes is restricted by State law.

Liability: A claim on the assets of an entity.

Local Agency Investment Fund (LAIF): An investment pool managed by the State of California.

Long-term Debt: Debt with a maturity of more than one year after the date of issue.

M

Modified Accrual Basis: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

Municipal Code: A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

N

Net Pension Obligation: Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan.

Non-Personnel: City operations and capital purchases and projects exclusive of personnel (salary and benefits) costs.

O

Object: A term used in connection with the classification of expenditures.

Operating Budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, materials, and capital assets required to maintain service levels.



Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.

Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law.

Organization Chart: A pictorial representation of the administrative and functional structure of a City unit.

Original Budget: The first completed appropriations budget (adopted budget).

Other Post Employment Benefits (OPEB): The promise of health (medical, dental and vision) benefits after retirement from the City. The City is required to report the OPEB obligation (see pension obligation definition) by FY 2008-09.

P

Performance Measures: Data collected regarding program results, which indicate the level of achievement of a desired result.

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

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

Program: A grouping of activities organized to accomplish basic goals and objectives.

Principal: The face value of a bond, exclusive of interest.

Property Tax: A tax levied on real estate and personal property.

Property Transfer Tax: A tax assessed on all real property transfers at the current rate of \$.55 per \$500 in assessed value, and is collected at the time of the transfer with the County receiving half the collected amount.

Proprietary Fund: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise and internal services funds.

Public Employees Retirement System (PERS): Statewide retirement system that covers full-time City employees.

Public Financing Authority: The Sierra Madre Financing Authority (SMFA) is a component unit of the City of Sierra Madre and the Sierra Madre Community Redevelopment Agency formed for the purpose of issuing bonds to provide financial assistance to the City and Agency.



R

Reappropriation: The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriations are presented to the City Council for approval in late October of each fiscal year and usually include overlapping fiscal year expenditures and/or encumbrances.

Recommended Budget: The draft financial budget document detailing the City Manager's recommended spending plan for the next fiscal year. The Recommended Budget is reviewed and modified by the City Council before formal adoption as the Adopted Operating Budget.

Redevelopment Agency: A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land and building acquisition and their redevelopment and are repaid by the incremental increase in property tax revenues produced by the increased assessed value of the area after redevelopment.

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

Reserves: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation. Also used interchangeably with "FUND BALANCES".

Resolution: A special order of the City Council which has a lower legal standing than an ordinance.

Resources: Supply of funds to be used in paying for planned expenditures.

Restricted Fund Balance: The portion of a governmental fund balance (or net assets) that is not available for appropriation, but is ear marked by the City Council for a specific use.

Retained Earnings: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

Revenue: Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, rents and interest income.

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

Risk Management: A managed approach to protecting an organization's assets against accidental loss in the most economical manner.



S

Sales Tax: A tax on the purchase of goods and services.

Special Assessment: A compulsory levy made against certain properties to defray all or part of the costs of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund: Funds that account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

T

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons for property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Tax Allocation Bond: Bonds issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment creates this added value, known as the tax increment.

Timeliness: The principle that financial reporting must be issued soon enough after the reported events to affect decisions.

U

Unrestricted Fund Balance: The portion of a governmental fund balance (or net assets) that is available for appropriation. The amount listed in fund balance is assumed to be unrestricted unless set aside in "Restricted Fund Balance".

User Charges/Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.

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

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