

# City of Sierra Madre, California

*Village of the Foothills*

## Adopted Budget



**July 1, 2011 – June 30, 2013**

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

### City Council and Elected Officials

John Buchanan

Josh Moran

MaryAnn MacGillivray

Joe Mosca

Nancy Walsh

Nancy Shollenberger

George Enyedi

Mayor

Mayor Pro Tempore

Council Member

Council Member

Council Member

City Clerk

City Treasurer

### Executive Management

Elaine Aguilar

Sandi Levin

Karin Schnaider

Elisa Weaver

Danny Castro

Steve Heydorff

Toni Buchner

Marilyn Diaz

Bruce Inman

City Manager

City Attorney

Administrative Services Director

Community and Personnel Services Director

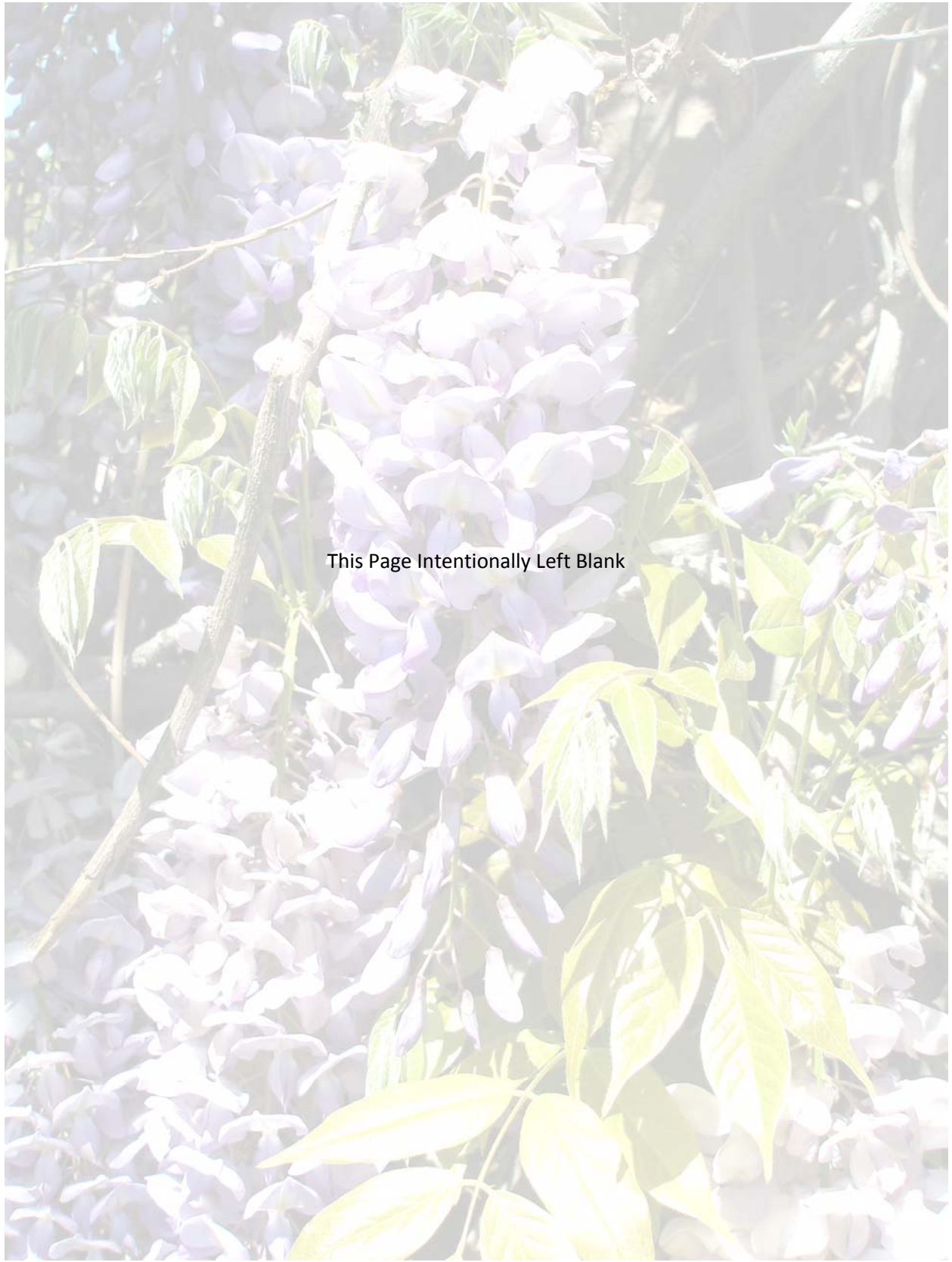
Director of Development Services

Fire Chief

Director of Library Services

Police Chief

Public Works Director

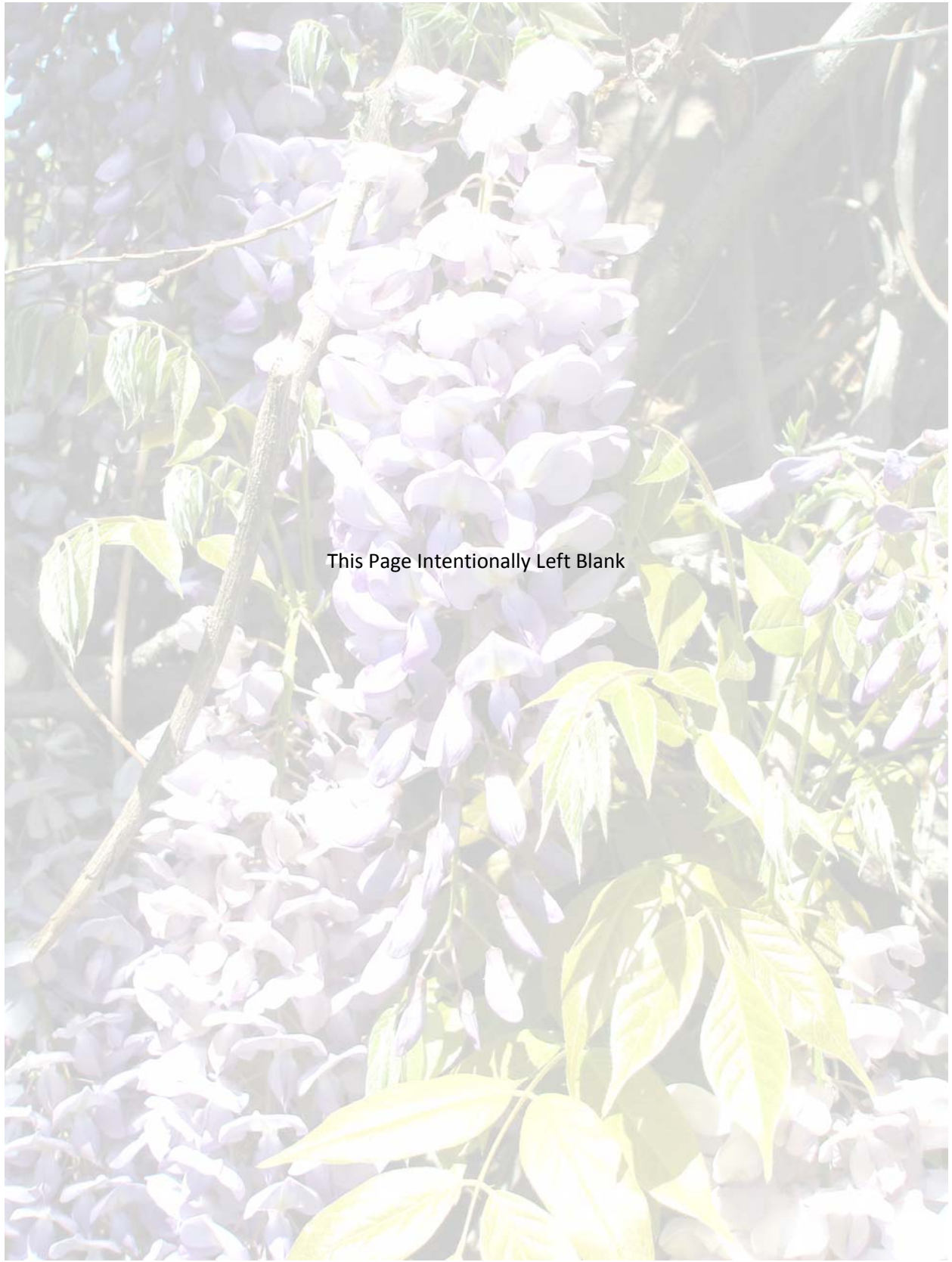


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**TABLE OF CONTENTS**

<b>Section 1: Introduction</b>	
• <b>City Managers Transmittal Letter</b>	<b>1-1</b>
<b>Section 2: City Overview</b>	<b>2-1</b>
○ City Council Strategic Goals and Core Values	2-3
○ Budget Process and Practices	2-5
○ City Facts, Statistics and Maps	2-11
• <b>Investment Policy</b>	<b>2-21</b>
• <b>Budget Resolutions</b>	<b>2-33</b>
<b>Section 3: Revenues</b>	<b>3-1</b>
○ Sierra Madre Local Economy	3-3
○ Revenue Projections	3-5
○ Analysis of Revenues by Funds	3-6
○ Where do cities get money from?	3-18
○ Fee Study	3-23
○ GANN Limit and Compliance Calculations	3-25
• <b>Budgeted Revenue Schedules</b>	<b>3-29</b>
• <b>Fee Schedule Detail</b>	<b>3-42</b>
<b>Section 4: Expenditures</b>	<b>4-1</b>
○ Total Budget Sheets, Representing Fund Balance	4-21
○ Budgeted Expenditure Schedule, All Funds	4-27
• <b>Administrative Services Department</b>	<b>4-37</b>
• <b>Community and Personnel Services Department</b>	<b>4-51</b>
• <b>Development Services Department</b>	<b>4-61</b>
• <b>Elected and Appointed Officials Department</b>	<b>4-71</b>
• <b>Fire Services Department</b>	<b>4-77</b>
• <b>Library Services Department</b>	<b>4-85</b>
• <b>Police Department</b>	<b>4-95</b>
• <b>Public Works Department</b>	<b>4-103</b>
<b>Section 5: Personnel and Authorized Positions</b>	<b>5-1</b>
○ Authorized Positions Listing	5-9
○ Salary Matrix	5-15
<b>Section 6: Capital Purchases and Projects</b>	<b>6-1</b>
<b>Section 7: Debt Administration</b>	<b>7-1</b>
<b>Section 8: Fund Types, Descriptions, and Chart of Accounts</b>	<b>8-1</b>
<b>Section 9: Glossary</b>	<b>9-1</b>



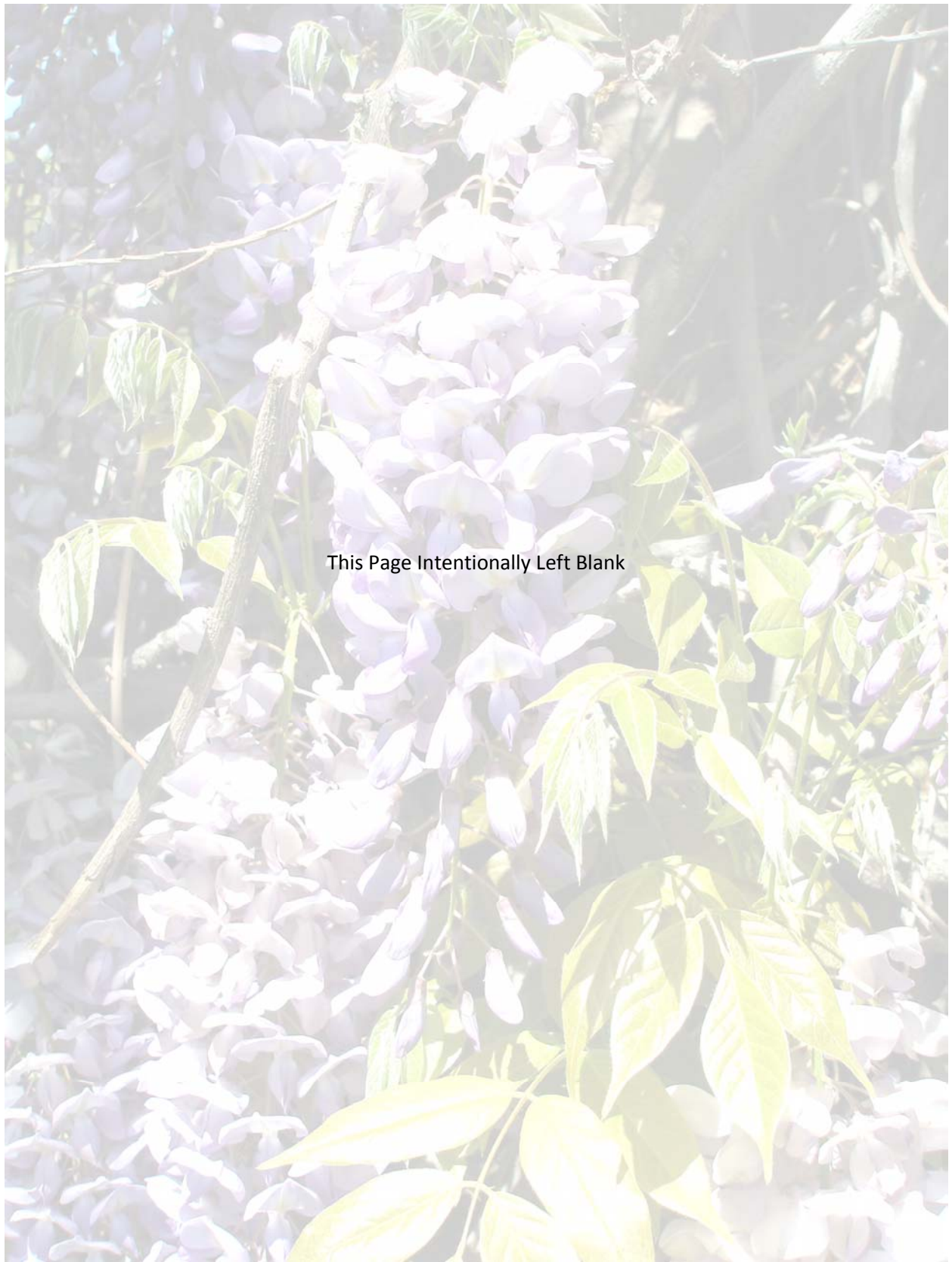
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# **City of Sierra Madre, California**

*Village of the Foothills*



## **City Manager's Transmittal Letter FY 2011-2013**



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## OFFICE OF THE CITY MANAGER

### FISCAL YEAR 2011-2013 BIENNIAL BUDGET TRANSMITTAL LETTER

Honorable City Council and Residents of Sierra Madre;

As City Manager, it is my honor to present the Proposed Biennial Budget for Fiscal Year 2011-2013, for all operations of the City. Over the past four years, there has been consistent Council and staff emphasis on budget monitoring and financial updates necessitated by the direct impact of the declining economy and the State's efforts to address its own fiscal crisis by raiding local government revenues. In spite of these challenges, the City Council, the public, and staff have worked together, focused on providing quality services, with limited resources, as efficiently as possible. For the current Biennial Budget, there were three budget related Council reports and opportunities for public input, leading up to the preparation of the Proposed Budget document as presented.

In March 2011 a Mid-Year Budget update was presented to the City Council for Fiscal Year 2010-2011 and staff sought general Council direction regarding the preparation of the new Biennial Budget. Then in May 2010, the FY 2011-13 proposal was reviewed by the Council, with staff returning later in the month of May with additional information regarding a few of the recommended budget reductions.

Over the past four years, there have been departmental reorganizations, close monitoring of costs, and constant emphasis on "doing things more efficiently," all in an attempt to maintain a balanced General fund budget - an accomplishment that has been achieved during these difficult times. While the voter approved UUT has provided relief for public safety services, expenditures for General fund non-public safety services have continued to constrict, primarily due to inflationary costs over which the City has little to no control. In addition, the Council has directed that the City begin embarking on a course of improved planning for the future, by setting aside funds for deferred maintenance.

The Budget as presented 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 2011 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

The Budget as presented is a balanced budget (General fund) – for both fiscal years. Balancing the Budget was particularly challenging, as it was necessary to reduce general fund expenditures by more than \$900,000. To achieve a balance budget, each department was provided with a budget reduction target. The actual recommended reductions were then presented to the City Council for formal authorization. There was an emphasis on maintaining public service levels as much as possible.

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 maintaining the level of service that the community expects. Total expenditures, all funds combined (including General Fund and all Restricted funds) are estimated at \$24,479,911 for FY 2011-2012 and at \$21,298,911 for FY 2012-2013. 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, for the Redevelopment Agency, 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 slight surpluses for both fiscal years.



**CITY of SIERRA MADRE  
CITY MANAGER'S TRANSMITTAL LETTER  
FY 2011-2013**

**Citywide Comparison of Revenues to Expenditures:**

The following table summarizes the projected revenues and expenditures by Fund for FY 08-09 (Audited), FY 09-10 (Audited), FY 10-11 (projected) and FY 11-12 Biennial Budget.

*(Table is exclusive of Transfers In-Transfers Out)*

Citywide Revenues

	<u>06-30-2009</u>	<u>06-30-2010</u>	<u>Projected FY</u>	<u>Proposed FY</u>	<u>Proposed FY</u>
	<u>Audited</u>	<u>Audited</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
General Fund	\$ 6,838,736	\$ 8,040,897	\$ 8,060,811	\$ 8,250,597	\$ 8,456,349
Development Services	\$ 327,046	\$ 267,913	\$ 477,807	\$ 435,232	\$ 439,585
EMS-Paramedic	\$ 263,050	\$ 256,786	\$ 266,500	\$ 241,715	\$ 241,932
Gas Tax	\$ 201,429	\$ 157,990	\$ 294,173	\$ 294,173	\$ 297,116
Prop A	\$ 189,061	\$ 165,327	\$ 173,165	\$ 156,767	\$ 158,295
Prop C	\$ 146,675	\$ 127,076	\$ 130,346	\$ 126,716	\$ 126,716
Grants	\$	\$ 154,549			
Special Revenue	\$ 1,195,923	\$ 935,823	\$ 605,540	\$ 487,199	\$ 487,199
Assessment	\$ 40,588	\$ 39,883	\$ 45,491	\$ 45,491	\$ 45,491
Internal Services	\$ 3,608,953	\$ 3,421,044	\$ 3,619,693	\$ 3,957,241	\$ 4,169,324
Business Type	\$ 570,966	\$ 534,357	\$ 428,325	\$ 382,750	\$ 382,750
Sewer	\$ 725,985	\$ 730,821	\$ 749,000	\$ 731,500	\$ 731,500
Water	\$ 8,891,115	\$ 3,194,998	\$ 3,179,638	\$ 3,438,472	\$ 3,686,490
Redevelopment	\$ 1,587,118	\$ 1,423,348	\$ 1,573,924	\$ 1,589,663	\$ 1,605,560
<b>Revenue Total</b>	<b>\$ 24,586,646</b>	<b>\$ 19,450,811</b>	<b>\$ 19,604,412</b>	<b>\$ 20,137,516</b>	<b>\$ 20,828,306</b>

City Wide Expenditures

General Fund	\$ 5,681,239	\$ 6,036,991	\$ 7,266,947	\$ 7,389,075	\$ 7,562,274
Development Services	\$ 456,606	\$ 375,842	\$ 476,370	\$ 579,330	\$ 593,391
EMS-Paramedic	\$ 643,822	\$ 679,538	\$ 760,756	\$ 810,301	\$ 831,264
Gas Tax	\$ 164,135	\$ 263,410	\$ 291,911	\$ 452,173	\$ 297,116
Prop A	\$ 258,543	\$ 185,741	\$ 183,089	\$ 156,767	\$ 158,295
Prop C	\$ 27,572	\$ 82,389	\$ 61,824	\$ 404,998	\$ 126,716
Assessment	\$ 165,904	\$ 111,380	\$ 105,348	\$ 101,805	\$ 103,928
Special Revenues	\$ 569,072	\$ 232,812	\$ 439,348	\$ 1,180,199	\$ 331,199
Grants	\$	\$ 77,540	\$ 2,796		
Internal Services	\$ 3,834,385	\$ 4,631,161	\$ 4,120,488	\$ 3,843,127	\$ 3,895,827
Business-Type	\$ 670,441	\$ 576,876	\$ 628,014	\$ 610,095	\$ 604,778
Sewer	\$ 627,238	\$ 732,532	\$ 896,577	\$ 1,236,723	\$ 1,125,398
Water	\$ (671,863)	\$ 3,234,418	\$ 3,176,420	\$ 3,665,492	\$ 3,887,827
Redevelopment	\$ 1,331,618	\$ 1,168,713	\$ 1,564,458	\$ 4,049,826	\$ 1,780,899
<b>Expenditure Total</b>	<b>\$13,758,714</b>	<b>\$ 18,389,344</b>	<b>\$ 19,974,345</b>	<b>\$ 24,479,911</b>	<b>\$ 21,298,911</b>

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

<b>\$10,827,932</b>	<b>\$ 1,061,467</b>	<b>\$ (369,933)</b>	<b>\$ (4,342,395)</b>	<b>\$ (470,605)</b>
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\*“deficits” shown at the bottom of this chart reflect the use of restricted reserves that have been earmarked in prior years, for specific projects, particularly in the Capital Improvement Project area, for the Redevelopment Agency, and in the Internal Service funds.

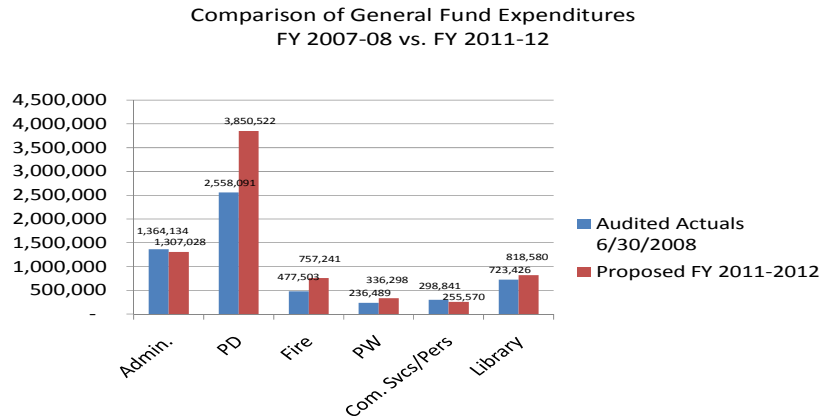
The chart below provides a one page summary of the City's General Fund revenues, expenditures and changes to net assets (or the City's surplus or deficit) for a three year time span. FY 2010-2011 provides the most current estimate of revenues and expenditures.

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

REVENUES (in thousands)	Projected FY 10-11	Proposed FY 11-12	Proposed FY 12-13
Property Taxes	\$ 3,403	\$ 3,394	\$ 3,428
VLF-Property Tax Backfill	\$ 880	\$ 893	\$ 907
Utility User Taxes	\$ 2,500	\$ 2,625	\$ 2,756
Sales Tax	\$ 170	\$ 192	\$ 197
Franchise Fees	\$ 355	\$ 359	\$ 362
Other Revenue Sources	\$ 753	\$ 788	\$ 806
<b>Total Revenues</b>	<b>\$ 8,061</b>	<b>\$ 8,251</b>	<b>\$ 8,456</b>
Administration	\$ 1,167	\$ 1,307	\$ 1,332
Community-Personnel	\$ 281	\$ 255	\$ 259
Development Services	\$ 0	\$ 64	\$ 79
Fire	\$ 809	\$ 757	\$ 896
Library	\$ 766	\$ 819	\$ 828
Police	\$ 3,878	\$ 3,851	\$ 3,829
Public Works	\$ 366	\$ 336	\$ 339
<b>Grand Total</b>	<b>\$ 7,267</b>	<b>\$ 7,389</b>	<b>\$ 7,562</b>
Net Budgeted Transfers, Out-(In)	\$ 647	\$ 839	\$ 864
Increase-(Decrease) to Net Assets	\$ 147	\$ 22	\$ 30
Carry Over for Public Safety/General Plan	\$ 400	\$ 100	\$ 100
<b>Increase-(Decrease) to Net Assets</b>	<b>\$ 547</b>	<b>\$ 122</b>	<b>\$ 130</b>

The General Fund Budget for FY 2011-12 is estimated to end the year with a slight \$22,000 surplus, while FY 2012-13 is anticipated to end with a slight \$30,000 surplus.

Since 2008, the majority of the growth in General Fund revenues is from the naturally occurring inflationary increase in UUT revenues, and conversely the majority of growth in General Fund expenditures is in Public Safety. The chart below shows the expenditure increases comparing FY 07-08 to the Proposed Budget for FY 2011-2012.



Finally, it is important to make one last comment. The Budget reflects maintaining the UUT rate at 10%, and not increasing to the full 12%. The UUT revenues are an important financial resource and the “increased revenues” from the additional 4% have provided for maintaining and enhancing public safety services in the community. But the increased UUT revenues do not continue indefinitely. The UUT rate above the 6% amount will begin to decrease (or sunset) in Fiscal Year 2013-2014. The first election for the voters to consider an extension of the UUT ordinance is the April 2012 municipal election. Should the UUT ordinance sunset and not be re-approved by the voters, the City will need to reduce expenditures by an additional \$1 million. For comparison purposes, a reduction of \$1 million is roughly the equivalent of the elimination of two city departments (Community Services and Library.) At a later date, the Council will be providing policy direction regarding this issue.

**Conclusion**

As presented, the proposed FY 2011-13 Budget presents a balanced General Fund operational budget. As in the past, this budget serves as the Council’s policy for providing services over the next two years, and it also serves as the City’s financial plan. This budget initiates prudent long-term financial planning by beginning to set aside funds for deferred maintenance. Most importantly, the budget reflects the Council’s and staff’s desire to continually strive to enhance services and programs, even in tough financial times.

Lastly, I would like to thank Administrative Services Director, Karin Schnaider, and her staff, along with each of the Department Heads for their professionalism, for their commitment to public service, and for their ability to continually find new, more efficient ways to provide quality services. Lastly, I wanted to express staff's appreciation to the Mayor and City Council for their continued leadership.

Thank you,



Elaine I. Aguilar  
City Manager

# **City of Sierra Madre, California**

*Village of the Foothills*



## **City Overview FY 2011-2013**



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

23 March 2011 \* Youth Activity Center

Marilyn Snider, Facilitator – Snider and Associates (510) 531-2904  
Gail Tsuboi, Recorder –Tsuboi Design (925) 376-9151

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

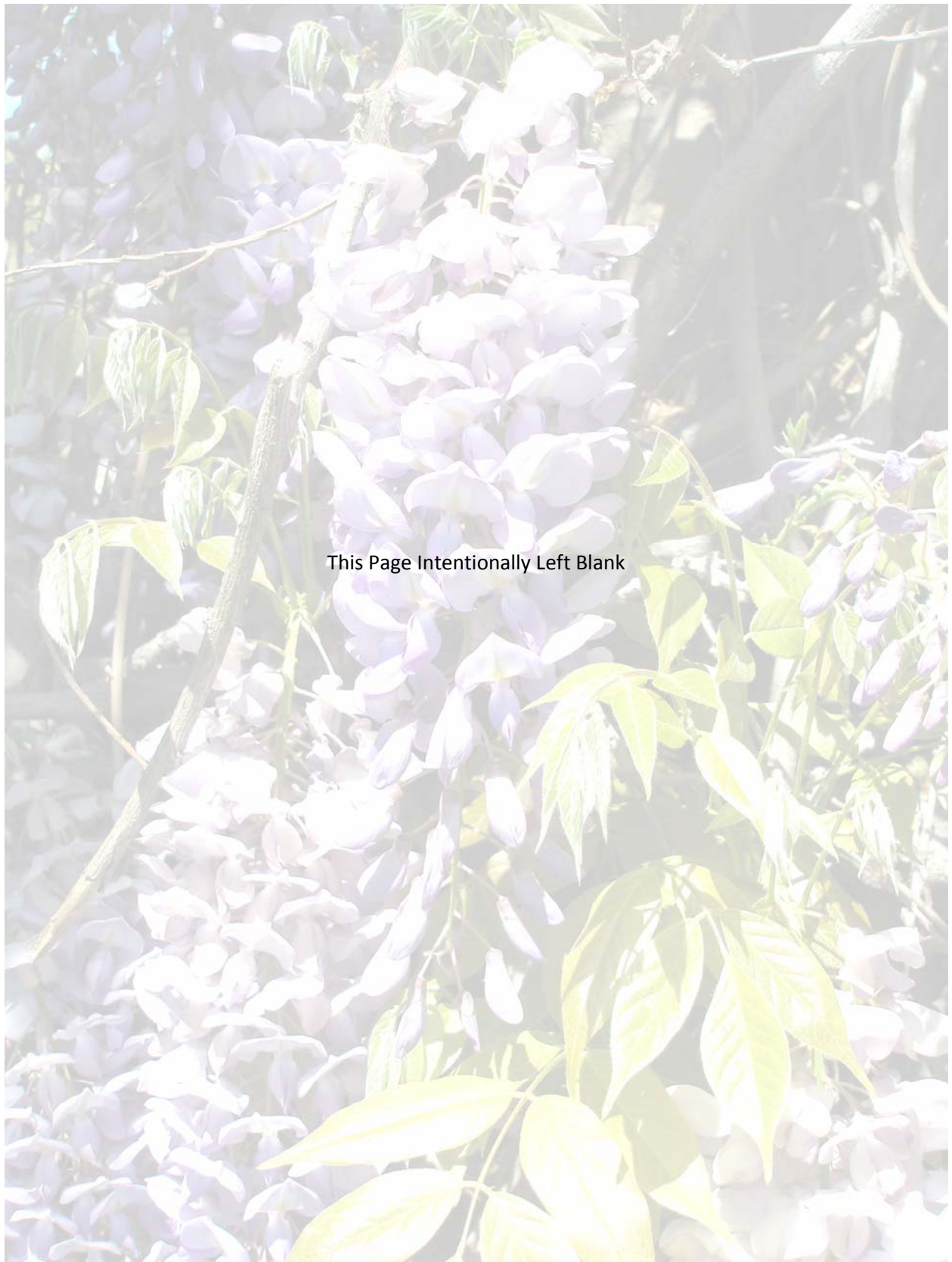
The City of Sierra Madre values . . .

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

THREE-YEAR GOALS

2009-2012 - not in priority order

- ▶ Complete the 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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# City Overview

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## *Council-Manager Form of Government*

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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*

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Beginning in January of 2011, 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 2011. The City Manager and Administrative Services Director present the mid-year budget for FY 2010-2011 to establish the foundation for the next two budget years.

Also during March 2011, Executive management met with the City Manager and Administrative Services Director to discuss the proposed services in the up-coming 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.



## CITY of SIERRA MADRE CITY OVERVIEW FY 2011-2013

After the mid-year budget is approved, each department is given an analysis of projected revenues and resources that will fund services for FY 2011-2012 and FY 2012-2013. Each department reviews and analyzes historic performance, current 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.

For the first time in more than seven years, the City Manager requested each department to come back with budget reductions. In total, more than \$900,000 were amended to the General Fund budget in order for it to remain in balance. On May 4, 2011, 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. City Council requested the budget session continue to May 24, 2011 at a regular City Council meeting. Final direction was given to the City Manager and staff; the final budget document was completed in time for a Public Hearing on June 14, 2011. The documents are available for the public to view at City Hall, Library, and the City website prior to the public hearing.

### *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.

#### *Fund Balance Policy (GASB 54)*

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

#### *Financial Structure and Operations*

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

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

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



## CITY of SIERRA MADRE CITY OVERVIEW FY 2011-2013

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*

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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, 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



**CITY of SIERRA MADRE  
CITY OVERVIEW  
FY 2011-2013**

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*

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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, Monrovia, and Arcadia. These cities represented the level of excellence we hope to achieve in presenting a comprehensive and thorough budget document.

# **City of Sierra Madre, California**

*Village of the Foothills*



## **City Facts, Statistics and Maps FY 2011-2013**



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# CITY FACTS, STATISTICS and MAPS

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SIERRA MADRE POPULATION GROWTH											
4/1/00	1/1/01	1/1/02	1/1/03	1/1/04	1/1/05	1/1/06	1/1/07	1/1/08	1/1/09	1/1/2010	1/1/2011
10,578	10,705	10,863	10,977	11,065	11,109	11,025	11,039	11,181	11,251	11,309	10,917

**Source:**

E-4 Population Estimates for Cities, Counties and the State, 2001-2010: California Department of Finance.  
1/1/2011 Provided by Federal Census data

## *Recreation and City Festivals*

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The City conducts its recreational programs at its six parks, an aquatics center, Community Recreation Center, Youth Activity Center and Hart Park House - Senior Center.

The City also provides cultural and historical awareness through the Lizzie's Trail Inn Museum, Richardson Historical House and the Sierra Madre Public Library's Local History Collection. Bailey Canyon Wilderness Area allows individuals to escape the City life without traveling long distances. A complete listing of City facilities is included at the end of this narrative.

The City provides a wide variety of recreational opportunities for children, teenagers, and senior citizens. Numerous special events are sponsored by the City and community organizations throughout the year, including:

- 4th of July Parade and Festivities (July)
- 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 (pending approval of City Council)
- Friends of the Library Art Fair (May)
- 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)
- 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.



*Parks & Wilderness Areas*

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**Memorial Park**

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



**Milton & Harriet Goldberg Recreation Area**

171 S. Sunnyside Ave.  
Sierra Madre, California 91024

**Bailey Canyon Wilderness Park**

451 West Carter Avenue,  
Sierra Madre, CA 91024



**Mount Wilson Trail Park**

189 East Mira Monte Avenue,  
Sierra Madre, CA 91024

**Lizzie's Trail Inn Museum**

189 E. Mira Monte Ave  
Sierra Madre, CA 91024

**Sierra Vista Park**

611 East Sierra Madre Blvd,  
Sierra Madre, CA 91024

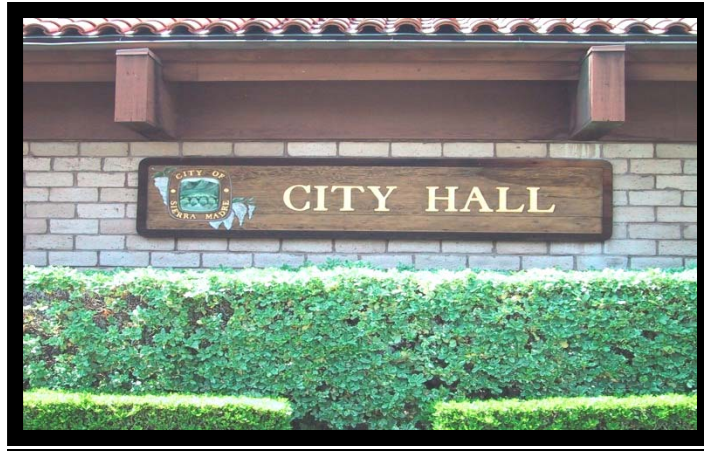
**Richardson Historical House**

189 E. Mira Monte Ave  
Sierra Madre, CA 91024

**Rose Float Building**

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





**City Facilities**

**City Hall**

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

**Community Recreation Center**

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

**Police and Fire Station**

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

**Aquatic Center**

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

**Public Works Facilities**

621 Sierra Madre Blvd.  
Sierra Madre, CA 91024

**Youth Activity Center**

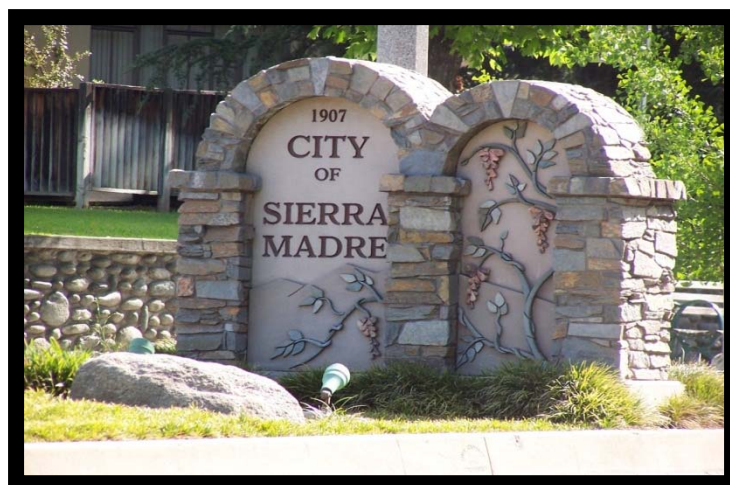
611 E. Sierra Madre Blvd.  
Sierra Madre, CA 91024

**Public Library**

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

**Hart Park House - Senior Center**

222 West Sierra Madre Blvd,  
Sierra Madre, CA 91024





## *Education*

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

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

### **Community Colleges:**

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

### **Four-year Universities:**

#### **Private:**

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

#### **Public:**

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



**CITY of SIERRA MADRE**  
**CITY FACTS, STATISTICS and MAPS**  
**FY 2011-2013**

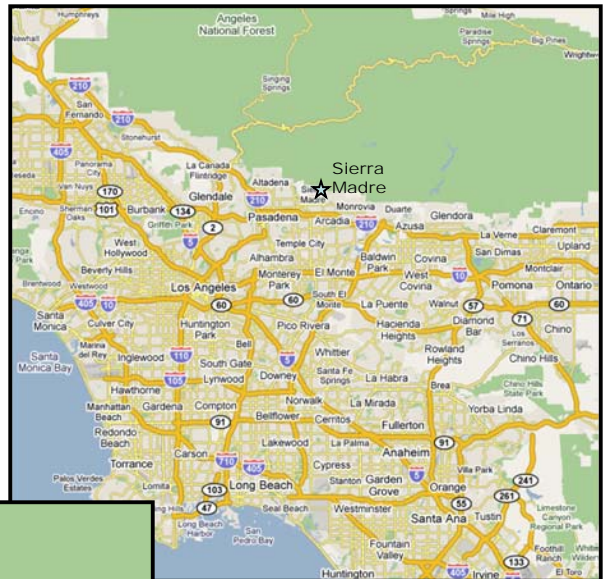
<b>Statistical Profile</b>	
Date of Incorporation as a City	2/2/1907
Form of Government	Council/ City Manager
Number of Employees (excluding elected officials, per FY 2010-2011 Budget)	67
Elected Officials	7
Land Area in Square Miles	3.06
Population (based on 2010 census)	10,917
<b>City of Sierra Madre facilities and services</b>	
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
Muli-purpose Fields	2
Senior Center	1
<b>Fire Protection - Sierra Madre Fire Department</b>	
Number of Stations	1
<b>Police Protection - Sierra Madre Police Department</b>	
Number of Stations and Substations	1
<b>Sewage System</b>	
Miles of sanitary sewers	31.75
<b>Water System</b>	
Number of fire hydrants	550
Daily average consumption in gallons per household	~450
<b>Education - Pasadena Unified School District</b>	
351 South Hudson Avenue Pasadena, California 91109 - Phone: (626) 396-3600 Email: <a href="mailto:pusd@pusd.us">pusd@pusd.us</a>	
Number of Elementary Schools	18
Number of middle and high schools	6



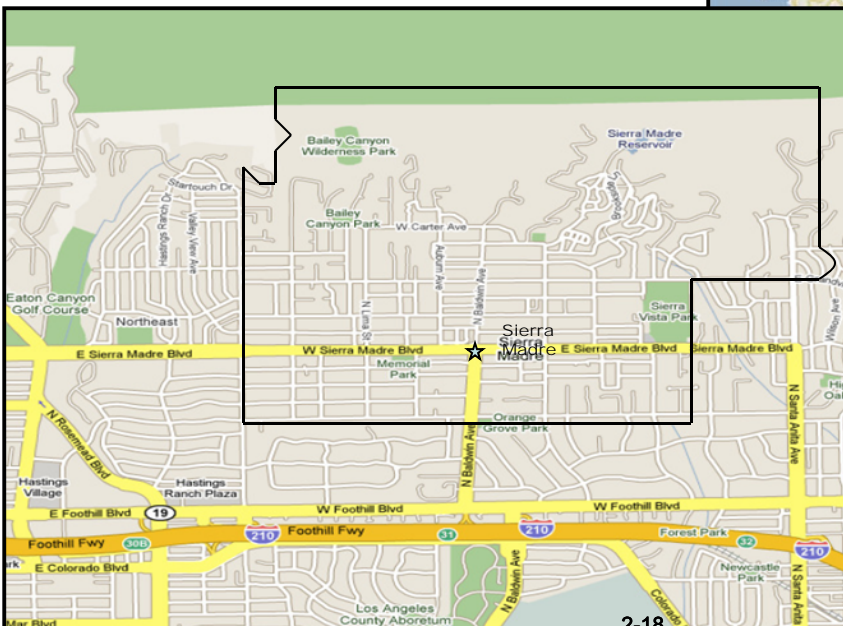
## CITY of SIERRA MADRE CITY FACTS, STATISTICS and MAPS FY 2011-2013

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.

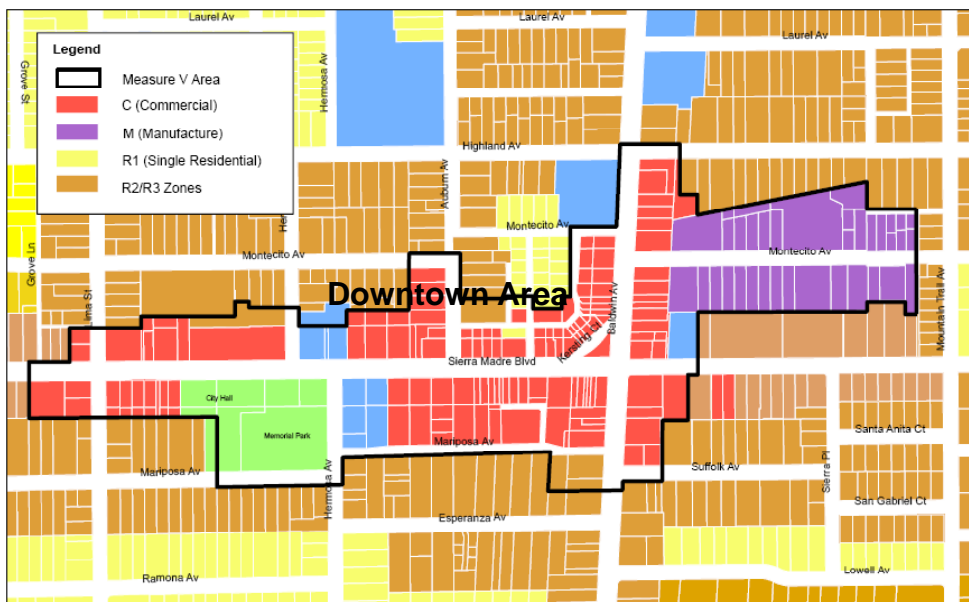
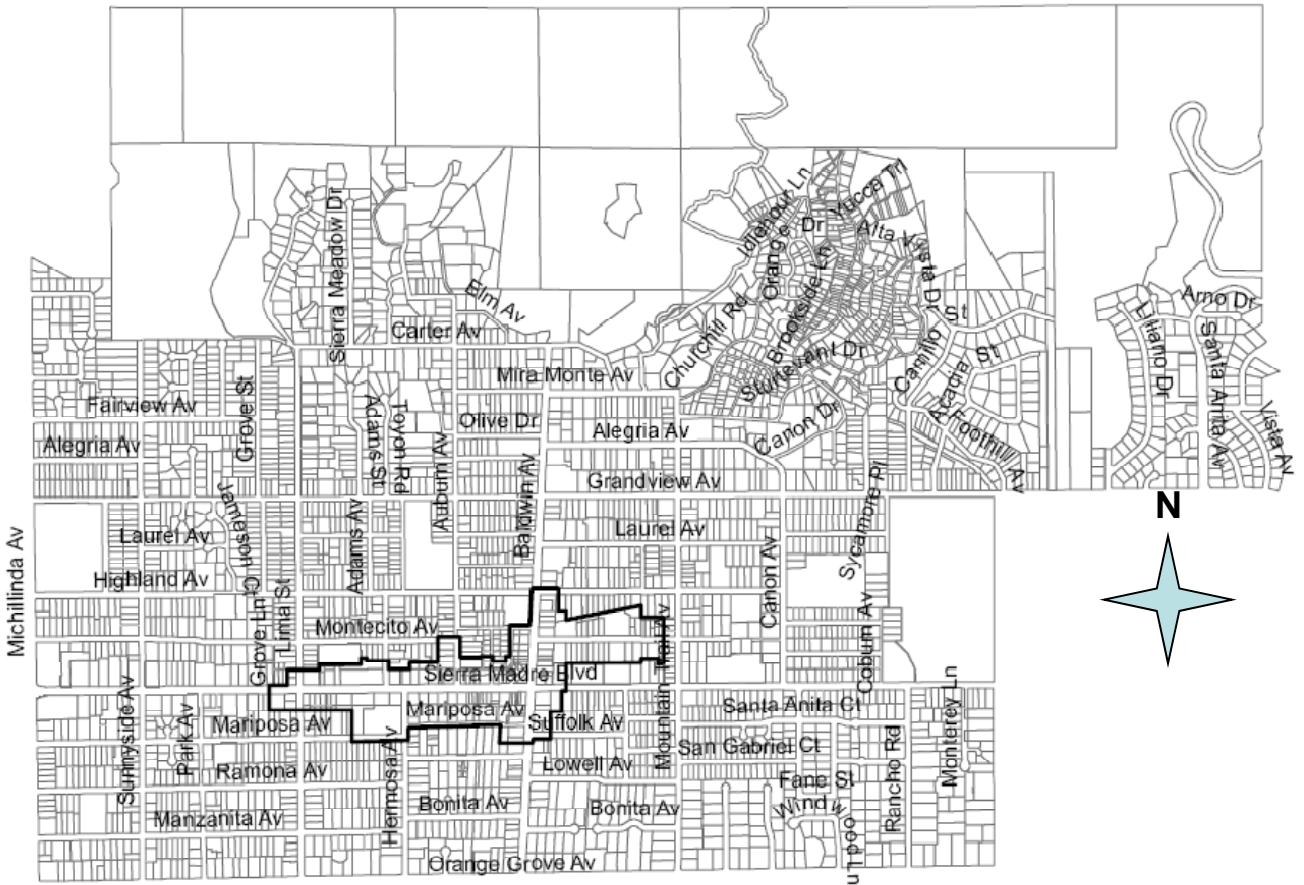


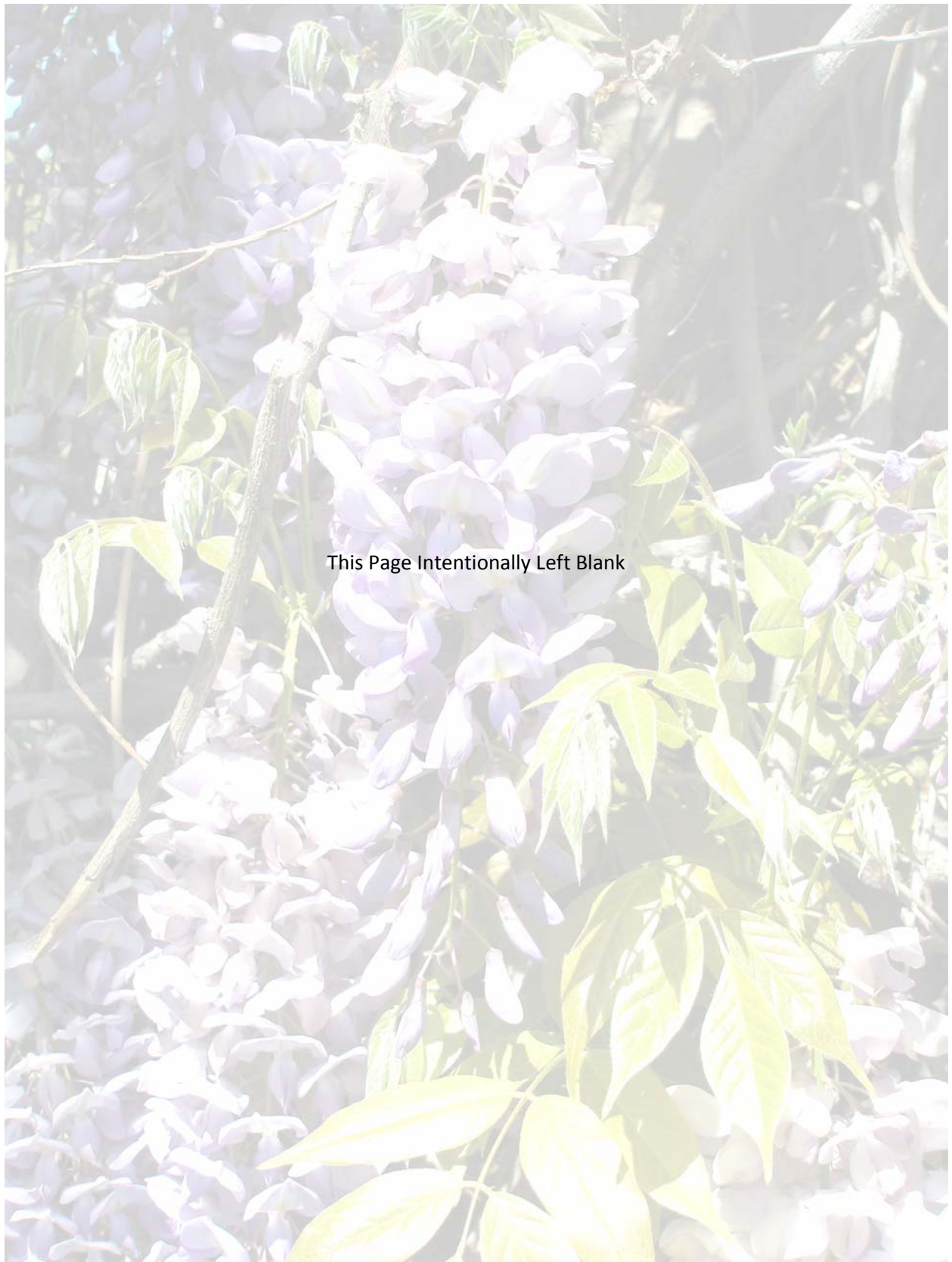
Sierra Madre's location in the context of the LA County area.





## City Boundary Map





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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Investment Policy FY 2011-2013**



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# INVESTMENT POLICY

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## *PURPOSE*

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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*

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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

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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. Investment 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

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

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

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

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

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

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

## SAFEKEEPING AND CUSTODY

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

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



**CITY of SIERRA MADRE  
INVESTMENT POLICY  
FY 2011-2013**

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.

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

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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.





**CITY of SIERRA MADRE  
INVESTMENT POLICY  
FY 2011-2013**

- 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**

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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;



**CITY of SIERRA MADRE  
INVESTMENT POLICY  
FY 2011-2013**

- 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

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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

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**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:



**CITY of SIERRA MADRE  
INVESTMENT POLICY  
FY 2011-2013**

- 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

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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.



## CITY of SIERRA MADRE INVESTMENT POLICY FY 2011-2013

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

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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 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

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

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Budget Resolutions FY 2011-2013**





## Budget Resolutions:

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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 14<sup>th</sup> day of June 2011. Copies of the individual resolutions, (City Resolution No. 11-43, Redevelopment Agency Resolution No. 442, and Public Financing Authority Resolution No. 66) are included on the following pages.

### *Recommended Budget Appropriations*

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	<u><b>2011-2012</b></u>	<u><b>2012-2013</b></u>
City of Sierra Madre	\$ 18,547,853	\$ 19,222,746
Community Redevelopment Agency of the City of Sierra Madre	\$ 1,589,663	\$ 1,605,560
<b>Total</b>	<u><u><b>\$ 20,137,516</b></u></u>	<u><u><b>\$ 20,828,306</b></u></u>

Attachments referenced in the Resolutions have been included in the Summary Section of the Budget and titled “2011-2013 Budget Summary” (Exhibit I) and “2011-2013 Budget Summary” (Exhibit II). The schedules are located in the back of section B of this document.

### *Appropriations Limit for 2011-2013*

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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 2010-2011 appropriations limit based upon cumulative increases in the Consumer Price Index and population subsequent to the base year, was established at \$7,934,881 by Resolution 10-047 on June 22, 2010. 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



## **CITY of SIERRA MADRE BUDGET RESOLUTIONS FY 2011-2013**

from the State of California, the 2011-2012 Appropriation Limit is established at \$8,151,128. Resolution 11-44 adopts the annual Appropriation Limit. Since proposed appropriations, \$7,951,097; (subject to the limit) are below the 2011-2012 Appropriation Limit, adopting the FY 2011-2012 budget is a reasonable action.

The Gann Appropriation Limit for 2012-2013 will be brought before the City Council in the spring of 2012.

### *Adoption of the 2011-2013 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 11-45 adopts the annual fees for 2011-2013. The fee schedule is included in the revenue section of the budget document, and is the basis for revenue estimates in this document.

### *Adoption of the 2011-2012 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. 11-46 (copy following) adopts the investment policies for the fiscal year ending June 30, 2012. No changes have been proposed for the 2011-2012 policies. The policy will be brought before the City Council in the spring of 2012 for re-adoption. Absent changes in the related laws, no changes in the investment policy for 2012-2013 are anticipated. The investment policy referenced in the resolution is included at the end of this section.

### *Adoption of the 2011-2012 Salary Matrix*

Resolution No. 11-49 (copy following) adopts the salary matrix for the Police Department and Classified Employee Association in accordance with the memorandum of understandings between the City of Sierra Madre and the represented employee groups; as well as, adopts a salary matrix for the unrepresented employee groups known as the Management, Confidential-Exempt and part-time hourly groups in accordance with the previously negotiated salary agreements. The policy will be brought before the City Council in the spring of 2012 for re-adoption. At the printing of this budget document, the City was in negotiation discussions with both represented employee groups. Upon finalization of the MOUs, the salary matrix may need to be reaffirmed before 2012.





**CITY of SIERRA MADRE  
BUDGET RESOLUTIONS  
FY 2011-2013**

**RESOLUTION NO. 11-43**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE  
ADOPTING THE BIENNIAL BUDGET FOR FISCAL YEARS 2011-2012 AND  
2012-2013 AND APPROPRIATING THE AMOUNTS BUDGETED**

**WHEREAS**, a proposed biennial budget for the City of Sierra Madre (City) for the fiscal year commencing July 1, 2011 and concluding June 30, 2013 was submitted to the City Council and is on file at City Hall, Library and City website; and

**WHEREAS**, On June 14, 2011, the City Manager did present the City's fiscal year 2011-2013 biennial budget to the City Council for its consideration; and the City Council did, in a public meeting, carefully consider the proposed budget; and

**WHEREAS**, the City Council did, in a public meeting on May 4, 2011 and May 24, 2011, 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 final budget document;

**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, 2011 and concluding June 30, 2013.

**SECTION 2.** Appropriations for the City as described in the documents titled "City of Sierra Madre FY 2011-2013 Biennial Budget", are hereby adopted for the fiscal years commencing July 1, 2011 and concluding on June 30, 2013.

**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, 2011



**CITY of SIERRA MADRE  
BUDGET RESOLUTIONS  
FY 2011-2013**

**RESOLUTION NO. 11-43 – Continued**

**APPROVED AND ADOPTED** this 14<sup>th</sup> day of June 2011.

ORIGINAL SIGNED

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John Buchanan, Mayor,  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution No. 11-43 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on this 14<sup>th</sup> day of June 2011 by the following vote:

AYES:

NOES:

ABSENT:

ORIGINAL SIGNED

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



**CRA RESOLUTION NO. 442**

**A RESOLUTION OF THE COMMUNITY REDEVELOPMENT AGENCY OF  
THE CITY OF SIERRA MADRE ADOPTING THE BIENNIAL BUDGET FOR  
FISCAL YEARS 2011-2012 AND 2012-2013 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, 2011 and concluding June 30, 2013 was submitted to the City Council acting as the Agency Board and is on file at City Hall, Library and City website; and

**WHEREAS**, On June 14, 2011, the Executive Director did present the Agency's fiscal year 2011-2013 biennial budget to the Agency Board for its consideration; and the board did, in a public meeting carefully consider the CRA budget; and

**WHEREAS**, the Agency Board did, in a public meeting on May 4, 2011 and May 24, 2011, 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 final budget document;

**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, 2011 and concluding June 30, 2013.

**SECTION 2.** Appropriations for the Agency as described in the documents titled "City of Sierra Madre FY 2011-2013 Biennial Budget", is hereby adopted for the fiscal years commencing July 1, 2011 and concluding June 30, 2013.

**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, 2011.



**CITY of SIERRA MADRE  
BUDGET RESOLUTIONS  
FY 2011-2013**

**CRA RESOLUTION NO. 442 – Continued**

**APPROVED AND ADOPTED** this 14<sup>th</sup> day of June 2011.

ORIGINAL SIGNED

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John Buchanan,  
Chairperson, Community  
Redevelopment Agency of the  
City of Sierra Madre

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I hereby certify that the foregoing CRA Resolution 442 was adopted at a regular meeting of the City Council and the Community Redevelopment Agency of the City of Sierra Madre held on this 14<sup>th</sup> day of June 2011 by the following vote:

AYES:  
NOES:  
ABSENT:

ORIGINAL SIGNED

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



**PFA RESOLUTION NO. 66**

**A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY  
OF SIERRA MADRE ADOPTIN THE BIENNIAL BUDGET FOR FISCAL  
YEARS 2011-2012 AND 2012-2013 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, 2011, and concluding on June 30, 2013 was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

**WHEREAS**, On June 14, 2011, the Executive Director did present the fiscal year 2011-2013 biennial budget to the City Council for its consideration; and the City Council did, in a public meeting, carefully consider the proposed budget; an

**WHEREAS**, the Authority Board did, in a public meeting on May 4, 2011 and May 24, 2011 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 final budget document;

**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, 2011 and concluding June 30, 2013.

**SECTION 2.** Appropriations for the Agency as described in the documents titled "City of Sierra Madre FY 2011-2013 Biennial Budget", is hereby adopted for the fiscal years commencing July 1, 2011 and concluding June 30, 2013.

**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, 2011.



**CITY of SIERRA MADRE  
BUDGET RESOLUTIONS  
FY 2011-2013**

**PFA RESOLUTION NO. 66 – Continued**

**APPROVED AND ADOPTED** this 14<sup>th</sup> day of June 2011.

ORIGINAL SIGNED

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John Buchanan,  
Chairperson, Public Financing  
Authority of the City of Sierra  
Madre

I hereby certify that the foregoing PFA Resolution 66 was adopted at a regular meeting of the City Council and the Public Financing Authority of the City of Sierra Madre held on this 14<sup>th</sup> day of June 2011 by the following vote:

AYES:

NOES:

ABSENT:

ORIGINAL SIGNED

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



**RESOLUTION NO. 11-44**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE  
SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2011-2012 AT  
\$ 8,151,128 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, 2011 is \$8,151,128; and,

**WHEREAS**, the population factor for fiscal year ending June 30, 2011, provided by the State of California, Department of Finance is 1.0021%; and,

**WHEREAS**, the inflationary factor for fiscal year ending June 30, 2011, provided by the State of California, Department of Finance is 1.0251%; 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 2011-2012 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 2011-2012 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 2011-2013**

**RESOLUTION NO. 11-44 – 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 2011-2012 is hereby set at \$8,151,128, and

**SECTION 4.** The 2011-2012 budgeted appropriations subject to the Limit is calculated as \$7,951,097 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, 2011 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 14<sup>th</sup> day of June 2011.

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John Buchanan, Mayor,  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution Number 11-44 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 14<sup>th</sup> day of June 2011, by the following vote.

AYES:

NOES:

ABSTAIN:

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

**RESOLUTION NO. 11-45**





**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 2011-2013.**

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

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

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

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

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

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

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

**WHEREAS**, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2011; and



**RESOLUTION 11-45 – 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 2011-2013**

**RESOLUTION 11-45 – 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, 2011 through June 30, 2013 (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 14<sup>th</sup> day of June 2011.

ORIGINAL SIGNED

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John Buchanan, Mayor,  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution 11-45 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 14<sup>th</sup> day of June, 2011 by the following vote:

AYES:  
NOES:  
ABSENT:

ORIGINAL SIGNED

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



**RESOLUTION NO. 11-46**

**A RESOLUTION OF THE CITY OF SIERRA MADRE APPROVING THE  
STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2011-2012.**

**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 2011-2012.

**APPROVED AND ADOPTED** this 14th day of June 2011.

ORIGINAL SIGNED

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

I hereby certify that the foregoing Resolution No. 11-46 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 14th day of June 2011 by the following vote:

AYES:  
NOES:  
ABSENT:

ORIGINAL SIGNED

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



**RESOLUTION NO. 11-49**

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

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

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

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

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

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

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

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

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

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



**CITY of SIERRA MADRE  
BUDGET RESOLUTIONS  
FY 2011-2013**

groups Confidential-Exempt and Management as presented in Exhibits C, D, and E.

Section 3. Effective Date. This Resolution shall go into effect June 15, 2011.

**PASSED, APPROVED AND ADOPTED** this 14<sup>th</sup> day of June, 2011.

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John Buchannan, Mayor  
City of Sierra Madre, California

I hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 14<sup>th</sup> day of June, 2011 by the following vote:

AYES:

NOES:

ABSENT:

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Nancy Shollenberger, City Clerk

# **City of Sierra Madre, California**

*Village of the Foothills*



## **City Revenues FY 2011-2013**



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# REVENUES

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## *Sierra Madre's Local Economy*

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Sierra Madre is a small city, approximately 3.5 square miles, with approximately 11,000 residents. It is among the smallest cities in all of Los Angeles County. Sierra Madre has no direct freeway access and a limited retail and service area of approximately 6 blocks. Since its incorporation 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 City of Sierra Madre is a primarily residential community with a small business district in the downtown area covering less than one-half mile. As a result, Property Tax makes up a little more than 50% of the General Fund revenues while the Utility User Tax brings in another 35% of the City's primary income resources. Sales Tax on the other hand makes up only 5% of the total General Fund resources.

Over the last decade, Los Angeles and California economy has grown and more recently collapsed due to the 2004 housing boom and 2008 housing market crash. During the housing boom the City's property tax collection grew from \$2.1 million to \$3.1 million between 2004 and 2008. However, these trends stopped in 2008 and now the City property tax collection is \$3.4 million in Fiscal Year 2011-2012; a much flatter growth of only 0.5% to 1.0% year-over-year for three years. The County of Los Angeles overall tax collection for 2010-2011 will be negative for a third year in a row. The City of Sierra Madre property tax collection is projected hold steady in FY 2010-2011. For future years, staff has assumed a relatively flat growth of 1.0% for FY 2011-13 with a potential growth of 1.5% by FY 2013-15. These are year-over-year increases.



Sales Tax still remains a small portion of the City's revenues; however, it is closely monitored for its overall economic indicator. Sales trends usually pick up before the housing market and usually correlate to unemployment rates. While the State Legislative Analyst's Office and the State Tax Franchise Board are projecting increases in the sales tax, the unemployment rate has not improved in their assumption rates. In addition, the price of gasoline could further weaken the economy as households will be faced with fewer dollars for discretionary spending. Staff therefore has assumed that sales tax will not rebound into the foreseeable future. It may in fact see another decline.



## CITY of SIERRA MADRE CITY REVENUES FY 2011-2013

### *Forecasting Future Revenue and Expenditures*

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The City's adopts a two year budget, however, staff forecasts five years into the future. Assumptions are based upon the economic trends reported by numerous factors, including Property sale reports for both residential and commercial, Sale Tax indicators such as reports from the State Franchise Tax Board and Federal Department of Commerce, as well as other national economists' estimates on the national and local recovery from the 2008 recession. Staff also looks at historical trends within our own sources. For example, Development Services revenues have shifted revenues from development permits to more general building permits. Paramedics program has had two years of lower recovery on medical claims due to the increased number of Medicare patients verses other health care claims. Proposition A and Proposition C Metro funding is tied to Sales Taxes and have shown an almost 9% reduction since FY 2009-2010.

The budget projections are staff's best estimates of future sources of revenues. These revenue assumptions show a slow growth of not more than 1% in any area year-over-year for any one area of revenue streams. The City recently just completed a four year fee increase in the Water fund of approximately 7.5% year-over-year. Special Revenues have a reduction of \$320,000 (or -20%) between FY 2010-2011, primarily due to State budget reductions, including but not limited to elimination of State Library funding and State COPs funding. Staff chose to eliminate these funds prior to adoption of the State Budget, which may mean these funds may still be available in the next fiscal year. Contrary, staff did not choose to eliminate the Redevelopment Agency at this time. The City is hopeful that State legislature selects alternatives to the proposal of the full elimination of Redevelopment Agency.





**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

**Revenue Forecast**

	6/30/2010 ACTUALS	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014
<b>GENERAL FUND</b>	\$8,040,897	\$8,060,811	\$8,250,597	\$8,456,349	\$8,677,996
ASSESSMENTS	39,883	45,491	45,491	45,491	45,491
DEVELOPMENT SERVICES	267,913	477,807	435,232	439,585	446,179
PARAMEDIC/EMS	256,786	266,500	241,715	241,932	245,561
GAS TAX/PROP42	157,990	294,173	294,173	297,116	301,572
PROP A	165,327	173,165	156,767	158,295	160,609
PROP C	127,076	130,346	126,716	126,716	126,716
SPECIAL REVENUES	935,823	605,540	487,199	481,299	416,337
GRANTS	154,549	-	-	-	-
REDEVELOPMENT	1,423,348	1,573,924	1,589,663	1,605,560	1,629,643
INTERNAL SERVICES FUNDS	3,421,044	3,619,693	3,957,241	4,169,324	4,232,855
WATER	3,194,998	3,179,638	3,438,472	3,686,490	3,935,305
SEWER	730,821	749,000	731,500	731,500	731,500
BUSINESS TYPE	<u>534,357</u>	<u>428,325</u>	<u>382,750</u>	<u>382,750</u>	<u>382,750</u>
<b>Grand Total</b>	<b>\$19,450,811</b>	<b>\$19,604,412</b>	<b>\$20,137,516</b>	<b>\$20,828,306</b>	<b>\$21,332,514</b>

Percentage Change Year-over-Year	FY 2011-12	FY 2012-13	FY 2013-14
<b>GENERAL FUND</b>	2.35%	2.49%	2.62%
ASSESSMENTS	0.00%	0.00%	0.00%
DEVELOPMENT SERVICES	-8.91%	1.00%	1.50%
PARAMEDIC/EMS	-9.30%	0.09%	1.50%
GAS TAX/PROP42	0.00%	1.00%	1.50%
PROP A	-9.47%	0.97%	1.46%
PROP C	-2.78%	0.00%	0.00%
SPECIAL REVENUES	-20.52%	0.00%	-13.50%
GRANTS	0.00%	0.00%	0.00%
REDEVELOPMENT	1.00%	1.00%	1.50%
INTERNAL SERVICES FUNDS	9.33%	5.36%	1.52%
WATER	8.14%	7.21%	6.75%
SEWER	-2.34%	0.00%	0.00%
BUSINESS TYPE	-10.64%	0.00%	0.00%
<b>Grand Total</b>	<b>2.69%</b>	<b>3.43%</b>	<b>2.45%</b>



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

*Analysis*

**A. General Fund**

Sierra Madre's total General Fund revenues for FY 2011-2012 are projected to be \$8,250,597 and for FY 2012-2013 are projected to be \$8,456,349. 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.

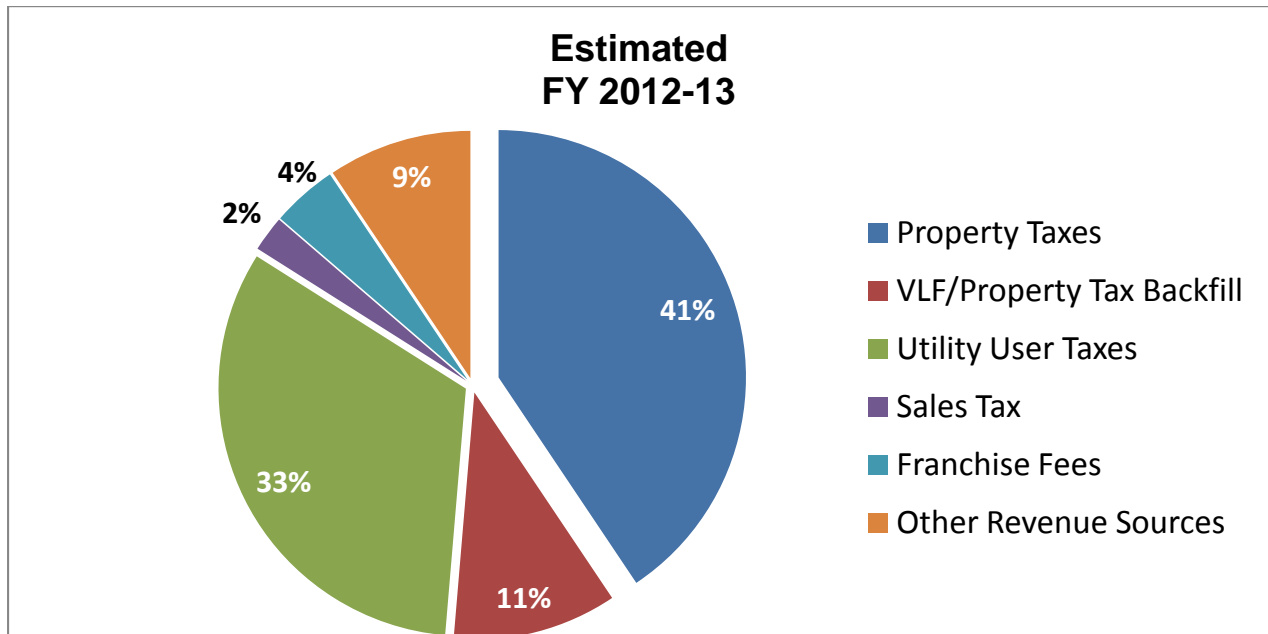
The General Fund has shown a consistent growth pattern over the last three years that is expected to continue into the biennial period of FY 2011-2013. The major sources of revenues for the City's General Fund are Property Taxes, estimated \$3,394,479 in FY 2011-2012 and \$3,428,424 in FY 2012-2013; Utility Users Taxes, estimated at \$2,625,000 in FY 2011-2012 and \$2,756,250 in FY 2012-2013; and VLF/Property Tax Back Fill, estimated \$893,440 in FY 2011-2012 and \$906,842 in FY 2011-2012. Combined, all other revenues (including Sales Taxes, Business License Fees, Franchise Fees and miscellaneous revenue sources) in the General Fund make up \$1,297,521 which makes up less than 20% of the General Fund total revenues.

	<b>UNAUDITED FY 2010- 2011</b>	<b>PROPOSED FY 2011- 2012</b>	<b>PROPOSED FY 2012- 2013</b>	<b>ESTIMATED FY 2013- 2014</b>	<b>ESTIMATED FY 2014- 2015</b>
Property Taxes	\$ 3,360,870	\$ 3,394,479	\$ 3,428,424	\$ 3,479,851	\$ 3,532,049
VLF/Property Tax Backfill	880,000	893,200	906,598	920,197	934,000
Utility User Taxes	2,500,000	2,625,000	2,756,250	2,894,063	3,038,766
Sales Tax	186,000	191,580	197,327	203,247	209,344
Franchise Fees	355,000	358,550	362,136	367,568	373,082
Other Revenue Sources	718,000	787,788	805,614	813,070	824,885
<b>Total Revenue</b>	<b>\$ 7,999,870</b>	<b>\$ 8,250,597</b>	<b>\$ 8,456,349</b>	<b>\$ 8,677,996</b>	<b>\$ 8,912,126</b>



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

Percentage Change Year-over-Year	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Property Taxes	1.00%	1.00%	1.50%	1.50%
VLF/Property Tax Backfill	1.50%	1.50%	1.50%	1.50%
Utility User Taxes	5.00%	5.00%	5.00%	5.00%
Sales Tax	3.00%	3.00%	3.00%	3.00%
Franchise Fees	1.00%	1.00%	1.50%	1.50%
Other Revenue Sources	9.72%	2.26%	0.93%	1.45%



**1. Property Taxes and VLF/Property Tax Backfill**

Property Tax remains the primary revenue component of the General Fund, making up 40% of the total estimated revenue year after year. For FY 2011-2013, staff proposed a moderate 1% growth year-over-year in City Property Taxes. The City housing values have not been eroded as a result of the recent housing market recession; it has however, been severely impacted by housing turnover. The few houses that have sold have been a mixture of short-sale or recently turned over properties, therefore, reducing the City's overall assessed value. However, small a 1% growth appears in relationship to the 10-12% of FY 2004-2007, it is still higher than many cities in the San Gabriel Valley.



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

<u><b>ASSESSED VALUE INCREASES/(DECLINES)*</b></u>	
<b>Arcadia</b>	4.395%
<b>Azusa</b>	-8.454%
<b>Bradbury</b>	0.964%
<b>Duarte</b>	-0.330%
<b>Glendora</b>	-0.789%
<b>La Canada Flintridge</b>	-0.257%
<b>Los Angeles (City)</b>	-2.296%
<b>Monrovia</b>	0.878%
<b>Pasadena</b>	1.137%
<b>San Marino</b>	2.418%
<b>Sierra Madre</b>	0.394%
<b>South Pasadena</b>	1.795%
<b>Los Angeles County</b>	-1.7%

\*Source: HdL Los Angeles County City Growth Comparison; 2009/10 to 2010/11 Net Taxable Assessed Value Change.

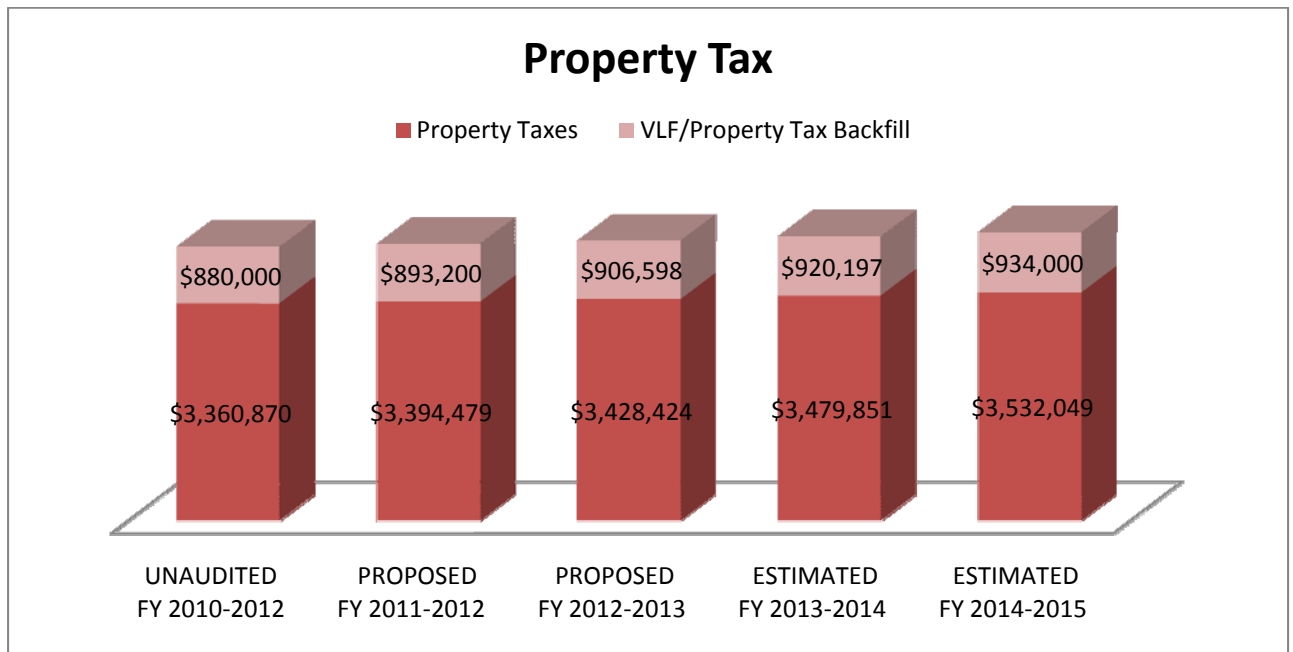
Due to the fact that Sierra Madre did not see a significant turnover in real estate ownership during the boom period, the City has largely been spared the decrease in property tax revenue that has so significantly impacted other cities. The median sale price of a single family home in Sierra Madre from January through September 2010 was \$680,000. This represents a \$20,000 (-2.9%) decrease in median sale price from 2009. Los Angeles County (as a whole) has a median sale price of \$339,000. *HdL Coren and Cone*, Sierra Madre's property tax auditors, estimate that the FY 2011-12 Proposition 13 annual inflation adjustment of real property value will be approximately 0.50 percent for the State. This will be the seventh time that the inflation adjustment is less than the maximum 2 percent allowed by Proposition 13. The annual inflation adjustment is based on the California Consumer Price Index (CCPI) measured each October from the previous October.\*



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

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

	<b>UNAUDITED FY 2010-2011</b>	<b>PROPOSED FY 2011-2012</b>	<b>PROPOSED FY 2012-2013</b>	<b>ESTIMATED FY 2013-2014</b>	<b>ESTIMATED FY 2014-2015</b>
Property Taxes	\$ 3,360,870	\$ 3,394,479	\$ 3,428,424	\$ 3,479,851	\$ 3,532,049
VLF/Property Tax Backfill	\$ 880,000	\$ 893,200	\$ 906,598	\$ 920,197	\$ 934,000
	<b>\$ 4,240,870</b>	<b>\$ 4,287,679</b>	<b>\$ 4,335,022</b>	<b>\$ 4,400,048</b>	<b>\$ 4,466,049</b>



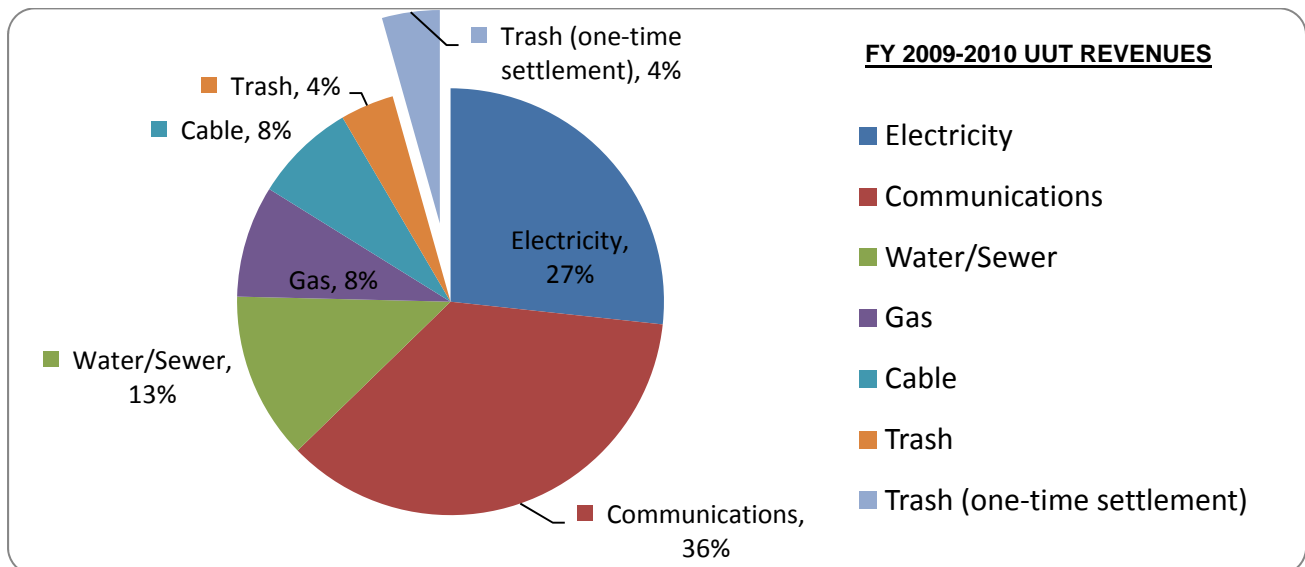


**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

**2. Utility User Taxes (UUT)**

Despite the recent years of flat growth in property and sales taxes, the General Fund financial health remains stable primarily due to the April 2008 voter approved increase in the Utility User Tax (UUT). In July 2008, the UUT increased from 6% to 8%, followed by another 2% increase (8% to 10%) effective July 1, 2009. The UUT has been predominantly strong in the area of Communication, assumed to be tied directly to the capturing of the wireless boom and consumer trend to purchase “Smart-phones”. From 2008 to 2010 this revenue has increased from approximately \$350,000 to almost \$928,000. On the other hand, the revenue from Southern California Edison and the Gas Company has not produced the tax revenue expected from the voter approved increase. They have increased from \$451,000 to \$688,000 and from \$188,000 to only \$218,000 respectively. For the next four years, staff assumptions have left the UUT collection at 10% (9% for water/sewer). The revenue therefore may produce a moderate increase year-over-year from inflation.

<u>Year</u>	<u>Electricity</u>	<u>Communi- cations</u>	<u>Water/ Sewer</u>	<u>Gas</u>	<u>Cable</u>	<u>Trash</u>	<u>Trash (one-time settlement)</u>	<u>Total</u>
07-08	\$ 450,904	\$ 349,741	\$ 178,482	\$ 187,934	\$ -	\$ -	\$ -	\$ 1,167,061
08-09	\$ 615,830	\$ 574,575	\$ 255,913	\$ 207,217	\$ 166,887			\$ 1,820,422
09-10	\$ 687,725	\$ 927,726	\$ 326,261	\$ 217,882	\$ 198,792	\$ 104,886	\$ 112,536	\$ 2,575,807
<b>Increase from 07-08 to 09-10</b>	\$ 236,821	\$ 577,984	\$ 147,779	\$ 29,948	\$ 198,792	\$ 104,886	\$ 112,536	\$ 1,408,746



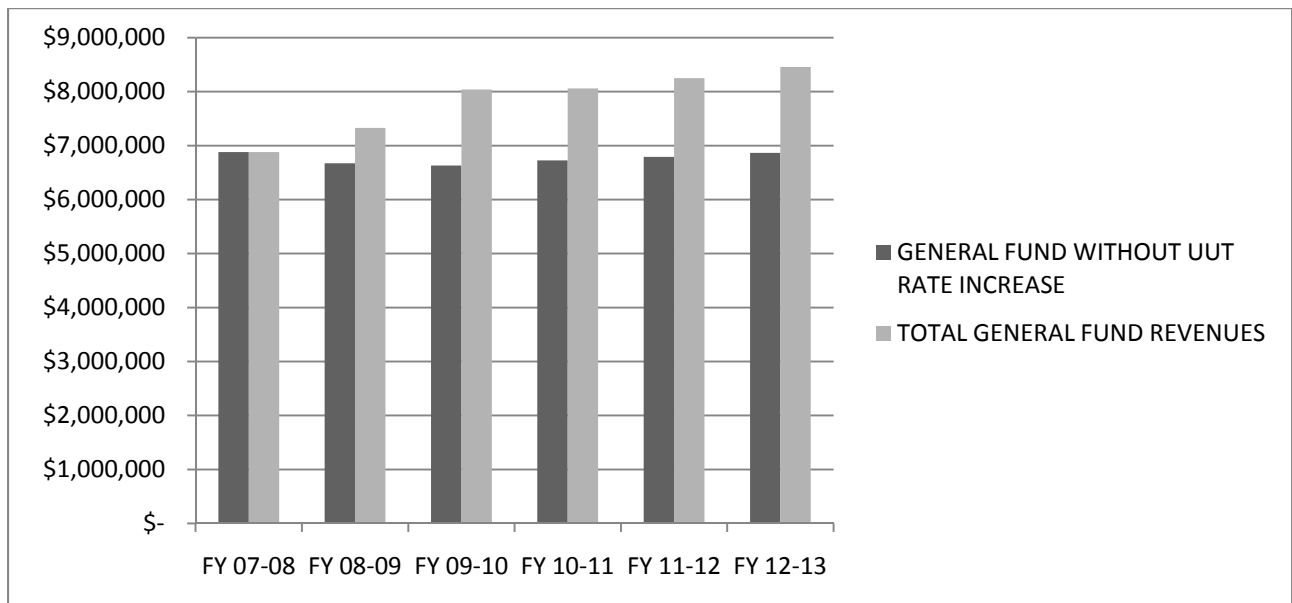




**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

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 have experienced a decline in FY 2007-2008 through FY 2010-2011; and in FY 2011-2012 and FY 2012-2013 the proposed revenues without the UUT are growing by a modest 1.5%. However, even at the close of FY 2012-2013, City revenues have not recovered to the FY 2007-2008 General Fund revenues.

(In Thousands)	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
GENERAL FUND WITHOUT UUT RATE INCREASE	\$ 6,881	\$ 6,675	\$ 6,632	\$ 6,632	\$ 6,728	\$ 6,867
GENERAL FUND REVENUES WITH UUT RATE INCREASE	\$ 6,881	\$ 7,238	\$ 8,041	\$ 8,061	\$ 8,251	\$ 8,456



The City Council has held the collection rate of the UUT at 10% although Measure U approved by the voters in April 2008 allows for a collection rate of 12%. Unless otherwise extended by the voters, the collection rate shall be diminished to ten (10) percent on June 30, 2014. This rate shall be subsequently diminished to eight (8) percent on June 30, 2015, and further diminished to the rate in existence prior to adoption of this ordinance of six (6) percent on June 30, 2016. The increases in UUT have been tied to the City's increases in Public Safety over the last three years through an advisory measure, Measure UA. Without the extension of the 12% Utility User Tax rate, the City would be faced with serious reductions in services. (Note: Collection rates are assumed 10% for both FY 2011-2012 and FY 2012-2013.)



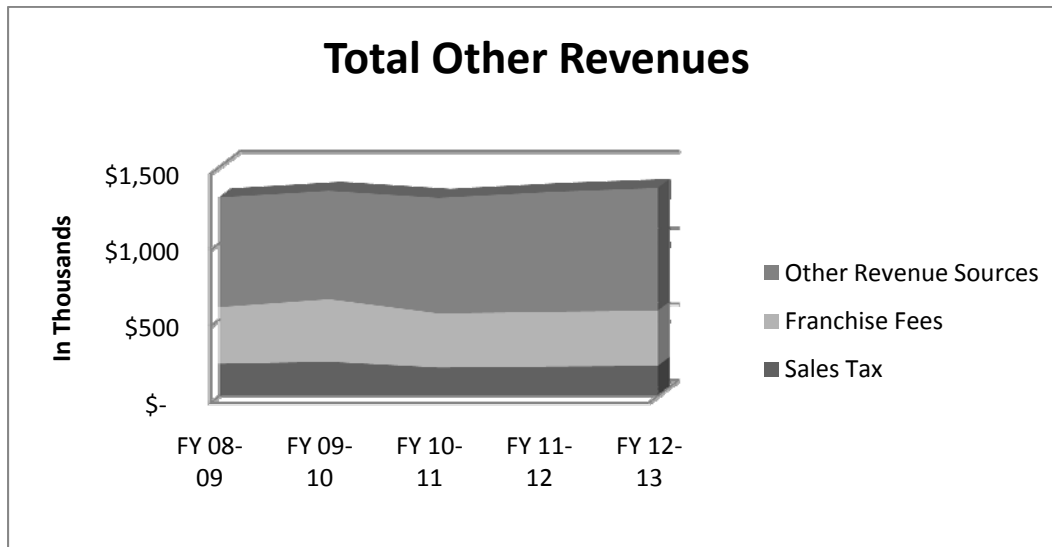
**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

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

Less than 20% of General Fund revenues come from sources other than Property Tax or UUT: Sales Taxes (3%), Franchise Fees (6%), Business Licenses Fees (2%) and all other revenues (9%). As noted above, the General Fund has shown a decrease in revenues other than an almost flat growth in Property Taxes and an increase in Utility User Tax collection rates. In October 2010, the City Council was presented a new Comprehensive Citywide Fee study. The prior fee study was more than a decade old and more than 90% of the fees had a recommendation for an increase. The City Council’s direction was to adopt the new fee study and not increase any fees, unless the fee structure needed to be updated, as was the case for changes in film permits, facility rentals and business licenses. All other fees are collected at a lower rate than cost to perform the City services. The gap is still seen in the General Fund subsidy to Development Services. Please see attached adopted fee schedule for related fees and permits.

For FY 2011-2012 revenue estimations, the City is estimating an increase over FY 2010-2011 of \$80,000 (or 6%); and for FY 2012-2013 revenues estimations, another \$26,000 increase (or 2%). At the close of FY 2012-2013, Sales Tax and Franchise Fees still fall short of FY 2008-2009.

(In Thousands)	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Sales Tax	\$ 211	\$ 224	\$ 186	\$ 192	\$ 197
Franchise Fees	\$ 371	\$ 410	\$ 355	\$ 359	\$ 362
Other Revenue Sources	\$ 719	\$ 710	\$ 718	\$ 788	\$ 806
<b>TOTAL OTHER REVENUE</b>	<b>\$ 1,301</b>	<b>\$ 1,344</b>	<b>\$ 1,259</b>	<b>\$ 1,339</b>	<b>\$ 1,365</b>



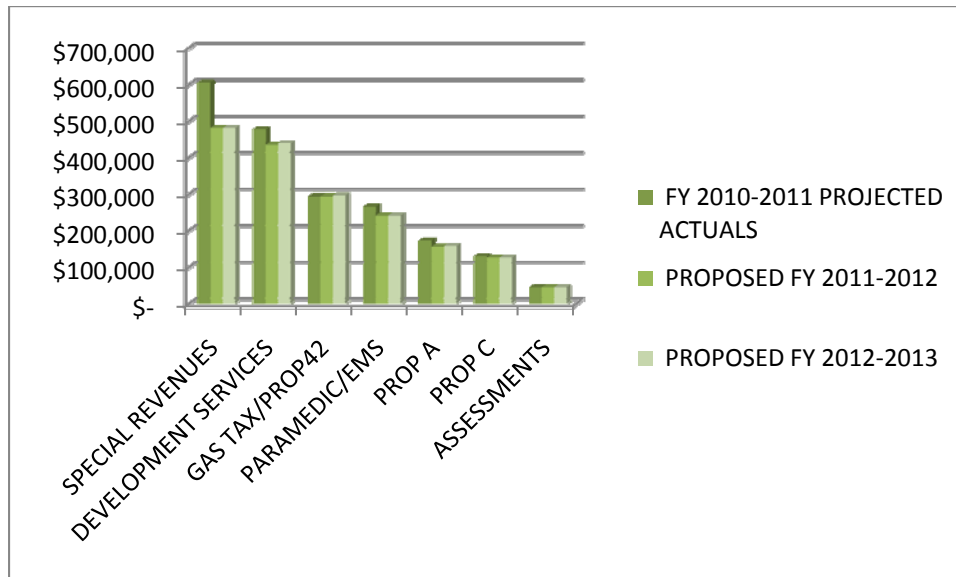


**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

**B. Other Governmental**

**Special Revenues**

	6/30/2010 ACTUALS	UNAUDITED FY 2010- 2011	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	ESTIMATED FY 2013- 2014
ASSESSMENTS	\$39,883	\$45,491	\$45,491	\$45,491	\$45,491
DEVELOPMENT					
SERVICES	\$267,913	\$477,807	\$435,232	\$439,585	\$446,179
PARAMEDIC/EMS	\$256,786	\$266,500	\$241,715	\$241,932	\$245,561
GAS TAX/PROP42	\$157,990	\$294,173	\$294,173	\$297,116	\$301,572
PROP A	\$165,327	\$173,165	\$156,767	\$158,295	\$160,609
PROP C	\$127,076	\$130,346	\$126,716	\$126,716	\$126,716
SPECIAL REVENUES	\$935,823	\$605,540	\$487,199	\$487,199	\$416,337
GRANTS	\$154,549				-
<b>Grand Total</b>	<b>\$2,105,346</b>	<b>\$1,993,022</b>	<b>\$1,787,293</b>	<b>\$1,796,334</b>	<b>\$1,742,465</b>



**1. Proposition A, Proposition C, Gas Tax/Proposition 42, and Other Special Revenues**

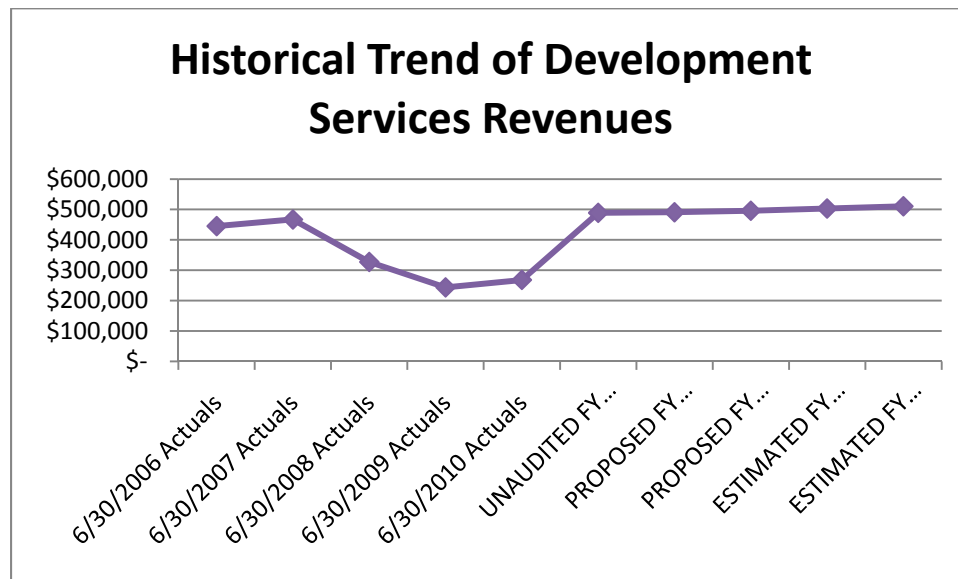
The revenue supporting Proposition A, Proposition C, and Gas Tax/Proposition 42 have declined slightly at less than 2%. This is not unexpected in that all three revenue sources are tied to sales tax which has declined State wide. New revenues starting in FY 2010-2011 funded streets from Measure R; however, these revenues will diminish in FY 2011-2013 due to a revenue swap of Federal Stimulus Street funds for County Measure R funds. The largest change in Special Revenues is the loss of Public Library funds of almost \$12,000 and State COPs funding of \$100,000. The California budget is still in a state of flux, but these changes do appear to be fixed into the budget discussions and are exclusive of the Proposition 1A and



Proposition 24 local protections of funds. All total, the loss in Special Revenues is almost 33% from prior fiscal years. However, as these funds typically act in additional support to General Fund services, the impact to service levels is expected to be minimal.

## **2. Development Services**

The Development Services revenues are generated primarily through the collection of development fees and permits. There is a direct correlation between a strong economy and housing market and strong revenues in Development Services. The revenues in Development Services declined as much as \$200,000 in FY 2008-2009. Over the last years, the number of plan check, building permit, and development review issued has increased 59%. The General Fund subsidy is still expected to continue as permits and fees are not set at full recovery of costs.



## **3. Paramedic/Emergency Medical 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 \$220,000 in FY 2011-2012 and FY 2012-2013, which makes up 27.5% of the operating cost of providing paramedic services.

While service levels have actually increased to 670 medical calls annually, revenue collections have decreased, because of the larger percentage of patients with Medicare/Medical insurance; collection rates have decreased from 58% to 47%. This has negatively impacted revenues because Medicare/Medical typically has a lower cap on patient care costs, and overall, insurance providers continue to reset their reimbursement caps lower each year. The recent



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

decline has been an almost 10% loss in operational revenues which is then made up by an increase in subsidy from the General Fund. Additionally, the EMS/Paramedic program sells an annual subscription program to the residents of Sierra Madre. In FY 2010-2011, the program changed to a flat per person rate of \$30. The revenue is estimated at \$21,500 for each fiscal year, which is less than 3% of the annual cost of services.

**C. Proprietary Funds**

**1. Business Type Funds**

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

	<b>UNAUDITED FY 2010- 2011</b>	<b>PROPOSED FY 2011-2012</b>	<b>PROPOSED FY 2012-2013</b>	<b>ESTIMATED FY 2013-2014</b>	<b>ESTIMATED FY 2014-2015</b>
Strike Team	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatics	\$ 188,600	\$ 214,800	\$ 214,800	\$ 214,800	\$ 214,800
Recreation Classes	\$ 63,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Special Events	\$ 32,050	\$ 59,450	\$ 59,450	\$ 59,450	\$ 59,450
Filming	\$ 20,500	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
	<b>\$ 304,150</b>	<b>\$ 382,750</b>	<b>\$ 382,750</b>	<b>\$ 382,750</b>	<b>\$ 382,750</b>

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. Over the last 18 months, the City has responded to less than two weeks of response time severely diminishing the revenues expected to be received. This is one of the great difficulties with setting an expectation of General Fund transfers. It is far more prudent to make midyear adjustments in favor of unexpected revenues than to have to make mid-year reductions as a result of loss in Strike Team revenues for the General Fund. Therefore, the Strike Team revenues have been zeroed out for the budgeting process.

The four Community Service programs offer a large array of services to the residents and a fee for services is collected. The fees however do not generate sufficient revenues to cover the cost of the programs and an annual General Fund subsidy of approximately \$200,000 is transferred to these programs. Please see attached adopted fee schedule for related fees and permits.



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

**2. Water and Sewer Funds**

The Water and Sewer Fund's 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.

Beginning July 1, 2011 and continuing for four fiscal years, the Water fees have been approved for a 7.5% annual increase. City Council elected to set the Utility User Tax on Water and Sewer at 9% for FY 2011-2013.

**Water Rates, FY's 2011-2015**

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Tier 1 (<36ccf) increase*	\$1.92	\$2.06	\$2.21	\$2.37
Tier 2 (36 - 66 ccf) increase*	\$1.97	\$2.12	\$2.27	\$2.43
= Tier 3 (>66 ccf) increase*	\$2.00	\$2.15	\$2.30	\$2.45
5/8" & 3/4" meters	\$43.02	\$46.26	\$49.75	\$53.13
5/8" & 3/4" Low Income Rate**	\$27.96	\$30.07	\$32.34	\$34.52
1" meter	\$50.20	\$53.99	\$58.06	\$62.00
1" meter Low Income Rate**	\$35.14	\$37.79	\$40.64	\$43.40
1-1/2" meter	\$64.53	\$69.40	\$74.63	\$79.70
2" meter	\$93.22	\$100.25	\$107.81	\$115.13
3" meter	\$172.07	\$185.05	\$199.01	\$212.52
4" meter	\$250.94	\$269.87	\$290.22	\$309.94

\* For multi-family residential water consumption, tiers will be determined based on the amount of consumption per dwelling unit.

\*\* Low Income Discount rates apply to any customer who has established his or her qualification for the Low Income Utility Users' Tax Exemption created by City Council Resolution No. 08-35.

Below are the current rates that have been in place since FY 2005-2006. Staff is recommending that a comprehensive fee study and Proposition 218 process be considered for the Sewer fund.

**Sewer Rates, FY 2005-2012**

Sewer Maintenance Fee - Residential	\$22.20	Bi-monthly base rate - single residence
Sewer Maintenance Fee - Multi-residential	\$27.30	Bi-monthly base rate - each unit
Sewer Maintenance Fee - Business	\$105.00	Bi-Monthly base rate - Single Business
Sewer Maintenance Fee - Business	\$105.00	Bi-monthly base rate - each additional unit 2-5
Sewer Maintenance Fee - Business	\$75.00	Bi-monthly base rate - each additional unit 6+



**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 2009-2010, the State issued a SERAF (Supplemental Education Revenue Augmentation Fund) Shift, taking \$550,000 in FY 2009-2010 and \$242,000 in FY 2010-2011 and diverting it to the State budget shortfall in education funding.

In November 2010, voters approved the statewide Proposition 24 further limiting the State's ability to shift funds from local government to the State. In response, Governor Brown announced a State budget plan that included the total elimination of Redevelopment Agencies statewide. The exact nature of the final budget is uncertain. However, the funding provided by Property Taxes through the Community Redevelopment Agency is critical to maintain operations in both managing housing and blight control in the City's Project Area.

**CRA Revenue Forecast**

	<b>UNAUDITED FY 2010-2011</b>	<b>PROPOSED FY 2011-2012</b>	<b>PROPOSED FY 2012-2013</b>	<b>ESTIMATED FY 2013-2014</b>	<b>ESTIMATED FY 2014-2015</b>
REDEVELOPMENT	\$ 1,573,924	\$ 1,589,663	\$ 1,605,560	\$ 1,629,643	\$ 1,654,089





*Where do Cities Get Money From?*

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*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.





**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

*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.

### *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.



### *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.

*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.



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

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.

### *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.

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.



## FEE STUDY

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In October 2010, City Council approved a City-wide User Fee Study. The City has conducted fee studies in the past; however, it had been a number of years since all fees had been analyzed. Aside from the Citywide User Fee Study, the most recent fee study for Development Impact fees was conducted in 2005 and for Water fees was completed in 2010.

A User Fee is a fee charged by a government agency to recipients of its services. User fees generally apply to activities that provide special benefits to members of the public, and the amount of the fee is usually related to the cost of the service provided. Examples of user fees are pool fees, park room rental fees, fire inspection fees, and others.

These fees are those imposed by the City on the individuals or entities for whom a service is provided, either in response to the individual's request or in reaction to a condition subject to the City's regulation. User fees are intended to reflect the costs incurred by the City to perform an individual service or activity. The City has authorization to establish these fees through Article XIII B, Section 8 of the California State Constitution, which limits fees to the estimated, reasonable cost of service.

### *Cost Recovery Calculation*

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City departments with user fees shall determine cost recovery rates based on direct and indirect costs for all fees in order to accurately calculate the cost of providing services regardless of whether all services are deemed to be fully cost recoverable. Indirect costs shall include allocated central support services costs (IT, risk management, fleet assignment and usage fees, etc.).

Fees shall be annually adjusted to maintain the cost recovery level. Departments with user fees shall be responsible for developing cost recovery rates for their respective user fees in accordance with the cost recovery levels described in this policy. User fees that do not meet the criteria for Categories II and III shall be developed to achieve full cost recovery (Category I). Where appropriate, departments may initiate a multi-phase approach to achieve a targeted cost recovery rate.

Direct Costs are the costs incurred directly by providing a specified service. These costs are associated with staff time spent performing service related duties and include employee salary and benefits. In general, direct costs are any costs that can be traced directly to the production of a given service or product.

Indirect Costs are the costs not directly accountable or associated with the production of a service, such as a fixed cost. Indirect costs include departmental overhead (operating expenses and internal administrative costs), as well as citywide overhead, including all those costs that support City programs and services.



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

Cost recovery has two important rationales: (a) revenue enhancement through full cost accounting, thereby improving government efficiency; and (b) maintaining equity considerations in regard to the provision of public services. The Citywide Fee study is intended to set the maximum collection for services. The City Council, however, considers also the economic impact of the fee, as well as, the benefit of the service to set fees at lower than full cost recovery. Currently, most City fees are set below the maximum and are reviewed annually by the City Council for consideration of full cost recovery or amended lower.

*Ongoing Maintenance of Fees:*

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The City plans to maintain the future increases of the fees for the cities. NBS has provided a finalized cost of service model and subsidiary schedules to City staff for City's future in-house use in maintaining user fees. NBS will also provide their expertise as the need arises for help or advice in explaining and/or defending the city's fees and policy.

In addition to the User Fee Schedule the City adopted Resolution 10-063: User Fee Policy. Within this policy, the nature and scope of a User Fee is defined and the ongoing maintenance of the user fees is outlined as follows: User fees shall be updated annually as a part of the budget process based upon the appropriate formula applicable to the user fee.

Resolution 11-XX adopts both the annual full cost recovery amounts in the City-wide fee study and amended Fee Schedule representing the Fees for FY 2011-2012. Per the Fee Policy, staff has applied the CPI inflator for Los Angeles Area of 1.1%. Staff will return in May 2012 for consideration of FY 2012-2013 Citywide Fees.

Internet address: <http://www.bls.gov/ro9/news.htm> FOR RELEASE: May 16, 2011

**CONSUMER PRICE INDEX, LOS ANGELES AREA – APRIL 2011**

The index for all items less food and energy rose 1.1 percent since April 2010.

Item and group	Annual average 2010	Annual average 2011	Percent change from 2010 to 2011
<b>Expenditure category</b>			
All items	<b>229.132</b>	<b>230.232</b>	<b>1.1</b>



## GANN LIMIT

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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 2010-2011 appropriations limit based upon cumulative increases in the Consumer Price Index and population subsequent to the base year, was established at \$7,934,881 by Resolution 10-047 on June 22, 2010. 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 2011-2012 Appropriation Limit is established at \$8,151,128. Resolution 11-44 adopts the annual Appropriation Limit. Since proposed appropriations, \$7,951,097; (subject to the limit) are below the 2011-2012 Appropriation Limit, adopting the FY 2011-2012 budget is a reasonable action.

The Gann Appropriation Limit for 2012-2013 will be brought before the City Council in the spring of 2012.

CITY OF SIERRA MADRE  
GANN APPROPRIATION LIMIT CALCULATION\*  
2011-2012

2010-2011		\$ 7,934,881
Inflation Factor*	X	1.0251
Population Factor*	X	1.0021
2011-2012**	=	<u>\$ 8,151,128</u>

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



**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

CITY OF SIERRA MADRE  
COMPLIANCE WITH GANN APPROPRIATION LIMIT  
2011-2012

Revenue - Governmental Fund Types:

General Fund**	\$ 8,260,139
Special Revenue Fund*	3,569,920
Capital Project Fund - N/A <sup>1</sup>	
Debt Service Fund - NA <sup>1</sup>	
Enterprise Fund - NA <sup>1</sup>	

Total Revenue - Governmental Fund Types:	\$ 11,830,059
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Less Exemptions:

General Fund -

License & Permits Fees	43000	596,698
Fines and Forfeitures	44000	217,808
Investment Income - (not tax 32%)	45000	51,763
Revenue From Other Agencies	46000	19,291
Charges for Services	47000	165,707
Other Revenues - State Mandated Cost Refunds	48001	-
Other Revenues - NSF Check Charges	48002	
Other Revenues - Misc Income	48999	25,863
Other Revenues - Donations	49000	101,000
Capital Improvement Program	56000	24,128

Special Revenue Fund

Special Benefit Assessment	Fund 32XXX	123,188
License & Permits Fees	43000	441,464
Fines and Forfeitures	44000	
Investment Income - (not tax 32%)	45000	90,246
Revenue From Other Agencies	46000	924,978
Charges for Services	47000	385,492
Other Revenues	48000	65,000
Other Revenues - Donations	49000	29,000
Capital Improvement Program		
	CDBG 38002	35,880
	Clean Air Fund 38003	12,864
	Prop C Streets 37009	49,881
	Measure R 38007	95,038
	Gas Tax/Prop 42 Streets 38009	296,042
	Prop 1B 38009	
	Bike-Side Walk 38006	5,369
	CRA Business Improvement Loan 33001	30,000





**CITY of SIERRA MADRE  
CITY REVENUES  
FY 2011-2013**

Debt Service on Capital Additions	50001-	<u>92,262</u>
Total Exemptions:		3,878,962
City Revenue Subject to Gann Appropriation Limitation		<u>7,951,097</u>
Gann Appropriation Limitation		8,151,128
Available Surplus		<u><u>\$ 200,031</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.



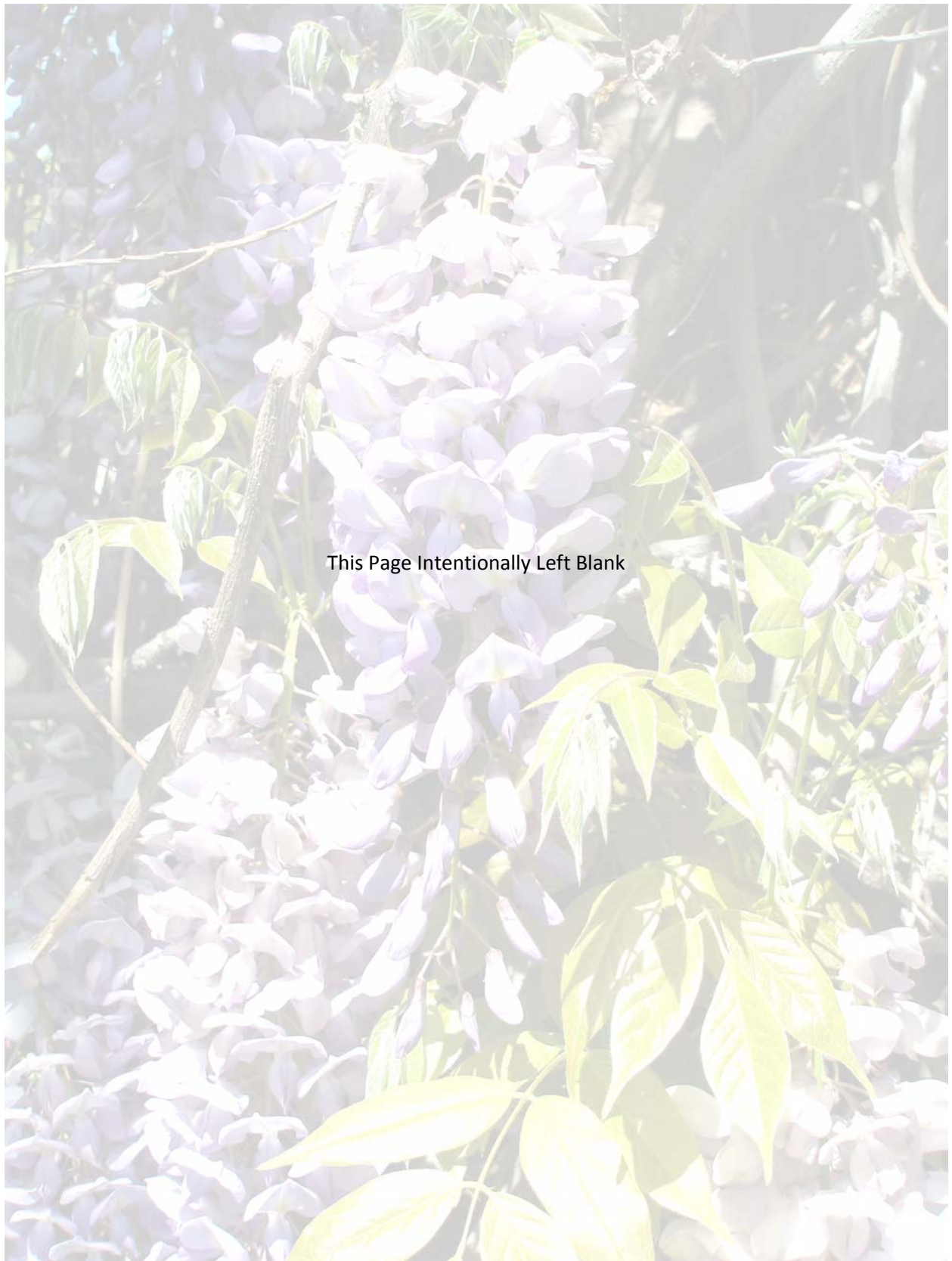
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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Budgeted Revenue Schedules FY 2011-2013**



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

	6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
GENERAL FUND	\$ 8,040,897	\$ 8,060,811	\$ 8,250,597	\$ 8,456,349	\$ 8,677,996	\$ 8,912,126
ASSESSMENTS	\$ 39,883	\$ 45,491	\$ 45,491	\$ 45,491	\$ 45,491	\$ 45,491
DEVELOPMENT SERVICES	\$ 267,913	\$ 477,807	\$ 435,232	\$ 439,585	\$ 446,179	\$ 452,872
GAS TAX/PROP42	\$ 157,990	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
PARAMEDIC/EMS	\$ 256,786	\$ 266,500	\$ 241,715	\$ 241,932	\$ 245,561	\$ 249,245
PROP A	\$ 165,327	\$ 173,165	\$ 156,767	\$ 158,295	\$ 160,609	\$ 162,958
PROP C	\$ 127,076	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
GRANTS	\$ 154,549	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL REVENUES	\$ 935,823	\$ 605,540	\$ 487,199	\$ 487,199	\$ 416,337	\$ 416,337
REDEVELOPMENT	\$ 1,423,348	\$ 1,573,924	\$ 1,589,663	\$ 1,605,560	\$ 1,629,643	\$ 1,654,089
INTERNAL SERVICES FUNDS	\$ 3,421,044	\$ 3,619,693	\$ 3,957,241	\$ 4,169,324	\$ 4,232,855	\$ 4,253,848
SEWER	\$ 730,821	\$ 749,000	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,508
WATER	\$ 3,194,998	\$ 3,179,638	\$ 3,438,472	\$ 3,686,490	\$ 3,935,305	\$ 4,222,421
BUSINESS TYPE	\$ 534,357	\$ 428,325	\$ 382,750	\$ 382,750	\$ 382,750	\$ 382,750
<b>Grand Total</b>	<b>\$ 19,450,811</b>	<b>\$ 19,604,412</b>	<b>\$ 20,137,516</b>	<b>\$ 20,828,306</b>	<b>\$ 21,332,514</b>	<b>\$ 21,916,455</b>

\*Total Revenues Exclusive of Transfers In



		6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
<b>GENERAL FUND</b>	PROPERTY TAX	\$ 3,298,886	\$ 3,402,467	\$ 3,394,479	\$ 3,428,424	\$ 3,479,851	\$ 3,532,049
	OTHER TAXES	\$ 3,740,112	\$ 3,625,000	\$ 3,788,530	\$ 3,940,106	\$ 4,098,637	\$ 4,264,457
	LICENSES AND PERMITS	\$ 587,026	\$ 584,418	\$ 598,367	\$ 604,181	\$ 612,937	\$ 621,876
	FINES & FORFEITURES	\$ 260,687	\$ 215,652	\$ 217,808	\$ 219,986	\$ 223,286	\$ 226,635
	USE OF MONEY	\$ 8,647	\$ 51,250	\$ 51,763	\$ 52,281	\$ 53,065	\$ 53,861
	REV FROM OTHER AGENCY	\$ 4,888	\$ 13,100	\$ 8,080	\$ 8,161	\$ 8,283	\$ 8,407
	CHARGES FOR SERVICES	\$ 136,512	\$ 161,043	\$ 165,707	\$ 167,267	\$ 168,402	\$ 170,803
	OTHER REVENUES	\$ 4,079	\$ 7,881	\$ 25,863	\$ 35,943	\$ 33,535	\$ 34,038
	DONATIONS	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GENERAL FUND Total</b>		<b>\$ 8,040,897</b>	<b>\$ 8,060,811</b>	<b>\$ 8,250,597</b>	<b>\$ 8,456,349</b>	<b>\$ 8,677,996</b>	<b>\$ 8,912,126</b>
<b>ASSESSMENTS</b>	PROPERTY TAX	\$ 39,650	\$ 45,491	\$ 45,491	\$ 45,491	\$ 45,491	\$ 45,491
	USE OF MONEY	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ASSESSMENTS Total</b>		<b>\$ 39,883</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>
<b>DEVELOPMENT SERVICES</b>	LICENSES AND PERMITS	\$ 174,706	\$ 359,300	\$ 355,045	\$ 358,596	\$ 363,975	\$ 369,435
	USE OF MONEY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CHARGES FOR SERVICES	\$ 93,207	\$ 118,507	\$ 80,187	\$ 80,989	\$ 82,204	\$ 83,437
<b>DEVELOPMENT SERVICES Total</b>		<b>\$ 267,913</b>	<b>\$ 477,807</b>	<b>\$ 435,232</b>	<b>\$ 439,585</b>	<b>\$ 446,179</b>	<b>\$ 452,872</b>
<b>GAS TAX/PROP42</b>	USE OF MONEY	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -
	REV FROM OTHER AGENCY	\$ 157,802	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
<b>GAS TAX/PROP42 Total</b>		<b>\$ 157,990</b>	<b>\$ 294,173</b>	<b>\$ 294,173</b>	<b>\$ 297,116</b>	<b>\$ 301,572</b>	<b>\$ 306,095</b>
<b>PARAMEDIC/EMS</b>	USE OF MONEY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REV FROM OTHER AGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CHARGES FOR SERVICES	\$ 256,786	\$ 266,500	\$ 241,715	\$ 241,932	\$ 245,561	\$ 249,245
	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PARAMEDIC/EMS Total</b>		<b>\$ 256,786</b>	<b>\$ 266,500</b>	<b>\$ 241,715</b>	<b>\$ 241,932</b>	<b>\$ 245,561</b>	<b>\$ 249,245</b>
<b>PROP A</b>	FINES & FORFEITURES	\$ 6,917	\$ 7,150	\$ -	\$ -	\$ -	\$ -
	USE OF MONEY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REV FROM OTHER AGENCY	\$ 155,034	\$ 162,000	\$ 152,767	\$ 154,295	\$ 156,609	\$ 158,958
	CHARGES FOR SERVICES	\$ 3,376	\$ 4,015	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROP A Total</b>		<b>\$ 165,327</b>	<b>\$ 173,165</b>	<b>\$ 156,767</b>	<b>\$ 158,295</b>	<b>\$ 160,609</b>	<b>\$ 162,958</b>



		6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
<b>PROP C</b>	USE OF MONEY	\$ 1,391		\$ -	\$ -	\$ -	\$ -
	REV FROM OTHER AGENCY	\$ 125,685	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
<b>PROP C Total</b>		<b>\$ 127,076</b>	<b>\$ 130,346</b>	<b>\$ 126,716</b>	<b>\$ 126,716</b>	<b>\$ 126,716</b>	<b>\$ 126,716</b>
<b>GRANTS</b>	USE OF MONEY	\$ 1,987		\$ -	\$ -	\$ -	\$ -
	REV FROM OTHER AGENCY	\$ 152,563	\$ -	\$ -	\$ -	\$ -	\$ -
	OTHER REVENUES	\$ -		\$ -	\$ -	\$ -	\$ -
<b>GRANTS Total</b>		<b>\$ 154,549</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL REVENUES</b>	PROPERTY TAX	\$ 99,307	\$ 95,100	\$ 101,000	\$ 101,000	\$ 95,100	\$ 95,100
	LICENSES AND PERMITS	\$ 95,647	\$ 73,355	\$ 67,383	\$ 67,383	\$ 67,383	\$ 67,383
	USE OF MONEY	\$ 12,221	\$ -	\$ -	\$ -	\$ -	\$ -
	REV FROM OTHER AGENCY	\$ 593,059	\$ 329,335	\$ 229,816	\$ 229,816	\$ 164,854	\$ 164,854
	CHARGES FOR SERVICES	\$ 19,520	\$ -	\$ -	\$ -	\$ -	\$ -
	OTHER REVENUES	\$ 62,772	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
	DONATIONS	\$ 53,297	\$ 42,750	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
<b>SPECIAL REVENUES Total</b>		<b>\$ 935,823</b>	<b>\$ 605,540</b>	<b>\$ 487,199</b>	<b>\$ 487,199</b>	<b>\$ 416,337</b>	<b>\$ 416,337</b>
<b>REDEVELOPMENT</b>	PROPERTY TAX	\$ 1,414,596	\$ 1,484,571	\$ 1,499,417	\$ 1,514,411	\$ 1,537,126	\$ 1,560,184
	USE OF MONEY	\$ 8,752	\$ 89,353	\$ 90,246	\$ 91,149	\$ 92,517	\$ 93,905
	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REDEVELOPMENT Total</b>		<b>\$ 1,423,348</b>	<b>\$ 1,573,924</b>	<b>\$ 1,589,663</b>	<b>\$ 1,605,560</b>	<b>\$ 1,629,643</b>	<b>\$ 1,654,089</b>
<b>Grand Total</b>		<b>\$ 11,569,592</b>	<b>\$ 11,627,757</b>	<b>\$ 11,627,553</b>	<b>\$ 11,858,243</b>	<b>\$ 12,050,104</b>	<b>\$ 12,325,929</b>



CITY of SIERRA MADRE  
 DETAIL of REVENUE TYPE  
 BY MAJOR FUND

		6/30/2010	UNAUDITED FY	PROPOSED	PROPOSED	ESTIMATED	ESTIMATED
		Actuals	2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
<b>GENERAL FUND</b>	Property Taxes	\$ 3,298,886	\$ 3,402,467	\$ 3,394,479	\$ 3,428,424	\$ 3,479,851	\$ 3,532,049
	Other Taxes	\$ 3,740,112	\$ 3,625,000	\$ 3,788,530	\$ 3,940,106	\$ 4,098,637	\$ 4,264,457
	Licenses and Permits	\$ 587,026	\$ 584,418	\$ 598,367	\$ 604,181	\$ 612,937	\$ 621,876
	Fines and Forfeitures	\$ 260,687	\$ 215,652	\$ 217,808	\$ 219,986	\$ 223,286	\$ 226,635
	Use of Property and Money	\$ 8,647	\$ 51,250	\$ 51,763	\$ 52,281	\$ 53,065	\$ 53,861
	Revenues from Other Agencies	\$ 4,888	\$ 13,100	\$ 8,080	\$ 8,161	\$ 8,283	\$ 8,407
	Charges for Services	\$ 136,512	\$ 161,043	\$ 165,707	\$ 167,267	\$ 168,402	\$ 170,803
	Other Revenues	\$ 4,079	\$ 7,881	\$ 25,863	\$ 35,943	\$ 33,535	\$ 34,038
	Donations and Contributions	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GENERAL FUND Total</b>		<b>\$ 8,040,897</b>	<b>\$ 8,060,811</b>	<b>\$ 8,250,597</b>	<b>\$ 8,456,349</b>	<b>\$ 8,677,996</b>	<b>\$ 8,912,126</b>
<b>ASSESSMENTS</b>	Property Taxes	\$ 39,650	\$ 45,491	\$ 45,491	\$ 45,491	\$ 45,491	\$ 45,491
	Use of Property and Money	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ASSESSMENTS Total</b>		<b>\$ 39,883</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>	<b>\$ 45,491</b>
<b>DEVELOPMENT SERVICES</b>	Licenses and Permits	\$ 174,706	\$ 359,300	\$ 355,045	\$ 358,596	\$ 363,975	\$ 369,435
	Use of Property and Money	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Charges for Services	\$ 93,207	\$ 118,507	\$ 80,187	\$ 80,989	\$ 82,204	\$ 83,437
<b>DEVELOPMENT SERVICES Total</b>		<b>\$ 267,913</b>	<b>\$ 477,807</b>	<b>\$ 435,232</b>	<b>\$ 439,585</b>	<b>\$ 446,179</b>	<b>\$ 452,872</b>
<b>GAS TAX/PROP42</b>	Use of Property and Money	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 157,802	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
<b>GAS TAX/PROP42 Total</b>		<b>\$ 157,990</b>	<b>\$ 294,173</b>	<b>\$ 294,173</b>	<b>\$ 297,116</b>	<b>\$ 301,572</b>	<b>\$ 306,095</b>
<b>PARAMEDIC/EMS</b>	Use of Property and Money	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Charges for Services	\$ 256,786	\$ 266,500	\$ 241,715	\$ 241,932	\$ 245,561	\$ 249,245
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PARAMEDIC/EMS Total</b>		<b>\$ 256,786</b>	<b>\$ 266,500</b>	<b>\$ 241,715</b>	<b>\$ 241,932</b>	<b>\$ 245,561</b>	<b>\$ 249,245</b>

NOTE: Revenue schedule does not include Transfers In.





CITY of SIERRA MADRE  
 DETAIL of REVENUE TYPE  
 BY MAJOR FUND

		6/30/2010	UNAUDITED FY	PROPOSED	PROPOSED	ESTIMATED	ESTIMATED
		Actuals	2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
<b>PROP A</b>	Fines and Forfeitures	\$ 6,917	\$ 7,150	\$ -	\$ -	\$ -	\$ -
	Use of Property and Money	\$ -		\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 155,034	\$ 162,000	\$ 152,767	\$ 154,295	\$ 156,609	\$ 158,958
	Charges for Services	\$ 3,376	\$ 4,015	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROP A Total</b>		<b>\$ 165,327</b>	<b>\$ 173,165</b>	<b>\$ 156,767</b>	<b>\$ 158,295</b>	<b>\$ 160,609</b>	<b>\$ 162,958</b>
<b>PROP C</b>	Use of Property and Money	\$ 1,391		\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 125,685	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
<b>PROP C Total</b>		<b>\$ 127,076</b>	<b>\$ 130,346</b>	<b>\$ 126,716</b>	<b>\$ 126,716</b>	<b>\$ 126,716</b>	<b>\$ 126,716</b>
<b>GRANTS</b>	Use of Property and Money	\$ 1,987		\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 152,563	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Revenues	\$ -		\$ -	\$ -	\$ -	\$ -
<b>GRANTS Total</b>		<b>\$ 154,549</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL REVENUES</b>	Property Taxes	\$ 99,307	\$ 95,100	\$ 101,000	\$ 101,000	\$ 95,100	\$ 95,100
	Licenses and Permits	\$ 95,647	\$ 73,355	\$ 67,383	\$ 67,383	\$ 67,383	\$ 67,383
	Use of Property and Money	\$ 12,221	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 593,059	\$ 329,335	\$ 229,816	\$ 229,816	\$ 164,854	\$ 164,854
	Charges for Services	\$ 19,520	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Revenues	\$ 62,772	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
	Donations and Contributions	\$ 53,297	\$ 42,750	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
<b>SPECIAL REVENUES Total</b>		<b>\$ 935,823</b>	<b>\$ 605,540</b>	<b>\$ 487,199</b>	<b>\$ 487,199</b>	<b>\$ 416,337</b>	<b>\$ 416,337</b>
<b>REDEVELOPMENT</b>	Property Taxes	\$ 1,414,596	\$ 1,484,571	\$ 1,499,417	\$ 1,514,411	\$ 1,537,126	\$ 1,560,184
	Use of Property and Money	\$ 8,752	\$ 89,353	\$ 90,246	\$ 91,149	\$ 92,517	\$ 93,905
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REDEVELOPMENT Total</b>		<b>\$ 1,423,348</b>	<b>\$ 1,573,924</b>	<b>\$ 1,589,663</b>	<b>\$ 1,605,560</b>	<b>\$ 1,629,643</b>	<b>\$ 1,654,089</b>

NOTE: Revenue schedule does not include Transfers In.



CITY of SIERRA MADRE  
 DETAIL of REVENUE TYPE  
 BY MAJOR FUND

		6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
<b>INTERNAL SERVICES FUNDS</b>							
	Licenses and Permits	\$ 17,535	\$ -	\$ -	\$ -	\$ -	\$ -
	Fines and Forfeitures	\$ (1,142)	\$ -	\$ -	\$ -	\$ -	\$ -
	Use of Property and Money	\$ 51,430	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 37,848	\$ 2,764	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Charges for Services	\$ 3,303,781	\$ 3,602,261	\$ 3,940,241	\$ 4,152,324	\$ 4,215,855	\$ 4,236,848
	Other Revenues	\$ 11,592	\$ 13,668	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
	Donations and Contributions		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>INTERNAL SERVICES FUNDS Total</b>		<b>\$ 3,421,044</b>	<b>\$ 3,619,693</b>	<b>\$ 3,957,241</b>	<b>\$ 4,169,324</b>	<b>\$ 4,232,855</b>	<b>\$ 4,253,848</b>
<b>SEWER</b>							
	Licenses and Permits	\$ 481	\$ 7,000	\$ 500	\$ 500	\$ 500	\$ 500
	Fines and Forfeitures	\$ 578	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 508
	Use of Property and Money	\$ 11,108	\$ 13,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Charges for Services	\$ 718,654	\$ 728,000	\$ 720,500	\$ 720,500	\$ 720,500	\$ 720,500
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER Total</b>		<b>\$ 730,821</b>	<b>\$ 749,000</b>	<b>\$ 731,500</b>	<b>\$ 731,500</b>	<b>\$ 731,500</b>	<b>\$ 731,508</b>
<b>WATER</b>							
	Licenses and Permits		\$ -	\$ -	\$ -		
	Fines and Forfeitures	\$ 168,029	\$ 104,130	\$ 105,121	\$ 106,172	\$ 107,765	\$ 109,381
	Use of Property and Money	\$ 26,449	\$ 11,426	\$ 11,540	\$ 11,655	\$ 11,830	\$ 12,007
	Revenues from Other Agencies	\$ 248,500	\$ -	\$ -	\$ -	\$ -	\$ -
	Charges for Services	\$ 2,741,878	\$ 3,063,892	\$ 3,311,811	\$ 3,558,563	\$ 3,805,458	\$ 4,090,627
	Other Revenues	\$ 10,141	\$ 190	\$ 10,000	\$ 10,100	\$ 10,252	\$ 10,406
<b>WATER Total</b>		<b>\$ 3,194,998</b>	<b>\$ 3,179,638</b>	<b>\$ 3,438,472</b>	<b>\$ 3,686,490</b>	<b>\$ 3,935,305</b>	<b>\$ 4,222,421</b>
<b>BUSINESS TYPE</b>							
	Licenses and Permits	\$ 88,331	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
	Use of Property and Money	\$ 788		\$ -	\$ -	\$ -	\$ -
	Charges for Services	\$ 427,437	\$ 397,325	\$ 349,750	\$ 349,750	\$ 349,750	\$ 349,750
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Donations and Contributions	\$ 17,800	\$ 21,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>BUSINESS TYPE Total</b>		<b>\$ 534,357</b>	<b>\$ 428,325</b>	<b>\$ 382,750</b>	<b>\$ 382,750</b>	<b>\$ 382,750</b>	<b>\$ 382,750</b>
<b>Grand Total</b>		<b>\$ 19,450,811</b>	<b>\$ 19,604,412</b>	<b>\$ 20,137,516</b>	<b>\$ 20,828,306</b>	<b>\$ 21,332,514</b>	<b>\$ 21,916,455</b>

NOTE: Revenue schedule does not include Transfers In.



CITY of SIERRA MADRE  
 DETAIL of GENERAL FUND REVENUE  
 FY 2011-2013

		6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
<b>Property Taxes</b>	HOMEOWNER EXEMPTIONS	\$ 9,693	\$ 23,000	\$ 16,981	\$ 17,151	\$ 17,408	\$ 17,669
	PENALTIES & INTEREST	\$ 19,098	\$ 25,000	\$ 7,430	\$ 7,504	\$ 7,617	\$ 7,731
	PRIOR YEARS	\$ (4,890)	\$ -	\$ -	\$ -	\$ -	\$ -
	PROP 1A	\$ 331,578		\$ -	\$ -	\$ -	\$ -
	PROPERTY TRANSFER TAX	\$ 53,265	\$ 28,000	\$ 41,410	\$ 41,824	\$ 42,451	\$ 43,088
	REDEMPTION	\$ 63,563	\$ 92,000	\$ 31,375	\$ 31,689	\$ 32,164	\$ 32,646
	SECURED TAXES	\$ 2,816,941	\$ 3,079,937	\$ 3,110,736	\$ 3,141,843	\$ 3,188,971	\$ 3,236,806
	SUPPLEMENTAL PRIOR YEAR	\$ (822)	\$ -	\$ 30,472	\$ 30,777	\$ 31,239	\$ 31,708
	UNSECURED TAXES	\$ 10,460	\$ 154,530	\$ 156,075	\$ 157,636	\$ 160,001	\$ 162,401
<b>Property Taxes Total</b>		<b>\$ 3,298,886</b>	<b>\$ 3,402,467</b>	<b>\$ 3,394,479</b>	<b>\$ 3,428,424</b>	<b>\$ 3,479,851</b>	<b>\$ 3,532,049</b>
<b>Other Taxes</b>	SALES TAX	\$ 223,710	\$ 170,000	\$ 191,580	\$ 197,327	\$ 203,247	\$ 209,344
	SALES TAX/PROP TAX BACKFILL	\$ 59,474	\$ 75,000	\$ 78,750	\$ 79,931	\$ 81,130	\$ 82,347
	UTILITY USER TAX	\$ 2,575,807	\$ 2,500,000	\$ 2,625,000	\$ 2,756,250	\$ 2,894,063	\$ 3,038,766
	VLF/PROPERTY TAX BACKFILL	\$ 881,122	\$ 880,000	\$ 893,200	\$ 906,598	\$ 920,197	\$ 934,000
<b>Other Taxes Total</b>		<b>\$ 3,740,112</b>	<b>\$ 3,625,000</b>	<b>\$ 3,788,530</b>	<b>\$ 3,940,106</b>	<b>\$ 4,098,637</b>	<b>\$ 4,264,457</b>
<b>Licenses and Permits</b>	ALCOHOL PERMIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BANNER PERMITS	\$ 1,834	\$ 2,790	\$ 2,818	\$ 2,846	\$ 2,889	\$ 2,932
	BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BUSINESS LICENSES	\$ 147,073	\$ 133,682	\$ 135,019	\$ 136,369	\$ 138,415	\$ 140,491
	DEVELOPMENT IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	DOG LICENSES	\$ 8,789	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	DOG PARK USER FEE	\$ 243	\$ 250	\$ 253	\$ 256	\$ 260	\$ 264
	ELECTRICAL PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ENCROACHMENT FEES		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	FIRE PERMIT	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -
	FRANCHISE FEES	\$ 351,508	\$ 355,000	\$ 358,550	\$ 362,136	\$ 367,568	\$ 373,082
	MECHANICAL PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OTHER LICENSES & PERMITS	\$ 13,494	\$ 15,606	\$ 15,762	\$ 15,920	\$ 16,159	\$ 16,401
	OVERNIGHT PARKING PERMITS	\$ 61,570	\$ 59,090	\$ 59,681	\$ 60,278	\$ 61,182	\$ 62,100
	PLUMBING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PUBLIC RIGHT OF WAY PERMITS	\$ 2,318	\$ 1,000	\$ 9,232	\$ 9,324	\$ 9,464	\$ 9,606
	SEWER PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: Revenue schedule does not include Transfers In.



	6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
<b>Licenses and Permits</b>						
SIGN PERMITS		\$ -	\$ 52	\$ 52		
TOBACCO LICENSES	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
STREET/CURB/PAVEMENT/DRIVE FEES						
<b>Licenses and Permits Total</b>	<b>\$ 587,026</b>	<b>\$ 584,418</b>	<b>\$ 598,367</b>	<b>\$ 604,181</b>	<b>\$ 612,937</b>	<b>\$ 621,876</b>
<b>Fines and Forfeitures</b>						
"NSF" CHECK CHARGES	\$ 4,554	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE FINES	\$ 1,050		\$ -	\$ -	\$ -	\$ -
ANIMAL CONTROL FINES	\$ 437	\$ 526	\$ 531	\$ 536	\$ 544	\$ 552
COURT FINES/PROG. FEES	\$ 136	\$ 20,500	\$ 20,705	\$ 20,912	\$ 21,226	\$ 21,544
FALSE ALARM RESPONSE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IMPOUND/STORED VEHICLE FEES	\$ 30,334	\$ 13,387	\$ 13,521	\$ 13,656	\$ 13,861	\$ 14,069
LIBRARY FINES & FEES	\$ 21,290	\$ 22,727	\$ 22,954	\$ 23,184	\$ 23,532	\$ 23,885
VEHICLE FINES & FORFEITURE	\$ 202,885	\$ 158,512	\$ 160,097	\$ 161,698	\$ 164,123	\$ 166,585
<b>Fines and Forfeitures Total</b>	<b>\$ 260,687</b>	<b>\$ 215,652</b>	<b>\$ 217,808</b>	<b>\$ 219,986</b>	<b>\$ 223,286</b>	<b>\$ 226,635</b>
<b>Use of Property and Money</b>						
INTEREST FROM INVESTMENTS	\$ 8,647	\$ 51,250	\$ 51,763	\$ 52,281	\$ 53,065	\$ 53,861
<b>Use of Property and Money Total</b>	<b>\$ 8,647</b>	<b>\$ 51,250</b>	<b>\$ 51,763</b>	<b>\$ 52,281</b>	<b>\$ 53,065</b>	<b>\$ 53,861</b>
<b>Revenues from Other Agencies</b>						
LOCAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISC SVCS FOR OTHER AGENCIES	\$ 2,940	\$ 5,100	\$ -	\$ -	\$ -	\$ -
P.O.S.T. REIMBURSEMENTS	\$ 1,948	\$ 8,000	\$ 8,080	\$ 8,161	\$ 8,283	\$ 8,407
STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues from Other Agencies Total</b>	<b>\$ 4,888</b>	<b>\$ 13,100</b>	<b>\$ 8,080</b>	<b>\$ 8,161</b>	<b>\$ 8,283</b>	<b>\$ 8,407</b>
<b>Charges for Services</b>						
COST ALLOCATION FOR ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS / PARAMEDIC BILLINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMS SUBSCRIPTION SERVICE		\$ -	\$ 1,230	\$ 1,230		
ENGINEERING & INSPECTION FEE	\$ 14,153	\$ 10,020	\$ 10,120	\$ 10,221	\$ 10,374	\$ 10,530
EXCURSIONS	\$ -	\$ 1,133	\$ 1,144	\$ 1,155	\$ 1,172	\$ 1,190
FACILITY RENTALS	\$ 114	\$ 3,771	\$ 3,809	\$ 3,847	\$ 3,905	\$ 3,964
FINGERPRINTING FEES	\$ 2,358	\$ 4,429	\$ 4,473	\$ 4,518	\$ 4,586	\$ 4,655
FIRE ACADEMY CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER CHARGES FOR SERVICES	\$ 4,497	\$ 526	\$ 531	\$ 536	\$ 544	\$ 552
PLAN CHECKING FEES	\$ 3,272	\$ 16,010	\$ 16,170	\$ 16,332	\$ 16,577	\$ 16,826
RECREATION CLASSES	\$ 1,860	\$ 3,500	\$ 3,535	\$ 3,570	\$ 3,624	\$ 3,678



CITY of SIERRA MADRE  
 DETAIL of GENERAL FUND REVENUE  
 FY 2011-2013

	6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
<b>Charges for Services</b>						
RENT-CITY OWNED PROPERTY	\$ 65,123	\$ 74,263	\$ 75,006	\$ 75,756	\$ 76,892	\$ 78,045
RENT-COMMUNITY GARDEN PLOTS	\$ -	\$ 300	\$ 303	\$ 306	\$ 311	\$ 316
SMTV3 SUBMISSIONS	\$ -	\$ 500	\$ 505	\$ 510	\$ 518	\$ 526
SNACK BAR SALES	\$ 992	\$ 3,018	\$ -	\$ -	\$ -	\$ -
SPECIAL EVENT INSURANCE	\$ -	\$ 420	\$ 424	\$ 428	\$ 434	\$ 441
SPECIAL EVENTS	\$ -	\$ -	\$ 8,407	\$ 8,407	\$ 8,407	\$ 8,407
SPECIAL PD SERVICES-CONTRACT	\$ 1,451	\$ 2,671	\$ 2,698	\$ 2,725	\$ 2,766	\$ 2,807
WISTARIA VINE ADS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YAC - MEMBERSHIP DUES	\$ 638	\$ 3,500	\$ -	\$ -	\$ -	\$ -
ZONING & SUBDIVISION FEES	\$ 42,054	\$ 36,982	\$ 37,352	\$ 37,726	\$ 38,292	\$ 38,866
<b>Charges for Services Total</b>	<b>\$ 136,512</b>	<b>\$ 161,043</b>	<b>\$ 165,707</b>	<b>\$ 167,267</b>	<b>\$ 168,402</b>	<b>\$ 170,803</b>
<b>Other Revenues</b>						
CASH ADJUSTMENT	\$ (4,727)	\$ -	\$ -	\$ -	\$ -	\$ -
ELECTION STATEMENTS	\$ -	\$ 400	\$ 404	\$ 408	\$ 414	\$ 420
MANDATED FEE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS OTHER INCOME	\$ 1,063	\$ -	\$ 15,000	\$ 25,000	\$ 25,375	\$ 25,756
SALE OF CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES OF REPORTS/MAPS/PUBLICATIONS	\$ 1,659	\$ 7,481	\$ 7,556	\$ 7,632	\$ 7,746	\$ 7,862
SIDEWALK MAINT SUPPLIES	\$ -	\$ -	\$ 2,903	\$ 2,903	\$ -	\$ -
STREET SIGNS	\$ 6,084	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Revenues Total</b>	<b>\$ 4,079</b>	<b>\$ 7,881</b>	<b>\$ 25,863</b>	<b>\$ 35,943</b>	<b>\$ 33,535</b>	<b>\$ 34,038</b>
<b>Donations and Contributions</b>						
REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNRESTRICTED DONATIONS	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Donations and Contributions Total</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 8,040,897</b>	<b>\$ 8,060,811</b>	<b>\$ 8,250,597</b>	<b>\$ 8,456,349</b>	<b>\$ 8,677,996</b>	<b>\$ 8,912,126</b>

NOTE: Revenue schedule does not include Transfers In.



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

		PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	
<b>GENERAL FUND</b>	<b>Property Taxes</b>	HOMEOWNER EXEMPTIONS	\$ 16,981	\$ 17,151
		PENALTIES & INTEREST	\$ 7,430	\$ 7,504
		PRIOR YEARS	\$ -	\$ -
		PROP 1A	\$ -	\$ -
		PROPERTY TRANSFER TAX	\$ 41,410	\$ 41,824
		REDEMPTION	\$ 31,375	\$ 31,689
		SECURED TAXES	\$ 3,110,736	\$ 3,141,843
		SUPPLEMENTAL PRIOR YEAR	\$ 30,472	\$ 30,777
		UNSECURED TAXES	\$ 156,075	\$ 157,636
		<b>Property Taxes Total</b>		<b>\$ 3,394,479</b>
<b>Other Taxes</b>	SALES TAX	\$ 191,580	\$ 197,327	
	SALES TAX/PROP TAX BACKFIL	\$ 78,750	\$ 79,931	
	UTILITY USER TAX	\$ 2,625,000	\$ 2,756,250	
	VLF/PROPERTY TAX BACKFILL	\$ 893,200	\$ 906,598	
<b>Other Taxes Total</b>		<b>\$ 3,788,530</b>	<b>\$ 3,940,106</b>	
<b>Licenses and Permits</b>	ALCOHOL PERMIT	\$ -	\$ -	
	BANNER PERMITS	\$ 2,818	\$ 2,846	
	BUILDING PERMITS	\$ -	\$ -	
	BUSINESS LICENSES	\$ 135,019	\$ 136,369	
	DEVELOPMENT IMPACT FEES	\$ -	\$ -	
	DOG LICENSES	\$ 5,000	\$ 5,000	
	DOG PARK USER FEE	\$ 253	\$ 256	
	ELECTRICAL PERMITS	\$ -	\$ -	
	ENCROACHMENT FEES	\$ 12,000	\$ 12,000	
	FIRE PERMIT	\$ -	\$ -	
	FRANCHISE FEES	\$ 358,550	\$ 362,136	
	MECHANICAL PERMITS	\$ -	\$ -	
	OTHER LICENSES & PERMITS	\$ 15,762	\$ 15,920	
	OVERNIGHT PARKING PERMIT	\$ 59,681	\$ 60,278	
	PLUMBING PERMITS	\$ -	\$ -	
	PUBLIC RIGHT OF WAY PERMIT	\$ 9,232	\$ 9,324	
	SEWER PERMITS	\$ -	\$ -	
	SIGN PERMITS	\$ 52	\$ 52	
	TOBACCO LICENSES	\$ -	\$ -	
	STREET/CURB/PAVEMENT/DRIVE FEES			
<b>Licenses and Permits Total</b>		<b>\$ 598,367</b>	<b>\$ 604,181</b>	
<b>Fines and Forfeitures</b>	"NSF" CHECK CHARGES	\$ -	\$ -	
	ADMINISTRATIVE FINES	\$ -	\$ -	
	ANIMAL CONTROL FINES	\$ 531	\$ 536	
	COURT FINES/PROG. FEES	\$ 20,705	\$ 20,912	
	FALSE ALARM RESPONSE CHA	\$ -	\$ -	
	IMPOUND/STORED VEHICLE FE	\$ 13,521	\$ 13,656	
	LIBRARY FINES & FEES	\$ 22,954	\$ 23,184	
	VEHICLE FINES & FORFEITURE	\$ 160,097	\$ 161,698	
<b>Fines and Forfeitures Total</b>		<b>\$ 217,808</b>	<b>\$ 219,986</b>	
<b>Use of Property and Money</b>	INTEREST FROM INVESTMENT	\$ 51,763	\$ 52,281	
<b>Use of Property and Money Total</b>		<b>\$ 51,763</b>	<b>\$ 52,281</b>	
<b>Revenues from Other Agencies</b>	LOCAL GRANTS	\$ -	\$ -	

NOTE: Revenue schedule does not include Transfers In. 3-40



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

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
<b>Revenues from Other Agencies</b>		MISC SVCS FOR OTHER AGEN	\$ -	\$ -
		P.O.S.T. REIMBURSEMENTS	\$ 8,080	\$ 8,161
		STATE GRANTS	\$ -	\$ -
		<b>Revenues from Other Agencies Total</b>	<b>\$ 8,080</b>	<b>\$ 8,161</b>
<b>Charges for Services</b>		COST ALLOCATION FOR ADMIN	\$ -	\$ -
		EMS / PARAMEDIC BILLINGS	\$ -	\$ -
		EMS SUBSCRIPTION SERVICE	\$ 1,230	\$ 1,230
		ENGINEERING & INSPECTION F	\$ 10,120	\$ 10,221
		EXCURSIONS	\$ 1,144	\$ 1,155
		FACILITY RENTALS	\$ 3,809	\$ 3,847
		FINGERPRINTING FEES	\$ 4,473	\$ 4,518
		FIRE ACADEMY CLASSES	\$ -	\$ -
		OTHER CHARGES FOR SERVIC	\$ 531	\$ 536
		PLAN CHECKING FEES	\$ 16,170	\$ 16,332
		RECREATION CLASSES	\$ 3,535	\$ 3,570
		RENT-CITY OWNED PROPERTY	\$ 75,006	\$ 75,756
		RENT-COMMUNITY GARDEN PL	\$ 303	\$ 306
		SMTV3 SUBMISSIONS	\$ 505	\$ 510
		SNACK BAR SALES	\$ -	\$ -
		SPECIAL EVENT INSURANCE	\$ 424	\$ 428
		SPECIAL EVENTS	\$ 8,407	\$ 8,407
		SPECIAL PD SERVICES-CONTR	\$ 2,698	\$ 2,725
		WISTARIA VINE ADS	\$ -	\$ -
		YAC - MEMBERSHIP DUES	\$ -	\$ -
		ZONING & SUBDIVISION FEES	\$ 37,352	\$ 37,726
		<b>Charges for Services Total</b>	<b>\$ 165,707</b>	<b>\$ 167,267</b>
<b>Other Revenues</b>		CASH ADJUSTMENT	\$ -	\$ -
		ELECTION STATEMENTS	\$ 404	\$ 408
		MANDATED FEE RECOVERY	\$ -	\$ -
		MISCELLANEOUS OTHER INCO	\$ 15,000	\$ 25,000
		SALE OF CITY PROPERTY	\$ -	\$ -
		SALES OF REPORTS/MAPS/PUI	\$ 7,556	\$ 7,632
		SIDEWALK MAINT SUPPLIES	\$ 2,903	\$ 2,903
		STREET SIGNS	\$ -	\$ -
		<b>Other Revenues Total</b>	<b>\$ 25,863</b>	<b>\$ 35,943</b>
<b>Donations and Contributions</b>		REIMBURSEMENT	\$ -	\$ -
		RESTRICTED DONATIONS	\$ -	\$ -
		UNRESTRICTED DONATIONS	\$ -	\$ -
		<b>Donations and Contributions Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GENERAL FUND</b>				
<b>Total</b>			<b>\$ 8,250,597</b>	<b>\$ 8,456,349</b>
<b>ASSESSMENTS</b>	<b>Property Taxes</b>	HOMEOWNER EXEMPTIONS	\$ 12	\$ 12
		PENALTIES & INTEREST	\$ 30	\$ 30
		PRIOR YEARS	\$ -	\$ -
		PROP 1A		
		REDEMPTION	\$ 92	\$ 92
		SECURED TAXES	\$ 45,287	\$ 45,287
		SUPPLEMENTAL PRIOR YEAR	\$ -	\$ -

NOTE: Revenue schedule does not include Transfers In. 3-41



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

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
<b>ASSESSMENTS</b>	Property Taxes	UNSECURED TAXES	\$ 70	\$ 70
	<b>Property Taxes Total</b>		<b>\$ 45,491</b>	<b>\$ 45,491</b>
	Use of Property and Money	INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>		<b>\$ -</b>	<b>\$ -</b>
<b>ASSESSMENTS Total</b>			<b>\$ 45,491</b>	<b>\$ 45,491</b>
<b>DEVELOPMENT SERVICES</b>	Licenses and Permits	ALARM PERMIT	\$ -	\$ -
		BUILDING PERMITS	\$ 300,000	\$ 303,000
		DEVELOPMENT IMPACT FEES	\$ -	\$ -
		ELECTRICAL PERMITS	\$ 27,876	\$ 28,155
		MECHANICAL PERMITS	\$ 9,696	\$ 9,793
		OTHER LICENSES & PERMITS	\$ -	\$ -
		PLUMBING PERMITS	\$ 17,473	\$ 17,648
		<b>Licenses and Permits Total</b>		<b>\$ 355,045</b>
	Use of Property and Money	INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>		<b>\$ -</b>	<b>\$ -</b>
	Charges for Services	PLAN CHECKING FEES	\$ 80,187	\$ 80,989
ZONING & SUBDIVISION FEES		\$ -	\$ -	
<b>Charges for Services Total</b>		<b>\$ 80,187</b>	<b>\$ 80,989</b>	
<b>DEVELOPMENT SERVICES Total</b>			<b>\$ 435,232</b>	<b>\$ 439,585</b>
<b>GAS TAX/PROP42</b>	Use of Property and Money	INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>		<b>\$ -</b>	<b>\$ -</b>
	Revenues from Other Agencies	STATE GAS TAX 2105	\$ 59,959	\$ 60,559
		STATE GAS TAX 2106	\$ 39,867	\$ 40,266
		STATE GAS TAX 2107	\$ 82,793	\$ 83,621
STATE GRANTS		\$ 111,554	\$ 112,670	
<b>Revenues from Other Agencies Total</b>		<b>\$ 294,173</b>	<b>\$ 297,116</b>	
<b>GAS TAX/PROP42 Total</b>			<b>\$ 294,173</b>	<b>\$ 297,116</b>
<b>PARAMEDIC/EMS</b>	Use of Property and Money	INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>		<b>\$ -</b>	<b>\$ -</b>
	Revenues from Other Agencies	MISC SVCS FOR OTHER AGENC	\$ -	\$ -
	<b>Revenues from Other Agencies Total</b>		<b>\$ -</b>	<b>\$ -</b>
	Charges for Services	EMS / PARAMEDIC BILLINGS	\$ 220,000	\$ 220,000
		EMS SUBSCRIPTION SERVICE	\$ 21,715	\$ 21,932
		FIRE ACADEMY CLASSES	\$ -	\$ -
	<b>Charges for Services Total</b>		<b>\$ 241,715</b>	<b>\$ 241,932</b>
Other Revenues	SALE OF CITY PROPERTY	\$ -	\$ -	
<b>Other Revenues Total</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>PARAMEDIC/EMS Total</b>			<b>\$ 241,715</b>	<b>\$ 241,932</b>
<b>PROP A</b>	Fines and Forfeitures	VEHICLE FINES & FORFEITURE	\$ -	\$ -





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

		PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
<b>PROP A</b>	<b>Fines and Forfeitures Total</b>	\$ -	\$ -
	Use of Property and Money INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>	\$ -	\$ -
	Revenues from Other Agencies LOCAL GRANTS	\$ 152,767	\$ 154,295
	<b>Revenues from Other Agencies Total</b>	\$ 152,767	\$ 154,295
	Charges for Services BUS FARES	\$ 2,000	\$ 2,000
	EXCURSIONS	\$ 2,000	\$ 2,000
	<b>Charges for Services Total</b>	\$ 4,000	\$ 4,000
Other Revenues SALE OF CITY PROPERTY	\$ -	\$ -	
<b>Other Revenues Total</b>	\$ -	\$ -	
<b>PROP A Total</b>		\$ 156,767	\$ 158,295
<b>PROP C</b>	Use of Property and Money INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>	\$ -	\$ -
	Revenues from Other Agencies LOCAL GRANTS	\$ 126,716	\$ 126,716
<b>Revenues from Other Agencies Total</b>	\$ 126,716	\$ 126,716	
<b>PROP C Total</b>		\$ 126,716	\$ 126,716
<b>SPECIAL REVENUES</b>	Property Taxes 1/2% SALES TAX-PUBLIC SAFE	\$ 101,000	\$ 101,000
	<b>Property Taxes Total</b>	\$ 101,000	\$ 101,000
	Licenses and Permits ART IN PUBLIC PLACES	\$ -	\$ -
	DEVELOPMENT IMPACT FEES	\$ -	\$ -
	DOG PARK USER FEE	\$ 1,383	\$ 1,383
	ENVIRONMENTAL/RECYCLING LICENSES		
	FRANCHISE FEES	\$ 66,000	\$ 66,000
	TAC FEES AND PERMITS	\$ -	\$ -
	<b>Licenses and Permits Total</b>	\$ 67,383	\$ 67,383
	Use of Property and Money INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>	\$ -	\$ -
	Revenues from Other Agencies Congestion Relief Prop 42	\$ -	\$ -
	FEDERAL GRANTS	\$ -	\$ -
	GAS TAX DEFERRAL	\$ -	\$ -
	LOCAL GRANTS	\$ 35,350	\$ 35,350
	MEASURE R	\$ 160,000	\$ 160,000
	MISC SVCS FOR OTHER AGEN	\$ 1,500	\$ 1,500
	OTHER AGENCIES	\$ 23,466	\$ 23,466
	PROPOSITION 1B	\$ -	\$ -
	STATE GRANTS	\$ 9,500	\$ 9,500
<b>Revenues from Other Agencies Total</b>	\$ 229,816	\$ 229,816	
Charges for Services EXCURSIONS	\$ -	\$ -	
OTHER CHARGES FOR SERVICE	\$ -	\$ -	
RECREATION CLASSES	\$ -	\$ -	
SNACK BAR SALES	\$ -	\$ -	
YAC - MEMBERSHIP DUES	\$ -	\$ -	
<b>Charges for Services Total</b>	\$ -	\$ -	
Other Revenues MISCELLANEOUS OTHER INCOME	\$ -	\$ -	
SALE OF CITY PROPERTY	\$ 65,000	\$ 65,000	

NOTE: Revenue schedule does not include Transfers In. 3-43



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

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
<b>SPECIAL REVENUES</b>	<b><u>Other Revenues Total</u></b>		<b>\$ 65,000</b>	<b>\$ 65,000</b>
	<b>Donations and Contributions</b>	REIMBURSEMENT	\$ -	\$ -
		RESTRICTED DONATIONS	\$ -	\$ -
		UNRESTRICTED DONATIONS	\$ 24,000	\$ 24,000
	<b><u>Donations and Contributions Total</u></b>		<b>\$ 24,000</b>	<b>\$ 24,000</b>
<b>SPECIAL REVENUES Total</b>			<b>\$ 487,199</b>	<b>\$ 487,199</b>
<b>REDEVELOPMENT</b>	<b>Property Taxes</b>	HOMEOWNER EXEMPTIONS	\$ -	\$ -
		MISC OTHER PROPERTY TAXE	\$ 3,091	\$ 3,122
		PRIOR YEARS	\$ -	\$ -
		REDEMPTION	\$ 38,224	\$ 38,606
		SECURED TAXES	\$ 618,181	\$ 624,363
		SUPPLEMENTAL PRIOR YEAR	\$ 47,027	\$ 47,497
		UNSECURED TAXES	\$ 792,894	\$ 800,823
	<b><u>Property Taxes Total</u></b>		<b>\$ 1,499,417</b>	<b>\$ 1,514,411</b>
	<b>Use of Property and Money</b>	INTEREST FROM INVESTMENT	\$ 90,246	\$ 91,149
	<b><u>Use of Property and Money Total</u></b>		<b>\$ 90,246</b>	<b>\$ 91,149</b>
	<b>Other Revenues</b>	MISCELLANEOUS OTHER INCO	\$ -	\$ -
	<b><u>Other Revenues Total</u></b>		<b>\$ -</b>	<b>\$ -</b>
<b>REDEVELOPMENT Total</b>			<b>\$ 1,589,663</b>	<b>\$ 1,605,560</b>
<b>INTERNAL SERVICES FUNDS</b>	<b>Licenses and Permits</b>	PEG FEES	\$ -	\$ -
	<b><u>Licenses and Permits Total</u></b>		<b>\$ -</b>	<b>\$ -</b>
	<b>Fines and Forfeitures</b>	"NSF" CHECK CHARGES	\$ -	\$ -
	<b><u>Fines and Forfeitures Total</u></b>		<b>\$ -</b>	<b>\$ -</b>
	<b>Use of Property and Money</b>	INTEREST FROM INVESTMENT	\$ -	\$ -
	<b><u>Use of Property and Money Total</u></b>		<b>\$ -</b>	<b>\$ -</b>
	<b>Revenues from Other Agencies</b>	MISC SVCS FOR OTHER AGENE	\$ 3,000	\$ 3,000
	<b><u>Revenues from Other Agencies Total</u></b>		<b>\$ 3,000</b>	<b>\$ 3,000</b>
	<b>Charges for Services</b>	COST ALLOCATION FOR ADMIN	\$ 880,522	\$ 921,599
		COST ALLOCATION FOR FACIL	\$ 721,794	\$ 820,342
		COST ALLOCATION FOR FLEET	\$ 364,261	\$ 382,474
		COST ALLOCATION FOR FUEL	\$ 132,042	\$ 138,644
		COST ALLOCATION FOR TECHI	\$ 604,830	\$ 634,072
		COST ALLOCATOIN FOR GEN L	\$ -	\$ -
		OTHER CHARGES FOR SERVIC	\$ -	\$ -
		RECOVERY FROM THIRD PART	\$ 5,000	\$ 5,000
		WORKERS COMP CHARGES	\$ 1,231,792	\$ 1,250,193
	<b><u>Charges for Services Total</u></b>		<b>\$ 3,940,241</b>	<b>\$ 4,152,324</b>
	<b>Other Revenues</b>	MISCELLANEOUS OTHER INCO	\$ -	\$ -
		SALE OF CITY PROPERTY	\$ 13,000	\$ 13,000
	<b><u>Other Revenues Total</u></b>		<b>\$ 13,000</b>	<b>\$ 13,000</b>
	<b>Donations and Contributions</b>	REIMBURSEMENT	\$ 1,000	\$ 1,000
	<b><u>Donations and Contributions Total</u></b>		<b>\$ 1,000</b>	<b>\$ 1,000</b>

NOTE: Revenue schedule does not include Transfers In. 3-44



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

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
<b>INTERNAL SERVICES FUNDS Total</b>			\$ 3,957,241	\$ 4,169,324
<b>SEWER</b>	<b>Licenses and Permits</b>	SEWER PERMITS	\$ 500	\$ 500
	<b>Licenses and Permits Total</b>		\$ 500	\$ 500
	<b>Fines and Forfeitures</b>	NPDES FINES	\$ 500	\$ 500
	<b>Fines and Forfeitures Total</b>		\$ 500	\$ 500
	<b>Use of Property and Money</b>	INTEREST FROM INVESTMENT	\$ 10,000	\$ 10,000
	<b>Use of Property and Money Total</b>		\$ 10,000	\$ 10,000
	<b>Charges for Services</b>	OTHER CHARGES FOR SERVICE	\$ -	\$ -
		SEWER CONNECTION FEE	\$ 2,500	\$ 2,500
		SEWER USAGE CHARGE	\$ 718,000	\$ 718,000
	<b>Charges for Services Total</b>		\$ 720,500	\$ 720,500
	<b>Other Revenues</b>	MISCELLANEOUS OTHER INCOME	\$ -	\$ -
	<b>Other Revenues Total</b>		\$ -	\$ -
<b>SEWER Total</b>			\$ 731,500	\$ 731,500
<b>WATER</b>	<b>Licenses and Permits</b>	PLUMBING PERMITS	\$ -	\$ -
	<b>Licenses and Permits Total</b>		\$ -	\$ -
	<b>Fines and Forfeitures</b>	"NSF" CHECK CHARGES	\$ -	\$ -
		NOTICES, FEES, LATE CHARGE	\$ 105,121	\$ 106,172
	<b>Fines and Forfeitures Total</b>		\$ 105,121	\$ 106,172
	<b>Use of Property and Money</b>	INTEREST FROM INVESTMENT	\$ 11,540	\$ 11,655
	<b>Use of Property and Money Total</b>		\$ 11,540	\$ 11,655
	<b>Revenues from Other Agencies</b>	FEDERAL GRANTS	\$ -	\$ -
	<b>Revenues from Other Agencies Total</b>		\$ -	\$ -
	<b>Charges for Services</b>	LATE PENALTIES FOR UTILITY	\$ 18,380	\$ 18,380
		OTHER CHARGES FOR SERVICE	\$ 901	\$ 910
		UNAPPLIED WATER PAYMENTS	\$ -	\$ -
		WATER NEW SERVICES	\$ 3,030	\$ 3,060
		WATER SALES-CITY	\$ 3,289,500	\$ 3,536,213
		WATER SALES-OUTSIDE CITY	\$ -	\$ -
	<b>Charges for Services Total</b>		\$ 3,311,811	\$ 3,558,563
	<b>Other Revenues</b>	MISCELLANEOUS OTHER INCOME	\$ 10,000	\$ 10,100
		SALE OF CITY PROPERTY	\$ -	\$ -
		SALES OF REPORTS/MAPS/PUI	\$ -	\$ -
	<b>Other Revenues Total</b>		\$ 10,000	\$ 10,100
<b>WATER Total</b>			\$ 3,438,472	\$ 3,686,490
<b>BUSINESS TYPE</b>	<b>Licenses and Permits</b>	FILM PERMITS	\$ 8,000	\$ 8,000
	<b>Licenses and Permits Total</b>		\$ 8,000	\$ 8,000
	<b>Use of Property and Money</b>	INTEREST FROM INVESTMENT	\$ -	\$ -
	<b>Use of Property and Money Total</b>		\$ -	\$ -
	<b>Charges for Services</b>	OTHER CHARGES FOR SERVICE	\$ -	\$ -
		POOL - ADMISSION	\$ 36,000	\$ 36,000
		POOL - JR. LIFEGUARDS/AIDE	\$ 1,300	\$ 1,300
		POOL - RENTALS	\$ 7,500	\$ 7,500



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

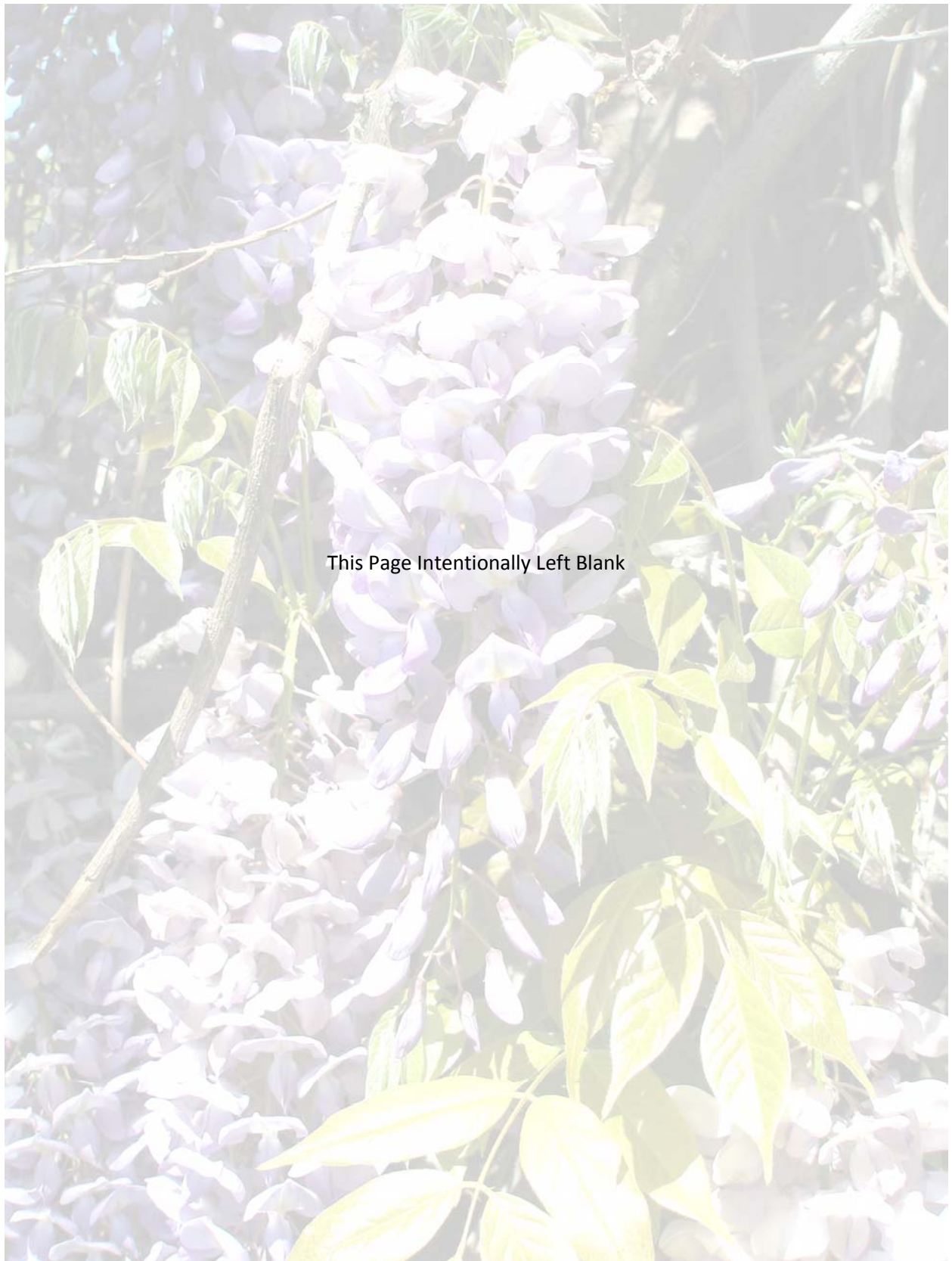
			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	
<b>BUSINESS TYPE</b>	<b>Charges for Services</b>	POOL - SWIM LESSONS	\$ 150,000	\$ 150,000	
		POOL - SWIM TEAM	\$ 20,000	\$ 20,000	
		RENT-CITY OWNED PROPERTY	\$ 2,500	\$ 2,500	
		SPECIAL EVENTS	\$ 119,450	\$ 119,450	
		SPECIAL FIRE SERVICES-OES	\$ -	\$ -	
		SPECIAL SERVICES-MOVIE	\$ 13,000	\$ 13,000	
	<b><u>Charges for Services Total</u></b>			<b><u>\$ 349,750</u></b>	<b><u>\$ 349,750</u></b>
	<b>Other Revenues</b>	MISCELLANEOUS OTHER INCO	\$ -	\$ -	
		<b><u>Other Revenues Total</u></b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
	<b>Donations and Contributions</b>	CONTRIBUTIONS, DONATION II	\$ -	\$ -	
SPECIAL EVENTS		\$ 12,000	\$ 12,000		
UNRESTRICTED DONATIONS		\$ 13,000	\$ 13,000		
<b><u>Donations and Contributions Total</u></b>		<b><u>\$ 25,000</u></b>	<b><u>\$ 25,000</u></b>		
<b>BUSINESS TYPE Total</b>			<b>\$ 382,750</b>	<b>\$ 382,750</b>	
<b>Grand Total</b>			<b>\$ 20,137,516</b>	<b>\$ 20,828,306</b>	

# City of Sierra Madre, California

*Village of the Foothills*



## Fee Schedules FY 2011-2013



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TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
<b>Facilities Rental and Leases</b>					
<b>General Facilities Rental/Leases</b>					
Duty Personnel House	n/a	n/a	n/a	n/a	N/A
Rose Float Building	\$1.00	\$1.00	\$1.00	\$1.00	Per year
Sierra Madre Nursery School Bldg.	n/a	n/a	n/a	n/a	N/A
Communication Antenna					Based on specific negotiations
Council Chambers - All Other Renters	\$780.00	\$478.00	\$483.00	\$488.00	Per Available Day
Council Chambers - Local Non-Profit Organization	\$317.00	\$239.00	\$242.00	\$245.00	Per Available Day
<b>Community Garden Plot</b>					
Quarterly Rental - half plot	\$15	\$16	\$16	\$16	tracked through Community Services Division
Quarterly Rental - full plot	\$26.00	\$27.00	\$27.00	\$27.00	tracked through Community Services Division
<b>Recreation Facilities Rental/Leases</b>					
Recreation department staff	\$23.00	\$24.00	\$24.00	\$24.00	Per hour - required for opening/closing facilities
Security Deposit	\$309.00	\$500.00	\$506.00	\$512.00	Refundable - required for all room rentals
Return Key Late Fee	no charge	\$25.00	no charge	\$25.00	per day
Alcohol Permit Fee	\$66.00	\$67.00	\$68.00	\$69.00	per request
<b>Tables, Chairs &amp; Audio Visual Equipment</b>					
A) Continual User Groups	no charge	no charge	no charge	no charge	
B) Local Non-Profit Organization	no charge	\$200.00	\$202.00	\$204.00	per event
C) All Other Renters	no charge	\$400.00	\$405.00	\$410.00	per event
<b>Cancellation Fee</b>					
Cancellation 30 or More Days Prior to Event		15% of deposit retained		15% of deposit retained	per rental
Cancellation Less than 30 Days Prior to Event		50% of deposit retained		50% of deposit retained	per rental
<b>Hart Park House Senior Center</b>					
1) Local Non-Profit Organization	\$103.00	\$235.00	\$238.00	\$241.00	per day
2) All Other Renters	\$1,030.00	\$469.00	\$474.00	\$480.00	per day
<b>Community Center - Sierra Madre Room</b>					
Local Non-Profit Organization	\$301.00	\$310.00	\$314.00	\$318.00	per day
All Other Renters	\$1,030.00	\$632.00	\$638.00	\$646.00	per day
<b>Community Center - Classroom/Kitchen/Patio</b>					
Local Non-Profit Organization	\$45.00	\$46.00	\$47.00	\$48.00	Per event per day plus refundable deposit
All Other Renters	\$105.00	\$108.00	\$109.00	\$110.00	Per event per day plus refundable deposit
<b>Aquatic Center</b>					
Local Non-Profit Organization	\$54.00	\$56.00	\$57.00	\$58.00	per hour
All Other Renters	\$134.00	\$138.00	\$140.00	\$142.00	per hour
<b>Continual User Group</b>					
1) Local Non-Profit Organization - Monthly	\$106.00	\$150.00	\$152.00	\$154.00	per year
2) All Other Renters - Weekly	\$106.00	\$500.00	\$506.00	\$512.00	per year
<b>Facility Attendant/Lifeguard ( if required/requested)</b>					
1) Local Non-Profit Organization	\$23.00	\$24.00	\$24.00	\$24.00	Per hour
2) All Other Renters	\$23.00	\$24.00	\$24.00	\$24.00	Per hour
E.M.T. - required for 200 plus persons	\$67.00	\$69.00	\$70.00	\$71.00	Per hour
<b>Community Center - Fireside Room</b>					
A) Monthly Rental	\$515.00	\$530.00	\$536.00	\$542.00	Per event per day plus refundable deposit
B) Daily Rentals					
1) Local Non-Profit Organization	no charge	\$177.00	\$179.00	\$181.00	Per Day
2) All Other Renters	no charge	\$353.00	\$357.00	\$361.00	Per Day
<b>Community Center - YAC - Main Room</b>					
Local Non-Profit Organization	\$129/per hr	\$478.00	\$484.00	\$490.00	Per Day
All Other Renters	\$258/per hr	\$956.00	\$966.00	\$978.00	Per Day
<b>Ball fields / Volleyball courts</b>					
<b>Heasley Field - lighted field</b>					
Local community group	\$35.00	\$36.00	\$36.00	\$36.00	Per hour, 2 hour minimum
Private activity	\$66.00	\$68.00	\$69.00	\$70.00	Per hour, 2 hour minimum



TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
<b>Dapper Field / SM Schools - unlighted field</b>					
Local Non-Profit Organization	\$21.00	\$22.00	\$22.00	\$22.00	Per hour, 2 hour minimum
All Other Renters	\$39.00	\$40.00	\$40.00	\$40.00	Per hour, 2 hour minimum
<b>City Parks</b>					
<b>Sierra Vista/Memorial</b>					
Local community group up to 25 people	\$50.00	\$52.00	\$53.00	\$54.00	Per event per day plus refundable deposit
Local community group 26-100 people	\$77.00	\$79.00	\$80.00	\$81.00	Per event per day plus refundable deposit
Local community group 101-200 people	\$167.00	\$172.00	\$174.00	\$176.00	Per event per day plus refundable deposit
Local community group 201-500 people	\$247.00	\$254.00	\$257.00	\$260.00	Per event per day plus refundable deposit
Local community group over 500 people	\$362.00	\$373.00	\$377.00	\$382.00	Per event per day plus refundable deposit
Private activity up to 25 people	\$77.00	\$79.00	\$80.00	\$81.00	Per event per day plus refundable deposit
Private activity 26-100 people	\$138.00	\$142.00	\$144.00	\$146.00	Per event per day plus refundable deposit
Private activity 101-200 people	\$268.00	\$276.00	\$279.00	\$282.00	Per event per day plus refundable deposit
Private activity 201-500 people	\$423.00	\$436.00	\$441.00	\$446.00	Per event per day plus refundable deposit
Private activity over 500 people	\$614.00	\$632.00	\$640.00	\$648.00	Per event per day plus refundable deposit
E.M.T. - required for over 200 people	\$67.00	\$69.00	\$70.00	\$71.00	Per hour, 2 hour minimum
<b>Film Permit Fees</b>					
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					
Extra Small Film Production*** (5 or fewer cast & crew)	n/a	\$350.00	\$354.00	\$358.00	per day
Small Film Production*** (6 and 50 cast & crew)					
A) First day	\$500.00	\$750.00	\$759.00	\$768.00	per day
B) Each additional day	\$275.00	\$500.00	\$506.00	\$512.00	per day
Large Film Production*** (50 and More cast & crew)					
A) First day	\$500.00	\$1,000.00	\$1,012.00	\$1,024.00	per day
B) Each additional day	\$275.00	\$750.00	\$759.00	\$768.00	per day
Any Production Requiring More than Forty Hours of City Staff Time	\$500 first day; \$275 each add'l day	Fully Burdened Hourly Rate for All Staff Time	Fully Burdened Hourly Rate for All Staff Time	Fully Burdened Hourly Rate for All Staff Time	per hour
Still Photography	\$90.00	\$350.00	\$354.00	\$358.00	per day
Prep / Strike on private property each day	\$100.00	\$100.00	\$101.00	\$102.00	Per event per day plus refundable deposit
Prep / Strike on public property each day	\$200.00	\$200.00	\$202.00	\$204.00	Per event per day plus refundable deposit
Student Permit	*waivable	*waivable	*waivable	*waivable	(*must pay refundable deposit)
Deposit (Refundable) or 25% of total fees for productions longer than 2 days	\$2,000.00	\$2,000.00	\$2,024.00	\$2,048.00	Refundable - required for all film permits
Late notice of cancellation or delay of filming	\$85.00	\$85.00	\$86.00	\$87.00	Per hour; per individual, 4 hr min.
<b>Other City Fees</b>					
The City Manager or his designee shall have the authority to rent public property ancillary to a film permit.					
Use of City Facilities	\$1,000.00	\$1,000.00	\$1,012.00	\$1,024.00	per day
Overnight - between 11 p.m. & 7 a.m./day	\$1,500.00	\$1,500.00	\$1,518.00	\$1,536.00	Per event per day plus refundable deposit
Fire permit (if fire personnel are not required)	\$33.00	\$33.00	\$33.00	\$33.00	Per event per day
Use of City streets of ITC	no charge	no charge	no charge	no charge	
Use of City parking stall per day / per stall	\$10.00	\$10.00	\$10.00	\$10.00	Per event per day per stall
<b>Film Coordinator Fee</b>					
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 companies.					
Fee for Obtaining/Reviewing Neighborhood Approval	\$150 flat fee plus \$15/hr	\$49.00	\$49.00	\$50.00	per hour
On-site monitoring	\$50.00	\$50.00	\$51.00	\$52.00	per hour with 4 hour minimum
Tech Scout	\$200.00	\$200.00	\$202.00	\$204.00	refundable if canceled 24 hours in advanced
<b>City Safety Monitors</b> (as required with 4 hour minimum)					
Police Personnel	\$100.00	\$100.00	\$101.00	\$102.00	Per hour per personnel
Police Vehicle	\$65.00	\$65.00	\$66.00	\$67.00	Per hour per vehicle
Fire Personnel	\$65.00	\$65.00	\$66.00	\$67.00	Per hour per personnel
Fire Vehicle	\$80.00	\$80.00	\$81.00	\$82.00	Per hour per vehicle
<b>Fees for Clean-up</b>					
Determination of violations will be made by the Film Coordinator. Should the violations be serious in nature, the permit may be revoked.					





TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
Cigarette butts and debris per item	\$3.00	\$3.00	\$3.00	\$3.00	per item collected
Non-compliance fee	\$500.00	\$500.00	\$506.00	\$512.00	
<b>Violation of Hour Restrictions</b>					
Per Production Vehicle	\$250.00	\$250.00	\$253.00	\$256.00	Per Production Vehicle
Per Personal Vehicle	\$100.00	\$100.00	\$101.00	\$102.00	Per Personal Vehicle
Film Coordination	\$50.00	\$50.00	\$51.00	\$52.00	per additional hour
Police Personnel	\$100.00	\$100.00	\$101.00	\$102.00	per additional hour
Fire Personnel	\$65.00				per additional hour
<b>Administrative Services Fees</b>					
<b>Licensing-Other</b>					
<u>City</u>					
Bicycle Licensing	\$5.00	\$5.00	\$5.00	\$5.00	Per bicycle, every 3 years
<b>Dog License (July1-June 30)</b>					
Dog License - neutered	\$21.00	\$22.00	\$22.00	\$22.00	Annually, for spayed or neutered
Dog License - unneutered	\$36.00	\$37.00	\$37.00	\$37.00	Annually
Dog License - neutered - for Seniors	\$10.00	\$10.00	\$10.00	\$10.00	Annually, for spayed or neutered - Seniors
Dog License - unneutered - for Seniors	\$21.00	\$22.00	\$22.00	\$22.00	Annually - Seniors
Dog Park - for Seniors	\$0.00	\$0.00	\$0.00	\$0.00	Annually - Senior
Dog Park - for non-seniors	\$25.00	\$25.00	\$25.00	\$25.00	Annually - Non-Seniors
<b>Business License Fees (January 1-December 30)</b>					
<u>New Business License Fees</u>					
A) Miscellaneous Business	\$127.00	\$296.00	\$300.00	\$304.00	per year
B) Contractor	\$183 - \$309	\$277.00	\$280.00	\$283.00	per year
C) Home Occupation	\$107.00	\$203.00	\$205.00	\$207.00	per year
D) 30 Day Contractor	\$76 - \$112	\$138.50	\$140.00	\$142.00	30 Days
<u>Business License Renewal Fees</u>					
A) Miscellaneous Business	\$96.00	\$156.00	\$158.00	\$160.00	per year
B) Contractor	\$152 - \$276	\$183.00	\$185.00	\$187.00	per year
C) Home Occupation	\$74.00	\$110.00	\$111.00	\$112.00	per year
D) 30 Day Contractor	\$46 - \$82	\$91.50	\$93.00	\$94.00	30 Days
<u>Other License</u>					
City Contractor - New	\$127.00	\$148.00	\$150.00	\$152.00	per year
City Contractor - Renewal	\$96.00	\$78.00	\$79.00	\$80.00	per year
Tabacco Retailer License Fee	\$70.00	\$71.00	\$72.00	\$73.00	per year
		\$70 Minimum;	\$71 Minimum;	\$72 Minimum;	
		\$34 per	\$34 per	\$34 per	
		business up to	business up to	business up to	
One Day/Special Events	\$31.00	\$296	\$299	\$299	Per Event
*single license applies to Wisteria Festival and Friends of the Library Art Festival					
Vending Machine	\$28.00	\$40.00	\$40.00	\$40.00	Per Machine
Solicitors	\$93.00	\$101.00	\$102.00	\$103.00	Per Day; Per Person
<b>Public Transportation</b>					
Seniors/Handicapped:					
Dial-A-Ride Inside City - Voucher	\$1.00	\$1.00	\$1.00	\$1.00	One Way
Dial-A-Ride Outside City - With voucher	\$2.00	\$2.00	\$2.00	\$2.00	One Way
Fixed Route Service - General	\$0.75	\$0.75	\$1.00	\$1.00	One Way
Fixed Route Service - Children/Senior (over 65)/Handicapped-with City ID Card	\$0.00	\$0.00	\$0.00	\$0.00	With Valid City ID Card
Transit fee for City sponsored events	\$6.00	\$6.00	\$6.00	\$6.00	per excursion
<b>Other Fees</b>					
Continual Use Permits	\$93.00	\$96.00	\$97.00	\$98.00	per agreement
Downtown District Street Light Pole Banners	\$309.00	\$318.00	\$322.00	\$326.00	per sign
Banner Hanging	\$94.00	\$97.00	\$98.00	\$99.00	Per week
Garage Sale Application Fee	\$11.00	\$11.00	\$11.00	\$11.00	Each Application
Records & Information Services	\$21.00	\$22.00	\$22.00	\$22.00	Service charge for each 15 minutes
Returned First Check or Other Stopped Payments	\$36.00	\$25.00	\$25.00	\$25.00	Per Returned Check
Returned Subsequent Check	\$36.00	\$35.00	\$35.00	\$35.00	Per Returned Check
Photo copies	\$0.40	\$0.45	\$0.45	\$0.45	per page
Public Record Request (Photo Copies)			\$0.06	\$0.06	per page



TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
Sale of Financial Statements	\$0.40	\$0.45	\$0.45	\$0.45	per page
Sale of misc. publications	\$0.40	\$0.45	\$0.45	\$0.45	per page
Sale of Municipal Budget	\$0.40	\$0.45	\$0.45	\$0.45	per page
Unpaid Invoice Finance Charge on balance due Collections	1.5% →	1.5% →	1.5% →	1.5% →	1.5% per month, cumulative, not to exceed 100% of principal amount due Actual cost of collections plus amount due
Copy of Municipal Code (w/o binder)	\$165.00	\$185.00	\$187.00	\$189.00	Each
Copying Tapes or DVD's	\$0.00	\$0.00	\$0.00	\$0.00	Each
<b>Franchise Application Fee</b>					Based on specific negotiations
<b>Development Services Fees</b>					
<b>Building Permits/Inspection</b>					Valuation table based on LA County Dept. of Public Works
Building Plan Check Base Fee	\$100.00	\$103.00	\$104.00	\$105.00	Minimum Permit Fee
Title 24 Plan Check Fee	\$100.00	\$103.00	\$104.00	\$105.00	Minimum Permit Fee
Building Permit Fee (\$5-\$4,000 valuation)	\$183.00	\$188.00	\$190.00	\$192.00	Base fee per permit
Building Permit Fee (\$4,001-\$24,999 valuation)	\$362.00	\$373.00	\$377.00	\$382.00	Base fee per permit
Building Permit Incremental Fee (\$4,001- \$24,999 valuation)	\$23.00	\$24.00	\$24.00	\$24.00	(Each additional \$1,000 over \$4,000) example: If Valuation= \$16,000 then Fee= \$373 + (12 x 24) = \$661
Building Permit Fee (\$25,000 - \$99,999 valuation)	\$885.00	\$912.00	\$923.00	\$934.00	Base fee per permit
Building Permit Incremental Fee (\$25,000 - \$99,999 valuation)	\$14.00	\$14.00	\$14.00	\$14.00	(Each additional \$1,000 over \$25,000)example: If valuation= \$68,000 then Fee= \$912 + (43 x 14) = \$1,514
Building Permit Fee (over \$100,000 valuation)	\$1,626.00	\$1,675.00	\$1,695.00	\$1,715.00	Base fee per permit
Building Permit Incremental Fee (over \$100,000 valuation)	\$10.00	\$10.00	\$10.00	\$10.00	(Each additional \$1,000 over \$100,000) example: If Valuation= \$375,000 then Fee= \$1,675 + (275 x 10) = \$4,700
National Pollutant Discharge Elimination System (NPDES)	→	→	→	→	% of total building permit fee - See Attached Schedule
SIMP	→	→	→	→	% of total building permit fee - See Attached Schedule
<b>Demolition Permit</b>	\$100.00	\$103.00	\$104.00	\$105.00	Each permit
<b>Plan Check Fees</b>					
Preliminary Plan Check Fee - per plan check	\$376.00	\$374.00	\$378.00	\$383.00	Per Permit/2 hr minimum (\$194 per hour thereafter)
Plan Check Fee - over three reviews/submittals	\$188.00	\$194.00	\$196.00	\$198.00	per plan check - per hour
Building Plan Check	\$551.00	\$374.00	\$378.00	\$383.00	per plan check valued up to \$4,000
Building Plan Check	\$551.00	\$568.00	\$575.00	\$582.00	per plan check valued from \$4,001 - \$10,000
Building Plan Check	\$742.00	\$764.00	\$773.00	\$782.00	per plan check valued from \$10,000 - \$20,000
Building Plan Check	\$835.00	\$860.00	\$870.00	\$880.00	per plan check valued from \$20,000 - \$36,000
Building Plan Check	\$857.00	\$883.00	\$894.00	\$905.00	per plan check valued from \$36,000 - \$100,000 plus below
	\$18.00	\$19.00	\$12.14	\$12.14	per plan check valued from \$36,000 - \$100,000 above plus \$12.14 per \$1,000 over \$36,000
Building Plan Check	\$2,027.00	\$1,981.00	\$2,001.00	\$2,025.00	per plan check valued over \$100,000 plus below
Building Plan Check	\$10.00	\$9.34	\$9.34	\$9.34	per plan check valued over \$100,000 above plus \$9.34 for each add'l
Plan Check - Planning	\$355.00	\$366.00	\$370.00	\$374.00	\$1,000, or fraction thereof
	\$125.00	\$129.00	\$131.00	\$133.00	First 2.25 hours
					Per Hour after 2.25 hours
<b>Conditional Use Permit</b>					
Conditional Use Permit - Minor	\$748.00	\$770.00	\$779.00	\$788.00	Per Permit
Conditional Use Permit	\$2,670.00	\$2,750.00	\$2,783.00	\$2,816.00	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
<b>TUP: Temporary Use Permit</b>					
Temporary Use Permit - Administrative	\$49.00	\$50.00	\$51.00	\$52.00	Each
Temporary Use Permit - Other (See Lic. for Street Closure)	\$49.00	\$50.00	\$51.00	\$52.00	Each
	\$0.00	\$0.00	\$0.00	\$0.00	
Planning conformance Inspection	\$125.00	\$129.00	\$131.00	\$133.00	Per Inspection at hourly rate
<b>Other Agency Fees</b>					
Categorical Exemption	\$256.00	\$187.00	\$189.00	\$191.00	LACO. Filing fee
Initial Study - Negative Declaration	\$2,169.00	\$2,234.00	\$2,261.00	\$2,288.00	Negative Declaration Filing
Initial Study - Mitigated Negative Declaration	\$3,633.00	\$3,742.00	\$3,787.00	\$3,832.00	Negative Declaration Filing
Fish & Game Fee (State)	\$1,532.00	\$1,578.00	\$1,597.00	\$1,616.00	EIR filing
Fish & Game Fee (State)	\$997.00	\$1,027.00	\$1,039.00	\$1,051.00	Negative declaration filing
Fish & Game Fee Exemption	\$30.00	\$31.00	\$31.00	\$31.00	each
E.I.R. Preparation	→	→	→	→	Actual cost of Consultant E.I.R. plus 25%



CITY of SIERRA MADRE  
FEE SCHEDULE  
FY 2011-2013

TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
<b>Copy/Print Service</b>					
Copy of General Plan Map (Large)	\$15.00	\$15.00	\$15.00	\$15.00	Each (Plotter Size)
Copy of Zoning Map (Large)	\$15.00	\$15.00	\$15.00	\$15.00	Each (Plotter Size)
Copy of General Plan w/o binder	\$80.00	\$90.00	\$91.00	\$92.00	Each
Noticing - Postage/Publication	\$278.00	\$286.00	\$289.00	\$292.00	Plus Actual Cost of extensive noticing
Noticing - Postage/Publication	\$561.00	\$578.00	\$585.00	\$592.00	Plus Actual Cost of extensive noticing
Temporary Sign Permit	\$48.00	\$52.00	\$53.00	\$54.00	per sign
Administrative Review	\$125.00	\$129.00	\$131.00	\$133.00	Each
Sign Permit - administrative	\$203.00	\$209.00	\$212.00	\$215.00	Each
Sign Permit - Planning Commission review	\$990.00	\$934.00	\$945.00	\$956.00	Each
<b>Electrical Permits/Inspections</b>					
Electrical Permits/Inspections	\$173.00	\$178.00	\$180.00	\$182.00	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	\$2.00	Per outlet or fixture up to 20
Electrical Permits/Inspections	\$56.00	\$58.00	\$59.00	\$60.00	Plus \$1.25 per outlet or fixture over 20
Electrical Permits/Inspections	\$9.00	\$9.00	\$9.00	\$9.00	Per home appliance, heating appliance
Electrical Permits/Inspections	\$14.00	\$14.00	\$14.00	\$14.00	Per branch circuit up to 10
Electrical Permits/Inspections	\$144.00	\$148.00	\$150.00	\$152.00	Plus \$10.00 per branch circuit over 10
Electrical Permits/Inspections	\$10.00	\$11.00	\$11.00	\$11.00	Motors and A-C Units:
Electrical Permits/Inspections	\$19.00	\$20.00	\$20.00	\$20.00	Under 1 HP
Electrical Permits/Inspections	\$24.00	\$25.00	\$25.00	\$25.00	1 - 10 HP
Electrical Permits/Inspections	\$37.00	\$38.00	\$38.00	\$38.00	Over 10 HP
Electrical Permits/Inspections	\$8.00	\$8.00	\$8.00	\$8.00	Temporary Power Pole
Electrical Permits/Inspections	\$24.00	\$25.00	\$25.00	\$25.00	Per service, electrical permit or misc. Permit Issuance
<b>Mechanical Permits/Inspections</b>					
Mechanical Permits/Inspections	\$101.00	\$104.00	\$105.00	\$106.00	Minimum Fee: If total of the following exceeds the minimum, then the fee is the total of the following:
Mechanical Permits/Inspections	\$26.00	\$27.00	\$27.00	\$27.00	F.A.U. up to 100,000 BTU
Mechanical Permits/Inspections	\$48.00	\$49.00	\$50.00	\$51.00	F.A.U. over 100,000 BTU
Mechanical Permits/Inspections	\$33.00	\$34.00	\$34.00	\$34.00	Floor Furnace
Mechanical Permits/Inspections	\$33.00	\$34.00	\$34.00	\$34.00	Wall suspended furnace
Mechanical Permits/Inspections	\$14.00	\$14.00	\$14.00	\$14.00	Vent
Mechanical Permits/Inspections	\$33.00	\$34.00	\$34.00	\$34.00	Compressor or Boiler up to 3 HP or 100,000 BTU
Mechanical Permits/Inspections	\$39.00	\$40.00	\$40.00	\$40.00	Compressor or Boiler from 3 to 15 HP or 100,000 to 500,000 BTU
Mechanical Permits/Inspections	\$45.00	\$46.00	\$47.00	\$48.00	Compressor or Boiler over 15 HP or 500,000 BTU
Mechanical Permits/Inspections	\$39.00	\$40.00	\$40.00	\$40.00	Per 10,000 of CFU per air handling unit
Mechanical Permits/Inspections	\$36.00	\$37.00	\$37.00	\$37.00	Hood and Fan, Miscellaneous
Mechanical Permits/Inspections	\$30.00	\$31.00	\$31.00	\$31.00	Mechanical permit issuance
<b>Plumbing Permits/Inspections</b>					
Plumbing Permits/Inspections	\$100.00	\$103.00	\$104.00	\$105.00	Minimum Fee: If total of the following exceeds the minimum, then the fee is the total of the following:
Plumbing Permits/Inspections	\$18.00	\$19.00	\$19.00	\$19.00	Per water closet (toilet), bath tub, shower, lavatory (wash basin), sink, laundry tub or tray,
Plumbing Permits/Inspections	\$18.00	\$19.00	\$19.00	\$19.00	Per dishwasher, water softener, lawn sprinkler, watering piping system, vac breakers
Plumbing Permits/Inspections	\$18.00	\$19.00	\$19.00	\$19.00	Per water heater, drinking fountain, slop sink, swimming pool piping, p-trap for pool
Plumbing Permits/Inspections	\$18.00	\$19.00	\$19.00	\$19.00	Per alteration to water or drainage piping, fire sprinkler system
Plumbing Permits/Inspections	\$30.00	\$31.00	\$31.00	\$31.00	Plumbing permit issuance
House sewer connecting to public sewer	\$38.00	\$39.00	\$39.00	\$39.00	Inspection each
Overflow seepage pit, drain field ext. cesspool, manhole	\$38.00	\$39.00	\$39.00	\$39.00	Inspection each
Septic tank, seepage pit(s) &/or Drain field	\$38.00	\$39.00	\$39.00	\$39.00	Inspection each
Alter, repair or abandon house sewer or disposal system	\$28.00	\$29.00	\$29.00	\$29.00	Inspection each
Connect additional bldg. or work to house sewer	\$26.00	\$27.00	\$27.00	\$27.00	Inspection each
House sewer connecting to private disp. syst.	\$38.00	\$39.00	\$39.00	\$39.00	Inspection each
<b>Other</b>					
Sales of Maps	\$13.00	\$14.00	\$14.00	\$14.00	Per Sheet
Solar Permit & Inspection	\$515.00	\$467.00	\$473.00	\$479.00	Each
Field Consultation	\$106.00	\$109.00	\$110.00	\$111.00	Per hour, after first 15 min., in 15 min. increments
Office Consultation	\$106.00	\$109.00	\$110.00	\$111.00	Per hour, after first 15 min., in 15 min. increments
Correspondence Requests	\$106.00	\$109.00	\$110.00	\$111.00	Per hour, after first 15 min., in 15 min. increments
Preliminary Planning Review	\$214.00	\$220.00	\$223.00	\$226.00	Per review



TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
Pre-zoning	\$219.00	\$226.00	\$229.00	\$232.00	Per review
APN Report	\$36.00	\$37.00	\$37.00	\$37.00	Per Report
Planning Unit Development (CC&R)	\$104.00	\$107.00	\$108.00	\$109.00	Each
Service Request past one standard counter visit	\$1,688.00	\$1,739.00	\$1,760.00	\$1,781.00	Per request
Extension	\$522.00	\$538.00	\$544.00	\$551.00	Per extension
Second Dwelling Unit Permit	\$459.00	\$473.00	\$479.00	\$485.00	Per permit
Alarm Permit - Initial	\$48.00	\$49.00	\$50.00	\$51.00	Per permit
Alarm Permit - Reinstatement	\$79.00	\$81.00	\$82.00	\$83.00	per reinstatement
Request for City Council or Commission Action	\$706.00	\$727.00	\$736.00	\$745.00	Per request
Consulting	\$1,671.00	\$1,721.00	\$1,742.00	\$1,763.00	Per application
Zone Change Application	\$3,616.00	\$3,724.00	\$3,769.00	\$3,814.00	All zones
General Plan Amendment (for public hearing)	\$8,718.00	\$7,472.00	\$7,562.00	\$7,653.00	Min. Fee -- Plus \$500 deposit with \$45/hour processing charge applied against deposit for additional staff time
Municipal Code Text Amendment - Major	\$6,562.00	\$6,759.00	\$6,840.00	\$6,922.00	Per amendment
Zone Variance Application - Major	\$2,670.00	\$2,750.00	\$2,783.00	\$2,816.00	Variance application or modification
Zone Variance Application - Minor	\$748.00	\$770.00	\$779.00	\$788.00	Variance application or modification
Request for Public Facilities Fee Reduction/Waiver	\$0.00	\$0.00	\$0.00	\$0.00	Each
<b>Zoning Fees</b>					
Home Occupation Permit - Affidavit	\$0.00	\$0.00	\$0.00	\$0.00	Each
Home Occupation Permit - Administrative Discretionary	\$0.00	\$0.00	\$0.00	\$0.00	Each
<b>Mills Act Fee</b>					
Mills Act Application	\$0.00	\$0.00	\$0.00	\$0.00	Each
<b>Geology Review</b>					
Building Permit	\$94.00	\$97.00	\$98.00	\$99.00	Per permit
Map Modification	\$82.00	\$84.00	\$85.00	\$86.00	Per modification
Deviation	\$82.00	\$84.00	\$85.00	\$86.00	Per request
Geotechnical Report	\$190.00	\$196.00	\$198.00	\$200.00	Per report
<b>Development Impact Fees</b>					
Residential	\$3.00	\$3.00	\$3.00	\$3.00	Per square foot of construction
Commercial/Industrial/Institutional	\$3.00	\$3.00	\$3.00	\$3.00	Per square foot of construction
<b>Subdivision Fees (Development Services and Public Works)</b>					
Subdivision profiling					per filing, 5 or more lot tract
Subdivision profiling					per filing, up to a 4 lot parcel
Parcel Map Application	\$6,671.00	\$6,871.00	\$6,953.00	\$7,036.00	Per application 2 lots
Parcel Map Application	\$144.00	\$148.00	\$150.00	\$152.00	3-4 lot application fee (above) plus fee for each lot over 2 lots
Final Map Revision	\$1,124.00	\$1,158.00	\$1,172.00	\$1,186.00	Per revision
Map Extension	\$1,117.00	\$1,151.00	\$1,165.00	\$1,179.00	Per extension
Map Amendment	\$411.00	\$423.00	\$428.00	\$433.00	Per amendment
Tract Map Application (for public hearing)	\$9,820.00	\$10,115.00	\$10,236.00	\$10,359.00	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)	\$6,401.00	\$6,593.00	\$6,672.00	\$6,752.00	Plus \$28 per lot or unit
Vesting Tentative Parcel Map Application (for public hearing)	\$7,695.00	\$7,926.00	\$8,021.00	\$8,117.00	Plus \$28 per lot or unit
Lot line adjustment application and review	\$1,828.00	\$1,883.00	\$1,906.00	\$1,929.00	Each
Lot merger application and review	\$8,219.00	\$8,466.00	\$8,568.00	\$8,671.00	Each
Certificate of Compliance application and review	\$667.00	\$687.00	\$695.00	\$703.00	Each
Park Development Fees - Quimby Act	\$15.00	\$15.00	\$15.00	\$15.00	per square foot, as calculated by the City Engineer
<b>Public Works Fees</b>					
<b>Grading Fees</b>					
Grading Bond Permit	\$3,000.00	\$3,000.00	\$3,036.00	\$3,072.00	per permit, cashier check required
Grading Permit	\$26.00	\$27.00	\$27.00	\$27.00	per permit
Grading Plan Check up to 50 cubic yards	\$583.00	\$600.00	\$607.00	\$614.00	per plan check (three submittals)
Grading Plan Check from 50 to 100 cubic yards	\$602.00	\$620.00	\$627.00	\$635.00	per plan check (three submittals)
Grading Plan Check from 100 to 1,000 cubic yards	\$767.00	\$790.00	\$799.00	\$809.00	per plan check (three submittals)
Grading Plan Check from 1,000 to 10,000 cubic yards	\$786.00	\$810.00	\$820.00	\$830.00	per plan check (three submittals)
Grading Plan Check from 10,000 to 100,000 cubic yards	\$1,412.00	\$1,454.00	\$1,471.00	\$1,489.00	per plan check (three submittals)
Grading Plan Check from 100,000 to 200,000 cubic yards	\$1,842.00	\$1,897.00	\$1,920.00	\$1,943.00	per plan check (three submittals)



CITY of SIERRA MADRE  
FEE SCHEDULE  
FY 2011-2013

TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
Grading Plan Check over 200,000 cubic yards	\$1,872.00	\$1,928.00	\$1,951.00	\$1,974.00	per plan check (three submittals)
Grading Inspection	\$183.00	\$188.00	\$190.00	\$192.00	per project, grading up to and including 100 cubic yards (includes two inspections)
Grading Inspection	\$369.00	\$380.00	\$385.00	\$390.00	per project, grading over 100 and up to and including 1,000 cubic yards (includes three inspections)
Grading Inspection	\$535.00	\$551.00	\$558.00	\$565.00	per project, grading over 1,000 and up to and including 10,000 cubic yards (includes three inspections)
Grading Inspection	\$687.00	\$708.00	\$716.00	\$725.00	per project, grading over 10,000 and up to and including 100,000 cubic yards (includes two inspections)
Grading Inspection	\$2,234.00	\$2,301.00	\$2,329.00	\$2,357.00	per project, grading over 100,000 and up to and including 200,000 cubic yards (Includes 3 inspections)
Grading Inspection	\$5,096.00	\$5,249.00	\$5,312.00	\$5,376.00	per project, grading over 200,000 cubic yards
Grading Inspection	\$88.00	\$91.00	\$92.00	\$93.00	per hour, additional grading inspections per project
<b>Misc. Public Works Fees</b>					
Certificate of Compliance Application and Review	\$411.00	\$423.00	\$428.00	\$433.00	Per review
Street Vacation	\$1,442.00	\$1,485.00	\$1,503.00	\$1,521.00	Each
Quitclaim Easement	\$828.00	\$853.00	\$863.00	\$873.00	
Street Address Assignment or Change	\$178.00	\$183.00	\$185.00	\$187.00	Per address per request
Street Name Assignment or Change	\$780.00	\$803.00	\$813.00	\$823.00	Per street per request
<b>Street Trees</b>					
Protected Tree permit fee (Developers Only)	\$337.00	\$347.00	\$351.00	\$355.00	
<b>Landscape and Tree Fees</b>					
Administrative Tree Review	\$0.00	\$0.00	\$0.00	\$0.00	Each
Tree Commission Review - Parkway	\$0.00	\$0.00	\$0.00	\$0.00	Each
Tree Commission Review - New Construction	\$0.00	\$0.00	\$0.00	\$0.00	Each
Landscape Plan Check	\$0.00	\$0.00	\$0.00	\$0.00	Each
Landscape Inspection - New	\$0.00	\$0.00	\$0.00	\$0.00	Each
Landscape Inspection - Annual	\$0.00	\$0.00	\$0.00	\$0.00	Each
Appeal	\$0.00	\$0.00	\$0.00	\$0.00	Each
<b>Sewer</b>					
Sewer Permit	\$73.00	\$75.00	\$77.00	\$79.00	Minimum Permit Fee
<b>Basic Sewer Fees</b>					
Sewer Maintenance Fee - Residential	\$22.20	\$22.20	\$22.20	\$22.20	Bi-monthly base rate - single residence
Sewer Maintenance Fee - Multi-residential	\$27.30	\$27.30	\$27.30	\$27.30	Bi-monthly base rate - each unit
Sewer Maintenance Fee - Business	\$105.00	\$105.00	\$105.00	\$105.00	Bi-Monthly base rate - Single Business
Sewer Maintenance Fee - Business	\$105.00	\$105.00	\$105.00	\$105.00	Bi-monthly base rate - each additional unit 2-5
Sewer Maintenance Fee - Business	\$75.00	\$75.00	\$75.00	\$75.00	Bi-monthly base rate - each additional unit 6+
<b>Other Sewer Fees</b>					
Sewer Connection Fee	\$295.00	\$304.00	\$308.00	\$312.00	Per connection
Sewer Dye test	\$356.00	\$216.00	\$219.00	\$222.00	Per request
Sewer Stoppage Investigation	\$105.00	\$108.00	\$109.00	\$110.00	Per investigation.
Saddle Main Line	\$322.00	\$332.00	\$336.00	\$340.00	Per request (includes two inspections )
Residential Sewer Connection	\$105.00	\$108.00	\$109.00	\$110.00	Per request
<b>Street/Curb/Pavement/Drive Permit Fees</b>					
Combined residential approach	\$318.00	\$328.00	\$332.00	\$336.00	Flat Fee
Commercial Driveway approach	\$318.00	\$328.00	\$332.00	\$336.00	Flat Fee
Residential Driveway approach	\$270.00	\$278.00	\$281.00	\$284.00	Flat Fee
Curb & gutter removal & reconstruction	\$220.00	\$227.00	\$230.00	\$233.00	0-50 lineal ft.
Curb & gutter removal & reconstruction	\$318.00	\$328.00	\$332.00	\$336.00	51-200 lineal ft.
Curb & gutter removal & reconstruction	\$318.00	\$328.00	\$332.00	\$336.00	Plus \$50 for each 100 sq. ft. over 200 lineal ft.
Curb drain	\$71.00	\$73.00	\$74.00	\$75.00	Flat Fee
Paved Excavation	\$269.00	\$200.00	\$202.00	\$204.00	0-50 lineal feet
Paved Excavation	\$362.00	\$200.00	\$202.00	\$204.00	51-200 lineal feet
Paved Excavation	\$387.00	\$334.00	\$338.00	\$342.00	Greater than 200 linear feet
Paving Fee	\$2,179.00	\$2,244.00	\$2,271.00	\$2,298.00	flat fee
Preliminary Project Review	\$332.00	\$267.00	\$270.00	\$273.00	Per review
Sidewalk Inspection	\$119.00	\$123.00	\$124.00	\$125.00	0-250 sq. ft.
Sidewalk Inspection	\$196.00	\$202.00	\$204.00	\$206.00	251-500 sq. ft.
Sidewalk Inspection	\$196.00	\$202.00	\$204.00	\$206.00	Plus \$55 for each 100 sq. ft. over 500 sq. ft.
Unpaved Excavation	\$337.00	\$133.00	\$135.00	\$137.00	0-50 lineal feet
Unpaved Excavation	\$362.00	\$133.00	\$135.00	\$137.00	51-100 lineal feet
Unpaved Excavation	\$362.00	\$133.00	\$135.00	\$137.00	100 - 200 linear feet
Unpaved Excavation	\$394.00	\$133.00	\$135.00	\$137.00	Greater than 200 linear feet
Public Improvement Inspection	\$244.00	\$233.00	\$236.00	\$239.00	Per project Public Improvement valued up to \$10,000



CITY of SIERRA MADRE  
**FEE SCHEDULE**  
 FY 2011-2013

TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
Public Improvement Inspection	\$428.00	\$334.00	\$338.00	\$342.00	Per project, Public Improvement valued from \$10,000 - \$20,000
Public Improvement Inspection	\$675.00	\$334.00	\$338.00	\$342.00	Per project, Public Improvement valued from \$20,000 - \$50,000
Public Improvement Inspection	\$1,566.00	\$1,613.00	\$1,632.00	\$1,652.00	Per project, Public Improvement valued from \$50,000 - \$100,000
Public Improvement Inspection	\$2,014.00	\$2,074.00	\$2,099.00	\$2,124.00	Per project, Public Improvement valued from \$100,000 - \$250,000
Public Improvement Inspection	\$2,979.00	\$3,068.00	\$3,105.00	\$3,142.00	Per project, Public Improvement valued from \$250,000 - \$500,000
Public Improvement Inspection	\$3,911.00	\$4,028.00	\$4,076.00	\$4,125.00	Per project, Public Improvement valued from \$500,000 - \$1,000,000
Public Improvement Inspection	\$5,096.00	\$5,249.00	\$5,312.00	\$5,376.00	Per project, Public Improvement valued from \$1,000,000 - \$5,000,000
Public Improvement Inspection	\$5,562.00	\$5,729.00	\$5,798.00	\$5,868.00	Per project, Public Improvement valued over \$5,000,000
Drainage Plan Check	\$489.00	\$434.00	\$439.00	\$444.00	Per check
Drainage Plan Check	\$194.00	\$200.00	\$202.00	\$204.00	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 offsite improvements
Review of Project Extension	\$116.00	\$119.00	\$120.00	\$121.00	Per review hour - staff level
Review of Project Extension	\$214.00	\$220.00	\$223.00	\$226.00	Per extension - City Council level
Encroachment Permit Underground	\$214.00	\$220.00	\$223.00	\$226.00	Per permit
Encroachment Permit Fence/Wall	\$234.00	\$241.00	\$244.00	\$247.00	Per permit
Encroachment Permit Irrigation	\$234.00	\$133.00	\$135.00	\$137.00	Per permit
Encroachment Permit Sewer Construction	\$256.00	\$264.00	\$267.00	\$270.00	Per permit
Encroachment Permit Utility Main	\$256.00	\$264.00	\$267.00	\$270.00	Per permit
Encroachment Permit Excavation Permit	\$208.00	\$214.00	\$217.00	\$220.00	Per permit
Encroachment Permit Street	\$220.00	\$227.00	\$230.00	\$233.00	Per permit
Encroachment Permit Signs	\$178.00	\$133.00	\$135.00	\$137.00	Per permit
Encroachment Permit Lighting/Minor structures	\$160.00	\$133.00	\$135.00	\$137.00	Per permit
Encroachment Permit Sidewalk Dining	\$344.00	\$354.00	\$358.00	\$362.00	Per permit
Encroachment Permit Trash Bin	\$19.00	\$20.00	\$20.00	\$20.00	Per permit
Encroachment Permit Oversize Load	\$38.00	\$39.00	\$39.00	\$39.00	Per permit
Parkway Culvert	\$0.00	\$0.00	\$0.00	\$0.00	Per permit
Crane Operation/Lane Blockage	\$0.00	\$0.00	\$0.00	\$0.00	Per permit
Scaffolding	\$0.00	\$0.00	\$0.00	\$0.00	Per permit
Sidewalk Sale	\$0.00	\$0.00	\$0.00	\$0.00	Per permit
Street Closure - (Requires Temporary Use Permit)	\$0.00	\$0.00	\$0.00	\$0.00	Per permit
<b>Water Fees</b>					
<i>Water Consumption (per C.C. Resolution 03-010)</i>					
Water Consumption Fee Tier 1 (<36ccf)	\$1.79	\$1.79	\$1.92	\$2.06	Per 100 cu. ft. of water (1 unit)
Water Consumption Fee Tier 2 (36 - 66 ccf)	\$1.79	\$1.79	\$1.97	\$2.12	Per 100 cu. ft. of water (1 unit)
Water Consumption Fee Tier 3 (>66 ccf)	\$1.79	\$1.79	\$2.00	\$2.15	Per 100 cu. ft. of water (1 unit)
Water Connection Fee - General - 5/8" or 3/4" meter	\$20.00	\$20.00	\$43.02	\$46.26	Per connection per month
Water Connection Fee - General - 1" meter	\$23.34	\$23.34	\$50.20	\$53.99	Per connection per month
Water Connection Fee - General - 1.5" meter	\$30.00	\$30.00	\$64.53	\$69.40	Per connection per month
Water Connection Fee - General - 2" meter	\$43.34	\$43.34	\$93.22	\$100.25	Per connection per month
Water Connection Fee - General - 3" meter	\$80.00	\$80.00	\$172.07	\$185.05	Per connection per month
Water Connection Fee - General - 4" meter	\$116.67	\$116.67	\$250.94	\$269.87	Per connection per month
Water Connection Fee Multi-units Add-on	\$7.47	\$7.47	\$7.47	\$7.47	Per Unit per month plus meter fee
Water Connection Fee - low income - 5/8" or 3/4" meter	\$13.00	\$13.00	\$27.96	\$30.07	Per connection per month
Water Connection Fee - Low Income - 1" meter	\$16.34	\$16.34	\$35.14	\$37.79	Per connection per month
<b>New Meter Installation</b>					
New meters: 3/4"	\$600.00	\$618.00	\$625.00	\$633.00	Minimum Fee - Plus costs over base fee
New meters: 1"	\$600.00	\$618.00	\$625.00	\$633.00	Minimum Fee - Plus costs over base fee
New meters: 1" with 1" line	\$2,733.00	\$2,815.00	\$2,849.00	\$2,883.00	Deposit - Plus costs over base fee
New meters: 1" with 1 1/2" line	\$4,021.00	\$4,142.00	\$4,192.00	\$4,242.00	Deposit - Plus costs over base fee
New meters: 1 1/2"	\$808.00	\$832.00	\$842.00	\$852.00	Minimum Fee - Plus costs over base fee
New meters: 2"	\$1,018.00	\$1,049.00	\$1,062.00	\$1,075.00	Minimum Fee - Plus costs over base fee
New meters: 2" with 2" line	\$4,729.00	\$4,871.00	\$4,929.00	\$4,988.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
New meters: 4"	\$4,912.00	\$5,059.00	\$5,120.00	\$5,181.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
New meters: 4" fire line	\$4,912.00	\$5,059.00	\$5,120.00	\$5,181.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
New meters: 4" with 4" line	\$5,525.00	\$5,691.00	\$5,759.00	\$5,828.00	Refundable Deposit - Less: Cost, plus 20% installation Fee
Portable water meter rental	\$1,000.00	\$1,030.00	\$1,042.00	\$1,055.00	Minimum Fee - Plus costs over base fee
Portable water meter deposit	\$1,838.00	\$1,893.00	\$1,916.00	\$1,939.00	Refundable Deposit - Less: damage, rental fee, and consumption
Relocation of existing meter	\$612.00	\$630.00	\$638.00	\$646.00	Refundable Deposit - Less: Cost, plus 20% installation Fee

**Reinstall Meter at prior location**



TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
Reinstall Meter	\$83.00	\$72.00	\$73.00	\$74.00	5/8", 3/4", & 1" meters (each occasion)
Reinstall Meter	\$100.00	\$72.00	\$73.00	\$74.00	1 1/2" & 2" meters (each occasion)
<b>Other Fees &amp; Services</b>					
New service or termination of existing service	\$44.00	\$45.00	\$46.00	\$47.00	Per request
Owner request for seal/unseal meter	\$72.00	\$74.00	\$75.00	\$76.00	Per request
Water delinquent turn off/on	\$72.00	\$74.00	\$75.00	\$76.00	Per delinquent shut off/on
24 hour notice for turn-off	\$33.00	\$34.00	\$34.00	\$34.00	Per occasion
Unauthorized connection to City line	\$1,949.00	\$2,007.00	\$2,031.00	\$2,055.00	Fine per citation Plus estimated commodity charge
Unauthorized connection to fire hydrant	\$1,949.00	\$2,007.00	\$2,031.00	\$2,055.00	Fine per citation Plus estimated commodity charge
Unauthorized use or alteration of water meter	\$1,949.00	\$2,007.00	\$2,031.00	\$2,055.00	Fine per citation Plus estimated commodity charge
Water meter testing	\$66.00	\$68.00	\$69.00	\$70.00	Fee for testing, more than 2% error rate
Sale of excess water to other municipalities	<b>per contract agreement</b>				Based on specific negotiations
Deposit for new water service - Owner occupied property	\$52.00	\$54.00	\$55.00	\$56.00	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	\$83.00	\$85.00	\$86.00	\$87.00	Per after hours service request
NPDES Inspections	\$0.00	\$0.00	\$0.00	\$0.00	First Inspection; hourly for follow up inspections if required

### Fire Department Fees

<b>Plan Check</b>					
Plan Check (minimum)	\$114.00	\$117.00	\$118.00	\$119.00	Cost per hour (2 hour minimum)
Plan Check Review request	\$114.00	\$117.00	\$118.00	\$119.00	Cost per hour (2 hour minimum)
Additional Inspection of new system after third	\$114.00	\$117.00	\$118.00	\$119.00	Per additional inspection
Failure to comply	\$428.00	\$441.00	\$446.00	\$451.00	Per Incident per failure
<b>Other Fees and Services</b>					
Medical Report	\$13.00	\$13.00	\$13.00	\$13.00	Per report
Fire Report	\$28.00	\$28.00	\$28.00	\$28.00	Per report
Fire Inspections Commercial, Multi-Residential	\$40.00	\$41.00	\$41.00	\$41.00	Per 20 minutes @ \$120/hour
Fire Department Training Class	→	→	→	→	Actual cost plus 15% administrative fee
Additional Fire Inspection (Failure to Comply)	\$113.00	\$116.00	\$117.00	\$118.00	Per additional inspection
Illegal Burning	\$798.00	\$822.00	\$832.00	\$842.00	Per Incident
Installation/Removal of Underground Storage Tanks:	\$114.00	\$117.00	\$118.00	\$119.00	Per Incident
Respond to False Fire Alarm - 3rd	\$276.00	\$284.00	\$287.00	\$290.00	Per response
Respond to False Fire Alarm - 4th	\$324.00	\$334.00	\$338.00	\$342.00	Per response
Respond to False Fire Alarm - 5th	\$552.00	\$569.00	\$576.00	\$583.00	Per response
Review of Requested Activity - Fire Permit	\$36.00	\$37.00	\$37.00	\$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	\$114.00	\$117.00	\$118.00	\$119.00	Per hour, minimum of two hours
Fire Alarm Permit	\$36.00	\$37.00	\$37.00	\$37.00	Per permit
Stand-By Personnel	\$114.00	\$117.00	\$118.00	\$119.00	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.

<b>EMS/Paramedic Subscription Co-Pay (July 1 - June 30)</b>					
Family Plan	--	--	--	--	Per Fiscal Year
Business/Institutional Plan	--	--	--	--	Per Fiscal Year
Per person	\$30.00	\$31.00	\$31.00	\$31.00	Per Fiscal Year

### Police Department Fees

Administrative Citation First Offense	\$100.00	\$100.00	\$101.00	\$102.00	Resolution 09-18
Administrative Citation Second Offense	\$200.00	\$200.00	\$202.00	\$204.00	Resolution 09-18
Administrative Citation Third or more Offenses	\$500.00	\$500.00	\$506.00	\$512.00	Resolution 09-18
<b>Copies of Crime reports</b>					
Minor Incident Report - No Crime or Injury	\$1.50	\$2.00	\$2.00	\$2.00	Per Page
Crime Report	\$18.00	\$1.00	\$1.00	\$1.00	Per page; \$20 maximum
Police Traffic Accident report (Non-Injury)	\$18.00	\$1.00	\$1.00	\$1.00	Per page; \$20 maximum
Police Traffic Accident report - Injury	\$33.00	\$1.00	\$1.00	\$1.00	Per page; \$20 maximum
Lost Cell Phone Report	\$25.00	\$25.00	\$25.00	\$25.00	Each



TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
<b>Other Fees and Services</b>					
Alarm Permit	\$47.00	\$48.00	\$49.00	\$50.00	Each
Animal Control					Set by Pasadena Humane Society
Carry of a Concealed Weapon Permit - Investigation	\$111.00	\$114.00	\$115.00	\$116.00	Per Hour, 2 minimum, non refundable, fee set by State of California
Clearance Letters	\$26.00	\$23.00	\$23.00	\$23.00	Each letter
Fingerprint Charge	\$58.00	\$60.00	\$61.00	\$62.00	Per Card
Off-site Vehicle Inspection Fee	\$52.00	\$54.00	\$55.00	\$56.00	Inspection at Police Station & Certification
On-site Vehicle Inspection Fee	\$26.00	\$27.00	\$27.00	\$27.00	Inspection at Police Station & Certification
Overnight Parking Permit, Including Investigation	\$77.00	\$79.00	\$80.00	\$81.00	Annual Parking Permit
Overnight Parking Permit, Including Investigation	\$1.00	\$1.00	\$1.00	\$1.00	per night
Special Instruction Classes	\$28.00	\$29.00	\$29.00	\$29.00	Plus actual cost of class training
<b>Parking/Vehicle Code Citations</b>					
schedules.					
<b>Other Fines and Penalties</b>					
Driving Under the Influence	\$334.00	\$344.00	\$348.00	\$352.00	Investigation & Arrest Process Plus actual costs (postage)
Emergency Response to DUI Related Collision	\$37.00	\$38.00	\$38.00	\$38.00	Per Hour of sworn officer time up to \$1000.00 max
Abandoned/Stored Vehicles	\$96.00	\$99.00	\$100.00	\$101.00	Per day, per vehicle
Respond to False Burglar Fire Alarm - 3rd	\$200.00	\$206.00	\$176.00	\$178.00	For 3rd false response in 12 months
Respond to False Burglar Alarm - 4th	\$276.00	\$284.00	\$176.00	\$178.00	For 4th false alarm in 12 months
Respond to False Burglar Alarm - 5th or more	\$347.00	\$357.00	\$176.00	\$178.00	For 5th or more false alarms in 12 months
Response to Party Disturbance	\$104.00	\$107.00	\$108.00	\$109.00	\$25 per man/hour after 1st response
Notice of city code violation	\$49.00	\$50.00	\$51.00	\$52.00	Each notice
LA County/Pasadena Booking Fee	→	→	→	→	Actual cost of booking plus 20% Admin fee
Failure to comply - code enforcement re-inspection	\$76.00	\$78.00	\$79.00	\$80.00	Each inspection
Illegal Sign Removal Fee (Release of Property)	\$48.00	\$48.00	\$49.00	\$50.00	
<b>Library Fees</b>					
<b>Archival Materials</b>					
Digital images scanned	\$5.00	\$7.50	\$10.00	\$10.00	Per Unit
<b>Archival Use Fees</b>					
Books, Catalogs, periodicals - For-profit	\$50.00	\$50.00	\$50.00	\$50.00	Per Image
Books, Catalogs, periodicals - Non-profit	\$10.00	\$10.00	\$10.00	\$10.00	Per Image
Film, Video, TV, CD - For-profit	\$75.00	\$75.00	\$75.00	\$75.00	Per Image
Film, Video, TV, CD - Non-profit	\$15.00	\$15.00	\$15.00	\$15.00	Per Image
Loan Processing Fee (Repositories or Institutions)	\$25.00	\$25.00	\$25.00	\$25.00	Per Loan processed
Slide show/display image - For-profit	\$25.00	\$25.00	\$25.00	\$25.00	Per Image
Slide show/display image - Non-profit	\$5.00	\$5.00	\$5.00	\$5.00	Per Image
<b>Overdue Fees</b>					
Overdue books, audio cassettes, compact disks	\$0.25	\$0.25	\$0.25	\$0.25	Per day - per item to a maximum fine of \$15 or the cost of the material whichever is less
Overdue Children's materials	\$0.25	\$0.25	\$0.25	\$0.25	Per day - per item to a maximum fine of \$15 or the cost of the material whichever is less
Overdue, 7-day loans express bestsellers, videos and DVD's	\$1.00	\$1 Max Fine \$15	\$1 Max Fine \$15	\$1 Max Fine \$15	Per item, per day to a Maximum of \$15 or the cost of the material whichever is less
Notification of Overdue Book		Postage			per notice if sent by US Mail
Processing for accounts turned over to collection agency	\$20.00	\$30.00	\$30.00	\$30.00	Each account referred
<b>Rental Charges</b>					
Projectors or Screen Rental	\$10.00	\$10.00	\$15.00	\$15.00	Per day - plus \$25 refundable deposit
<b>Lost or damaged materials</b>					
Bar Code Replacement	\$1.00	\$1.00	\$2.00	\$2.00	Each item
Container replacement - covers, CD, DVD, tapes	\$1.00	\$1.00	\$2.00	\$2.00	Each item
Library card replacement	\$5.00	\$5.00	\$5.00	\$5.00	Each item
Replacement of materials	→	→	→	→	
a) Administrative Processing Fee	\$7.00	\$7.00	\$15.00	\$15.00	Each item
b) Material Replacement Cost (2)					
1) Adult Collection (2)					
a) Hardcover - Fiction	Price at time of purchase	Price at time of purchase	\$26.00	\$26.00	Each item
b) Hardcover - Non Fiction	"	"	\$29.00	\$29.00	Each item
c) Hardcover - Reference	"	"	\$110.00	\$110.00	Each item
d) Paperback - Fiction	"	"	\$16.00	\$16.00	Each item
e) Paperback Trade - Fiction	"	"	\$18.00	\$18.00	Each item
f) Paperback - Non -Fiction	"	"	\$18.00	\$18.00	Each item
g) Paperback Trade - Non Fiction	"	"	\$20.00	\$20.00	Each item





TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
h) Paperback - Reference	*	*	\$55.00	\$55.00	Each item
i) DVD	*	*	\$22.00	\$22.00	Each item
j) CD - Audio Book	*	*	\$60.00	\$60.00	Each item
k) CD - Music	*	*	\$15.00	\$15.00	Each item
l) MP3 - Audio Book	*	*	\$60.00	\$60.00	Each item
2) Children & Young Adult Collection (2)					
a) Hardcover - Fiction	Price at time of purchase	Price at time of purchase	\$19.00	\$19.00	Each item
b) Hardcover - Non Fiction	*	*	\$24.00	\$24.00	Each item
c) Hardcover - Reference	*	*	\$101.00	\$101.00	Each item
d) Paperback - Fiction	*	*	\$14.00	\$14.00	Each item
e) Paperback - Non -Fiction	*	*	\$14.00	\$14.00	Each item
f) Paperback - Reference	*	*	\$75.00	\$75.00	Each item
<b>Other</b>					
CD & DVD, or Earbud Purchase	\$1.00	\$1.00	\$1.00	\$1.00	Each item
Flash Drive Purchase (1)					
a) 512MB	\$0.00	\$0.00	\$5.00	\$5.00	Each
b) 1GB	\$0.00	\$0.00	\$10.00	\$10.00	Each
Check-out materials without Library Card	\$0.50	\$0.50	\$0.50	\$0.50	Maximum of 3 checkouts before purchase of a new card is required
Computer class deposit	\$20.00	\$20.00	\$20.00	\$20.00	Fee retained if student does not attend class
Copier/printers/scanners (B&W) all sizes	\$0.15	\$0.15	\$0.20	\$0.20	Per side
Copier/printers/scanners (Color)	\$1.00	\$1.00	\$1.00	\$1.00	Per side
Interlibrary Loan Request	\$2.00	\$2.00	\$5.00	\$5.00	Up to 10 requests per year; \$28 for each additional request
Copies from Archives	\$0.25	\$0.25	\$0.45	\$0.45	Per copy
Reserve Item Request	\$1.00	\$1.00	\$1.00	\$1.00	Per item requested
Visitor pass for Internet	\$1.00	\$1.00	\$1.00	\$1.00	Per request

**Community Services Division Fees**

<b>Pool</b>					
Offseason Pool Pass	\$100.00	\$100.00	\$101.00	\$102.00	per person, per season
Seasonal - Individual Pass	\$161.00	\$166.00	\$168.00	\$170.00	Each Pass
Seasonal - Senior Pass	\$59.00	\$60.00	\$61.00	\$62.00	* Scholarships are available for senior citizens.
Adult Swim	\$3.50	\$3.50	\$3.50	\$3.50	Each Visit
Single Admission - Child	\$2.00	\$2.50	\$2.50	\$2.50	Each Visit
Single Admission - Senior	\$1.50	\$2.00	\$2.00	\$2.00	Each Visit
10 Punch Pass - Adult	\$35.00	\$36.00	\$36.00	\$36.00	Each Pass
10 Punch Pass - Child	\$15.00	\$16.00	\$16.00	\$16.00	Each Pass
WSI Class	\$171.00	\$176.00	\$178.00	\$180.00	Each Pass
Lifeguard Class	\$171.00	\$176.00	\$178.00	\$180.00	Each Pass
First Aid Class	\$59.00	\$61.00	\$62.00	\$63.00	Each Pass
Swim Lessons - changed format to 1-week	\$35.00	\$35.00	\$35.00	\$35.00	Each Session
Junior Lifeguard Program	\$170.00	\$175.00	\$177.00	\$179.00	Season
Swim Team	\$170.00	\$175.00	\$177.00	\$179.00	Season
Private Swim Lesson - Session	\$0.00	\$0.00	\$55.00	\$56.00	Session
Semi-Private Swim Lesson - Session	\$0.00	\$0.00	\$25.00	\$25.00	Session
Single Private Swim Lesson	\$0.00	\$0.00	\$30.00	\$30.00	Session
Water Aerobics	\$0.00	\$0.00	\$5.00	\$5.00	Session
<b>Other Fees</b>					
Adult Softball Leagues	\$32.00	\$32.00	\$32.00	\$32.00	Season
Volleyball	\$120.00	\$120.00	\$121.00	\$122.00	Per 6 man team
Volleyball	\$75.00	\$75.00	\$76.00	\$77.00	Per 2 man team
Volleyball	\$25.00	\$25.00	\$25.00	\$25.00	Per individual
Recreation & Leisure Excursions	Actual cost	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	Actual cost	Cost from third party insurer
Alcohol Permit	\$66.00	\$68.00	\$69.00	\$70.00	Per event per day
Security Personnel	\$31.00	\$32.00	\$32.00	\$32.00	Per hour
Security Personnel - Sworn	\$103.00	\$106.00	\$107.00	\$108.00	
Banner Hanging Fee	\$94.00	\$97.00	\$98.00	\$99.00	Per week displayed
Film Permit Filing Fee	\$75.00	\$75.00	\$76.00	\$77.00	Per filing
City Flags	Actual + 10%	Actual + 10%	Actual + 10%	Actual + 10%	Actual cost + 10% per city flag policy
<b>Youth Activity Center (YAC)</b>					
Membership fees	\$31.00	\$32.00	\$32.00	\$32.00	Per Year
YAC Excursion	Actual cost	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	Actual cost	Per Item
YAC Events	Actual cost	Actual cost	Actual cost	Actual cost	Projected cost of event divided by projected participation



CITY of SIERRA MADRE  
 FEE SCHEDULE  
 FY 2011-2013

TYPE	2009-2010	2010-2011	2011-2012	2012-2013	Unit Measurement
<b>YAC Classes</b>					
Baby Sitting	\$26.00	\$27.00	\$27.00	\$27.00	Actual Cost of Instructor (Red Cross)
Other Classes	25%	25%	25%	25%	25% of fees charged by instructor (no classes currently under contract)
<b>Special Events</b>					
Mt. Wilson Trail Race - Adult + Shirt	\$45.00	\$46.00	\$47.00	\$48.00	Per Participant, registration after early bird deadline
Mt. Wilson Trail Race - Adult w/o Shirt	\$40.00	\$41.00	\$41.00	\$41.00	Per Participant, registration after early bird deadline
Mt. Wilson Trail Race - Youth + Shirt	\$25.00	\$26.00	\$26.00	\$26.00	Per Participant, registration after early bird deadline
Mt. Wilson Trail Race - Adult + Shirt - Early bird	\$40.00	\$41.00	\$41.00	\$41.00	Per Participant, registration prior to early bird deadline
Halloween Carnival - Game Booths	\$0.25	\$0.25	\$0.00	\$0.00	Per game per try
Halloween Carnival - Pumpkin Carving	\$5.00	\$5.00	\$5.00	\$5.00	Per pumpkin
Huck Finn Day - Fishing Derby	\$7.00	\$7.00	\$7.00	\$7.00	Per Derby Participant (Children only)
Huck Finn Day Family Fishing	\$10.00	\$10.00	\$10.00	\$10.00	Per Family
July 4th Public Swim	\$1.00	\$1.00	\$1.00	\$1.00	Per Swimmer
Concerts in the Park	\$600.00	\$600.00	\$607.00	\$614.00	
<b>Recreation Classes *</b>					
Ballet (4 year olds)	\$85.00	\$88.00	\$89.00	\$90.00	7 Weeks
Ballet (5-6 year olds)	\$85.00	\$88.00	\$89.00	\$90.00	7 Weeks
Beginning Bellydance	\$41.00	\$42.00	\$43.00	\$44.00	Monthly
Folk Dance	\$4.00	\$4.00	\$4.00	\$4.00	Per Lesson
Gymnastics	\$99.00	\$102.00	\$103.00	\$104.00	8 Weeks
Gymnastics	\$87.00	\$90.00	\$91.00	\$92.00	7 Weeks
Gymnastics	\$74.00	\$76.00	\$77.00	\$78.00	6 Weeks
Hapkido - Adults	\$33.00	\$34.00	\$34.00	\$34.00	4 lessons
Hapkido Karate	\$31.00	\$32.00	\$32.00	\$32.00	4 lessons
Jazzercise	\$500.00	\$500.00	\$506.00	\$512.00	Flat Rate, from Instructor to City
Kindermusik Family Time	\$107.00	\$110.00	\$111.00	\$112.00	8 Weeks
Kindermusik Sign & Sing	\$133.00	\$137.00	\$139.00	\$141.00	6 Weeks
Mini Sports Blitz	\$82.00	\$84.00	\$85.00	\$86.00	6 Weeks
Mini Sports Blitz Summer Camp	\$124.00	\$128.00	\$130.00	\$132.00	1 week - 5 days
Pee Wee Soccer	\$82.00	\$84.00	\$85.00	\$86.00	6 Weeks
Pee Wee Soccer Summer Camp	\$124.00	\$128.00	\$130.00	\$132.00	4 Weeks
Senior Yoga	\$6.00	\$6.00	\$6.00	\$6.00	per time, age 50 and over
Social Dance	\$37.00	\$38.00	\$38.00	\$38.00	4 lessons
Social Dance	\$12.00	\$13.00	\$13.00	\$13.00	Single lessons
T'ai Chi Ch'uan	\$31.00	\$32.00	\$32.00	\$32.00	4 Classes
T'ai Chi Ch'uan	\$13.00	\$14.00	\$14.00	\$14.00	Pay as you go
Tennis (Adult evening classes)	\$49.00	\$50.00	\$51.00	\$52.00	6 Weeks 1.5 Hrs per lesson
Tennis (afternoon - advanced children classes)	\$49.00	\$50.00	\$51.00	\$52.00	6 Weeks 1.5 Hrs per lesson
Tennis (afternoon - intermediate children classes)	\$49.00	\$50.00	\$51.00	\$52.00	6 Weeks 1.5 Hrs per lesson
Tennis (afternoon - beginning children classes)	\$38.00	\$39.00	\$39.00	\$39.00	6 Weeks 1 Hr per lesson
Tennis (morning classes)	\$61.00	\$63.00	\$64.00	\$65.00	6 Weeks 2 Hrs per lesson
Tennis (Pee Wee)	\$29.00	\$30.00	\$30.00	\$30.00	6 Weeks, 45 minutes
Yoga	\$8.00	\$8.00	\$8.00	\$8.00	per time, under age 50

# **City of Sierra Madre, California**

*Village of the Foothills*



## **City Expenditures FY 2011-2013**



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# EXPENDITURES

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

The City Council's strategic goals are:

#### THREE-YEAR GOALS

2009-2012 \* not in priority order

- Complete the 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

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

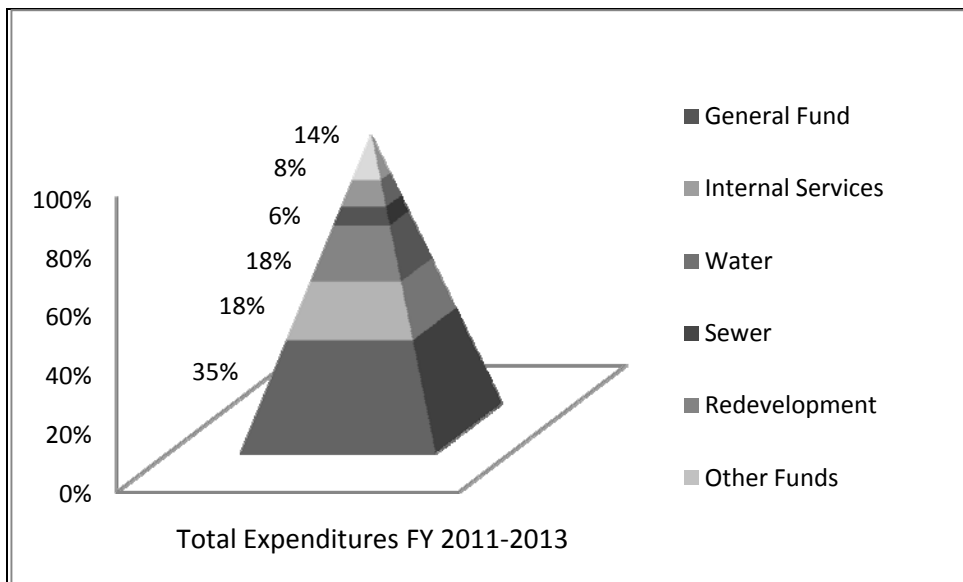
The budget document includes a high level view of the City's major funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

ensure and demonstrate compliance with finance-related legal requirements. The major funds presented are a broader view major funds than are presented in the City's annual financial statements so as to highlight funds considered critical to the City's operations.

	6/30/2010 ACTUALS	FY 2010-2011 PROJECTED	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014
<b>GENERAL FUND</b>	\$6,036,991	\$7,266,947	\$7,389,075	\$7,562,274	\$7,600,926
ASSESSMENTS	111,380	105,348	101,805	103,928	101,805
DEVELOPMENT SERVICES	375,842	476,370	579,330	593,391	551,542
PARAMEDIC/EMS	679,538	760,756	810,429	831,392	843,862
GAS TAX/PROP42	263,410	291,911	295,026	297,116	294,173
PROP A	185,741	183,089	156,767	158,295	160,587
PROP C	85,389	61,824	404,998	126,716	128,617
SPECIAL REVENUES	232,812	439,348	1,180,199	331,016	253,280
GRANTS	77,540	2,796	-	-	-
REDEVELOPMENT	1,168,713	1,564,458	4,049,826	1,780,899	1,813,715
INTERNAL SERVICES	4,631,161	4,120,488	3,843,127	3,895,827	4,264,641
WATER	3,234,418	3,176,420	3,665,492	3,887,827	3,983,768
SEWER	732,532	896,577	1,236,723	1,125,398	1,167,762
BUSINESS TYPE	<u>576,876</u>	<u>628,041</u>	<u>610,278</u>	<u>604,928</u>	<u>593,550</u>
<b>Grand Total</b>	<b>\$18,389,344</b>	<b>\$19,974,345</b>	<b>\$24,479,911</b>	<b>\$21,298,911</b>	<b>\$21,758,098</b>



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



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

**FINANCIAL HIGHLIGHTS**

- The City's General Fund expenditures are projected to increase \$122,128, or 1.68 percent, in FY 2011-2012 over FY 2010-2011.
- The City's Total budgeted expenditures are projected to increase \$4,505,566; or 22.56 percent for large one-time capital projects (see Section 6 for list). Funds appropriated from committed fund balance.
  - Development Services increased \$102,960; or 21.61%: Budgeted expenditures for the General Plan and Housing Element as well as one-time costs for a Development Impact Fee Study.
  - Proposition C increased \$343,174 and Gas Tax/Prop 42 increase \$160,262; FY 2011-2012 includes one-time costs for street repair projects.
  - Other Special Revenue increases \$740,851; FY 2011-2012 includes one-time street improvement projects; offset by a loss in State funding for COPSs or Public Library Funds.
  - Redevelopment Funds increased \$2,485,368; FY 2011-2012 use of one time funds for Project Area infrastructure and economic development enhancements to qualifying businesses and increases in Internal Services allocations.
  - Internal Services decrease \$277,362; or 6.73%: \$100,000 in equipment replacement set-aside and \$200,000 in deferred maintenance set aside; offset by decreases \$600,000 in insurance premiums, \$65,000 reduction in Administration and Technology (see Section E page 18 for more detail)
  - Water Fund increased \$489,072; or 15.4%, \$120,000 from earthquake insurance; \$150,000 Well maintenance planning, \$100,000 deferred maintenance set aside.
  - Sewer fund increase \$340,146; or 34.82%: FY 2011-2012 includes one-time contract services increase for infrastructure improvements.

Year-over-Year	FY 2011-12		FY 2012-13	
General Fund	122,128	1.68%	173,199	2.34%
Assessment Districts	(3,543)	-3.36%	2,123	2.09%
Development Services	102,960	21.61%	14,060	2.43%
Paramedic/EMS	49,545	6.51%	20,963	2.59%
Gas Tax/Prop 42	160,262	54.09%	(155,057)	-34.29%
Prop A	(26,322)	-14.38%	1,528	0.97%
Prop C	343,174	100%	(278,282)	-68.71%
Special Revenue	740,851	100%	(849,000)	-71.94%
Grants	(2,796)	-100.00%	-	0%
Redevelopment	2,485,368	100%	(2,268,927)	-56.3%
Internal Services	(277,362)	-6.73%	52,700	1.37%
Water	489,072	15.40%	222,335	6.07%
Sewer	340,146	34.82%	(111,325)	-9.21%
Business Type	(17,918)	-2.85%	(5,317)	-0.87%
<b>Grand Total</b>	<b>\$ 4,505,566</b>	<b>22.56%</b>	<b>\$ (3,181,000)</b>	<b>-12.99%</b>



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

**A. General Fund**

<u>EXPENDITURES</u>	<b>UNAUDITED FY 2010-2012</b>	<b>PROPOSED FY 2011-2012</b>	<b>PROPOSED FY 2012-2013</b>	<b>ESTIMATED FY 2013-2014</b>	<b>ESTIMATED FY 2014-2015</b>
Administration	\$ 1,167,286	\$ 1,307,028	\$ 1,331,659	\$ 1,371,009	\$ 1,435,574
Development Services*	0	63,835	78,905	0	0
Police	3,877,626	3,850,522	3,828,990	3,875,957	3,923,628
Fire	809,181	757,241	895,897	905,736	915,722
Public Works	365,616	336,298	339,216	344,304	349,468
Community Services/Personnel	281,627	255,570	258,838	262,720	266,661
Library	765,611	818,580	828,770	841,201	853,819
<b>Total Expenditures</b>	<b>\$ 7,266,947</b>	<b>\$ 7,389,075</b>	<b>\$ 7,562,274</b>	<b>\$ 7,600,926</b>	<b>\$ 7,744,872</b>

\*General Plan and Housing Updates, appropriations in General Fund designated reserves.

**Percentage Change Year-over-Year**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
Administration	11.97%	1.88%	2.95%	4.71%
Development Services	100.00%	23.61%	-100.00%	0.00%
Police	-0.70%	-0.56%	1.23%	1.23%
Fire	-6.42%	18.31%	1.10%	1.10%
Public Works	-8.02%	0.87%	1.50%	1.50%
Community Services/Personnel	-9.25%	1.28%	1.50%	1.50%
Library	6.92%	1.24%	1.50%	1.50%



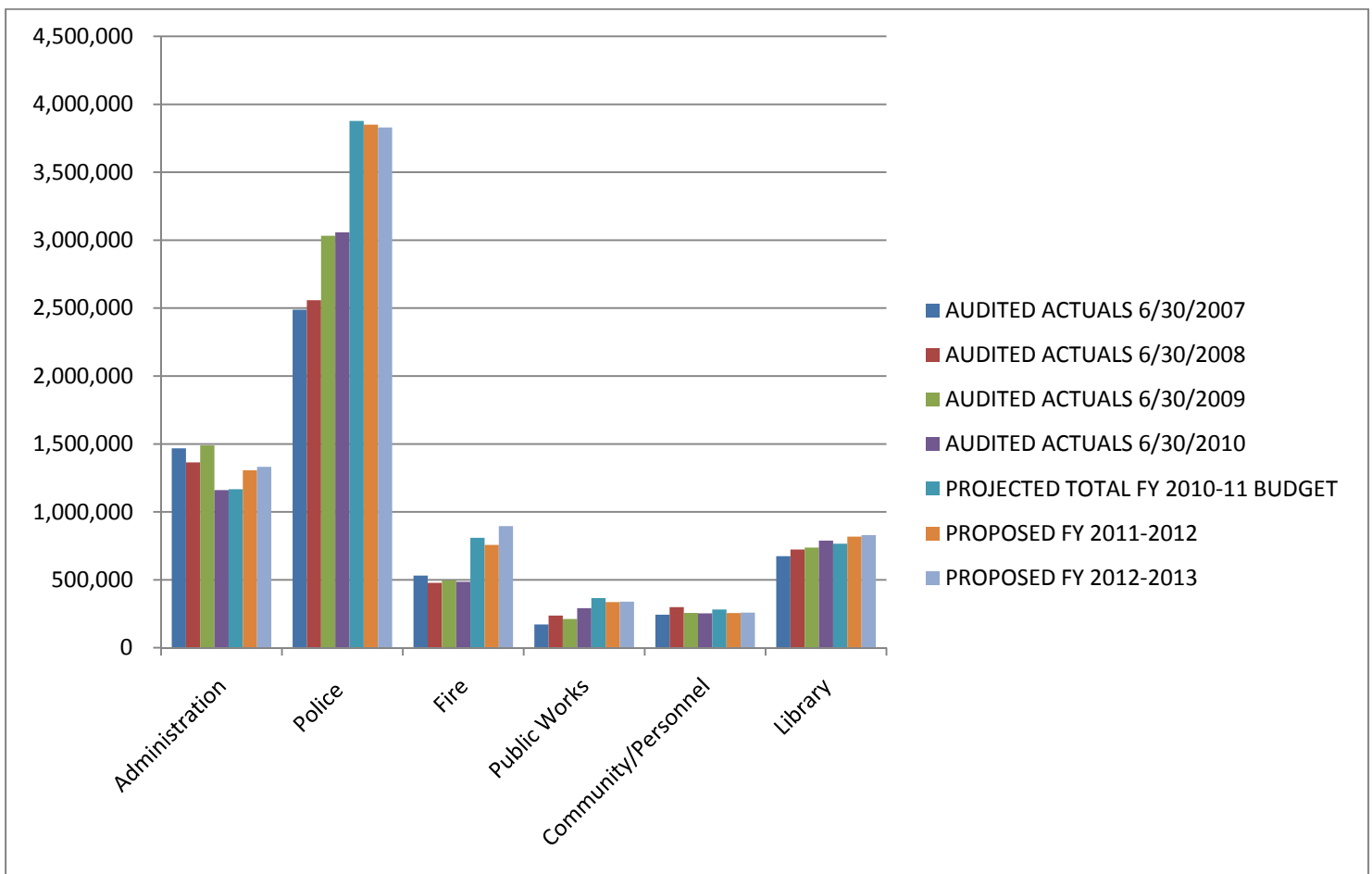


**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

*Historical Perspective of General Fund Appropriations*

	AUDITED ACTUALS 6/30/2007	AUDITED ACTUALS 6/30/2008	AUDITED ACTUALS 6/30/2009	AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-12	PROPOSED FY 2012-13	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
Administration	1,467,666	1,364,134	1,490,249	1,160,826	1,167,286	1,307,028	1,331,659	1,371,009	1,435,574
Police	2,488,673	2,558,091	3,032,691	3,057,317	3,877,626	3,850,522	3,828,990	3,875,957	3,923,628
Fire	531,318	477,503	496,549	485,456	809,181	757,241	895,897	905,736	915,722
Public Works	171,788	236,489	211,725	291,244	365,616	336,298	339,216	344,304	349,468
Community/Personnel	243,217	298,841	256,805	252,927	281,627	255,570	258,838	262,720	266,661
Library	673,807	723,426	737,967	789,221	765,611	818,580	828,770	841,201	853,819
	<b>5,576,469</b>	<b>5,658,483</b>	<b>6,225,986</b>	<b>6,036,991</b>	<b>7,266,947</b>	<b>7,325,240</b>	<b>7,483,369</b>	<b>7,600,926</b>	<b>7,744,872</b>

*Note: The historical perspective and chart do not include other program subsidies and are exclusive of General Plan and Housing set aside.*





**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

*Major Changes:*

The historical trend in the General Fund since FY 2007-2008 has been relatively unchanged, exclusive of the Public Safety. The Library, Community Services and Public Works Departments have maintained the same level of services over the last five years with the following exceptions. Public Works contracted out park maintenance in FY 2009-2010 and Community Services has proposed some reductions in the Youth Activity Center-Teen Programming. Administration, which is primarily reflective of the General Fund's cost allocations to the Internal Services Funds, has fluctuated as result of specific capital purchases during FY 2007-2010. In FY 2010-2011, the Personnel/Risk Management-Internal Services fund, increased significantly and resulted in the proposal to show a more direct relationship with personnel under the new budget Proposal. A more detailed explanation is presented below in the Internal Services Funds section of this report.

Finally, the most noted changes are in Police and Fire Public Safety, almost exclusively related to enhancements for personnel coverage. Beginning FY 2008-2009, the City's Memorandum of Understanding with the Police Officer's Association provided for three years of salary increases for police staff. Additionally, in FY 2010-2011, both Police and Fire added part-time staffing hours to meet minimum coverage levels within the departments. The results were almost \$1.3 million in increase costs (or 15% total increase) to the General Fund. See the next section for more details.

PERSONNEL:

<b>PERSONNEL COSTS OVER FIVE YEARS</b>	<b>AUDITED ACTUALS 6/30/2008</b>	<b>PROPOSED FY 2011-2012</b>	<i>Change</i>
Administration	\$ 81,568	\$ 134,459	\$ 52,891
Police	\$ 2,331,885	\$3,456,885	\$ 1,125,000
Fire	\$ 221,076	\$ 410,293	\$ 189,217
Public Works	\$ 186,846	\$ 181,769	\$ (5,077)
Community/Personnel	\$ 252,164	\$ 225,305	\$ (26,858)
Library	\$ 590,037	\$ 679,300	\$ 89,263
	<b>\$ 3,663,576</b>	<b>\$ 5,088,012</b>	<b>\$ 1,424,435</b>

1. The 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 three years of pay increases. Additionally in FY 2010-2011, City Council authorized an increase to part-time personnel: two part-time lieutenants equal to 1.0 FTE, four part-time police officers equal to 2.0 FTE, and two part-time cadets equal to 1.0 FTE. While overall this was an increase in costs, the intention of the additional part-time staff was to alleviate some overtime costs, to provide flexibility in scheduling staff, and to provide improved coverage.

<b>FY 2008-2009</b>	<b>FY 2009-2010</b>	<b>FY 2010-2011</b>
9% - sworn and 4% - non-sworn	8% - sworn and 3.5% - non-sworn	7% - sworn and the 3% - non-sworn

2. A second significant change in General Fund personnel costs was also in Public Safety, Fire Department. In FY 2010-2011, the City Council approved the recruitment of part-time paid engineers. The Department needed to cover one 24 hours shift five days a week to staff the



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

engines, primarily during the week days when volunteer hours were more difficult to fill. In the proposed budget, the Department requested an increase in one full time paid position and restructured two existing positions so that in FY 2012-2013 the Department would have three full time paid Captains. The City's Fire Department still remains primary a volunteer fire department, these paid positions enhance the response time and supervision of the department as a whole.

3. The Community Services Department reduction in personnel costs are from a shift of staff to revenue supported programs and the elimination of part-time staff for the YAC. The increases in Library and Administration are a reflection of one-time vacancy savings as compared to the base year. There have been no budgeted staff changes in these funds in the last five years.

The final significant change in departments is the doubling in Workers Compensation. As part of the budget process, cost allocations are evaluated as to the assumptions and correlations to each fund. As mentioned below in the Internal Services section of this report, Workers Compensation, Self Insurance and Personnel Management were combined into one cohesive fund of Personnel/Risk Management. The most obvious correlation to a fund would be the nexus of personnel costs to the costs accumulated in the Internal Services fund. Therefore, you will see the increases in Departments' personnel costs without any significant change in personnel staffing.

<b>WORKERS COMPENSATION OVER FIVE YEARS</b>	<b>AUDITED ACTUALS 6/30/2008</b>	<b>PROPOSED FY 2012-2013</b>	<i>Change</i>
Administration	\$ 2,163	\$ 11,598	\$ 9,435
Police	\$179,203	\$536,564	\$ 357,361
Fire	\$ 11,200	\$ 63,246	\$ 52,046
Public Works	\$ 20,784	\$ 26,090	\$ 5,306
Community/Personnel	\$ 11,467	\$ 35,981	\$ 24,514
Library	\$ 16,335	\$ 45,000	\$ 28,665
	<b>\$ 241,153</b>	<b>\$ 718,479</b>	<b>\$ 477,326</b>



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

NON-PERSONNEL:

<b>NON-PERSONNEL COSTS OVER FIVE YEARS</b>	<b>AUDITED ACTUALS 6/30/2008</b>	<b>PROPOSED FY 2011-2012</b>	<i>Change</i>
Administration	\$ 1,282,566	\$ 1,172,569	\$ (109,997)
Police	\$ 226,205	\$ 393,637	\$ 167,432
Fire	\$ 256,428	\$ 346,948	\$ 90,520
Public Works	\$ 49,642	\$ 154,529	\$ 104,887
Community/Personnel	\$ 46,677	\$ 30,265	\$ (16,412)
Library	\$ 133,389	\$ 139,280	\$ 5,891
	<b>\$ 1,994,907</b>	<b>\$ 2,237,228</b>	<b>\$ 242,322</b>

The 50% of the increases in Public Works, Fire and Police Departments are the result of increased cost allocations for fuel and increased allocations per the equipment replacement policy. Conversely, the reduction in Administration is the removal of a direct self-insurance cost allocation. Additionally, the Fire Department increased its debt service payment for the new master lease that began in FY 2010-2011, \$46,000. Police increased safety supplies and contracts by \$80,000 over the last five years. Public Works increases are related to their contracting park maintenance and street maintenance.

Development Services has \$63,835 appropriated in FY 2011-2012 and \$78,905 appropriated in FY 2012-2013. These costs represent the completion of the Housing Element and continued work on the City's efforts to update the General Plan. In FY 2007-2008, the City Council earmarked \$200,000 designated General Fund reserves for costs in both the General Fund and Development Services fund. These funds are noted as appropriations carryover in this biennial budget cycle and are expected to be exhausted by June 30, 2013.



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

TRANSFERS IN/(OUT):

Three significant changes have occurred in General Fund Net Transfers In/(Out).

1. In FY 2010-2011, the City Council chose not to sell CDBG Special Revenue funds in exchange for General Fund Dollars, reducing Transfers In by \$35,000.
2. The City is not anticipating any Strike Team Proprietary funds transferred to the General Fund in FY 2011-2013. The City does expect to transfer \$90,000 in FY 2010-2011; however, these revenues are in arrears from prior years. The City has not responded to any State Fire emergencies in the last year that would foresee future funds available to transfer in to the General Fund.
3. In FY 2009-2010, the City began funding the full subsidy for the Paramedic Program. What was estimated at \$424,000 annually has grown to \$568,714 in FY 2010-2011, and is expected to continue to rise to almost \$589,332 by 2013.
4. The City has seen some relief to Development Services subsidies as revenues have improved; however, the Department's commitment to complete the General Plan and Housing Elements will cause increases in the biennial budget. The City Council had committed \$200,000 in fund reserves in FY 2007-2008 for these costs.

	<b>PROJECTED TOTAL FY 2010-11 BUDGET</b>	<b>PROPOSED FY 2011-2012</b>	<b>PROPOSED FY 2012-2013</b>
Strike Team	90,000		
PSAF	101,000	101,000	101,000
	<u>191,000</u>	<u>101,000</u>	<u>101,000</u>
Aquatics	(81,867)	(125,505)	(103,594)
Recreation Classes	(56,357)	(13,137)	(26,904)
Special Events	(109,508)	(66,029)	(67,800)
Filming	(36,288)	(22,674)	(23,730)
Development Services	(15,563)	(144,098)	(153,806)
Paramedic/EMS	(538,280)	(568,714)	(589,332)
Transfers Out	(837,863)	(940,157)	(965,166)
	<u><b>(646,863)</b></u>	<u><b>(839,157)</b></u>	<u><b>(864,166)</b></u>



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

**B. Special Revenue Funds**

		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-12	PROPOSED FY 2012-13	PROPOSED FY 2013-14	PROPOSED FY 2014-15
<b>Assessment Districts</b>	Non-Personnel	111,380	105,348	101,805	103,928	101,805	101,805
<b>Assessment Districts Total</b>		<b>111,380</b>	<b>105,348</b>	<b>101,805</b>	<b>103,928</b>	<b>101,805</b>	<b>101,805</b>
<b>Development Services</b>	Personnel	235,905	300,938	314,972	319,697	324,492	329,359
	Non-Personnel	139,937	175,432	264,358	273,694	227,049	230,455
<b>Development Services Total</b>		<b>375,842</b>	<b>476,370</b>	<b>579,330</b>	<b>593,391</b>	<b>551,542</b>	<b>559,815</b>
<b>EMS/Paramedic</b>	Personnel	450,984	482,969	496,511	503,959	511,518	519,190
	Non-Personnel	228,554	277,787	313,918	327,433	332,344	337,198
<b>EMS/Paramedic Total</b>		<b>679,538</b>	<b>760,756</b>	<b>810,429</b>	<b>831,392</b>	<b>843,862</b>	<b>856,388</b>
<b>Gas Tax</b>	Personnel	144,695	118,988	96,478	96,478	96,478	96,478
	Non-Personnel	118,716	172,923	355,695	200,638	197,695	197,695
<b>Gas Tax Total</b>		<b>263,410</b>	<b>291,911</b>	<b>452,173</b>	<b>297,116</b>	<b>294,173</b>	<b>294,173</b>
<b>Special Revenue</b>	Personnel	41,136	68,288	41,565	41,565	41,565	41,565
	Non-Personnel	191,677	371,060	1,138,634	289,451	211,715	289,796
<b>Special Revenue Total</b>		<b>232,812</b>	<b>439,348</b>	<b>1,180,199</b>	<b>331,016</b>	<b>253,280</b>	<b>331,361</b>
<b>Grants</b>	Non-Personnel	77,540	2,796	0	0	0	0
<b>Grants Total</b>		<b>77,540</b>	<b>2,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>1,740,523</b>	<b>2,076,528</b>	<b>3,123,808</b>	<b>2,156,897</b>	<b>2,044,532</b>	<b>2,074,542</b>

**1. Assessment Districts**

The City of Sierra Madre operates 10 assessment districts. Four of those districts are intended to cover the maintenance and operational costs for the City's downtown area, including enhanced street sweeping and lighting, landscape maintenance, and parking lot maintenance. Three districts were established to cover street lighting costs in specific, limited areas (Arno Drive, Jameson Court, and Oakwood/Vista.) One district was formed to cover landscape maintenance costs of a remainder parcel associated with a subdivision adjacent to Fane Street. Two districts were formed in recent years to recover the cost of construction public sewers on sections of East Mira Monte Avenue and East Bonita Avenue. These annual assessments appear on the owners' property tax bills. Assessment Districts are

**2. 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 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



## CITY of SIERRA MADRE EXPENDITURES FY 2011-2013

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.

Although the housing market has declined considerably, the Development Services department has seen a steady climb in permits, inspections and plan check. In FY 2011-2013, it is projected that these activities will continue to climb particularly in the area of plan check both in the downtown Project Area (funded with by Redevelopment) and in four housing projects that are on the horizon. In FY 2010-2011, the department increased by one temporary full time equivalent position. The original time line for the Associate Planner position was two years. With many projects still currently making their way through the plan check and permit processes, it is proposed that this position remain funded through June 30, 2013.

The Development Services department oversees the Housing Element and General Plan reporting requirements for the State of California. Over the next two years, expenditures will increase in these areas; however, appropriations will come from General Fund restricted reserves as these funds were set aside in FY 2007-2008.

### **3. 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, three part-time paramedic supervisors 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.

In FY 2012-2013 as part of the reorganization of the whole Fire Safety Department, the Paramedic Coordinator position and Fire Marshall positions are transitioning to Captain positions. The department will also add a third full-time position. The three Captains will have supervision over the Paramedic program, the Fire Prevention Program, and the Fire Suppression Division, as well as enhance 24 hour coverage on fire calls.

### **4. Gas Tax/Prop 42**

Beginning in FY 2010-2011 and carrying forward into the next two year budget, Gas Tax and Proposition 42 (State Highway Funds) are now sent as one allocation to the local jurisdictions. 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.



### **5. 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 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 2010-2011, City used fund reserves to for street repavement. This is a one-time use of funds.

### **6. 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.







**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

*C. Redevelopment*

		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
<b>Redevelopment</b>	Personnel	317,068	325,598	377,361	383,021	388,766	394,598
	Non-Personnel	851,645	1,238,860	3,672,465	1,397,878	1,424,949	1,364,973
<b>Grand Total</b>		<b>1,168,713</b>	<b>1,564,458</b>	<b>4,049,826</b>	<b>1,780,899</b>	<b>1,813,715</b>	<b>1,759,571</b>



**Redevelopment Agency Façade Improvement Program**

The Redevelopment Agency has three appropriation funds; operational/agency appropriation, debt appropriation, and low-mod housing appropriation. Additionally, the Agency shares approximately 20% of the allocated costs in the Administration, Public Works, and Development Services. Appropriations budgeted in the Redevelopment Agency are driven by the CRA Five Year Implementation Plan adopted October 2010 and should be read as a supplement to the budget document.

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

**CRA BOND PAYMENTS FOR FY 2011-2013**

FYE	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2012	5.00%	\$ 255,000	\$ 135,625	\$ 390,625
2013	5.00%	\$ 270,000	\$ 122,500	\$ 392,500



### D. *Proprietary funds*

		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
<b>Water</b>	Personnel	608,255	763,270	818,176	830,448	842,905	855,548
	Non-Personnel	2,626,163	2,413,150	2,847,316	3,057,379	3,140,863	3,256,189
<b>Water Total</b>		<b>3,234,418</b>	<b>3,176,420</b>	<b>3,665,492</b>	<b>3,887,827</b>	<b>3,983,768</b>	<b>4,111,737</b>
<b>Sewer</b>	Personnel	475,785	520,111	508,737	513,322	521,022	528,838
	Non-Personnel	256,747	376,466	727,986	612,076	646,740	665,166
<b>Sewer Total</b>		<b>732,532</b>	<b>896,577</b>	<b>1,236,723</b>	<b>1,125,398</b>	<b>1,167,762</b>	<b>1,194,004</b>
<b>Business Type</b>	Personnel	361,226	343,988	364,708	343,229	348,378	353,603
	Non-Personnel	215,650	284,025	245,387	261,549	245,172	248,850
<b>Business Type Total</b>		<b>576,876</b>	<b>628,014</b>	<b>610,095</b>	<b>604,778</b>	<b>593,550</b>	<b>602,453</b>
<b>Grand Total</b>		<b>4,543,826</b>	<b>4,701,011</b>	<b>5,512,310</b>	<b>5,618,003</b>	<b>5,745,080</b>	<b>5,908,194</b>

### Enterprise Funds

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

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

#### 1. Sewer Fund

The Sewer fund has two capital projects planned in the biennial budget. In FY 2011-2012, the Sewer fund will conduct a video inspection of existing sewer lines to determine deferred maintenance needs; expected cost is \$235,750. In FY 2012-2013, the Sewer fund will continue to video inspections and maintenance of sewer lines; expected cost is \$94,000. Also included in the Sewer capital purchases is storm drain covers; expected annual cost is \$28,000. All capital costs are appropriations from reserves.

In addition, the Sewer fund operational costs increased. Similar to all funds, the Sewer's Internal Services cost allocation increased 50% particularly in the area of vehicle maintenance and fuel allocations. (Sewer fund is fourth largest city fund.) The Sewer fund also has a master lease debt payment (see Debt Section 7 for schedule). As an enterprise fund, only the interest payment is budgeted in operational costs; the principal payment is reflected in the balance sheet. The final increase in operational costs is the City Council's adoption of a deferred maintenance policy. The fund will now set aside 20% of its infrastructure depreciation costs annually to continue maintaining a healthy reserve for future deferred maintenance.



## **2. Water Funds**

In the Water fund, the personnel costs have shown a steady climb. This is not a reflection of increased staffing, but instead it is a reflection of budget without any vacancies. The Water fund is prone to heavy turnover in staffing as the necessary skills and certifications needed to perform the jobs in the department are highly regarded by all water agencies. Therefore staff positions can be left vacant for many months before filling. In FY 2010-2011, the department implemented two part-time positions that allow for internal recruitment into vacant positions. Part-time staff work on the proper certifications while employed, similar to a journeyman work environment.

The non-personnel Water fund operations are also increasing in FY 2011-2013. As with all major funds, the Water fund will have a 50% increase in Internal Services cost allocations. In addition, the Water fund will have adopted the City Council's deferred maintenance policy. The Water fund will begin in this budget cycle a five year maintenance rotation of the City's wells. It will also begin setting aside 20% of infrastructure depreciations costs into a deferred maintenance reserve annually.

The Water fund operations budget does include the annual interest payments for the 1998 and 2003 Revenue Bonds, \$498,345 in FY 2011-2012 and \$480,245 in FY 2012-2013. Under the full accrual method, the bond principal payment is shown as a Balance Sheet and Cash Flow entry only; the payments are \$350,000 in FY 2011-2012 and \$370,000 in FY 2012-2013. The principal amounts represent only the 1998 Revenue Bonds. The Water fund will begin making principal and interest payments on the 2003 Revenue Bonds in 2020 after the 1998 Revenue Bonds are repaid in 2019.

Beginning in FY 2012-2013, the Water Fund will begin repayment of the 10 year interest free loan to the San Gabriel Valley Municipal Water District (SGVMWD); \$145,688 annually until FY 2020-2021. The City received a two year extension from SGVMWD allowing time for the City to implement its first water rate increase since 2005 following the Proposition 218 Bighorn Decision. The SGVMWD loan extension allows the City to maintain its Debt Service Coverage at 1.01 in FY 2011-2012 and 1.2 in FY 2012-2013. 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.

## **3. Business Type Funds**

The City has five business type funds, meaning that City collects fees for services performed for agencies or residents. One fund, Strike Team, is not included in the FY 2011-2013 budget, primarily because of the correlation to State fire emergency that can neither be predicted nor anticipated. No significant changes are anticipated in this biennial budget cycle to the other business funds.



### ***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, and postage. 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 Personnel/Risk Management fund is comprised of management of personnel, recruitment and retiree costs. In addition, the City's general liability and workers compensation costs are appropriated in this fund.

Over the last five years, the Internal Service funds have reduced fund balances significantly to a 20% level of operating revenues. The last time cost allocations were calculated was in FY 2007-08. Four major increases have arisen during the last five years.

- Most significantly has been a doubling of the Self-Insurance fund and Workers Compensation fund. In FY 2008-09, these funds expenditures were approximately \$681,000; beginning in FY 2010-2011 these costs will reach \$1.3 million.
- In the Fleet fund, fuel costs have also doubled. Additionally, with discussion of an equipment rotation funded as a percentage of depreciation, staff would recommend setting aside an additional \$100,000 (50% of annual depreciation).
- In the Facilities funds, utilities costs have doubled requiring an additional \$100,000. As part of the equipment rotation and deferred maintenance funds, staff would recommend appropriating \$200,000 annually (20% of annual depreciation).
- Finally, at the close of four years, the cost allocations of Administration and Technology need to be increased. The funds were drawing from reserves and slowly these cost allocations were being incrementally increased. This year the final increase of \$300,000 was allocated back out to funds. Of this \$75,000 are increases from contract/ professional services across both funds since FY 2007-2008.

#### **Internal Services Summary Five Year Changes (as compared to 2008)**

Self-Insurance & Workers Comp Insurance	\$700,000
Fleet Fund	\$170,000
Facilities Fund	\$300,000
Administration and IT Funds	\$300,000
<b>TOTAL</b>	<b><u>\$1,470,000</u></b>



**CITY of SIERRA MADRE  
EXPENDITURES  
FY 2011-2013**

In the costs listed above, there is very little direct control over rising inflation of utilities, fuel, and insurance. In addition, the City's decision to adopt a policy for deferred maintenance and equipment replacement also requires additional revenues to be set aside. Internal Services Funds are essentially the City's overhead and the costs are allocated out to the City's existing funds. Less than 2% of the appropriations are mitigated by outside revenues, including interest revenues. It was therefore critical to reduce costs within the Internal Services funds so that the impact out to other funds could more easily be absorbed.

			AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	
<b>Internal Services</b>	<b>Fleet</b>	Personnel	75,137	85,207	82,047	83,278	84,527	
		Non-Personnel	493,332	632,294	403,081	436,542	753,569	
		<b>Fleet Total</b>	<b>568,468</b>	<b>717,501</b>	<b>485,128</b>	<b>519,820</b>	<b>838,096</b>	
	<b>Facilities</b>	Personnel	116,975	153,362	130,095	132,046	134,027	
		Non-Personnel	1,626,223	597,503	742,376	738,280	746,354	
		<b>Facilities Total</b>	<b>1,743,198</b>	<b>750,865</b>	<b>872,471</b>	<b>870,326</b>	<b>880,381</b>	
	<b>Administration</b>	Personnel	444,549	463,047	450,060	456,811	463,663	
		Non-Personnel	394,676	307,417	254,350	234,350	237,865	
		<b>Administration Total</b>	<b>839,226</b>	<b>770,464</b>	<b>704,410</b>	<b>691,161</b>	<b>701,528</b>	
	<b>Technology</b>	Personnel	141,337	153,120	135,229	137,257	139,316	
		Non-Personnel	323,495	415,394	423,239	449,276	458,913	
		<b>Technology Total</b>	<b>464,832</b>	<b>568,514</b>	<b>558,468</b>	<b>586,533</b>	<b>598,229</b>	
	<b>Personnel/ Risk Mgmt</b>	Personnel	263,883	249,200	289,150	293,487	297,890	
		Non-Personnel	751,554	1,063,945	933,500	934,500	948,518	
		<b>Personnel/Risk Mgmt Total</b>	<b>1,015,438</b>	<b>1,313,145</b>	<b>1,222,650</b>	<b>1,227,987</b>	<b>1,246,407</b>	
	<b>Grand Total</b>			<b>4,631,161</b>	<b>4,120,488</b>	<b>3,843,127</b>	<b>3,895,827</b>	<b>4,264,641</b>

**Major Changes**

1. The Fleet fund increased by \$100,000 for equipment replacement planning. This number was calculated at 50% of current depreciation expense. These funds will be set aside in the Restricted Fund Balance to be used for future equipment replacement.
2. Facilities fund increased by \$200,000 for deferred maintenance planning. This number was calculated at 10% of current depreciation expense. These funds will be set aside in the Restricted Fund Balance to be used for future equipment replacement.
3. Administration was decreased by \$45,000 from a combination of fewer part-time hours and other miscellaneous expenditures.
4. Technology was decreased by \$20,000 which was a net effect of increase professional services contracts by \$15,000 was militated against a one-time savings of \$30,000 from a delay in the Technology computer replacement plans.
5. In the Personnel/Risk Management fund, the City reduced the insurance premiums by
  - a. Shifting earthquake insurance of Water infrastructure directly to the Water Fund and canceling the earthquake insurance on City Hall and Police/Fire Buildings.
  - b. Choosing not to pay down the rolling-retro liability that resulted from the JPIA change in funding models.



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Total Budget Sheets, Representing Fund Balance FY 2011-2013**



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Fund No.	Fund Title	7/1/2011	FY 2011-2012			FY 2011-2012				6/30/2012	6/30/2012		
		Beginning Fund Balance (Unaudited)	Estimated Revenues	Other Financing Sources	Transfers In	Available Resources	Operating Expenditures	Capital Expenditures	Debt	Transfer Out	Total Use of Resources	Projected Fund Balance	Net Change Increase/(Decrease)
<b>CITY FUNDS</b>													
<i>GENERAL FUND</i>													
10000	General Fund	\$ 4,732,125	\$ 8,250,597	\$ 100,000	\$ 101,000	\$ 13,183,721	\$ 7,268,075	\$ 22,000	\$ 99,000	\$ 940,157	\$ 8,329,232	\$ 4,854,489	\$ 122,365
<i>SPECIAL REVENUES</i>													
34001	Development Fees	\$ -	\$ 435,232		\$ 144,098	\$ 579,330	\$ 579,330	\$ -	\$ -	\$ -	\$ 579,330	\$ -	\$ -
34002	Development Impact Fees	\$ 95,000	\$ -		\$ -	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000	\$ -	\$ (95,000)
35001	DUI Enforcement	\$ -	\$ 1,500		\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -
35002	Narcotics Enforcement	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35003	Police Dept Donations	\$ -	\$ 2,000		\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
35004	Public Safety Augmentation Fund	\$ -	\$ 101,000		\$ -	\$ 101,000	\$ -	\$ -	\$ -	\$ 101,000	\$ 101,000	\$ -	\$ -
35005	State COPS Grant	\$ -	\$ 9,500		\$ -	\$ 9,500	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ -
36001	Emergency Medical Services	\$ -	\$ 241,715		\$ 568,714	\$ 810,429	\$ 810,429	\$ -	\$ -	\$ -	\$ 810,429	\$ -	\$ -
36002	Fire Dept Donations	\$ -	\$ 2,000		\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
37001	Community Arts Comission	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37002	Dog Park	\$ -	\$ 1,383		\$ -	\$ 1,383	\$ 1,383	\$ -	\$ -	\$ -	\$ 1,383	\$ -	\$ -
37003	Donations-Recreation	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37004	Prop A Fund (Transit)	\$ -	\$ 156,767		\$ -	\$ 156,767	\$ 156,767	\$ -	\$ -	\$ -	\$ 156,767	\$ -	\$ -
37005	Open Space	\$ -	\$ 65,000	\$ (55,000)	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
37006	Senior Center	\$ 320,000	\$ 20,000		\$ -	\$ 340,000	\$ 20,000	\$ 320,000	\$ -	\$ -	\$ 340,000	\$ -	\$ (320,000)
37007	SM Community Foundation	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37008	Youth Activity Center	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37009	Prop C Fund (Transit)	\$ 278,282	\$ 126,716		\$ -	\$ 404,998	\$ 126,716	\$ 278,282	\$ -	\$ -	\$ 404,998	\$ -	\$ (278,282)
38001	CA Beverage Container Grant	\$ -	\$ 5,423		\$ -	\$ 5,423	\$ 5,423	\$ -	\$ -	\$ -	\$ 5,423	\$ -	\$ -
38002	CDBG Block Grant	\$ -	\$ 35,350		\$ -	\$ 35,350	\$ 35,350	\$ -	\$ -	\$ -	\$ 35,350	\$ -	\$ -
38003	Clean Air Fund	\$ -	\$ 12,674		\$ -	\$ 12,674	\$ 12,674	\$ -	\$ -	\$ -	\$ 12,674	\$ -	\$ -
38004	Environmental Fund	\$ -	\$ 66,000		\$ -	\$ 66,000	\$ 66,000	\$ -	\$ -	\$ -	\$ 66,000	\$ -	\$ -
38005	Gas Tax Fund	\$ 158,000	\$ 294,173		\$ -	\$ 452,173	\$ 294,173	\$ 158,000	\$ -	\$ -	\$ 452,173	\$ -	\$ (158,000)
38006	Bikeway/Sidewalk Fund (TDA)	\$ -	\$ 5,369		\$ -	\$ 5,369	\$ 5,369	\$ -	\$ -	\$ -	\$ 5,369	\$ -	\$ -
38007	Measure R	\$ 434,000	\$ 160,000		\$ -	\$ 594,000	\$ -	\$ 594,000	\$ -	\$ -	\$ 594,000	\$ -	\$ (434,000)
	TOTAL SPECIAL REVENUES	\$ 1,285,282	\$ 1,741,802	\$ (55,000)	\$ 712,812	\$ 3,684,896	\$ 2,138,614	\$ 1,445,282	\$ -	\$ 101,000	\$ 3,684,896	\$ -	\$ (1,285,282)
<i>ASSESSMENT DISTRICTS</i>													
32001	Alegeria. E Bonita Assessment Dst	\$ -	\$ -		\$ 4,651	\$ 4,651	\$ 4,651	\$ -	\$ -	\$ -	\$ 4,651	\$ -	\$ -
32002	Central Business Assessment District	\$ -	\$ 5,700		\$ 23,084	\$ 28,784	\$ 28,784	\$ -	\$ -	\$ -	\$ 28,784	\$ -	\$ -
32003	Fane/Winwood Lane Assessment	\$ -	\$ 1,500		\$ 910	\$ 2,410	\$ 2,410	\$ -	\$ -	\$ -	\$ 2,410	\$ -	\$ -
32004	Jameson Court Assessment District	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32005	Lighting District-#1 Oakwood/Vista	\$ -	\$ 16,106		\$ -	\$ 16,106	\$ 16,106	\$ -	\$ -	\$ -	\$ 16,106	\$ -	\$ -
32006	Lighting District-Zone A	\$ -	\$ 847		\$ 7,415	\$ 8,262	\$ 8,262	\$ -	\$ -	\$ -	\$ 8,262	\$ -	\$ -
32007	Lighting District-Zone B	\$ -	\$ 6,062		\$ 14,676	\$ 20,738	\$ 20,738	\$ -	\$ -	\$ -	\$ 20,738	\$ -	\$ -
32008	Parking District Assessment District	\$ -	\$ 9,000		\$ 7,960	\$ 16,960	\$ 16,960	\$ -	\$ -	\$ -	\$ 16,960	\$ -	\$ -
32009	Santa Anita/Arno Assessment	\$ -	\$ 3,800		\$ -	\$ 3,800	\$ 3,800	\$ -	\$ -	\$ -	\$ 3,800	\$ -	\$ -
32010	Sewer Assessment District	\$ -	\$ 2,476		\$ 4,424	\$ 6,900	\$ 94	\$ -	\$ -	\$ 6,900	\$ 6,900	\$ -	\$ -
	TOTAL ASSESSMENT DISTRICTS	\$ -	\$ 45,491	\$ -	\$ 63,120	\$ 108,611	\$ 101,805	\$ -	\$ -	\$ 6,900	\$ 108,611	\$ -	\$ -

Fund No.	Fund Title	7/1/2011	FY 2011-2012			FY 2011-2012				Total Use of Resources	6/30/2012	6/30/2012	
		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)
<b>INTERNAL SERVICE FUNDS</b>													
60000	Internal Service-Fleet	\$ 113,714	\$ 509,303		\$ -	\$ 623,017	\$ 323,882	\$ 140,000	\$ 21,246	\$ -	\$ 485,128	\$ 137,889	\$ 24,175
60001	Internal Service Fund-Facilities Mgmt	\$ 895,336	\$ 724,794		\$ -	\$ 1,620,130	\$ 672,471	\$ 200,000	\$ -	\$ 63,120	\$ 935,591	\$ 684,539	\$ (210,797)
60002	Internal Service Fund-Administration	\$ 208,158	\$ 881,522		\$ -	\$ 1,089,680	\$ 704,410	\$ -	\$ -	\$ -	\$ 704,410	\$ 385,270	\$ 177,112
60003	Internal Service Fund-Technology	\$ 346,264	\$ 604,830		\$ -	\$ 951,094	\$ 558,468	\$ -	\$ -	\$ -	\$ 558,468	\$ 392,626	\$ 46,362
60007	Internal Service Fund-Personnel/Risk Mgmt	\$ 278,113	\$ 1,236,792		\$ -	\$ 1,514,905	\$ 1,222,650	\$ -	\$ -	\$ -	\$ 1,222,650	\$ 292,255	\$ 14,142
	<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 1,841,585</b>	<b>\$ 3,957,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,798,826</b>	<b>\$ 3,481,881</b>	<b>\$ 340,000</b>	<b>\$ 21,246</b>	<b>\$ 63,120</b>	<b>\$ 3,906,247</b>	<b>\$ 1,892,579</b>	<b>\$ 50,994</b>
<b>SEWER FUNDS</b>													
72000	Sewer	\$ 1,751,703	\$ 731,500		\$ 6,900	\$ 2,490,103	\$ 914,200	\$ 265,750	\$ 56,773	\$ -	\$ 1,236,723	\$ 1,253,380	\$ (498,323)
<b>WATER FUNDS</b>													
71000	Water Enterprise Fund	\$ 2,906,151	\$ 3,438,472		\$ -	\$ 6,344,623	\$ 2,462,147	\$ 355,000	\$ 848,345	\$ -	\$ 3,665,492	\$ 2,679,131	\$ (227,020)
71001	Water System Improvement Grant	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71002	SGVWD Grant	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL WATER FUNDS</b>	<b>\$ 2,906,151</b>	<b>\$ 3,438,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,344,623</b>	<b>\$ 2,462,147</b>	<b>\$ 355,000</b>	<b>\$ 848,345</b>	<b>\$ -</b>	<b>\$ 3,665,492</b>	<b>\$ 2,679,131</b>	<b>\$ (227,020)</b>
<b>BUSINESS TYPE FUNDS</b>													
76000	Special Services-Strike Team	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77001	Aquatics	\$ -	\$ 214,800		\$ 125,505	\$ 340,305	\$ 340,305	\$ -	\$ -	\$ -	\$ 340,305	\$ -	\$ -
77002	Recreation Classes	\$ -	\$ 85,000		\$ 13,137	\$ 98,137	\$ 98,137	\$ -	\$ -	\$ -	\$ 98,137	\$ -	\$ -
77003	Special Events	\$ -	\$ 59,450		\$ 66,029	\$ 125,479	\$ 125,479	\$ -	\$ -	\$ -	\$ 125,479	\$ -	\$ -
77004	Services Movie/OES Details	\$ -	\$ 23,500		\$ 22,674	\$ 46,174	\$ 46,174	\$ -	\$ -	\$ -	\$ 46,174	\$ -	\$ -
	<b>TOTAL BUSINESS TYPE FUNDS</b>	<b>\$ -</b>	<b>\$ 382,750</b>	<b>\$ -</b>	<b>\$ 227,345</b>	<b>\$ 610,095</b>	<b>\$ 610,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 610,095</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CITY FUNDS</b>		<b>\$ 12,516,846</b>	<b>\$ 18,547,853</b>	<b>\$ 45,000</b>	<b>\$ 1,111,177</b>	<b>\$ 32,220,875</b>	<b>\$ 16,976,817</b>	<b>\$ 2,428,032</b>	<b>\$ 1,025,364</b>	<b>\$ 1,111,177</b>	<b>\$ 21,541,296</b>	<b>\$ 10,679,579</b>	<b>\$ (1,837,266)</b>
<b>COMMUNITY REDEVELOPMENT AGENCY (CRA)</b>													
33001	CRA Nonhousing Project Fund	\$ 2,900,000	\$ 16,064		\$ -	\$ 2,916,064	\$ 850,644	\$ 2,000,000	\$ 30,000	\$ -	\$ 2,880,644	\$ 35,420	\$ (2,864,580)
50002	CRA Debt Service Fund	\$ -	\$ 1,496,326		\$ -	\$ 1,496,326	\$ 295,000	\$ -	\$ 390,625	\$ -	\$ 685,625	\$ 810,701	\$ 810,701
47000	Low Mod Housing Fund	\$ 400,000	\$ 77,273		\$ -	\$ 477,273	\$ 183,557	\$ 300,000	\$ -	\$ -	\$ 483,557	\$ (6,284)	\$ (406,284)
	<b>TOTAL COMMUNITY REDEVELOPMENT AGENCY</b>	<b>\$ 3,300,000</b>	<b>\$ 1,589,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,889,663</b>	<b>\$ 1,329,201</b>	<b>\$ 2,300,000</b>	<b>\$ 420,625</b>	<b>\$ -</b>	<b>\$ 4,049,826</b>	<b>\$ 839,837</b>	<b>\$ (2,460,163)</b>
<b>Grand Total</b>		<b>\$ 12,516,846</b>	<b>\$ 20,137,516</b>	<b>\$ 45,000</b>	<b>\$ 1,111,177</b>	<b>\$ 37,110,538</b>	<b>\$ 18,306,018</b>	<b>\$ 4,728,032</b>	<b>\$ 1,445,989</b>	<b>\$ 1,111,177</b>	<b>\$ 25,591,122</b>	<b>\$ 11,519,417</b>	<b>\$ (4,297,429)</b>

Fund No.	Fund Title	7/1/2012	FY 2012-2013			FY 2012-2013					6/30/2013	6/30/2013	
		Beginning Fund Balance (Unaudited)	Estimated Revenues	Other Financing Sources	Transfers In	Available Resources	Operating Expenditures	Capital Expenditures	Debt	Transfer Out	Total Use of Resources	Projected Fund Balance	Net Change Increase/(Decrease)
<b>CITY FUNDS</b>													
<i>GENERAL FUND</i>													
10000	General Fund	\$ 4,854,489	\$ 8,456,349	\$ 100,000	\$ 101,000	\$ 13,511,838	\$ 7,441,274	\$ 22,000	\$ 99,000	\$ 965,166	\$ 8,527,440	\$ 4,984,398	\$ 129,909
<i>SPECIAL REVENUES</i>													
34001	Development Fees	\$ -	\$ 439,585		\$ 153,806	\$ 593,391	\$ 593,391	\$ -	\$ -	\$ -	\$ 593,391	\$ -	\$ -
34002	Development Impact Fees	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35001	DUI Enforcement	\$ -	\$ 1,500		\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -
35002	Narcotics Enforcement	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35003	Police Dept Donations	\$ -	\$ 2,000		\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
35004	Public Safety Augmentation Fund	\$ -	\$ 101,000		\$ -	\$ 101,000	\$ -	\$ -	\$ -	\$ 101,000	\$ 101,000	\$ -	\$ -
35005	State COPS Grant	\$ -	\$ 9,500		\$ -	\$ 9,500	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ -
36001	Emergency Medical Services	\$ -	\$ 241,932		\$ 589,332	\$ 831,264	\$ 831,264	\$ -	\$ -	\$ -	\$ 831,264	\$ -	\$ -
36002	Fire Dept Donations	\$ -	\$ 2,000		\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
37001	Community Arts Comission	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37002	Dog Park	\$ -	\$ 1,383		\$ -	\$ 1,383	\$ 1,383	\$ -	\$ -	\$ -	\$ 1,383	\$ -	\$ -
37003	Donations-Recreation	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37004	Prop A Fund (Transit)	\$ -	\$ 158,295		\$ -	\$ 158,295	\$ 158,295	\$ -	\$ -	\$ -	\$ 158,295	\$ -	\$ -
37005	Open Space	\$ -	\$ 65,000	\$ (55,000)	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
37006	Senior Center	\$ -	\$ 20,000		\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
37007	SM Community Foundation	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37008	Youth Activity Center	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37009	Prop C Fund (Transit)	\$ -	\$ 126,716		\$ -	\$ 126,716	\$ 126,716	\$ -	\$ -	\$ -	\$ 126,716	\$ -	\$ -
38001	CA Beverage Container Grant	\$ -	\$ 5,423		\$ -	\$ 5,423	\$ 5,423	\$ -	\$ -	\$ -	\$ 5,423	\$ -	\$ -
38002	CDBG Block Grant	\$ -	\$ 35,350		\$ -	\$ 35,350	\$ 35,350	\$ -	\$ -	\$ -	\$ 35,350	\$ -	\$ -
38003	Clean Air Fund	\$ -	\$ 12,674		\$ -	\$ 12,674	\$ 12,674	\$ -	\$ -	\$ -	\$ 12,674	\$ -	\$ -
38004	Environmental Fund	\$ -	\$ 66,000		\$ -	\$ 66,000	\$ 66,000	\$ -	\$ -	\$ -	\$ 66,000	\$ -	\$ -
38005	Gas Tax Fund	\$ -	\$ 297,116		\$ -	\$ 297,116	\$ 297,116	\$ -	\$ -	\$ -	\$ 297,116	\$ -	\$ -
38006	Bikeway/Sidewalk Fund (TDA)	\$ -	\$ 5,369		\$ -	\$ 5,369	\$ 5,369	\$ -	\$ -	\$ -	\$ 5,369	\$ -	\$ -
38007	Measure R	\$ -	\$ 160,000		\$ -	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ -	\$ -
	<b>TOTAL SPECIAL REVENUES</b>	\$ -	\$ 1,750,843	\$ (55,000)	\$ 743,138	\$ 2,438,981	\$ 2,177,980	\$ 160,000	\$ -	\$ 101,000	\$ 2,438,980	\$ -	\$ -
<i>ASSESSMENT DISTRICTS</i>													
32001	Alegeria. E Bonita Assessment Dst	\$ -	\$ -		\$ 4,651	\$ 4,651	\$ 4,651	\$ -	\$ -	\$ -	\$ 4,651	\$ -	\$ -
32002	Central Business Assessment District	\$ -	\$ 5,700		\$ 23,084	\$ 28,784	\$ 28,784	\$ -	\$ -	\$ -	\$ 28,784	\$ -	\$ -
32003	Fane/Winwood Lane Assessment	\$ -	\$ 1,500		\$ 910	\$ 2,410	\$ 2,410	\$ -	\$ -	\$ -	\$ 2,410	\$ -	\$ -
32004	Jameson Court Assessment District	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32005	Lighting District-#1 Oakwood/Vista	\$ -	\$ 16,106		\$ -	\$ 16,106	\$ 16,106	\$ -	\$ -	\$ -	\$ 16,106	\$ -	\$ -
32006	Lighting District-Zone A	\$ -	\$ 847		\$ 7,415	\$ 8,262	\$ 8,262	\$ -	\$ -	\$ -	\$ 8,262	\$ -	\$ -
32007	Lighting District-Zone B	\$ -	\$ 6,062		\$ 16,799	\$ 22,861	\$ 22,861	\$ -	\$ -	\$ -	\$ 22,861	\$ -	\$ -
32008	Parking District Assessment District	\$ -	\$ 9,000		\$ 7,960	\$ 16,960	\$ 16,960	\$ -	\$ -	\$ -	\$ 16,960	\$ -	\$ -
32009	Santa Anita/Arno Assessment	\$ -	\$ 3,800		\$ -	\$ 3,800	\$ 3,800	\$ -	\$ -	\$ -	\$ 3,800	\$ -	\$ -
32010	Sewer Assessment District	\$ -	\$ 2,476		\$ 4,424	\$ 6,900	\$ 94	\$ -	\$ -	\$ 6,900	\$ 6,900	\$ -	\$ -
	<b>TOTAL ASSESSMENT DISTRICTS</b>	\$ -	\$ 45,491	\$ -	\$ 65,243	\$ 110,734	\$ 103,928	\$ -	\$ -	\$ 6,900	\$ 110,734	\$ -	\$ -

Fund No.	Fund Title	7/1/2012	FY 2012-2013			FY 2012-2013				Total Use of Resources	6/30/2013	6/30/2013	
		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)
<i>INTERNAL SERVICE FUNDS</i>													
60000	Internal Service-Fleet	\$ 137,889	\$ 534,118	\$ -	\$ -	\$ 672,007	\$ 360,530	\$ 140,000	\$ 19,290	\$ -	\$ 519,820	\$ 152,187	\$ 14,298
60001	Internal Service Fund-Facilities Mgmt	\$ 684,539	\$ 823,342	\$ -	\$ -	\$ 1,507,882	\$ 670,326	\$ 200,000	\$ -	\$ 65,243	\$ 935,569	\$ 572,312	\$ (112,227)
60002	Internal Service Fund-Administration	\$ 385,270	\$ 922,599	\$ -	\$ -	\$ 1,307,869	\$ 691,161	\$ -	\$ -	\$ -	\$ 691,161	\$ 616,708	\$ 231,438
60003	Internal Service Fund-Technology	\$ 392,626	\$ 634,072	\$ -	\$ -	\$ 1,026,698	\$ 586,533	\$ -	\$ -	\$ -	\$ 586,533	\$ 440,165	\$ 47,539
60007	Internal Service Fund-Personnel/Risk Mgmt	\$ 292,255	\$ 1,255,193	\$ -	\$ -	\$ 1,547,448	\$ 1,227,987	\$ -	\$ -	\$ -	\$ 1,227,987	\$ 319,460	\$ 27,206
	<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 1,892,579</b>	<b>\$ 4,169,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,061,903</b>	<b>\$ 3,536,537</b>	<b>\$ 340,000</b>	<b>\$ 19,290</b>	<b>\$ 65,243</b>	<b>\$ 3,961,070</b>	<b>\$ 2,100,833</b>	<b>\$ 208,254</b>
<i>SEWER FUNDS</i>													
72000	Sewer	\$ 1,253,380	\$ 731,500	\$ -	\$ 6,900	\$ 1,991,780	\$ 949,545	\$ 119,000	\$ 56,853	\$ -	\$ 1,125,398	\$ 866,382	\$ (386,998)
<i>WATER FUNDS</i>													
71000	Water Enterprise Fund	\$ 2,679,131	\$ 3,686,490	\$ -	\$ -	\$ 6,365,621	\$ 2,592,482	\$ 300,000	\$ 995,345	\$ -	\$ 3,887,827	\$ 2,477,794	\$ (201,337)
71001	Water System Improvement Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71002	SGVWD Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL WATER FUNDS</b>	<b>\$ 2,679,131</b>	<b>\$ 3,686,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,365,621</b>	<b>\$ 2,592,482</b>	<b>\$ 300,000</b>	<b>\$ 995,345</b>	<b>\$ -</b>	<b>\$ 3,887,827</b>	<b>\$ 2,477,794</b>	<b>\$ (201,337)</b>
<i>BUSINESS TYPE FUNDS</i>													
76000	Special Services-Strike Team	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77001	Aquatics	\$ -	\$ 214,800	\$ -	\$ 103,594	\$ 318,394	\$ 318,394	\$ -	\$ -	\$ -	\$ 318,394	\$ -	\$ -
77002	Recreation Classes	\$ -	\$ 85,000	\$ -	\$ 26,904	\$ 111,904	\$ 111,904	\$ -	\$ -	\$ -	\$ 111,904	\$ -	\$ -
77003	Special Events	\$ -	\$ 59,450	\$ -	\$ 67,800	\$ 127,250	\$ 127,250	\$ -	\$ -	\$ -	\$ 127,250	\$ -	\$ -
77004	Services Movie/OES Details	\$ -	\$ 23,500	\$ -	\$ 23,730	\$ 47,230	\$ 47,230	\$ -	\$ -	\$ -	\$ 47,230	\$ -	\$ -
	<b>TOTAL BUSINESS TYPE FUNDS</b>	<b>\$ -</b>	<b>\$ 382,750</b>	<b>\$ -</b>	<b>\$ 222,028</b>	<b>\$ 604,778</b>	<b>\$ 604,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 604,778</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CITY FUNDS</b>		<b>\$ 10,679,579</b>	<b>\$ 19,222,746</b>	<b>\$ 45,000</b>	<b>\$ 1,138,309</b>	<b>\$ 31,085,635</b>	<b>\$ 17,406,524</b>	<b>\$ 941,000</b>	<b>\$ 1,170,488</b>	<b>\$ 1,138,309</b>	<b>\$ 20,656,227</b>	<b>\$ 10,429,407</b>	<b>\$ (250,172)</b>
<b>COMMUNITY REDEVELOPMENT AGENCY (CRA)</b>													
33001	CRA Nonhousing Project Fund	\$ 35,420	\$ 16,225	\$ -	\$ -	\$ 51,645	\$ 877,272	\$ -	\$ 30,000	\$ -	\$ 907,272	\$ (855,626)	\$ (891,047)
50002	CRA Debt Service Fund	\$ 810,701	\$ 1,511,289	\$ -	\$ -	\$ 2,321,990	\$ 295,000	\$ -	\$ 392,500	\$ -	\$ 687,500	\$ 1,634,490	\$ 823,789
47000	Low Mod Housing Fund	\$ (6,284)	\$ 78,046	\$ -	\$ -	\$ 71,762	\$ 186,127	\$ -	\$ -	\$ -	\$ 186,127	\$ (114,366)	\$ (108,081)
	<b>TOTAL COMMUNITY REDEVELOPMENT AGENCY</b>	<b>\$ 839,837</b>	<b>\$ 1,605,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,445,397</b>	<b>\$ 1,358,399</b>	<b>\$ -</b>	<b>\$ 422,500</b>	<b>\$ -</b>	<b>\$ 1,780,899</b>	<b>\$ 664,498</b>	<b>\$ (175,339)</b>
<b>Grand Total</b>		<b>\$ 10,679,579</b>	<b>\$ 20,828,306</b>	<b>\$ 45,000</b>	<b>\$ 1,138,309</b>	<b>\$ 33,531,032</b>	<b>\$ 18,764,923</b>	<b>\$ 941,000</b>	<b>\$ 1,592,988</b>	<b>\$ 1,138,309</b>	<b>\$ 22,437,126</b>	<b>\$ 11,093,905</b>	<b>\$ (425,512)</b>

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Budgeted Expenditure Schedule, All Funds FY 2011-2013**



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OBJECT	(Multiple Items)
RESPONSIBLE DEPT	(All)

Fund Name	Values					
	AUDITED ACTUALS	PROJECTED				
	6/30/2010	ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
General Fund	6,036,991	7,266,947	7,389,075	7,562,274	7,600,926	7,744,872
Assessment Districts	111,380	105,348	101,805	103,928	101,805	101,805
Development Services	375,842	476,370	579,330	593,391	551,542	559,815
EMS/Paramedic	679,538	760,756	810,301	831,264	843,732	856,388
Gas Tax	263,410	291,911	452,173	297,116	294,173	294,173
Prop A	185,741	183,089	156,767	158,295	160,587	162,912
Prop C	82,389	61,824	404,998	126,716	128,617	130,546
Special Revenue	232,812	439,348	1,180,199	331,199	253,280	262,361
Special Revenue_Grants	77,540	2,796	0	0	0	0
Redevelopment	1,168,713	1,564,458	4,049,826	1,780,899	1,813,715	1,759,571
Internal Services	4,631,161	4,120,488	3,843,127	3,895,827	4,264,641	4,330,236
Water	3,234,418	3,176,420	3,665,492	3,887,827	3,983,768	4,111,737
Sewer	732,532	896,577	1,236,723	1,125,398	1,167,762	1,194,004
Business Type	576,876	628,014	610,095	604,778	593,550	602,453
<b>Grand Total</b>	<b>\$ 18,389,344</b>	<b>\$ 19,974,345</b>	<b>\$ 24,479,911</b>	<b>\$ 21,298,911</b>	<b>\$ 21,758,098</b>	<b>\$ 22,110,874</b>

RESPONSIBLE DEPT (All)

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
General Fund	Personnel	4,181,991	5,099,456	5,088,012	5,203,166	5,270,010	5,337,857
	Non-Personnel	1,855,000	2,167,491	2,301,063	2,359,108	2,330,916	2,407,015
<b>General Fund Total</b>		<b>\$ 6,036,991</b>	<b>\$ 7,266,947</b>	<b>\$ 7,389,075</b>	<b>\$ 7,562,274</b>	<b>\$ 7,600,926</b>	<b>\$ 7,744,872</b>
Assessment Districts	Non-Personnel	111,380	105,348	101,805	103,928	101,805	101,805
<b>Assessment Districts Total</b>		<b>\$ 111,380</b>	<b>\$ 105,348</b>	<b>\$ 101,805</b>	<b>\$ 103,928</b>	<b>\$ 101,805</b>	<b>\$ 101,805</b>
Development Services	Personnel	235,905	300,938	314,972	319,697	324,492	329,359
	Non-Personnel	139,937	175,432	264,358	273,694	227,049	230,455
<b>Development Services Total</b>		<b>\$ 375,842</b>	<b>\$ 476,370</b>	<b>\$ 579,330</b>	<b>\$ 593,391</b>	<b>\$ 551,542</b>	<b>\$ 559,815</b>
EMS/Paramedic	Personnel	450,984	482,969	496,511	503,959	511,518	519,191
	Non-Personnel	228,554	277,787	313,790	327,305	332,214	337,198
<b>EMS/Paramedic Total</b>		<b>\$ 679,538</b>	<b>\$ 760,756</b>	<b>\$ 810,301</b>	<b>\$ 831,264</b>	<b>\$ 843,732</b>	<b>\$ 856,388</b>
Gas Tax	Personnel	144,695	118,988	96,478	96,478	96,478	96,478
	Non-Personnel	118,716	172,923	355,695	200,638	197,695	197,695
<b>Gas Tax Total</b>		<b>\$ 263,410</b>	<b>\$ 291,911</b>	<b>\$ 452,173</b>	<b>\$ 297,116</b>	<b>\$ 294,173</b>	<b>\$ 294,173</b>
Prop A	Personnel	(497)	0	0	0	0	0
	Non-Personnel	186,238	183,089	156,767	158,295	160,587	162,912
<b>Prop A Total</b>		<b>\$ 185,741</b>	<b>\$ 183,089</b>	<b>\$ 156,767</b>	<b>\$ 158,295</b>	<b>\$ 160,587</b>	<b>\$ 162,912</b>
Prop C	Personnel	(186)	0	0	0	0	0
	Non-Personnel	82,575	61,824	404,998	126,716	128,617	130,546
<b>Prop C Total</b>		<b>\$ 82,389</b>	<b>\$ 61,824</b>	<b>\$ 404,998</b>	<b>\$ 126,716</b>	<b>\$ 128,617</b>	<b>\$ 130,546</b>
Special Revenue	Personnel	41,136	68,288	41,565	41,565	41,565	41,565
	Non-Personnel	191,677	371,060	1,138,634	289,634	211,715	220,796
<b>Special Revenue Total</b>		<b>\$ 232,812</b>	<b>\$ 439,348</b>	<b>\$ 1,180,199</b>	<b>\$ 331,199</b>	<b>\$ 253,280</b>	<b>\$ 262,361</b>



RESPONSIBLE DEPT (All)

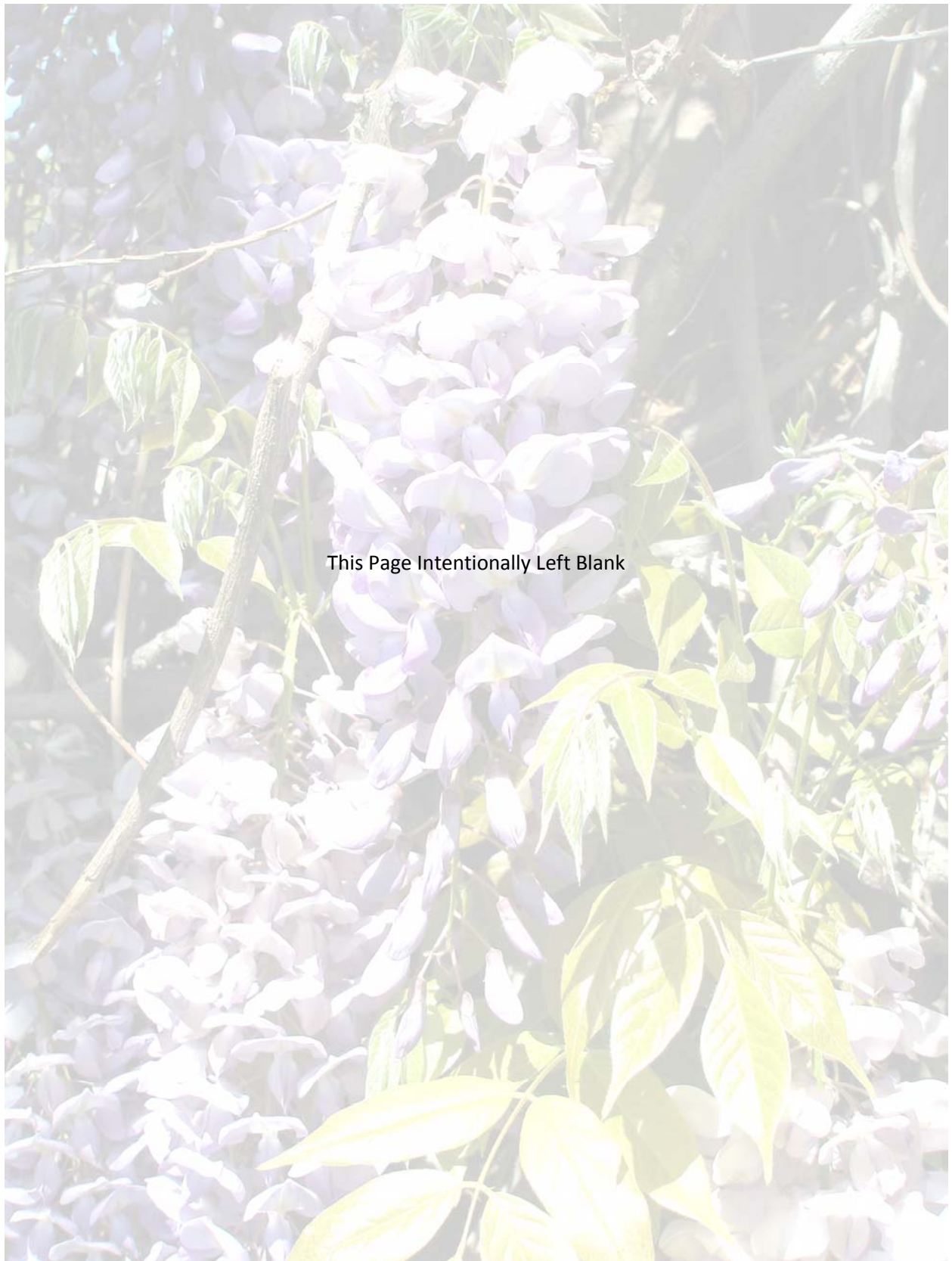
Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>Special Revenue_Grants</b>	Personnel	0	0	0	0	0	0
	Non-Personnel	77,540	2,796	0	0	0	0
<b>Special Revenue_Grants Total</b>		<b>\$ 77,540</b>	<b>\$ 2,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Redevelopment</b>	Personnel	317,068	325,598	377,361	383,021	388,766	394,598
	Non-Personnel	851,645	1,238,860	3,672,465	1,397,878	1,424,949	1,364,973
<b>Redevelopment Total</b>		<b>\$ 1,168,713</b>	<b>\$ 1,564,458</b>	<b>\$ 4,049,826</b>	<b>\$ 1,780,899</b>	<b>\$ 1,813,715</b>	<b>\$ 1,759,571</b>
<b>Internal Services</b>	Personnel	1,041,881	1,103,936	1,086,581	1,102,880	1,119,423	1,136,214
	Non-Personnel	3,589,280	3,016,552	2,756,546	2,792,948	3,145,219	3,194,022
<b>Internal Services Total</b>		<b>\$ 4,631,161</b>	<b>\$ 4,120,488</b>	<b>\$ 3,843,127</b>	<b>\$ 3,895,827</b>	<b>\$ 4,264,641</b>	<b>\$ 4,330,236</b>
<b>Water</b>	Personnel	608,255	763,270	818,176	830,448	842,905	855,548
	Non-Personnel	2,626,163	2,413,150	2,847,316	3,057,379	3,140,863	3,256,189
<b>Water Total</b>		<b>\$ 3,234,418</b>	<b>\$ 3,176,420</b>	<b>\$ 3,665,492</b>	<b>\$ 3,887,827</b>	<b>\$ 3,983,768</b>	<b>\$ 4,111,737</b>
<b>Sewer</b>	Personnel	475,785	520,111	508,737	513,322	521,022	528,838
	Non-Personnel	256,747	376,466	727,986	612,076	646,740	665,166
<b>Sewer Total</b>		<b>\$ 732,532</b>	<b>\$ 896,577</b>	<b>\$ 1,236,723</b>	<b>\$ 1,125,398</b>	<b>\$ 1,167,762</b>	<b>\$ 1,194,004</b>
<b>Business Type</b>	Personnel	361,226	343,988	364,708	343,229	348,378	353,603
	Non-Personnel	215,650	284,025	245,387	261,549	245,172	248,850
<b>Business Type Total</b>		<b>\$ 576,876</b>	<b>\$ 628,014</b>	<b>\$ 610,095</b>	<b>\$ 604,778</b>	<b>\$ 593,550</b>	<b>\$ 602,453</b>
<b>Grand Total</b>		<b>\$ 18,389,344</b>	<b>\$ 19,974,345</b>	<b>\$ 24,479,911</b>	<b>\$ 21,298,911</b>	<b>\$ 21,758,098</b>	<b>\$ 22,110,874</b>

Fund Name	RESPONSIBLE DEPT	P/NP	PROJECTED		
			ACTUALS FY 2010-11 BUDGET	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
General Fund	ADMIN	Personnel	99,200	102,469	103,856
		Non-Personnel	836,232	866,443	929,207
<b>ADMIN Total</b>			<b>\$ 935,432</b>	<b>\$ 968,912</b>	<b>\$ 1,033,063</b>
	ELECTED	Personnel	44,154	31,990	32,470
		Non-Personnel	187,700	306,126	266,126
<b>ELECTED Total</b>			<b>\$ 231,854</b>	<b>\$ 338,116</b>	<b>\$ 298,596</b>
	CS/PERSONNEL	Personnel	242,990	225,305	228,573
		Non-Personnel	38,637	30,265	30,265
<b>CS/PERSONNEL Total</b>			<b>\$ 281,627</b>	<b>\$ 255,570</b>	<b>\$ 258,838</b>
	DEVELOPMENT	Personnel	0	0	0
		Non-Personnel	0	63,835	78,905
<b>DEVELOPMENT Total</b>			<b>\$ -</b>	<b>\$ 63,835</b>	<b>\$ 78,905</b>
	FIRE	Personnel	350,297	410,293	545,038
		Non-Personnel	458,884	346,948	350,860
<b>FIRE Total</b>			<b>\$ 809,181</b>	<b>\$ 757,241</b>	<b>\$ 895,897</b>
	LIBRARY	Personnel	649,854	679,300	689,490
		Non-Personnel	115,757	139,280	139,280
<b>LIBRARY Total</b>			<b>\$ 765,611</b>	<b>\$ 818,580</b>	<b>\$ 828,770</b>
	POLICE	Personnel	3,532,408	3,456,885	3,420,473
		Non-Personnel	345,218	393,637	408,517
<b>POLICE Total</b>			<b>\$ 3,877,626</b>	<b>\$ 3,850,522</b>	<b>\$ 3,828,990</b>
	PUBLIC WORKS	Personnel	180,553	181,769	183,267
		Non-Personnel	185,063	154,529	155,948
<b>PUBLIC WORKS Total</b>			<b>\$ 365,616</b>	<b>\$ 336,298</b>	<b>\$ 339,216</b>
<b>General Fund Total</b>			<b>\$ 7,266,947</b>	<b>\$ 7,389,075</b>	<b>\$ 7,562,274</b>
Assessment Districts	PUBLIC WORKS	Non-Personnel	105,348	101,805	103,928
		<b>PUBLIC WORKS Total</b>	<b>\$ 105,348</b>	<b>\$ 101,805</b>	<b>\$ 103,928</b>
<b>Assessment Districts Total</b>			<b>\$ 105,348</b>	<b>\$ 101,805</b>	<b>\$ 103,928</b>
Development Services	ADMIN	Personnel	3,612	3,551	3,604
		<b>ADMIN Total</b>	<b>\$ 3,612</b>	<b>\$ 3,551</b>	<b>\$ 3,604</b>
	ELECTED	Non-Personnel	0	0	0
		<b>ELECTED Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	DEVELOPMENT	Personnel	297,326	311,421	316,092
		Non-Personnel	175,432	264,358	273,694
<b>DEVELOPMENT Total</b>			<b>\$ 472,758</b>	<b>\$ 575,779</b>	<b>\$ 589,786</b>
<b>Development Services Total</b>			<b>\$ 476,370</b>	<b>\$ 579,330</b>	<b>\$ 593,391</b>

Fund Name	RESPONSIBLE DEPT	P/NP	PROJECTED ACTUALS FY		
			2010-11 BUDGET	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
EMS/Paramedic	ADMIN	Personnel	3,583	3,545	3,598
		Non-Personnel	0	0	0
	<b>ADMIN Total</b>		<b>\$ 3,583</b>	<b>\$ 3,545</b>	<b>\$ 3,598</b>
	FIRE	Personnel	479,386	492,966	500,360
		Non-Personnel	277,787	313,790	327,305
	<b>FIRE Total</b>		<b>\$ 757,173</b>	<b>\$ 806,756</b>	<b>\$ 827,665</b>
<b>EMS/Paramedic Total</b>		<b>\$ 760,756</b>	<b>\$ 810,301</b>	<b>\$ 831,264</b>	
Gas Tax	PUBLIC WORKS	Personnel	118,988	96,478	96,478
		Non-Personnel	172,923	355,695	200,638
	<b>PUBLIC WORKS Total</b>		<b>\$ 291,911</b>	<b>\$ 452,173</b>	<b>\$ 297,116</b>
<b>Gas Tax Total</b>		<b>\$ 291,911</b>	<b>\$ 452,173</b>	<b>\$ 297,116</b>	
Prop A	CS/PERSONNEL	Personnel	0	0	0
		Non-Personnel	183,089	156,767	158,295
	<b>CS/PERSONNEL Total</b>		<b>\$ 183,089</b>	<b>\$ 156,767</b>	<b>\$ 158,295</b>
<b>Prop A Total</b>		<b>\$ 183,089</b>	<b>\$ 156,767</b>	<b>\$ 158,295</b>	
Prop C	CS/PERSONNEL	Personnel	0	0	0
		Non-Personnel	61,824	76,835	76,835
	<b>CS/PERSONNEL Total</b>		<b>\$ 61,824</b>	<b>\$ 76,835</b>	<b>\$ 76,835</b>
	PUBLIC WORKS	Non-Personnel	0	328,163	49,881
		<b>PUBLIC WORKS Total</b>		<b>\$ -</b>	<b>\$ 328,163</b>
	<b>Prop C Total</b>		<b>\$ 61,824</b>	<b>\$ 404,998</b>	<b>\$ 126,716</b>
Special Revenue	ADMIN	Non-Personnel	0	0	0
		<b>ADMIN Total</b>		<b>\$ -</b>	<b>\$ -</b>
	CS/PERSONNEL	Non-Personnel	75,450	350,000	30,000
		<b>CS/PERSONNEL Total</b>		<b>\$ 75,450</b>	<b>\$ 350,000</b>
	FIRE	Non-Personnel	2,101	2,000	2,000
		<b>FIRE Total</b>		<b>\$ 2,101</b>	<b>\$ 2,000</b>
	LIBRARY	Personnel	0	0	0
		Non-Personnel	33,230	0	0
	<b>LIBRARY Total</b>		<b>\$ 33,230</b>	<b>\$ -</b>	<b>\$ -</b>
	POLICE	Personnel	23,289	1,500	1,500
		Non-Personnel	90,800	11,500	11,500
	<b>POLICE Total</b>		<b>\$ 114,089</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
	PUBLIC WORKS	Personnel	44,999	40,065	40,065
		Non-Personnel	169,479	775,134	246,134
<b>PUBLIC WORKS Total</b>		<b>\$ 214,478</b>	<b>\$ 815,199</b>	<b>\$ 286,199</b>	
<b>Special Revenue Total</b>		<b>\$ 439,348</b>	<b>\$ 1,180,199</b>	<b>\$ 331,199</b>	

Fund Name	RESPONSIBLE DEPT	P/NP	PROJECTED ACTUALS FY		
			2010-11 BUDGET	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
Special Revenue_Grants	ADMIN	Personnel	0	0	0
		Non-Personnel	2,796	0	0
	<b>ADMIN Total</b>		<b>\$ 2,796</b>	<b>\$ -</b>	<b>\$ -</b>
	FIRE	Non-Personnel	0	0	0
		<b>FIRE Total</b>		<b>\$ -</b>	<b>\$ -</b>
	POLICE	Non-Personnel	0	0	0
		<b>POLICE Total</b>		<b>\$ -</b>	<b>\$ -</b>
PUBLIC WORKS	Non-Personnel	0	0	0	
	<b>PUBLIC WORKS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Special Revenue_Grants Total</b>			<b>\$ 2,796</b>	<b>\$ -</b>	<b>\$ -</b>
Redevelopment	ADMIN	Personnel	48,642	67,220	68,228
		Non-Personnel	685,464	707,625	709,500
	<b>ADMIN Total</b>		<b>\$ 734,106</b>	<b>\$ 774,845</b>	<b>\$ 777,728</b>
	ELECTED	Personnel	7,273	9,764	9,911
		Non-Personnel	55	0	0
	<b>ELECTED Total</b>		<b>\$ 7,328</b>	<b>\$ 9,764</b>	<b>\$ 9,911</b>
	CS/PERSONNEL	Personnel	0	0	0
		<b>CS/PERSONNEL Total</b>		<b>\$ -</b>	<b>\$ -</b>
	DEVELOPMENT	Personnel	254,150	278,418	282,594
		Non-Personnel	401,860	2,813,359	536,897
	<b>DEVELOPMENT Total</b>		<b>\$ 656,010</b>	<b>\$ 3,091,777</b>	<b>\$ 819,492</b>
	PUBLIC WORKS	Personnel	15,533	21,958	22,287
		Non-Personnel	151,481	151,481	151,481
<b>PUBLIC WORKS Total</b>		<b>\$ 167,014</b>	<b>\$ 173,439</b>	<b>\$ 173,768</b>	
<b>Redevelopment Total</b>			<b>\$ 1,564,458</b>	<b>\$ 4,049,826</b>	<b>\$ 1,780,899</b>
Internal Services	ADMIN	Personnel	523,728	502,680	510,220
		Non-Personnel	750,338	628,835	652,916
	<b>ADMIN Total</b>		<b>\$ 1,274,066</b>	<b>\$ 1,131,515</b>	<b>\$ 1,163,136</b>
	ELECTED	Non-Personnel	35,940	70,000	50,000
		<b>ELECTED Total</b>		<b>\$ 35,940</b>	<b>\$ 70,000</b>
	CS/PERSONNEL	Personnel	249,200	289,150	293,487
		Non-Personnel	1,063,945	933,500	934,500
	<b>CS/PERSONNEL Total</b>		<b>\$ 1,313,145</b>	<b>\$ 1,222,650</b>	<b>\$ 1,227,987</b>
	LIBRARY	Personnel	92,439	82,609	83,848
		Non-Personnel	0	0	0
	<b>LIBRARY Total</b>		<b>\$ 92,439</b>	<b>\$ 82,609</b>	<b>\$ 83,848</b>
	PUBLIC WORKS	Personnel	238,569	212,142	215,324
		Non-Personnel	1,166,330	1,124,211	1,155,532
<b>PUBLIC WORKS Total</b>		<b>\$ 1,404,899</b>	<b>\$ 1,336,353</b>	<b>\$ 1,370,856</b>	
<b>Internal Services Total</b>			<b>\$ 4,120,488</b>	<b>\$ 3,843,127</b>	<b>\$ 3,895,827</b>

Fund Name	RESPONSIBLE DEPT	P/NP	PROJECTED			
			ACTUALS FY 2010-11 BUDGET	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	
Water	ADMIN	Personnel	98,902	108,285	109,909	
		Non-Personnel	535,470	31,816	31,816	
	<b>ADMIN Total</b>		<b>\$ 634,372</b>	<b>\$ 140,101</b>	<b>\$ 141,725</b>	
	DEVELOPMENT	Non-Personnel	15,000	25,260	31,245	
	<b>DEVELOPMENT Total</b>		<b>\$ 15,000</b>	<b>\$ 25,260</b>	<b>\$ 31,245</b>	
	PUBLIC WORKS	Personnel	664,368	709,891	720,539	
		Non-Personnel	1,862,680	2,790,240	2,994,318	
	<b>PUBLIC WORKS Total</b>		<b>\$ 2,527,048</b>	<b>\$ 3,500,131</b>	<b>\$ 3,714,856</b>	
	<b>Water Total</b>			<b>\$ 3,176,420</b>	<b>\$ 3,665,492</b>	<b>\$ 3,887,827</b>
	Sewer	ADMIN	Personnel	52,211	61,726	59,607
Non-Personnel			56,699	56,773	56,853	
<b>ADMIN Total</b>		<b>\$ 108,910</b>	<b>\$ 118,499</b>	<b>\$ 116,460</b>		
ELECTED		Personnel	0	0	0	
<b>ELECTED Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
PUBLIC WORKS		Personnel	467,900	447,011	453,715	
		Non-Personnel	319,767	671,213	555,223	
<b>PUBLIC WORKS Total</b>		<b>\$ 787,667</b>	<b>\$ 1,118,224</b>	<b>\$ 1,008,938</b>		
<b>Sewer Total</b>			<b>\$ 896,577</b>	<b>\$ 1,236,723</b>	<b>\$ 1,125,398</b>	
Business Type		CS/PERSONNEL	Personnel	320,026	359,726	338,172
	Non-Personnel		260,563	245,387	261,549	
	<b>CS/PERSONNEL Total</b>		<b>\$ 580,590</b>	<b>\$ 605,112</b>	<b>\$ 599,721</b>	
	FIRE	Personnel	23,962	4,983	5,058	
		Non-Personnel	23,462	0	0	
	<b>FIRE Total</b>		<b>\$ 47,424</b>	<b>\$ 4,983</b>	<b>\$ 5,058</b>	
	POLICE	Personnel	0	0	0	
		Non-Personnel	0	0	0	
	<b>POLICE Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Business Type Total</b>			<b>\$ 628,014</b>	<b>\$ 610,095</b>	<b>\$ 604,778</b>
<b>Grand Total</b>			<b>\$ 19,974,345</b>	<b>\$ 24,479,911</b>	<b>\$ 21,298,911</b>	



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Administrative Services Department FY 2011-2013**



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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, co-ordinates with higher levels of government, including the City's elected officials at the State and Federal.

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

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

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

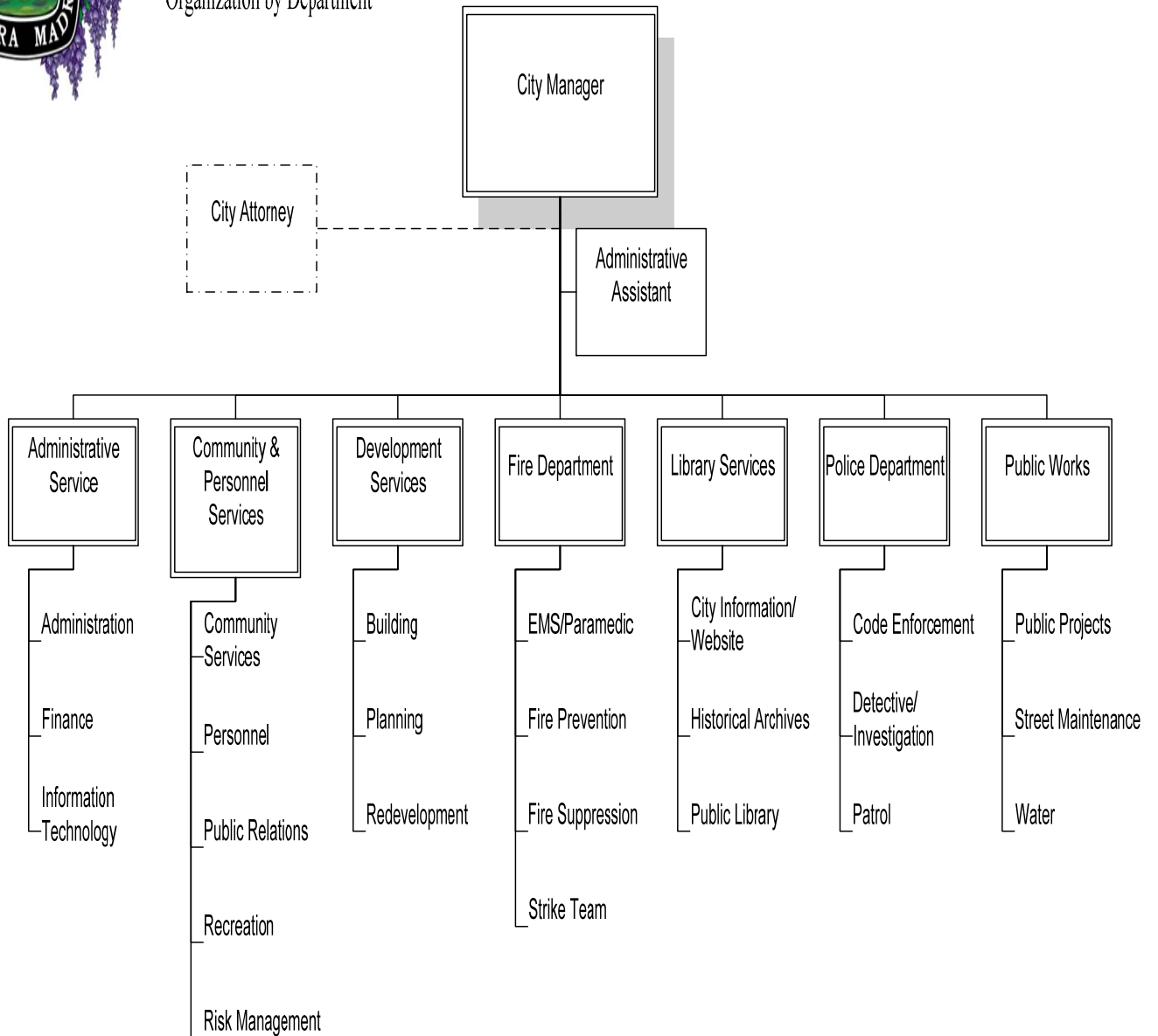


**Organizational Chart**



# City Of Sierra Madre

Organization by Department





FY 2011-2013

**Accomplishments FY 2009-11**

***City Council Goal – ACHIEVE FINANCIAL STABILITY AND IMPROVE PUBLIC SERVICES***

- Secured additional funding to complete the Hart Park House renovation
- Completed the Sierra Madre Room remodel project
- Assisted Mayor in developing and presenting an annual State of the City of Address
- Established a Canyon Zone Ordinance
- Completed a Comprehensive Fee study
- The city's Five-Year Community Redevelopment Agency Implementation Plan was approved
- Continued as staff liaison to the General Plan Steering Committee
- Initiated a Fire Department Policy Committee to update and create new developmental policy
- Completed the installation of a new ERP (accounting software)

**Department Goals FY 2011-13**

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

- Present to the City Council for consideration options for deferred maintenance and equipment replacement by budgeting allocations to fund reserves
- Present to the City Council for consideration a two-year (2011-2013) budget that implements strategic plan objectives
- Introduce online utility payment options on the city's website
- Assure that all financial audits are completed and filed by the appropriate deadline.

***City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- Recommend to the City Council for action options for delivering more city documents online through a Document Management System
- Launch the city's new website
- Present to the City Council for consideration a Community Bicycle and Safety Plan
- Develop a Marketing Plan to recruit volunteers
- Develop an Internal Quality Control Audits and Inspections Matrix to ensure greater Police accountability

***City Council Goal – COMPLETE GENERAL PLAN UPDATE***

- Receive certification of the City's Housing Element from State of California
- Provide administrative support to the General Plan Committee
- Present to the City Council for consideration a technical support firm in order to complete Phase II of the General Plan, including EIR
- Complete the review of all elements of the 1996 General Plan



**FY 2011-2013**

- Complete the Guiding Principles Report and present it to the Planning Commission and then to the City Council for consideration

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

- Hold a groundbreaking ceremony for the Hart Park House renovation
- Present to City Council for action a program for Mills Act application processing
- 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***

- Complete the FLSA(Fair Labor Standards Audit)
- Review all departments' job descriptions for the citywide Classification Plan
- Present to the City Council for discussion a comprehensive salary and present it the City Council for action the citywide Classification Plan
- Host Volunteer Appreciation events



## 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:

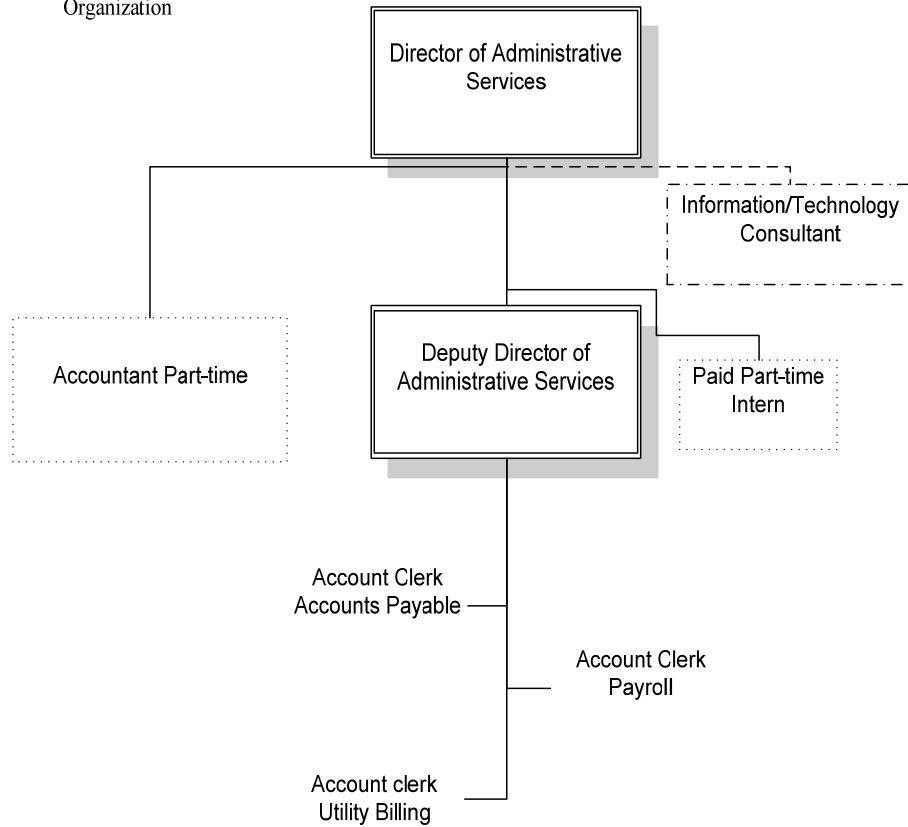
- **Financial Accounting and Reporting:** Recording of all transactions in the general ledger of the City, Agency, and Financing Authority; processing of invoices; preparing internal and external financial reports.
- **Asset Management:** Investing of idle funds; controlling fixed assets; collecting of accounts receivable; managing return on investment.
- **Debt Service Administration:** Coordinating the issuance of debt instruments; ensuring compliance with lender and regulatory restrictions; processing repayments of debt.
- **Budgeting:** Projecting revenues, preparing the annual budget document; monitoring compliance with the adopted budget.
- **Information and Communications Systems:** Coordinating electronic communications; monitoring and maintaining the City's information and communication systems.
- **Business Licensing:** Coordinating the issuance, renewal, and audit of business licenses within the City.
- **Tax and Assessment Administration:** Ensuring that all local taxes and assessments are remitted; ensuring that the City receives its portion of taxes and assessments levied by other governments.
- **General Administration:** Answering the City's general telephone line; providing internal and external mailing service; coordinating the purchase of office supplies and furnishings.
- **Information Technology:** Ensuring the complete operations of the City's technology resources, including software and hardware support and maintenance. The City maintains a two cable channels, a web-site, public wi-fi connections, and intranet for internal security.



**Organization Chart**



**Administrative Services  
Department**  
Organization



**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 2009-11**

**City Council Goal – ACHIEVE FINANCIAL STABILITY**

- Completed the FY 09-10 Financial Audits and CRA Compliance Audits
- Administered the Finance Ad-Hoc Committee; Utility User Tax (UUT) increase, low income household exemption and the UUT oversight committee.
- Replaced accounting software to enhance productivity and efficiency by 5-10%.
- Improved utility billing aging by 75%
- Completed City-Wide Comprehensive Fee Study
- Completed CRA 5-Year Plan pursuant to state law
- Adopted Policies for Capital Asset Acquisition, Maintenance, Replacement, and Retirement
- Adopted pre-funding policy for other Post Employment Benefit (OPEB) as outlined in GASB Statement #43 and #45
- Adopted Fund Balance policy as outlined in GASB Statement #54
- Collected all utility revenues from 120 to 90 days by completing regular review of utility customers' aging reports to maximize the recovery of collection, penalties and late fees

**Department Goals FY 2011-13**

**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.

**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

**Performance Measures FY 2011-13**

**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.
- Accounting Software Efficiencies:

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

**Funding Sources**

**General Fund** City Manager and Administrative Services functions

**Development Fee Fund**

Administrative Services Department support for the collection for Development Services revenues.

**Emergency Medical Services Fund**

Administrative Services Department support for the collection for EMS/Paramedic revenues.





FY 2011-2013

**CRA Nonhousing  
Project Fund**

Redevelopment Agency's cost allocations from Internal Services, City Manager and Administrative Services

**Low Mod Housing  
Set Aside Fund**

Redevelopment Agency's City Manager and Administrative Services budget.

**Internal Services  
Fund – Admin.**

Internal Services-Administrative Costs: City Manager and Administrative Services budget. Cost Allocation based upon each funds operating budgets.

**Internal Services  
Fund – IT**

Internal Services-Information Technology: City technology including accounting software, computers, printers, telephones, fax machines, postage machines and typewriters. Cost Allocation based upon each funds operating budgets.

**City Wide Debt  
Service Fund**

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.

**Sewer Fund**

Administrative Services Department support for the collection for sewer revenues.

**Water Enterprise  
Fund**

Administrative Services Department support for the collection for water revenues.

**Major Department Changes FY 2011-13**

- The Administrative Services Department has reduced its internal service fund by \$77,600 and reduced the Technology budget by \$30,000. In personnel, the department has reduced one part time IT position, reduced part-time accountant hours by 500, and reduced administrative intern's hours by 200 which brings cost savings of \$20,000. The total savings from reducing part time staff hours is \$35,000, but the Technology Department is asking for \$15,000 from the savings for part time IT hours. The impact of the reduction in part time hours will affect the department with less front desk coverage during employee absence and reduce assistance on special projects.
- Administrative Services Department is also reducing its contract services budget by \$35,000. The reduction is from a onetime cost of the fee study that was completed last Fiscal Year. Another reduction in cost will be in the SMTV cable



**CITY of SIERRA MADRE  
ADMINISTRATIVE SERVICES DEPARTMENT  
FY 2011-2013**

channel budget by \$10,000. The effect of this reduction will be less programming of community special events.

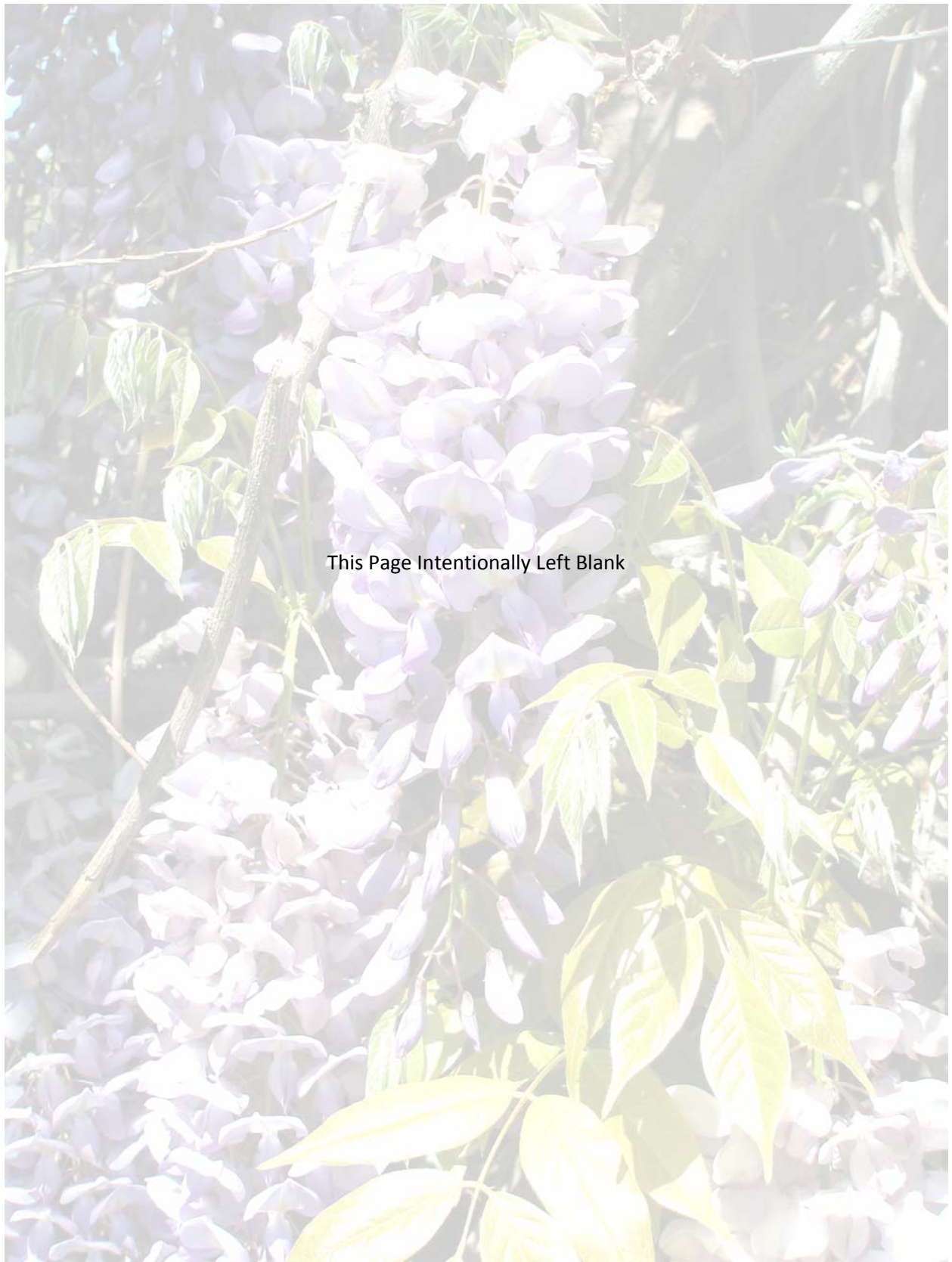
- Other reductions are \$10,000 from office supplies and \$2,600 from meetings and conferences. The reductions in office supplies include envelopes which will be allocated by each department and ordering of black and white stationery instead of colored stationery in addition to close oversight of office supply orders, by standardizing what is ordered.
- The City is also reducing the technology budget by \$30,000. The City will not be purchasing replacement computers for a year. Computers will be bought only for emergency purposes. Part of the savings is supposed to be used to replace computer servers, but this does not seem to be foreseeable due to budget cuts. The impact of not buying new servers is that the City will run out of warranty on the servers by next year so the servers will be running without warranty coverage, for one year.



RESPONSIBLE DEPT ADMIN

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	79,792	99,200	102,469	103,856	105,414	106,995
	Non-Personnel	785,300	836,232	866,443	929,207	962,520	1,020,958
<b>General Fund Total</b>		<b>\$ 865,092</b>	<b>\$ 935,432</b>	<b>\$ 968,912</b>	<b>\$ 1,033,063</b>	<b>\$ 1,067,934</b>	<b>\$ 1,127,953</b>
<b>Development Services</b>	Personnel	3,368	3,612	3,551	3,604	3,658	3,713
<b>Development Services Total</b>		<b>\$ 3,368</b>	<b>\$ 3,612</b>	<b>\$ 3,551</b>	<b>\$ 3,604</b>	<b>\$ 3,658</b>	<b>\$ 3,713</b>
<b>EMS/Paramedic</b>	Personnel	3,368	3,583	3,545	3,598	3,652	3,707
	Non-Personnel	0	0	0	0	0	0
<b>EMS/Paramedic Total</b>		<b>\$ 3,368</b>	<b>\$ 3,583</b>	<b>\$ 3,545</b>	<b>\$ 3,598</b>	<b>\$ 3,652</b>	<b>\$ 3,707</b>
<b>Special Revenue</b>	Non-Personnel	0	0	0	0	0	0
<b>Special Revenue Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Special Revenue_Grants</b>	Personnel	0	0	0	0	0	0
	Non-Personnel	72,536	2,796	0	0	0	0
<b>Special Revenue_Grants Total</b>		<b>\$ 72,536</b>	<b>\$ 2,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Redevelopment</b>	Personnel	46,436	48,642	67,220	68,228	69,252	70,291
	Non-Personnel	551,821	685,464	707,625	709,500	720,143	730,945
<b>Redevelopment Total</b>		<b>\$ 598,257</b>	<b>\$ 734,106</b>	<b>\$ 774,845</b>	<b>\$ 777,728</b>	<b>\$ 789,394</b>	<b>\$ 801,235</b>
<b>Internal Services</b>	Personnel	504,225	523,728	502,680	510,220	517,874	525,642
	Non-Personnel	653,668	750,338	628,835	652,916	710,481	725,763
<b>Internal Services Total</b>		<b>\$ 1,157,893</b>	<b>\$ 1,274,066</b>	<b>\$ 1,131,515</b>	<b>\$ 1,163,136</b>	<b>\$ 1,228,355</b>	<b>\$ 1,251,405</b>
<b>Water</b>	Personnel	15,379	98,902	108,285	109,909	111,558	113,231
	Non-Personnel	16,608	535,470	31,816	31,816	32,293	32,778
<b>Water Total</b>		<b>\$ 31,987</b>	<b>\$ 634,372</b>	<b>\$ 140,101</b>	<b>\$ 141,725</b>	<b>\$ 143,851</b>	<b>\$ 146,009</b>
<b>Sewer</b>	Personnel	34,170	52,211	61,726	59,607	60,501	61,408
	Non-Personnel		56,699	56,773	56,853	57,706	58,571
<b>Sewer Total</b>		<b>\$ 34,170</b>	<b>\$ 108,910</b>	<b>\$ 118,499</b>	<b>\$ 116,460</b>	<b>\$ 118,207</b>	<b>\$ 119,980</b>
<b>Grand Total</b>		<b>\$ 2,766,671</b>	<b>\$ 3,696,876</b>	<b>\$ 3,140,968</b>	<b>\$ 3,239,315</b>	<b>\$ 3,355,052</b>	<b>\$ 3,454,002</b>

\*NOTE: Totals are exclusive of Transfers Out.



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Community and Personnel Services Department FY 2011-2013**



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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 sixty 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 two Mini-Parks (Milton & Harriet Goldberg Recreation Area and Kersting Court); one Neighborhood Park (Mt. Wilson Trail Park); two Community Parks (Memorial and Sierra Vista Parks); two Natural Resource Areas (Bailey Canyon & Mount Wilson Trail); two community centers (Community Recreation Center and the Hart Park House Senior Center); as well as the Sierra Madre Aquatic Center and Youth Activity Center. Departmental staff supports and coordinates the activities of the City's Community Services Commission, Senior Community Commission, and Community Arts Commission as well as a variety of community committees.

The Department performs a variety of personnel and risk management duties for full-time, part-time, and volunteers, including recruitment and retention, discipline and discharge, benefits administration, personnel file maintenance and security, workers compensation, as well as insurance and liability protection. The Department also provides city-wide training to further develop quality employees who exhibit professionalism, excel at customer service and promptly assist residents with their needs. In total, the department is responsible for approximately 469 employees and volunteers.

## Commissions

The Department serves as liaison to the following three commissions:

**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.

**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.

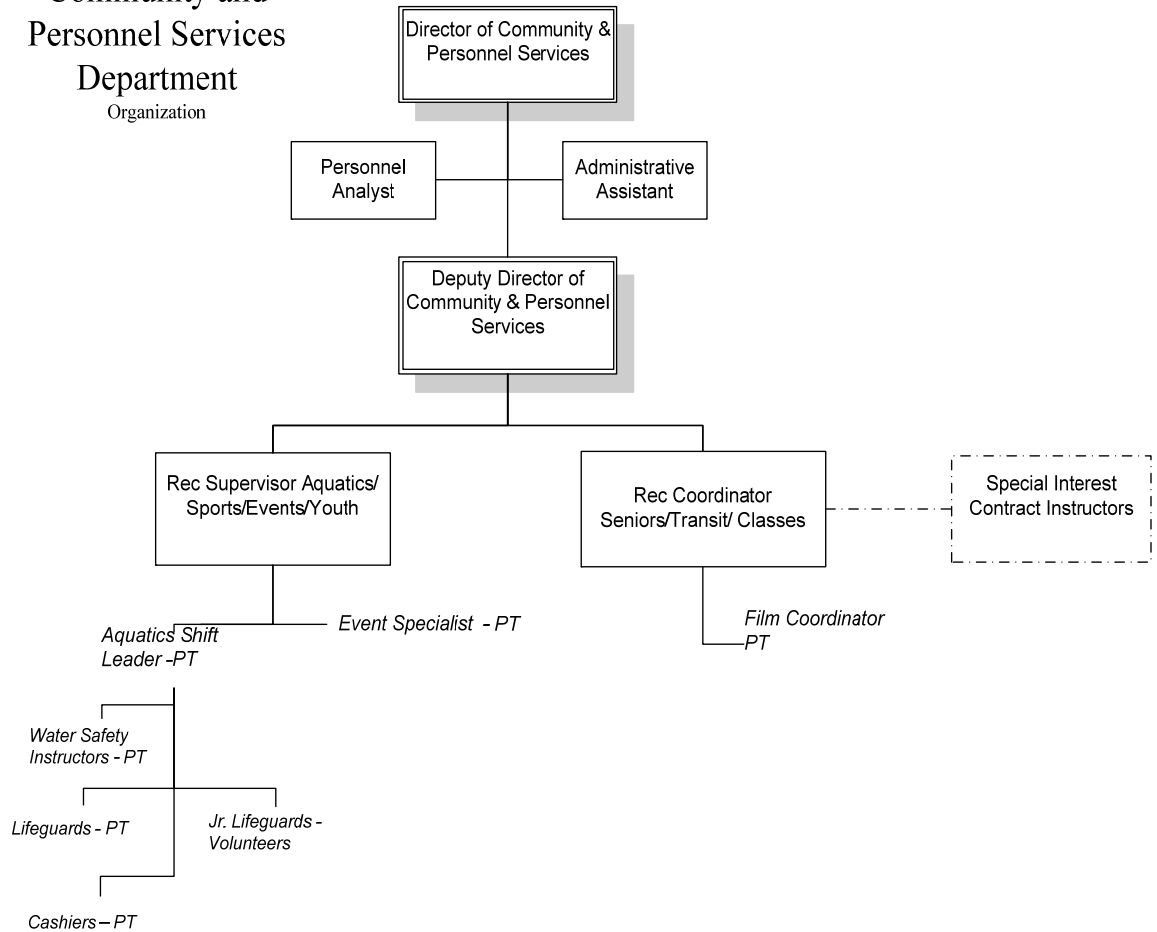
**Community Arts Commission:** The Community Arts Commission is responsible to promote the community's interest in, awareness of, and appreciation for the arts; to provide support and encouragement to artists living in the community; and to increase the community's participation in the arts.



**Organizational Chart**



**Community and  
Personnel Services  
Department**  
Organization



**Community and Personnel Services 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.*





**Accomplishments FY 2009-11**

***City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- Added live video streaming of City Council Meetings
- Assisted with the coordination and publicity of the first State of the City address at the newly renovated Sierra Madre Room
- Held a Huck Finn and City Open House, including the Meet Your City Leaders Program at the event, with an audience of at least 100
- Implemented Social Media tools including the City's Facebook, Twitter and LinkedIn accounts
- Enhanced the City's eBlast system

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

- Continued to grow in community partnerships through joint-use-agreements with La Salle High School and Monrovia Aquatics for use of the pool, Pasadena Unified School District and Sports User Groups for fields
- Coordinated with Sierra Madre Rotary Club to host maintenance days at Milton & Harriet Goldberg Recreation Area
- Made significant improvements to the City's infrastructure by renovating Community Recreation Center's Sierra Madre Room

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

- Implemented a Volunteer Appreciation Breakfast and an annual Honors Dinner to show appreciation for commissioners, committee members, and volunteers
- Developed a citywide employee training calendar
- Hosted an Employee Appreciation Week
- Hosted monthly Coordinating Council meetings to increase the communication between the City, schools, non-profit organizations, businesses, and community members
- Presented new personnel rules and regulations to the City Council for adoption
- Held televised City Council Meetings to present the budget to inform the public
- Obtained a new Broker of Record for employee benefits which enhanced employee benefits while decreasing the City's cost

**Department Goals FY 2011-13**

***City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- Continue to expand the City-wide Volunteer Program including developing an extensive marketing plan and interactive tools on via the City's website
- Host the annual city-wide State of the City Address and distribute Annual Report to communicate the state of the City finances, programs and services
- Continue to develop social media communication tools



**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**

- Review all departments’ job descriptions for a citywide Classification Plan
- Present to the City Council for discussion comprehensive salary and benefit comparison for all employee classifications
- Host annual volunteer and employee appreciation programs throughout the year

**Performance Measures FY 2011-13**

**City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST**

- Increase the number of applications received for community commission and boards to a minimum of five per vacancy
- Reach 1000 “Likes” on City Facebook page
- Increase eBlast distribution list to 2500 email address

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

- Complete renovations on the Hart Park House Senior Center
- 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**

- Complete revisions of all the employee job descriptions
- Reduce employee turnover by 25%

**Funding Sources**

**General Fund**      **Community Services – Administration:** This division provides for the overall Community Services administration for the City.

**General Fund**      **Senior Services:** This division provides for the funds for the operations of the Senior Services programs.



FY 2011-2013

- General Fund**      **Community Communications:** This division provides funds for the community-wide newsletter (Wistaria Vine), including printing and postage as well as for the operations of eBlasts and social media.
- General Fund**      **Youth Activity Center:** This division provides funds for the operation of the youth programs and the operations of the YAC, including youth employment training programs, middle school recreation, youth volunteer services, and educational opportunities.
- Community Arts Commission Fund**      **Community Arts:** This division provides for art programs and services to support the arts throughout the community in addition to the expenditures relating to the art impact fee associated with building in public locations.
- Proposition A-Local Transit Fund**      **Proposition A - Local Transportation:** This division provides for the operational expenses related to operating the City's local transit programs.
- Senior Center Fund**      **Senior Services – Donations:** This division provides for expenditure of funds donated to the City for use on Senior Services.
- SM Community Foundation Fund**      **Sierra Madre Community Foundation:** This division provides for the grants for community related projects.
- Youth Activity Center Fund**      **Youth Activity Center – Donation:** This division provides for expenditure of funds donated to the City for use at the Youth Activity Center.
- Proposition C-Local Transit Program Fund**      **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.
- Internal Service Administration Fund**      **Personnel / Risk Management:** This division is responsible for the staffing, selection, recruitment and development of city employees and volunteers, including benefits management, training, discipline and discharge; handles claims, loss control, and focuses on prevention and



**CITY of SIERRA MADRE  
COMMUNITY and PERSONNEL SERVICES DEPARTMENT  
FY 2011-2013**

safety; this division is also responsible for the workers compensation and disability programs as well as manages the city's insurance coverages.

**Aquatic Fund**

**Aquatics:** This division provides for the operational expenses related to the City pool this includes rentals, swim lessons and other summer programs. Fees for the services provided offset these expenditures.

**Recreation  
Classes Fund**

**Community/Recreation 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.

**Special Events  
Fund**

**Special Events:** This division provides for the operation expenses of several community-wide events, including Huck Finn, Mount Wilson Trail Race, Halloween Happenings, Summer Fun in the Park, and Concerts in the Park. These expenses are partially offset by revenue collected for the event through donations and participant fees.

**Services  
Movie/OES  
Fund**

**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.

**Major Department Changes FY 2011-13**

- Decrease part-time employee costs by contracting out some of the Youth Activity Center programming to a third party to help provide a collaborative programs to the youth in community
- Expect increases in facility rentals and recreation classes with renovated facilities
- In Personnel/Risk Management Fund, reduce insurance premiums by shifting earthquake insurance for the Water Infrastructure directly to the Water Fund
- Defer paying down the rolling-retro liability that resulted from the JPIA changing funding model
- Restructured the City's swimming program, adding new opportunities such as water aerobics and personalized swimming lessons.



RESPONSIBLE DEPT CS/PERSONNEL

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
General Fund	Personnel	227,537	242,990	225,305	228,573	232,001	235,481
	Non-Personnel	25,390	38,637	30,265	30,265	30,719	31,180
<b>General Fund Total</b>		<b>\$ 252,927</b>	<b>\$ 281,627</b>	<b>\$ 255,570</b>	<b>\$ 258,838</b>	<b>\$ 262,720</b>	<b>\$ 266,661</b>
Prop A	Personnel	(497)	0	0	0	0	0
	Non-Personnel	186,238	183,089	156,767	158,295	160,587	162,912
<b>Prop A Total</b>		<b>\$ 185,741</b>	<b>\$ 183,089</b>	<b>\$ 156,767</b>	<b>\$ 158,295</b>	<b>\$ 160,587</b>	<b>\$ 162,912</b>
Prop C	Personnel	(186)	0	0	0	0	0
	Non-Personnel	75,850	61,824	76,835	76,835	77,988	79,157
<b>Prop C Total</b>		<b>\$ 75,664</b>	<b>\$ 61,824</b>	<b>\$ 76,835</b>	<b>\$ 76,835</b>	<b>\$ 77,988</b>	<b>\$ 79,157</b>
Special Revenue	Non-Personnel	17,646	75,450	350,000	30,000	21,000	30,000
<b>Special Revenue Total</b>		<b>\$ 17,646</b>	<b>\$ 75,450</b>	<b>\$ 350,000</b>	<b>\$ 30,000</b>	<b>\$ 21,000</b>	<b>\$ 30,000</b>
Redevelopment	Personnel	0	0	0	0	0	0
<b>Redevelopment Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Internal Services	Personnel	263,883	249,200	289,150	293,487	297,890	302,358
	Non-Personnel	751,554	1,063,945	933,500	934,500	948,518	962,745
<b>Internal Services Total</b>		<b>\$ 1,015,438</b>	<b>\$ 1,313,145</b>	<b>\$ 1,222,650</b>	<b>\$ 1,227,987</b>	<b>\$ 1,246,407</b>	<b>\$ 1,265,103</b>
Business Type	Personnel	291,350	320,026	359,726	338,172	343,244	348,393
	Non-Personnel	193,226	260,563	245,387	261,549	245,172	248,850
<b>Business Type Total</b>		<b>\$ 484,575</b>	<b>\$ 580,590</b>	<b>\$ 605,112</b>	<b>\$ 599,721</b>	<b>\$ 588,416</b>	<b>\$ 597,243</b>
<b>Grand Total</b>		<b>\$ 2,031,990</b>	<b>\$ 2,495,725</b>	<b>\$ 2,666,935</b>	<b>\$ 2,351,676</b>	<b>\$ 2,357,118</b>	<b>\$ 2,401,077</b>

\*NOTE: Totals are exclusive of Transfers Out.



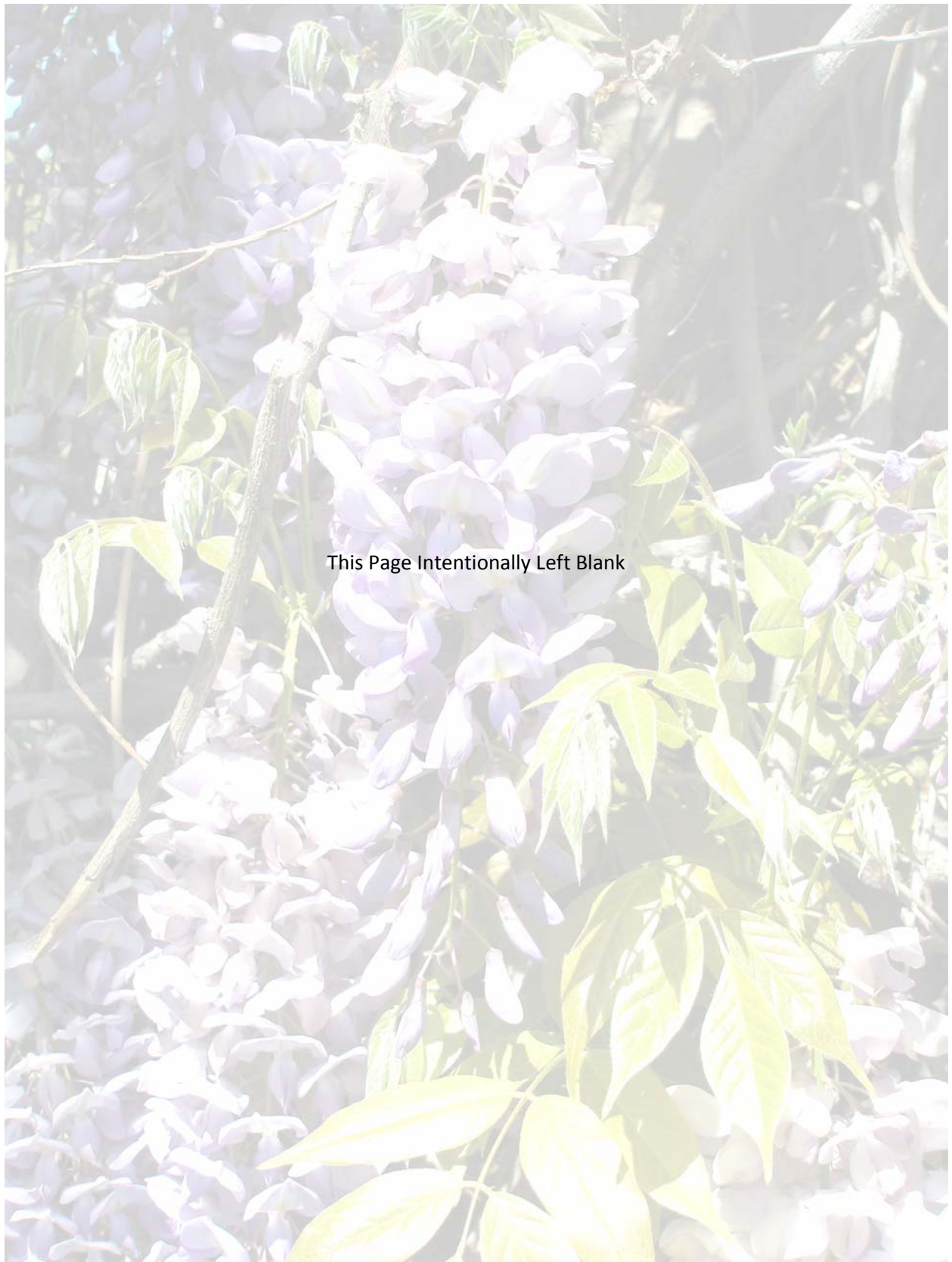
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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Development Services Department FY 2011-2013**







**CITY of SIERRA MADRE  
DEVELOPMENT SERVICES DEPARTMENT  
FY 2011-2013**

**Department Overview**

The Development Services Department is responsible for the City's Planning and Building and Safety programs. The Department carries out the rules, policies and objectives of the Sierra Madre Municipal Code and General Plan, as it relates to land use and development. The building and safety services of the Department responds to inquiries relating to building development, reviews plans, conducts site inspections, and issues permits in compliance with adopted building codes. The Department consists of five full time employees, and also employs a contract structural 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 and implement economic development programs with the redevelopment plan area. Department staff 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.

**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 land use and zoning standards. The Commission reviews and makes recommendations regarding land use and zoning matters, variance requests, development plans, conditional use permits and associated environmental documents in accordance with the California Environmental Quality Act (CEQA). The Director, with support from the Development Services staff, serves as liaison to the Planning Commission.

The Planning Commission also 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 for 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 properties for posterity.



**CITY of SIERRA MADRE  
DEVELOPMENT SERVICES DEPARTMENT  
FY 2011-2013**

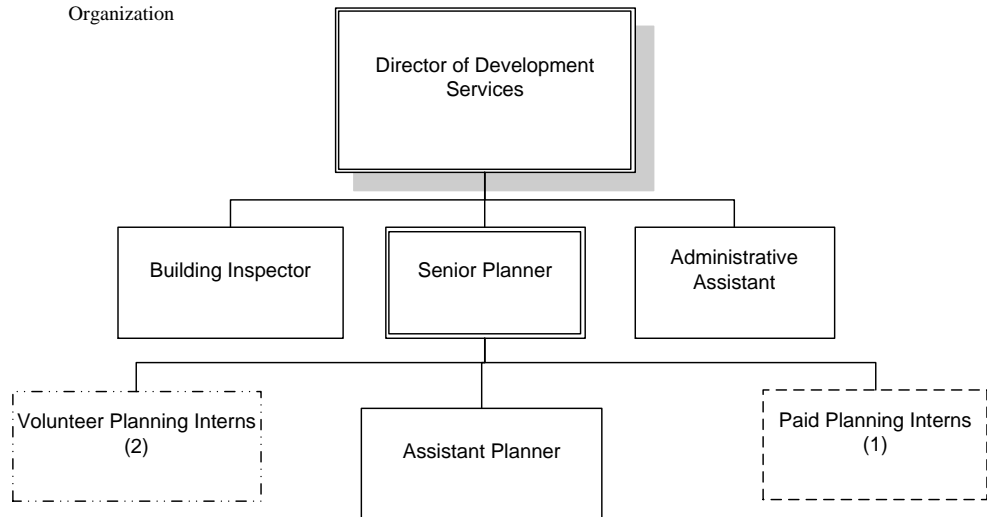
**General Plan Steering Committee**

A strategic plan goal of the City is to complete a new General Plan Update within FY 2011-13. To carry out this goal, the Department serves as staff liaison to the General Plan Steering Committee (GPSC). The GPSC meets monthly and has developed the work program and community outreach program, and held two successful Town Hall Forums to get the community’s input to help the GPSC develop goals, policies and objectives for the new General Plan. The GPSC’s role is to review the work products of City staff and General Plan technical consultant, provide input on those products, and provide the policy direction necessary to advance the General Plan update process. The GPSC will also develop an overall vision for Sierra Madre, priorities for development within the community, and other land use goals, policies, and objectives.

**Organizational Chart**



**Development Services  
Department**  
Organization



**Development Services Mission Statement**

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



**Accomplishments FY 2009-11**

***City Council Goal – COMPLETE GENERAL PLAN UPDATE***

- Appointed a 9-member General Plan Steering Committee (GPSC) to begin updating the General Plan, established a work program and community outreach program.
- Held two Town Hall Forum (community outreach) events to gather community input on the General Plan Update.
- Completed the draft Housing Element and received City Council authorization to submit to State HCD for review.
- Hired a staff planner for a two-year contract period per City Council's authorization, to allow the Development Services Director to oversee and manage the General Plan Update.
- Prepared RFP for General Plan technical consultant and received approval from GPSC and authorization from City Council to proceed with RFP.
- Completed Canyon Zone Committee's (CZC) 12-month review of Draft Canyon Zone development standards; CZC recommended draft standards to the Planning Commission for recommendation to the City Council.
- City Council lifted Canyon building moratorium and approved new Residential Canyon (R-C) Zone.

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

- Updated the Façade Improvement Program, an economic development program under the CRA, to improve the aesthetic appearance and viability of commercial buildings and tenant spaces located within the Redevelopment Project Area.
- Developed a Business Incentive Program, an economic development incentive under the CRA, to assist the development of desirable businesses within the redevelopment plan area. The program directly benefits downtown by providing a financial incentive to qualified existing and new businesses, thereby retaining and enhancing the City's business sector and local economy, and promoting the success of existing and new businesses in Sierra Madre.
- Received City Council authorization to prepare an RFP for a downtown market demand study to attract, develop, and retain desirable businesses.

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

- Hired a staff planner for a two-year contract period per City Council's authorization, to allow the Development Services Director to oversee and manage the General Plan Update.

**Department Goals FY 2011-13**

***City Council Goal – COMPLETE GENERAL PLAN UPDATE***

- Complete Housing Element Update and obtain State HCD certification
- Implement new Canyon Zone ordinance and make consistent with new General Plan



**CITY of SIERRA MADRE  
DEVELOPMENT SERVICES DEPARTMENT  
FY 2011-2013**

- Facilitate and provide assistance to General Plan Steering and Green Committees as their efforts relate to the General Plan Update
- Manage the General technical studies in accordance with CEQA guidelines.

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

- Provide assistance to Green Committee efforts (conservation, sustainability, green building development practices, and monitor compliance with regional and state mandates)
- Economic development efforts will continue, encouraging appropriate development of vacant sites such as 186 W. Highland Avenue and former Skilled Nursing Facility sites, and others.
- Assist businesses who are eligible and qualified to apply for Community Redevelopment Agency's economic development programs, such as the Façade Improvement and Business Incentive Programs.

***City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- Take part City events and community meetings, to broaden the outreach to the Sierra Madre community
- Commitment to provide factual, easy-to-understand information on various land use and development issues of the City.

**Funding Sources**

The primary funding sources to support the functions of the Development Services Department include:

**Development Fees Fund**

**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.

**Low/Mod Housing Set Aside Fund**

**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.



**CITY of SIERRA MADRE  
DEVELOPMENT SERVICES DEPARTMENT  
FY 2011-2013**

**Low/Mod  
Housing Set  
Aside Fund**

**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 2011-2013**

- Eliminated one part-time Planning Intern
- Eliminated set-aside budget for contract professional planning services
- Total reduction of expenditures of \$60,000

Projects and Programs which will impact department staff workload:

- General Plan Update
- Alverno High School Master Plan and CUP amendment
- Development of former skilled nursing site (225-245 W. Sierra Madre Blvd.)
- Implementation of CRA- related programs (development of 186 W. Highland Avenue adaptive re-use, Façade Improvement Program, Business Incentive Program)
- Housing Element Update for next cycle beginning 2012
- Public Facility Impact Fee Study
- Downtown Market Demand Study
- Residential Hillside Development Projects (Stonegate)
- Potential Sale and Subdivision of Stonehouse property
- CUP and Variance applications; other zoning studies and zone text amendments (R-1, and various)
- Building Permit and plan check activity has increased by 59% from the previous year, expect steady increase

For these reasons, the temporary 2-year Planner position will be retained for the both FY 2011-2012 & 2012-2013.

Further, it may be necessary to secure additional professional services if the current trend of increasing development activity continues. If it is necessary to secure additional professional services, whenever possible, staff will require direct reimbursement (including overhead costs) from the applicant as a prerequisite to securing additional assistance.



**CITY of SIERRA MADRE  
DEVELOPMENT SERVICES DEPARTMENT  
FY 2011-2013**

**Professional Services**

- Willdan Inspection and Plan Check Services on an as-needed basis to cover vacations, sick, and when workload necessitates help - \$18,000 in Development Services and \$12,000 in CRA.
- Hong Tam Structural Engineering Services - \$36,000 in Development Services and \$24,000 in CRA.

**Contract Services**

- Karen Warner & Associates - \$15,000 – current Housing Element Update completion and State HCD certification
- Housing Element for next cycle - \$50,000
- Technical Consultant for General Plan Update - \$250,000
- Development Impact Fee Study - \$50,000



RESPONSIBLE DEPT      DEVP SVC

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTULAS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	0	0	0	0	0	0
	Non-Personnel	8,371	0	63,835	78,905	0	0
<b>General Fund Total</b>		<b>\$ 8,371</b>	<b>\$ -</b>	<b>\$ 63,835</b>	<b>\$ 78,905</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Development Services</b>	Personnel	232,537	297,326	311,421	316,092	320,834	325,646
	Non-Personnel	139,937	175,432	264,358	273,694	227,049	230,455
<b>Development Services Total</b>		<b>\$ 372,474</b>	<b>\$ 472,758</b>	<b>\$ 575,779</b>	<b>\$ 589,786</b>	<b>\$ 547,883</b>	<b>\$ 556,101</b>
<b>Redevelopment</b>	Personnel	253,162	254,150	278,418	282,594	286,833	291,136
	Non-Personnel	297,423	401,860	2,813,359	536,897	551,053	477,969
<b>Redevelopment Total</b>		<b>\$ 550,585</b>	<b>\$ 656,010</b>	<b>\$ 3,091,777</b>	<b>\$ 819,492</b>	<b>\$ 837,887</b>	<b>\$ 769,105</b>
<b>Water</b>	Non-Personnel		15,000	25,260	31,245		
<b>Water Total</b>			<b>\$ 15,000</b>	<b>\$ 25,260</b>	<b>\$ 31,245</b>		
<b>Grand Total</b>		<b>\$ 931,430</b>	<b>\$ 1,143,768</b>	<b>\$ 3,756,652</b>	<b>\$ 1,519,428</b>	<b>\$ 1,385,770</b>	<b>\$ 1,325,207</b>

\*NOTE: Totals are exclusive of Transfers Out.



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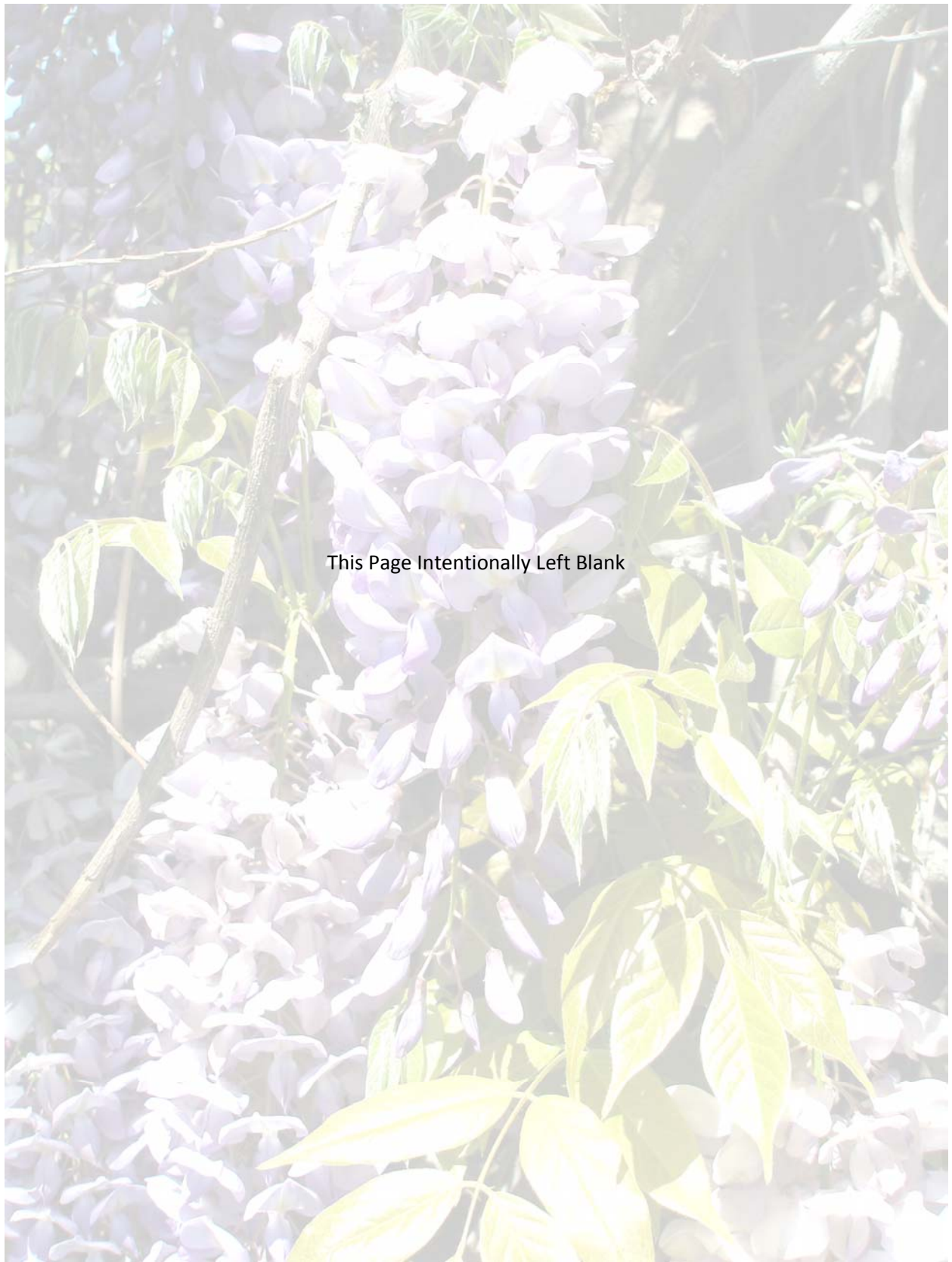


# **City of Sierra Madre, California**

*Village of the Foothills*



## **Elected and Appointed Department FY 2011-2013**



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**CITY of SIERRA MADRE  
ELECTED AND APPOINTED DEPARTMENT  
FY 2011-2013**

**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 two seats eligible in 2012 and three seats eligible in 2014. 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 2011-12 budgets includes the scheduled elections of two City Council seats eligible in 2012 plus the City Clerk and the City Treasurer in April 2012.



**CITY of SIERRA MADRE  
ELECTED AND APPOINTED DEPARTMENT  
FY 2011-2013**

*City Treasurer*

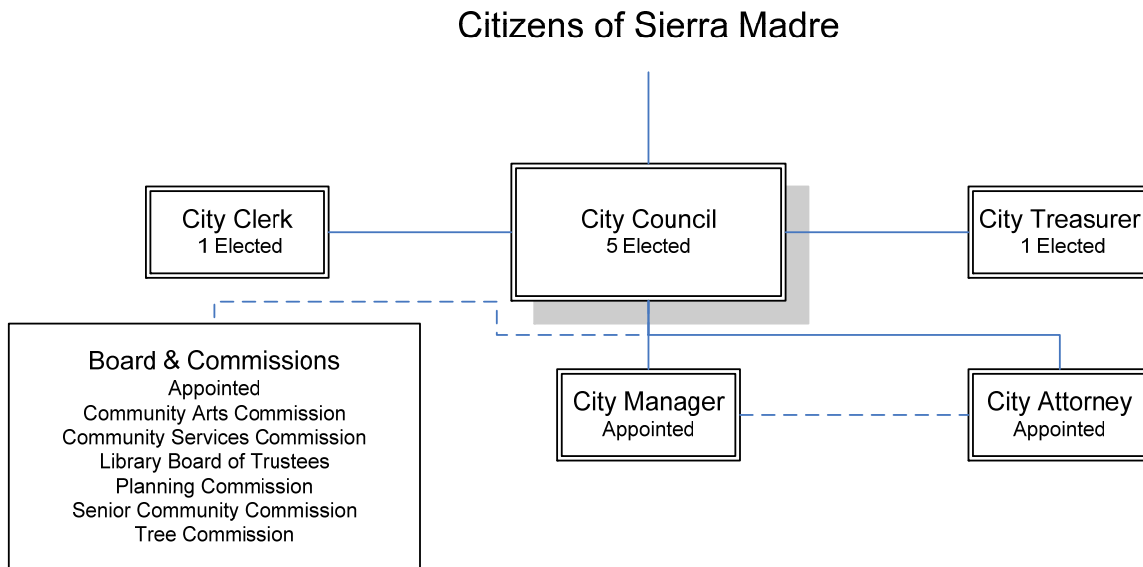
The City Treasurer is elected to a four-year term. Among the City Treasurer's responsibilities are developing an investment policy for adoption by the City Council, ensuring compliance with the investment policy as adopted, and reporting quarterly cash and investment activity to the City Council.

**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 2011-2013**

**Funding Sources**

**General Fund** City Council is primarily funded from General Fund.

**CRA Non-housing  
Project Fund**

City Council also acts as the governing board to the Community Redevelopment board.

**General Fund** City Clerk is funded from General Fund.

**CRA Non-housing  
Project Fund**

City Clerk also acts as the elected official to the Community Redevelopment board.

**Internal Services  
Fund –**

**Administration**

City Clerk is allocated to the Administration Internal Service Fund for citywide support.

**General Fund** City Treasurer is funded from General Fund.

**CRA Non-housing  
Project Fund**

City Treasurer also acts as the elected official to the Community Redevelopment board.

**General Fund** City Attorney is primarily funded from General Fund.

**Development  
Fees Fund**

City Attorney also acts as the legal council to the in areas of development and planning.

**CRA Non-housing  
Project Fund**

City Attorney also acts as the legal council to the Community Redevelopment board.

**Internal Services  
Fund –**

**Administration**

City Attorney also acts as the legal council in areas of general administration and personnel.



CITY of SIERRA MADRE  
ELECTED APPOINTED-SUMMARY  
FY 2011-2013

RESPONSIBLE DEPT      CM

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	25,023	44,154	31,990	32,470	32,957	33,451
	Non-Personnel	262,340	187,700	306,126	266,126	270,118	274,170
<b>General Fund Total</b>		<b>\$ 287,363</b>	<b>\$ 231,854</b>	<b>\$ 338,116</b>	<b>\$ 298,596</b>	<b>\$ 303,075</b>	<b>\$ 307,621</b>
<b>Development Services</b>	Non-Personnel	0	0	0	0	0	0
<b>Development Services Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Redevelopment</b>	Personnel	0	7,273	9,764	9,911	10,059	10,210
	Non-Personnel	2,400	55	0	0	0	0
<b>Redevelopment Total</b>		<b>\$ 2,400</b>	<b>\$ 7,328</b>	<b>\$ 9,764</b>	<b>\$ 9,911</b>	<b>\$ 10,059</b>	<b>\$ 10,210</b>
<b>Internal Services</b>	Non-Personnel	64,482	35,940	70,000	50,000	50,750	51,511
<b>Internal Services Total</b>		<b>\$ 64,482</b>	<b>\$ 35,940</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>\$ 50,750</b>	<b>\$ 51,511</b>
<b>Sewer</b>	Personnel	0	0	0	0	0	0
<b>Sewer Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 354,245</b>	<b>\$ 275,122</b>	<b>\$ 417,880</b>	<b>\$ 358,507</b>	<b>\$ 363,884</b>	<b>\$ 369,342</b>

\*NOTE: Totals are exclusive of Transfers Out.

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Fire Department FY 2011-2013**



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**CITY of SIERRA MADRE  
FIRE SERVICES DEPARTMENT  
FY 2011-2013**

**Department Overview**

For FY 2011-2012, the Fire Department consists of three full-time paid employees, a part-time paid Administrative Assistant, two part-time paid Engineers, six volunteer Engineers, five volunteer Captains, 28 volunteer shift firefighters, and three volunteer Battalion Chiefs, and one volunteer Deputy Chief. There are more than thirty part-time paid Paramedics who provide advanced life support and emergency medical care. Both the Paramedics and shift firefighters are housed at the station. For FY 2012-2013, there will be four full-time paid Captains working 24-hour shifts acting as Shift Supervisor.

To help meet the City's strategic Goals, the Department, with the generosity of the residents, has secured funding for the Paramedic program and other enhancements with a UUT.

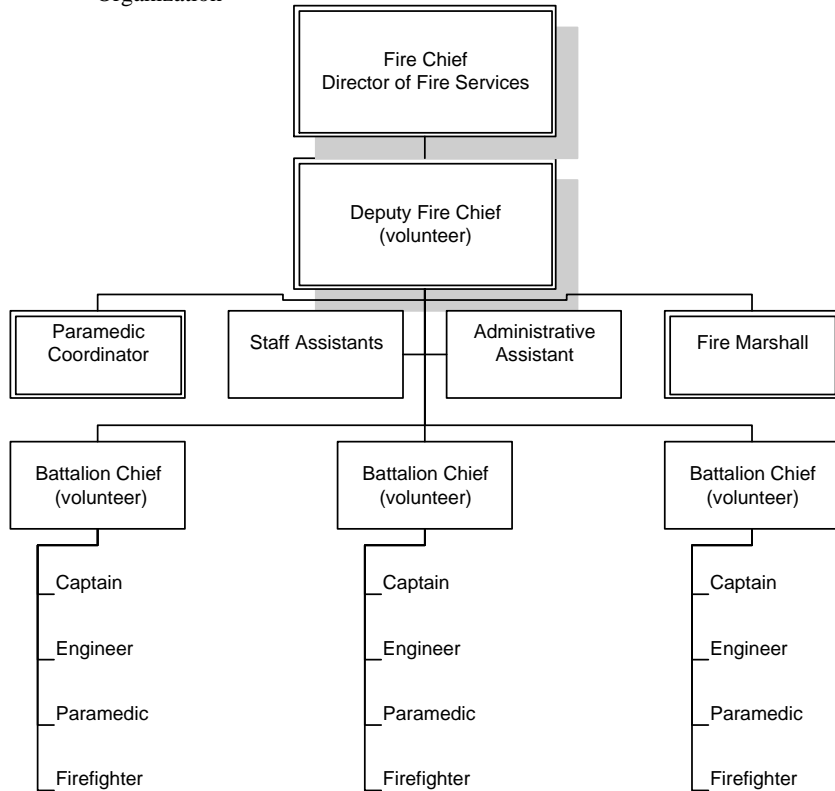
**Organizational Charts**



**Fire Services**

FY 2011-2012

Organization

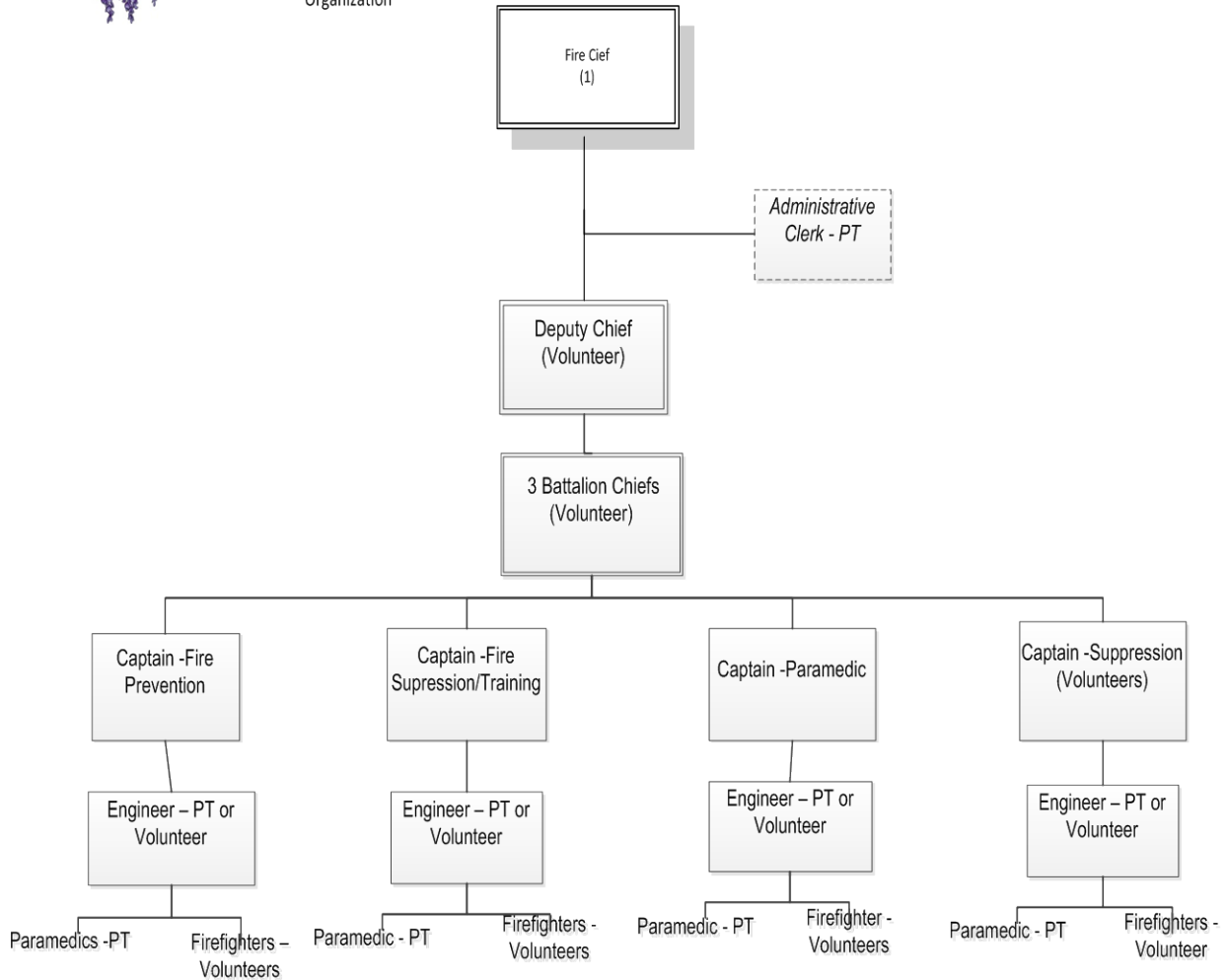




**CITY of SIERRA MADRE  
FIRE SERVICES DEPARTMENT  
FY 2011-2013**



**Fire Services  
FY 2012-2013  
Organization**



**Fire Department Mission Statement**

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

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



**Accomplishments FY 2009-11**

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

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

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

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

***City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- Enhanced the Paramedic Subscription Program.
  - Improved use of membership database.
  - Increased the number of subscribers through improved public awareness campaigns, as well as, updated the program brochures and related literature.
  - Instituted a new fee schedule: per person, instead of per address.
- Updated the Preplans of the schools, churches, commercial zones and the City's increased interface zone.
- Continued cooperation with and supported the Sierra Madre Fire Safe Council.

**Department Goals FY 2011-13**

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

- Enhance the Sierra Madre Fire Training to attract and train additional volunteer firefighter recruits.
- Retention of volunteer firefighters with the continued membership in the Volunteer Length of Service Award.
- Improve response time by requesting all duty personnel be housed at the station.



**City Council Goal – CONTINUE FINANCIAL STABILITY**

- Continue to find funding for the EMS Program and the part-time paid staff. This goal can be obtained through city funding, donations, or more active marketing of the Paramedic Subscription Program.

**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.
  - Change the fee schedule to better serve our elderly residents.
- Continue to update the Preplans of the schools, churches, commercial zones and the City's increased interface zone.
- Continued cooperation and support of the Sierra Madre Fire Safe Council and CERT.

**Performance Measures FY 2011-13**

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.



**CITY of SIERRA MADRE  
FIRE SERVICES DEPARTMENT  
FY 2011-2013**

**Funding Sources**

**General Fund**      **General Fund Fire Suppression and Support:** Suppression of fires within the City of Sierra Madre and other neighbor mutual aid cities.

**General Fund**      **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.

**Paramedic/EMS**      **Paramedic/EMS Program:** Advanced and basic emergency medical service and transportation of the sick or injured.

**Major Department Changes FY 2011-13**

- Enhance in-house staffing for Engine 41 24/7 with the use of full-time, part-time, and volunteer and auxiliary firefighters.
- Personnel
  - Reorganization of the full-time paid staff with the elimination of two full-time positions, and creation of three new full-time Captains; also the conversion of the Assistant Fire Chief to a Fire Chief (Position title change only).
  - Institute a program that all on-duty personnel stay at the station when on duty.



RESPONSIBLE DEPT      FIRE

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	247,086	350,297	410,293	545,038	551,803	558,670
	Non-Personnel	238,370	458,884	346,948	350,860	353,933	357,052
<b>General Fund Total</b>		<b>\$ 485,456</b>	<b>\$ 809,181</b>	<b>\$ 757,241</b>	<b>\$ 895,897</b>	<b>\$ 905,736</b>	<b>\$ 915,722</b>
<b>EMS/Paramedic</b>	Personnel	447,616	479,386	492,966	500,360	507,866	515,484
	Non-Personnel	228,554	277,787	313,790	327,305	332,214	337,198
<b>EMS/Paramedic Total</b>		<b>\$ 676,170</b>	<b>\$ 757,173</b>	<b>\$ 806,756</b>	<b>\$ 827,665</b>	<b>\$ 840,080</b>	<b>\$ 852,682</b>
<b>Special Revenue</b>	Non-Personnel	6,073	2,101	2,000	2,000	2,000	2,000
<b>Special Revenue Total</b>		<b>\$ 6,073</b>	<b>\$ 2,101</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Special Revenue_Grants</b>	Non-Personnel	5,004	0	0	0	0	0
<b>Special Revenue_Grants Total</b>		<b>\$ 5,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Business Type</b>	Personnel	67,620	23,962	4,983	5,058	5,133	5,210
	Non-Personnel	22,424	23,462	0	0	0	0
<b>Business Type Total</b>		<b>\$ 90,044</b>	<b>\$ 47,424</b>	<b>\$ 4,983</b>	<b>\$ 5,058</b>	<b>\$ 5,133</b>	<b>\$ 5,210</b>
<b>Grand Total</b>		<b>\$ 1,262,748</b>	<b>\$ 1,615,879</b>	<b>\$ 1,570,980</b>	<b>\$ 1,730,620</b>	<b>\$ 1,752,950</b>	<b>\$ 1,775,614</b>

\*NOTE: Totals are exclusive of Transfers Out.

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Library Services Department FY 2011-2013**



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## **Department Overview**

The Public Library Services Department consists of five full time and sixteen regular part-time employees providing forty-seven weekly public service hours from Monday through Saturday. The Department is responsible for providing public access to current and historical information through physical and electronic collections; and delivering services and programs supportive of lifelong learning, critical thinking, cultural enrichment and community engagement. Regular staff duties include training patrons how to find and evaluate information and use technology effectively. 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.

### **Board/Committee Liaisons**

The Department serves as liaison to the:

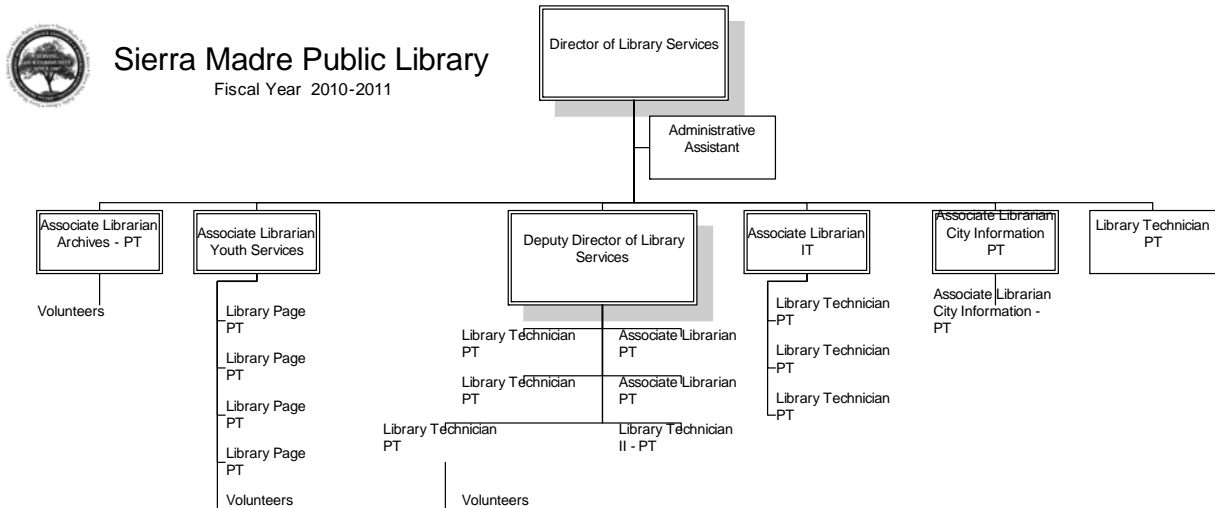
**Library Board of Trustees**, a five member board appointed by the City Council. The powers and duties of the Library Board of Trustees are set forth in Section 2.16.020 of the Sierra Madre Municipal Code which refers to Division 20, Chapter 3 of the Education Code entitled "Municipal Libraries." Trustees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

**Friends of the Sierra Madre Public Library** 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 fund raising 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 Children's Library renovation.

**Sierra Madre Historical Preservation Society** and the City co-own the Sierra Madre Historical Archives, a local history collection, through a Memorandum of Understanding.



**Organizational Chart**



**Library Mission Statement**

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

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.



**Accomplishments FY 2009-2011**

- Increased library circulation by 6%
- Assisted the Sierra Madre Historical Preservation Society with research and imaging for the award-winning *Southern California Story: Seeking the Good Life in Sierra Madre*
- Awarded the Family Place Library and Eureka! Leadership Grants
- Organized “One Book One City” for *Zorro* by Isabel Allende and *On Gold Mountain* by Lisa See with programs that each year brought over 400 people together through literature and dialogue
- Began book and library material delivery program, “Titles to Go” for homebound Sierra Madre library patrons
- Initiated local READ campaign partnering with Sierra Madre residents and organizations to promote literacy
- Adopted a new Collection Development Policy
- Implemented two new collections, SPEED READS and downloadable ebooks

**Department Goals FY 2011-2013**

Goals and objectives are determined and guided by the City of Sierra Madre Strategic Plan and the Sierra Madre Public Library Three-Year Strategic Plan.

***City Council Goal – COMPLETE THE GENERAL PLAN***

- Provide access to information regarding the General Plan process and related documents on the City website

***City Council Goal - INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- Report to City Council with options for delivering more city documents online
- Improve the updating of the City website after its launch
- Increase the relevancy of information placed on the City website
- Present a plan for a Customer Service Orientation Program for new and current employees

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

- Update print and electronic materials for entrepreneurs, investors, small business and career development
- Provide local small businesses and entrepreneurs the opportunity to meet with SCORE mentors and representatives



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

- Provide library employees with annual training plans
- Include customer service priorities and training topics as a standing item on staff meeting agendas
- Support the development of new job descriptions

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

- Increase donations for Library services and programs
- Fund remodel of the Children’s Library with donations received from the Children’s Library Campaign
- Fund the reorganization and allocation of space for Local History Collection including new shelving, cabinets and furnishings (Library Gift and Memorial Fund)

**Performance Measures FY 2011-2013**

<b>Performance Measure</b>	<b>FY 2009/10 Actual</b>	<b>FY 2010/11 Projected</b>	<b>FY 2011/12 Goal</b>	<b>FY 2012/13 Goal</b>
Revise web page(s) with resources for the General Plan Update	0	1	1	1
Present options to deliver more city documents online	0	0	3	0
Increase the number of employees trained to update webpages	2	3	12	19
Complete a customer service plan	0	1	0	1
Evaluate titles added to the collection prior to 2007 in the subject areas of small business, personal finance, investment, and entrepreneurship	0	0	250	
Purchase new titles in the subject areas of small business, personal finance, investment, and entrepreneurship	NA	NA	30	30
Training webinars attended by part-time employees	NA	NA	16	32
Training plans developed for each employee	NA	NA	9	9
Staff meetings with focus on customer service training	0	2	4	4



**CITY of SIERRA MADRE  
LIBRARY DEPARTMENT  
FY 2011-2013**

<b>Performance Measure</b>	<b>FY 2009/10 Actual</b>	<b>FY 2010/11 Projected</b>	<b>FY 2011/12 Goal</b>	<b>FY 2012/13 Goal</b>
Task analysis done by library employees	0	0	21	0
Write drafts for new job descriptions	0	2	7	0
Increase the number of donors to the Library Partners by 25%	25	30	38	47
Fund the remodel of the Children's Library from donations and grants	0	\$40,000	\$10,000	0
Fund the reorganization of space for the Local History Collection from donations and grants	0	0	\$20,000	\$25,000

**Funding Sources**

**General Fund**      **Library Services:** This division provides for overall Department administration, collections, public accessible technology, public programming, city website updating and local history

**Internal Service**      **Technology:** This division provides for the City's web page and networks, and document management

**Major Department Changes FY 2011-2013**

- Fiscal Year 2011-2012: Recruit and hire a Library Director for position open in September (General Fund)
- Fiscal Year 2011-2012 : Remodel Children's Library (Library Gift and Memorial Fund)
- Fiscal Years 2012-2013: Reorganize and allocate space for Local History Collection with new shelving, cabinets and furnishings (Library Gift and Memorial Fund)
- While other Departments were provided with cost reduction goals, the Library was requested to determine cost saving alternatives were possible without reducing hours of service to the community. Over the years the Library has endeavored to find grants, seek donations, and relied on dwindling State funds. In the end, it was not possible to further reduce the Library's General Fund expenditures, without reducing the number of hours the Library is open to the public, so no major changes are anticipated.



**CITY of SIERRA MADRE  
LIBRARY DEPARTMENT  
FY 2011-2013**

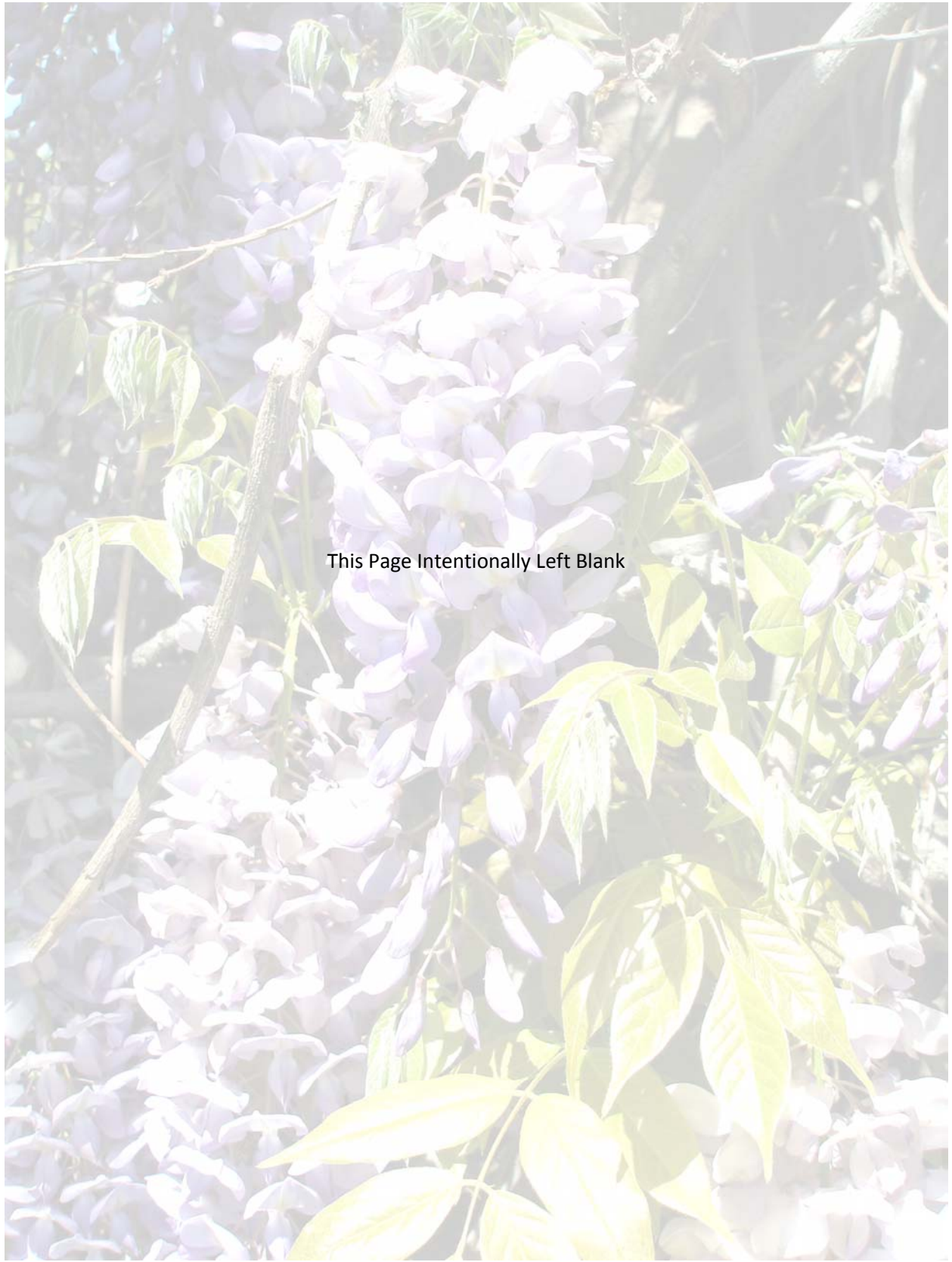
- Historically, the Library Department reduced its expenditures in 2006 when the Library Technology Grant was expended, while maintaining increased services in support of citywide projects such as the delivery of documents online and updating the City website with information submitted by other departments. The Department also extends City provided customer service hours an average of 24 ½ hours per week because it is open on Saturday and evening hours when City Hall is closed to the public. As stated previously, a reduction in the Library's operating budget is not being recommended for the 2011-2013 budget because it would require the elimination of one day of service per week; from six to five days. This would provide the public with fewer hours to examine agenda packets, maps, reports, and other public information; and negatively impact access by students to resources they need for school at a time when schools are drastically reducing or eliminating library services.
- However, the Library Department has reduced Internal Services/Facilities expenditures (and thus related General Fund expenditures) approximately \$24,000 by funding technology purchases from reserves in the California Library Foundation funds (two computer servers (2003), 2 desktop computers for the Children's Library (2003; 2004) and 2 laptops (2003) would be replaced).
- The Library is also deferring needed expenditures because of the lack of available funding. Unless grant or other funding is secured, a sampling of the items not included in the upcoming two-year budget includes: Purchasing a portable scanner for the Archivist to use in the field; a sound system that is more portable and easy to use for programs held on-site; new furniture for the computer lab; and staffing service level increases.



RESPONSIBLE DEPT LIBRARY

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTULAS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	646,294	649,854	679,300	689,490	699,832	710,329
	Non-Personnel	142,927	115,757	139,280	139,280	141,369	143,490
<b>General Fund Total</b>		<b>\$ 789,221</b>	<b>\$ 765,611</b>	<b>\$ 818,580</b>	<b>\$ 828,770</b>	<b>\$ 841,201</b>	<b>\$ 853,819</b>
<b>Special Revenue</b>	Personnel	0	0	0	0	0	0
	Non-Personnel	16,322	33,230	0	0	0	0
<b>Special Revenue Total</b>		<b>\$ 16,322</b>	<b>\$ 33,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Internal Services</b>	Personnel	81,661	92,439	82,609	83,848	85,106	86,382
	Non-Personnel	0	0	0	0	0	0
<b>Internal Services Total</b>		<b>\$ 81,661</b>	<b>\$ 92,439</b>	<b>\$ 82,609</b>	<b>\$ 83,848</b>	<b>\$ 85,106</b>	<b>\$ 86,382</b>
<b>Grand Total</b>		<b>\$ 887,204</b>	<b>\$ 891,280</b>	<b>\$ 901,189</b>	<b>\$ 912,617</b>	<b>\$ 926,307</b>	<b>\$ 940,201</b>

\*NOTE: Totals are exclusive of Transfers Out.



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Police Department FY 2011-2013**



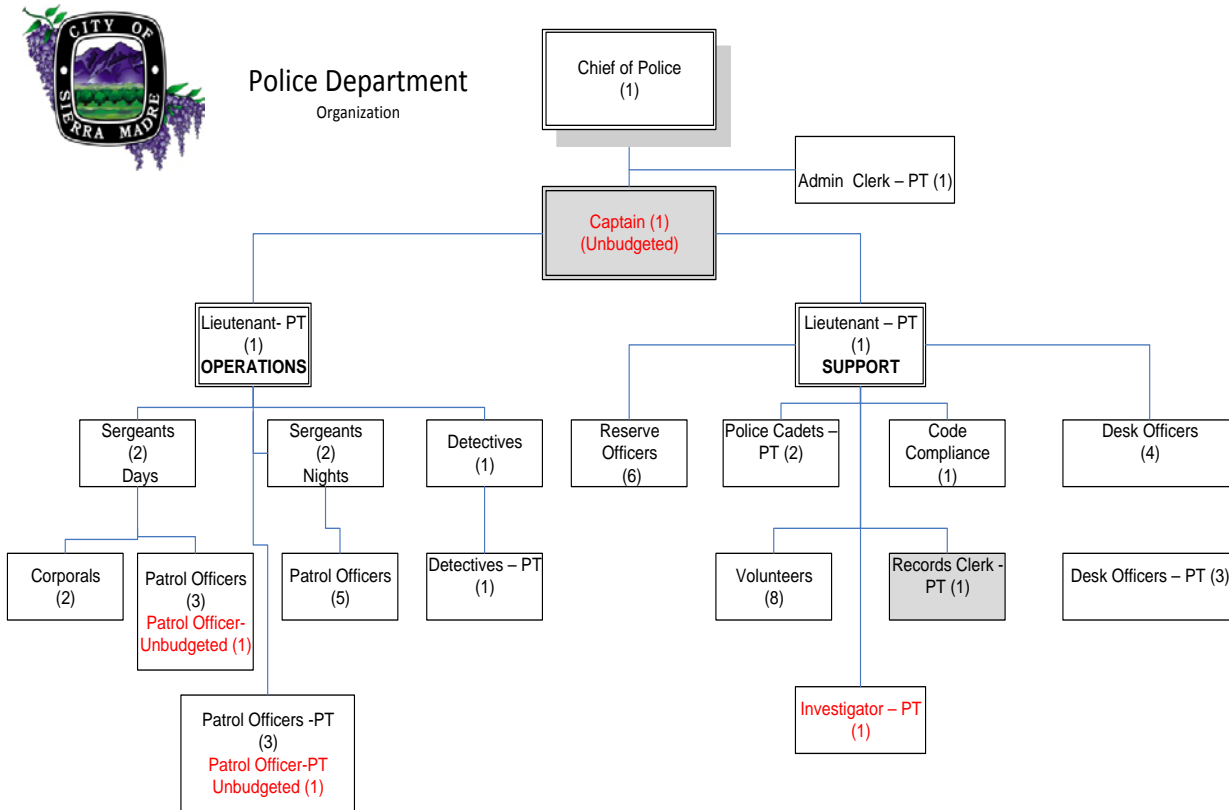
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**Department Overview**

The Police Department consists of 22 full-time employees, 12 part-time employees, 4 Reserve officers, and two 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.

**Organizational Chart**



**Police Department Mission**

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

**Vision:** *To be the model for 21<sup>st</sup> century small town policing*

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



**Accomplishments FY 2009-11**

***City Council Goal – IMPROVE PUBLIC SAFETY***

- Extensively renovated the Police Department property and evidence room, including the installation of security cameras and alarms. Employees did most of the work, resulting in considerable savings.
- Neighborhood Watch was formed, resulting in creating over 45 Neighborhood Block Captains.
- The Department created a comprehensive master training plan for each employee as a means of enhancing technical and professional skills.
- The Department enhanced risk management by providing less lethal weapons, car video cameras, and equipping officers with portable recording devices. These changes encouraged officers' professional behavior and served as a valuable resource in resolving personnel complaints and reducing the City's liability.
- Complete recruiting and hiring process for police officers and sergeants.
- Restructure and expand the Police Volunteer Program.

***City Council Goal – INCREASE AND BROADEN COMMUNITY INVOLVEMENT AND TRUST***

- The Chief of Police will develop a community outreach with bicyclists to create greater cooperation and compliance in traffic safety.
- The Chief of Police will work with the Community Advisory Board to develop and implement a system of internal audits and inspections for the Police Department.
- Expand cadre of volunteers to implement Citizens On Patrol Program.

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

- The Chief of Police will create a succession plan to ensure staff is trained and developed for future promotional opportunities.



**Performance Measures FY 2009-11**

<b>Performance Measure</b>	<b>FY 2007-2008</b>	<b>FY 2008-2009</b>	<b>FY 2010-2011</b>
Neighborhood/Business Watch presentations a month	2	3	2
Increase Police volunteers	10	15	8
Complete school-based emergency response training and plans	7	7	7

**Funding Sources**

The Police Department is funded through the following divisions:

**General Fund**      **Police Department Fund:** This General Fund-supported division provides for overall Department administration and contract City services.

**Asset Forfeiture**      **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.

**COPS**      **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. Continued funding for this program is uncertain.

**State Grants**      **Seat Belt Compliance Fund:** This fund is derived from a State grant to reimburse police departments for citing motorists for seatbelt violations.

**911 Fund:** This State grant provides reimbursement for some costs associated with the 911 emergency communications systems.

**DUI Enforcement Fund:** This LA County fund provides reimbursement for overtime when officers are assigned for one night to a regional DUI task force.

**Major Department Changes FY 2011-13**

- The Department will establish one new part-time position by eliminating part-time Dispatcher hours to create a part-time records clerk – a designated records clerk, and a property room manager – which will allow patrol officers and dispatchers to focus on their primary responsibilities.



**CITY of SIERRA MADRE  
POLICE DEPARTMENT  
FY 2011-13**

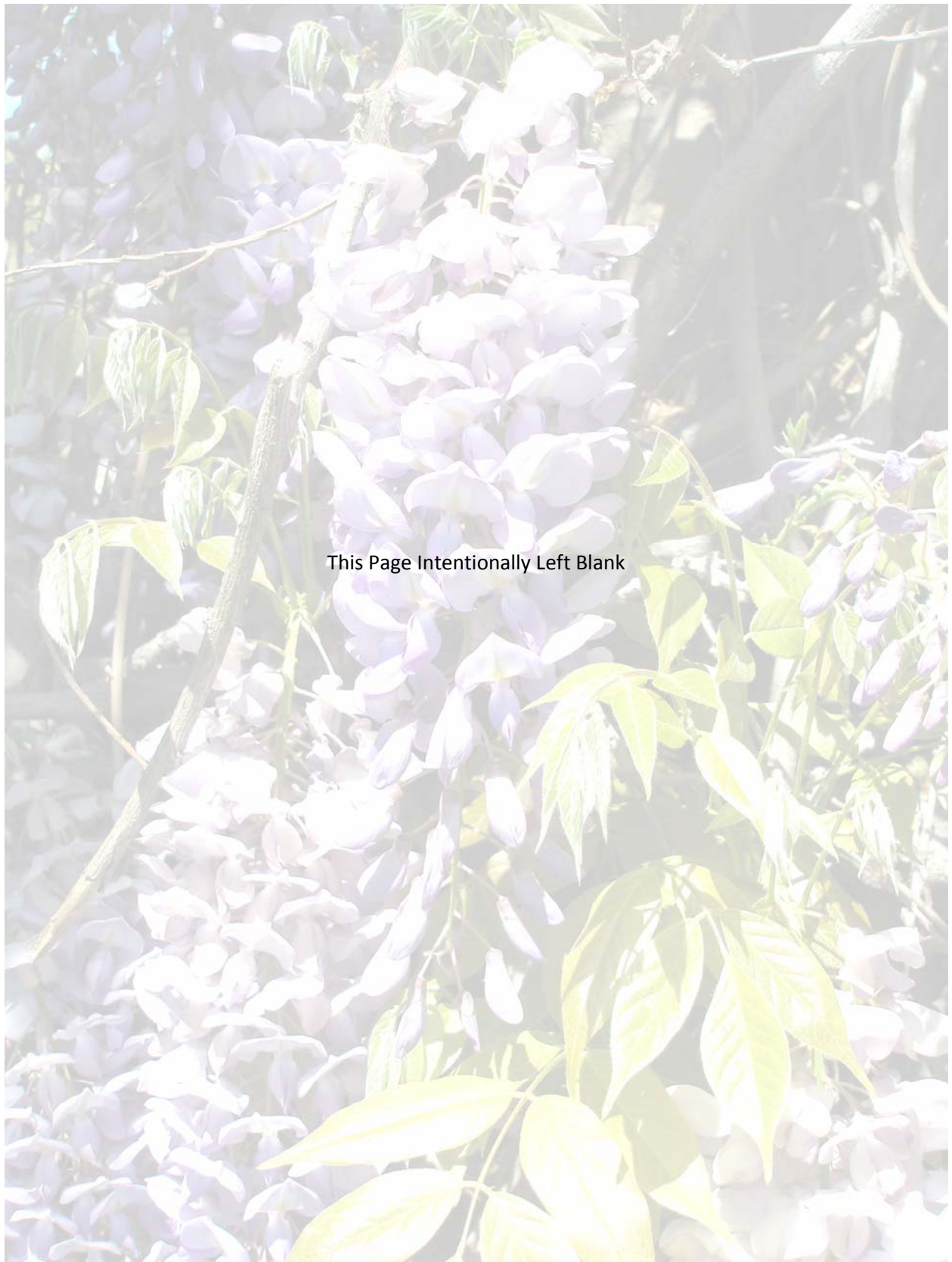
- With the addition of a new motorcycle officer (using an existing position), the Department will enhance the City's traffic safety program. This position will serve as the liaison between the community and the many active bicycle groups that visit our City. In addition, this position will work with the community at large and especially with the schools to provide safety training and information regarding bicycling, rollerblading, skateboarding, and traffic safety.
- The Department will implement use of new volunteers who are specifically trained to handle traffic at special events in the City, thereby freeing up patrol officers for other duties.



RESPONSIBLE DEPT PD

Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTULAS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	2,807,509	3,532,408	3,456,885	3,420,473	3,461,987	3,504,123
	Non-Personnel	249,808	345,218	393,637	408,517	413,970	419,504
<b>General Fund Total</b>		<b>\$ 3,057,317</b>	<b>\$ 3,877,626</b>	<b>\$ 3,850,522</b>	<b>\$ 3,828,990</b>	<b>\$ 3,875,957</b>	<b>\$ 3,923,628</b>
<b>Special Revenue</b>	Personnel	13,182	23,289	1,500	1,500	1,500	1,500
	Non-Personnel	67,960	90,800	11,500	11,500	11,500	11,500
<b>Special Revenue Total</b>		<b>\$ 81,142</b>	<b>\$ 114,089</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
<b>Special Revenue_Grants</b>	Non-Personnel	0	0	0	0	0	0
<b>Special Revenue_Grants Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Business Type</b>	Personnel	2,257	0	0	0	0	0
	Non-Personnel	0	0	0	0	0	0
<b>Business Type Total</b>		<b>\$ 2,257</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 3,140,716</b>	<b>\$ 3,991,715</b>	<b>\$ 3,863,522</b>	<b>\$ 3,841,990</b>	<b>\$ 3,888,957</b>	<b>\$ 3,936,628</b>

\*NOTE: Totals are exclusive of Transfers Out.



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Public Works Department FY 2011-2013**





**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

**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 and the Green Committee, administers the City's Capital Improvement Program (CIP), and Community Development Block Grant (CDBG) programs.

**Commission/Committee Liaisons**

**Tree Advisory Commission:** The Director of Public Works, with support from the Public Works P/T Intern 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.

**Green Advisory Committee:** The Department's Management Analyst serves as staff liaison to the Green Advisory Committee. Created by appointment of the City Council in June of 2010, the Green Advisory Committee was tasked to meet on a regular basis to provide staff with recommendations and direction to further the City's efforts on "Green" practices and programs such as energy efficiency, recycling, clean energy, sustainability, and to monitor the City's compliance with Federal, State, and regional requirements. The Committee has also been preparing to be available to assist the General Plan Update process when topics of sustainability and "Green" practices are being considered.

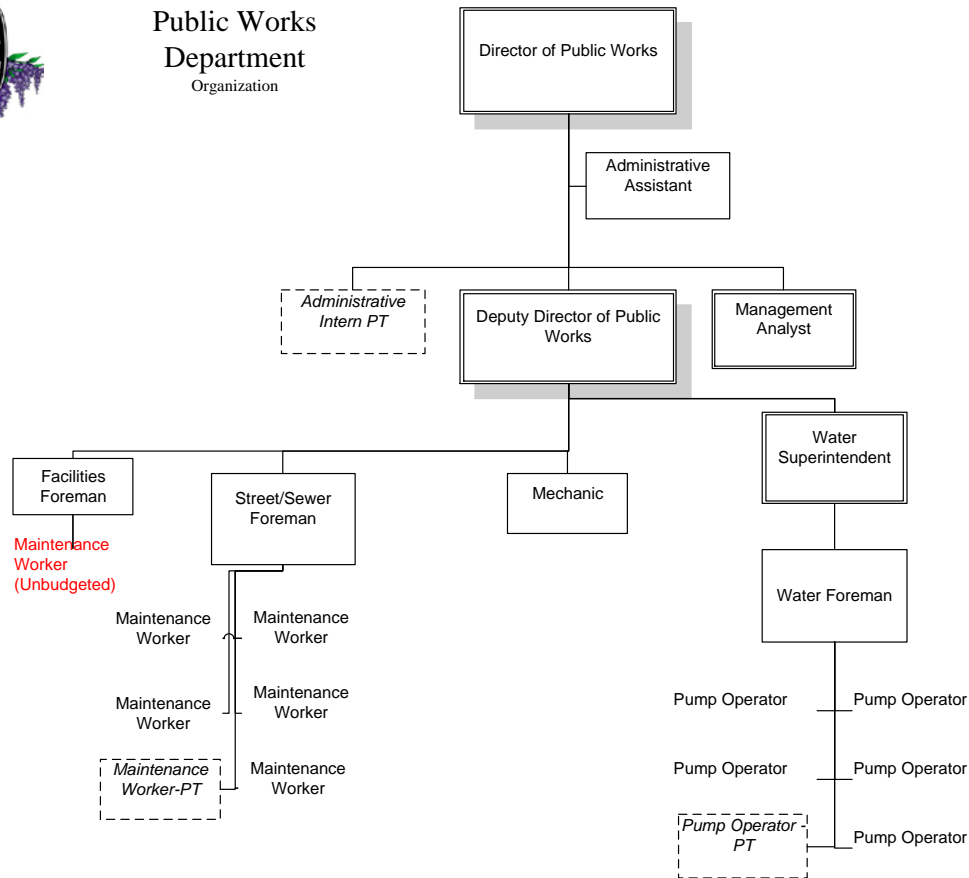


**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

**Organization Chart**



Public Works  
Department  
Organization



**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.*

**Departmental Accomplishments FY 2009-2011**

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

- Completed remodel Sierra Madre Room (United States Department of Housing and Urban Development/LA County-funded)
- Completed citywide street name sign replacement project
- Replaced two CNG-fueled local transit buses
- Purchased four CNG-fueled utility trucks for PW fleet



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

- Resurfaced over 330,000 square feet of badly deteriorated streets, including Prop. 1b streets
- Purchased CNG-fueled combination vacuum/jetter truck for sewer maintenance
- Completed water well citing study
- Developed and implemented Sidewalk Partnership Program to reduce pedestrian trip and fall accidents
- Implemented a successful landscape maintenance program utilizing a private contractor

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

- Supported Administrative Services Department in completion of a Proposition 218 water rate increase process

*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.
- Continue sanitary sewer overflow reduction program
- Continue implementation of Sewer Master Plan

**Department Goals FY 2011-2013**

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

- Complete Hart Memorial Park House/Senior Center Remodel Project
- Complete development of a citywide water main replacement program
- Install solar panels at a city facility
- Continue support of Foothill Water Coalition activities to replenish diminishing local groundwater supplies
- Complete replacement of library Heating Ventilation and Air Conditioning units
- Continue citywide street improvement program
- Continue Water meter replacement program
- Complete Sierra Madre Blvd. water main replacement (CRA-funded)
- Complete Memorial park Restroom replacement (CRA-funded)
- Complete pool equipment replacement project (CRA-funded)
- Complete downtown parking lot resurfacing (CRA-funded)
- Complete City Hall ADA-entry project (CDBG-funded)
- Continue citywide street improvement program
- Continue support of Foothill Water Coalition activities to replenish diminishing local groundwater supplies
- Continue Water meter replacement program



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

**Performance Measures FY 2011-2013**

<b>Performance Measure</b>	<b>FY 2009-2010 Actual</b>	<b>FY 2010- 2011 Projected</b>	<b>FY 2011- 2012 Goal</b>	<b>FY 2012- 2013 Goal</b>
Transmission/Distribution Main Replaced (l.f.)	0	35	6300	0
Repair service leaks	41	60	50	50
Valves exercised	257	750	1089	1089
Hydrants flushed	512	771	949	949
Meters replaced	380	600	700	700
New services installed	1	4	10	15
Water produced (million gallons)	878.3	745.4	843	825
Potholes repaired	200	375	300	250
Sewer cleaned (l.f.)	n/a	115,600	184,800	184,800
Replace damaged sidewalk (S.F.)	1500	1550	2500	2500
Temporary repairs to damaged sidewalk (each)	300	308	300	300
Service requests cleared	348	210	350	350
Trees trimmed	393	202	280	280
Trees removed	27	9	10	10
Trees planted	10	26	20	20



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

**Funding Sources**

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

**General Fund**

**Public Works and Engineering:** This division provides for overall Department administration and contract City Engineering Services. This division also provides for overall Department administration and contract City Engineering Services for citywide administration of the Public Works department.

**General Fund**

**Street Maintenance:** This 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.

**General Fund**

**Park Maintenance:** This division provides for the maintenance of the City's parks and landscaped public areas.

**Sewer Fund**

**Sewer and Storm Drain Maintenance:** 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 storm water pollution prevention programs. (National Pollution Discharge Elimination System, Waste Discharge Requirements/Sanitary Sewer Overflow)

**Federal Transit  
Authority Fund**

**Federal Highway Administration Grant:** 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-l) program.

**Environmental Fund**

**Solid Waste Disposal/Recycling:** 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.

**Environmental Fund**

**Urban Forest Maintenance:** The urban forest maintenance division is jointly supported through recycling revenue generated by the City's AB939 diversion programs



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

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.

**Proposition 42  
Congestion  
Management Fund**

**Prop 42 Street Maintenance:** 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.

**Gas Tax Fund**

**Gas Tax:** Utilizing Gas Tax proceeds; this division funds the maintenance of the City's streets.

**Bikeway/Sidewalk  
Fund**

**Bikeway/Sidewalk Maintenance:** This division provides for the maintenance of the City's sidewalks utilizing State Transportation Development Act (TDA) funds.

**Clean Air Fund**

**Clean Air Grant Administration:** This division is supported by State AB2966 funding and administers Clean Air grant funding from the South Coast Air Quality Management Department (AQMD).

**Measure R Fund**

**Measure R Street Improvements:** 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.

**Community Development  
Block Grant Fund**

**Community Development Projects:** 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 past 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. Most recently the City has





**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

used CDBG funding to replace the existing storefront/entry doors at City Hall with ADA-friendly automatic doors.

**Local Transit Program –  
Proposition CFund**

**Proposition C – Street Maintenance Projects:** 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.

**CA Beverage Container  
Fund**

**Conservation Purchases:** 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.

**Dog Park Fund**

**Dog Park:** This division is funded through dog park user fees. The division provides funding for maintenance and supplies for the dog parks.

**Arno Drive Lighting  
District Fund**

**Arno Drive Lighting Projects:** 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.



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

**Fane/Windwood Lane**

**Assessment District Fund**

**Fane/Windwood Lane Projects:** 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.

**Central Business**

**Assessment**

**District Fund**

**Sierra Madre Central Business District Landscape**

**Projects:** 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.

**Jameson Court**

**Assessment**

**District Fund**

**Jameson Court Projects:** This assessment district was formed under the 1972 Landscape and Lighting Act with the adoption of Resolution 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.

**Parking**

**Assessment**

**District Fund**

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

**Lighting District –**

**Zone A Fund**

**Lighting District A Projects:** 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 partially cover the cost of street lighting and maintenance.



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

**Lighting District –  
Zone B Fund**

**Lighting District B Projects:** 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 partially cover the cost of street lighting and maintenance.

**Lighting District  
#1 Fund**

**Oakwood/Vista Lighting Projects:** 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.

**Bonita Assessment  
District Fund**

**East Mira Monte Sewer:** These Municipal Improvement Act of 1913 assessment districts were established as a means of reimbursing the Sewer and Storm Drain fund for the expenditures which provided for the extension of public sewer to serve residential parcels on East Mira Monte Avenue.

**Bonita Assessment  
District Fund**

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

**Internal Services  
Fleet**

**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.

**Internal Services  
Facilities Maintenance**

**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.



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

Revenue to support this fund is derived from internal cost allocations.

**Water Enterprise  
Fund**

**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.

**Water System  
Improvement  
Fund**

**Water System Infrastructure Projects:** 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.

**SGVMWD Loan  
Fund**

**Water System Infrastructure Projects:** This division provides funding from the San Gabriel Valley Municipal Water District for major water infrastructure improvements.

**Major Department Changes FY 2011-2013**

**Facility Maintenance**

A City Council-approved Building Facility Maintenance Worker position was vacated in FY 2010-2011 when the employee in that position transferred to the Street /Sewer Division in Public Works. In order to meet the short-term General Fund/Internal Services Fund budgetary constraints for FY 2011-2013, this position will remain unfilled. This will impact the Department's Level of Service, as it will take longer to respond to building maintenance requests and draw Public Works staff from other divisions to augment the one remaining Facility Maintenance position for tasks that require multiple staff or to address multiple facility repairs simultaneously.

The City Council adopted a deferred maintenance and equipment replacement policy. Facilities will begin setting aside 20% of infrastructure depreciation costs into committed reserves. Over the next year, Public Works and the Administrative Services Director will begin establishing priority lists for future deferred maintenance projects.

**Street Maintenance**

In June 2010, the City Council approved a street maintenance and resurfacing plan that set the current priorities for street repairs. In FY 2009-2011 biennial budget, the Public Works department was successful completing Phase I and Phase II equaling 9 city



**CITY of SIERRA MADRE  
PUBLIC WORKS DEPARTMENT  
FY 2011-2013**

blocks. In FY 2011-2012, Phase III will begin and depending on available funding a fourth phase is possible. Funding is provided through General Fund, Proposition 1B, Proposition 42 and Gas Tax, Measure R and Measure R swap with La Canada, and Proposition C.

**Water**

On January 11, 2011 the City Council adopted Ordinance 1312 implementing a four-year water rate increase. The rate increases adopted under the Ordinance are listed in the table below.

	<b>Current</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<b>Tier 1</b>	<b>\$1.79</b>	<b>\$1.92</b>	<b>\$2.06</b>	<b>\$2.21</b>	<b>\$2.37</b>
% increase		7.54%	7.54%	7.54%	7.24%
<b>Tier 2</b>	<b>\$1.79</b>	<b>\$1.97</b>	<b>\$2.12</b>	<b>\$2.27</b>	<b>\$2.43</b>
% increase		10.06%	7.54%	7.54%	7.04%
<b>Tier 3</b>	<b>\$1.79</b>	<b>\$2.00</b>	<b>\$2.15</b>	<b>\$2.30</b>	<b>\$2.45</b>
% increase		11.73%	7.54%	6.97%	6.52%
Meter charge 5/8" & 3/4"	<b>\$40.00</b>	<b>\$43.02</b>	<b>\$46.26</b>	<b>\$49.75</b>	<b>\$53.13</b>
		7.54%	7.54%	7.54%	6.79%
Meter charge 1"	<b>\$46.68</b>	<b>\$50.20</b>	<b>\$53.99</b>	<b>\$58.06</b>	<b>\$62.00</b>
		7.54%	7.54%	7.54%	6.79%

As part of the City Council's new policy for planned deferred maintenance, the Water fund will begin a five year maintenance rotation of its four wells.

**Federal Water Project Funding**

Congress has approved a \$20 million authorization for the cities of Arcadia and Sierra Madre through the 2009 Water Resources Development Act (WRDA) bill. These funds, once appropriated in subsequent federal spending bills/budgets, are administered by the US Army 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. At this time there are no federal appropriations being made due to Federal budget constraints.

The Cities will continue to seek appropriation of the WRDA funds. The federal 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.



Fund Name	P/NP	Values					
		AUDITED ACTUALS 6/30/2010	PROJECTED ACTUALS FY 2010-11	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
<b>General Fund</b>	Personnel	148,750	180,553	181,769	183,267	186,016	188,807
	Non-Personnel	142,494	185,063	154,529	155,948	158,287	160,662
<b>General Fund Total</b>		<b>\$ 291,244</b>	<b>\$ 365,616</b>	<b>\$ 336,298</b>	<b>\$ 339,216</b>	<b>\$ 344,304</b>	<b>\$ 349,468</b>
<b>Assessment Districts</b>	Non-Personnel	111,380	105,348	101,805	103,928	101,805	101,805
<b>Assessment Districts Total</b>		<b>\$ 111,380</b>	<b>\$ 105,348</b>	<b>\$ 101,805</b>	<b>\$ 103,928</b>	<b>\$ 101,805</b>	<b>\$ 101,805</b>
<b>Gas Tax</b>	Personnel	144,695	118,988	96,478	96,478	96,478	96,478
	Non-Personnel	118,716	172,923	355,695	200,638	197,695	197,695
<b>Gas Tax Total</b>		<b>\$ 263,410</b>	<b>\$ 291,911</b>	<b>\$ 452,173</b>	<b>\$ 297,116</b>	<b>\$ 294,173</b>	<b>\$ 294,173</b>
<b>Prop C</b>	Non-Personnel	6,725	0	328,163	49,881	50,629	51,389
<b>Prop C Total</b>		<b>\$ 6,725</b>	<b>\$ -</b>	<b>\$ 328,163</b>	<b>\$ 49,881</b>	<b>\$ 50,629</b>	<b>\$ 51,389</b>
<b>Special Revenue</b>	Personnel	27,953	44,999	40,065	40,065	40,065	40,065
	Non-Personnel	83,676	169,479	775,134	246,134	177,215	177,296
<b>Special Revenue Total</b>		<b>\$ 111,629</b>	<b>\$ 214,478</b>	<b>\$ 815,199</b>	<b>\$ 286,199</b>	<b>\$ 217,280</b>	<b>\$ 217,361</b>
<b>Special Revenue_Grants</b>	Non-Personnel	0	0	0	0	0	0
<b>Special Revenue_Grants Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Redevelopment</b>	Personnel	17,470	15,533	21,958	22,287	22,622	22,961
	Non-Personnel	0	151,481	151,481	151,481	153,753	156,060
<b>Redevelopment Total</b>		<b>\$ 17,470</b>	<b>\$ 167,014</b>	<b>\$ 173,439</b>	<b>\$ 173,768</b>	<b>\$ 176,375</b>	<b>\$ 179,021</b>
<b>Internal Services</b>	Personnel	192,112	238,569	212,142	215,324	218,554	221,832
	Non-Personnel	2,119,576	1,166,330	1,124,211	1,155,532	1,435,470	1,454,002
<b>Internal Services Total</b>		<b>\$ 2,311,688</b>	<b>\$ 1,404,899</b>	<b>\$ 1,336,353</b>	<b>\$ 1,370,856</b>	<b>\$ 1,654,024</b>	<b>\$ 1,675,834</b>
<b>Water</b>	Personnel	592,876	664,368	709,891	720,539	731,347	742,317
	Non-Personnel	2,609,555	1,862,680	2,790,240	2,994,318	3,108,570	3,223,411
<b>Water Total</b>		<b>\$ 3,202,431</b>	<b>\$ 2,527,048</b>	<b>\$ 3,500,131</b>	<b>\$ 3,714,856</b>	<b>\$ 3,839,917</b>	<b>\$ 3,965,728</b>
<b>Sewer</b>	Personnel	441,615	467,900	447,011	453,715	460,521	467,429
	Non-Personnel	256,747	319,767	671,213	555,223	589,034	606,595
<b>Sewer Total</b>		<b>\$ 698,362</b>	<b>\$ 787,667</b>	<b>\$ 1,118,224</b>	<b>\$ 1,008,938</b>	<b>\$ 1,049,556</b>	<b>\$ 1,074,024</b>
<b>Grand Total</b>		<b>\$ 7,014,339</b>	<b>\$ 5,863,981</b>	<b>\$ 8,161,785</b>	<b>\$ 7,344,758</b>	<b>\$ 7,728,061</b>	<b>\$ 7,908,803</b>

\*NOTE: Totals are exclusive of Transfers Out.

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Personnel and Authorized Positions FY 2011-2013**



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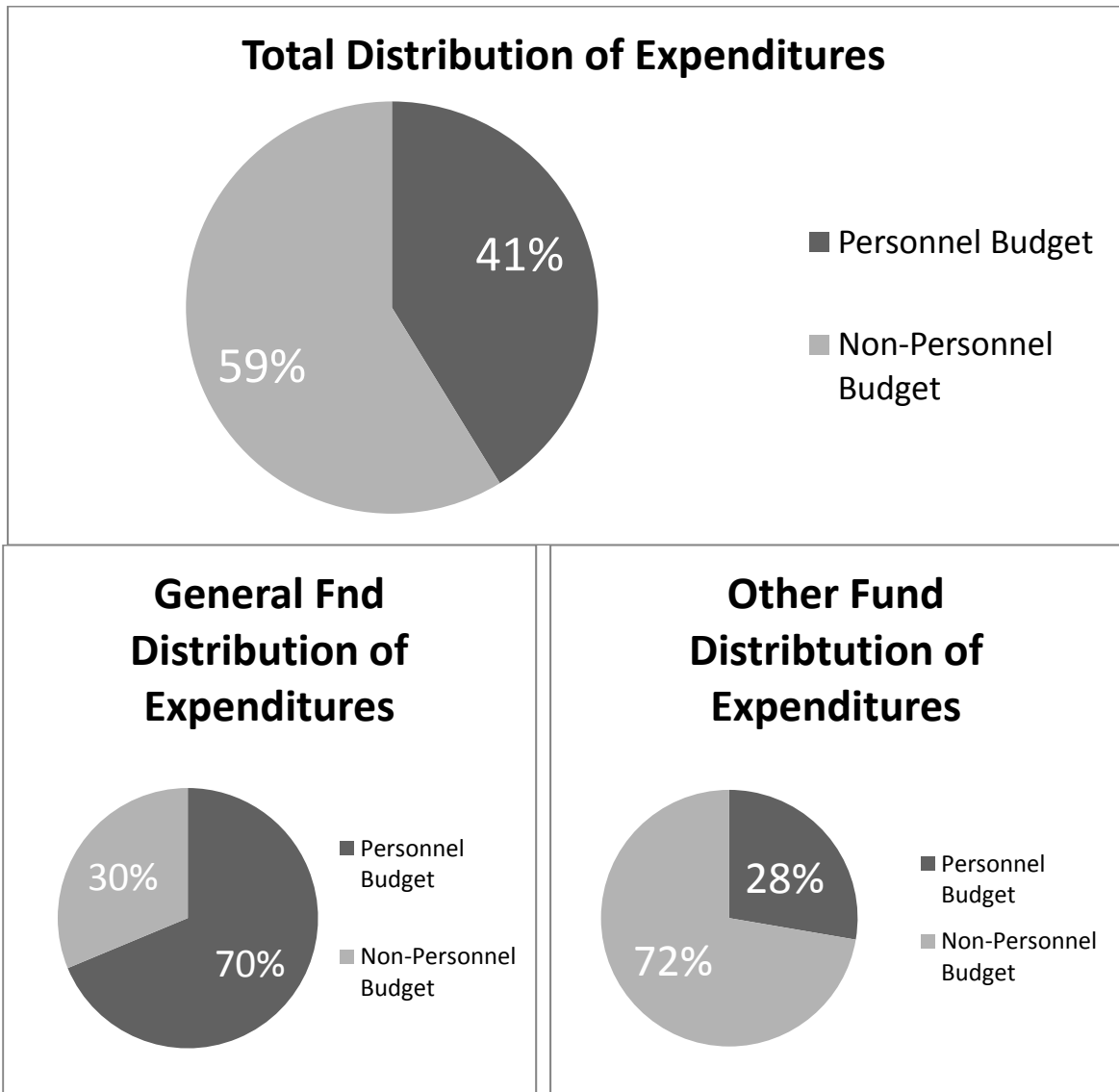




# PERSONNEL

Sierra Madre is a full service city consisting of eight departments. Personnel costs (totaling \$9,161,545 in FY 2011-2012) account for approximately 41.6% of the City's total operating budget. The General Fund funds \$5,057,696 in personnel costs (this makes up 70% of the fund's total expenditures). All other funds support \$4,103,849 of the City's total personnel costs (this makes up 28% of these funds' total expenditures.)

FY 2011-2012





**CITY of SIERRA MADRE  
PERSONNEL  
FY 2011-2013**

**ANALYSIS**

In an effort to balance the General Fund, City staffing levels were reduced in FY 2011-2012. This is the first reduction in staffing since 2001. Including in the proposed staffing levels for FY 2011-2013, 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).

<b>Departments</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>
Administrative Services	7	7	7
Community and Personnel Services	6	6	6
Development Services	5	5	5
Elected and Appointed	7	7	7
Fire and Emergency Services	3	3	4
Library Services	5	5	5
Police	23	22	21
Public Works	20	19	19
<b>TOTAL</b>	<b>76</b>	<b>74</b>	<b>74</b>

In Fiscal Year 2000-2001, the City had a total of 64 authorized positions (less Elected), 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 11 years later, the City has a total of 67 authorized positions, 9 in Management, 12 in the Confidential Group, 26 in the Classified Group, and 20 in the Police rank and file.

<b>FY 2011-2012</b>	<b>Classified</b>	<b>Police Officer Association</b>	<b>Confidential Exempt</b>	<b>Management</b>	<b>Grand Total</b>
Administration	3.00		2.00	2.00	<b>7.00</b>
Community/Personnel	3.00		2.00	1.00	6.00
Development Services	2.00		2.00	1.00	<b>5.00</b>
Fire Safety	1.00		1.00	1.00	3.00
Library	3.00		1.00	1.00	<b>5.00</b>
Police Safety		20.00		2.00	22.00
Public Works	14.00		4.00	1.00	<b>19.00</b>
<b>Grand Total</b>	<b>26.00</b>	<b>20.00</b>	<b>12.00</b>	<b>9.00</b>	<b>67.00</b>



<b>FY 2012-2013</b>	<b>Classified</b>	<b>Police Officer Association</b>	<b>Confidential Exempt</b>	<b>Management</b>	<b>Grand Total</b>
Administration	3.00		2.00	2.00	<b>7.00</b>
Community/Personnel	3.00		2.00	1.00	6.00
Development Services	2.00		2.00	1.00	<b>5.00</b>
Fire Safety	3.00		0.00	1.00	4.00
LIBRARY	3.00		1.00	1.00	<b>5.00</b>
Police Safety		20.00		1.00	21.00
Public Works	14.00		4.00	1.00	<b>19.00</b>
<b>Grand Total</b>	<b>28.00</b>	<b>20.00</b>	<b>11.00</b>	<b>8.00</b>	<b>67.00</b>

### Major Changes

The City Manager and management team have looked at current staffing levels, current technology and current resources to best meet the service levels and City Council's priorities in the most efficient and effective manner. 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 primarily on the benefits side over the prior seven years. Management, Confidential and Classified employee units have received two negotiated raises; a 3% increase in FY 2006-2007 and a 4% increase in FY 2009-2010. In addition in FY 2008-2009, Non-safety personnel received a retirement benefit enhancement with CalPERs. Police Officer Association, under the Memorandum of Understanding ending June 30, 2011, received three consecutive raises in salaries beginning in FY 2008-2009. In addition during FY 2009-2010 biennial budget, the Police Department increased their personnel by one full time sergeant, two part-time lieutenants, four part-time patrol officers, and two part-time cadets.

As part of improving fire response and safety, the Fire Departments budget has seen the addition of the paramedic program in June 2008, added paid part-time engineers and paramedic shift supervisors in FY 2010-2011, and reorganized the paid full time staffing to one paid Fire Chief and three paid Captains for FY 2012-2013.

### Personnel Changes

- Public Works department will leave one full time position vacant in Facilities-Internal Services for FY 2011-2012 and FY 2012-2013.
- Police department will leave one full time patrol officer vacant for FY 2011-2012 and FY 2012-2013 and maintain the part time patrol officers level.



**CITY of SIERRA MADRE  
PERSONNEL  
FY 2011-2013**

- Police department will leave the Captain’s full time position vacant for half of FY 2011-2012 and all of FY 2012-2013 and maintain the part time lieutenant supervision levels.
- Community and Personnel Services propose to contract out Youth Activity Center (YAC) programming to YMCA, reducing part time hours for this program. In addition, part time hours for events have been limited.
- Administrative Services department will decrease 1700 part time hours by eliminating the part time computer technician position and under filling both the part time accountant hours and part time paid intern hours.
- The Fire Department has proposed to reorganize the full time staff in department in FY 2012-2013.

Full time Staffing	FY 2011-2012	FY 2012-2013
Assistant Fire Chief*	1	Eliminated
Fire Marshall	1	Eliminated
Paramedic Coordinator	1	Eliminated
Fire Chief*	-	1
24 hour Captain Shifts	-	3

(\*Note: Fire Chief is title change only)

Benefit Changes

- The most significant change in personnel benefits is the increase in workers compensation allocation as it relates to the general liability and workers compensation premiums. The City’s insurance provider Joint Powers Insurance Authority (JPIA) changed the way it calculated the pooled insurance formula in FY 2010-2011. This resulted in a one-time future liability of prospective claims of \$1.1 million and a doubling of annual premiums for perspective claims. Prior to FY 2010-2011, the cost allocation of the JPIA premiums were separated into an overhead for general liability and personnel/risk management costs. Workers Compensation was the only personnel related costs. Management recommends following a percentage of payroll as a nexus to allocating Personnel/Risk Management Internal Service Fund, which includes the premiums of general liability and workers compensation.
- The second significant change in personnel benefits occurred with the City adopting a prefunding model for its Other Post-Employment Benefits (OPEB). The City Council chose to prefund the OPEB liability over a ten year period and to contract with CalPERs for the Trust of the liability.
- Other benefits:
  - CalPERs increased 2% for non-safety and 3% for safety.
  - Health Care premiums are assumed to continue to increase at 5% per year.



### *Other Assumptions*

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Both the Classified Employees Association (CEA) and Police Officer Association (POA) contracts expire on June 30, 2011. At this time, the City currently in negotiations with both bargaining units; however, some general assumptions were made to complete the calculations for the budget documents.

### *City Volunteers*

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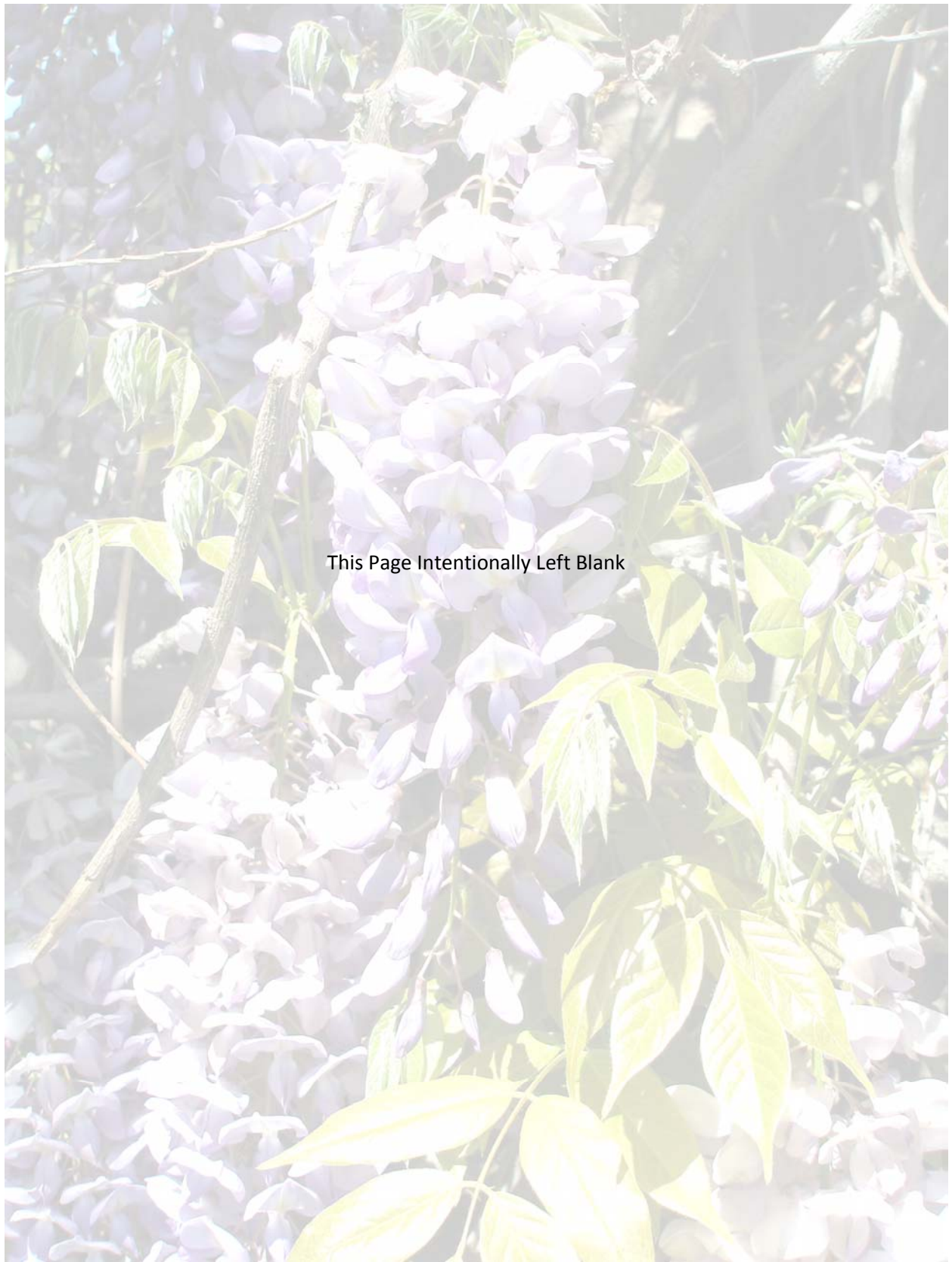
The City of Sierra Madre has a rich history rooted in volunteerism. Over 250 individuals volunteer their time each year to support the City of Sierra Madre and its multitude of programs, services, and events. Volunteerism is such a part of the City's culture that the City Council appointed a volunteer,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

### *Salary Matrix*

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In the interest of full disclosure, the City of Sierra Madre has posted the full salary matrix in this document. The City annually adopts the salary matrix and is adding Resolution 11-49 and table to the budget document In addition the State Controller Report -- Local Government Compensation Report is located on the City's website.

( [http://www.cityofsierramadre.com/index.php?mod=state\\_controller\\_report](http://www.cityofsierramadre.com/index.php?mod=state_controller_report) ). .



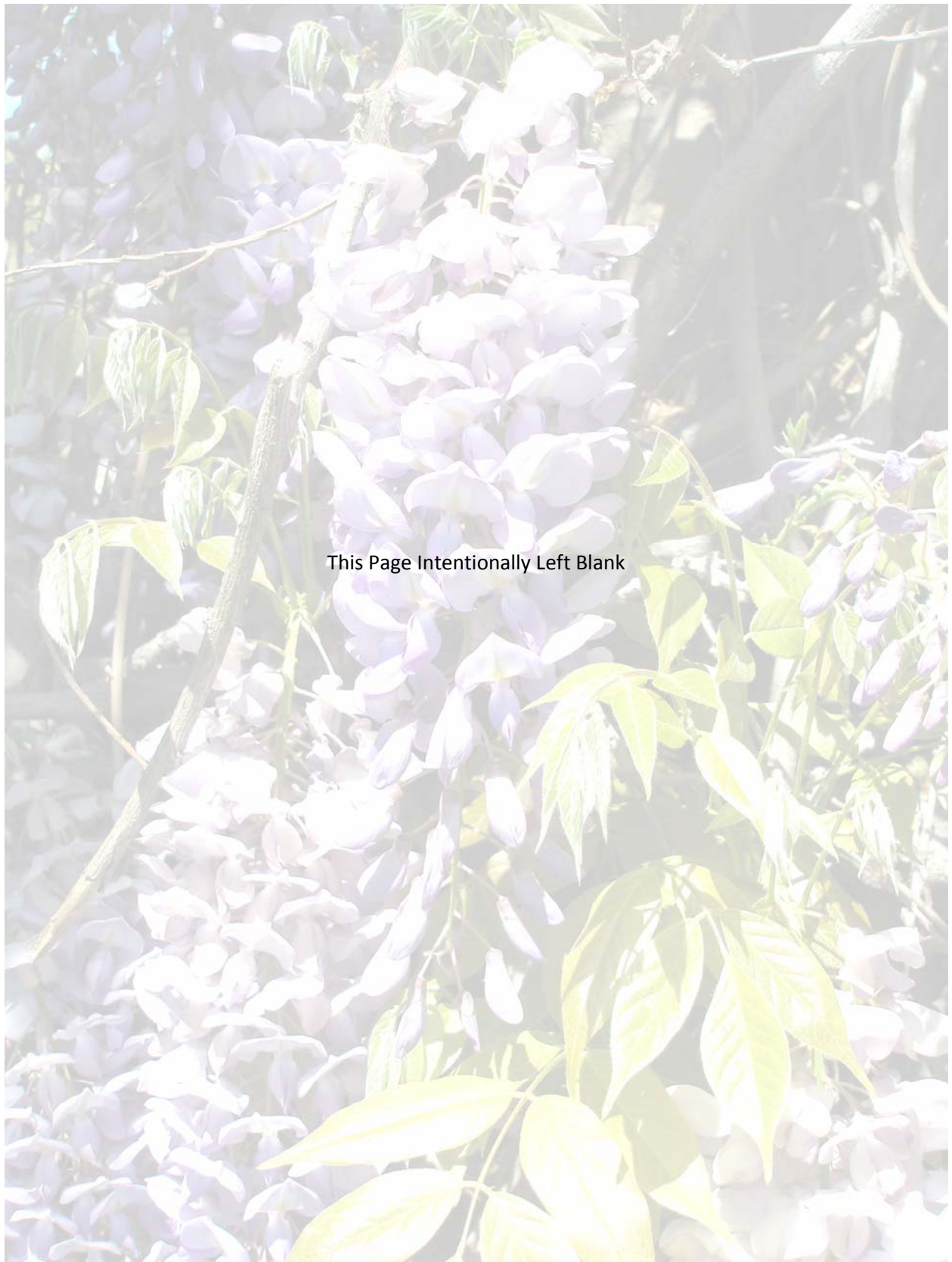
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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Authorized Positions FY 2011-2013**



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AUTHORIZED FULL TIME POSITIONS

POSITION	Amended 2008-2009	Amended 2009-2010	Amended 2010-2011	Requested 2011-2012	Requested 2012-2013
<b>ELECTED OFFICIALS</b>					
Council Member	5	5	5	5	5
City Clerk	1	1	1	1	1
Treasurer	1	1	1	1	1
	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
Public Works Director	1	1	1	1	1
Deputy Public Works Director	1	1	1	1	1
Management Analyst	1	1	1	1	1
Administrative Assistant-Public Works	1	1	1	1	1
Water Department Superintendent	1	1	1	1	1
Water Foreman	1	1	1	1	1
Water Pump Operator	3	5	5	5	5
Fleet Mechanic	1	1	1	1	1
Park and Facilities Foreman	1	1	1	1	1
Maintenance Worker I Facilities	2	1	1	-	-
Streets Foreman	1	1	1	1	1
Maintenance Worker I Streets/Sewer	6	5	5	5	5
	<b>20</b>	<b>20</b>	<b>20</b>	<b>19</b>	<b>19</b>
Assistant Fire Chief	1	1	1	1	1
EMS/Paramedic Coordinator	1	1	1	1	-
Fire Marshall/Inspector	1	1	1	1	-
Captain-Fire Suppression/Training					1
Captain-Fire Prevention					1
Captain-Paramedic					1
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>



**AUTHORIZED FULL TIME POSITIONS**

POSITION	Amended 2008-2009	Amended 2009-2010	Amended 2010-2011	Requested 2011-2012	Requested 2012-2013
Chief of Police	1	1	1	1	1
Police Captain	1	1	1	1	-
Police Lieutenant	-	-	-	-	-
Code Enforcement Officer	1	1	1	1	1
Corporal	2	2	2	2	2
Dispatcher	4	4	4	4	4
Detective	1	1	1	1	1
Police Officer	9	9	9	8	8
Sergeant	3	4	4	4	4
	<b>22</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>21</b>
Library Services Director	1	1	1	1	1
Deputy Library Services Director	1	1	1	1	1
Library Technician II	1	1	1	1	1
Associate Librarian	2	2	2	2	2
	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
Community Services/Personnel Director	1	1	1	1	1
Deputy Community Services/Personnel Director	1	1	1	1	1
Administrative Clerk - Recreation	1	1	-	-	-
Administrative Assistant-Recreation	-	-	1	1	1
Recreation Supervisor	-	-	1	1	1
Recreation Coordinator	2	2	1	1	1
Personnel Analyst	1	1	1	1	1
	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>



**AUTHORIZED FULL TIME POSITIONS**

POSITION	Amended 2008-2009	Amended 2009-2010	Amended 2010-2011	Requested 2011-2012	Requested 2012-2013
Developmental Services Director	1	1	1	1	1
Planning Manager	-	-	-	-	-
Senior Planner	-	1	1	1	1
Administrative Assistant-Dev Services	1	1	1	1	1
Associate Planner	1	-	-	-	-
Assistant Planner			1	1	1
Building Official	1	1	1	1	1
	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
City Manager	1	1	1	1	1
Admin. Assistant-City Manager	1	1	1	1	1
Administrative Services Director	1	1	1	1	1
Deputy Administrative Services Director	1	1	1	1	1
Account Clerk	1	1	1	1	1
Account Technician	2	2	2	2	2
	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
	74	75	76	74	74



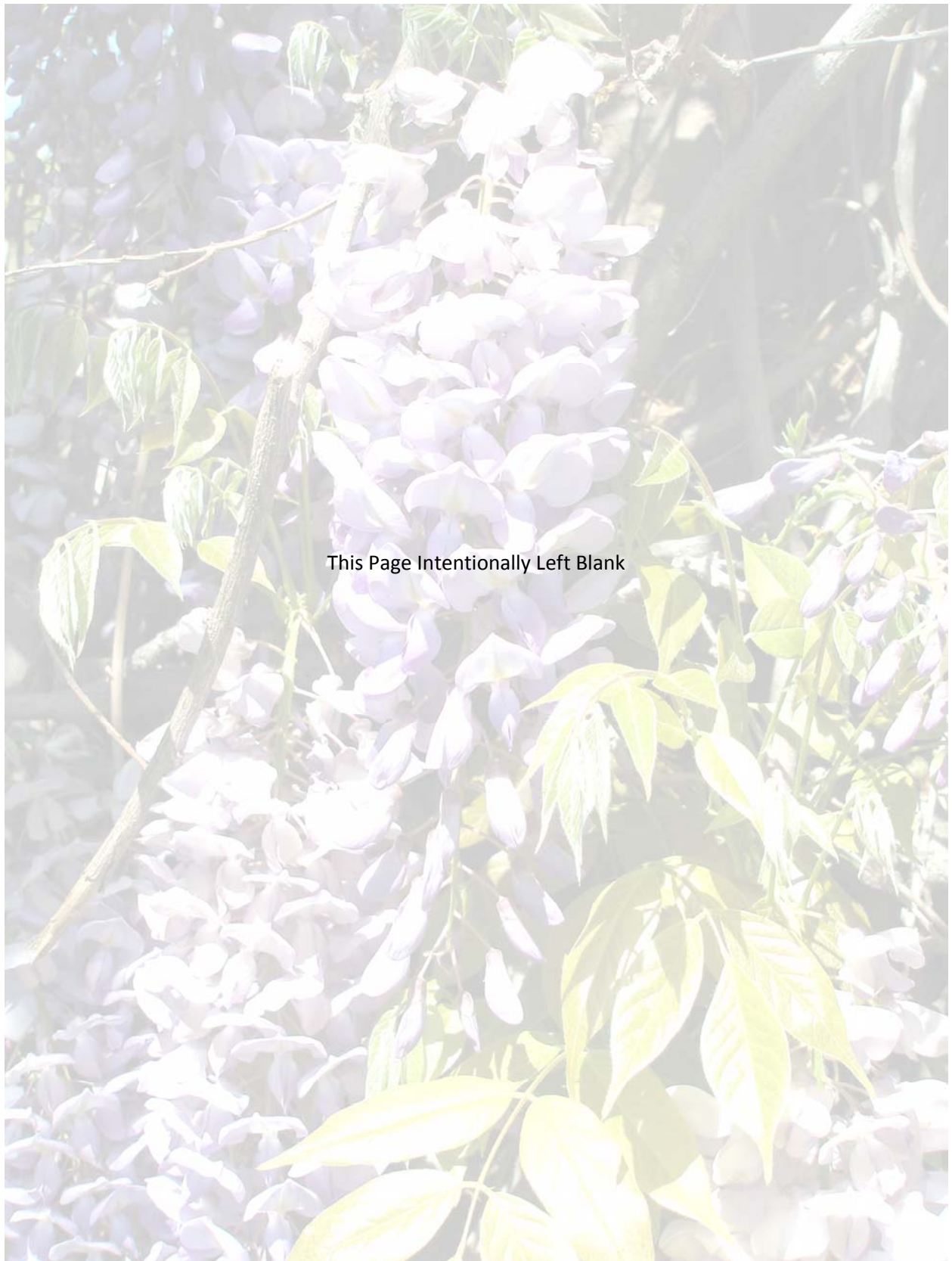
Full Time Equivalents									<b>Grand Total</b>
	<b>ADMIN</b>	<b>C&amp;PS</b>	<b>DEV SERV</b>	<b>ELECTED</b>	<b>FIRE</b>	<b>LIBRARY</b>	<b>POLICE</b>	<b>PW</b>	
General Fund	0.80	2.35		7.00	1.42	4.55	21.50	2.45	<b>40.07</b>
Development	0.05		3.10				0.50		<b>3.65</b>
Environmental								0.40	<b>0.40</b>
Gas Tax/Prop 42								1.00	<b>1.00</b>
Paramedic	0.05				1.58				<b>1.63</b>
Redevelopment	0.50		1.90					0.10	<b>2.50</b>
Fleet-IS								1.05	<b>1.05</b>
Facilities-IS								1.50	<b>1.50</b>
Administration-IS	3.65							0.20	<b>3.85</b>
Technology-IS	0.35					0.45			<b>0.80</b>
Personnel-IS		2.15							<b>2.15</b>
Water	1.10							7.05	<b>8.15</b>
Sewer	0.50							5.25	<b>5.75</b>
Aquatics		0.55							<b>0.55</b>
Recreation		0.30							<b>0.30</b>
Special Events		0.60							<b>0.60</b>
Filming		0.05							<b>0.05</b>
<b>Grand Total</b>	<b>7.00</b>	<b>6.00</b>	<b>5.00</b>	<b>7.00</b>	<b>3.00</b>	<b>5.00</b>	<b>22.00</b>	<b>19.00</b>	<b>74.00</b>

# City of Sierra Madre, California

*Village of the Foothills*



## Salary Matrix FY 2011-2013



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CITY of SIERRA MADRE  
 SALARY MATRIX - Management  
 FY 2011-2013

Position	Step									
	1	2	3	4	5	6	7	8	9	10
<b>Administrative Services Director</b>	39									
<b>Public Works Director</b>	39									
<b>Development Services Director</b>	39									
<b>Library Director</b>	39									
<b>Community &amp; Personnel Serv Dir</b>	39									
<b>Fire Chief</b>	39									
Annual Salary	76,200.88	78,108.83	80,068.68	82,080.46	84,144.15	86,259.76	88,427.29	90,646.73	92,918.09	95,241.37
Monthly Salary	6,350	6,509	6,672	6,840	7,012	7,188	7,369	7,554	7,743	7,937
Hourly Salary	36.64	37.55	38.49	39.46	40.45	41.47	42.51	43.58	44.67	45.79
<b>Police Captain</b>	40									
Annual Salary	78,108.83	80,068.68	82,080.46	84,144.15	86,259.76	88,427.29	90,646.73	92,918.09	95,241.37	97,629.54
Monthly Salary	6,509	6,672	6,840	7,012	7,188	7,369	7,554	7,743	7,937	8,136
Hourly Salary	37.55	38.49	39.46	40.45	41.47	42.51	43.58	44.67	45.79	46.94
<b>Police Chief</b>	41									
Annual Salary	81,730.02	83,780.74	85,883.37	88,037.91	90,244.38	92,502.76	94,826.04	97,201.23	99,641.32	102,133.32
Monthly Salary	6,811	6,982	7,157	7,336	7,520	7,709	7,902	8,100	8,303	8,511
Hourly Salary	39.29	40.28	41.29	42.33	43.39	44.47	45.59	46.73	47.90	49.10
<b>Part Time Police Chief</b>	44									
Annual Salary	98,205.12									
Monthly Salary	8,184									
Hourly Salary	48.14									
<b>City Manager</b>	45									
Annual Salary	142,995.84									
Monthly Salary	11,916									
Hourly Salary	68.75									

updated 05/25/11 by E. Weaver



CITY of SIERRA MADRE  
SALARY MATRIX - Confidential Exempt  
FY 2011-2013

Position	Step										Y
	1	2	3	4	5	6	7	8	9	10	
<b>Administrative Assistant</b>	<b>23</b>										
Annual Salary	35,212.57	36,095.16	37,003.70	37,938.20	38,898.66	39,872.93	40,871.50	41,896.86	42,948.17	44,025.45	
Monthly Salary	2,934	3,008	3,084	3,162	3,242	3,323	3,406	3,491	3,579	3,669	
Hourly Salary	16.93	17.35	17.79	18.24	18.70	19.17	19.65	20.14	20.65	21.17	
<b>Administrative Assistant - City Council</b>	<b>22</b>										
Annual Salary	40,417.23	41,429.61	42,467.94	43,532.24	44,622.49	45,738.70	46,893.85	48,074.96	49,282.02	50,515.05	
Monthly Salary	3,368	3,452	3,539	3,628	3,719	3,812	3,908	4,006	4,107	4,210	
Hourly Salary	19.43	19.92	20.42	20.93	21.45	21.99	22.55	23.11	23.69	24.29	
<b>Recreation Supervisor</b>	<b>21</b>										
Annual Salary	40,495.10	41,507.44	42,544.32	43,609.28	44,698.16	45,816.16	46,962.24	48,136.40	49,339.68	50,574.16	
Monthly Salary	3,375	3,459	3,545	3,634	3,725	3,818	3,914	4,011	4,112	4,215	
Hourly Salary	19.47	19.96	20.45	20.97	21.49	22.03	22.58	23.14	23.72	24.31	
<b>Personnel Anlyst</b>	<b>24</b>										
<b>Management Anlyst</b>	<b>24</b>										
Annual Salary	47,529.83	48,723.92	49,943.96	51,202.94	52,487.88	53,811.76	55,161.60	56,550.37	57,965.11	59,418.78	
Monthly Salary	3,961	4,060	4,162	4,267	4,374	4,484	4,597	4,713	4,830	4,952	
Hourly Salary	22.85	23.42	24.01	24.62	25.23	25.87	26.52	27.19	27.87	28.57	
<b>Water Superintendent</b>	<b>25</b>										
Annual Salary	47,529.83	48,723.92	49,943.96	51,202.94	52,487.88	53,811.76	55,161.60	56,550.37	57,965.11	59,418.78	
Monthly Salary	3,961	4,060	4,162	4,267	4,374	4,484	4,597	4,713	4,830	4,952	
Hourly Salary	22.85	23.42	24.01	24.62	25.23	25.87	26.52	27.19	27.87	28.57	
<b>Senior Planner</b>	<b>26</b>										
Annual Salary	59,022.91	60,498.48	62,010.95	63,561.22	65,150.25	66,779.01	68,448.48	70,159.69	71,913.69	73,711.53	
Monthly Salary	4,918.58	5,041.54	5,167.58	5,296.77	5,429.19	5,564.92	5,704.04	5,846.64	5,992.81	6,142.63	
Hourly Salary	28.38	29.09	29.81	30.56	31.32	32.11	32.91	33.73	34.57	35.44	
<b>Paramedic Coordinator</b>	<b>27</b>										
<b>Deputy Director of Library Services</b>	<b>27</b>										
<b>Deputy Director of Public Works</b>	<b>27</b>										
<b>Deputy Director of Admin Services</b>	<b>27</b>										
<b>Deputy Director of Com &amp; Pers Servs</b>	<b>27</b>										
Yearly Salary	61,768.01	63,312.54	64,896.00	66,518.40	68,192.72	69,905.97	71,658.16	73,462.27	75,305.32	77,200.28	82,573.67
Monthly Salary	5,147	5,276	5,408	5,543	5,683	5,825	5,972	6,122	6,275	6,433	6,881
Hourly Salary	29.70	30.44	31.20	31.98	32.78	33.61	34.45	35.32	36.20	37.12	39.70





Position		Step					
		1	2	3	4	5	Y
<b>Account Clerk</b>	01						
<b>Administrative Clerk</b>	01						
<b>Library Technician II</b>	01						
<b>Maintenance Worker I</b>	01						
<b>Recreation Coordinator</b>	01						
	<b>Annual Salary</b>	29,579.60	31,059.23	32,616.73	34,252.11	35,965.36	
	<b>Monthly Salary</b>	2,465	2,588	2,718	2,854	2,997	
	<b>Hourly Salary</b>	14.22	14.93	15.68	16.47	17.29	
<b>Water Pump Operator</b>	02						
	<b>Annual Salary</b>	31,059.23	32,616.73	34,252.11	35,965.36	37,769.47	
	<b>Monthly Salary</b>	2,588	2,718	2,854	2,997	3,147	
	<b>Hourly Salary</b>	14.93	15.68	16.47	17.29	18.16	
<b>Administrative Aide</b>	03						
<b>Fleet Mechanic</b>	03						
	<b>Annual Salary</b>	32,616.73	34,252.11	35,965.36	37,769.47	39,664.44	
	<b>Monthly Salary</b>	2,718	2,854	2,997	3,147	3,305	
	<b>Hourly Salary</b>	15.68	16.47	17.29	18.16	19.07	
<b>Streets Leadworker</b>	04						
	<b>Annual Salary</b>	33,460.38	35,134.69	36,899.87	38,755.89	40,702.77	
	<b>Monthly Salary</b>	2,788	2,928	3,075	3,230	3,392	
	<b>Hourly Salary</b>	16.09	16.89	17.74	18.63	19.57	
<b>Streets Foreman</b>	05						
	<b>Annual Salary</b>	35,134.69	36,899.87	38,755.89	40,702.77	42,740.51	44,877.53
	<b>Monthly Salary</b>	2,928	3,075	3,230	3,392	3,562	3,740
	<b>Hourly Salary</b>	16.89	17.74	18.63	19.57	20.55	21.58
<b>Account Technician</b>	06						
	<b>Annual Salary</b>	35,978.34	37,782.45	39,677.41	41,663.23	43,752.88	
	<b>Monthly Salary</b>	2,998	3,149	3,306	3,472	3,646	
	<b>Hourly Salary</b>	17.30	18.16	19.08	20.03	21.04	



CITY of SIERRA MADRE  
 SALARY MATRIX - Classified Employees  
 FY 2011-12

Position	Step						Y
	1	2	3	4	5		
<b>Water Leadworker</b>	<b>07</b>						
Annual Salary	36,860.93	38,703.97	40,650.85	42,688.59	44,830.16		
Monthly Salary	3,072	3,225	3,388	3,557	3,736		
Hourly Salary	17.72	18.61	19.54	20.52	21.55		
<b>Water Foreman</b>	<b>08</b>						
Annual Salary	38,703.97	40,650.85	42,688.59	44,830.16	47,075.56	49,429.34	
Monthly Salary	3,225	3,388	3,557	3,736	3,923	4,119	
Hourly Salary	18.61	19.54	20.52	21.55	22.63	23.76	
<b>Associate Librarian</b>	<b>09</b>						
Annual Salary	44,541.15	46,775.09	49,108.74	51,567.44	54,138.19		
Monthly Salary	3,712	3,898	4,092	4,297	4,512		
Hourly Salary	21.4140	22.4880	23.6100	24.7920	26.0280		
<b>Assistant Planner</b>	<b>10</b>						
Annual Salary	49,645.44	52,127.71	54,734.10	57,470.80	60,344.34		
Monthly Salary	4,137	4,344	4,561	4,789	5,029		
Hourly Salary	23.87	25.06	26.31	27.63	29.01		
<b>Associate Planner</b>	<b>14</b>						
Annual Salary	55,161.60	57,919.68	60,815.66	63,856.45	67,049.27		
Monthly Salary	4,597	4,827	5,068	5,321	5,587		
Hourly Salary	26.52	27.85	29.24	30.70	32.24		
<b>Building Official</b>	<b>13</b>						
Annual Salary	59,574.53	62,559.74	65,687.73	68,984.45	72,436.92		
Monthly Salary	4,965	5,213	5,474	5,749	6,036		
Hourly Salary	28.64	30.08	31.58	33.17	34.83		
<b>Fire Marshal</b>	<b>12</b>						
Annual Salary	61,170.97	64,234.06	67,442.50	70,827.12	74,370.82		
Monthly Salary	5,098	5,353	5,620	5,902	6,198		
Hourly Salary	29.41	30.88	32.42	34.05	35.76		

updated 05/28/10 by E. Weaver



CITY of SIERRA MADRE  
SALARY MATRIX - Police Department  
FY 2011-2013

Position			Step					
			1	2	3	4	5	6
Dispatcher	<b>110</b>	<b>Hourly</b>	17.4626	18.3357	19.2525	20.2152	21.2259	22.2872
		<b>Monthly</b>	3,026.85	3,178.19	3,337.10	3,503.96	3,679.16	3,863.12
		<b>Annually</b>	36,322.22	38,138.34	40,045.25	42,047.52	44,149.89	46,357.39
Secretary/Dispatcher	<b>115</b>	<b>Hourly</b>	18.7671	19.7054	20.6907	21.7252	22.8115	23.9521
		<b>Monthly</b>	3,252.96	3,415.61	3,586.39	3,765.71	3,953.99	4,151.69
		<b>Annually</b>	39,035.52	40,987.29	43,036.66	45,188.49	47,447.92	49,820.31
Code Enforcement	<b>120</b>	<b>Hourly</b>	18.7893	19.7288	20.7152	21.7510	22.8385	23.9805
		<b>Monthly</b>	3,256.82	3,419.66	3,590.64	3,770.17	3,958.68	4,156.61
		<b>Annually</b>	39,081.79	41,035.88	43,087.67	45,242.06	47,504.16	49,879.37
Police Officer*	<b>130</b>	<b>Hourly</b>	25.5870	26.8663	28.2096	29.6201	31.1011	32.6562
		<b>Monthly</b>	4,435.07	4,656.83	4,889.67	5,134.15	5,390.86	5,660.40
		<b>Annually</b>	53,220.89	55,881.93	58,676.03	61,609.83	64,690.32	67,924.83
Detective*	<b>131</b>	<b>Hourly</b>	26.8720	28.2156	29.6264	31.1077	32.6631	34.2963
		<b>Monthly</b>	4,657.82	4,890.71	5,135.24	5,392.01	5,661.61	5,944.69
		<b>Annually</b>	55,893.81	58,688.50	61,622.92	64,704.07	67,939.27	71,336.24
Corporal*	<b>131</b>	<b>Hourly</b>	26.8720	28.2156	29.6264	31.1077	32.6631	34.2963
		<b>Monthly</b>	4,657.82	4,890.71	5,135.24	5,392.01	5,661.61	5,944.69
		<b>Annually</b>	55,893.81	58,688.50	61,622.92	64,704.07	67,939.27	71,336.24
Sergeant*	<b>178</b>	<b>Hourly</b>	31.9027	33.4978	35.1727	36.9313	38.7779	40.7168
		<b>Monthly</b>	5,529.79	5,806.28	6,096.60	6,401.43	6,721.50	7,057.57
		<b>Annually</b>	66,357.52	69,675.39	73,159.16	76,817.12	80,657.98	84,690.88

\*Note: The City and Police Officer Association are currently in contract negotiations.

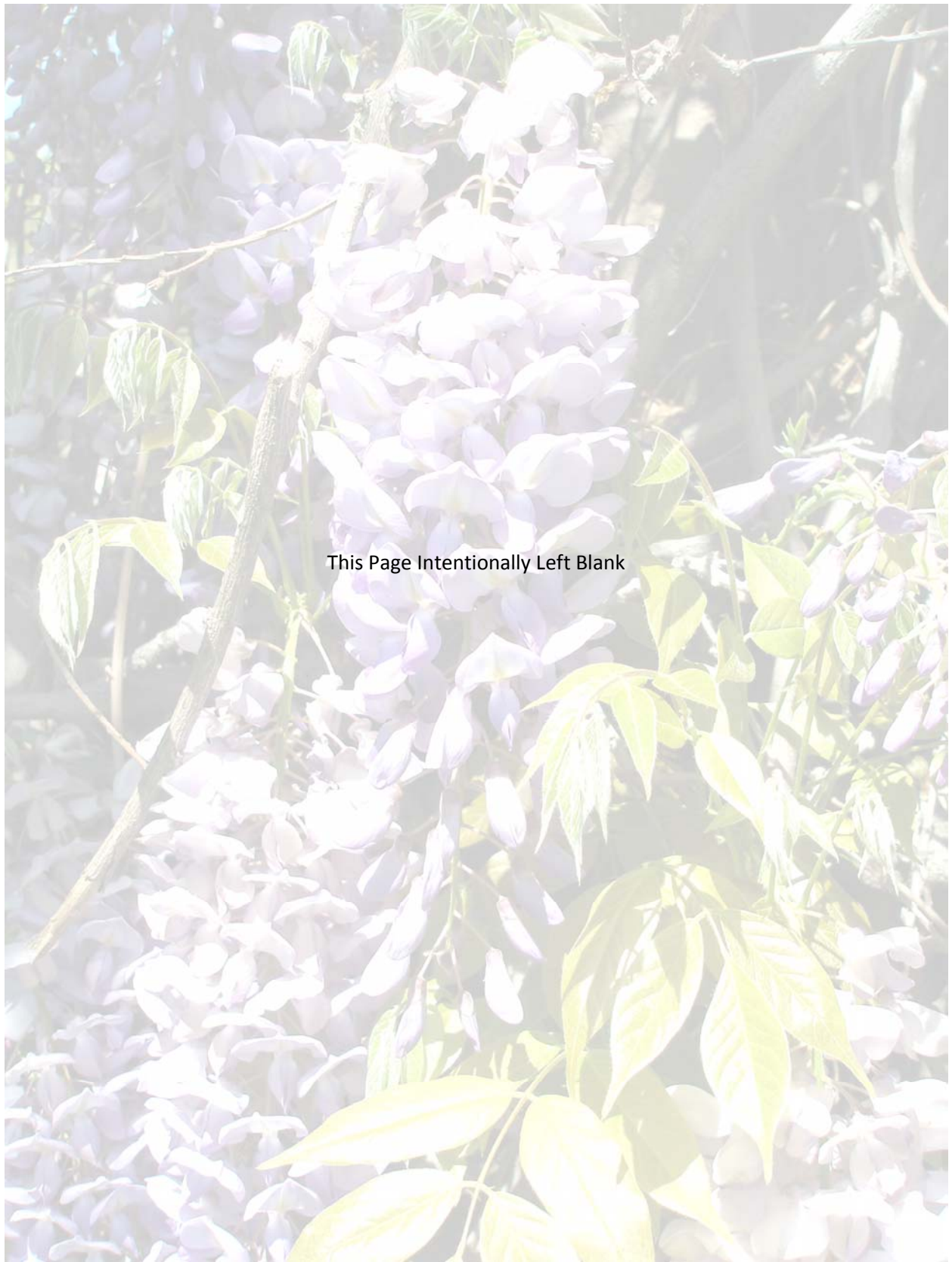


Position		Step				
		1	2	3	4	5
<b>Assistant Recreation Leader</b>	<b>51</b>	8.16	8.57	9.00	9.45	9.91
<b>Recreation Leader</b>	<b>73</b>	9.18	9.64	10.12	10.63	11.16
<b>Senior Recreation Leader</b>	<b>54</b>	10.20	10.71	11.25	11.81	12.40
<b>Program Specialists</b>	<b>57</b>	12.24	12.85	13.49	14.17	14.88
<b>Cashier</b>	<b>51</b>	8.16	8.57	9.00	9.45	9.91
<b>Lifeguard</b>	<b>52</b>	8.90	9.35	9.71	10.31	10.82
<b>Swim Instructor (WSI)</b>	<b>54</b>	10.20	10.71	11.25	11.81	12.40
<b>Assistant Coach</b>	<b>54</b>	10.20	10.71	11.25	11.81	12.40
<b>Shift Leads</b>	<b>56</b>	11.22	11.78	12.37	12.98	13.64
<b>Head Swim Coach</b>	<b>57</b>	12.24	12.85	13.49	14.17	14.88
<b>Pool Manager</b>	<b>76</b>	13.95	14.65	15.38	16.15	16.96
<b>Film Monitor - Office</b>	<b>62</b>	13.52				
<b>Film Monitor - Location</b>	<b>65</b>	35.00				
<b>Fire Safety Officer - Filming</b>	<b>64</b>	50.00				
<b>Facility Attendant</b>	<b>61</b>	14.56				
<b>Umpire</b>	<b>66</b>	14.28	14.99	15.75	16.53	17.36
<b>Library Page</b>	<b>51</b>	8.16	8.57	9.00	9.45	9.91
<b>Library Clerk</b>	<b>54</b>	10.20	10.71	11.25	11.81	12.40
<b>Library Technician I</b>	<b>58</b>	13.26	13.92	14.62	15.35	16.12
<b>Library Assistant</b>	<b>60</b>	14.52	15.31	16.08	16.88	17.72
<b>Associate Librarian I</b>	<b>63</b>	17.53	18.41	19.33	20.30	21.31
<b>Police Cadet</b>	<b>57</b>	12.24	12.85	13.49	14.17	14.88
<b>Parking Control Agent</b>	<b>58</b>	13.26	13.92	14.62	15.35	16.12
<b>Ticket Hearing Officer</b>	<b>58</b>	13.26	13.92	14.62	15.35	16.12



CITY of SIERRA MADRE  
 SALARY MATRIX - Part-Time Seasonal  
 Non-Classified  
 2011-2013

Position		Step				
		1	2	3	4	5
<b>Dispatcher</b>	<b>59</b>	16.87	17.72	18.60	19.53	20.51
<b>Investigator</b>	<b>75</b>	30.60				
<b>Patrol Officer</b>	<b>130/€</b>	32.66				
<b>Lieutenant</b>	<b>70</b>	42.25				
<b>Paramedics</b>	<b>73</b>	9.18	9.64	10.12	10.63	11.16
<b>Paramedic II</b>	<b>58</b>	13.26	13.92	14.62	15.35	16.12
<b>Engineer II</b>	<b>74</b>	11.34	11.91	12.50	13.13	13.78
<b>Strike Team Responder - Firefight</b>	<b>67</b>	33.33				
<b>Strike Team Responder - Enginee</b>	<b>68</b>	35.00				
<b>Strike Team Responder - Captain</b>	<b>69</b>	36.75				
<b>Strike Team Responder - Battalior</b>	<b>70</b>	42.25				
<b>Strike Team Responder - Deputy//</b>	<b>71</b>	45.50				
<b>Strike Team Responder - Fire Chie</b>	<b>72</b>	48.90				
<b>Environmental Analyst</b>	<b>53</b>	9.56	10.04	10.54	11.07	11.62
<b>Water Pump Operator</b>	<b>02</b>	14.93	15.68	16.47	17.29	18.16
<b>Street Maintance Worker</b>	<b>01</b>	14.22	14.93	15.68	16.47	17.29
<b>Customer Service Representative</b>	<b>56</b>	11.22	11.78	12.37	12.98	13.64
<b>Administrative Intern</b>	<b>57</b>	12.24	12.85	13.49	14.17	14.88
<b>Administrative Clerk</b>	<b>76</b>	13.95	14.65	15.38	16.15	16.96
<b>IT Specialist</b>	<b>60</b>	14.52	15.31	16.08	16.88	17.72
<b>Part-time Accountant</b>	<b>79</b>	22.85	23.99	25.19	26.45	27.78
<b>Part-time Analyst</b>	<b>79</b>	22.85	23.99	25.19	26.45	27.78



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Five Year Capital Purchases and Projects FY 2011-2016**



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# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

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



The CIP budget represents a major investment in the community's future and infrastructure, while maintaining significant funding for operations and service levels to meet City Council goals. The Fiscal Years 2011-2016 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. The program is updated biennially to reflect the latest Council priorities, to provide updated cost estimates, and to identify available revenue sources.

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

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





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

### *Prior Budget Completed Purchases and Projects*

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

The City of Sierra Madre entered into a ten-year master lease for the purchase of a fire engine, fire water tender, a CAT-front loader, and a Sewer Vactor truck. (see Debt Service Section 7 for more details of lease payments and terms). The Fleet fund replaced the Police Sergeants vehicle and one patrol car, Fire chief's vehicle, and three citywide cars. The Administration fund replaced the accounting software with a citywide financial system that tracked billing, receivables, payables, permits and licenses, and record keeping. The Technology fund replaced over 50 computers and four major servers.

#### **B. Major Projects**

The City of Sierra Madre completed the final restoration phase of the Recreation Center remodeling the Sierra Madre room. Funds were provided by both Federal and State grants.

The City resurfaced 9 city streets. Funds were provided through General Funds and Special Revenue funds earmarked for street maintenance. The FY 2011-2013 capital projects budget will include Phase III of the street resurfacing plan approved by the City Council June 2010.





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

Capital Purchases Summary

The Capital Purchases Summary lists 21 individual items of equipment that should be purchased or replaced within the next five fiscal years. These range from computers and related operating and software systems to park equipment to specialized equipment. The City has an annual vehicle replacement schedule. The CIP for FY 2011-2012 lists 11 proposed capital purchases totaling \$240,800. For FY 2012-2013 there are 10 capital purchases shown, totaling \$249,300.

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

FUND	DEPT	FY 11/12	FY 12/13	FY 13/14	FY 14-15	FY 15-16
ADMIN	Technology	\$ 49,800	\$ 49,800	\$114,800	\$ 49,800	\$ 89,800
<b>ADMIN Total</b>		<b>\$ 49,800</b>	<b>\$ 49,800</b>	<b>\$ 114,800</b>	<b>\$ 49,800</b>	<b>\$ 89,800</b>
C-SVCS	Aquatics	\$ 7,500	\$ 12,500	\$ 11,000	\$ 10,000	\$ 6,000
<b>C-SVCS Total</b>		<b>\$ 7,500</b>	<b>\$ 12,500</b>	<b>\$ 11,000</b>	<b>\$ 10,000</b>	<b>\$ 6,000</b>
FIRE	General Fund	\$ 38,000	\$ 12,000	\$ 24,000	\$ 22,000	\$ 10,000
	Fleet			\$ 175,000		
	Paramedic		\$ 20,000			
<b>FIRE Total</b>		<b>\$ 38,000</b>	<b>\$ 32,000</b>	<b>\$ 199,000</b>	<b>\$ 22,000</b>	<b>\$ 10,000</b>
LIB	General Fund	\$ 35,000		\$ 17,000		
<b>LIB Total</b>		<b>\$ 35,000</b>		<b>\$ 17,000</b>		
PD	General Fund			\$ 9,000	\$ 33,000	\$ 51,000
	Fleet	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
	COPS		\$ 12,000			
<b>PD Total</b>		<b>\$ 33,000</b>	<b>\$ 45,000</b>	<b>\$ 42,000</b>	<b>\$ 66,000</b>	<b>\$ 84,000</b>
PW	Fleet	\$ 7,500		\$ 132,000		
	Water	\$ 10,000	\$ 110,000	\$ 10,000	\$ 110,000	\$ 10,000
	AQMD	\$ 60,000				
<b>PW Total</b>		<b>\$ 77,500</b>	<b>\$ 110,000</b>	<b>\$ 142,000</b>	<b>\$ 110,000</b>	<b>\$ 10,000</b>
<b>Grand Total</b>		<b>\$240,800</b>	<b>\$249,300</b>	<b>\$525,800</b>	<b>\$257,800</b>	<b>\$ 199,800</b>

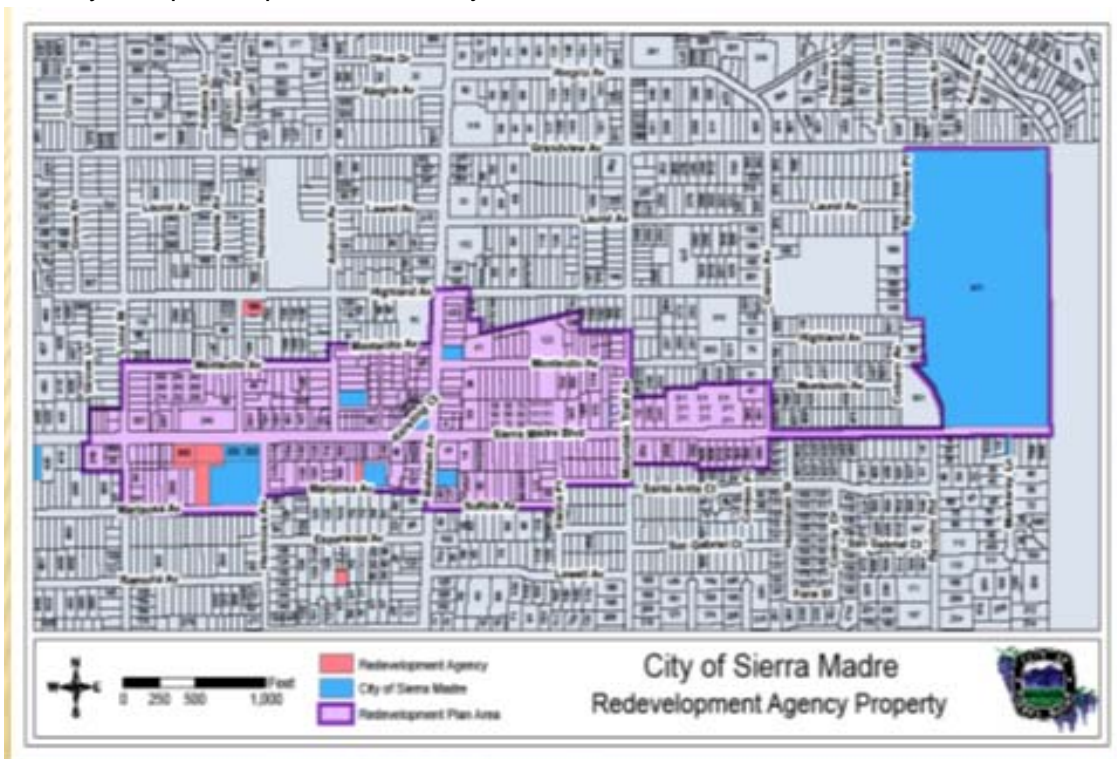


*Capital Project Summary*

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

The Capital Project Summary lists 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 of Senior Park-Hart House to adding ADA doors at City Hall and Police Station to Water and Sewer Main Replacement to citywide street resurfacing. The CIP for FY 2011-2012 lists 19 projects totaling \$3.7 million. For FY 2012-2013, there are 8 new projects listed, totaling \$474,800.

The funding for these projects is derived from a number of sources, including General Fund, Internal Service Funds, Sewer Fund, and Grant Funds. More than half of the funding is coming from the reserves in the Redevelopment Agency. In October 2010, the City Council adopted the CRA's Five Year Plan that identified specific direction for the Agency; from this report, a list of City infrastructure including Parks and Public Works projects was created. The City's CRA Five Year Plan should be read in conjunction to the City's Capital Improvements Projects.





**CITY of SIERRA MADRE  
CAPITAL IMPROVEMENT PROGRAM  
FY 2011-2013**

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

FUND	DEPT	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
REDEVELOPMENT	C-SVCS	\$ 175,000				
	PW	\$ 1,500,000				
<b>REDEVELOPMENT Total</b>		<b>\$ 1,675,000</b>				
CDBG GRANT	ADMIN					
	PW	\$ 35,000	\$ 35,000	\$ 50,000		
<b>CDBG GRANT Total</b>		<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>		
PROP 42	PW			\$ 25,000	\$ 25,000	\$ 25,000
<b>PROP 42 Total</b>				<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
FACILITIES	ADMIN			\$ 60,000		
	C-SVCS	\$ 20,000				\$ 125,000
	Fire	\$ 15,000				
	Lib	\$ 93,000				
	PW		\$ 20,000	\$ 60,000	\$ 125,000	\$ 81,500
<b>FACILITIES Total</b>		<b>\$ 128,000</b>	<b>\$ 20,000</b>	<b>\$ 120,000</b>	<b>\$ 125,000</b>	<b>\$ 206,500</b>
WATER	PW	\$ 389,000	\$ 310,000	\$ 435,000	\$ 325,000	\$ 362,000
<b>WATER Total</b>		<b>\$ 389,000</b>	<b>\$ 310,000</b>	<b>\$ 435,000</b>	<b>\$ 325,000</b>	<b>\$ 362,000</b>
SEWER	PW	\$ 233,000	\$ 109,800	\$ 95,200	\$ 79,500	
<b>SEWER Total</b>		<b>\$ 233,000</b>	<b>\$ 109,800</b>	<b>\$ 95,200</b>	<b>\$ 79,500</b>	
SENIOR CENTER	C-SVCS	\$ 450,000				
<b>SENIOR CENTER Total</b>		<b>\$ 450,000</b>				
STREET PROGRAM	PW	\$ 775,000				
<b>STREET PROGRAM Total</b>		<b>\$ 775,000</b>				
<b>Grand Total</b>		<b>\$3,685,000</b>	<b>\$ 474,800</b>	<b>\$ 725,200</b>	<b>\$ 554,500</b>	<b>\$ 593,500</b>



## CITY of SIERRA MADRE CAPITAL IMPROVEMENT PROGRAM FY 2011-2013



### *Unfunded Capital Improvements*

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

This is not an all-inclusive list and will continue to grow as the City's buildings and infrastructures age. Additionally, with each passing year, the inflationary factor

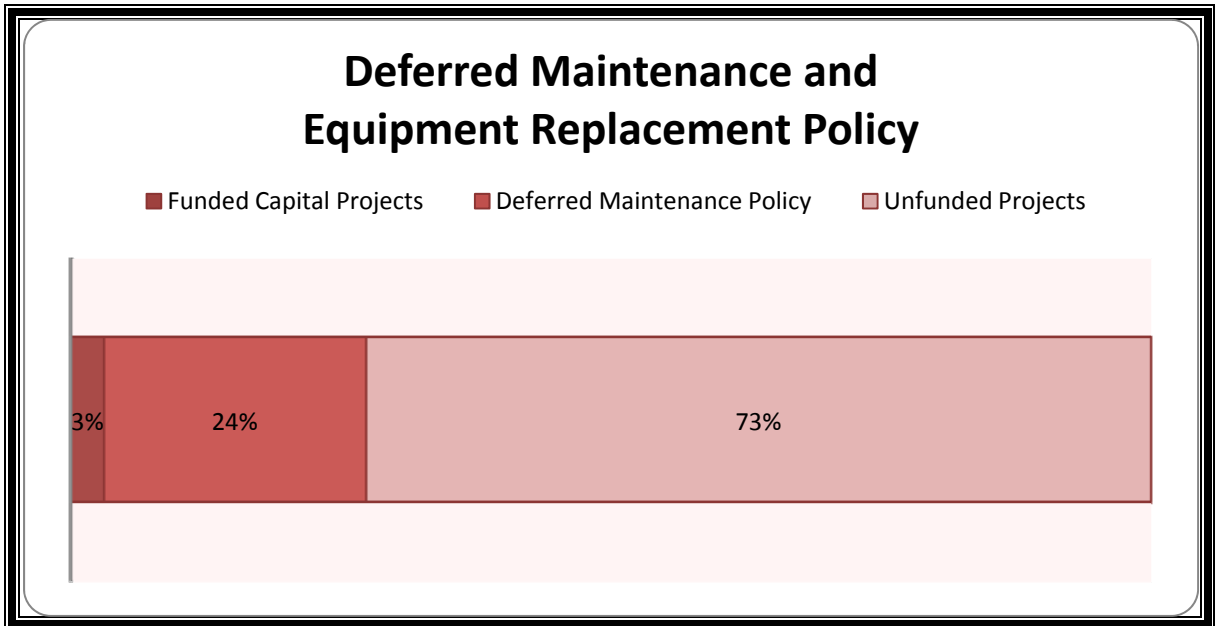
of construction, materials, and supplies continue to rise at rate twice the normal consumer price index which leads to additional unplanned expenses. The current estimates to complete the list as presented is over \$46.7 million. These include primarily water system improvements, but also include the street resurfacing, City facility improvements and park projects.

Currently, there are other financial needs of the City that have not been addressed in these projections. The list also includes the recommended fund for appropriating these projects. This list is not full exhaustive list. As part of the budget process, a full list of deferred maintenance and equipment replacement will developed as part of the policy goal mentioned above. This list is critical to understanding the financial needs of the City and for planning for the future financial health of Sierra Madre. The list is meant as a tool to aide in further financial planning and policy direction.



*Deferred Maintenance and Equipment Replacement Policy*

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





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

		FY 2011/12	FY 2012/13	FY 2013/14	FY 2014-15	FY 2015-16
<b>ADMIN</b>	Technology	\$ 49,800	\$ 49,800	\$ 114,800	\$ 49,800	\$ 89,800
<b>ADMIN Total</b>		<b>\$ 49,800</b>	<b>\$ 49,800</b>	<b>\$ 114,800</b>	<b>\$ 49,800</b>	<b>\$ 89,800</b>
<b>C-SVCS</b>	Aquatics	\$ 7,500	\$ 12,500	\$ 11,000	\$ 10,000	\$ 6,000
<b>C-SVCS Total</b>		<b>\$ 7,500</b>	<b>\$ 12,500</b>	<b>\$ 11,000</b>	<b>\$ 10,000</b>	<b>\$ 6,000</b>
<b>FIRE</b>	General Fund	\$ 38,000	\$ 12,000	\$ 24,000	\$ 22,000	\$ 10,000
	Fleet			\$ 175,000		
	Paramedic		\$ 20,000			
<b>FIRE Total</b>		<b>\$ 38,000</b>	<b>\$ 32,000</b>	<b>\$ 199,000</b>	<b>\$ 22,000</b>	<b>\$ 10,000</b>
<b>LIB</b>	General Fund	\$ 35,000		\$ 17,000		
<b>LIB Total</b>		<b>\$ 35,000</b>		<b>\$ 17,000</b>		
<b>PD</b>	General Fund			\$ 9,000	\$ 33,000	\$ 51,000
	Fleet	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
	COPS		\$ 12,000			
<b>PD Total</b>		<b>\$ 33,000</b>	<b>\$ 45,000</b>	<b>\$ 42,000</b>	<b>\$ 66,000</b>	<b>\$ 84,000</b>
<b>PW</b>	Fleet	\$ 7,500		\$ 132,000		
	Water	\$ 10,000	\$ 110,000	\$ 10,000	\$ 110,000	\$ 10,000
	AQMD	\$ 60,000				
<b>PW Total</b>		<b>\$ 77,500</b>	<b>\$ 110,000</b>	<b>\$ 142,000</b>	<b>\$ 110,000</b>	<b>\$ 10,000</b>
<b>Grand Total</b>		<b>\$ 240,800</b>	<b>\$ 249,300</b>	<b>\$ 525,800</b>	<b>\$ 257,800</b>	<b>\$ 199,800</b>





CITY of SIERRA MADRE  
FIVE YEAR CAPITAL PURCHASES  
FY 2011-2016

PURCHASE	DEPT.	FUND #	2011/12	2012/13	2013/14	2014-15	2015-16	STATUS
<b>Administration</b>								
Records retention/preservation	ADMIN	60003						est \$200,000
Computer replacement policy (20-25 annually)	ADMIN	60003	\$0	\$30,000	\$30,000	\$30,000	\$30,000	budgeted annually IT, delayed 2011-2012 for budget cuts
Microsoft office licensing	ADMIN	60003	\$19,800	\$19,800	\$19,800	\$19,800	\$19,800	IT policy budgeted annually
Email Server	ADMIN	60003	\$15,000					six year rotation
PD1 server	ADMIN	60003	\$15,000					six year rotation
City Hall Server	ADMIN	60003					\$15,000	six year rotation
Tyler Servers	ADMIN	60003					\$25,000	six year rotation
YAC/Yards Server	ADMIN	60003			\$5,000			six year rotation
Library Server-general	ADMIN	60003			\$10,000			six year rotation
voicemail replacement	ADMIN	60003			\$50,000			IT one time use of reserves, should be planned every 10 years
<b>Community &amp; Personnel Services</b>								
Bleachers for Pool	C-SVCS	77001			\$5,000			every five years
Diving Board	C-SVCS	77001				\$10,000		every 7-10 years
Drain Covers & Install	C-SVCS	77001						every 7-10 years
Plaster Pools	C-SVCS	77001		\$6,000			\$6,000	every 3 years
Pool Cover	C-SVCS	77001		\$6,500				every 5 years
Pool Lane Lines	C-SVCS	77001	\$7,500					every 5 years
Pool Furniture/Lifeguard Stand	C-SVCS	77001			\$6,000			every 5 years
<b>Fire Department</b>								
Dual Axle trailer - USAR	FIRE	10000				\$10,000		every 15 years
Utility Truck	FIRE	10000	\$38,000					every 10 years
Fire Dept. MDC's	FIRE	10000		\$12,000		\$12,000		every two years (replaces 2)
Thermal Imaging Camera	FIRE	10000					\$10,000	every six years
Jaws-of-life	FIRE	10000			\$24,000			every 20 year



CITY of SIERRA MADRE  
 FIVE YEAR CAPITAL PURCHASES  
 FY 2011-2016

PURCHASE	DEPT.	FUND #	2011/12	2012/13	2013/14	2014-15	2015-16	STATUS
Ambulance	FIRE	60000			\$175,000			every five years
Cardiac defibulators	FIRE	36001		\$20,000				every six years
<b>Library</b>								
Library information system upgrade	LIB	10000			\$17,000			five year rotation with (annual lease)
Digital Scanning/Document Management	LIB	10000	\$35,000					every 10 years
Imaging Station	LIB	10000						seven year life
Outdoor Furniture	LIB	10000						every 7-10 years
<b>Police Department</b>								
Media Server Back up	PD	10000**		\$12,000				five year life
PD Mobile Radios	PD	10000				\$24,000	\$24,000	estimated cost to replace 25 radios
Ruggedized laptops for police cars	PD	10000			\$9,000	\$9,000		five year life
Patrol Vehicle	PD	60000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	annual rotation
Stancil Dispatch Recorder	PD	10000					\$27,000	ongoing fleet rotation, useful life 10 years
<b>Public Works</b>								
Sewer Spill Resp. Trailer	PW	60000			\$12,000			new
Backhoe replacement	PW	60000			\$120,000			every 20 years
Telescopic Boom Lift	PW	38003	\$60,000					Possible AQMD funding for LP-powered unit
Tow-behind Cement Mixer	PW	60000	\$7,500					every 10 years
Computer equip/software repl.	PW	71000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water, as needed
Replace Chlorine Analyzer	PW	71000		\$100,000		\$100,000		Water Fund, biennial
			<b>\$240,800</b>	<b>\$249,300</b>	<b>\$525,800</b>	<b>\$257,800</b>	<b>\$199,800</b>	\$0



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

		FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
<b>REDEVELOPMENT</b>	C-SVCS	\$ 175,000				
	PW	\$ 1,500,000				
<b>REDEVELOPMENT Total</b>		<b>\$ 1,675,000</b>				
<b>CDBG GRANT</b>	PW	\$ 35,000	\$ 35,000	\$ 50,000		
<b>CDBG GRANT Total</b>		<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>		
<b>PROP 42</b>	PW			\$ 25,000	\$ 25,000	\$ 25,000
<b>PROP 42 Total</b>				<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>FACILITIES</b>	ADMIN			\$ 60,000		
	C-SVCS	\$ 20,000				\$ 125,000
	Fire	\$ 15,000				
	Lib	\$ 93,000				
	PW			\$ 60,000	\$ 125,000	\$ 81,500
<b>FACILITIES Total</b>		<b>\$ 128,000</b>		<b>\$ 120,000</b>	<b>\$ 125,000</b>	<b>\$ 206,500</b>
<b>WATER</b>	PW	\$ 389,000	\$ 310,000	\$ 435,000	\$ 325,000	\$ 362,000
<b>WATER Total</b>		<b>\$ 389,000</b>	<b>\$ 310,000</b>	<b>\$ 435,000</b>	<b>\$ 325,000</b>	<b>\$ 362,000</b>
<b>SEWER</b>	PW	\$ 233,000	\$ 109,800	\$ 95,200	\$ 79,500	
<b>SEWER Total</b>		<b>\$ 233,000</b>	<b>\$ 109,800</b>	<b>\$ 95,200</b>	<b>\$ 79,500</b>	
<b>SENIOR CENTER</b>	C-SVCS	\$ 450,000				
<b>SENIOR CENTER Total</b>		<b>\$ 450,000</b>				
<b>future</b>	C-SVCS					
	PW					
<b>future Total</b>						
<b>UNFUNDED</b>	ADMIN					
	Lib					
	PW		\$ 20,000			
<b>UNFUNDED Total</b>			<b>\$ 20,000</b>			
<b>STREET PROGRAM</b>	PW	\$ 775,000				
<b>STREET PROGRAM Total</b>		<b>\$ 775,000</b>				
<b>Grand Total</b>		<b>\$ 3,685,000</b>	<b>\$ 474,800</b>	<b>\$ 725,200</b>	<b>\$ 554,500</b>	<b>\$ 593,500</b>



PROJ. NO.	PROJECT	DEPT.	Fund #	2011-12	2012-13	2013-14	2014-15	2015-16	Unfunded Amount	STATUS
<b>Sewer/Storm Drain Projects</b>										
413	Catch Basin Inserts	PW	72000	\$28,000	\$28,000	\$28,000				ongoing
424	Peck Pit Trash TMDL Regional Project	PW	72000				\$79,500			Sewer/Storm drain Fund
467	Sewer Main Replacement	PW	72000	\$205,000	\$81,800	\$67,200				Per Sewer Master Plan recommendation
<b>Street Improvements</b>										
484	Repave City-owned parking lots	PW	33001	\$500,000					\$0	Possible CRA project
	Repave East Montecito	PW	UNFUNDED						\$125,000	possible Prop C or Measure R
406	Citywide Street Reconstruction	PW	various	\$775,000					\$5,549,515	Measure R, Prop C, Prop 42 and General Fund
	Street light LED conversion	PW	38009			\$25,000	\$25,000	\$25,000		Prop 42
<b>Parks Improvements</b>										
440	Sierra Vista Park Irrigation replacement	PW	60001		\$20,000					Partially completed via SGVMWD grant; finish with Facilities
453	Repair Volleyball Court	C-SVCS	future						\$25,000	est 7 years
448	Resurface tennis courts (2 parks)	C-SVCS	60001	\$20,000						
485	Replace Pool House & Equip.	C-SVCS	33001						\$650,000	Possible CRA Project
486	Replace Memorial Park Playground equipment	C-SVCS	33001	\$75,000						10 year life
486	Replace Sierra Vista Park Playground equipment	C-SVCS	60001					\$125,000		10 year life
486	Replace Turtle Park Playground equipment	C-SVCS	future						\$75,000	ten year life : budget for 2018
<b>Facility Improvements</b>										
487	Downtown Wi-Fi	ADMIN	UNFUNDED						\$10,000	Possible CRA Project \$10,000
414	Hart Park House Refurbishment	C-SVCS	37006/33001	\$450,000						Maintenance and Services funding; CRA funding
408	Dutyman House Remodel (records retention facility)	PW	UNFUNDED						\$200,000	
417	Energy Efficiency Upgrades-All Facilities	PW	60001							One-time capital project started in FY 07-08
479	Install Solar Panels	PW	60001					\$50,000		possible deferred maintenance funding
443	Library HVAC Replacement	Lib	60001	\$35,000						CC designated \$93,000 to share among various Library maintenance



CITY of SIERRA MADRE  
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS  
FY 2011-2016

PROJ. NO.	PROJECT	DEPT.	Fund #	2011-12	2012-13	2013-14	2014-15	2015-16	Unfunded Amount	STATUS
488	Library Lighting & Electrical - \$95,000	LIB	60001	\$58,000					\$37,000	CC designated \$93,000 to share among various Library maintenance
444	Memorial Park Restroom	C-SVCS	33001	\$100,000						CRA Project
470	Paint City Hall	admin	60001			\$60,000				possible deferred maintenance funding
478	Paint PS Building	PW	60001			\$60,000				possible deferred maintenance funding
412	Vehicle Wash Facility (clarifier)	PW	60001				\$75,000			possible deferred maintenance funding
482	Upgrade City Hall/PD entries for ADA	PW	38002	\$35,000	\$35,000					CDBG-Funded
482	Upgrade YAC elevator for ADA	PW	38002			\$50,000				CDBG-Funded
	Reconstruction of Library	LIB	UNFUNDED						\$7,000,000	est \$7,000,000
	Remodel front counters at city hall	ADMIN	UNFUNDED						\$50,000	possible deferred maintenance funding
419	Refurbish PW Facil.	PW	60001					\$31,500		possible deferred maintenance funding
	Painting - \$35,000 (exterior & interior is needed)	LIB	UNFUNDED						\$35,000	CC designated \$93,000 to share among various Library maintenance
	Plumbing – Library \$30,000	LIB	UNFUNDED						\$30,000	CC designated \$93,000 to share among various Library maintenance
	Resurface FD apparatus floor	Fire	60001	\$15,000						possible deferred maintenance funding
442	Resurface Maint. Yard	PW	UNFUNDED						\$90,000	possible Prop C
490	City Hall Roof	PW	33001	\$125,000						Possible CRA Project
490	P/S Bldg. Roof	PW	33001	\$125,000						Possible CRA Project
491	Security & Fire System - \$17,000	LIB	UNFUNDED						\$17,000	CC designated \$93,000 to share among various Library maintenance
<b>Water System Improvements</b>										
492	Sierra Madre Bl. Water Main replacement	PW	33001	\$750,000						CRA Project
	Well rehabilitation	PW	71000	\$250,000	\$150,000	\$150,000	\$150,000	\$150,000		well rotation five year
452	Auburn Reservoir interior re-coating	PW	71000			\$185,000				water deferred maintenance
493	Auburn Reservoir exterior re-coating/ladder replacement	PW	71000		\$51,000					water deferred maintenance

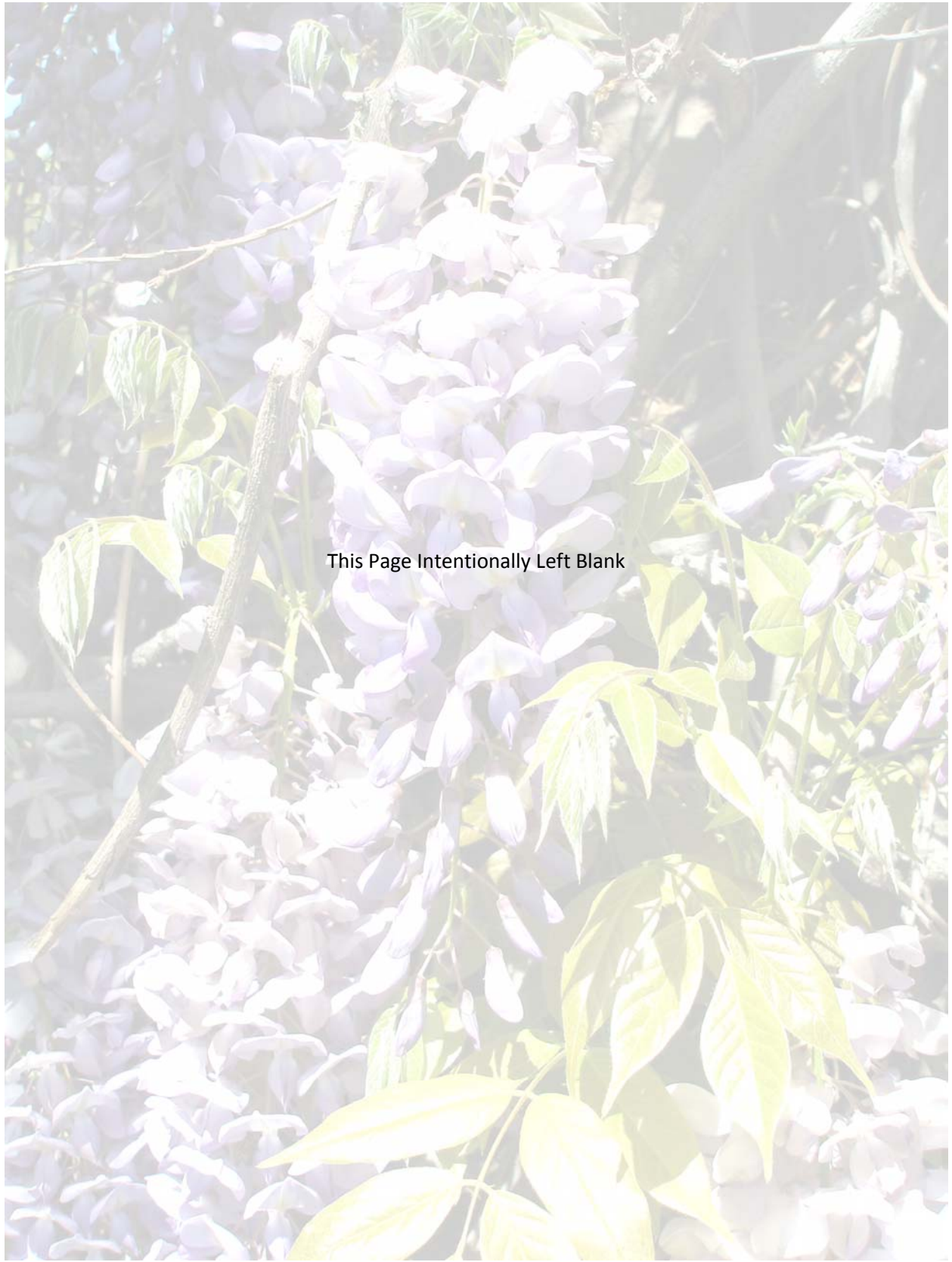


PROJ. NO.	PROJECT	DEPT.	Fund #	2011-12	2012-13	2013-14	2014-15	2015-16	Unfunded Amount	STATUS
495	Auburn Reservoir Inlet/outlet modification; install flex coupling	PW	71000	\$30,000						water deferred maintenance
496	Auburn Reservoir Replacement	PW	UNFUNDED						\$4,052,000	Seismic reliability improvement
445	Carter Reservoir Replacement	PW	UNFUNDED						\$230,000	est \$230,000
450	Main Plant Reconst	PW	UNFUNDED						\$2,310,000	est \$2,310,000
483	Repl. Water services & meters	PW	71000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		Ongoing
418	Replace fence at Maint/Spreading	PW	60001				\$50,000			Possible CRA Project
447	San Gabriel Court Main repl	PW	71000					\$112,000		
446	Santa Anita Court Main repl.	PW	FUTURE						\$112,000	expected 2017
480	Water System Repairs	PW	UNFUNDED						\$1,604,800	
410	Well 7 construction	PW	UNFUNDED						\$1,800,000	Possible Federal (WRDA)
497	Install soft start on boosters 6 & 7	PW	71000	\$9,000						Energy savings
498	Install soft start on well 3 & 5	PW	71000		\$9,000					Energy savings
	Rehabilitate West Tunnel	PW	71000				\$75,000			Increase production
409	Wells 3-6 Replacement	PW	UNFUNDED						\$4,403,000	Possible Federal (WRDA)
454	Zone 2 interconnect with Arcadia	PW	UNFUNDED						\$975,000	Possible Federal (WRDA)
451	Zone 2 Pipeline - Lima	PW	UNFUNDED						\$360,000	Possible Federal (WRDA)
449	SGVMWD pipeline	PW	UNFUNDED						\$17,000,000	Possible SGVMWD project
<b>East Raymond Basin Groundwater Projects</b>										
456	Santa Anita Creek Div. Pipeline	PW	FUTURE							Possible Federal (WRDA) est \$200,000 (Thru FY 2014-15)
459	Santa Anita Creek Diversion Structure	PW	FUTURE							Possible Federal (WRDA) est \$372,000
457	Santa Anita Creek Spreading Grd.	PW	FUTURE							Possible Federal (WRDA) est ? (Thru FY 2014-15)
463	Santa Anita Dam Rehab	PW	FUTURE							Possible Federal (WRDA) (Thru FY 2014-15), est \$100,000
458	Santa Anita Debris Basin Rehab.	PW	FUTURE							Possible Federal (WRDA) est \$2,781,500 (Thru FY 2014-15)



CITY of SIERRA MADRE  
 FIVE YEAR CAPITAL IMPROVEMENT PROJECTS  
 FY 2011-2016

PROJ. NO.	PROJECT	DEPT.	Fund #	2011-12	2012-13	2013-14	2014-15	2015-16	Unfunded Amount	STATUS
461	Santa Anita Spreading Grounds Booster Pump Station	PW	FUTURE							Possible Federal (WRDA) est \$1,000,000
460	Sierra Madre Creek Diversion Rehab.	PW	FUTURE							Possible Federal (WRDA) est \$85,000
462	Sierra Madre Spreading Grounds Rehab	PW	FUTURE							Possible Federal (WRDA) est \$1,254,000
				<b>\$ 3,685,000</b>	<b>\$ 474,800</b>	<b>\$ 725,200</b>	<b>\$ 554,500</b>	<b>\$ 593,500</b>	<b>\$ 46,740,315</b>	



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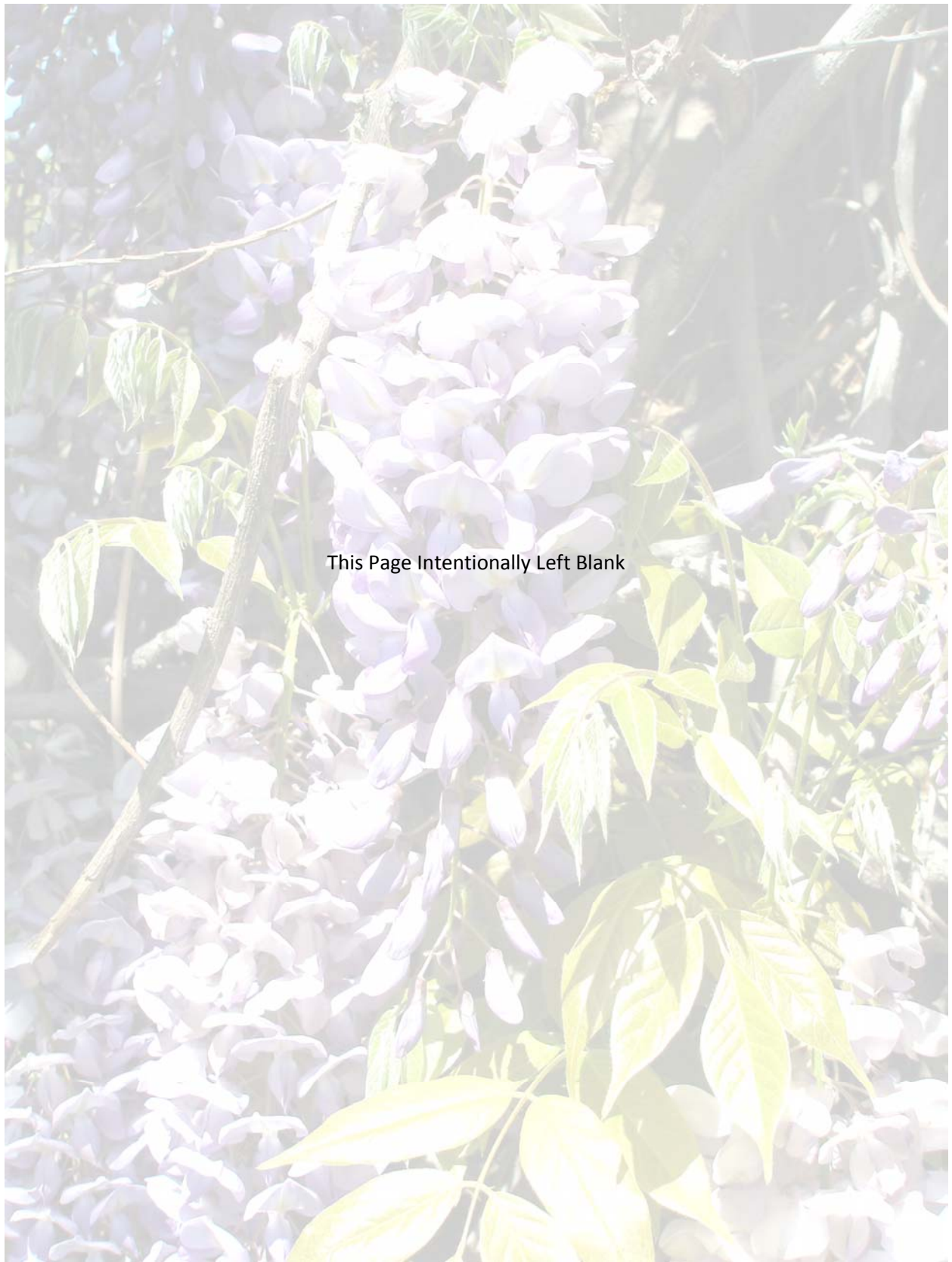


# **City of Sierra Madre, California**

*Village of the Foothills*



## **Debt Administration FY 2011-2013**



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## DEBT ADMINISTRATION

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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 ongoing debt management program, the City periodically reviews all outstanding debt to evaluate the cost/benefit of restructuring or retiring any outstanding debt. All debt service payments are budgeted and are anticipated to be covered by current revenues each year.

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

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

### TYPES OF DEBT

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**Capital Leasing** can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Sierra Madre has used capital leasing to acquire equipment. In FY 2009-2010, the City, as part of the long term capital purchase plans, purchased four major equipment vehicles through the use of a new ten-year master lease. The General Fund Fire Safety acquired a water tender and fire apparatus; the Sewer Fund acquired a vactor truck; and the Fleet-Internal Services Fund acquired a CAT-Loader. The total estimated capital purchase was \$1.6 million; however, the Fleet-Internal Services fund refunded \$300,000 of its estimated costs. (As of the date of budget printing the refinancing was still taking place.)



**CITY of SIERRA MADRE  
DEBT ADMINISTRATION  
FY 2011-2013**

**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 of Sierra Madre does not currently have any General Obligation Bonds

**Tax Increment Financing, or TIF,** is a public financing method which has been used as a subsidy for redevelopment and community improvement projects in many cities in California (and throughout the country) for more than 50 years. The City has one twenty year Tax Increment Financing Bond for the Community Redevelopment Agency (CRA). These funds are used support general operations of the CRA, infrastructure and capital purchases within the Project Area, and providing Low-Moderate housing within the City. Use of Tax Increment Financing bonds is used in correlation with the Project Area's Five Year Plan adopted October 2010.

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

**CRA BOND PAYMENTS FOR FY 2011-2013**

FYE	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2012	5.00%	\$ 255,000	\$ 135,625	\$ 390,625
2013	5.00%	\$ 270,000	\$ 122,500	\$ 392,500

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



**CITY of SIERRA MADRE  
DEBT ADMINISTRATION  
FY 2011-2013**

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

The Water budget does include the annual interest payments for the 1998 and 2003 Revenue Bonds, \$498,345 in FY 2011-2012 and \$480,245 in FY 2012-2013. Under the full accrual method, the bond principal payment is shown as a Balance Sheet and Cash Flow entry only; the payments are \$350,000 in FY 2011-2012 and \$370,000 in FY 2012-2013. The principal amounts represent only the 1998 Revenue Bonds. The Water fund will begin making principal and interest payments on the 2003 Revenue Bonds in 2020 after the 1998 Revenue Bonds are repaid in 2019.

Beginning in FY 2012-2013, the Water Fund will begin repayment of the 10 year interest free loan to the San Gabriel Valley Municipal Water District (SGVMWD); \$145,688 annually until FY 2020-2021. The City received a two year extension from SGVMWD allowing time for the City to implement its first water rate increase since 2005 following the Proposition 218 Bighorn Decision. The SGVMWD loan extension allows the City to maintain its Debt Service Coverage at 1.01 in FY 2011-2012 and 1.2 in FY 2012-2013. 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 2011-2013**

FYE	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2012	5.00%	\$ 350,000	\$ 159,000	\$ 509,000
2013	5.00%	\$ 370,000	\$ 141,000	\$ 511,000

**WATER REVENUE BONDS (2003 SERIES) PAYMENTS FOR FY 2011-2013**

FYE	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2012	5.00%	\$ 0	\$ 339,345	\$ 339,345
2013	5.00%	\$ 0	\$ 339,345	\$ 339,345

**SAN GABRIEL VALLEY WATER DISTRICT TEN-YEAR INTEREST FREE NOTE  
PAYMENTS FOR FY 2012-2013**

FYE	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2012	0.0%	\$ 0	\$ 0	\$ 0
2013	0.0%	\$ 145,688	\$ 0	\$ 145,688



OUTSTANDING DEBT

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Tax Increment Revenue Refunding Bonds, Series 1998A

- *Purpose:* to refund the 1988 Community Redevelopment Agency Debt and to fund improvements within the Agency Project area
- *Issue Date:* May 1, 1998
- *Maturity Date:* November 1, 2020
- *Original Principal Amount:* \$5,175,000
- *July 1, 2011 Principal Outstanding:* \$ 2,335,000
- *Interest Rate:* 3.8% - 5.0%
- *Funding Source:* property tax revenue from Community Redevelopment Project Area

Water Revenue Refunding Bonds, Series 1998A

- *Purpose:* to refund the 1988 Water Enterprise Debt and to fund improvements and betterments within the Water Infrastructure
- *Issue Date:* May 1, 1998
- *Maturity Date:* November 1, 2019
- *Original Principal Amount:* \$6,740,000
- *July 1, 2011 Principal Outstanding:* \$3,385,000
- *Interest Rate:* 3.65% - 5.0%
- *Funding Source:* fees for water services

Water Revenue Parity Bonds, Series 2003

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

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

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

Master Lease (Municipal Financing Corp):

- *Purpose:* to fund equipment for the General Fund-Fire Safety, Sewer Fund, and Fleet-Internal Services fund
- *Issue Date:* March 1, 2010
- *Maturity Date:* March 1, 2021
- *Original Principal Amount:* \$1,657,731
- *July 1, 2011 Principal Outstanding:* \$1,523,624
- *Interest Rate:* 4.63%
- *Funding Source:* General Fund, Sewer Fund, Fleet-Internal Services Fund



**CITY of SIERRA MADRE  
DEBT  
FY 2011-2013**

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

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

FISCAL YEAR END  
JUNE 30,

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
1999	3.80%	0	246,035	246,035
2000	3.80%	155,000	243,090	398,090
2001	3.90%	160,000	237,025	397,025
2002	4.05%	165,000	230,564	395,564
2003	4.15%	170,000	223,695	393,695
2004	4.25%	180,000	216,343	396,343
2005	4.35%	185,000	208,494	393,494
2006	4.45%	195,000	200,131	395,131
2007	4.55%	205,000	191,129	396,129
2008	4.60%	215,000	181,520	396,520
2009	4.70%	225,000	171,288	396,288
2010	5.00%	235,000	160,125	395,125
2011	5.00%	245,000	148,125	393,125
2012	5.00%	255,000	135,625	390,625
2013	5.00%	270,000	122,500	392,500
2014	5.00%	285,000	108,625	393,625
2015	5.00%	300,000	94,000	394,000
2016	5.00%	315,000	78,625	393,625
2017	5.00%	330,000	62,500	392,500
2018	5.00%	345,000	45,625	390,625
2019	5.00%	360,000	28,000	388,000
2020	5.00%	380,000	9,500	389,500
TOTAL for Bond Issue		<u>5,175,000</u>	<u>3,342,563</u>	<u>8,517,563</u>
Amount Paid 1998-2011		<u>2,335,000</u>	<u>2,657,563</u>	<u>4,992,563</u>
Outstanding 07/01/2011		<u>2,840,000</u>	<u>685,000</u>	<u>3,525,000</u>
Amount Paid 2011-2012		<u>255,000</u>	<u>135,625</u>	<u>390,625</u>
Outstanding 06/30/2012		<u>2,585,000</u>	<u>549,375</u>	<u>3,134,375</u>
Amount Due 2012-2013		<u>270,000</u>	<u>122,500</u>	<u>392,500</u>
Outstanding 06/30/2013		<u>2,315,000</u>	<u>426,875</u>	<u>2,741,875</u>



**CITY of SIERRA MADRE  
DEBT  
FY 2011-2013**

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

FISCAL YEAR END  
JUNE 30,

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
2004	5.00%	-	216,804	216,804
2005	5.00%	-	339,345	339,345
2006	5.00%	-	339,345	339,345
2007	5.00%	-	339,345	339,345
2008	5.00%	-	339,345	339,345
2009	5.00%	-	339,345	339,345
2010	5.00%	-	339,345	339,345
2011	5.00%	-	339,345	339,345
2012	5.00%	-	339,345	339,345
2013	5.00%	-	339,345	339,345
2014	5.00%	-	339,345	339,345
2015	5.00%	-	339,345	339,345
2016	5.00%	-	339,345	339,345
2017	5.00%	-	339,345	339,345
2018	5.00%	-	339,345	339,345
2019	5.00%	-	339,345	339,345
2020	5.00%	310,000	331,595	641,595
2021	5.00%	325,000	315,720	640,720
2022	5.00%	340,000	299,095	639,095
2023	5.00%	360,000	281,595	641,595
2024	5.00%	380,000	263,095	643,095
2025	5.00%	395,000	243,720	638,720
2026	5.00%	420,000	223,345	643,345
2027	5.00%	440,000	201,845	641,845
2028	5.00%	460,000	179,345	639,345
2029	5.00%	485,000	155,720	640,720
2030	5.00%	510,000	130,680	640,680
2031	5.00%	540,000	104,090	644,090
2032	5.00%	565,000	76,105	641,105
2033	5.00%	595,000	46,728	641,728
2034	5.01%	625,000	15,830	640,830
<b>TOTAL</b>		<b>6,750,000</b>	<b>8,175,486</b>	<b>14,925,486</b>
Amount Paid 1998-2011		-	2,592,219	2,592,219
Outstanding 07/01/2011		6,750,000	5,583,268	12,333,268
Amount Paid 2011-2012		0	339,345	339,345
Outstanding 06/30/2012		6,750,000	5,243,923	11,993,923
Amount Due 2012-2013		0	339,345	339,345
Outstanding 06/30/2013		6,750,000	4,904,578	11,654,578





**CITY of SIERRA MADRE  
DEBT  
FY 2011-2013**

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

Annual Principal Due November 1

Semi-Annual Interest Due November 1 and May 1

FISCAL YEAR END

JUNE 30,

	RATE	PRINCIPAL DUE	SERIAL REDEMPTION INTEREST	TOTAL DEBT SERVICE
1999	3.65%	200,000	313,275	513,275
2000	3.80%	210,000	305,635	515,635
2001	3.90%	220,000	297,355	517,355
2002	4.05%	225,000	288,509	513,509
2003	4.15%	235,000	279,076	514,076
2004	4.25%	245,000	268,994	513,994
2005	4.35%	255,000	258,241	513,241
2006	4.45%	270,000	246,688	516,688
2007	4.55%	280,000	234,310	514,310
2008	4.60%	290,000	221,270	511,270
2009	4.70%	300,000	207,550	507,550
2010	5.00%	320,000	192,500	512,500
2011	5.00%	335,000	176,125	511,125
2012	5.00%	350,000	159,000	509,000
2013	5.00%	370,000	141,000	511,000
2014	5.00%	390,000	122,000	512,000
2015	5.00%	405,000	102,125	507,125
2016	5.00%	425,000	81,375	506,375
2017	5.00%	450,000	59,500	509,500
2018	5.00%	470,000	36,500	506,500
2019	5.00%	495,000	12,375	507,375
<b>TOTAL</b>		<u>6,740,000</u>	<u>4,003,402</u>	<u>10,743,402</u>
Amount Paid 1998-2011		<u>3,385,000</u>	<u>3,289,527</u>	<u>6,674,527</u>
Outstanding 07/01/2011		<u>3,355,000</u>	<u>713,875</u>	<u>4,068,875</u>
Amount Paid 2011-2012		<u>350,000</u>	<u>159,000</u>	<u>509,000</u>
Outstanding 06/30/2012		<u>3,005,000</u>	<u>554,875</u>	<u>3,559,875</u>
Amount Due 2012-2013		<u>370,000</u>	<u>141,000</u>	<u>511,000</u>
Outstanding 06/30/2013		<u>2,635,000</u>	<u>413,875</u>	<u>3,048,875</u>



**CITY of SIERRA MADRE  
DEBT  
FY 2011-2013**

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

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



**CITY of SIERRA MADRE  
DEBT  
FY 2011-2013**

Master Lease (Municipal Finance Corporation)  
2011-2013  
Payment Due March 1

Loan Amount: 1,657,713.51  
\*Interest Rate: 4.63  
# of Months: 10  
\*\*Monthly Payment: (\$210,841.09)

Payment #	Date of Payment	Principal	*Interest for Month	**Payment
1	March 31, 2011	\$ 134,088.95	\$ 76,752.14	\$ 210,841.09
2	March 31, 2012	\$ 140,297.27	\$ 70,543.82	\$ 210,841.09
3	March 31, 2013	\$ 146,793.03	\$ 64,048.05	\$ 210,841.09
4	March 31, 2014	\$ 153,589.55	\$ 57,251.54	\$ 210,841.09
5	March 31, 2015	\$ 160,700.75	\$ 50,140.34	\$ 210,841.09
6	March 31, 2016	\$ 168,141.19	\$ 42,699.90	\$ 210,841.09
7	March 31, 2017	\$ 175,926.13	\$ 34,914.96	\$ 210,841.09
8	March 31, 2018	\$ 184,071.51	\$ 26,769.58	\$ 210,841.09
9	March 31, 2019	\$ 192,594.02	\$ 18,247.07	\$ 210,841.09
10	March 31, 2020	\$ 201,511.12	\$ 9,329.96	\$ 210,841.09
TOTAL for Debt Issue		<u>\$ 1,657,713.51</u>	<u>\$ 450,697.35</u>	<u>\$ 2,108,410.86</u>
Amount Paid 2008-2011		<u>134,088.95</u>	<u>76,752.14</u>	<u>210,841.09</u>
Outstanding 07/01/2011		<u>1,523,624.56</u>	<u>373,945.21</u>	<u>1,897,569.77</u>
Amount Paid 2011-2012		<u>140,297.27</u>	<u>70,543.82</u>	<u>210,841.09</u>
Outstanding 06/30/2012		<u>1,383,327.29</u>	<u>303,401.40</u>	<u>1,686,728.69</u>
Amount Due 2012-2013		<u>146,793.03</u>	<u>64,048.05</u>	<u>210,841.09</u>
Outstanding 06/30/2013		<u>1,236,534.26</u>	<u>239,353.34</u>	<u>1,475,887.60</u>



**CITY of SIERRA MADRE  
DEBT  
FY 2011-2013**

Master Lease (Municipal Finance Corporation)  
2011-2013  
Payment Due March 1

Fleet Fund						
Loan Amount:		499,271.84				
*Interest Rate:		4.63				
# of Months:		10				
**Monthly Payment:	\$	(63,501.33)				
Payment #		As of July 1	Principal	*Interest for Month	**Payment	As of June 30
1	2011	\$ 499,271.84	\$ 40,385.05	\$ 23,116.29	(\$63,501.33)	\$ 458,886.79
2	2012	\$ 458,886.79	\$ 42,254.87	\$ 21,246.46	(\$63,501.33)	\$ 416,631.92
3	2013	\$ 416,631.92	\$ 44,211.27	\$ 19,290.06	(\$63,501.33)	\$ 372,420.65
4	2014	\$ 372,420.65	\$ 46,258.26	\$ 17,243.08	(\$63,501.33)	\$ 326,162.39
5	2015	\$ 326,162.39	\$ 48,400.01	\$ 15,101.32	(\$63,501.33)	\$ 277,762.37
6	2016	\$ 277,762.37	\$ 50,640.93	\$ 12,860.40	(\$63,501.33)	\$ 227,121.44
7	2017	\$ 227,121.44	\$ 52,985.61	\$ 10,515.72	(\$63,501.33)	\$ 174,135.83
8	2018	\$ 174,135.83	\$ 55,438.84	\$ 8,062.49	(\$63,501.33)	\$ 118,696.99
9	2019	\$ 118,696.99	\$ 58,005.66	\$ 5,495.67	(\$63,501.33)	\$ 60,691.32
10	2020	\$ 60,691.32	\$ 60,691.32	\$ 2,810.01	(\$63,501.33)	\$ -
			<u>\$ 499,271.84</u>	<u>\$ 135,741.49</u>	<u>\$ (635,013.33)</u>	

Sewer Fund						
Loan Amount:		433,039.69				
*Interest Rate:		4.63				
# of Months:		10				
**Monthly Payment:	\$	(55,077.41)				
Payment #		As of July 1	Principal	*Interest for Month	**Payment	As of June 30
1	2011	\$ 433,039.69	\$ 35,027.67	\$ 20,049.74	(\$55,077.41)	\$ 398,012.02
2	2012	\$ 398,012.02	\$ 36,649.45	\$ 18,427.96	(\$55,077.41)	\$ 361,362.57
3	2013	\$ 361,362.57	\$ 38,346.32	\$ 16,731.09	(\$55,077.41)	\$ 323,016.26
4	2014	\$ 323,016.26	\$ 40,121.75	\$ 14,955.65	(\$55,077.41)	\$ 282,894.50
5	2015	\$ 282,894.50	\$ 41,979.39	\$ 13,098.02	(\$55,077.41)	\$ 240,915.11
6	2016	\$ 240,915.11	\$ 43,923.04	\$ 11,154.37	(\$55,077.41)	\$ 196,992.08
7	2017	\$ 196,992.08	\$ 45,956.67	\$ 9,120.73	(\$55,077.41)	\$ 151,035.41
8	2018	\$ 151,035.41	\$ 48,084.47	\$ 6,992.94	(\$55,077.41)	\$ 102,950.94
9	2019	\$ 102,950.94	\$ 50,310.78	\$ 4,766.63	(\$55,077.41)	\$ 52,640.17
10	2020	\$ 52,640.17	\$ 52,640.17	\$ 2,437.24	(\$55,077.41)	\$ -
			<u>\$ 433,039.69</u>	<u>\$ 117,734.36</u>	<u>\$ (550,774.05)</u>	

General Fund						
Loan Amount:		725,401.98				
*Interest Rate:		4.63				
# of Months:		10				
**Monthly Payment:	\$	(92,262.35)				
Payment #		As of July 1	Principal	*Interest for Month	**Payment	As of June 30
1	2011	\$ 725,401.98	\$ 58,676.24	\$ 33,586.11	(\$92,262.35)	\$ 666,725.74
2	2012	\$ 666,725.74	\$ 61,392.95	\$ 30,869.40	(\$92,262.35)	\$ 605,332.80
3	2013	\$ 605,332.80	\$ 64,235.44	\$ 28,026.91	(\$92,262.35)	\$ 541,097.36
4	2014	\$ 541,097.36	\$ 67,209.54	\$ 25,052.81	(\$92,262.35)	\$ 473,887.82
5	2015	\$ 473,887.82	\$ 70,321.34	\$ 21,941.01	(\$92,262.35)	\$ 403,566.47
6	2016	\$ 403,566.47	\$ 73,577.22	\$ 18,685.13	(\$92,262.35)	\$ 329,989.25
7	2017	\$ 329,989.25	\$ 76,983.85	\$ 15,278.50	(\$92,262.35)	\$ 253,005.41
8	2018	\$ 253,005.41	\$ 80,548.20	\$ 11,714.15	(\$92,262.35)	\$ 172,457.21
9	2019	\$ 172,457.21	\$ 84,277.58	\$ 7,984.77	(\$92,262.35)	\$ 88,179.63
10	2020	\$ 88,179.63	\$ 88,179.63	\$ 4,082.72	(\$92,262.35)	\$ 0.00
			<u>\$ 725,401.98</u>	<u>\$ 197,221.50</u>	<u>\$ (922,623.48)</u>	

# **City of Sierra Madre, California**

*Village of the Foothills*



## **Fund Types, Descriptions and Chart of Accounts FY 2011-2013**



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# FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS

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## GENERAL FUND TYPE

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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 10000). 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:

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

The City has one General Fund. It is the main operating fund for unrestricted resources. The fund accounts for basic City services such as:

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

City Council has set a minimum reserve levels equal to 50% of the annual operating revenues. In the year 2010-2011, budgeted reserves will increase from 53% to 59% of operating appropriations.

	Undesignated Fund Balance for General Fund (Estimated)	<i>Percentage of Fund Balance to General Fund Revenues (Estimated)</i>
<b>Adjusted General Fund Reserves as of FY 2009-2010</b>	\$4,246	<b>53.08%</b>
Increase/(Decrease) to Net Assets	\$486	
<b>Projected General Fund Reserves FY 2010-2011</b>	\$4,732	<b>59.16%</b>
Increase/(Decrease) to Net Assets	\$122	
<b>Proposed General Fund Reserves FY 2011-2012</b>	\$4,854	<b>58.84%</b>
Increase/(Decrease) to Net Assets	\$130	
<b>Proposed General Fund Reserves FY 2012-2013</b>	\$4,984	<b>58.94%</b>



**CITY of SIERRA MADRE  
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS  
FY 2011-2013**

***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:

**A. DEVELOPMENT SERVICES FUND (FUND 34001)**

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

**B. EMERGENCY/PARAMEDIC MEDICAL SERVICES FUND (FUND 36001)**

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

**C. LOCAL TRANSIT FUND – STATE PROPOSITION A (FUND 37004)**

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

**D. LOCAL TRANSIT FUND – STATE PROPOSITION C (FUND 37009)**

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

**E. MEASURE R (FUND 38007)**

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

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

The State of California assesses a tax on each gallon of gasoline purchased. A portion of the tax is passed through to local municipalities to maintain streets. The City's revenue from this source is accounted for in this fund. In 2010, the State of California began distributing taxes collected through Proposition 42 to the local agencies along





**CITY of SIERRA MADRE  
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS  
FY 2011-2013**

with Gas Tax revenues. It is assumed in this budget that the State will continue with this practice for FY 2011-2013. Funds are appropriated for street replacement and maintenance, as well as citywide street lightening costs.

**G. SPECIAL BENEFIT ASSESSMENT DISTRICT FUNDS:**

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

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

**H. OTHER SPECIAL REVENUES**

BIKEWAY/SIDEWALK FUND (TDA)	DUI ENFORCEMENT GRANT	PROP 1B - STREET & ROAD IMPR
CA BEVERAGE CONTAINER GRANT	ENVIRONMENTAL FUND	PUB SAFETY AUGMENTATION FUND
CALIF LIBRARY FOUNDATION	EUREKA GRANT	PUBLIC LIBRARY FOUNDATION
CDBG - COMM DEV BLOCK GRANT	FAMILY - PLACE GRANT	SENIOR CENTER
CLEAN AIR FUND (AQMD)	FIRE DEPT DONATIONS	SENIOR DELIVERED MEALS
COMMUNITY ARTS COMMISSION	LIBRARY - GIFT AND MEMORIAL	SENIOR EXCURSIONS
DEVELOPMENT IMPACT FEES	NARCOTICS ENFORCEMENT	SM COMMUNITY FOUNDATION
DOG PARK	OPEN SPACE FUND	STATE COPS GRANT
DONATIONS - RECREATION	POLICE DONATIONS	YAC - YOUTH ACTIVITY CENTER



**CITY of SIERRA MADRE  
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS  
FY 2011-2013**

***DEBT SERVICE FUND TYPE***

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

**CITYWIDE DEBT SERVICE FUND (FUND 50001)**

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

***PROPRIETARY/BUSINESS FUND TYPES***

---

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

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

***INTERNAL SERVICE FUNDS***

---

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

**A. FLEET ADMINISTRATION FUND (FUND 60000)**

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

**B. FACILITIES ADMINISTRATION FUND (FUND 60001)**

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

**C. ADMINISTRATION SERVICES FUND (FUND 60002)**

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



**CITY of SIERRA MADRE  
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS  
FY 2011-2013**

**D. INFORMATION TECHNOLOGY ADMINISTRATION FUND (FUND 60003)**

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

**E. PERSONNEL AND RISK MANAGEMENT (FUND 60007)**

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

*ENTERPRISE/BUSINESS TYPE FUNDS*

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

**A. WATER FUND (FUND 71000)**

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

**B. WATER SYSTEM IMPROVEMENT GRANT FUND (FUND 71001)**

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

**C. SEWER AND STORM DRAIN FUND (FUND 72000)**

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

**D. OTHER BUSINESS TYPE**

Special Services-Strike Team  
Services Movie/OES Details  
Special Events

Aquatics  
Recreation Classes



**CITY of SIERRA MADRE  
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS  
FY 2011-2013**

***TRUST AND AGENCY FUND TYPES AND ACCOUNT  
GROUPS***

---

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

**BENEFITS LIABILITY (90005)**

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

***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.

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.

**A. CRA – NON-HOUSING FUND (FUND 33001)**

This fund accounts for the non-housing capital projects of the Agency designed to remove blight within the project area. In October 2010, the Agency board approved the CRA's Five Year Implementation Plan. This document is used as the primary source for budget priorities.

**B. 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 – HOUSING SET-ASIDE FUND (FUND 47000)**

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.



**CITY of SIERRA MADRE  
FUND TYPES, DESCRIPTIONS & CHART of ACCOUNTS  
FY 2011-2013**

**C. 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 specifically for governmental funds. The Agency has established the following Debt Service Fund:

**CRA – DEBT SERVICE FUND (FUND 50002)**

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.

***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.



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Chart of Accounts FY 2011-2013**



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TYLER NUMBER    DESCRIPTION

## OTHER FINANCING SOURCES

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

## PROPERTY TAXES

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

## OTHER TAXES

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



## LICENSES & PERMITS & FEES

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

## FINES & FORFEITURES

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



## USE OF MONEY & PROPERTY

- 45000 USE OF MONEY & PROPERTY
- 45001 INTEREST FROM INVESTMENTS

## REVENUE FROM OTHER AGENCIES

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

## CHARGES FOR SERVICES

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



## CHARGES FOR SERVICES (con't.)

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

## OTHER REVENUES

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

## DONATIONS & CONTRIBUTIONS

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



TYLER NUMBER Fund  
10000 GENERAL FUND

## GRANTS

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

## SPECIAL REVENUES

32001 BONITA SEWER ASSESSMENT DIST  
32002 CENTRAL BUSINESS ASSMNT DIST  
32003 FANE/WINWOOD LANE ASMNT DIST  
32004 JAMESON COURT ASSMNT DIST  
32005 LIGHTING DISTRICT - #1 (OAKWOOD/VISTA)  
32006 LIGHTING DISTRICT - ZONE A  
32007 LIGHTING DISTRICT - ZONE B  
32008 PARKING DISTRICT ASSMNT DIST  
32009 SANTA ANITA/ARNO ASSESSMENT  
32010 SEWER ASSESSMENT DISTRICT (EAST MONTECITO)  
33001 CRA NONHOUSING PROJECT FUND  
34001 DEVELOPMENT FEES  
34002 DEVELOPMENT IMPACT FEES  
35001 DUI ENFORCEMENT GRANT  
35002 NARCOTICS ENFORCEMENT  
35003 POLICE DONATIONS  
35004 PUB SAFETY AUGMENTATION FUND  
35005 STATE COPS GRANT  
36001 EMERGENCY MEDICAL SERVICES  
36002 FIRE DEPT DONATIONS  
37001 COMMUNITY ARTS COMMISSION  
37002 DOG PARK  
37003 DONATIONS - RECREATION  
37004 LOCAL TRANSPORTATION/PROP A  
37005 OPEN SPACE FUND  
37006 SENIOR DELIVERED MEALS  
37006 SENIOR CENTER  
37007 SM COMMUNITY FOUNDATION  
37008 YAC - YOUTH ACTIVITY CENTER  
37009 LOCAL TRANSIT PROGRAM/PROP C  
37010 COUNTY PROP A PARK DEV



## SPECIAL REVENUES (con't.)

38001	CA BEVERAGE CONTAINER GRANT
38002	CDBG - COMM DEV BLOCK GRANT
38003	CLEAN AIR FUND (AQMD)
38004	ENVIRONMENTAL FUND
38005	GAS TAX FUND
38006	BIKEWAY/SIDEWALK FUND (TDA)
38007	Measure R
38008	PROP 1B - STREET & ROAD IMPR
38009	PROP 42 CONG. MGMT. FUND - S
38010	SENIOR EXCURSIONS
39001	CALIF LIBRARY FOUNDATION
39002	LIBRARY - GIFT AND MEMORIAL
39003	PUBLIC LIBRARY FOUNDATION
39004	FAMILY - PLACE GRANT
39005	EUREKA GRANT

## CAPITAL IMPROVEMENT FUNDS

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



## DEBT SERVICE FUNDS

50001 CITYWIDE DEBT SERVICE  
50002 CRA - DEBT SERVICE

## INTERNAL SERVICE FUNDS

60000 INT SVC FND - FLEET  
60001 INT SVC FND - FACILITIES MGT  
60002 INT SVC FND - ADMINISTRATION  
60003 INT SVC FND - TECHNOLOGY  
60004 INT SVC FND - SELF INSURANCE  
60005 INT SVC FND - WORKERS COMP

## PROPRIETARY FUNDS

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

## TRUST FUNDS

90005 BENEFITS LIABILITY



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

## GENERAL SERVICES - ELECTED AND APPOINTED

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

## GENERAL SERVICES - ADMINISTRATIVE SERVICES

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

## GENERAL SERVICES - DEVELOPMENT SERVICES

40000 DEVELOPMENT SERVICES  
41000 PLANNING  
42000 BUILDING INSPECTIONS

## PUBLIC SAFETY-POLICE

50000 POLICE - ADMINISTRATION  
51000 POLICE - MOTOR PATROL  
52000 POLICE - DISPATCH  
53000 POLICE TRAINING  
54000 POLICE - SPECIAL DETAIL

## PUBLIC SAFETY-FIRE/PARAMEDICS

60000 FIRE/PARAMEDICS ADMINISTRATION  
61000 FIRE SUPPRESSION  
62000 FIRE PREVENTION  
63000 FIRE - SPECIAL DETAIL  
64000 EMS/PARAMEDIC SERVICES  
65000 SPECIAL SERVICES-STRIKE TEAM





## CULTURAL & LEISURE - COMMUNITY AND PERSONNEL SERVICES

70000	CPS ADMINISTRATION
70100	PERSONNEL
71000	AQUATICS
72000	SENIOR SERVICES
73000	COMMUNITY COMMUNICATIONS
74000	YOUTH ACTIVITIES
75000	FILMING SERVICES
76000	COMMUNITY ARTS
77000	RECREATION CLASSES
79000	SPECIAL EVENTS
79001	EVENT - ADULT SOFTBALL
79002	EVENT - CONCERTS IN THE PARK
79003	EVENT - EXCURSIONS
79004	EVENT - HALLOWEEN
79005	EVENT - HEALTHY PARKS
79006	EVENT - HUCK FINN DAY
79007	EVENT - MOUNT WILSON TR RACE
79008	EVENT - MOVIE IN THE PARK
79009	EVENT - OLDER AMERICAN DAY
79010	EVENT - SUMMER FUN IN PRK
79011	EVENT - OKTOBERFEST
79012	EVENT - 4TH OF JULY

## PUBLIC WORKS

80000	PUBLIC WORKS ADMINISTRATION
81000	UTILITIES
81100	WATER
81200	SEWER
82000	PUBLIC WORKS/ENGINEERING
83000	GENERAL MAINTENANCE
83100	FLEET MAINTENANCE
83200	FACILITIES MAINTENANCE
83300	PARK MAINTENANCE
83400	TREE MAINTENANCE
83500	STREET MAINTENANCE
83600	SIDEWALK MAINTENANCE
85000	CAPITAL IMPROVEMENT



## CULTURAL & LEISURE - LIBRARY

90000	LIBRARY ADMINISTRATION
91000	LIBRARY TECHNOLOGY
91100	CITY WEBSITE
92000	ADULT
92100	ADULT FICTION
92200	ADULT NONFICTION
92300	ADULT REFERENCES
93000	CHILDREN/YOUNG ADULTS
93100	CHILDREN FICTION
93200	CHILDREN NONFICTION
93300	CHILDREN REFERENCE
93400	YA FICTION
93500	YA NONFICTION
94000	MYSTERY
95000	SCIENCE FICTION
96000	LEASED BOOKS



TYLER NUMBER DESCRIPTION

## CASH

10000	CASH
11001	CASH
11002	PETTY CASH
11003	FSA

## INVESTMENTS

12000	INVESTMENTS HELD
12001	LAIF
12002	INVESTMENTS HELD

## CURRENT ASSETS

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

## DUE FROM

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

## LONG TERM ASSETS

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



## FIXED ASSETS

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

## ADVANCES TO

17000	ADVANCES TO
17001	ADVANCES TO OTHER FUNDS

## CURRENT LIABILITIES

21000	CURRENT LIABILITIES
21001	ACCOUNTS PAYABLE
21002	NEGATIVE CASH
21003	SALES AND USE TAX PAYABLE
21004	WORKER'S COMP INS PAYABLE
21005	INTERGOVERNMENTAL PAYABLE
21006	JPIA RETROSPECTIVE GENERAL LIABILITY
21601	SALARIES PAYABLE
21701	G.O. BONDS PAYABLE - CURRENT
21702	REV. BONDS PAYABLE - CURRENT
21703	LOAN PAYABLE - CURRENT
21704	CAPITAL LEASE PAYABLE - CURRENT
21800	INTEREST PAYABLE

## DEFERRED REVENUES

22000	DEFERRED REVENUES
22001	DEFERRED REVENUE
22002	DEFERRED REVENUE - POOL
22003	DEFERRED REVENUE - REC CLASSES



22004 DEF REV - FACILITIES RENTAL



## DEPOSITS

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

## DUE TO

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

## EMPLOYEE LIABILITIES

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



## LONG TERM LIABILITIES

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

## ADVANCES FROM

28000	ADVANCES FROM OTHER FUNDS
28001	ADVANCES FROM OTHER FUNDS

## EQUITY/FUND BALANCES

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



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





<b>52200</b>	<b>CONTRACT SERVICES</b>
52201	LEGAL SERVICES
52202	NPDES COMPLIANCE
52203	DIAL-A-RIDE
52204	ORDINANCE RECODIFICATION
52205	EMPLOYEE TRAINING
52206	ADVERTISING
52207	ELECTION SERVICES
52208	USE OF OUTSIDE PD SERVICES
<b>52300</b>	<b>GENERAL MAINTENANCE SERVICE</b>
52301	BUILDING MAINTENANCE
52302	EQUIPMENT MAINTENANCE
52303	GROUNDS MAINTENANCE
52304	STREET MAINTENANCE MATERIALS
<b>52400</b>	<b>PERMIT/FEES</b>
52401	PERMIT/FEES
<b>52999</b>	<b>OTHER PURCHASED SERVICES</b>
<b>53000</b>	<b>PURCHASED MATERIALS</b>
<b>53001</b>	<b>MATERIALS AND SUPPLIES</b>
53002	SWIM TEAM SUPPLIES
53003	JUNIOR LIFEGUARD SUPPLIES
53004	RECREATION SUPPLIES
53005	CITY FLAGS
53006	ELECTION SUPPLIES
<b>53100</b>	<b>OFFICE SUPPLIES</b>
53101	POSTAGE
53102	PRINTING & DUPLICATION
53103	COMPUTER SUPPLIES
53104	COPIER LEASE
<b>53200</b>	<b>MAINTENANCE SUPPLIES</b>
53201	BUILDING MAINTENANCE
53202	EQUIPMENT MAINTENANCE
53203	GROUNDS MAINTENANCE
53204	HARDWARE SUPPLIES
53205	SMALL TOOLS
53206	STREET MAINTENANCE MATERIALS
53207	TREE REPLACEMENT
53208	VEHICLE MAINTENANCE
53209	WATER TREATMENT SUPPLIES
53210	EQUIPMENT RENTAL/LEASING
<b>53300</b>	<b>SAFETY EQUIPMENT &amp; SUPPLIES</b>
53301	RADIO & COMMUNICATIONS



53302	FIREARMS SUPPLIES
53303	UNIFORMS
53304	EVIDENCE
53305	VIDEO & RECORDER
<i>53400</i>	<i>TRAINING AND OTHER SUPPLIES</i>
53401	TUITION REIMBURSEMENT
53402	CONFERENCE & MEETING
53403	VOLUNTEER/EMPLOYEE RECOGNITN
53404	MILEAGE REIMBURSEMENT
53405	CLASS MATERIALS
53406	BOOKS AND REFERENCE
53409	MEMBERSHIP/DUES/SUBSCRIPTION
<i>53500</i>	<i>LIBRARY MATERIALS</i>
53501	PERIODICALS
53502	BOOKS AND REFERENCE
53503	ELECTRONIC LICENSES/REFERENCE
<i>53800</i>	<i>NON-CAPITALIZED EQUIPMENT</i>
53801	COMPUTER HARDWARE -NONCAPITALIZED
53802	COMPUTER SOFTWARE -NONCAPITALIZED
<i>53999</i>	<i>OTHER PURCHASED SUPPLIES</i>
<b>54000</b>	<b>COST ALLOCATIONS</b>
54100	COST ALLOCATION / ADMINISTRATIVE
54200	COST ALLOCATION / DEBT SERVICE
54300	COST ALLOCATION / FACILITIES
54400	COST ALLOCATION / TECHNOLOGY
54500	COST ALLOCATION / PERSONNEL
54510	COST ALLOCATION / SELF INSURANCE
54520	COST ALLOCATION / WORKERS COMP INSUR
54600	COST ALLOCATION / VEHICLE MAINT
54610	COST ALLOCATION / FUEL
<i>54700</i>	<i>INDIRECT COST</i>
54701	COUNTY TAX ADMINISTRATIVE FE
54702	BAD DEBT EXPENSE
54703	BANK SERVICE FEES
<i>54800</i>	<i>CITYWIDE INSURANCE</i>
54801	JOINT POWERS INSURANCE AUTH
54802	PROPERTY INSURANCE
54803	SPECIAL EVENT INSURANCE
54805	CLAIMS AND SETTLEMENTS
54806	FISCAL AGENT SERVICE CHARGE
<i>54999</i>	<i>OTHER INDIRECT COSTS</i>
<b>55000</b>	<b>UTILITIES</b>



55001	GASOLINE
55002	WATER/SEWER
55003	ELECTRICITY
55004	NATURAL GAS
55005	TELEPHONE
55999	OTHER UTILITY SERVICES
<b>56000</b>	<b>CAPITAL OUTLAYS</b>
56001	LAND
56002	BUILDING AND BLDG IMPROVEMTS
56003	OFFICE FURNISHINGS
56004	OFFICE EQUIPMENT
56005	HEAVY TOOLS AND EQUIPMENT
56006	AUTOMOTIVE EQUIPMENT
56007	HEAVY MOTORIZED EQUIPMENT
56008	BOOKS/REFERENCE/PERIODICALS
56009	EQUIPMENT
56010	IMPROVEMENTS O/T BUILDINGS
56011	WELLS, PUMPS, WATER DIST SYS
56012	COMPUTER SOFTWARE/DATABASES
56013	PARKS - PARK STRUCTURES
56100	DEPRECIATION
56200	DEFERRED MAINTENANCE
56999	OTHER CAPITAL OUTLAYS
<b>58000</b>	<b>DEBT SERVICE</b>
58001	PRINCIPAL - BONDS
58002	INTEREST EXPENSE - BONDS
58002	INTEREST EXPENSE - BONDS
58002	INTEREST EXPENSE - BONDS
58002	INTEREST EXPENSE - BONDS
58003	PRINCIPAL - NOTES PAYABLE
58004	INTEREST EXPENSE - NOTES
58005	PRINCIPAL - CAPITAL LEASE
58006	INTEREST EXPENSE - CAPITAL LEASE
58007	BUSINESS IMPROVEMENT LOANS
58007	AMORTIZATION
<b>59000</b>	<b>OTHER FINANCING USES</b>
59001	TRANSFERS OUT



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# **City of Sierra Madre, California**

*Village of the Foothills*



## **Glossary FY 2011-2013**



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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 of SIERRA MADRE  
GLOSSARY of TERMS  
FY 2011-2013**

**City Treasurer:** A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

**City Manager's Transmittal Letter:** A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

**Community Development Block Grant (CDBG):** A federal intergovernmental transfer program to state and local governments, which provides minimally- restricted grant moneys for the provision of local health, human service, housing, education and public welfare needs. The grants are minimally restricted in that the federal government allows the local government to determine the grant uses.

Consumer Price Index (CPI)

**Consumer Price Index (CPI):** A measure used to reflect the change in the price of goods and services.

**Contingency:** An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural emergencies.

## **D**

**Debt Service:** The payment of principal and interest on an obligation resulting from the insurance of bonds, notes, or certificates of participation. Details of expenditures can be found in the Non-Departmental section of the Operating Budget.

**Debt Service Requirements:** The amount of money required to pay interest on outstanding debt and required contributions to accumulate moneys for future retirement of bonds.

**Deficit:** An excess of expenditures or expenses over revenues (resources).

**Designated Fund Balance:** A portion of unreserved fund balance designated by City policy for a specific future use.

**Deferred Compensation:** An agreement between an employer and an employee under which the employee will receive compensation during periods in which he or she is no longer working – after retirement, death and/or disability.

**Department:** A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

**Departmental Expenditures:** Planned spending by individual departments in the City associated with the provision of services and programs to the public.

**Direct Costs:** Expenses associated with the actual provision of a service or program.

**Division:** An organizational subgroup of a department.



## E

**Encumbrance:** A legal obligation or commitment to expend resources in the future for a service or item, such as a long-term contract or purchase order. The use of encumbrances helps prevent overspending and provides officials with information on the amount of money remaining to be spent.

**Enterprise Fund:** Governmental entities that operate in a manner similar to, and provide services competitive with, those of private business enterprises. Enterprises are self-supporting - service fees rather than taxes or transfers are used to fund the business on a continuing basis.

**Entitlements:** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or the Federal government.

**Expenditure / Expense:** The term 'expenditure' refers to the outflow of funds paid or to be paid for an asset obtained or goods and services received regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term 'expense' is used for Enterprise and Internal Service Funds. Fees for Services: Charges paid to the City by users of a service to help support the costs of providing that service.

## F

**Fiduciary Fund:** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fiscal Accountability:** The responsibility of government to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (budgetary year).

**Fiscal Year (FY):** The twelve month period on which the budget is planned. The City's fiscal year begins July 1 and ends June 30 of the following year.

**Franchise:** The right or license granted to an individual or group to market a company's goods or services in a particular territory.

**Full Time Equivalent (FTE):** The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working half time would count as 0.5 FTE.

**Fund (also listed by alphabet):** A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Sierra Madre uses the following fund types and account groups:

*Governmental Fund Types:*

- General Fund is that fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.
- Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are



**CITY of SIERRA MADRE  
GLOSSARY of TERMS  
FY 2011-2013**

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



**CITY of SIERRA MADRE  
GLOSSARY of TERMS  
FY 2011-2013**

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.



**CITY of SIERRA MADRE  
GLOSSARY of TERMS  
FY 2011-2013**

**Ordinance:** A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law.

**Organization Chart:** A pictorial representation of the administrative and functional structure of a City unit.

**Original Budget:** The first completed appropriations budget (adopted budget).

**Other Post Employment Benefits (OPEB):** The promise of health (medical, dental and vision) benefits after retirement from the City. The City is required to report the OPEB obligation (see pension obligation definition) by FY 2009-2010.

## **P**

**Performance Measures:** Data collected regarding program results, which indicate the level of achievement of a desired result.

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

**Policy:** A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

**Program:** A grouping of activities organized to accomplish basic goals and objectives.

**Principal:** The face value of a bond, exclusive of interest.

**Property Tax:** A tax levied on real estate and personal property.

**Property Transfer Tax:** A tax assessed on all real property transfers at the current rate of \$.55 per \$500 in assessed value, and is collected at the time of the transfer with the County receiving half the collected amount.

**Proprietary Fund:** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise and internal services funds.

**Public Employees Retirement System (PERS):** Statewide retirement system that covers full-time City employees.

**Public Financing Authority:** The Sierra Madre Financing Authority (SMFA) is a component unit of the City of Sierra Madre and the Sierra Madre Community Redevelopment Agency formed for the purpose of issuing bonds to provide financial assistance to the City and Agency.

## **R**

**Reappropriation:** The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriations are presented to the City Council for approval in late October of each fiscal year and usually include overlapping fiscal year expenditures and/or encumbrances.

**Recommended Budget:** The draft financial budget document detailing the City Manager's recommended spending plan for the next fiscal year. The Recommended Budget is reviewed and modified by the City Council before formal adoption as the Adopted Operating Budget.

**Redevelopment Agency:** A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land



**CITY of SIERRA MADRE  
GLOSSARY of TERMS  
FY 2011-2013**

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



**CITY of SIERRA MADRE  
GLOSSARY of TERMS  
FY 2011-2013**

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.