

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



May 4, 2011

6:30 pm

Sierra Madre City Council Chambers

232 W. Sierra Madre Blvd.

Sierra Madre, California 91024

Sierra Madre City Council / Board Members

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

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Glossary FY 2011-2013





CITY of SIERRA MADRE
GLOSSARY of TERMS
FY 2011-2013

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.



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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.



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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 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.



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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,



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related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Pasadena uses the following fund types and account groups:

Governmental Fund Types:

- General Fund is that fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.
- Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.
- Debt Service Funds account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and related costs.
- Capital Project Funds account for financial resources segregated for the acquisition, construction, and renovation of major capital projects or facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

- Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.
- Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

- Agency Funds account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units, and /or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations.

Account Groups

- General Fixed Asset Group accounts for and controls all City general fixed assets, other than those in the proprietary funds, of long-term character such as land, buildings and structures, and major equipment.



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- **General Long-Term Debt Account Group** accounts for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

Fund Balance: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation. Also used interchangeably with "RESERVES". Fund balances are considered unrestricted unless designated by City Council and are sub-divided and reported as "Restricted Fund Balance".

G

Gann Appropriations Limit: Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund: That fund into which the general (non-earmarked) revenues of the City are deposited and from which monies are appropriated to pay the general expenses of the City.

General Obligation Bond (G.O.): A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a vote of two thirds of voters in the case of local governments or a simple majority for state issuance.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Government Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Governmental Fund Types: Funds generally used to account for tax-supported activities.

Grant: Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.



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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.



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L

Levy: To impose or assess a tax on a person or property. The City's ability to levy taxes is restricted by State law.

Liability: A claim on the assets of an entity.

Local Agency Investment Fund (LAIF): An investment pool managed by the State of California.

Long-term Debt: Debt with a maturity of more than one year after the date of issue.

M

Modified Accrual Basis: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

Municipal Code: A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

N

Net Pension Obligation: Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan.

Non-Personnel: City operations and capital purchases and projects exclusive of personnel (salary and benefits) costs.

O

Object: A term used in connection with the classification of expenditures.

Operating Budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, materials, and capital assets required to maintain service levels.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.



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Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law.

Organization Chart: A pictorial representation of the administrative and functional structure of a City unit.

Original Budget: The first completed appropriations budget (adopted budget).

Other Post Employment Benefits (OPEB): The promise of health (medical, dental and vision) benefits after retirement from the City. The City is required to report the OPEB obligation (see pension obligation definition) by FY 2008-09.

P

Performance Measures: Data collected regarding program results, which indicate the level of achievement of a desired result.

Personnel Expenses: Compensation paid to, or on behalf of, City employees for salaries and wages, overtime and benefits.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

Program: A grouping of activities organized to accomplish basic goals and objectives.

Principal: The face value of a bond, exclusive of interest.

Property Tax: A tax levied on real estate and personal property.

Property Transfer Tax: A tax assessed on all real property transfers at the current rate of \$.55 per \$500 in assessed value, and is collected at the time of the transfer with the County receiving half the collected amount.

Proprietary Fund: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise and internal services funds.

Public Employees Retirement System (PERS): Statewide retirement system that covers full-time City employees.

Public Financing Authority: The Sierra Madre Financing Authority (SMFA) is a component unit of the City of Sierra Madre and the Sierra Madre Community Redevelopment Agency formed for the purpose of issuing bonds to provide financial assistance to the City and Agency.

R

Reappropriation: The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriations are presented to



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the City Council for approval in late October of each fiscal year and usually include overlapping fiscal year expenditures and/or encumbrances.

Recommended Budget: The draft financial budget document detailing the City Manager's recommended spending plan for the next fiscal year. The Recommended Budget is reviewed and modified by the City Council before formal adoption as the Adopted Operating Budget.

Redevelopment Agency: A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land and building acquisition and their redevelopment and are repaid by the incremental increase in property tax revenues produced by the increased assessed value of the area after redevelopment.

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

Reserves: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation. Also used interchangeably with "FUND BALANCES".

Resolution: A special order of the City Council which has a lower legal standing than an ordinance.

Resources: Supply of funds to be used in paying for planned expenditures.

Restricted Fund Balance: The portion of a governmental fund balance (or net assets) that is not available for appropriation, but is ear marked by the City Council for a specific use.

Retained Earnings: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

Revenue: Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, rents and interest income.

Revenue Bond: A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

Risk Management: A managed approach to protecting an organization's assets against accidental loss in the most economical manner.

S

Sales Tax: A tax on the purchase of goods and services.



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Special Assessment: A compulsory levy made against certain properties to defray all or part of the costs of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund: Funds that account for the proceeds of specific revenue sources (other than expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

T

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons for property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Tax Allocation Bond: Bonds issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment creates this added value, known as the tax increment.

Timeliness: The principle that financial reporting must be issued soon enough after the reported events to affect decisions.

U

Unrestricted Fund Balance: The portion of a governmental fund balance (or net assets) that is available for appropriation. The amount listed in fund balance is assumed to be unrestricted unless set aside in "Restricted Fund Balance".

User Charges/Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.

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

City of Sierra Madre, California

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Chart of Accounts FY 2011-2013



TYLER NUMBER Fund
10000 GENERAL FUND

GRANTS

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

SPECIAL REVENUES

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

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

CAPITAL IMPROVEMENT FUNDS

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

DEBT SERVICE FUNDS

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

INTERNAL SERVICE FUNDS

60000	INT SVC FND - FLEET
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60001	INT SVC FND - FACILITIES MGT
60002	INT SVC FND - ADMINISTRATION
60003	INT SVC FND - TECHNOLOGY
60004	INT SVC FND - SELF INSURANCE
60005	INT SVC FND - WORKERS COMP

PROPRIETARY FUNDS

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

TRUST FUNDS

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

TYLER NUM DESCRIPTION

CASH

10000 CASH
11001 CASH
11002 PETTY CASH
11003 FSA

INVESTMENTS

12000 INVESTMENTS HELD
12001 LAIF
12002 INVESTMENTS HELD

CURRENT ASSETS

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

DUE FROM

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

LONG TERM ASSETS

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

FIXED ASSETS

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

ADVANCES TO

17000 ADVANCES TO
17001 ADVANCES TO OTHER FUNDS

CURRENT LIABILITIES

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

DEFERRED REVENUES

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

DEPOSITS

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

DUE TO

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

EMPLOYEE LIABILITIES

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

LONG TERM LIABILITIES

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

ADVANCES FROM

28000 ADVANCES FROM OTHER FUNDS
28001 ADVANCES FROM OTHER FUNDS

EQUITY/FUND BALANCES

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

TYLER NUMBER DESCRIPTION

OTHER FINANCING SOURCES

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

PROPERTY TAXES

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

OTHER TAXES

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

LICENSES & PERMITS & FEES

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

FINES & FORFEITURES

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

USE OF MONEY & PROPERTY

45000 USE OF MONEY & PROPERTY
45001 INTEREST FROM INVESTMENTS

REVENUE FROM OTHER AGENCIES

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

CHARGES FOR SERVICES

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

CHARGES FOR SERVICES (con't.)

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

OTHER REVENUES

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

DONATIONS & CONTRIBUTIONS

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

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

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

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

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

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

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

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Budgeted Revenue Schedules FY 2011-2013





CITY of SIERRA MADRE
TOTAL REVENUE
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
GENERAL FUND	\$ 8,040,897	\$ 8,038,391	\$ 8,260,139	\$ 8,466,065	\$ 8,670,332	\$ 8,904,728
ASSESSMENTS	\$ 39,883	\$ 38,835	\$ 39,223	\$ 39,615	\$ 40,207	\$ 40,809
DEVELOPMENT SERVICES	\$ 267,913	\$ 488,893	\$ 490,782	\$ 495,691	\$ 503,127	\$ 510,675
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	\$ 941,339	\$ 630,881	\$ 633,280	\$ 636,914	\$ 640,603
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	\$ 4,093,337	\$ 4,221,895	\$ 4,350,493	\$ 4,415,167	\$ 4,481,320
SEWER	\$ 730,821	\$ 686,000	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,508
WATER	\$ 3,194,998	\$ 3,179,638	\$ 3,439,090	\$ 3,687,108	\$ 3,935,305	\$ 4,222,421
BUSINESS TYPE	\$ 534,357	\$ 304,150	\$ 382,750	\$ 382,750	\$ 382,750	\$ 382,750
Grand Total	\$ 19,450,811	\$ 20,208,691	\$ 20,605,294	\$ 21,216,120	\$ 21,779,403	\$ 22,413,917

*Total Revenues Exclusive of 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
GENERAL FUND	Property Taxes	\$ 3,298,886	\$ 3,360,870	\$ 3,394,479	\$ 3,428,424	\$ 3,479,851	\$ 3,532,049
	Other Taxes	\$ 3,740,112	\$ 3,641,000	\$ 3,788,530	\$ 3,940,106	\$ 4,098,637	\$ 4,264,457
	Licenses and Permits	\$ 587,026	\$ 581,595	\$ 596,698	\$ 602,573	\$ 602,186	\$ 611,219
	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	\$ 19,100	\$ 19,291	\$ 19,485	\$ 19,777	\$ 20,073
	Charges for Services	\$ 136,512	\$ 161,043	\$ 165,707	\$ 167,267	\$ 159,995	\$ 162,396
	Other Revenues	\$ 4,079	\$ 7,881	\$ 25,863	\$ 35,943	\$ 33,535	\$ 34,038
	Donations and Contributions	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND Total		\$ 8,040,897	\$ 8,038,891	\$ 8,260,139	\$ 8,466,065	\$ 8,670,332	\$ 8,904,728
ASSESSMENTS	Property Taxes	\$ 39,650	\$ 38,716	\$ 39,103	\$ 39,494	\$ 40,084	\$ 40,684
	Use of Property and Money	\$ 233	\$ 119	\$ 120	\$ 121	\$ 123	\$ 125
ASSESSMENTS Total		\$ 39,883	\$ 38,835	\$ 39,223	\$ 39,615	\$ 40,207	\$ 40,809
DEVELOPMENT SERVICES	Licenses and Permits	\$ 174,706	\$ 359,500	\$ 360,095	\$ 363,697	\$ 369,153	\$ 374,691
	Use of Property and Money	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Charges for Services	\$ 93,207	\$ 129,393	\$ 130,687	\$ 131,994	\$ 133,974	\$ 135,984
DEVELOPMENT SERVICES Total		\$ 267,913	\$ 488,893	\$ 490,782	\$ 495,691	\$ 503,127	\$ 510,675
GAS TAX/PROP42	Use of Property and Money	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 157,802	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
GAS TAX/PROP42 Total		\$ 157,990	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
PARAMEDIC/EMS	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARAMEDIC/EMS Total		\$ 256,786	\$ 266,500	\$ 241,715	\$ 241,932	\$ 245,561	\$ 249,245
PROP A	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROP A Total		\$ 165,327	\$ 173,165	\$ 156,767	\$ 158,295	\$ 160,609	\$ 162,958



CITY of SIERRA MADRE
DETAIL of REVENUE TYPE
BY MAJOR FUND

PROP C	Use of Property and Money	\$ 1,391		\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 125,685	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
PROP C Total		\$ 127,076	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
GRANTS	Use of Property and Money	\$ 1,987		\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 152,563	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS Total		\$ 154,549	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL REVENUES	Property Taxes	\$ 99,307	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100
	Licenses and Permits	\$ 95,647	\$ 83,855	\$ 81,369	\$ 82,183	\$ 83,416	\$ 84,667
	Use of Property and Money	\$ 12,221	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 593,059	\$ 520,634	\$ 351,322	\$ 352,816	\$ 355,079	\$ 357,377
	Charges for Services	\$ 19,520	\$ 89,000	\$ 9,090	\$ 9,181	\$ 9,319	\$ 9,459
	Other Revenues	\$ 62,772	\$ 115,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
	Donations and Contributions	\$ 53,297	\$ 37,750	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
SPECIAL REVENUES Total		\$ 935,823	\$ 941,339	\$ 630,881	\$ 633,280	\$ 636,914	\$ 640,603
REDEVELOPMENT	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REDEVELOPMENT Total		\$ 1,423,348	\$ 1,573,924	\$ 1,589,663	\$ 1,605,560	\$ 1,629,643	\$ 1,654,089
INTERNAL SERVICES FUNDS	Licenses and Permits	\$ 17,535	\$ -	\$ -	\$ -	\$ -	\$ -
	Fines and Forfeitures	\$ (1,142)	\$ -	\$ -	\$ -	\$ -	\$ -
	Use of Property and Money	\$ 51,430	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues from Other Agencies	\$ 37,848	\$ -	\$ -	\$ -	\$ -	\$ -
	Charges for Services	\$ 3,303,781	\$ 4,043,337	\$ 4,170,895	\$ 4,298,988	\$ 4,363,397	\$ 4,428,773
	Other Revenues	\$ 11,592	\$ 50,000	\$ 50,500	\$ 51,005	\$ 51,770	\$ 52,547
	Donations and Contributions	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
INTERNAL SERVICES FUNDS Total		\$ 3,421,044	\$ 4,093,337	\$ 4,221,895	\$ 4,350,493	\$ 4,415,167	\$ 4,481,320
SEWER	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	\$ 665,000	\$ 720,500	\$ 720,500	\$ 720,500	\$ 720,500
	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER Total		\$ 730,821	\$ 686,000	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,508



CITY of SIERRA MADRE
DETAIL of REVENUE TYPE
BY MAJOR FUND

WATER	Licenses and Permits		\$	-	\$	618	\$	618						
	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	
WATER Total			\$	3,194,998	\$	3,179,638	\$	3,439,090	\$	3,687,108	\$	3,935,305	\$	4,222,421
BUSINESS TYPE	Licenses and Permits	\$	88,331	\$	5,500	\$	8,000	\$	8,000	\$	8,000	\$	8,000	
	Use of Property and Money	\$	788		\$	-	\$	-	\$	-	\$	-		
	Charges for Services	\$	427,437	\$	289,650	\$	349,750	\$	349,750	\$	349,750	\$	349,750	
	Other Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
	Donations and Contributions	\$	17,800	\$	9,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	
BUSINESS TYPE Total			\$	534,357	\$	304,150	\$	382,750	\$	382,750	\$	382,750	\$	382,750
Grand Total			\$	19,450,811	\$	20,208,691	\$	20,605,294	\$	21,216,120	\$	21,779,403	\$	22,413,917

*Total Revenues Exclusive of Transfers In



CITY of SIERRA MADRE
DETAIL of GENERAL FUND REVENUE

		6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
Property Taxes	HOMEOWNER EXEMPTIONS	\$ 9,693	\$ 16,813	\$ 16,981	\$ 17,151	\$ 17,408	\$ 17,669
	PENALTIES & INTEREST	\$ 19,098	\$ 7,356	\$ 7,430	\$ 7,504	\$ 7,617	\$ 7,731
	PRIOR YEARS	\$ (4,890)	\$ -	\$ -	\$ -	\$ -	\$ -
	PROP 1A	\$ 331,578	\$ -	\$ -	\$ -	\$ -	\$ -
	PROPERTY TRANSFER TAX	\$ 53,265	\$ 41,000	\$ 41,410	\$ 41,824	\$ 42,451	\$ 43,088
	REDEMPTION	\$ 63,563	\$ 31,064	\$ 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)	\$ 30,170	\$ 30,472	\$ 30,777	\$ 31,239	\$ 31,708
	UNSECURED TAXES	\$ 10,460	\$ 154,530	\$ 156,075	\$ 157,636	\$ 160,001	\$ 162,401
Property Taxes Total		\$ 3,298,886	\$ 3,360,870	\$ 3,394,479	\$ 3,428,424	\$ 3,479,851	\$ 3,532,049
Other Taxes	SALES TAX	\$ 223,710	\$ 186,000	\$ 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
Other Taxes Total		\$ 3,740,112	\$ 3,641,000	\$ 3,788,530	\$ 3,940,106	\$ 4,098,637	\$ 4,264,457
Licenses and Permits	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	\$ -	\$ 3,408	\$ 3,442	\$ 3,476	\$ 3,528	\$ 3,581
	DOG LICENSES	\$ 8,789	\$ 2,628	\$ 2,654	\$ 2,681	\$ 2,721	\$ 2,762
	DOG PARK USER FEE	\$ 243	\$ 250	\$ 253	\$ 256	\$ 260	\$ 264
	ELECTRICAL PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ENCROACHMENT FEES	\$ -	\$ -	\$ 9,235	\$ 9,235	\$ -	\$ -
	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	\$ 9,141	\$ 9,232	\$ 9,324	\$ 9,464	\$ 9,606
	SEWER PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SIGN PERMITS	\$ -	\$ -	\$ 52	\$ 52	\$ -	\$ -
	TOBACCO LICENSES	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits Total		\$ 587,026	\$ 581,595	\$ 596,698	\$ 602,573	\$ 602,186	\$ 611,219
Fines and Forfeitures "NSF" CHECK CHARGES		\$ 4,554	\$ -	\$ -	\$ -	\$ -	\$ -



CITY of SIERRA MADRE
DETAIL of GENERAL FUND REVENUE

	6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
Fines and Forfeitures						
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
Fines and Forfeitures Total	\$ 260,687	\$ 215,652	\$ 217,808	\$ 219,986	\$ 223,286	\$ 226,635
Use of Property and						
INTEREST FROM INVESTMENTS	\$ 8,647	\$ 51,250	\$ 51,763	\$ 52,281	\$ 53,065	\$ 53,861
Use of Property and Money Total	\$ 8,647	\$ 51,250	\$ 51,763	\$ 52,281	\$ 53,065	\$ 53,861
Revenues from Other						
LOCAL GRANTS	\$ -	\$ 6,000	\$ 6,060	\$ 6,121	\$ 6,213	\$ 6,306
MISC SVCS FOR OTHER AGENCIES	\$ 2,940	\$ 5,100	\$ 5,151	\$ 5,203	\$ 5,281	\$ 5,360
P.O.S.T. REIMBURSEMENTS	\$ 1,948	\$ 8,000	\$ 8,080	\$ 8,161	\$ 8,283	\$ 8,407
STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Other Agencies Total	\$ 4,888	\$ 19,100	\$ 19,291	\$ 19,485	\$ 19,777	\$ 20,073
Charges for Services						
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
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	\$ -	\$ -
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



CITY of SIERRA MADRE
DETAIL of GENERAL FUND REVENUE

	6/30/2010 Actuals	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
Charges for Services Total	\$ 136,512	\$ 161,043	\$ 165,707	\$ 167,267	\$ 159,995	\$ 162,396



CITY of SIERRA MADRE
DETAIL of GENERAL FUND REVENUE

		6/30/2010	UNAUDITED	PROPOSED	PROPOSED	ESTIMATED	ESTIMATED
		Actuals	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
Other Revenues	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	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues Total		\$ 4,079	\$ 7,881	\$ 25,863	\$ 35,943	\$ 33,535	\$ 34,038
Donations and Contri	REIMBURSEMENT		\$ -	\$ -	\$ -		
	RESTRICTED DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UNRESTRICTED DONATIONS	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
Donations and Contributions Total		\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total		\$ 8,040,897	\$ 8,038,391	\$ 8,260,139	\$ 8,466,065	\$ 8,670,332	\$ 8,904,728

*Total Revenues Exclusive of Transfers In



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

		PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	
GENERAL FUND	Property Taxes	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
	Property Taxes Total		\$ 3,394,479	\$ 3,428,424
	Other Taxes	SALES TAX	\$ 191,580	\$ 197,327
		SALES TAX/PROP TAX BACKFILL	\$ 78,750	\$ 79,931
		UTILITY USER TAX	\$ 2,625,000	\$ 2,756,250
		VLF/PROPERTY TAX BACKFILL	\$ 893,200	\$ 906,598
	Other Taxes Total		\$ 3,788,530	\$ 3,940,106
	Licenses and Permits	ALCOHOL PERMIT	\$ -	\$ -
		BANNER PERMITS	\$ 2,818	\$ 2,846
		BUILDING PERMITS	\$ -	\$ -
		BUSINESS LICENSES	\$ 135,019	\$ 136,369
		DEVELOPMENT IMPACT FEES	\$ 3,442	\$ 3,476
DOG LICENSES		\$ 2,654	\$ 2,681	
DOG PARK USER FEE		\$ 253	\$ 256	
ELECTRICAL PERMITS		\$ -	\$ -	
ENCROACHMENT FEES		\$ 9,235	\$ 9,235	
FIRE PERMIT		\$ -	\$ -	
FRANCHISE FEES		\$ 358,550	\$ 362,136	
MECHANICAL PERMITS		\$ -	\$ -	
OTHER LICENSES & PERMITS		\$ 15,762	\$ 15,920	
OVERNIGHT PARKING PERMITS		\$ 59,681	\$ 60,278	
PLUMBING PERMITS		\$ -	\$ -	
PUBLIC RIGHT OF WAY PERMITS		\$ 9,232	\$ 9,324	
SEWER PERMITS		\$ -	\$ -	
SIGN PERMITS		\$ 52	\$ 52	
TOBACCO LICENSES		\$ -	\$ -	
Licenses and Permits Total		\$ 596,698	\$ 602,573	



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

		PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
Fines and Forfeitures	"NSF" CHECK CHARGES	\$ -	\$ -
	ADMINISTRATIVE FINES	\$ -	\$ -
	ANIMAL CONTROL FINES	\$ 531	\$ 536
	COURT FINES/PROG. FEES	\$ 20,705	\$ 20,912
	FALSE ALARM RESPONSE CHARGES	\$ -	\$ -
	IMPOUND/STORED VEHICLE FEES	\$ 13,521	\$ 13,656
	LIBRARY FINES & FEES	\$ 22,954	\$ 23,184
	VEHICLE FINES & FORFEITURE	\$ 160,097	\$ 161,698
Fines and Forfeitures Total		\$ 217,808	\$ 219,986
Use of Property and Money	INTEREST FROM INVESTMENTS	\$ 51,763	\$ 52,281
Use of Property and Money Total		\$ 51,763	\$ 52,281
Revenues from Other Agencies	LOCAL GRANTS	\$ 6,060	\$ 6,121
	MISC SVCS FOR OTHER AGENCIES	\$ 5,151	\$ 5,203
	P.O.S.T. REIMBURSEMENTS	\$ 8,080	\$ 8,161
	STATE GRANTS	\$ -	\$ -
Revenues from Other Agencies Total		\$ 19,291	\$ 19,485
Charges for Services	COST ALLOCATION FOR ADMINISTRATION	\$ -	\$ -
	EMS / PARAMEDIC BILLINGS	\$ -	\$ -
	EMS SUBSCRIPTION SERVICE	\$ 1,230	\$ 1,230
	ENGINEERING & INSPECTION FEE	\$ 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 SERVICES	\$ 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 PLOTS	\$ 303	\$ 306
	SMTV3 SUBMISSIONS	\$ 505	\$ 510
	SNACK BAR SALES	\$ -	\$ -
	SPECIAL EVENT INSURANCE	\$ 424	\$ 428
	SPECIAL EVENTS	\$ 8,407	\$ 8,407
	SPECIAL PD SERVICES-CONTRACT	\$ 2,698	\$ 2,725



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
Charges for Services	WISTARIA VINE ADS		\$ -	\$ -
	YAC - MEMBERSHIP DUES		\$ -	\$ -
	ZONING & SUBDIVISION FEES		\$ 37,352	\$ 37,726
	Charges for Services Total		\$ 165,707	\$ 167,267
Other Revenues	CASH ADJUSTMENT		\$ -	\$ -
	ELECTION STATEMENTS		\$ 404	\$ 408
	MANDATED FEE RECOVERY		\$ -	\$ -
	MISCELLANEOUS OTHER INCOME		\$ 15,000	\$ 25,000
	SALE OF CITY PROPERTY		\$ -	\$ -
	SALES OF REPORTS/MAPS/PUBLICATIONS		\$ 7,556	\$ 7,632
	SIDEWALK MAINT SUPPLIES		\$ 2,903	\$ 2,903
	STREET SIGNS		\$ -	\$ -
	Other Revenues Total		\$ 25,863	\$ 35,943
Donations and Contributions	REIMBURSEMENT		\$ -	\$ -
	RESTRICTED DONATIONS		\$ -	\$ -
	UNRESTRICTED DONATIONS		\$ -	\$ -
	Donations and Contributions Total		\$ -	\$ -
GENERAL FUND Total			\$ 8,260,139	\$ 8,466,065
ASSESSMENTS	Property Taxes	HOMEOWNER EXEMPTIONS	\$ 4	\$ 4
		PENALTIES & INTEREST	\$ 7	\$ 7
		PRIOR YEARS	\$ (3)	\$ (3)
		PROP 1A	\$ -	\$ -
		REDEMPTION	\$ 7	\$ 7
		SECURED TAXES	\$ 30,023	\$ 30,323
		SUPPLEMENTAL PRIOR YEAR	\$ 23	\$ 23
		UNSECURED TAXES	\$ 9,042	\$ 9,133
		Property Taxes Total	\$ 39,103	\$ 39,494
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ 120	\$ 121
	Use of Property and Money Total		\$ 120	\$ 121
ASSESSMENTS Total			\$ 39,223	\$ 39,615
DEVELOPMENT SERVICES	Licenses and Permits	ALARM PERMIT	\$ -	\$ -
		BUILDING PERMITS	\$ 300,000	\$ 303,000



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	
SERVICES	Licenses and Permits	DEVELOPMENT IMPACT FEES	\$ 5,050	\$ 5,101	
		ELECTRICAL PERMITS	\$ 27,876	\$ 28,155	
		MECHANICAL PERMITS	\$ 9,696	\$ 9,793	
		OTHER LICENSES & PERMITS	\$ -	\$ -	
		PLUMBING PERMITS	\$ 17,473	\$ 17,648	
	<u>Licenses and Permits Total</u>		<u>\$ 360,095</u>	<u>\$ 363,697</u>	
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -	
	<u>Use of Property and Money Total</u>		<u>\$ -</u>	<u>\$ -</u>	
	Charges for Services	PLAN CHECKING FEES	\$ 130,687	\$ 131,994	
		ZONING & SUBDIVISION FEES	\$ -	\$ -	
<u>Charges for Services Total</u>		<u>\$ 130,687</u>	<u>\$ 131,994</u>		
DEVELOPMENT SERVICES Total		\$ 490,782	\$ 495,691		
GAS TAX/PROP42	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -	
	<u>Use of Property and Money Total</u>		<u>\$ -</u>	<u>\$ -</u>	
	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	
	<u>Revenues from Other Agencies Total</u>		<u>\$ 294,173</u>	<u>\$ 297,116</u>	
	GAS TAX/PROP42 Total		\$ 294,173	\$ 297,116	
	PARAMEDIC/EMS	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -
		<u>Use of Property and Money Total</u>		<u>\$ -</u>	<u>\$ -</u>
Revenues from Other Agencies		MISC SVCS FOR OTHER AGENCIES	\$ -	\$ -	
<u>Revenues from Other Agencies Total</u>		<u>\$ -</u>	<u>\$ -</u>		
Charges for Services		EMS / PARAMEDIC BILLINGS	\$ 220,000	\$ 220,000	
		EMS SUBSCRIPTION SERVICE	\$ 21,715	\$ 21,932	
		FIRE ACADEMY CLASSES	\$ -	\$ -	
<u>Charges for Services Total</u>		<u>\$ 241,715</u>	<u>\$ 241,932</u>		
Other Revenues		SALE OF CITY PROPERTY	\$ -	\$ -	
<u>Other Revenues Total</u>		<u>\$ -</u>	<u>\$ -</u>		



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
PARAMEDIC/EMS Total			\$ 241,715	\$ 241,932
PROP A	Fines and Forfeitures	VEHICLE FINES & FORFEITURE	\$ -	\$ -
	Fines and Forfeitures Total		\$ -	\$ -
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -
	Use of Property and Money Total		\$ -	\$ -
	Revenues from Other Agencies	LOCAL GRANTS	\$ 152,767	\$ 154,295
	Revenues from Other Agencies Total		\$ 152,767	\$ 154,295
	Charges for Services	BUS FARES	\$ 2,000	\$ 2,000
		EXCURSIONS	\$ 2,000	\$ 2,000
	Charges for Services Total		\$ 4,000	\$ 4,000
	Other Revenues	SALE OF CITY PROPERTY	\$ -	\$ -
	Other Revenues Total		\$ -	\$ -
PROP A Total			\$ 156,767	\$ 158,295
PROP C	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -
	Use of Property and Money Total		\$ -	\$ -
	Revenues from Other Agencies	LOCAL GRANTS	\$ 126,716	\$ 126,716
	Revenues from Other Agencies Total		\$ 126,716	\$ 126,716
PROP C Total			\$ 126,716	\$ 126,716
SPECIAL REVENUES	Property Taxes	1/2% SALES TAX-PUBLIC SAFETY	\$ 95,100	\$ 95,100
	Property Taxes Total		\$ 95,100	\$ 95,100
	Licenses and Permits	ART IN PUBLIC PLACES	\$ -	\$ -
		DEVELOPMENT IMPACT FEES	\$ -	\$ -
		DOG PARK USER FEE	\$ 1,369	\$ 1,383
		ENVIRONMENTAL/RECYCLING LICENSES	\$ 80,000	\$ 80,800
		FRANCHISE FEES	\$ -	\$ -
		TAC FEES AND PERMITS	\$ -	\$ -
	Licenses and Permits Total		\$ 81,369	\$ 82,183
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -
	Use of Property and Money Total		\$ -	\$ -
	Revenues from Other Agencies	Congestion Relief Prop 42	\$ 96,497	\$ 97,462



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

		PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	
Agencies	FEDERAL GRANTS	\$ -	\$ -	
	GAS TAX DEFERRAL	\$ -	\$ -	
	LOCAL GRANTS	\$ 35,000	\$ 35,350	
	MEASURE R	\$ 95,038	\$ 95,038	
	MISC SVCS FOR OTHER AGENCIES	\$ 1,500	\$ 1,500	
	OTHER AGENCIES	\$ 23,287	\$ 23,466	
	PROPOSITION 1B	\$ -	\$ -	
	STATE GRANTS	\$ 100,000	\$ 100,000	
Revenues from Other Agencies Total		\$ 351,322	\$ 352,816	
Charges for Services	EXCURSIONS	\$ 9,090	\$ 9,181	
	OTHER CHARGES FOR SERVICES	\$ -	\$ -	
	RECREATION CLASSES	\$ -	\$ -	
	SNACK BAR SALES	\$ -	\$ -	
	YAC - MEMBERSHIP DUES	\$ -	\$ -	
Charges for Services Total		\$ 9,090	\$ 9,181	
Other Revenues	MISCELLANEOUS OTHER INCOME	\$ -	\$ -	
	SALE OF CITY PROPERTY	\$ 65,000	\$ 65,000	
Other Revenues Total		\$ 65,000	\$ 65,000	
Donations and Contributions	REIMBURSEMENT	\$ 5,000	\$ 5,000	
	RESTRICTED DONATIONS	\$ -	\$ -	
	UNRESTRICTED DONATIONS	\$ 24,000	\$ 24,000	
Donations and Contributions Total		\$ 29,000	\$ 29,000	
SPECIAL REVENUES Total		\$ 630,881	\$ 633,280	
REDEVELOPMENT	Property Taxes	HOMEOWNER EXEMPTIONS	\$ -	\$ -
		MISC OTHER PROPERTY TAXES	\$ 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
		Property Taxes Total	\$ 1,499,417	\$ 1,514,411
Use of Property and Money	INTEREST FROM INVESTMENTS	\$ 90,246	\$ 91,149	
Use of Property and Money Total		\$ 90,246	\$ 91,149	



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
REDEVELOPMENT	Other Revenues	MISCELLANEOUS OTHER INCOME	\$ -	\$ -
	Other Revenues Total		\$ -	\$ -
REDEVELOPMENT Total			\$ 1,589,663	\$ 1,605,560
INTERNAL SERVICES FUNDS	Licenses and Permits	PEG FEES	\$ -	\$ -
	Licenses and Permits Total		\$ -	\$ -
	Fines and Forfeitures	"NSF" CHECK CHARGES	\$ -	\$ -
	Fines and Forfeitures Total		\$ -	\$ -
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -
	Use of Property and Money Total		\$ -	\$ -
	Revenues from Other Agencies	MISC SVCS FOR OTHER AGENCIES	\$ -	\$ -
	Revenues from Other Agencies Total		\$ -	\$ -
	Charges for Services	COST ALLOCATION FOR ADMINISTRATION	\$ 836,030	\$ 874,881
		COST ALLOCATION FOR FACILITIES MAINTENANCE	\$ 815,618	\$ 823,774
		COST ALLOCATION FOR FLEET MAINT	\$ 373,929	\$ 392,625
		COST ALLOCATION FOR FUEL	\$ 205,938	\$ 216,235
		COST ALLOCATION FOR TECHNOLOGY	\$ 693,446	\$ 727,118
		COST ALLOCATOIN FOR GEN LIABILITY SELF INSURANCE	\$ 12,892	\$ 12,892
		OTHER CHARGES FOR SERVICES	\$ -	\$ -
		RECOVERY FROM THIRD PARTIES	\$ 5,000	\$ 5,000
		WORKERS COMP CHARGES	\$ 1,228,042	\$ 1,246,463
	Charges for Services Total		\$ 4,170,895	\$ 4,298,988
	Other Revenues	MISCELLANEOUS OTHER INCOME	\$ 50,500	\$ 51,005
		SALE OF CITY PROPERTY	\$ -	\$ -
	Other Revenues Total		\$ 50,500	\$ 51,005
	Donations and Contributions	REIMBURSEMENT	\$ 500	\$ 500
	Donations and Contributions Total		\$ 500	\$ 500
INTERNAL SERVICES FUNDS Total			\$ 4,221,895	\$ 4,350,493
SEWER	Licenses and Permits	SEWER PERMITS	\$ 500	\$ 500
	Licenses and Permits Total		\$ 500	\$ 500
	Fines and Forfeitures	NPDES FINES	\$ 500	\$ 500



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

			PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
SEWER	<u>Fines and Forfeitures Total</u>		\$ 500	\$ 500
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ 10,000	\$ 10,000
	<u>Use of Property and Money Total</u>		\$ 10,000	\$ 10,000
	Charges for Services	OTHER CHARGES FOR SERVICES	\$ -	\$ -
		SEWER CONNECTION FEE	\$ 2,500	\$ 2,500
		SEWER USAGE CHARGE	\$ 718,000	\$ 718,000
	<u>Charges for Services Total</u>		\$ 720,500	\$ 720,500
	Other Revenues	MISCELLANEOUS OTHER INCOME	\$ -	\$ -
	<u>Other Revenues Total</u>		\$ -	\$ -
SEWER Total			\$ 731,500	\$ 731,500
WATER	Licenses and Permits	PLUMBING PERMITS	\$ 618	\$ 618
	<u>Licenses and Permits Total</u>		\$ 618	\$ 618
	Fines and Forfeitures	"NSF" CHECK CHARGES	\$ -	\$ -
		NOTICES, FEES, LATE CHARGES	\$ 105,121	\$ 106,172
	<u>Fines and Forfeitures Total</u>		\$ 105,121	\$ 106,172
	Use of Property and Money	INTEREST FROM INVESTMENTS	\$ 11,540	\$ 11,655
	<u>Use of Property and Money Total</u>		\$ 11,540	\$ 11,655
	Revenues from Other Agencies	FEDERAL GRANTS	\$ -	\$ -
	<u>Revenues from Other Agencies Total</u>		\$ -	\$ -
	Charges for Services	LATE PENALTIES FOR UTILITY BILLS	\$ 18,380	\$ 18,380
		OTHER CHARGES FOR SERVICES	\$ 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	\$ -	\$ -
	<u>Charges for Services Total</u>		\$ 3,311,811	\$ 3,558,563
	Other Revenues	MISCELLANEOUS OTHER INCOME	\$ 10,000	\$ 10,100
		SALE OF CITY PROPERTY	\$ -	\$ -
		SALES OF REPORTS/MAPS/PUBLICATIONS	\$ -	\$ -
	<u>Other Revenues Total</u>		\$ 10,000	\$ 10,100
WATER Total			\$ 3,439,090	\$ 3,687,108
BUSINESS TYPE	Licenses and Permits	FILM PERMITS	\$ 8,000	\$ 8,000



CITY of SIERRA MADRE
REVENUE DETAIL BY MAJOR FUND

BUSINESS TYPE		PROPOSED FY 2011-2012	PROPOSED FY 2012-2013
Licenses and Permits Total		\$ 8,000	\$ 8,000
Use of Property and Money	INTEREST FROM INVESTMENTS	\$ -	\$ -
Use of Property and Money Total		\$ -	\$ -
Charges for Services	OTHER CHARGES FOR SERVICES	\$ -	\$ -
	POOL - ADMISSION	\$ 36,000	\$ 36,000
	POOL - JR. LIFEGUARDS/AIDE	\$ 1,300	\$ 1,300
	POOL - RENTALS	\$ 7,500	\$ 7,500
	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
Charges for Services Total		\$ 349,750	\$ 349,750
Other Revenues	MISCELLANEOUS OTHER INCOME	\$ -	\$ -
Other Revenues Total		\$ -	\$ -
Donations and Contributions	CONTRIBUTIONS, DONATION IN LIEU	\$ -	\$ -
	SPECIAL EVENTS	\$ 12,000	\$ 12,000
	UNRESTRICTED DONATIONS	\$ 13,000	\$ 13,000
Donations and Contributions Total		\$ 25,000	\$ 25,000
BUSINESS TYPE Total		\$ 382,750	\$ 382,750
Grand Total		\$ 20,605,294	\$ 21,216,120

City of Sierra Madre, California

*Village of the Foothills
2007 All-America City Recipient*



City Revenues FY 2011-2013





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

Sierra Madre's Local Economy

Sierra Madre is small city, approximately 3.5 square miles, with approximately 11,000 residents. It is among the smallest cities in all of Los Angeles County. Sierra Madre has no direct freeway access and a limited retail and service area of approximately 6 blocks. Since its' incorporation 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's 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 if 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 REVENUES AND EXPENDITURES

The City's adopts a two year budget, however, staff forecasts five years into the future. Assumptions are based upon the economic trends reported by numerous factors, including Property sale reports for both residential and commercial, Sale Tax indicators such as reports from the State Franchise Tax Board and Federal Department of Commerce, as well as other national economists' estimates on the national and local recovery from the 2008 recession. Staff also looks at historical trends within our own sources. For example, 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 \$310,000 (or -33%) 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.

	UNAUDITED FY 2010-2011	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
GENERAL FUND	\$ 8,038,391	\$ 8,260,139	\$ 8,466,065	\$ 8,670,332	\$ 8,904,728
ASSESSMENTS	\$ 38,835	\$ 39,223	\$ 39,615	\$ 40,207	\$ 40,809
DEVELOPMENT SERVICES	\$ 488,893	\$ 490,782	\$ 495,691	\$ 503,127	\$ 510,675
GAS TAX/PROP42	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
PARAMEDIC/EMS	\$ 266,500	\$ 241,715	\$ 241,932	\$ 245,561	\$ 249,245
PROP A	\$ 173,165	\$ 156,767	\$ 158,295	\$ 160,609	\$ 162,958
PROP C	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL REVENUES	\$ 941,339	\$ 630,881	\$ 633,280	\$ 636,914	\$ 640,603
REDEVELOPMENT	\$ 1,573,924	\$ 1,589,663	\$ 1,605,560	\$ 1,629,643	\$ 1,654,089
INTERNAL SERVICES FUNDS	\$ 3,077,197	\$ 3,108,469	\$ 3,139,549	\$ 3,186,136	\$ 3,233,929
SEWER	\$ 686,000	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,508
WATER	\$ 3,179,638	\$ 3,439,090	\$ 3,687,108	\$ 3,935,305	\$ 4,222,421
BUSINESS TYPE	\$ 304,150	\$ 382,750	\$ 382,750	\$ 382,750	\$ 382,750
Grand Total	\$19,192,551	\$19,491,868	\$20,005,176	\$20,550,372	\$21,166,526



**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
GENERAL FUND	2.76%	2.49%	2.41%	2.70%
ASSESSMENTS	1.00%	1.00%	1.49%	1.50%
DEVELOPMENT SERVICES	0.39%	1.00%	1.50%	1.50%
GAS TAX/PROP42	0.00%	1.00%	1.50%	1.50%
PARAMEDIC/EMS	-9.30%	0.09%	1.50%	1.50%
PROP A	-9.47%	0.97%	1.46%	1.46%
PROP C	-2.78%	0.00%	0.00%	0.00%
GRANTS	0.00%	0.00%	0.00%	0.00%
SPECIAL REVENUES	-32.98%	0.38%	0.57%	0.58%
REDEVELOPMENT	1.00%	1.00%	1.50%	1.50%
INTERNAL SERVICES FUNDS	1.02%	1.00%	1.48%	1.50%
SEWER	6.63%	0.00%	0.00%	0.00%
WATER	8.16%	7.21%	6.73%	7.30%
BUSINESS TYPE	-16.90%	0.10%	0.15%	0.15%
Grand Total	0.88%	2.65%	2.74%	3.02%

ANALYSIS

A. General Fund

Sierra Madre's total General Fund revenues for FY 2011-2012 are projected to be \$8,260,139 and for FY 2012-2013 are projected to be \$8,466,065. 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.

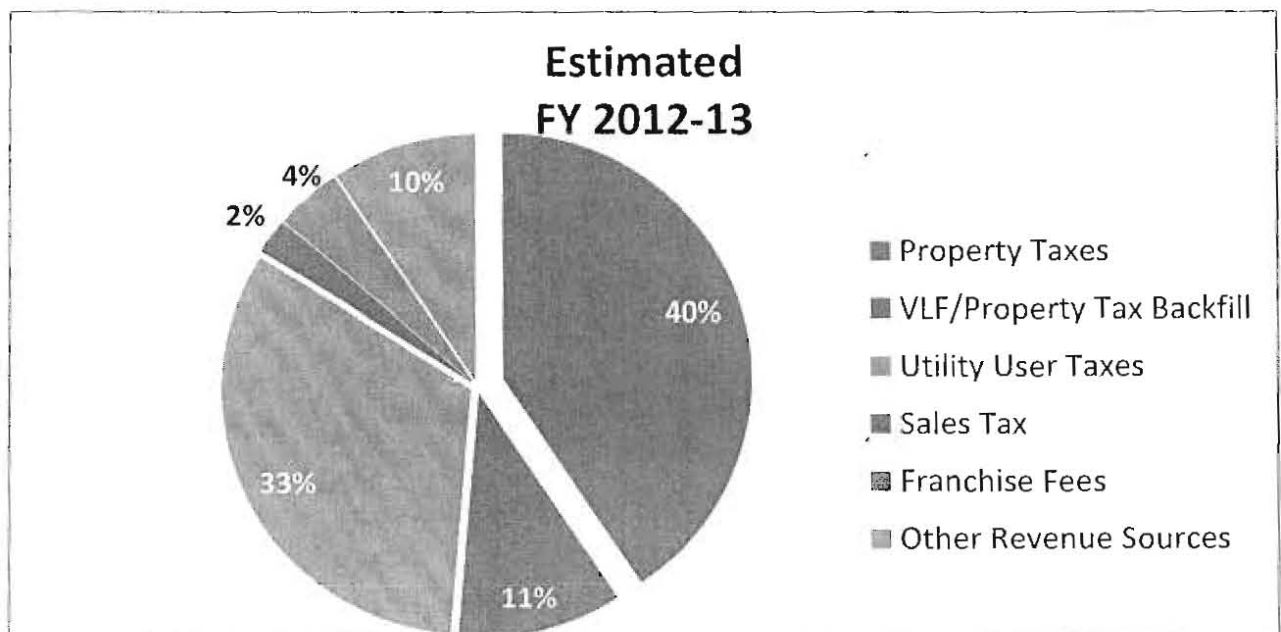


**CITY of SIERRA MADRE
CITY REVENUES
FY 2011-2013**

	UNAUDITED FY 2010- 2011	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	ESTIMATED FY 2013- 2014	ESTIMATED FY 2014- 2015
REVENUES					
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	756,521	797,330	815,330	805,406	817,487
Total Revenue	\$ 8,038,391	\$ 8,260,139	\$ 8,466,065	\$ 8,670,332	\$ 8,904,728

**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	5.39%	2.26%	1.22%	1.50%





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

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.

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

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

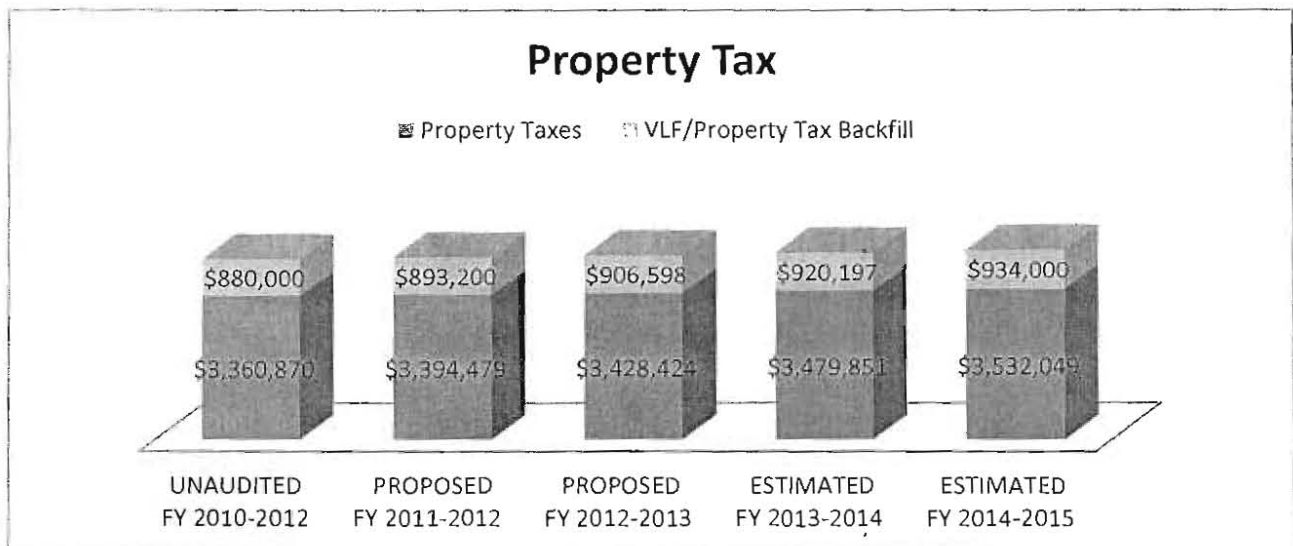


**CITY of SIERRA MADRE
CITY REVENUES
FY 2011-2013**

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.*

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.

	UNAUDITED FY 2010-2012	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	ESTIMATED FY 2013-2014	ESTIMATED FY 2014-2015
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
	\$ 4,240,870	\$ 4,287,679	\$ 4,335,022	\$ 4,400,048	\$ 4,466,049



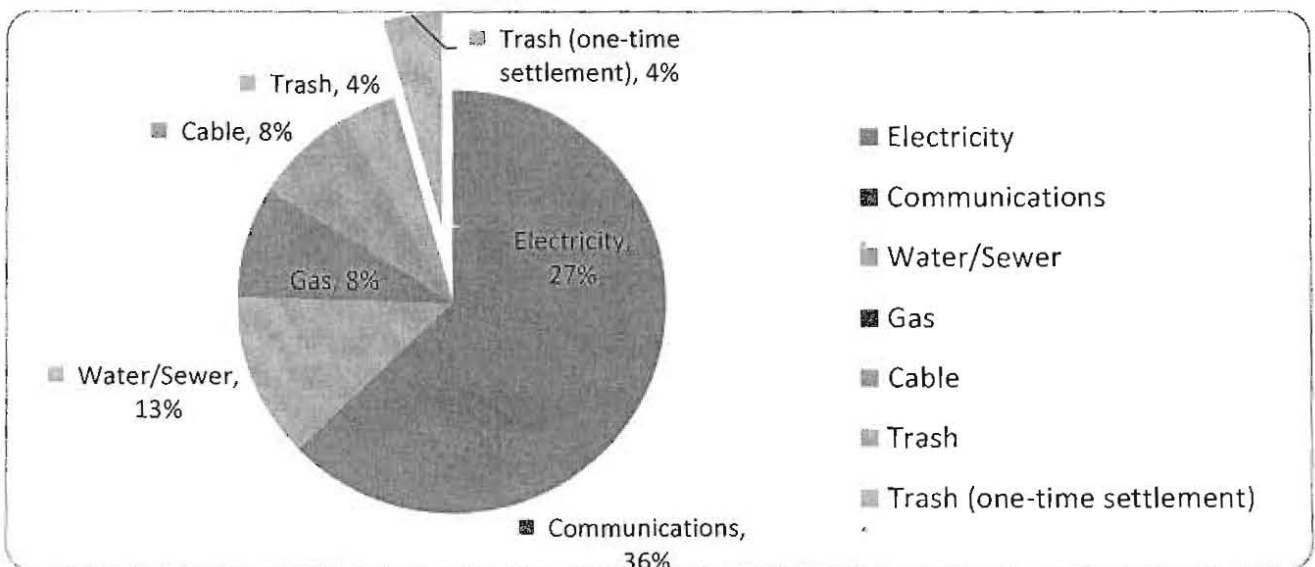


**CITY of SIERRA MADRE
CITY REVENUES
FY 2011-2013**

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.

Year	Electricity	Communi- cations	Water/ Sewer	Gas	Cable	Trash	Trash (one-time settlement)	Total
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
Increase from 07-08 to 09-10	\$ 236,821	\$ 577,984	\$ 147,779	\$ 29,948	\$ 198,792	\$ 104,886	\$ 112,536	\$1,408,746

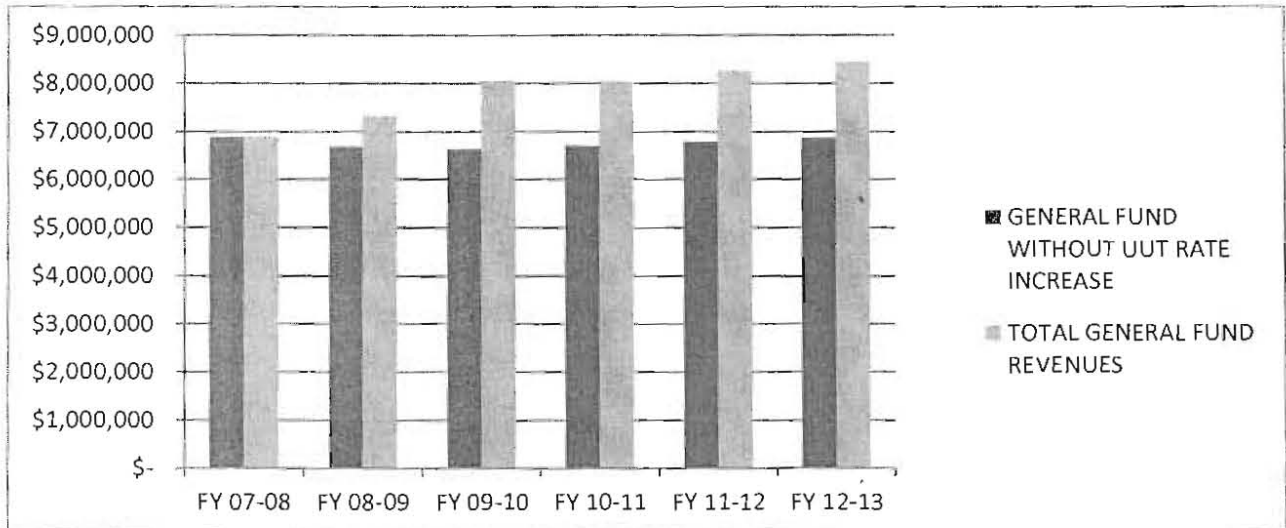




CITY of SIERRA MADRE **CITY REVENUES** **FY 2011-2013**

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, it 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	\$ 6,705	\$ 6,790	\$ 6,865
GENERAL FUND REVENUES WITH UUT RATE INCREASE	\$ 6,881	\$ 7,238	\$ 8,041	\$ 8,038	\$ 8,248	\$ 8,454



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%. This rate has a sunset that would begin in July 2012 that decreases the maximum collection by 2% each fiscal year down to a 6% maximum by July 2014, should the voters not extend the increased UUT. 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.)

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

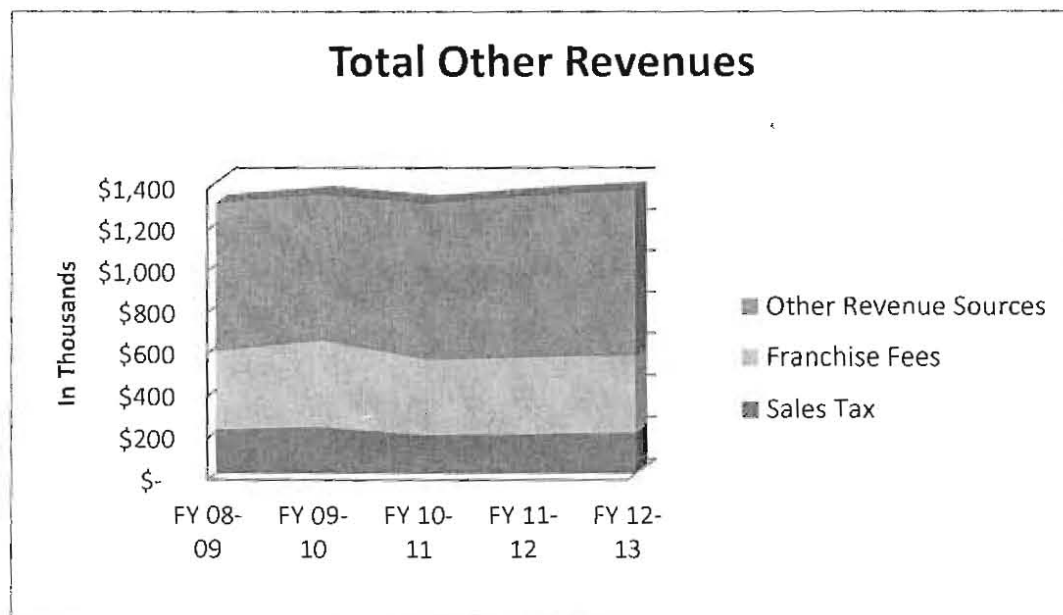


**CITY of SIERRA MADRE
CITY REVENUES
FY 2011-2013**

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 \$38,000 (or 3%); and for FY 2012-2013 revenues estimations, another \$27,000 increase (or 2%). At the close of FY 2012-2013, Sales Tax and Franchise Fees still fall short of FY 2008-2009.

(In Thousands)	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Sales Tax	\$ 211	\$ 224	\$ 186	\$ 192	\$ 197
Franchise Fees	\$ 371	\$ 410	\$ 355	\$ 359	\$ 362
Other Revenue Sources	\$ 719	\$ 710	\$ 757	\$ 785	\$ 804
TOTAL OTHER REVENUE	\$ 1,301	\$ 1,344	\$ 1,298	\$ 1,336	\$ 1,363



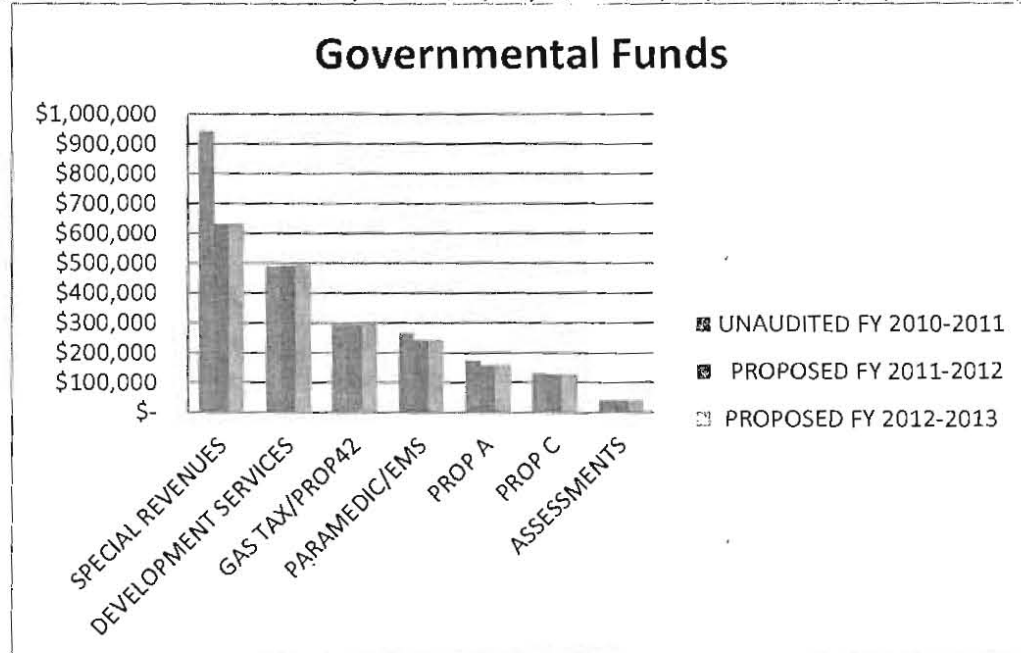


**CITY of SIERRA MADRE
CITY REVENUES
FY 2011-2013**

B. Other Governmental

Special Revenues

	<u>UNAUDITED</u> <u>FY 2010-2011</u>	<u>PROPOSED</u> <u>FY 2011-2012</u>	<u>PROPOSED</u> <u>FY 2012-2013</u>	<u>ESTIMATED</u> <u>FY 2013-2014</u>	<u>ESTIMATED</u> <u>FY 2014-2015</u>
DEVELOPMENT SERVICES	\$ 488,893	\$ 490,782	\$ 495,691	\$ 503,127	\$ 510,675
GAS TAX/PROP42	\$ 294,173	\$ 294,173	\$ 297,116	\$ 301,572	\$ 306,095
PARAMEDIC/EMS	\$ 266,500	\$ 241,715	\$ 241,932	\$ 245,561	\$ 249,245
PROP A	\$ 173,165	\$ 156,767	\$ 158,295	\$ 160,609	\$ 162,958
PROP C	\$ 130,346	\$ 126,716	\$ 126,716	\$ 126,716	\$ 126,716
ASSESSMENTS	\$ 38,835	\$ 39,223	\$ 39,615	\$ 40,207	\$ 40,809
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL REVENUES	\$ 941,339	\$ 630,881	\$ 633,280	\$ 636,914	\$ 640,603
Grand Total	\$ 2,333,251	\$ 1,980,257	\$ 1,992,645	\$ 2,014,706	\$ 2,037,101

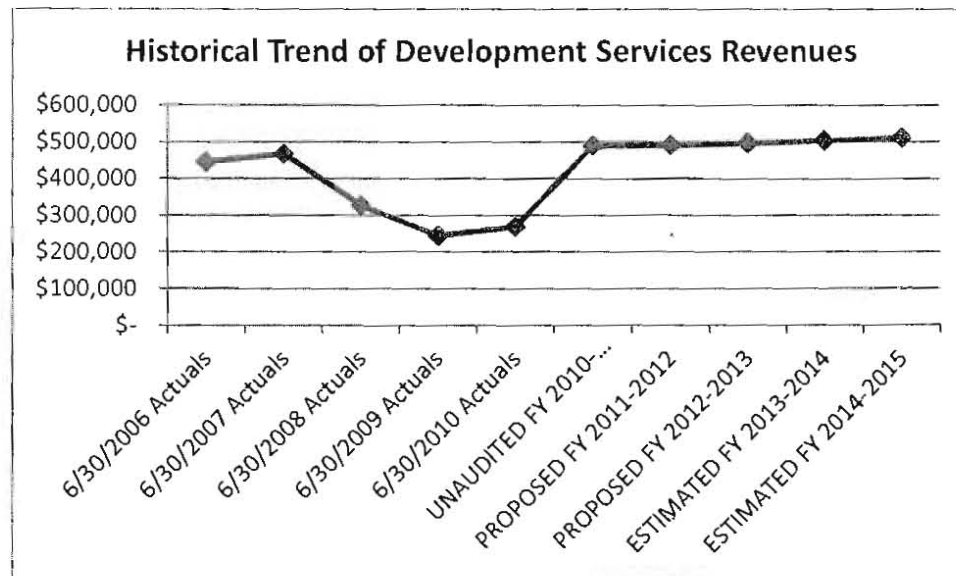


Development Services

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 two years, revenues have returned to the FY 2005-2006 levels with an over XX% increase in number of plan check, building permit, and development review fees and 35% increase in inspection requests and building permits. The General Fund subsidy is still expected to continue as permits and fees are not set at full recovery of costs. Please see attached adopted fee schedule for related fees and permits.



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



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 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.



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

**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.

C. Proprietary funds

Business Type Funds

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

	<u>UNAUDITED</u> FY 2010-2011	<u>PROPOSED</u> FY 2011-2012	<u>PROPOSED</u> FY 2012-2013	<u>ESTIMATED</u> FY 2013-2014	<u>ESTIMATED</u> FY 2014-2015
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
	\$ 304,150	\$ 382,750	\$ 382,750	\$ 382,750	\$ 382,750

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.



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

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.

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.



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

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.

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



Where do cities get money from?

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

PROPERTY TAXES

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

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

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

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

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

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



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.



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

LICENSES AND PERMITS

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

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

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

CURRENT SERVICE CHARGES

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

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

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

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

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

INTERGOVERNMENTAL REVENUE

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



INTERGOVERNMENTAL REVENUE (con't)

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

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

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

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

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

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

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

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



STATE GRANTS OR ENTITLEMENTS

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

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

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

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

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

COUNTY GRANTS or REVENUES

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

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

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



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

FEDERAL GRANTS

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

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

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

OTHER FINANCING SOURCES

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

OPERATING TRANSFERS IN

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

USE OF MONEY AND PROPERTY

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

City of Sierra Madre, California

*Village of the Foothills
2007 All-America City Recipient*



Debt Administration FY 2011-2013





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

DEBT ADMINISTRATION

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

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

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

TYPES OF DEBT

Capital Leasing can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Sierra Madre has used capital leasing to acquire equipment. In FY 2009-2010, the City, as part of the long term capital purchase plans, purchased four major equipment vehicles through the use of a new ten-year master lease. The General Fund Fire Safety acquired a water tender and fire apparatus; the Sewer Fund acquired a vacuum 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 proposal the refinancing is still taking place and will be updated at adoption.)



**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.



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

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

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



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

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, California

Village of the Foothills
2007 All-America City Recipient



Budgeted Expenditure Schedule, All Funds FY 2011-2013



Fund Name	PROJECTED				
	TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011-2012	PROPOSED FY 2012-2013	PROPOSED FY 2013-2014	PROPOSED FY 2014-2015
General Fund	7,657,996	7,335,190	7,395,577	7,506,510	7,619,108
Assessment Districts	103,575	103,748	105,104	106,681	108,281
Development Services	504,687	521,625	532,443	540,429	548,536
EMS/Paramedic	804,780	833,205	855,305	868,134	881,156
Gas Tax	305,028	296,042	295,239	299,668	304,163
Prop A	183,089	152,767	152,767	155,059	157,384
Prop C	236,824	126,716	126,716	128,617	130,546
Special Revenue	451,384	372,526	370,012	375,562	381,196
Redevelopment	1,612,363	1,682,388	1,704,126	1,729,688	1,755,633
Special Revenue_Grants	5,233	0	0	0	0
Internal Services	5,261,018	5,334,011	5,393,759	5,452,562	5,534,351
Water	3,355,824	3,586,425	3,739,641	3,795,735	3,852,671
Sewer	1,163,318	1,248,086	1,116,023	1,132,764	1,149,755
Business Type	627,290	604,999	624,469	633,836	643,344
Grand Total	22,272,408	22,197,729	22,411,180	22,725,245	23,066,124

Fund Name	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	Personnel	5,137,396	5,041,343	5,077,658	5,153,823	5,231,130
	Non-Personnel	2,520,600	2,293,846	2,317,919	2,352,687	2,387,978
General Fund Total		\$ 7,657,996	\$ 7,335,190	\$ 7,395,577	\$ 7,506,510	\$ 7,619,108
Assessment Districts	Non-Personnel	103,575	103,748	105,104	106,681	108,281
Assessment Districts Total		\$ 103,575	\$ 103,748	\$ 105,104	\$ 106,681	\$ 108,281
Development Services	Personnel	309,255	328,972	333,907	338,915	343,999
	Non-Personnel	195,432	192,653	198,536	201,514	204,537
Development Services Total		\$ 504,687	\$ 521,625	\$ 532,443	\$ 540,429	\$ 548,536
EMS/Paramedic	Personnel	499,451	496,562	504,010	511,570	519,244
	Non-Personnel	305,329	336,644	351,295	356,564	361,913
EMS/Paramedic Total		\$ 804,780	\$ 833,205	\$ 855,305	\$ 868,134	\$ 881,156
Gas Tax	Personnel	112,105	88,978	90,313	91,668	93,043
	Non-Personnel	192,923	207,064	204,926	208,000	211,120
Gas Tax Total		\$ 305,028	\$ 296,042	\$ 295,239	\$ 299,668	\$ 304,163
Internal Services	Personnel	1,157,955	1,086,530	1,102,828	1,119,371	1,136,161
	Non-Personnel	4,103,063	4,247,481	4,290,930	4,333,192	4,398,190
Internal Services Total		\$ 5,261,018	\$ 5,334,011	\$ 5,393,759	\$ 5,452,562	\$ 5,534,351
Prop A	Personnel	0	0	0	0	0
	Non-Personnel	183,089	152,767	152,767	155,059	157,384
Prop A Total		\$ 183,089	\$ 152,767	\$ 152,767	\$ 155,059	\$ 157,384
Prop C	Personnel	0	0	0	0	0
	Non-Personnel	236,824	126,716	126,716	128,617	130,546
Prop C Total		\$ 236,824	\$ 126,716	\$ 126,716	\$ 128,617	\$ 130,546
Special Revenue	Personnel	74,455	40,211	40,815	41,427	42,048
	Non-Personnel	376,929	332,315	329,197	334,135	339,147
Special Revenue Total		\$ 451,384	\$ 372,526	\$ 370,012	\$ 375,562	\$ 381,196
Redevelopment	Personnel	364,577	405,448	411,529	417,702	423,968
	Non-Personnel	1,247,786	1,276,940	1,292,596	1,311,985	1,331,665
Redevelopment Total		\$ 1,612,363	\$ 1,682,388	\$ 1,704,125	\$ 1,729,688	\$ 1,755,633
Special Revenue_Grants	Personnel	0	0	0	0	0
	Non-Personnel	5,233	0	0	0	0
Special Revenue_Grants Total		\$ 5,233	\$ -	\$ -	\$ -	\$ -
Water	Personnel	728,877	834,426	846,942	859,646	872,541
	Non-Personnel	2,626,947	2,751,999	2,892,699	2,936,089	2,980,131
Water Total		\$ 3,355,824	\$ 3,586,425	\$ 3,739,641	\$ 3,795,735	\$ 3,852,671
Sewer	Personnel	477,941	503,737	508,247	515,871	523,609
	Non-Personnel	685,377	744,349	607,776	616,893	626,146
Sewer Total		\$ 1,163,318	\$ 1,248,086	\$ 1,116,023	\$ 1,132,764	\$ 1,149,755
Business Type	Personnel	343,264	327,674	331,014	335,979	341,019
	Non-Personnel	284,026	277,326	293,455	297,857	302,325
Business Type Total		\$ 627,290	\$ 604,999	\$ 624,469	\$ 633,836	\$ 643,344
Grand Total		\$ 22,272,408	\$ 22,197,729	\$ 22,411,180	\$ 22,725,245	\$ 23,066,124

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	5,137,396	5,041,343	5,077,658	5,153,823	5,231,130
		Non-Personnel	2,520,600	2,293,846	2,317,919	2,352,687	2,387,978
	10000 Total		7,657,996	7,335,190	7,395,577	7,506,510	7,619,108
General Fund Total			\$ 7,657,996	\$ 7,335,190	\$ 7,395,577	\$ 7,506,510	\$ 7,619,108
Assessment Districts	32001	Non-Personnel	7,972	8,252	8,665	8,795	8,927
	32001 Total		7,972	8,252	8,665	8,795	8,927
	32002	Non-Personnel	28,754	28,777	28,889	29,322	29,762
	32002 Total		28,754	28,777	28,889	29,322	29,762
	32003	Non-Personnel	1,741	1,747	1,757	1,783	1,810
	32003 Total		1,741	1,747	1,757	1,783	1,810
	32004	Non-Personnel	0	0	0	0	0
	32004 Total		0	0	0	0	0
	32005	Non-Personnel	15,037	15,127	15,439	15,670	15,905
	32005 Total		15,037	15,127	15,439	15,670	15,905
	32006	Non-Personnel	8,196	8,256	8,365	8,491	8,618
	32006 Total		8,196	8,256	8,365	8,491	8,618
	32007	Non-Personnel	22,784	22,859	23,171	23,518	23,871
	32007 Total		22,784	22,859	23,171	23,518	23,871
	32008	Non-Personnel	16,963	16,960	17,033	17,289	17,548
	32008 Total		16,963	16,960	17,033	17,289	17,548
	32009	Non-Personnel	1,667	1,676	1,690	1,715	1,741
	32009 Total		1,667	1,676	1,690	1,715	1,741
	32010	Non-Personnel	461	92	96	97	98
	32010 Total		461	92	96	97	98
Assessment Districts Total			\$ 103,575	\$ 103,748	\$ 105,104	\$ 106,681	\$ 108,281
Development Services	34001	Personnel	309,255	328,972	333,907	338,915	343,999
		Non-Personnel	195,432	192,653	198,536	201,514	204,537
	34001 Total		504,687	521,625	532,443	540,429	548,536
Development Services Total			\$ 504,687	\$ 521,625	\$ 532,443	\$ 540,429	\$ 548,536
EMS/Paramedic	36001	Personnel	499,451	496,562	504,010	511,570	519,244
		Non-Personnel	305,329	336,644	351,295	356,564	361,913
	36001 Total		804,780	833,205	855,305	868,134	881,156
EMS/Paramedic Total			\$ 804,780	\$ 833,205	\$ 855,305	\$ 868,134	\$ 881,156
Gas Tax	38005	Personnel	112,105	88,978	90,313	91,668	93,043
		Non-Personnel	89,925	206,211	204,926	208,000	211,120
	38005 Total		202,030	295,189	295,239	299,668	304,163
	38009	Non-Personnel	102,998	853	0	0	0
	38009 Total		102,998	853	0	0	0
Gas Tax Total			\$ 305,028	\$ 296,042	\$ 295,239	\$ 299,668	\$ 304,163
Internal Services	60000	Personnel	85,137	82,047	83,278	84,527	85,795
		Non-Personnel	632,294	707,016	742,433	753,569	764,873
	60000 Total		717,431	789,063	825,711	838,096	850,668
	60001	Personnel	153,603	130,095	132,046	134,027	136,038
		Non-Personnel	1,579,001	1,828,243	1,824,147	1,851,509	1,879,281
	60001 Total		1,732,604	1,958,338	1,956,193	1,985,536	2,015,319
	60002	Personnel	489,258	450,060	456,811	463,663	470,618
		Non-Personnel	366,503	356,183	341,275	346,394	351,590

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
Internal Services	<u>60002 Total</u>		<u>855,761</u>	<u>806,243</u>	<u>798,086</u>	<u>810,057</u>	<u>822,208</u>
	60003	Personnel	177,450	135,178	137,206	139,264	141,353
		Non-Personnel	401,017	423,239	449,276	433,913	440,421
	<u>60003 Total</u>		<u>578,467</u>	<u>558,417</u>	<u>586,482</u>	<u>573,176</u>	<u>581,774</u>
	60007	Personnel	252,507	289,150	293,487	297,890	302,358
		Non-Personnel	1,124,248	932,800	933,800	947,807	962,024
	<u>60007 Total</u>		<u>1,376,755</u>	<u>1,221,950</u>	<u>1,227,287</u>	<u>1,245,697</u>	<u>1,264,382</u>
<u>Internal Services Total</u>			<u>\$ 5,261,018</u>	<u>\$ 5,334,011</u>	<u>\$ 5,393,759</u>	<u>\$ 5,452,562</u>	<u>\$ 5,534,351</u>
Prop A	37004	Personnel	0	0	0	0	0
		Non-Personnel	183,089	152,767	152,767	155,059	157,384
	<u>37004 Total</u>		<u>183,089</u>	<u>152,767</u>	<u>152,767</u>	<u>155,059</u>	<u>157,384</u>
<u>Prop A Total</u>			<u>\$ 183,089</u>	<u>\$ 152,767</u>	<u>\$ 152,767</u>	<u>\$ 155,059</u>	<u>\$ 157,384</u>
Prop C	37009	Personnel	0	0	0	0	0
		Non-Personnel	236,824	126,716	126,716	128,617	130,546
	<u>37009 Total</u>		<u>236,824</u>	<u>126,716</u>	<u>126,716</u>	<u>128,617</u>	<u>130,546</u>
<u>Prop C Total</u>			<u>\$ 236,824</u>	<u>\$ 126,716</u>	<u>\$ 126,716</u>	<u>\$ 128,617</u>	<u>\$ 130,546</u>
Special Revenue	35001	Personnel	2,716	0	0	0	0
		Non-Personnel	388	428	449	456	463
	<u>35001 Total</u>		<u>3,104</u>	<u>428</u>	<u>449</u>	<u>456</u>	<u>463</u>
	35002	Non-Personnel	2,401	2,401	2,401	2,437	2,474
	<u>35002 Total</u>		<u>2,401</u>	<u>2,401</u>	<u>2,401</u>	<u>2,437</u>	<u>2,474</u>
	35003	Non-Personnel	2,101	2,101	2,101	2,133	2,165
	<u>35003 Total</u>		<u>2,101</u>	<u>2,101</u>	<u>2,101</u>	<u>2,133</u>	<u>2,165</u>
	35005	Personnel	12,316	0	0	0	0
		Non-Personnel	87,883	0	0	0	0
	<u>35005 Total</u>		<u>100,199</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	36002	Non-Personnel	2,101	2,101	2,101	2,133	2,165
	<u>36002 Total</u>		<u>2,101</u>	<u>2,101</u>	<u>2,101</u>	<u>2,133</u>	<u>2,165</u>
	37001	Non-Personnel	0	0	0	0	0
	<u>37001 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	37002	Non-Personnel	1,442	1,439	1,450	1,472	1,494
	<u>37002 Total</u>		<u>1,442</u>	<u>1,439</u>	<u>1,450</u>	<u>1,472</u>	<u>1,494</u>
	37003	Non-Personnel	0	0	0	0	0
	<u>37003 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	37005	Non-Personnel	19,950	15,779	11,687	11,862	12,040
	<u>37005 Total</u>		<u>19,950</u>	<u>15,779</u>	<u>11,687</u>	<u>11,862</u>	<u>12,040</u>
	37006	Non-Personnel	50,000	50,000	50,000	50,750	51,511
	<u>37006 Total</u>		<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,750</u>	<u>51,511</u>
	37007	Non-Personnel	5,000	5,000	5,000	5,075	5,151
	<u>37007 Total</u>		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,075</u>	<u>5,151</u>
	37008	Non-Personnel	500	0	0	0	0
	<u>37008 Total</u>		<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	37010	Non-Personnel	0	0	0	0	0
	<u>37010 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	38001	Non-Personnel	0	0	0	0	0
	<u>38001 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	38002	Personnel	0	0	0	0	0
		Non-Personnel	0	0	0	0	0
	<u>38002 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
Special Revenue	38003	Personnel	0	0	0	0	0
		Non-Personnel	5,368	31,781	31,970	32,449	32,936
	<u>38003 Total</u>		<u>5,368</u>	<u>31,781</u>	<u>31,970</u>	<u>32,449</u>	<u>32,936</u>
	38004	Personnel	59,423	40,211	40,815	41,427	42,048
		Non-Personnel	46,584	120,879	121,631	123,456	125,307
	<u>38004 Total</u>		<u>106,007</u>	<u>161,090</u>	<u>162,446</u>	<u>164,882</u>	<u>167,356</u>
	38006	Non-Personnel	15,000	5,369	5,369	5,450	5,531
	<u>38006 Total</u>		<u>15,000</u>	<u>5,369</u>	<u>5,369</u>	<u>5,450</u>	<u>5,531</u>
	38007	Non-Personnel	105,000	95,038	95,038	96,464	97,911
	<u>38007 Total</u>		<u>105,000</u>	<u>95,038</u>	<u>95,038</u>	<u>96,464</u>	<u>97,911</u>
	38010	Non-Personnel	0	0	0	0	0
	<u>38010 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	39001	Personnel	0	0	0	0	0
		Non-Personnel	12,898	0	0	0	0
	<u>39001 Total</u>		<u>12,898</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	39002	Non-Personnel	8,700	0	0	0	0
	<u>39002 Total</u>		<u>8,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	39003	Personnel	0	0	0	0	0
		Non-Personnel	3,820	0	0	0	0
	<u>39003 Total</u>		<u>3,820</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	39004	Non-Personnel	7,793	0	0	0	0
	<u>39004 Total</u>		<u>7,793</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Special Revenue Total</u>			<u>\$ 451,384</u>	<u>\$ 372,526</u>	<u>\$ 370,012</u>	<u>\$ 375,562</u>	<u>\$ 381,196</u>
Redevelopment	33001	Personnel	202,207	234,091	237,602	241,166	244,783
		Non-Personnel	541,844	572,862	586,618	595,418	604,349
	<u>33001 Total</u>		<u>744,051</u>	<u>806,952</u>	<u>824,220</u>	<u>836,584</u>	<u>849,132</u>
	47000	Personnel	162,370	171,357	173,927	176,536	179,184
		Non-Personnel	18,478	18,453	18,478	18,755	19,036
	<u>47000 Total</u>		<u>180,848</u>	<u>189,810</u>	<u>192,405</u>	<u>195,292</u>	<u>198,221</u>
	50002	Non-Personnel	687,464	685,625	687,500	697,813	708,280
	<u>50002 Total</u>		<u>687,464</u>	<u>685,625</u>	<u>687,500</u>	<u>697,813</u>	<u>708,280</u>
<u>Redevelopment Total</u>			<u>\$ 1,612,363</u>	<u>\$ 1,682,388</u>	<u>\$ 1,704,126</u>	<u>\$ 1,729,688</u>	<u>\$ 1,755,633</u>
Special Revenue_Grants	25001	Non-Personnel	0	0	0	0	0
	<u>25001 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	26001	Non-Personnel	0	0	0	0	0
	<u>26001 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	26002	Personnel	0	0	0	0	0
		Non-Personnel	2,796	0	0	0	0
	<u>26002 Total</u>		<u>2,796</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	26003	Non-Personnel	0	0	0	0	0
	<u>26003 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	28001	Non-Personnel	2,437	0	0	0	0
	<u>28001 Total</u>		<u>2,437</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	28002	Non-Personnel	0	0	0	0	0
	<u>28002 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	28003	Non-Personnel	0	0	0	0	0
	<u>28003 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	28004	Non-Personnel	0	0	0	0	0
	<u>28004 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
Special Revenue, Grants Total			5,233	\$	\$	\$	
Water	71000	Personnel	728,877	834,426	846,942	859,646	872,541
		Non-Personnel	2,599,968	2,751,999	2,892,699	2,936,089	2,980,131
	<u>71000 Total</u>		<u>3,328,845</u>	<u>3,586,425</u>	<u>3,739,641</u>	<u>3,795,735</u>	<u>3,852,671</u>
	71001	Non-Personnel	22,885	0	0	0	0
	<u>71001 Total</u>		<u>22,885</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	71002	Non-Personnel	4,094			0	0
	<u>71002 Total</u>		<u>4,094</u>			<u>0</u>	<u>0</u>
Water Total			\$ 3,355,824	\$ 3,586,425	\$ 3,739,641	\$ 3,795,735	\$ 3,852,671
Sewer	72000	Personnel	477,941	503,737	508,247	515,871	523,609
		Non-Personnel	685,377	744,349	607,776	616,893	626,146
	<u>72000 Total</u>		<u>1,163,318</u>	<u>1,248,086</u>	<u>1,116,023</u>	<u>1,132,764</u>	<u>1,149,755</u>
Sewer Total			\$ 1,163,318	\$ 1,248,086	\$ 1,116,023	\$ 1,132,764	\$ 1,149,755
Business Type	76000	Personnel	15,658	0	0	0	0
		Non-Personnel	23,462	0	0	0	0
	<u>76000 Total</u>		<u>39,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	77001	Personnel	164,204	196,545	197,918	200,887	203,900
		Non-Personnel	106,263	106,260	107,863	109,481	111,123
	<u>77001 Total</u>		<u>270,467</u>	<u>302,805</u>	<u>305,781</u>	<u>310,368</u>	<u>315,024</u>
	77002	Personnel	37,265	29,487	29,929	30,378	30,834
		Non-Personnel	82,092	69,148	82,481	83,718	84,974
	<u>77002 Total</u>		<u>119,357</u>	<u>98,635</u>	<u>112,410</u>	<u>114,096</u>	<u>115,807</u>
	77003	Personnel	78,947	64,910	65,884	66,872	67,875
		Non-Personnel	62,611	92,475	93,197	94,595	96,014
	<u>77003 Total</u>		<u>141,558</u>	<u>157,385</u>	<u>159,081</u>	<u>161,467</u>	<u>163,889</u>
	77004	Personnel	47,190	36,732	37,283	37,842	38,410
		Non-Personnel	9,598	9,442	9,914	10,063	10,214
	<u>77004 Total</u>		<u>56,788</u>	<u>46,174</u>	<u>47,197</u>	<u>47,905</u>	<u>48,624</u>
Business Type Total			\$ 627,290	\$ 809,899	\$ 624,469	\$ 633,836	\$ 643,344
Grand Total			\$ 22,272,408	\$ 22,197,729	\$ 22,411,180	\$ 22,725,245	\$ 23,066,124

Fund Name	RESPONSIBLE DE/P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015	
General Fund	ADMIN	Personnel	100,047	92,469	93,856	95,264	96,693
		Non-Personnel	1,237,048	886,056	926,609	940,508	954,616
	ADMIN Total		1,337,095	978,525	1,020,465	1,035,772	1,051,308
	CM	Personnel	36,553	31,990	32,470	32,957	33,451
		Non-Personnel	266,526	306,126	266,126	270,118	274,170
	CM Total		303,079	338,116	298,596	303,075	307,621
	CS/PERSONNEL	Personnel	238,829	207,278	210,275	213,429	216,631
		Non-Personnel	39,863	31,265	30,265	30,719	31,180
	CS/PERSONNEL Total		278,692	238,543	240,540	244,148	247,810
	DEVP SVC	Personnel	0	0	0	0	0
		Non-Personnel	0	0	0	0	0
	DEVP SVC Total		0	0	0	0	0
	FIRE	Personnel	361,986	399,973	535,972	544,012	552,172
		Non-Personnel	355,977	361,082	366,146	371,638	377,213
	FIRE Total		717,963	761,055	902,118	915,650	929,385
	LIBRARY	Personnel	649,735	679,179	689,367	699,707	710,203
		Non-Personnel	115,757	139,280	139,280	141,369	143,490
	LIBRARY Total		765,492	818,459	828,647	841,077	853,693
	PD	Personnel	3,562,644	3,436,885	3,320,474	3,370,281	3,420,835
		Non-Personnel	390,648	427,308	445,345	452,025	458,805
	PD Total		3,953,292	3,864,193	3,765,818	3,822,306	3,879,640
	PW	Personnel	187,603	193,569	195,244	198,173	201,146
		Non-Personnel	114,780	142,729	144,148	146,310	148,505
	PW Total		302,383	336,298	339,393	344,483	349,651
General Fund Total			\$ 7,657,996	\$ 7,335,190	\$ 7,395,577	\$ 7,506,510	\$ 7,619,108
Grand Total			\$ 7,657,996	\$ 7,335,190	\$ 7,395,577	\$ 7,506,510	\$ 7,619,108

City of Sierra Madre, California

*Village of the Foothills
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Administrative Services Department FY 2011-2013



Administrative Services Budget Adjustments FY 2011-12/2012-13

The Administrative Services Department was tasked with the goal of reducing General Fund expenditures by approximately \$25,000. The Department was able to exceed that goal.

The Administrative Services Department is proposing to reduce its Internal Service Fund by \$77,600 and reduce the Technology budget by \$30,000.

In personnel, the Department is proposing to reduce one part-time IT position, reduce the part-time Accountant's hours by 500 hours, and reduce an Administrative Intern's hours by 200 hours, which results in a total cost savings of \$20,000. The total savings from reducing part time staff hours is \$35,000, but the Technology Department needs \$15,000 of 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 and will reduce assistance on special projects.

The Administrative Services Department is also reducing its contract services budget by \$35,000. The reduction is from a reduction of the onetime cost of the fee study that was completed last Fiscal Year. Another recommended reduction in costs will be in the SMTV budget in the amount of \$10,000. This reduction results in only a \$2,000 reduction in the contract with Community Media of the Foothills and equates to the elimination of one or two special event filming. The remaining savings is the result of reducing \$8,000 in capital purchases that were made this fiscal year, and are not necessary in the next two year budget.

Other reductions are \$10,000 from office supplies and \$2,600 from meetings and conferences. The reduction in office supplies is possible by printing more stationary/business cards in black & white instead of color, and by modifying a past practice of ordering business cards, name plates, etc for part time staff, etc.

The City is also reducing the technology budget by \$30,000. The city will be deferring the purchase of replacement computers for an additional year. Computers will only be purchased on an emergency basis. A portion of the savings comes from a deferral in the purchase of replacement computer servers. The impact of not purchasing new computer servers is that the equipment warranty will expire.

In addition to the cost savings discussed above, there are a number items that are not included in the upcoming two-year budget due to the lack of available funding. A few items are:

- Replacement of Library Servers
- Purchase of new voice mail system
- Improving connectivity between city hall and other city facilities
- City wide wifi
- Full time Accountant

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	136,600	124,459	126,326	128,221	130,144
		Non-Personnel	1,503,574	1,192,182	1,192,735	1,210,626	1,228,785
	10000 Total		1,640,174	1,316,641	1,319,061	1,338,847	1,358,929
General Fund Total			\$ 1,640,174	\$ 1,316,641	\$ 1,319,061	\$ 1,338,847	\$ 1,358,929
Development Services	34001	Personnel	3,307	3,551	3,604	3,658	3,713
		Non-Personnel	0	0	0	0	0
	34001 Total		3,307	3,551	3,604	3,658	3,713
Development Services Total			\$ 3,307	\$ 3,551	\$ 3,604	\$ 3,658	\$ 3,713
EMS/Paramedic	36001	Personnel	3,557	3,545	3,598	3,652	3,707
		Non-Personnel	0	0	0	0	0
	36001 Total		3,557	3,545	3,598	3,652	3,707
EMS/Paramedic Total			\$ 3,557	\$ 3,545	\$ 3,598	\$ 3,652	\$ 3,707
Internal Services	60000	Personnel	0	0	0	0	0
		Non-Personnel	63,467	63,501	63,501	64,454	65,420
	60000 Total		63,467	63,501	63,501	64,454	65,420
	60002	Personnel	489,258	450,060	456,811	463,663	470,618
		Non-Personnel	366,503	356,183	341,275	346,394	351,590
	60002 Total		855,761	806,243	798,086	810,057	822,208
	60003	Personnel	93,725	52,620	53,409	54,210	55,024
		Non-Personnel	401,017	423,239	449,276	433,913	440,421
	60003 Total		494,742	475,859	502,685	488,123	495,445
Internal Services Total			\$ 1,413,970	\$ 1,345,603	\$ 1,364,272	\$ 1,362,634	\$ 1,383,073
Special Revenue	37007	Non-Personnel	0	0	0	0	0
	37007 Total		0	0	0	0	0
Special Revenue Total			\$ -	\$ -	\$ -	\$ -	\$ -
Redevelopment	33001	Personnel	66,274	71,778	72,855	73,948	75,057
		Non-Personnel	20,722	25,674	25,858	26,246	26,640
	33001 Total		86,996	97,453	98,713	100,194	101,697
	47000	Personnel	26,437	33,293	33,792	34,299	34,814
		Non-Personnel	0	0	0	0	0
	47000 Total		26,437	33,293	33,792	34,299	34,814
	50002	Non-Personnel	687,464	685,625	687,500	697,813	708,280
	50002 Total		687,464	685,625	687,500	697,813	708,280
Redevelopment Total			\$ 800,897	\$ 816,371	\$ 820,006	\$ 832,306	\$ 844,790
Special Revenue	26002	Personnel	0	0	0	0	0
		Non-Personnel	2,796	0	0	0	0
	26002 Total		2,796	0	0	0	0
Special Revenue Grants Total			\$ 2,796	\$ -	\$ -	\$ -	\$ -
Water	71000	Personnel	101,279	108,285	109,909	111,558	113,231
		Non-Personnel	12,730	31,816	31,816	32,293	32,778
	71000 Total		114,009	140,101	141,725	143,851	146,009
Water Total			\$ 114,009	\$ 140,101	\$ 141,725	\$ 143,851	\$ 146,009

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
Sewer	72000	Personnel	44,014	61,726	59,607	60,501	61,408
		Non-Personnel	56,699	56,773	56,853	57,706	58,571
	72000 Total		100,713	118,499	116,460	118,207	119,980
Sewer Total			\$ 100,713	\$ 118,499	\$ 116,460	\$ 118,207	\$ 119,980
Grand Total			\$ 4,079,424	\$ 3,744,311	\$ 3,768,726	\$ 3,803,154	\$ 3,860,202

City of Sierra Madre, California

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Community and Personnel Services Department FY 2011-2013



Community & Personnel Services Budget Adjustments FY 2011-12/2012-13

The Community and Personnel Services Department was tasked with a budget reduction goal of \$25,000 and was able to exceed the target. Staff is recommending that the Youth Activity Center (YAC) programming be contracted out to the YMCA. The partnership with the YMCA is anticipated to be a win-win situation for both the City and the YMCA. The City would be able to decrease its programming and part-time staffing costs by approximately \$42,500, while the YMCA would obtain an additional facility in order to expand their services. The YMCA is experienced and capable of providing the type of programming the community, staff and the Community Services Commission expect. The YMCA will be providing a proposal that will be reviewed at the May 2011 Community Services Commission meeting. (The contracting of YAC programming will result in the reallocation of full-time costs previously allocated to the YAC to other Community Services funds.)

In addition to contracting out the programming at the YAC, staff anticipates increases in revenues in FY 2011-2013 due to increases in Contract Classes and Facility Rentals. Currently there are eight (8) proposals for new contract classes. However, with the pending renovation of the Hart Park House, there will be limited space to add new classes. Nonetheless, staff anticipates revenues to increase with minor increases to expenditures.

Similarly, staff expects revenues for rentals of the Sierra Madre Room to increase drastically in the next fiscal year and for the Hart Park House the year after. Additional expenditures (namely part-time staff) are already covered in the cost of the rental.

In the Personnel/Risk Management fund, the City reduced the insurance premiums by shifting earthquake insurance of Water infrastructure directly to the Water Fund; canceling the earthquake insurance on City Hall and Police/Fire Buildings; and choosing not to pay down the rolling-retro liability that resulted from the JPIA change in funding models.

In addition to the cost savings discussed above, there are a number of items that were not included in the upcoming two-year budget due to lack of funding.

Complete replacement of tables and chairs in the Hart Park House (replacing only what is necessary)	\$25,000
Replacement of various pool equipment	<u>\$20,500</u>
	\$55,000

A part-time analyst position to assist within the Personnel Division was also not included in the budget. (Estimated cost \$30,000 annually.)

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	238,829	207,278	210,275	213,429	216,631
		Non-Personnel	39,863	31,265	30,265	30,719	31,180
	10000 Total		278,692	238,543	240,540	244,148	247,810
General Fund Total			\$ 278,692	\$ 238,543	\$ 240,540	\$ 244,148	\$ 247,810
Internal Services	60003	Personnel	0	0	0	0	0
		Non-Personnel				0	0
	60003 Total		0	0	0	0	0
	60007	Personnel	252,507	289,150	293,487	297,890	302,358
		Non-Personnel	1,124,248	932,800	933,800	947,807	962,024
	60007 Total		1,376,755	1,221,950	1,227,287	1,245,697	1,264,382
Internal Services Total			\$ 1,376,755	\$ 1,221,950	\$ 1,227,287	\$ 1,245,697	\$ 1,264,382
Prop A	37004	Personnel	0	0	0	0	0
		Non-Personnel	183,089	152,767	152,767	155,059	157,384
	37004 Total		183,089	152,767	152,767	155,059	157,384
Prop A Total			\$ 183,089	\$ 152,767	\$ 152,767	\$ 155,059	\$ 157,384
Prop C	37009	Personnel	0	0	0	0	0
		Non-Personnel	61,824	76,835	76,835	77,988	79,157
	37009 Total		61,824	76,835	76,835	77,988	79,157
Prop C Total			\$ 61,824	\$ 76,835	\$ 76,835	\$ 77,988	\$ 79,157
Special Revenue	37001	Non-Personnel	0	0	0	0	0
	37001 Total		0	0	0	0	0
	37003	Non-Personnel	0	0	0	0	0
	37003 Total		0	0	0	0	0
	37005	Non-Personnel	19,950	15,779	11,687	11,862	12,040
	37005 Total		19,950	15,779	11,687	11,862	12,040
	37006	Non-Personnel	50,000	50,000	50,000	50,750	51,511
	37006 Total		50,000	50,000	50,000	50,750	51,511
	37007	Non-Personnel	5,000	5,000	5,000	5,075	5,151
	37007 Total		5,000	5,000	5,000	5,075	5,151
	37008	Non-Personnel	500	0	0	0	0
	37008 Total		500	0	0	0	0
	37010	Non-Personnel	0	0	0	0	0
	37010 Total		0	0	0	0	0
	38003	Non-Personnel	0	0	0	0	0
	38003 Total		0	0	0	0	0
	38010	Non-Personnel	0	0	0	0	0
	38010 Total		0	0	0	0	0
Special Revenue Total			\$ 75,450	\$ 70,779	\$ 66,687	\$ 67,637	\$ 68,703
Business Type	77001	Personnel	164,204	196,545	197,918	200,887	203,900
		Non-Personnel	106,263	106,260	107,863	109,481	111,123
	77001 Total		270,467	302,805	305,781	310,368	315,024
	77002	Personnel	37,265	29,487	29,929	30,378	30,834
		Non-Personnel	82,092	69,148	82,481	83,718	84,974
	77002 Total		119,357	98,635	112,410	114,096	115,807
	77003	Personnel	78,947	64,910	65,884	66,872	67,875

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
Business Type	77003	Non-Personnel	62,611	92,475	93,197	94,595	96,014
	<u>77003 Total</u>		<u>141,558</u>	<u>157,385</u>	<u>159,081</u>	<u>161,467</u>	<u>163,889</u>
	77004	Personnel	38,701	31,749	32,225	32,708	33,199
		Non-Personnel	9,598	9,442	9,914	10,063	10,214
	<u>77004 Total</u>		<u>48,299</u>	<u>41,191</u>	<u>42,139</u>	<u>42,772</u>	<u>43,413</u>
Grand Total			\$ 2,555,491	\$ 2,360,891	\$ 2,383,528	\$ 2,419,281	\$ 2,455,570

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Development Services Department FY 2011-2013



Development Services Budget Adjustments FY 2011-2013

The Development Services Department was tasked with the goal of reducing General Fund expenditures by approximately \$25,000. The Department exceeded the goal.

The Development Services Department reduced expenditures (and thus related General Fund and Redevelopment Agency expenditures) by a total of \$42,500. The proposed budget adjustment includes eliminating one part-time Planning Intern position (previously 2 part-time positions were budgeted) and reducing the budgeted expenditures for contract professional planning services.

The part-time Planning Intern position assists the Department with the day-to-day phone and public counter inquiries regarding the zoning code, scheduling calls for building inspections, and assisting applicants with plan check and building permit applications. A Planning Intern is expected to have some limited land use, planning, and building and safety background from a combination of college education and work experience, which helps to free the Senior Planner, Assistant Planner, and Building Official from some of these tasks in order for them to focus on other assigned project tasks. This position also helps with the Department's project tracking and inspection schedule which corresponds with the new permit software. Leaving this position unfilled may result in increasing the turn-around time for reviewing plan check submittals and processing applications, as these tasks would need to be shared by the full-time staff.

The Development Services budget is also adjusted by eliminating \$25,000 which was set-aside for professional planning services in the FY 09-11 budget. This is normally a contingency amount in the event professional services are necessary, but in order to achieve the requested budget savings it was necessary to eliminate this line item. Staff is concerned that 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 would require direct reimbursement (including overhead costs) from the applicant as a prerequisite to securing additional assistance.

It is important to discuss the Department workload. Workload will continue to substantially increase with directed strategic plan priorities such as the General Plan update, and pending Housing Element completion, along with increased workload associated with the completion of a new Housing Element, completion of a new Impact Fee report, the Alverno Master Plan, pending large development projects such as the former skilled nursing site, implementation of CRA-related programs, the development of 1 Carter, including potential sale and subdivision of Stonehouse, which is still pending. Statistically, activity in the Department, as measured by the number of building permits/plan checks, has increased by 59% from the previous fiscal year.

Significant additions in the proposed two year budget include funding for a new Housing Element and an Impact Fee report. In addition, given the workload, the temporary two-year Planner position has been extended to a three year temporary position currently budgeted to continue through Fiscal Year 2012-2013.

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	0	0	0	0	0
		Non-Personnel	0	0	0	0	0
	10000 Total		0	0	0	0	0
General Fund Total			\$	\$	\$	\$	\$
Development Services	34001	Personnel	305,948	325,421	330,302	335,257	340,286
		Non-Personnel	195,432	192,653	198,536	201,514	204,537
	34001 Total		501,380	518,074	528,838	536,771	544,823
Development Services Total			\$	\$	\$	\$	\$
Redevelopment	33001	Personnel	128,424	148,510	150,738	152,999	155,294
		Non-Personnel	369,641	395,707	409,279	415,419	421,650
	33001 Total		498,065	544,217	560,017	568,417	576,944
	47000	Personnel	128,424	129,908	131,857	133,835	135,842
		Non-Personnel	18,478	18,453	18,478	18,755	19,036
	47000 Total		146,902	148,361	150,335	152,590	154,879
	50002	Non-Personnel	0	0	0	0	0
	50002 Total		0	0	0	0	0
Redevelopment Total			\$	\$	\$	\$	\$
Grand Total			\$ 1,146,347	\$ 1,210,652	\$ 1,239,190	\$ 1,257,778	\$ 1,276,645

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Fire Department FY 2011-2013



Fire Department Budget Adjustments FY 2011-2013

The Fire Department was faced with the challenge of reducing its General Fund (General Fund and EMS fund) budget by a goal of approximately \$60,000. This budget reduction goal, similar to the justification for the Police Department reduction, was based upon linking the increased UUT revenues (from 6% to 10%) to total public safety expenditure increases.

Similar to all Departments, the Fire Department is being impacted by cost increases that are out of the Department's control, specifically gasoline costs and cost allocations.

It is proposed that the cost reductions occur in the following areas:

Budget reductions

• Part Time Wages	\$36,168
• Membership Dues	\$2,500
• Fire Training	\$7,000
• EMS Overtime	<u>\$15,000</u>
	\$60,668

The City now has a history of part-time salary expenditures, covering a few fiscal years, and due to various part-time position vacancies throughout the year, it is possible to reduce part-time wages, and overtime, while not impacting service delivery. The reduction in training will most likely come from eliminating the burn trailer training.

It should be noted that the Budget includes the addition of a full-time paid Captain (\$120,000) in FY 2012-2013. An additional \$35,000 was also included for remodeling of the current Captain's quarters into sleeping quarters.

In addition to the cost savings described above, there are a number of items that are not included in the upcoming two-year budget due to lack of available funding:

Replacing the hung ceiling in the apparatus bay	\$9,000
Resurface the floor in the apparatus bay	<u>\$13,000</u>
	\$57,000

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	361,986	399,973	535,972	544,012	552,172
		Non-Personnel	355,977	361,082	366,146	371,638	377,213
	10000 Total		717,963	761,055	902,118	915,650	929,385
General Fund Total			\$ 717,963	\$ 761,055	\$ 902,118	\$ 915,650	\$ 929,385
EMS/Paramedic	36001	Personnel	495,894	493,017	500,412	507,918	515,537
		Non-Personnel	305,329	336,644	351,295	356,564	361,913
	36001 Total		801,223	829,660	851,707	864,482	877,450
EMS/Paramedic Total			\$ 801,223	\$ 829,660	\$ 851,707	\$ 864,482	\$ 877,450
Special Revenue	36002	Non-Personnel	2,101	2,101	2,101	2,133	2,165
	36002 Total		2,101	2,101	2,101	2,133	2,165
Special Revenue Total			\$ 2,101	\$ 2,101	\$ 2,101	\$ 2,133	\$ 2,165
Business Type	76000	Personnel	15,658	0	0	0	0
		Non-Personnel	23,462	0	0	0	0
	76000 Total		39,120	0	0	0	0
	77004	Personnel	8,488	4,983	5,058	5,133	5,210
		Non-Personnel	0	0	0	0	0
	77004 Total		8,488	4,983	5,058	5,133	5,210
Business Type Total			\$ 47,608	\$ 4,983	\$ 5,058	\$ 5,133	\$ 5,210
Grand Total			\$ 1,568,895	\$ 1,597,799	\$ 1,760,983	\$ 1,787,398	\$ 1,814,209

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Library Services Department FY 2011-2013



Library Budget Adjustments FY 2011-2013

While other Departments were provided with cost reduction goals, the Library was requested to determine if any 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.

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.

Portable Scanner for use in the field by the Archivist	\$500
Sound System for library programs held on-site	\$750
New furniture for computer lab	\$12,600
Technology (Servers, computers and laptops)	\$24,000
1 part-time Library Technician to 1 full-time Librarian position (web/technology)	\$54,000
2 part-time Librarians to 1 full-time Librarian position	<u>\$28,000</u>
	\$119,850

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	649,735	679,179	689,367	699,707	710,203
		Non-Personnel	115,757	139,280	139,280	141,369	143,490
	10000 Total		765,492	818,459	828,647	841,077	853,693
General Fund Total			\$ 765,492	\$ 818,459	\$ 828,647	\$ 841,077	\$ 853,693
Internal Services	60003	Personnel	83,725	82,558	83,796	85,053	86,329
		Non-Personnel	0	0	0	0	0
	60003 Total		83,725	82,558	83,796	85,053	86,329
Internal Services Total			\$ 83,725	\$ 82,558	\$ 83,796	\$ 85,053	\$ 86,329
Special Revenue	39001	Personnel	0	0	0	0	0
		Non-Personnel	12,898	0	0	0	0
	39001 Total		12,898	0	0	0	0
	39002	Non-Personnel	8,700	0	0	0	0
	39002 Total		8,700	0	0	0	0
	39003	Personnel	0	0	0	0	0
		Non-Personnel	3,820	0	0	0	0
	39003 Total		3,820	0	0	0	0
	39004	Non-Personnel	7,793	0	0	0	0
	39004 Total		7,793	0	0	0	0
Special Revenue Total			\$ 33,211	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total			\$ 882,428	\$ 901,017	\$ 912,443	\$ 926,130	\$ 940,022

City of Sierra Madre, California

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Police Department **FY 2011-2013**



Police Department Budget Adjustments FY 2011-2013

The Police Department was faced with the challenge of reducing its General Fund budget by a goal of approximately \$300,000. The total reduction was necessitated by many external and internal factors; the first factor was the effect of State budget reductions, as described later in this section. The second influencing factor was the overall increase in Department expenditures such as Workers' Compensation and gasoline costs. The third influencing factor was the City's effort to maintain the UUT rate at 10% instead of increasing to the maximum 12%. As has been stated previously, the three year increase in the UUT (8%, 10% and 12%) was linked to the three year increase in Police Department salaries. The third year of salary increases occurred, while the third increase in the UUT rate did not occur. An attempt is being made to equate the increase in the UUT revenues (the increase between 6% and 10%) to the increase in Public Safety expenditures.

Finally, the Department was faced with increasing fee schedules from several of the contract vendors. For example, with the loss of State revenues many of the normal services that were previously provided to local police departments have either been eliminated or the County is now charging for those services. The most pertinent example will be the booking of prisoners into the Los Angeles County jail system. Previously there was no charge to process, transport, and house Sierra Madre Police Department prisoners (that were unable to be housed at the Pasadena Police Department jail) in the Los Angeles County Jail system.

As mentioned previously, State budget reductions are also impacting the Department. For example, the potential loss of the Cops Grant which brings an additional \$100,000 of funding for the prevention of crime. As we continue to monitor the State budget deliberations, we can only estimate now that the Cops Grant will either be eliminated or the city will receive approximately 50% of the normal allocation. This has a direct effect on policing services within the City of Sierra Madre. In order to be as conservative as possible, the budget assumes no State COPS funding.

The reduction of the Police Department budget by \$300,000 leaves few options within the department that enables it to continue to operate as efficiently as it has over the past two years and provide the best possible public safety service to the community. Much consideration was given to the various options, including the impact of eliminating full-time positions and the impacts of service level reductions.

After much consideration, it was determined that the City's recent experience with part-time sworn and non-sworn personnel provided the greatest flexibility in scheduling staff, providing coverage, while keeping costs low, and the recommendation is to maintain most current part-time staff while freezing two full-time positions. The two full time positions that are proposed to be frozen for the next two year period are positions that are not, or will not be occupied, and do not result in the lay-off of any full-time staff. (The Police Chief's retirement at the end of this calendar year, and a current full-time Officer vacancy.)

The following savings reflect the majority of the budget reduction for the Police Department:

	2011-2012	2012-2013
Captain - Six Month Sal/Benefit Savings	\$104,427.75	\$0.00
Captain Position Salary Savings	\$0.00	\$208,875.00
P-T Lieutenants Positions Extended in 2012	\$0.00	(\$109,512.00)
One Full Time Officer Vacancy Frozen	\$75,000.00	\$75,000.00
One Part-time Officer Position Frozen	\$31,349.95	\$31,349.95
Outside Police Services Eliminated	\$10,000.00	\$10,000.00
Reduction in Overtime	\$100,000.00	\$100,000.00
Total Reduction to the police budget	\$320,777.70	\$315,712.95

With the proposed part-time and full-time staffing level and the support of Reserves and other volunteers, it is anticipated that it will not be necessary to expend \$10,000 for Outside Police Services (for example, these funds are not anticipated to be spent this fiscal year), and a reduction in overtime is also anticipated.

The Police Department is also currently exploring possible cost saving options related to animal control services, which could reduce the amount spent for contract services, while providing acceptable animal services to the community. If any of the options appear to be viable, Staff will return with information at a future Council meeting.

In addition to the cost savings discussed above, there are a number of items that are not included in the upcoming two-year budget due to lack of available funding.

- Unfreeze the full time Captain position - \$313,302.75
- Unfreeze the full time Police Officer position - \$157,000.00
- Unfreeze the 4th part time Police Officer position - \$42,327.00
- Utilizing a part-time Records Clerk instead of a full time Records Clerk \$28,512.00
- Replacement of Police Vehicle Computers (MDC) \$27,000.00
- Replacement of Outdated Taser Cartridges (\$8,000.00)
- Addition of two Reserve Police Officers, due to processing and equipment cost. - \$10,350.00
- Replacement of only two of the four Radar Units - \$6,000.00
- Inability to send employees to training that is not reimbursed by the State.- \$5,000.00
- Reduction of overtime to thoroughly investigate cases \$35,000.00

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	3,562,644	3,436,885	3,320,474	3,370,281	3,420,835
		Non-Personnel	390,648	427,308	445,345	452,025	458,805
	10000 Total		3,953,292	3,864,193	3,765,818	3,822,306	3,879,640
General Fund Total			\$ 3,953,292	\$ 3,864,193	\$ 3,765,818	\$ 3,822,306	\$ 3,879,640
Special Revenue	35001	Personnel	2,716	0	0	0	0
		Non-Personnel	388	428	449	456	463
	35001 Total		3,104	428	449	456	463
	35002	Non-Personnel	2,401	2,401	2,401	2,437	2,474
	35002 Total		2,401	2,401	2,401	2,437	2,474
	35003	Non-Personnel	2,101	2,101	2,101	2,133	2,165
	35003 Total		2,101	2,101	2,101	2,133	2,165
	35005	Personnel	12,316	0	0	0	0
		Non-Personnel	87,883			0	0
	35005 Total		100,199	0	0	0	0
Special Revenue Total			\$ 107,885	\$ 4,930	\$ 4,951	\$ 5,025	\$ 5,101
Business Type	77004	Personnel	0	0	0	0	0
		Non-Personnel	0	0	0	0	0
	77004 Total		0	0	0	0	0
Business Type Total			\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total			\$ 4,061,097	\$ 3,869,123	\$ 3,770,770	\$ 3,827,331	\$ 3,884,741

City of Sierra Madre, California

Village of the Foothills
2007 All-America City Recipient



Public Works Department **FY 2011-2013**



Public Works Budget Adjustments FY 2011-2013

The Public Works Department was faced with the challenge of reducing its General Fund budget by a goal of approximately \$24,000. It is proposed that the Public Works department reduce expenditures by freezing a full-time Facilities Maintenance Worker position. Leaving this position vacant reduces Internal Services/Facilities expenditures (and thus related General Fund expenditures) approximately \$24,000. The position was vacated by an employee who resigned to accept employment elsewhere, so it will not be necessary to lay-off a full-time employee. Leaving the Facilities Maintenance Worker unfilled may result in delays in departmental response to building facility maintenance requests or diversion of other field staff members away from other duties in order to meet facilities' needs.

Public Works has also provided relief to the Internal Services/Facilities Fund by re-allocating Downtown Assessment District Expenditures from Internal Services/Facilities to the Community Redevelopment Agency. This re-allocation will result in a reduction of Internal Service/Facilities Fund expenditures of approximately \$50,000. It is noted however, that if the State eliminates redevelopment agencies, or modifies eligible expenditures, these savings will not be realized.

Finally, Public Works has reduced its General Fund direct expenditures by \$22,270 with a combination of measures, including a slight level of service reduction by the City's park maintenance contractor.

In addition to the cost savings measures discussed above, there are a number of items that are not included in the upcoming two-year budget due to lack of available funding. A few of the major items are:

Installation of rollup doors on water shop (Increase accessibility and security)	\$15,000
Installation of maintenance yard security improvement measures	
Replace spreading grounds/maintenance yard security fencing	\$50,000
Install Security Cameras	\$6,500
Install Main Gate keypad	<u>\$2,000</u>
	\$58,500
Purchase of telescopic boom lift (Hanging flags, banners, high-reach building maintenance)	\$60,000
Remodel of Public Works Maintenance Office	<u>\$35,000</u>
	\$168,500

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
General Fund	10000	Personnel	187,603	193,569	195,244	198,173	201,146
		Non-Personnel	114,780	142,729	144,148	146,310	148,505
	10000 Total		302,383	336,298	339,393	344,483	349,651
General Fund Total			\$ 302,383	\$ 336,298	\$ 339,393	\$ 344,483	\$ 349,651
Assessment Districts	32001	Non-Personnel	7,972	8,252	8,665	8,795	8,927
	32001 Total		7,972	8,252	8,665	8,795	8,927
	32002	Non-Personnel	28,754	28,777	28,889	29,322	29,762
	32002 Total		28,754	28,777	28,889	29,322	29,762
	32003	Non-Personnel	1,741	1,747	1,757	1,783	1,810
	32003 Total		1,741	1,747	1,757	1,783	1,810
	32004	Non-Personnel	0	0	0	0	0
	32004 Total		0	0	0	0	0
	32005	Non-Personnel	15,037	15,127	15,439	15,670	15,905
	32005 Total		15,037	15,127	15,439	15,670	15,905
	32006	Non-Personnel	8,196	8,256	8,365	8,491	8,618
	32006 Total		8,196	8,256	8,365	8,491	8,618
	32007	Non-Personnel	22,784	22,859	23,171	23,518	23,871
	32007 Total		22,784	22,859	23,171	23,518	23,871
	32008	Non-Personnel	16,963	16,960	17,033	17,289	17,548
	32008 Total		16,963	16,960	17,033	17,289	17,548
	32009	Non-Personnel	1,667	1,676	1,690	1,715	1,741
	32009 Total		1,667	1,676	1,690	1,715	1,741
	32010	Non-Personnel	461	92	96	97	98
	32010 Total		461	92	96	97	98
Assessment Districts Total			\$ 103,575	\$ 103,748	\$ 105,104	\$ 106,681	\$ 108,281
Gas Tax	38005	Personnel	112,105	88,978	90,313	91,668	93,043
		Non-Personnel	89,925	206,211	204,926	208,000	211,120
	38005 Total		202,030	295,189	295,239	299,668	304,163
	38009	Non-Personnel	102,998	853	0	0	0
	38009 Total		102,998	853	0	0	0
Gas Tax Total			\$ 305,028	\$ 296,042	\$ 295,239	\$ 299,668	\$ 304,163
Internal Services	60000	Personnel	85,137	82,047	83,278	84,527	85,795
		Non-Personnel	568,827	643,515	678,932	689,116	699,453
	60000 Total		653,964	725,562	762,210	773,643	785,247
	60001	Personnel	153,803	130,095	132,046	134,027	136,038
		Non-Personnel	1,579,001	1,828,243	1,824,147	1,851,509	1,879,281
	60001 Total		1,732,604	1,958,338	1,956,193	1,985,536	2,015,319
Internal Services Total			\$ 2,386,568	\$ 2,683,900	\$ 2,718,403	\$ 2,759,179	\$ 2,800,566
Prop C	37009	Non-Personnel	175,000	49,881	49,881	50,629	51,389
	37009 Total		175,000	49,881	49,881	50,629	51,389
Prop C Total			\$ 175,000	\$ 49,881	\$ 49,881	\$ 50,629	\$ 51,389
Special Revenue	37002	Non-Personnel	1,442	1,439	1,450	1,472	1,494
	37002 Total		1,442	1,439	1,450	1,472	1,494
	37005	Non-Personnel	0	0	0	0	0
	37005 Total		0	0	0	0	0
	38001	Non-Personnel	0	0	0	0	0
	38001 Total		0	0	0	0	0

Fund Name	FUND	P/NP	PROJECTED TOTAL FY 2010-11 BUDGET	PROPOSED FY 2011- 2012	PROPOSED FY 2012- 2013	PROPOSED FY 2013- 2014	PROPOSED FY 2014- 2015
Special Revenue	38002	Personnel	0	0	0	0	0
		Non-Personnel	0	0	0	0	0
	<u>38002 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	38003	Personnel	0	0	0	0	0
		Non-Personnel	5,368	31,781	31,970	32,449	32,936
	<u>38003 Total</u>		<u>5,368</u>	<u>31,781</u>	<u>31,970</u>	<u>32,449</u>	<u>32,936</u>
	38004	Personnel	59,423	40,211	40,815	41,427	42,048
		Non-Personnel	46,584	120,879	121,631	123,456	125,307
	<u>38004 Total</u>		<u>106,007</u>	<u>161,090</u>	<u>162,446</u>	<u>164,882</u>	<u>167,356</u>
	38006	Non-Personnel	15,000	5,369	5,369	5,450	5,531
	<u>38006 Total</u>		<u>15,000</u>	<u>5,369</u>	<u>5,369</u>	<u>5,450</u>	<u>5,531</u>
	38007	Non-Personnel	105,000	95,038	95,038	96,464	97,911
	<u>38007 Total</u>		<u>105,000</u>	<u>95,038</u>	<u>95,038</u>	<u>96,464</u>	<u>97,911</u>
<u>Special Revenue Total</u>			<u>\$ 232,817</u>	<u>\$ 294,715</u>	<u>\$ 296,273</u>	<u>\$ 300,717</u>	<u>\$ 305,228</u>
Redevelopment	33001	Personnel	7,509	13,802	14,009	14,219	14,432
		Non-Personnel	151,481	151,481	151,481	153,753	156,060
	<u>33001 Total</u>		<u>158,990</u>	<u>165,283</u>	<u>165,490</u>	<u>167,972</u>	<u>170,492</u>
	47000	Personnel	7,509	8,156	8,278	8,403	8,529
	<u>47000 Total</u>		<u>7,509</u>	<u>8,156</u>	<u>8,278</u>	<u>8,403</u>	<u>8,529</u>
<u>Redevelopment Total</u>			<u>\$ 166,499</u>	<u>\$ 173,439</u>	<u>\$ 173,768</u>	<u>\$ 176,375</u>	<u>\$ 179,021</u>
Special Revenue_Grants	28001	Non-Personnel	2,437			0	0
	<u>28001 Total</u>		<u>2,437</u>			<u>0</u>	<u>0</u>
	28002	Non-Personnel	0	0	0	0	0
	<u>28002 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	28003	Non-Personnel	0	0	0	0	0
	<u>28003 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	28004	Non-Personnel	0	0	0	0	0
	<u>28004 Total</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Special Revenue_Grants Total</u>			<u>\$ 2,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Water	71000	Personnel	627,598	726,141	737,032	748,088	759,309
		Non-Personnel	2,587,238	2,720,183	2,860,883	2,903,796	2,947,353
	<u>71000 Total</u>		<u>3,214,836</u>	<u>3,446,324</u>	<u>3,597,915</u>	<u>3,651,884</u>	<u>3,706,662</u>
	71001	Non-Personnel	22,885	0	0	0	0
	<u>71001 Total</u>		<u>22,885</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	71002	Non-Personnel	4,094			0	0
	<u>71002 Total</u>		<u>4,094</u>			<u>0</u>	<u>0</u>
<u>Water Total</u>			<u>\$ 3,241,815</u>	<u>\$ 3,446,324</u>	<u>\$ 3,597,915</u>	<u>\$ 3,651,884</u>	<u>\$ 3,706,662</u>
Sewer	72000	Personnel	433,927	442,011	448,640	455,370	462,201
		Non-Personnel	628,678	687,576	550,923	559,187	567,575
	<u>72000 Total</u>		<u>1,062,605</u>	<u>1,129,587</u>	<u>999,564</u>	<u>1,014,557</u>	<u>1,029,775</u>
<u>Sewer Total</u>			<u>\$ 1,062,605</u>	<u>\$ 1,129,587</u>	<u>\$ 999,564</u>	<u>\$ 1,014,557</u>	<u>\$ 1,029,775</u>
Grand Total			\$ 7,978,727	\$ 8,513,936	\$ 8,575,540	\$ 8,704,173	\$ 8,834,735