



City of Sierra Madre

ANNUAL BUDGET

FY 2018-2019



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City of Sierra Madre

Village of the Foothills

Adopted Budget



July 1, 2018 – June 30, 2019

City of Sierra Madre
Successor Agency
Sierra Madre Public Financing Authority

City Council and Elected Officials

<i>Denise Delmar</i>	<i>Mayor</i>
<i>John Harabedian</i>	<i>Mayor Pro Tem</i>
<i>John Capoccia</i>	<i>Council Member</i>
<i>Gene Goss</i>	<i>Council Member</i>
<i>Rachelle Arizmendi</i>	<i>Council Member</i>
<i>Sue Spears</i>	<i>City Clerk</i>
<i>Michael Amerio</i>	<i>City Treasurer</i>

Executive Management

<i>Gabriel Engeland</i>	<i>City Manager</i>
<i>Teresa Highsmith</i>	<i>City Attorney</i>
<i>Marcie Medina</i>	<i>Assistant City Manager</i>
<i>Vincent Gonzalez</i>	<i>Planning & Community Preservation Director</i>
<i>Kurt Norwood</i>	<i>Interim Fire Chief</i>
<i>Rebecca Silva-Barron</i>	<i>Community Services Manager</i>
<i>Jill Schofield</i>	<i>Acting Library Services Manager</i>
<i>Joe Ortiz</i>	<i>Police Chief</i>
<i>Chris Cimino</i>	<i>Public Works Director</i>
<i>Jose Reynoso</i>	<i>Utility Services Director</i>

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City of Sierra Madre

Village of the Foothills



Introduction

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June 12, 2017

Honorable Mayor, City Council, and Residents of Sierra Madre,

A year ago we introduced a new budget approach focused on meeting the community's core priorities: public safety, reliable infrastructure, and an investment in community services. In the Fiscal Year (FY) 2016-2017 budget, the City took its first steps towards creating a service model which would provide for these essential functions. This year, the City continued its work aimed at achieving a sustainable budget, by once again implementing a zero-base budget process to reduce ongoing expenditures while also reinvesting resources to areas of need.

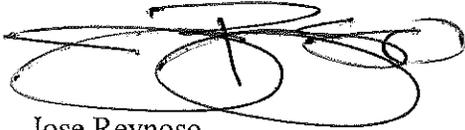
As a result of these efforts, the FY 2016-2017 budget was reduced substantially as compared to the previous year's budget, and the investment in the City's water distribution system was tripled. This budget also allowed for the transition to a career Fire Department, ending a century old tradition of volunteer fire services in Sierra Madre. In the FY 2018-2019 budget, the City continued to invest in water infrastructure by budgeting for 4,000 feet of planned water main replacement. This will be an ongoing effort to replace aging water mains which have failed or are in critical condition. In addition, a city-wide automated meter infrastructure system will be installed that will give our residents and staff the ability to track and better manage water use. Together these projects will reduce water loss and help preserve what has become Sierra Madre's most valued natural resource; water. In total the budgeted infrastructure expenditures in the FY 2018-2019 budget are double the expenditures in the FY 2017-2018 budget, and seven times higher than the FY 2016-2017 budget. This type of investment will put Sierra Madre on a path towards creating a responsible and reliable water distribution system. This budget also provides for nine new positions in the Fire Department to complete the transition from a volunteer service to a career department, while creating operational improvements and efficiencies in Planning and Community Preservation, Community Services, and the Police Department.

To balance the budget and meet Council's goals, the FY 2018-2019 budget requires the City to make many difficult decisions. Among these decision was the elimination of three full-time and two part-time positions. Over the past two years we have eliminated or reclassified nine full-time positions to become a leaner and more efficient government, capable of maintaining the core services identified as essential to our residents. We also looked outside the box to find creative ways to pay down the rapidly increasing CalPERS obligations, using a mix of on-going cost reductions, one-time payments, and making necessary changes to the City's investment strategy. These changes, along with a tedious, yet necessary, line-by-line review, defense, and justification of every dollar spent, through the zero-base budget process, resulted in a reduction in expenditures of an additional \$800,000, with an expected surplus of nearly \$300,000 in the FY 2018-2019 budget

This budget brings us one step closer to sustainability with an understanding that new obstacles are always around the corner. We know the FY 2019-2020 budget will bring additional challenges in the form of higher pension obligations, increased personnel costs, and continued expenditures for the maintenance and replacement of the City's aging water infrastructure.

As we look to the future, we are confident that with the City Council's guidance, our committed staff will make the difficult, yet sound financial plans that will ensure Sierra Madre will continue to provide its community with exceptional services. Meeting the City Council's goals requires a continued commitment to the City's budget process with a prudent approach and understanding of both immediate and future challenges.

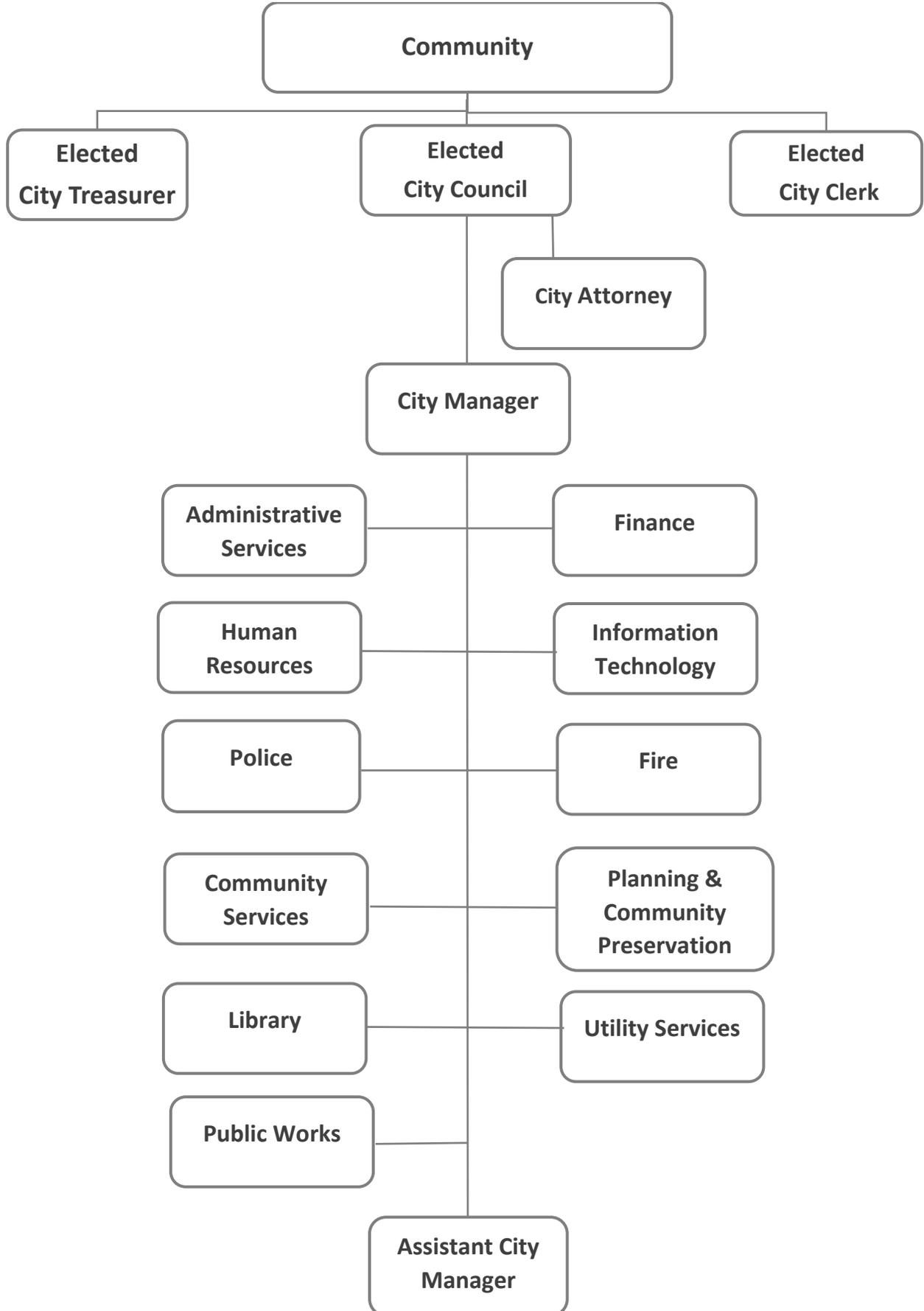
Respectfully,

A handwritten signature in black ink, appearing to read 'Jose Reynoso', with a large, stylized flourish at the end.

Jose Reynoso
Utility Services Director
City of Sierra Madre



CITY OF SIERRA MADRE ORGANIZATIONAL CHART





C I T Y O F S I E R R A M A D R E

MISSION STATEMENT

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

VISION STATEMENT

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

CORE VALUES

not in priority order

The City of Sierra Madre values . . .

Efficiency and effectiveness

Honesty and integrity

Financial accountability

Teamwork

Community participation

Small town character



Community Profile

General Information

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

The City of Sierra Madre is primarily a residential community with a small business district in the downtown area covering less than one-half mile. The City of Sierra Madre is a built out community with only small parcels available for new development. As a result, the population has remained relatively unchanged for the last three decades. The 2010 census reflects that more than half of the adults have at least two years of college or



professional accreditations which leads to higher than average median incomes in this area. The median age of the Sierramadrens is 46 with 25% of the population over the age of 65 and only 12-15% of the population school age children. The majority of the parcels are owner occupied and the property turnover is low at approximately 8-11% a year. Being secluded against the San Gabriel Mountains without major transportation avenues is what continues to make Sierra Madre a desirable housing market. But it does create challenges in the ability to attract commercial retailers to the area.

Council-Manager Form of Government

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

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

Recreation and City Events

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

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

These events could not take place without the thousands of volunteer hours provided by local residents, schools, churches and civic organizations, including Sierra Madre Community Foundation, The Kensington, Sierra Madre Volunteer Firefighters Association, Chamber of Commerce, Civic Club, Kiwanis, Rotary, Rose Float Association, and Woman's Club. To learn more about volunteering in our community visit www.cityofsierramadre.com.

Education

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

Recreational & Wilderness Areas

Memorial Park

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



Milton & Harriet Goldberg Recreation Area

171 S. Sunnyside Ave.
Sierra Madre, California 91024

Bailey Canyon Wilderness Park

451 West Carter Avenue,
Sierra Madre, CA 91024

Mount Wilson Trail Park

189 East Mira Monte Avenue,
Sierra Madre, CA 91024

Lizzie's Trail Inn Museum

189 E. Mira Monte Ave
Sierra Madre, CA 91024

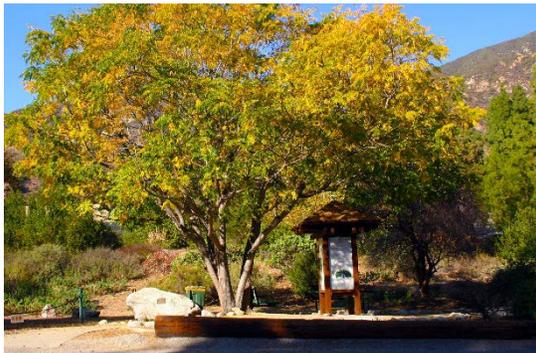
Sierra Vista Park

611 East Sierra Madre Blvd,
Sierra Madre, CA 91024



Richardson Historical House

189 E. Mira Monte Ave
Sierra Madre, CA 91024





City Facilities

City Hall

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

Community Recreation Center

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

Police and Fire Station

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

Aquatic Center

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

Public Works Facilities

621 Sierra Madre Blvd.
Sierra Madre, CA 91024

Youth Activity Center

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

Public Library

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

Hart Park House Senior Center

222 West Sierra Madre Blvd,
Sierra Madre, CA 91024



City of Sierra Madre

Village of the Foothills



Financial Policies and Procedures

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Financial Policies & Procedures

The Budget Process

The City budget process is an on-going, dynamic activity involving City Council, City staff, and City residents. While each year's budget process includes certain specific steps in the development of the current year's figures, the budget also addresses the City Council's Priorities, Strategic and Operational Goals.

Budgetary Control

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

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

The City Manager maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is the fund level. The City Manager may authorize transfers of appropriations within a department so long as it is within a single fund. A department head may move funds within a single fund between divisions and categories (personnel and maintenance & operations) without City Manager approval. Supplemental appropriations during the year must be approved by the City Council. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted (see Budget Amendment Procedures).

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

FINANCIAL POLICIES & PROCEDURES

Budget Amendment Procedures

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

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

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

Purchase Order Carryovers

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

Administrative Carryovers

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

City Council Action

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

Fund Balance Policy

The City Council has adopted Fund Balance Policy which establishes the procedures for reporting unrestricted fund balance in the City of Sierra Madre financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy adopted a

FINANCIAL POLICIES & PROCEDURES

fiscal policy which sets the General Fund Undesignated Fund Balance Reserve at 50% of operating revenues.

Financial Structure and Operations

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

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

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

Measurement Focus and Basis of Accounting

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

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

FINANCIAL POLICIES & PROCEDURES

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

Cash Management

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

Fees & Rates

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

City of Sierra Madre

Village of the Foothills



Budget Resolutions

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RESOLUTION NO. 18-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE AND THE SUCCESSOR AGENCY OF THE FORMER COMMUNITY REDEVELOPMENT AGENCY ADOPTING THE FISCAL YEAR 2018-2019 BUDGET AND APPROPRIATING THE AMOUNTS BUDGETED

WHEREAS, a proposed annual budget for the City of Sierra Madre and the Successor Agency for the Fiscal Year commencing July 1, 2018 and concluding on June 30, 2019 was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

WHEREAS, on June 12, 2018, the City Manager did present the City's Fiscal Year 2018-2019 Proposed Budget to the City Council for its consideration; and

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

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

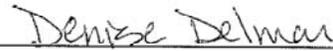
SECTION 1. The budget, as proposed, is adopted for the City of Sierra Madre for Fiscal Year commencing July 1, 2018 and concluding June 30, 2019.

SECTION 2. Appropriations for the City as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2018-2019", are hereby adopted for the Fiscal Year commencing July 1, 2018 and concluding on June 30, 2019.

SECTION 3. , The City Manager and Assistant City Manager are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 12th day of June 2018.

APPROVED AND ADOPTED, this 12th day of June 2018.

ORIGINAL SIGNED


Denise Delmar, Mayor
City of Sierra Madre, California

I hereby certify that the foregoing Resolution Number 18-30 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 12th day of June 2018, by the following vote.

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

NOES: None.

ABSENT: None.

ABSTAIN: None.


Laura Aguilar, Assistant City Clerk
City of Sierra Madre, California

RESOLUTION NO. 18-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2018-2019 AT \$10,649,613 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

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

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

WHEREAS, the Appropriations Limit adopted for the Fiscal Year ending June 30, 2018 is \$10,260,296; and,

WHEREAS, the population factor provided by the State of California, Department of Finance is 1.0012; and,

WHEREAS, the inflationary factor provided by the State of California, Department of Finance is 1.0367 and,

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

WHEREAS, the appropriations subject to this limitation are for proceeds from taxes. Appropriations for proceeds for fees for services, fines, forfeitures, private grants, donations and other non-tax proceeds are not subject to the limit, and

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

WHEREAS, the calculation for the FY 2018-2019 appropriations limit has been available to the public for inspection.

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

SECTION 1. The Fiscal Year 2018-2019 Appropriations Limit is calculated as shown on the document known as the "Gann Appropriations Limit Calculation" attached hereto as Exhibit "A", and,

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

SECTION 3. The appropriations limit for Fiscal Year 2018-2019 is hereby set at \$10,649,613 and

SECTION 4. The Fiscal Year 2018-2019 budgeted appropriations amount subject to the Limit is \$ 8,036,600; and,

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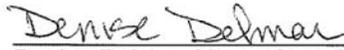
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SECTION 5. The City's budgeted appropriations for the year ending June 30, 2019 are in compliance with Article XII-B of the Constitution of the State of California, commonly known as the Gann Appropriations Limit.

RESOLUTION 18-31 APPROVED AND ADOPTED, this 12th day of June 2018.

ORIGINAL SIGNED



Denise Delmar, Mayor City of Sierra Madre, California

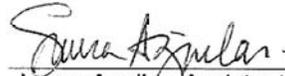
I hereby certify that the foregoing Resolution Number 18-31 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 12th day of June 2018, by the following vote.

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

NOES: None.

ABSENT: None.

ABSTAIN: None.



Laura Aguilar, Assistant City Clerk
City of Sierra Madre, California

EXHIBIT A

CITY OF SIERRA MADRE
GANN APPROPRIATIONS LIMIT CALCULATION FOR FISCAL YEAR 2018-2019

Appropriations Limit:	
Fiscal Year 2017-2018 Adopted Limit	\$ 10,260,296
Inflation Factor*	X 1.0367
Population Factor*	X 1.0012
Fiscal Year 2018-2019 Appropriation Limit	= \$ 10,649,613

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

Appropriations Subject to Limitation:	
Proceeds from Taxes	9,214,400
Exclusions	1,177,800
Appropriations Subject to Limitation	<u>8,036,600</u>
Amount Under Limit (A-B)	<u><u>2,613,013</u></u>

RESOLUTION 18-32
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
ESTABLISHING A SCHEDULE OF FEES AND CHARGES FOR CITY
SERVICES FOR FISCAL YEAR 2018-2019.

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

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

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

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

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

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

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

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2018; and

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

WHEREAS, the proposed fees are in accordance with Article XIII-B of the Constitution of the State of California; and

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

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

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

SECTION 3. Separate Fee for Each Process. All fees set by this Resolution are for each identified process; additional fees shall be required for each additional process or service that is requested or required. Where fees are indicated on a per-unit of

measurement basis the fee is for each identified unit or portion thereof within the indicated ranges of such units.

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

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

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

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

SECTION 8. Effective Date. This Resolution shall go into full force and effect July 1, 2018 through June 30, 2019 (unless specifically listed as calendar year in the fee schedule), but shall be subject to the terms and conditions of the Sierra Madre Municipal Code.

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

RESOLUTION 18-32 APPROVED AND ADOPTED, this 12th day of June 2018.

ORIGINAL SIGNED



Denise Delmar,
Mayor City of Sierra Madre, California

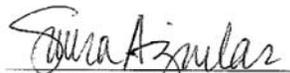
I hereby certify that the foregoing Resolution Number 18-32 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 12th day of June 2018, by the following vote.

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

NOES: None.

ABSENT: None.

ABSTAIN: None.



Laura Aguilar, Assistant City Clerk
City of Sierra Madre, California

PFA RESOLUTION NO. 72

A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SIERRA MADRE ADOPTING THE BUDGET FOR FISCAL YEAR 2018-2019 AND APPROPRIATING THE AMOUNTS BUDGETED

WHEREAS, a proposed annual budget for the Public Financing Authority of Sierra Madre (Authority) for the fiscal years commencing July 1, 2018, and concluding on June 30, 2019 was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

WHEREAS, On June 12, 2018, the Executive Director did present the Fiscal Year 2018-2019 Budget to the City Council for its consideration; and the Public Financing Authority Board did, in a public meeting, carefully consider the proposed budget; and

WHEREAS, the Authority Board did, in a public meeting on June 12, 2018 receive input from the Executive Director, additional staff and the public; and

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

SECTION 1. The budget, as amended, is adopted as the budget for the Public Financing Authority of the City of Sierra Madre for Fiscal Year commencing July 1, 2018 and concluding June 30, 2019.

SECTION 2. Appropriations for the Agency as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2018-2019", is hereby adopted for the fiscal years commencing July 1, 2018 and concluding June 30, 2019.

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

APPROVED AND ADOPTED this 12th day of June 2018.

ORIGINAL SIGNED



Denise Delmar, Chairperson,
Public Financing Authority of the
City of Sierra Madre

I hereby certify that the foregoing PFA Resolution 72 was adopted at a regular meeting of the City Council and the Public Financing Authority of the City of Sierra Madre held on this 12th day of June 2018 by the following vote:

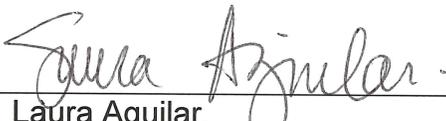
AYES: Mayor Denise Delmar, Mayor Pro Tem John Harabedian, Council Members Rachelle Arizmendi, John Capoccia, and Gene Goss

NOES: None.

ABSENT: None.

ABSTAIN: None.

ORIGINAL SIGNED



Laura Aguilar,
Assistant Secretary, Public Financing Authority
of the City of Sierra Madre, California

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City of Sierra Madre

Village of the Foothills



Authorized Positions

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AUTHORIZED POSITIONS

Department	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
<u>Citywide Totals</u>			
Full-Time Positions	63	70	71
Part-time Hours	59,463	48,673	33,505
TOTAL FTE	91.59	93.40	87.11
<u>Administrative Services</u>			
Full-Time Positions	9	12	11
Part-Time Hours	3,840	960	960
TOTAL FTE	10.85	12.46	11.46
<u>Community Services</u>			
Full-Time Positions	2	4	4
Part-Time Hours	3,429	1,009	1,969
TOTAL FTE	3.65	4.49	4.95
<u>Fire Department</u>			
Full-Time Positions	4	4	12
Part-Time Hours	30,144	31,104	16,810
TOTAL FTE	18.79	18.95	20.08
<u>Library Services</u>			
Full-Time Positions	4	5	3
Part-Time Hours	9,510	10,860	8,066
TOTAL FTE	8.57	10.22	6.88
<u>Planning & Community Preservation</u>			
Full-Time Positions	5	5	5
Part-Time Hours	960	960	-
TOTAL FTE	5.46	5.46	5.00
<u>Police Department</u>			
Full-Time Positions	20	22	20
Part-Time Hours	10,620	3,780	4,740
TOTAL FTE	24.81	23.82	22.28
<u>Public Works</u>			
Full-Time Positions	19	18	8
Part-Time Hours	960	-	-
TOTAL FTE	19.46	18.00	8.00
<u>Utilities</u>			
Full-Time Positions	-	-	8
Part-Time Hours	-	-	960
TOTAL FTE	-	-	8.46

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City of Sierra Madre

Village of the Foothills



Budget Summaries

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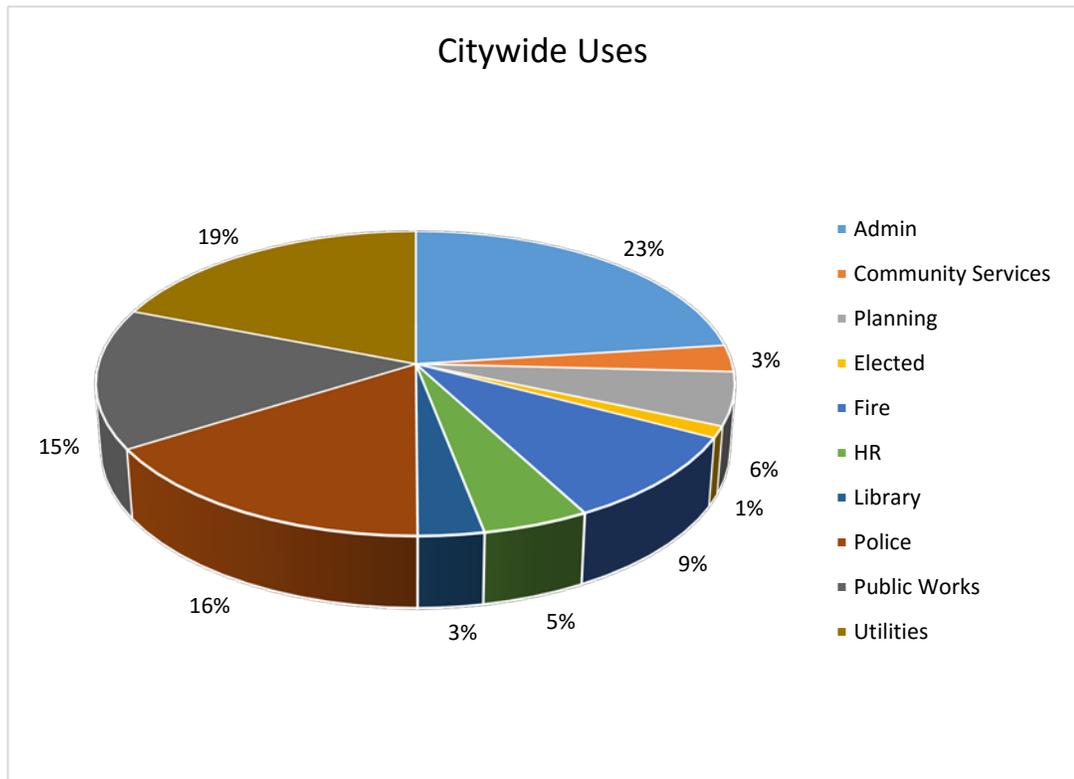
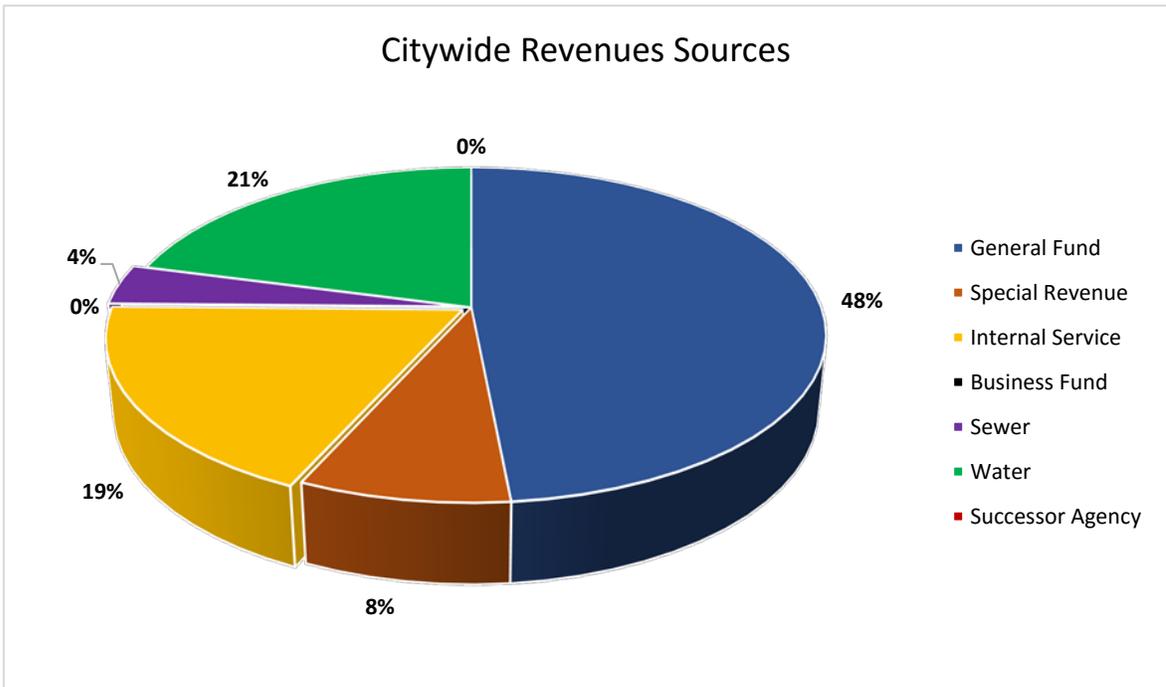


**ESTIMATED FUNDS AVAILABLE BY FUND
FY 2018-2019**

FUND	Estimated Funds Available 06/30/2018	Projected Revenues FY 2018-2019	Projected Expenditures FY 2018-2019	Projected Net Transfers In/(Out)	Estimated Funds Available 06/30/2019
GENERAL FUND	7,835,742	11,681,300	11,513,900	(16,000)	7,987,142
ASSESSMENTS	834,743	221,500	145,900	(7,400)	902,943
COPS FUND	198,903	100,000	100,000		198,903
ENVIRONMENT FUND	-	93,000	93,000		-
FRIENDS OF THE LIBRARY DONATIONS	-	135,000	135,000		-
GAS TAX	26,562	466,200	462,300		30,462
CAPITAL PROJECTS FUND	2,363,709	-	144,000		2,219,709
LIBRARY GIFT AND MEMORIAL FUND	228,228	-	22,500		205,728
MEASURE M	110,000	151,900	151,900		110,000
MEASURE R	334,498	134,000	134,100		334,398
PROP A	244,147	215,500	161,200		298,447
PROP C	370,294	178,700	385,400		163,594
SENIOR DONATION FUND	146,821	26,400	22,000		151,221
OTHER SPECIAL REVENUE	1,810,646	268,400	311,000		1,768,046
INTERNAL SERVICES	4,062,600	4,468,800	3,849,100	(31,400)	4,650,900
BUSINESS FUND	389,862	-			389,862
SEWER	68,777	923,000	901,700	38,800	128,877
WATER	695,540	5,028,600	4,018,800	16,000	1,721,340
SUCCESSOR AGENCY	827,500	-	513,800		313,700
GRAND TOTAL	\$ 20,548,572	\$ 24,092,300	\$ 23,065,600	\$ -	\$ 21,575,272

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CITYWIDE SOURCES AND USES



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CITYWIDE REVENUES BY FUND

FUND	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND	11,108,537	10,951,600	11,681,300
SPECIAL REVENUE FUNDS:			
ASSESSMENTS	219,398	217,200	221,500
COPS FUND	181,323	100,000	100,000
ENVIRONMENT FUND	76,250	89,100	93,000
FRIENDS OF THE LIBRARY DONATIONS	55,949	155,000	135,000
GAS TAX	213,655	313,300	466,200
LIBRARY GIFT AND MEMORIAL FUND	56,792	108,000	-
MEASURE M	-	110,000	151,900
MEASURE R	128,077	127,400	134,000
PROP A	208,540	209,300	215,500
PROP C	170,332	169,900	178,700
SENIOR DONATIONS FUND	30,595	21,600	26,400
OTHER SPECIAL REVENUES FUND	588,338	196,186	268,400
TOTAL SPECIAL REVENUE FUNDS	1,929,249	1,816,986	1,990,600
INTERNAL SERVICE FUNDS	4,598,453	5,048,900	4,468,800
CAPITAL PROJECTS FUND	4,385	22,200	-
ENTERPRISE FUNDS:			
BUSINESS FUND	226,259	233,500	-
SEWER	869,506	874,900	923,000
WATER	5,311,288	4,984,700	5,028,600
TOTAL ENTERPRISE FUNDS	6,407,053	6,093,100	5,951,600
SUCCESSOR AGENCY	571,587	585,700	-
GRAND TOTAL CITYWIDE REVENUES	24,619,264	24,518,486	24,092,300

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CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2016-2017 Actual	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Property Taxes	\$ 5,539,203	\$ 5,779,000	\$ 6,070,400
AB1X 26 - RDA Residual	320,236	324,000	324,000
Utility User Taxes	2,524,059	2,500,000	2,400,000
Franchise Fees	418,929	380,000	380,000
Sales Taxes	314,300	300,000	300,000
Business Licenses	325,247	270,000	270,000
Charges for Services	594,221	500,000	737,700
Fines and Forfeitures	167,318	155,100	148,100
Licenses and Permits	821,232	682,000	949,700
Other Revenues	83,792	61,500	101,400
TOTAL GENERAL FUND	11,108,537	10,951,600	11,681,300
SPECIAL REVENUE FUNDS:			
ASSESSMENTS			
Interest	3,760	1,200	200
Property Taxes	215,638	216,000	221,300
TOTAL ASSESSMENTS	219,398	217,200	221,500
COPS FUND			
Revenue from Other Agencies	181,323	100,000	100,000
TOTAL COPS	181,323	100,000	100,000
ENVIRONMENT FUND			
Charges for Services	-	-	-
Donations	-	-	-
Interest	-	100	-
Licenses and Permits	76,250	89,000	93,000
TOTAL ENVIRONMENT FUND	76,250	89,100	93,000
FRIENDS OF THE LIBRARY DONATIONS			
Donations	55,949	155,000	135,000
TOTAL FRIENDS OF THE LIBRARY DONATIONS	55,949	155,000	135,000
GAS TAX			
Interest	34	-	-
Revenue from Other Agencies	213,621	313,300	466,200
TOTAL GAS TAX	213,655	313,300	466,200
LIBRARY GIFT AND MEMORIAL FUND			
Donations	55,862	1,000	-
Interest	930	107,000	-
TOTAL LIBRARY GIFT AND MEMORIAL FUND	56,792	108,000	-
MEASURE M			
Interest	-	-	-
Revenue from Other Agencies	-	110,000	151,900

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2016-2017 Actual	FY 2017-2018 Revised	FY 2018-2019 Adopted
TOTAL MEASURE M	-	110,000	151,900
MEASURE R			
Interest	1,667	-	-
Revenue from Other Agencies	126,410	127,400	134,000
TOTAL MEASURE R	128,077	127,400	134,000
PROP A			
Charges for Services	4,196	4,500	4,500
Interest	1,196	-	-
Revenue from Other Agencies	203,148	204,800	211,000
TOTAL PROP A	208,540	209,300	215,500
PROP C			
Interest	1,854	-	-
Revenue from Other Agencies	168,478	169,900	178,700
TOTAL PROP C	170,332	169,900	178,700
SENIOR DONATIONS FUND			
Donations	29,866	21,600	26,400
Interest	729	-	-
TOTAL SENIOR DONATIONS FUND	30,595	21,600	26,400
OTHER SPECIAL REVENUES FUND			
Donations	64,089	-	-
Interest	2,940	-	-
Other Revenues	49,632	49,500	-
PSAF	115,227	100,000	120,000
Revenue from Other Agencies	356,450	46,686	148,400
TOTAL OTHER SPECIAL REVENUES FUND	588,338	196,186	268,400
TOTAL SPECIAL REVENUE FUNDS	1,929,249	1,816,986	1,990,600
INTERNAL SERVICE FUNDS			
Charges for Services	4,550,472	5,000,400	4,443,200
Interest	22,393	22,900	-
Licenses and Permits	-	-	-
Other Revenues	25,588	25,600	25,600
TOTAL INTERNAL SERVICE FUNDS	4,598,453	5,048,900	4,468,800
CAPITAL PROJECTS FUND			
Other Revenues	-	16,600	-
Interest	4,385	5,600	-
TOTAL CAPITAL PROJECTS FUND	4,385	22,200	-
ENTERPRISE FUNDS:			
BUSINESS FUND			

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Revised	Adopted
Charges for Services	166,465	137,100	-
Donations	21,730	64,400	-
Interest	1,455	-	-
Licenses and Permits	36,609	32,000	-
	226,259	233,500	-
SEWER			
Charges for Services	863,143	871,500	920,000
Interest	5,831	3,000	3,000
Licenses and Permits	532	400	-
	869,506	874,900	923,000
WATER			
Charges for Services	5,220,543	4,934,700	4,982,600
Fines and Forfeitures	28,579	28,000	26,000
Interest	-	22,000	20,000
Other Revenues	-	-	-
Revenue from Other Agencies	62,166	-	-
	5,311,288	4,984,700	5,028,600
TOTAL ENTERPRISE FUNDS	6,407,053	6,093,100	5,951,600
SUCCESSOR AGENCY			
Interest	3,637	-	-
Property Taxes	567,950	585,700	-
	571,587	585,700	-
GRAND TOTAL CITYWIDE REVENUES	24,619,264	24,518,486	24,092,300

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CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
ADMINISTRATIVE SERVICES			
GENERAL FUND			
Personnel	290,479	317,800	327,500
Maintenance & Operations	1,891,438	1,991,500	2,279,800
TOTAL GENERAL FUND	2,181,917	2,309,300	2,607,300
SEWER FUND			
Personnel	109,842	72,400	33,000
Maintenance & Operations	657	-	9,200
Debt	7,744	6,500	7,000
TOTAL SEWER FUND	118,243	78,900	49,200
WATER FUND			
Personnel	135,263	115,000	155,800
Maintenance & Operations	20,530	62,100	60,000
Debt	395,007	376,000	230,000
TOTAL WATER FUND	550,800	553,100	445,800
SUCCESSOR AGENCY			
Personnel	20,654	24,500	-
Maintenance & Operations	2,675	16,300	7,300
Debt	389,683	390,700	506,500
TOTAL SUCCESSOR AGENCY	413,012	431,500	513,800
INTERNAL SERVICES FUND			
Personnel	456,411	982,600	744,600
Maintenance & Operations	844,107	673,000	930,300
Debt	2,137	3,500	3,500
TOTAL INTERNAL SERVICES FUND	1,302,655	1,659,100	1,678,400
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,566,627	5,031,900	5,294,500
COMMUNITY SERVICES			
GENERAL FUND			
Personnel	161,331	207,800	349,600
Maintenance & Operations	43,015	57,900	111,100
TOTAL GENERAL FUND	204,346	265,700	460,700
PROP A FUND			
Maintenance & Operations	147,863	149,900	150,200
TOTAL PROP A FUND	147,863	149,900	150,200
SENIOR DONATION FUND			
Maintenance & Operations	20,421	20,600	22,000
TOTAL SENIOR DONATION FUND	20,421	20,600	22,000

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	1,562	-	6,300
TOTAL OTHER SPECIAL REVENUE FUND	1,562	-	6,300
BUSINESS FUND			
Personnel	92,455	119,800	-
Maintenance & Operations	79,784	69,900	-
TOTAL BUSINESS FUND	172,239	189,700	-
WATER FUND			
Personnel	16,039	16,200	16,500
TOTAL WATER FUND	16,039	16,200	16,500
TOTAL COMMUNITY SERVICES DEPARTMENT	562,470	642,100	655,700
ELECTED AND APPOINTED			
GENERAL FUND			
Personnel	51,615	56,700	130,400
Maintenance & Operations	157,950	259,600	153,800
TOTAL GENERAL FUND	209,565	316,300	284,200
INTERNAL SERVICES FUND			
Maintenance & Operations	25,200	25,500	-
TOTAL INTERNAL SERVICES FUND	25,200	25,500	-
TOTAL ELECTED AND APPOINTED DEPARTMENT	234,765	341,800	284,200
FIRE			
GENERAL FUND			
Personnel	1,210,124	1,286,200	1,576,400
Maintenance & Operations	489,310	543,700	496,100
Capital Outlay	-	17,500	17,500
Debt	92,000	92,000	92,000
TOTAL GENERAL FUND	1,791,434	1,939,400	2,182,000
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	14,048	-	3,500
TOTAL OTHER SPECIAL REVENUE FUND	14,048	-	3,500
BUSINESS FUND			
Personnel	9,214	-	-
TOTAL BUSINESS FUND	9,214	-	-
TOTAL FIRE DEPARTMENT	1,814,696	1,939,400	2,185,500
HUMAN RESOURCES			
INTERNAL SERVICES FUND			
Personnel	342,168	213,300	306,200

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Revised	Adopted
Maintenance & Operations	825,846	1,397,600	798,600
TOTAL INTERNAL SERVICES FUND	1,168,014	1,610,900	1,104,800
TOTAL HUMAN RESOURCES DEPARTMENT	1,168,014	1,610,900	1,104,800
LIBRARY			
GENERAL FUND			
Personnel	565,581	687,600	403,800
Maintenance & Operations	109,864	126,300	119,300
TOTAL GENERAL FUND	675,445	813,900	523,100
FRIENDS OF THE LIBRARY DONATIONS			
Maintenance & Operations	55,949	55,000	55,000
Capital Outlay	-	100,000	80,000
TOTAL FRIENDS OF THE LIBRARY DONATIONS	55,949	155,000	135,000
LIBRARY GIFT AND MEMORIAL FUND			
Maintenance & Operations	9,838	52,700	8,500
Capital Outlay	-	14,000	14,000
TOTAL LIBRARY GIFT AND MEMORIAL FUND	9,838	66,700	22,500
TOTAL LIBRARY SERVICES DEPARTMENT	741,232	1,035,600	680,600
PLANNING AND COMMUNITY PRESERVATION			
GENERAL FUND			
Personnel	536,617	575,000	547,700
Maintenance & Operations	726,759	719,400	731,600
TOTAL GENERAL FUND	1,263,376	1,294,400	1,279,300
SUCCESSOR AGENCY			
Personnel		-	-
Maintenance & Operations	59,000	154,200	-
TOTAL SUCCESSOR AGENCY	59,000	154,200	-
BUSINESS FUND			
Personnel	5,058	-	-
Maintenance & Operations	3,200	-	-
TOTAL BUSINESS FUND	8,258	-	-
WATER FUND			
Personnel	16,951	19,100	20,600
TOTAL WATER FUND	16,951	19,100	20,600
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,347,585	1,467,700	1,299,900
POLICE			
GENERAL FUND			
Personnel	2,728,634	3,094,600	3,232,900
Maintenance & Operations	764,382	496,300	382,900
TOTAL GENERAL FUND	3,493,016	3,590,900	3,615,800
COPS FUND			

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Revised	Adopted
Personnel	51,909	62,000	86,800
Maintenance & Operations	23,422	-	13,200
TOTAL COPS FUND	75,331	62,000	100,000
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	2,124	-	6,600
TOTAL OTHER SPECIAL REVENUE FUND	2,124	-	6,600
BUSINESS FUND			
Personnel	9,151	42,600	-
TOTAL BUSINESS FUND	9,151	42,600	-
CAPITAL PROJECTS FUND			
Capital Outlay	92,501	39,500	-
TOTAL CAPITAL PROJECTS FUND	92,501	39,500	-
TOTAL POLICE DEPARTMENT	3,672,123	3,735,000	3,722,400
PUBLIC WORKS			
GENERAL FUND			
Personnel	269,969	181,100	148,200
Maintenance & Operations	276,806	393,800	413,300
Capital Outlay	11,085	16,000	-
TOTAL GENERAL FUND	557,860	590,900	561,500
ASSESSMENTS			
Maintenance & Operations	58,237	84,900	145,900
TOTAL ASSESSMENTS FUND	58,237	84,900	145,900
ENVIRONMENT FUND			
Personnel	45,322	35,000	21,800
Maintenance & Operations	68,153	99,200	91,200
TOTAL ENVIRONMENT FUND	113,475	134,200	113,000
GAS TAX FUND			
Personnel	6,917	106,300	177,600
Maintenance & Operations	209,954	155,000	101,900
Capital Outlay	-	27,000	182,800
TOTAL GAS TAX FUND	216,871	288,300	462,300
MEASURE M FUND			
Maintenance & Operations	-	-	-
Capital Outlay	-	-	151,900
TOTAL MEASURE M FUND	-	-	151,900
MEASURE R FUND			
Maintenance & Operations	9,800	12,800	-
Capital Outlay	48,749	114,600	134,100
TOTAL MEASURE R FUND	58,549	127,400	134,100

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
PROP A FUND			
Personnel	10,723	10,800	11,000
Maintenance & Operations	6,800	26,600	-
TOTAL PROP A FUND	17,523	37,400	11,000
PROP C FUND			
Maintenance & Operations	18,369	20,500	22,500
Capital Outlay	-	149,400	362,900
TOTAL PROP C FUND	18,369	169,900	385,400
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	188,235	235,300	60,000
Capital Outlay	-	42,700	234,600
TOTAL OTHER SPECIAL REVENUE FUND	188,235	278,000	294,600
CAPITAL PROJECTS FUND			
Maintenance & Operations	-	-	-
Capital Outlay	-	-	144,000
TOTAL CAPITAL PROJECTS FUND	-	-	144,000
INTERNAL SERVICES FUND			
Personnel	307,890	284,700	253,000
Maintenance & Operations	710,224	901,100	772,900
TOTAL INTERNAL SERVICES FUND	1,018,114	1,185,800	1,025,900
TOTAL PUBLIC WORKS DEPARTMENT	2,247,233	2,896,800	3,429,600
UTILITIES			
SEWER FUND			
Personnel	577,129	438,800	359,900
Maintenance & Operations	676,121	684,200	492,600
Capital Outlay	-	-	-
TOTAL SEWER FUND	1,253,250	1,123,000	852,500
WATER FUND			
Personnel	536,844	677,800	698,000
Maintenance & Operations	3,642,545	3,784,700	2,837,900
Capital Outlay	-	-	-
TOTAL WATER FUND	4,179,389	4,462,500	3,535,900
TOTAL UTILITIES DEPARTMENT	5,432,639	5,585,500	4,388,400
GRAND TOTAL CITYWIDE EXPENDITURES	21,787,384	24,286,700	23,045,600

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CITYWIDE EXPENDITURES BY FUND AND CATEGORY

FUND	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	5,814,350	6,406,800	6,716,500
Maintenance & Operations	4,459,524	4,588,500	4,687,900
Debt	92,000	92,000	92,000
Capital Outlay	11,085	33,500	17,500
TOTAL GENERAL FUND	10,376,959	11,120,800	11,513,900
SPECIAL REVENUE FUNDS:			
ASSESSMENTS			
Maintenance & Operations	58,237	84,900	145,900
TOTAL ASSESSMENTS	58,237	84,900	145,900
COPS FUND			
Personnel	51,909	62,000	86,800
Maintenance & Operations	23,422	-	13,200
TOTAL COPS	75,331	62,000	100,000
ENVIRONMENT FUND			
Personnel	45,322	35,000	21,800
Maintenance & Operations	68,153	99,200	91,200
TOTAL ENVIRONMENT FUND	113,475	134,200	113,000
FRIENDS OF THE LIBRARY DONATIONS			
Maintenance & Operations	55,949	55,000	55,000
Capital Outlay	-	100,000	80,000
TOTAL FRIENDS OF THE LIBRARY DONATIONS	55,949	155,000	135,000
GAS TAX			
Personnel	6,917	106,300	177,600
Maintenance & Operations	209,954	155,000	101,900
Capital Outlay	-	27,000	182,800
TOTAL GAS TAX	216,871	288,300	462,300
LIBRARY GIFT AND MEMORIAL FUND			
Personnel	-	-	-
Maintenance & Operations	9,838	52,700	8,500
Capital Outlay	-	14,000	14,000
TOTAL LIBRARY GIFT AND MEMORIAL FUND	9,838	66,700	22,500
MEASURE M			
Maintenance & Operations	-	-	-
Capital Outlay	-	-	151,900
TOTAL MEASURE M	-	-	151,900

**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
MEASURE R			
Maintenance & Operations	9,800	12,800	-
Capital Outlay	48,749	114,600	134,100
TOTAL MEASURE R	58,549	127,400	134,100
PROP A			
Personnel	10,723	10,800	11,000
Maintenance & Operations	154,663	176,500	150,200
TOTAL PROP A	165,386	187,300	161,200
PROP C			
Maintenance & Operations	18,369	20,500	22,500
Capital Outlay	-	149,400	362,900
TOTAL PROP C	18,369	169,900	385,400
SENIOR DONATION FUND			
Maintenance & Operations	20,421	20,600	22,000
TOTAL SENIOR DONATION FUND	20,421	20,600	22,000
OTHER SPECIAL REVENUE FUND			
Personnel	-	-	-
Maintenance & Operations	205,969	235,300	76,400
Capital Outlay	-	42,700	234,600
TOTAL OTHER SPECIAL REVENUE FUND	205,969	278,000	311,000
TOTAL SPECIAL REVENUE FUNDS EXPENDITURES	998,395	1,574,300	2,144,300
INTERNAL SERVICES			
Personnel	1,106,469	1,480,600	1,303,800
Maintenance & Operations	2,405,377	2,997,200	2,501,800
Debt	2,137	3,500	3,500
Capital Outlay	-	-	-
TOTAL INTERNAL SERVICES	3,513,983	4,481,300	3,809,100
CAPITAL PROJECTS FUND			
Maintenance & Operations	-	-	-
Capital Outlay	92,501	39,500	144,000
TOTAL CAPITAL PROJECTS FUND	92,501	39,500	144,000
ENTERPRISE FUNDS:			
BUSINESS FUND			
Personnel	115,878	162,400	-
Maintenance & Operations	82,984	69,900	-
TOTAL BUSINESS FUND	198,862	232,300	-

**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
SEWER			
Personnel	686,971	511,200	392,900
Maintenance & Operations	676,778	684,200	501,800
Debt	7,744	6,500	7,000
Capital Outlay	-	-	-
TOTAL SEWER	1,371,493	1,201,900	901,700
WATER			
Personnel	705,097	828,100	890,900
Maintenance & Operations	3,663,075	3,846,800	2,897,900
Debt	395,007	376,000	230,000
Capital Outlay	-	-	-
TOTAL WATER	4,763,179	5,050,900	4,018,800
TOTAL ENTERPRISE FUNDS EXPENDITURES	6,333,534	6,485,100	4,920,500
SUCCESSOR AGENCY			
Personnel	20,654	24,500	-
Maintenance & Operations	61,675	170,500	7,300
Debt	389,683	390,700	506,500
TOTAL SUCCESSOR AGENCY	472,012	585,700	513,800
GRAND TOTAL CITYWIDE EXPENDITURES	21,787,384	24,286,700	23,045,600

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General Fund Overview

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

General Fund Revenues

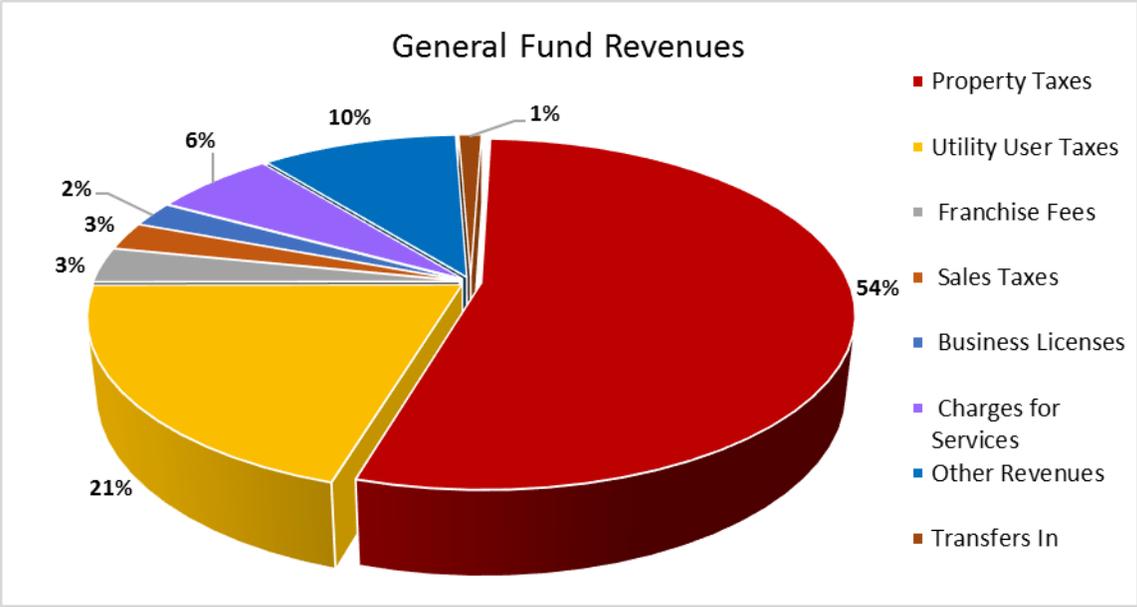
General Fund revenues are of particular interest as they fund basic City services. The City’s two major revenue sources are Property Taxes and Utility User Taxes, which make up 75 % of the General Fund Revenues. Overall, staff is estimating a 5% increase in General Fund revenues for Fiscal Year 2018-2019.

Property Taxes are the City’s largest revenue source representing 55 percent of the total General Fund revenue. They are derived from a portion of the one-percent property tax collected by the County of Los Angeles and allocated to the various governmental entities within the county. The City of Sierra Madre General Fund receives approximately \$21.91 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is one percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed two percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to purchase bonds to reduce the state budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax. The “property tax in-lieu of motor vehicle license fee” has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue is projected to increase approximately 5% from last year’s estimated actual, which is attributed to an increase in current secured and unsecured tax projections.

Utility User Taxes (UUT) are the City’s second largest revenue source representing 20 percent of the total General Fund revenue slightly down from 24 percent in FY 2018. The City currently collects Utility User Tax (UUT) on six utility services. On April 2016, the voters approved a new UUT initiative which resulted in a 10% Utility Users Tax rate effective July 1, 2016.

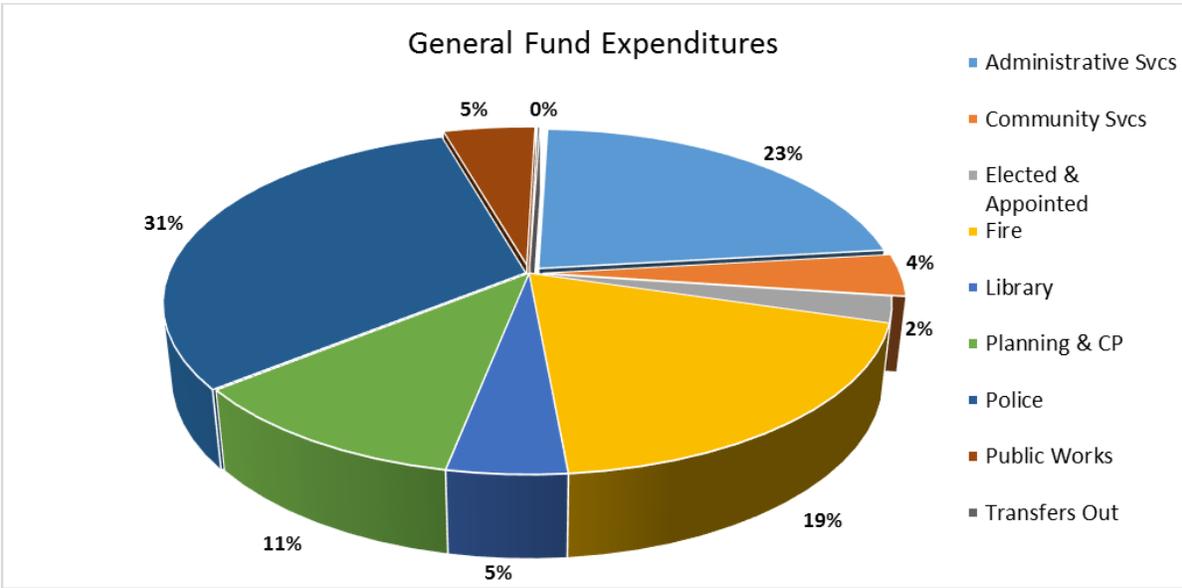
Other Revenues – are revenues, such as, Franchise Fees, Sales Taxes, Business Licenses, Fines & Forfeitures, Charges for Services make up the remainder 20 percent of the General Fund Revenues.

GENERAL FUND OVERVIEW



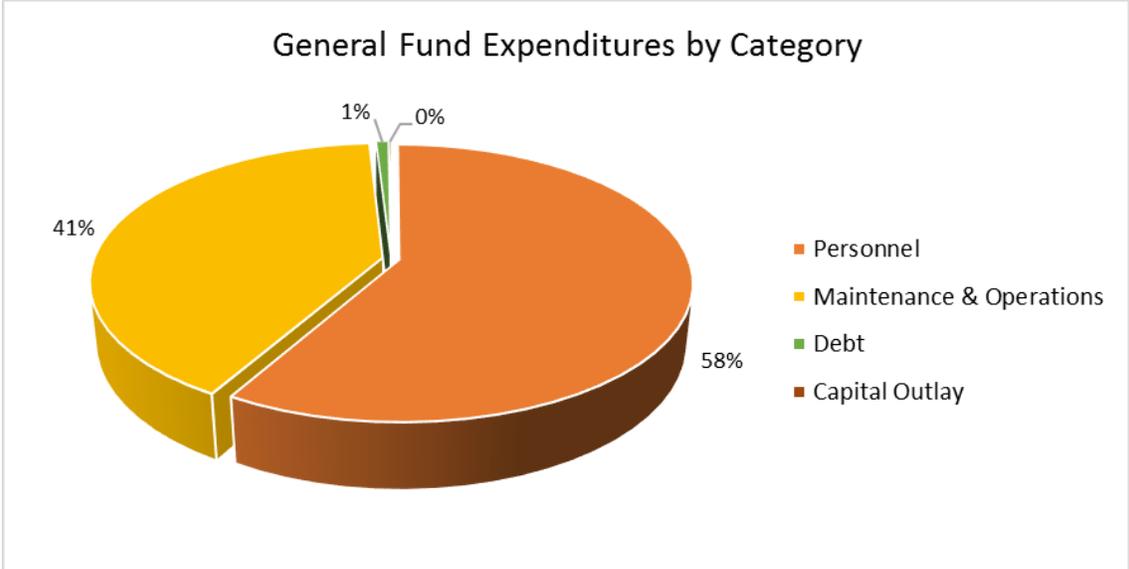
General Fund Expenditures

The City's largest fund is the General fund. It provides the resources necessary to sustain the day-to-day activities and services to the community. All departments receive support from the General Fund, either directly or indirectly in the form of subsidies or cost allocation (overhead). Over half of the General Fund resources are used to provide public safety, with Police making up 31% and Fire 19% of the General Fund.



GENERAL FUND OVERVIEW

Personnel costs make up 58% of the City's General Fund with most of the remaining costs consisting of Maintenance and Operations Expenditures. The personnel expenditure category % is projected to remain unchanged, the same as prior year.



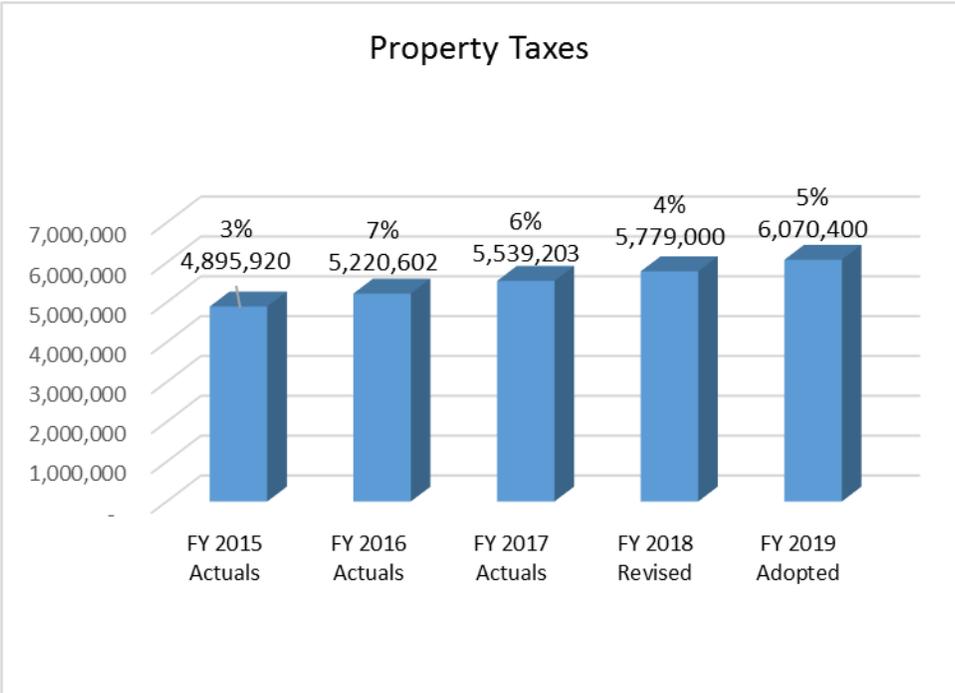
The General Fund projected Sources and Uses reflects a budget surplus of about \$200,000 plus a \$100,000 contingency fund. This is despite increasing costs for POA & CEA MOU increases, PERS unfunded accrued liability (UAL), and transition to a career Fire Department.

GENERAL FUND OVERVIEW

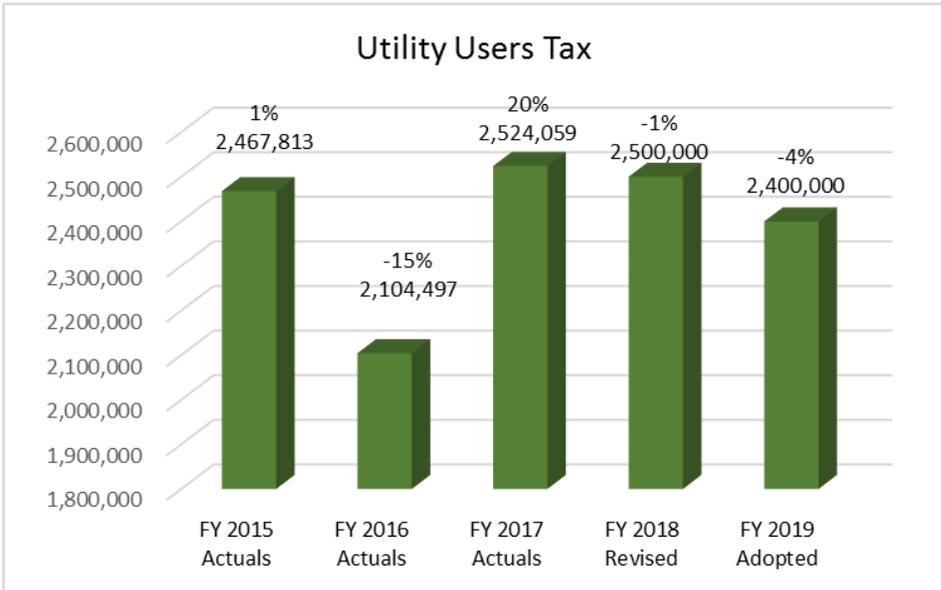
**CITY OF SIERRA MADRE FISCAL YEAR 2018-2019 BUDGET
GENERAL FUND**

GENERAL FUND	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Revised	Adopted
REVENUES			
Property Taxes	\$ 5,539,203	\$ 5,779,000	\$ 6,070,400
AB1X 26 - RDA Residual	320,236	324,000	324,000
Utility User Taxes	2,524,059	2,500,000	2,400,000
Franchise Fees	418,929	380,000	380,000
Sales Taxes	314,300	300,000	300,000
Business Licenses	325,247	270,000	270,000
Charges for Services	594,221	500,000	737,700
Fines and Forfeitures	167,318	155,100	148,100
Licenses and Permits	821,232	682,000	949,700
Other Revenues	83,792	61,500	101,400
TOTAL REVENUES	11,108,537	10,951,600	11,681,300
TRANSFERS IN	115,227	100,000	138,200
EXPENDITURES			
Administrative Services	2,181,917	2,309,300	2,607,300
Community Services	204,346	265,700	460,700
Elected and Appointed	209,565	316,300	284,200
Fire	1,791,434	1,939,400	2,182,000
Library	675,445	813,900	523,100
Planning & Community Preservation	1,263,376	1,294,400	1,279,300
Police	3,493,016	3,590,900	3,615,800
Public Works	557,860	590,900	561,500
TOTAL EXPENDITURES	10,376,959	11,120,800	11,513,900
TRANSFERS OUT	77,163	44,000	16,000
CONTINGENCY	-	-	100,000
NET CHANGE IN FUND BALANCE	769,642	(113,200)	189,600

General Fund Trends



Property Taxes have increased steadily from year to year by 3% to 7% every year. The inflation rate has contributed to this increase plus increase in sale values of homes sold, and the reversal of the proposition 8 reductions.

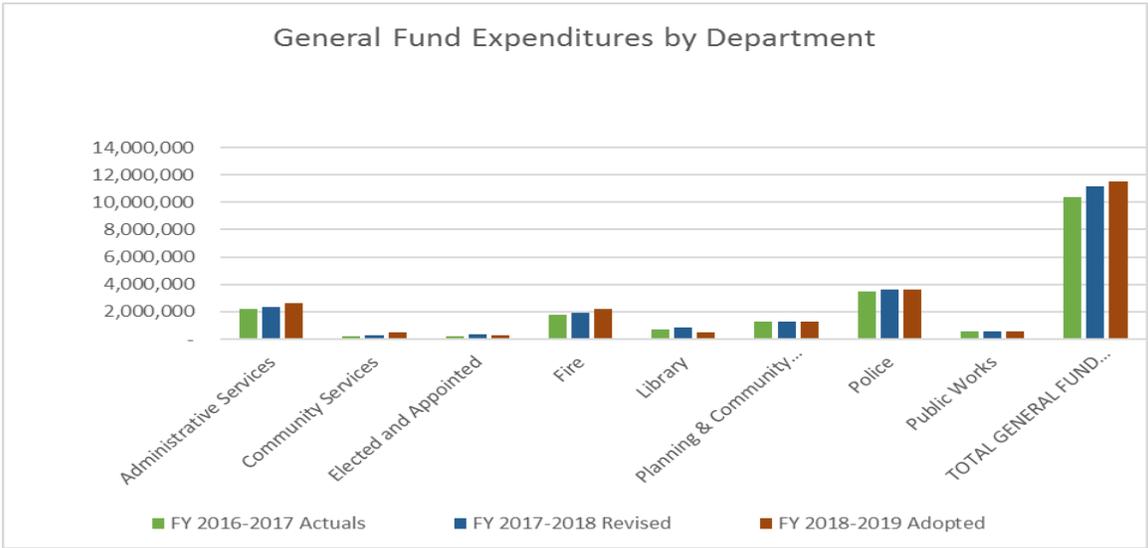
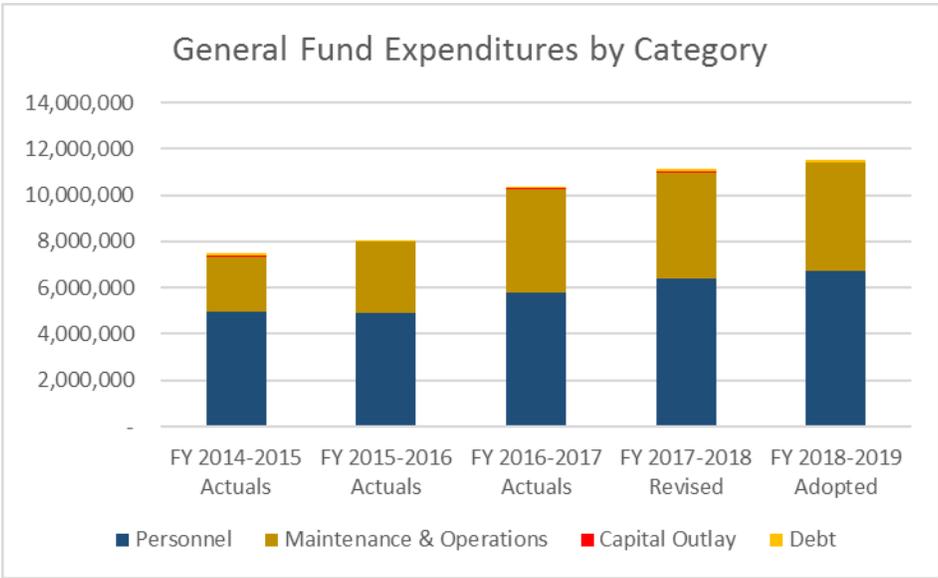


For FY 2016, there was a decrease of UUT revenues of 15%, this is due to the decrease of the Tax Rate by 2%. In FY 2017, the UUT revenues increased due to the voter approved increase of the UUT Tax Rate back to 10%. The UUT decrease in FY2018 and 2019 is due to decreases in the UUT Tax base, such as decrease in cable subscribers and conservation efforts.

GENERAL FUND OVERVIEW

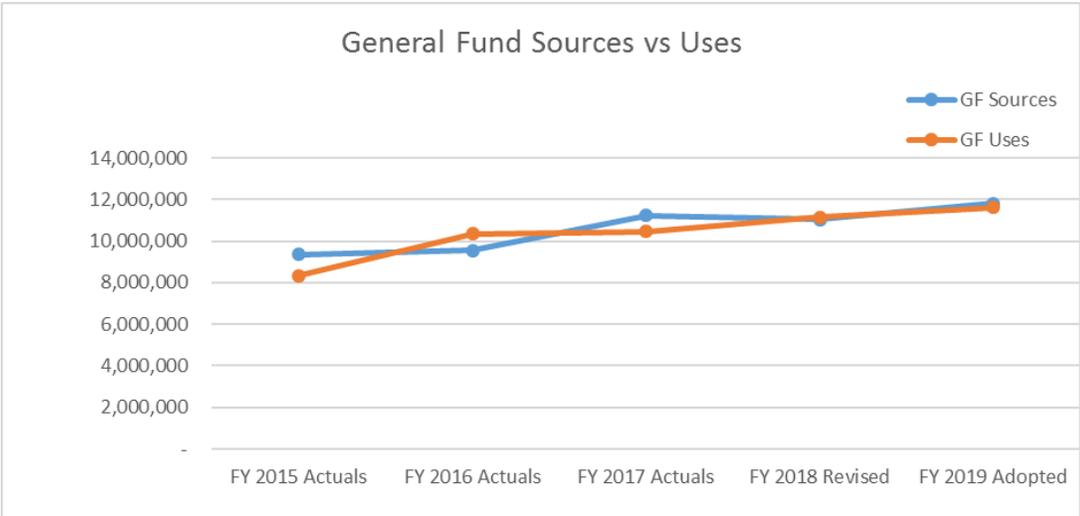
General Fund Trends (Cont.)

The City has continually worked on containing costs across the board. The increase in personnel expenditures over the years are mainly due to rising costs of insurance and pension rates, with some of the fluctuations attributed to salary savings from vacant positions. For FY 2018-2019 the projected budget includes increases per the Police and CEA Association Memorandum of Understanding (MOU's) as well as the transition to a career Fire Department. Increases in expenditures in FY2017 were mainly due to the collapsing of the Paramedic, Recreation and Community Development Fund operations to the General Fund. This activities were tracked in separate funds with a Transfer Out from the General Fund. Also, in FY 2017, M&O expenditures increased as a result of a shift of expenditures from Personnel to Maintenance & Operations which is due to the adjustment of the Workers' Compensation Rate and the change of the allocation methodology for all internal services.



GENERAL FUND OVERVIEW

The shift of expenditures in FY17 was due to the change in allocations, mainly the WC allocation. The change in allocations also resulted in a shift of expenditures from other General Fund departments to the Administrative Services Department which absorbs most allocations to the General Fund.



In FY 2016, General Fund revenues decreased mainly due to the reduction in the Utility User Tax from 10% to 8% per the UUT sunset clause. The rising costs of operations mainly due to CIP activity and Sheriff’s contract created a shortfall of about \$796 thousand for the FYE 2016. For FY 2017 revenues increased due to the collapsing of funds as well as the UUT rate voter approved increase back to 10%. Expenditures increased also mainly due to the collapsing of funds. The budget for FY 2017-2018 is projected to be balanced in spite of about \$500 thousand of increased costs due to MOU increases, PERS AUL, minimum wage increases, and increased costs of public works project due to prevailing wage requirements. The increases were mainly off-set by salary savings due to reorganization of various City departments and a zero based budget approach to the budgeting process. For FY 2018-2019, a budget surplus of approximately \$200,000 is projected after providing for a balanced budget with a \$100,000 contingency account. This is the result of the use of zero based budget approach and the continued focus on reducing on-going costs, while one-time costs increase.

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City of Sierra Madre

Village of the Foothills



Department Budgets

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City of Sierra Madre

Village of the Foothills



Administrative Services Department

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ADMINISTRATIVE SERVICES DEPARTMENT

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

City Manager's Office Overview

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

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

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

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

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

The City Manager's Office consist of four full-time employees, and one part-time employee.

Administrative Services Overview

Administrative Services is responsible for the day-to-day business affairs and administration of the City. Administrative Services executes the following tasks:

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

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

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

ADMINISTRATIVE SERVICES DEPARTMENT

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

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

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

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

Utility Billing: Billing of City utilities (Water & Sewer), processing of payments and customer service.

ADMINISTRATIVE SERVICES (CITY MANAGER & FINANCE)

Board/Committee Liaisons

The Department serves as liaison to the:

- Council Water Sub-committee
- Successor Agency
- Other special Council advisory committees

Administrative Services Mission Statement

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

Accomplishments for FY 2017-2018

- Conducted Sewer Audit which resulted in increased Sewer Revenues.
- Begun transition to career Fire Department.
- Implemented New Purchasing Policy providing for improved compliance and efficiency in purchasing.
- Increased investment in Water Infrastructure Investment.
- Audits completed on time without significant findings.
- Zero based budget process and reorganization resulted in a balanced budget with a surplus of \$300 thousand and a \$100 thousand contingency account.
- Conducted community outreach sessions related to conservation and water

ADMINISTRATIVE SERVICES DEPARTMENT

Objectives from FY 2017-2018 not completed/continued to FY 2018-2019

- Continued education on water conservation.
- Continue to improve water infrastructure.
- Continue creating Accounting Procedure and Policy Manuals.
- Online business license renewals, online yard sale permits and utility billing enhancements.

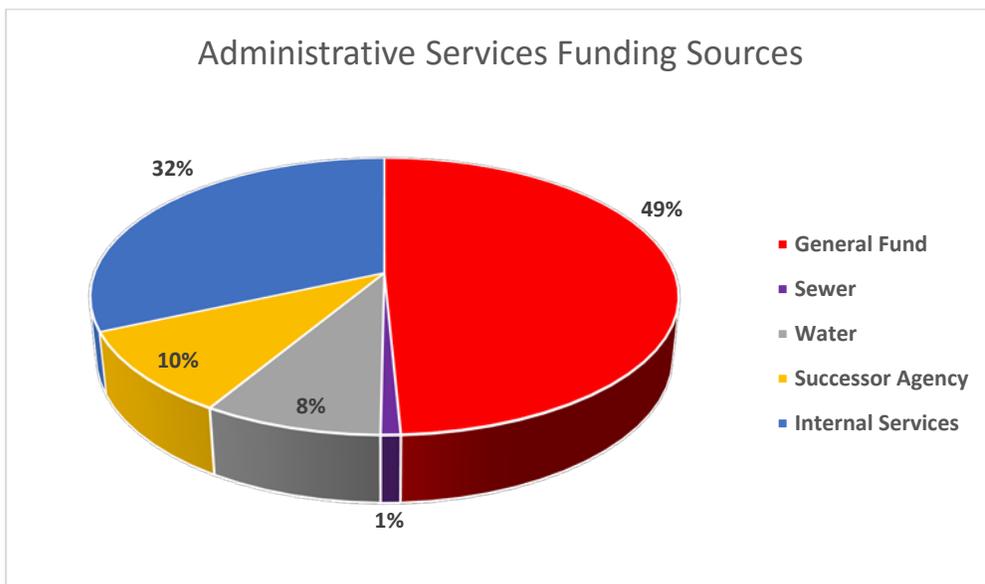
Performance Measures

Performance Measures	Actual FY 2016-2017	Actual FY 2017-2018	Projected FY 2018-2019
Utility Bills Processed	22,801	20,899	21,300
Cash Register Transactions	23,966	23,941	24,200
Checks Issued	2,577	2,493	2,600

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Proposed
ADMINISTRATIVE SERVICES			
Personnel	1,012,649	1,512,300	1,260,900
Maintenance & Operations	2,759,407	2,742,900	3,286,600
Debt	794,571	776,700	747,000
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,566,627	5,031,900	5,294,500

ADMINISTRATIVE SERVICES DEPARTMENT

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Proposed
GENERAL FUND			
Personnel	290,479	317,800	327,500
Maintenance & Operations	1,891,438	1,991,500	2,279,800
TOTAL GENERAL FUND	2,181,917	2,309,300	2,607,300
SEWER FUND			
Personnel	109,842	72,400	33,000
Maintenance & Operations	657	-	9,200
Debt	7,744	6,500	7,000
TOTAL SEWER FUND	118,243	78,900	49,200
WATER FUND			
Personnel	135,263	115,000	155,800
Maintenance & Operations	20,530	62,100	60,000
Debt	395,007	376,000	230,000
TOTAL WATER FUND	550,800	553,100	445,800
SUCCESSOR AGENCY			
Personnel	20,654	24,500	-
Maintenance & Operations	2,675	16,300	7,300
Debt	389,683	390,700	506,500
TOTAL SUCCESSOR AGENCY	413,012	431,500	513,800
INTERNAL SERVICES FUND			
Personnel	456,411	982,600	744,600
Maintenance & Operations	844,107	673,000	930,300
Debt	2,137	3,500	3,500
TOTAL INTERNAL SERVICES FUND	1,302,655	1,659,100	1,678,400
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,566,627	5,031,900	5,294,500



City of Sierra Madre

Village of the Foothills



Community Services Department

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COMMUNITY SERVICES DEPARTMENT

Department Overview

The Community Services Department works as a collaborative thriving workforce to... “Create A Healthier Community Through People, Parks, Programs” ...and so it inherits the goal of providing positive experiences and opportunities to the community for recreation, personal growth, cultural & physical enrichment, and essential hands-on learning activities.

The Department operates under the direction of the Community Services Manager, but not without the Community Services Team which consists of four full-time and three regular part-time employees providing administrative and operational support for Recreation, Community Special Events, Filming, and Senior Services from Monday through Thursdays, and seasonally through weekends for large scale special events, programming for Seniors, Family Movie Fridays, Summer Concerts Series, and use oversight of the City’s six parks, two ball fields, and the Hart Park House. Community Services also oversees the lease agreements with Waterworks Aquatics, the lease agreement with the YMCA for added Recreational Classes, and serves as a partner with the City’s four youth sports leagues.

Additionally, residents are provided access to programs focusing on the values of recreation, including positive alternatives for children and youth to reduce crime and mischief especially during non-school hours; it increases social connections while promoting access to outdoor spaces for children and adults to play and be active; it promotes the arts and aids in therapy through exercise and group sports; and offers parks as a form of serenity and the inspiration of nature and outdoor spaces by preserving natural and cultural resources in our community.

Board/Committee Liaisons

The Department serves as liaison to the:

- Community Services Commission
 - Special Events Committees
 - Assigned Park Projects
 - Waterworks Advisory Board
- Senior Community Commission

Community Services Mission Statement

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

Accomplishments from FY 2017-2018

- Introduced relevant programming in the Hart Park House Senior Center;
- Introduced ‘Calendar of Events’ for shared information on Community Services;
- Developed department reorganization plan to reduce workload redundancies by recreating Community Services Manager Position; and 2 Recreation Coordinators;
- Reanalyzed costs and fee structures for City Facility Rentals and Filming Division;
- Finalized Field Use Agreement requirements between Community Sports Organizations

COMMUNITY SERVICES DEPARTMENT

Objectives from FY 2017-2018 / continued to FY 2018-2019

- Begin Update of the Youth Master Plan;
- Began implementation of Senior Master Plan with Senior Community Commission;
- Initiated Kersting Court Renovation Project Timeline/ Community Services Commission;
- Grant Projects Overview with Regional Park & Open Space District to secure alternative funding sources

Department Goals FY 2018-2019

- Pursue Measure A Funding/ Prop A Grants
- Pursue Staff Training & Leadership Opportunities
- Renegotiation of Agreements – YMCA & Waterworks
- Partnership Efforts with Youth Sports Organization Facilities
- Recreation Classes managed by the Pasadena-Sierra Madre YMCA

Performance Measures

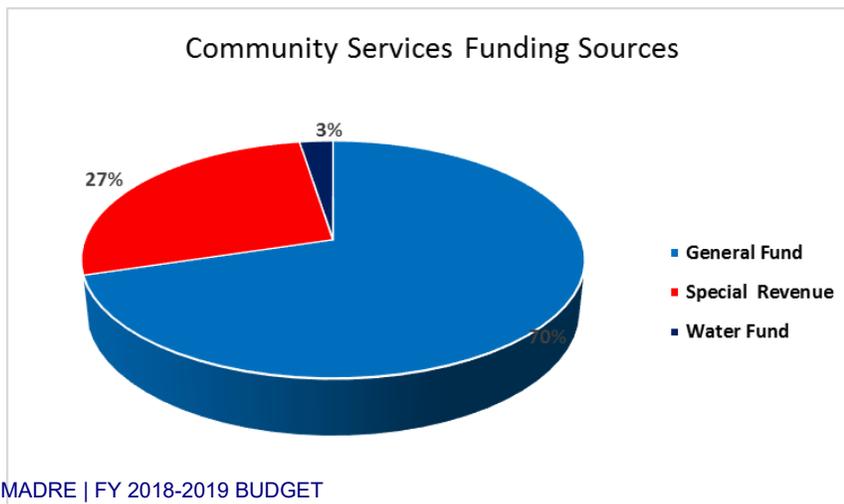
Performance Measures	Actual FY 2016-2017	Actual FY 2017-2018	Projected FY 2018-2019
Park Programs Presented	36	36	40
Park Programs Attendance	5200	8,000 – 10,000 (est)	10,000 – 14,000
Senior Class Programs Attendance	1700	2000	2200
Senior Lunches Served	3200	3000	3400
Hart Park House Special Events Senior Programs	Older American Reception Community Yard Sale Seniors Rock Concert Seniors Excursions Senior Café YWCA Lunch Program		
Community Services Special Events & Seasonal Programs	Family Movie Fridays Concerts in the Park Summer Fun in The Park Huck Finn Fishing & Family Campout Events Mt. Wilson Trail Race Pasta Feed Mt. Wilson Trail Race 3 rd & 4 th of July Events Halloween Happenings & Downtown Trick-or-Treating		



COMMUNITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
COMMUNITY SERVICES			
Personnel	269,825	343,800	366,100
Maintenance & Operations	292,645	298,300	289,600
TOTAL COMMUNITY SERVICES DEPARTMENT	562,470	642,100	655,700

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	161,331	207,800	349,600
Maintenance & Operations	43,015	57,900	111,100
TOTAL GENERAL FUND	204,346	265,700	460,700
PROP A FUND			
Maintenance & Operations	147,863	149,900	150,200
TOTAL PROP A FUND	147,863	149,900	150,200
SENIOR DONATION FUND			
Maintenance & Operations	20,421	20,600	22,000
TOTAL SENIOR DONATION FUND	20,421	20,600	22,000
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	1,562	-	6,300
TOTAL OTHER SPECIAL REVENUE FUND	1,562	-	6,300
BUSINESS FUND			
Personnel	92,455	119,800	-
Maintenance & Operations	79,784	69,900	-
TOTAL BUSINESS FUND	172,239	189,700	-
WATER FUND			
Personnel	16,039	16,200	16,500
TOTAL BUSINESS FUND	16,039	16,200	16,500
TOTAL COMMUNITY SERVICES DEPARTMENT	562,470	642,100	655,700



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City of Sierra Madre, California

Village of the Foothills



Elected and Appointed Department

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Department Overview

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

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

Elected Officials

City Council

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

Sierra Madre's City Council is comprised of five members elected to four-year terms with two seats eligible in 2020. Elections are budgeted in the City Clerk's department. The honorary positions of Mayor and Mayor Pro Tempore rotate among the five elected members of the City Council every April.

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

City Clerk

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

ELECTED AND APPOINTED DEPARTMENT

City Treasurer

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

Appointed Officials

City Attorney

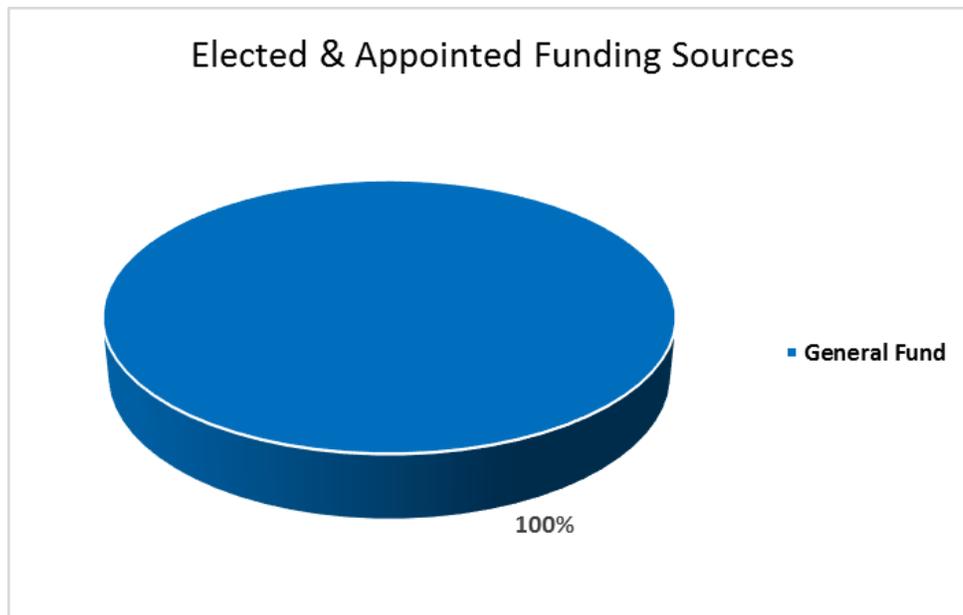
The City Attorney is appointed by and serves at the pleasure of the City Council. The City Attorney provides the City Council and staff with legal advice, ensures that the Municipal Code is current, up to date and reflects accurate policies, procedures, and ordinances. The City Attorney also coordinates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

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
ELECTED AND APPOINTED			
Personnel	51,615	56,700	130,400
Maintenance & Operations	183,150	285,100	153,800
TOTAL ELECTED AND APPOINTED			
DEPARTMENT	234,765	341,800	284,200

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	51,615	56,700	130,400
Maintenance & Operations	157,950	259,600	153,800
TOTAL GENERAL FUND	209,565	316,300	284,200
INTERNAL SERVICES FUND			
Maintenance & Operations	25,200	25,500	-
TOTAL INTERNAL SERVICES FUND	25,200	25,500	-
TOTAL ELECTED AND APPOINTED			
DEPARTMENT	234,765	341,800	284,200

ELECTED AND APPOINTED DEPARTMENT

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	51,615	56,700	130,400
Maintenance & Operations	157,950	259,600	153,800
TOTAL GENERAL FUND	209,565	316,300	284,200
INTERNAL SERVICES FUND			
Maintenance & Operations	25,200	25,500	-
TOTAL INTERNAL SERVICES FUND	25,200	25,500	-
TOTAL ELECTED AND APPOINTED DEPARTMENT	234,765	341,800	284,200



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City of Sierra Madre

Village of the Foothills



Fire Department

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Department Overview

The Fire Department is responsible for fire suppression, rescue, and emergency medical services (EMS). The Department consists of six (6) full-time, twenty-four (24) part-time, and 5 (5) volunteer personnel. Personnel are housed at the Fire Station in rotating 24 hour shifts. Each shift consists of an Engine Crew (one Captain, one Engineer, and minimum one Firefighter) and a Paramedic Crew (two Paramedics). Engine Crews are responsible for responding to all fire, EMS, and inspection dispatches. Firefighters also conduct yearly measures to ensure the safety of the community that include, but are not limited to, inspections of schools, local businesses, apartments, and brush. Paramedics provide advanced life support and emergency medical care. The Department also provides informational programs to educate the community about fire prevention.

As well as providing service to the local community, the Fire Department houses a Water Tender that responds to wildland fires throughout California.

Fire Department Mission Statement

The mission of the Sierra Madre Fire Department is to provide superior community service through the delivery of fire suppression, fire prevention, and emergency medical and public education services. We will support our mission with an absolute commitment to community service, customer support, cost effective operation, training and education.

Accomplishments FY 2017-2018

- Maintained operational readiness with minimal staffing.
- Hiring of a Part Time Interim Fire Chief
- Hiring of three (3) Full Time Firefighter Paramedics.
- Conducted an internal Fire Engineer exam and hired one (1) Full Time Fire Engineer.
- Conducted an open Firefighter Paramedic exam with the anticipating of hiring an additional three (3) Full Time Firefighter Paramedics.
- Replaced antiquated fire hose and equipment to maintain NFPA requirements.
- Began the process of if implementing electronic Patient Care Reporting to meet Los Angeles County EMS Agency protocols.
- Increased live fire training in cooperation with the Monrovia and Arcadia Fire Departments. Live fire training is conducted at the Monrovia Fire Department's Regional Training Group (RTG) training tower located at Station 102.
- Continued cooperation with and support of the Sierra Madre Citizen Emergency Response Team (CERT) program.
- Provided yearly EMS training for CERT.
- Updated preplans for the schools, churches, commercial zones, and the City's interface zone.

Objectives from FY 2017-2018 not completed / continued to FY 2018-2019

- The number of qualified volunteer and limited term firefighters continues to decrease due to the increased hiring at paid departments within Los Angeles County.

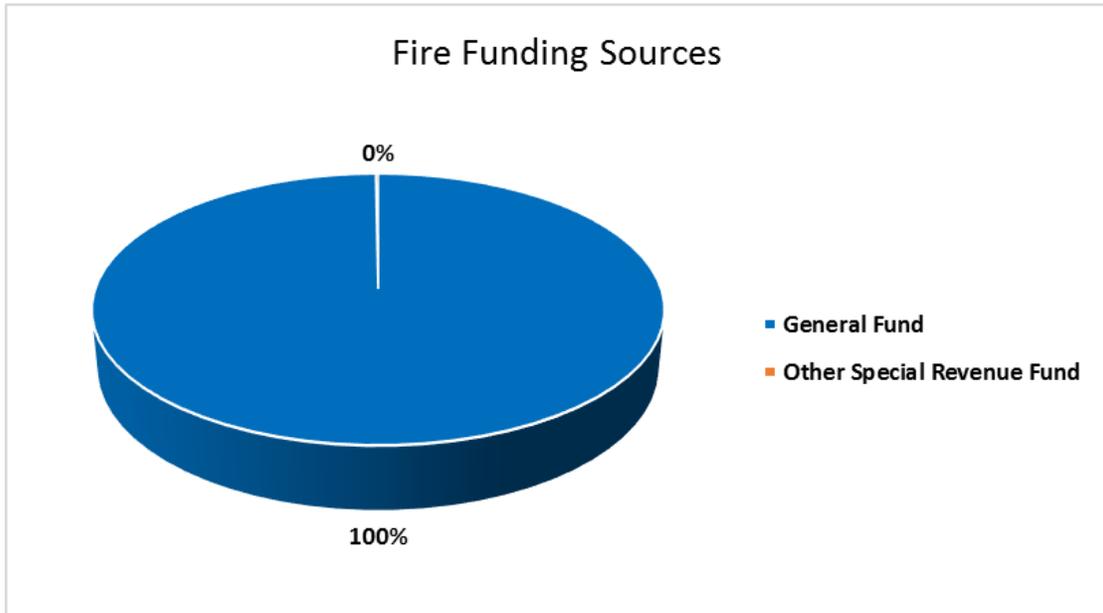
Department Goals FY 2018-2019

- Continue to provide high quality training to all Department personnel.
- Continue to seek grant funding for the department
- Stabilize Department Staffing at all levels through paid personnel.
- Continue with schedule to replace all Motorola XDS 5000 radios over the next 3-4 Fiscal Years. Three radios will be replaced in the 2017/2018 Fiscal Year.
- Purchase a washer/extractor to clean and extract carcinogens known to cause cancer from firefighters' turn-out gear.
- Increase public knowledge of the Paramedic Subscription Program.
- Increase presence and visibility of Sierra Madre Fire Department in the community through public education and events at the fire station.
- Develop a comprehensive Fire Inspection Program for brush, multi family, and commercial.
- Continue to improve response time by all duty personnel.
- Continued cooperation and support of the Sierra Madre CERT Program.
- Continue to update preplans for the schools, churches, commercial zones and the City's interface zone.

FIRE SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
FIRE			
Personnel	1,219,338	1,286,200	1,576,400
Maintenance & Operations	503,358	543,700	499,600
Capital Outlay	-	17,500	17,500
Debt	92,000	92,000	92,000
TOTAL FIRE DEPARTMENT	1,814,696	1,939,400	2,185,500

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	1,210,124	1,286,200	1,576,400
Maintenance & Operations	489,310	543,700	496,100
Capital Outlay	-	17,500	17,500
Debt	92,000	92,000	92,000
TOTAL GENERAL FUND	1,791,434	1,939,400	2,182,000
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	14,048	-	3,500
TOTAL OTHER SPECIAL REVENUE FUND	14,048	-	3,500
BUSINESS FUND			
Personnel	9,214	-	-
TOTAL BUSINESS FUND	9,214	-	-
TOTAL FIRE DEPARTMENT	1,814,696	1,939,400	2,185,500



City of Sierra Madre

Village of the Foothills



Human Resources Department

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Department Overview

The Human Resources Department operating budget focuses resources on developing and maintaining a customer service orientated and safety minded workforce. The department consists of two full-time employees, but in total, is responsible for over 120 employees and 480 volunteers.

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

Human Resources Mission Statement

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

Accomplishments FY 2017/2018

- Agreed upon a five-year Memorandum of Understanding with the Classified Employees Association and Police Officers Association.
- Hosted annual volunteer and employee appreciation programs throughout the year.

Objectives from FY 2018-2019 Not Completed / Continued to FY 2019-2020

- Update City's Personnel Rules and Regulations.
- Update City's Safety Manual.
- Continue updating ADA transition plan.
- Form an ADA committee to review transition plan.
- Continue to stay on top of the City- wide recruitment.

Department Goals FY 2017-2018

- Update job descriptions
- Continue to utilize and promote the Municipal Volunteer Program (MVP).
- Continually evaluate Citywide staff organization levels, with focus on effectiveness and efficiencies.
- Plan for the minimum wage increases and any resulting compaction.
- Adjust any positions effected by the new FLSA overtime exemption rules.

HUMAN RESOURCES DEPARTMENT

- ADA training for Department Heads and supervisors.

Performance Measures

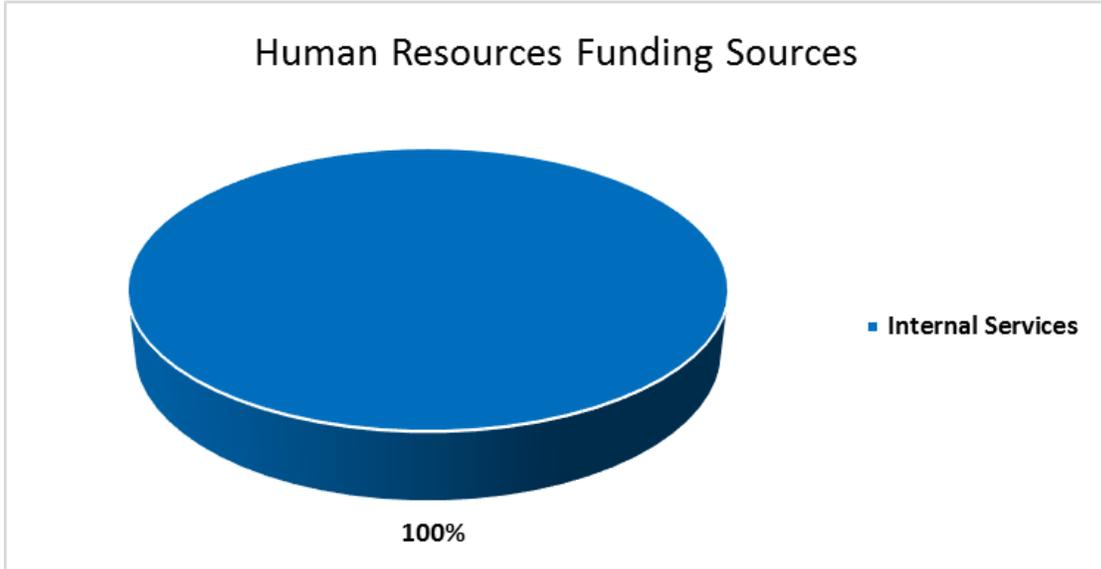
Performance Measures	Actual FY 2016-2017	Actual FY 2017-2018	Projected FY 2018-2019
Full-Time Recruitments	7	12	7
Part-Time Recruitments	15	10	8
% of Turnover	10%	3.4%	5%
Citywide Volunteers	600	479	500
Liability Claims Submitted	10	5	6
Workers Compensation Claims Submitted	10	12	9

Operational Highlights FY 2017-18

- Continue planning for the increase to California Minimum Wage which began January 1, 2018 and will continue each year until the Minimum Wage is \$15 beginning January 1, 2022.

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
HUMAN RESOURCES			
Personnel	342,168	213,300	306,200
Maintenance & Operations	825,846	1,397,600	798,600
TOTAL HUMAN RESOURCES DEPARTMENT	1,168,014	1,610,900	1,104,800

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
INTERNAL SERVICES FUND			
Personnel	342,168	213,300	306,200
Maintenance & Operations	825,846	1,397,600	798,600
TOTAL INTERNAL SERVICES FUND	1,168,014	1,610,900	1,104,800
TOTAL HUMAN RESOURCES DEPARTMENT	1,168,014	1,610,900	1,104,800



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City of Sierra Madre

Village of the Foothills



Library Department

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Department Overview

The Library Services Department provides services that are “a supplement to the formal system of free public education, and a source of information and inspiration to persons of all ages, and a resource for continuing education and re-education beyond the years of formal education,...” (California Education Code)

The department operates under the direction of the City Librarian. Library staff consists of three full-time and 9 part-time employees providing 43 hours of public open hours. The Library provides access to current book and media materials through physical and electronic collections. The Library also produces programs focusing on reading, literacy, technology, and cultural growth, and maintains the City’s historical archives.

Board/Committee Liaisons

The Department serves as liaison to the:

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

Library Mission Statement

- To bring the people of Sierra Madre together to develop and encourage a more literate, compassionate and inclusive community.
- To serve every resident with a diverse, expertly curated and evolving set of resources beginning with books and encompassing the newest media and technology.
- To foster a love of reading and learning in young children that will enrich them for a lifetime.
- To create a unique set of resources that showcase the heritage and legacy of Sierra Madre and to reaffirm what a special place this is to live.
- Everyone is welcome. Everyone is served. This is where diverse patrons gather to become a true community of learners.

Accomplishments from FY 2017-2018

- Implemented a no-fines policy and changed Library fee structure
- Introduced new programs including
 - Sierra Madre Super Summer
 - Lego Play Day
 - Reading Buddies
 - Expanded teen programming
 - Adult crafts
 - Virtual Reality and 3D printing

LIBRARY SERVICES DEPARTMENT

- Implemented a Pitch-An-Idea grant from the State Library: *STEAM for Adults: why should kids have all the fun?*
- Completed the CENIC broadband internet project
- Was selected to participate in a Digital Storytelling Workshop sponsored by the State Library
- Prepared archival records for submission to the Pasadena Digital History project, the California Digital Library and the Digital Library of America
- Continued to streamline workflow for more efficient use of staff time
- Introduced new Library card designs
- Identified community interest in the future of the Library through Library Forums and a survey

Objectives from FY2016-2017 not complete / continued to FY 2018-2019

- Create a staff training plan
- Move forward with plans to address ADA, safety and space issues

Department Goals FY 2018-2019

- Develop plans for new/remodeled library to address ADA, safety and space issues
- Take advantage of the new CENIC broadband connection
- Plan for digitization of local newspaper microfilm collection
- Adapt operations to allow for an ongoing lower level of staffing

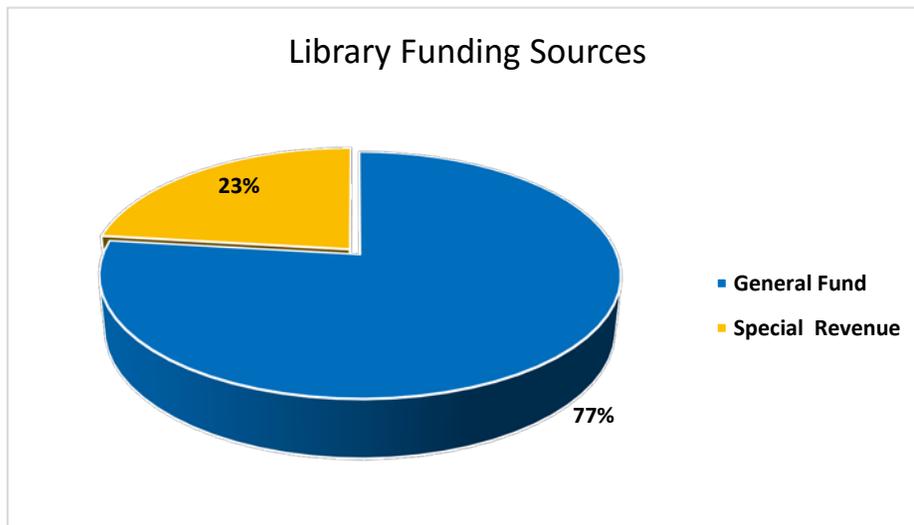
Performance Measures

Performance Measures	Actual FY 2016-2017	Actual FY 2017-2018	Projected FY 2018- 2019
Library Materials Circulation	96,500	110,589	100,000
Library Programs Presented	370	500	400
Library Program Attendance	12,000	12,809	10,000
Teen Volunteers	65	66	65
Adult Volunteers	22	14	25

LIBRARY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
LIBRARY SERVICES			
Personnel	565,581	687,600	403,800
Maintenance & Operations	175,651	234,000	182,800
Capital Outlay	-	114,000	94,000
TOTAL LIBRARY SERVICES DEPARTMENT	741,232	1,035,600	680,600

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	565,581	687,600	403,800
Maintenance & Operations	109,864	126,300	119,300
TOTAL GENERAL FUND	675,445	813,900	523,100
FRIENDS OF THE LIBRARY DONATIONS			
Maintenance & Operations	55,949	55,000	55,000
Capital Outlay	-	100,000	80,000
TOTAL FRIENDS OF THE LIBRARY DONATION	55,949	155,000	135,000
LIBRARY GIFT AND MEMORIAL FUND			
Maintenance & Operations	9,838	52,700	8,500
Capital Outlay	-	14,000	14,000
TOTAL LIBRARY GIFT AND MEMORIAL FUNI	9,838	66,700	22,500
TOTAL LIBRARY SERVICES DEPARTMENT	741,232	1,035,600	680,600



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City of Sierra Madre

Village of the Foothills



Planning and Community Preservation Department

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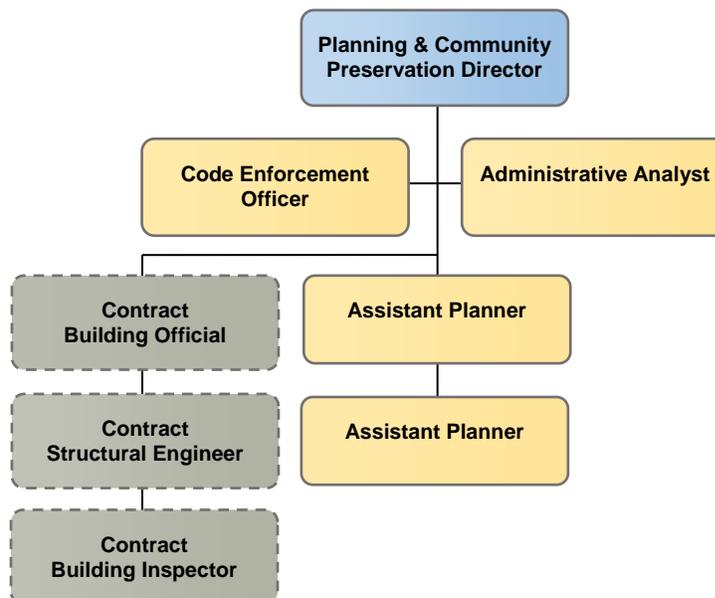
PLANNING & COMMUNITY PRESERVATION DEPARTMENT

Department Overview

The Planning and Community Preservation Department is responsible for the City's Planning and Building and Safety programs. The Department enforces the requirements of the Sierra Madre Municipal Code and carries out the rules, policies and objectives of the General Plan, as it relates to land use and development. Planning services includes the processing of development applications, conducting the required environmental review (CEQA), managing the discretionary and public review application process, and review of plans as part of the plan check process. Building and Safety Services of the Department responds to inquiries relating to building development, building plan check review, on-site inspections, and issuance of permits in compliance with adopted building codes. The Planning and Community Preservation Department also maintains the City's list of historic landmark structures, manages Mills Act contracts, and reviews project applications for their compliance with the City's historic preservation program, which serves to preserve Sierra Madre's historic treasures. The Department also manages the Code Enforcement Program to address property maintenance nuisances, such as control of overgrown vegetation, unlawful accumulation of debris, vacant buildings, unlawful use of potable water, etc.

Department staffing includes 5 full-time staff members. The Department utilizes the services of a contract Building Official, contract Building Inspector and contract Structural Plan Checker to review plans for compliance with adopted building codes prior to permit issuance. The chart below illustrates the organization of the Department by employee classification.

Organizational Chart



PLANNING & COMMUNITY PRESERVATION DEPARTMENT

Board/Committee Liaisons

The Department serves as liaison to the:

- Planning Commission

Department Mission Statement

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

Accomplishments FY 2017-2018

Municipal Code Text Amendments

R-3 Amendments
Second Unit Ordinance amendments
Vacant Property Registration
Open Space Land Use & Zoning Map Consistency
Non-conforming Uses Ordinance
Commercial Zone Amendments

Objectives from FY 2017-2018 continued to FY 2018-2019

- The Department will be completing the update of the Zoning Map for consistency with the Land Use Map of the 2015 General Plan.
- The Department will coordinate efforts with the Southern California Association of Governments (SVCAG) to determine projected housing needs at all income levels within the City. SCAG utilizes the data to project future housing needs for the Regional Housing Needs Assessment (RHNA).\
- Amend Commercial zone off-street parking ratio calculations and establish a parking credit program to allow required onsite parking to be provided in public parking lots.
- Amend the R-2 Zone (Two-Family Residential).
- Amend the Density Bonus Ordinance.
- Management of current Mills Act contracts, annual monitoring for compliance with contracts, and processing of any new applications.

Department Goals FY 2018-2019

- Implement General Plan Update policies as prioritized by City Council.
- Update various zoning code ordinances/sections which are problematic, or in need of further clarification.

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

- Update various zoning code ordinances to achieve compliance with State mandates.
- Develop a plan that addresses parking, walkability, and pedestrian activity in the core area.
- Continue to achieve compliance with legal deadlines for discretionary approvals.
- Update monitoring of and compliance with the 18 Mills Act contracts.

Performance Measures

Performance Measures	Actual FY 2016-17	Actual FY 2017-18	Projected FY 2018-19
Planning Commission Meetings	23	19	24
Planning Applications Processed	96	79	88
Counter Traffic	1,825	1,717	1,771
Plan Checks	122	112	117
Building Inspections	1,455	1,572	1,513
Building Permits Issued	745	823	784
Code Enforcement Cases	193	179	186

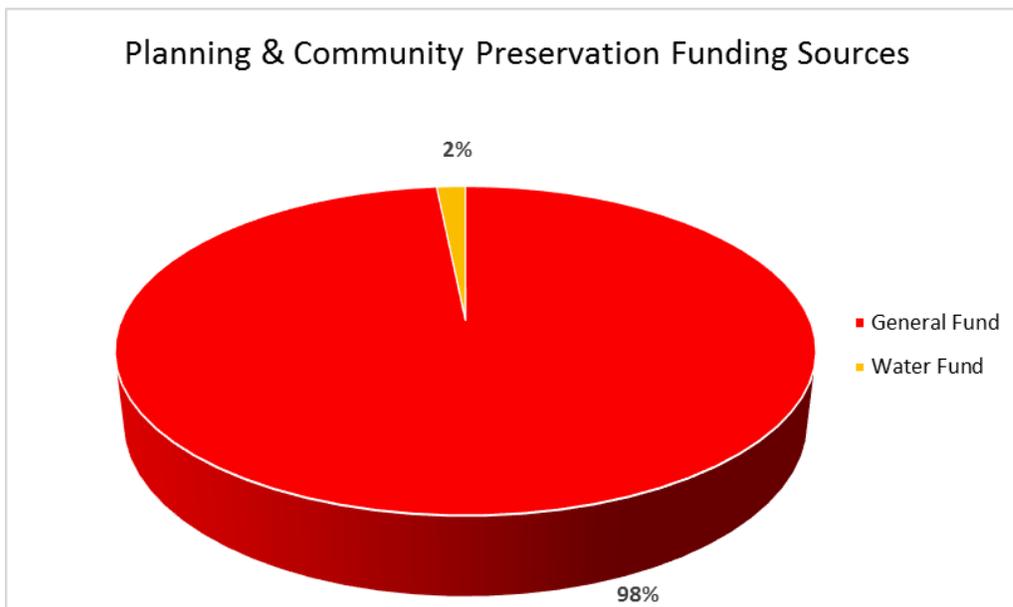
Operational Highlights FY 2018-2019

- The Department implemented a Design Review process for residential remodels and new construction.
- The Department completed four years of RHNA reporting to bring the City into compliance with state legislation and our general plan.
- The Department implemented legislation to comply with new State Housing Bills intended to promote the development of affordable housing.
- The Department updated consultant contracts for building and Safety services, structural engineering services, and code enforcement legal services.

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
PLANNING AND COMMUNITY PRESERVATION			
Personnel	558,626	594,100	568,300
Maintenance & Operations	788,959	873,600	731,600
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,347,585	1,467,700	1,299,900

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	536,617	575,000	547,700
Maintenance & Operations	726,759	719,400	731,600
TOTAL GENERAL FUND	1,263,376	1,294,400	1,279,300
SUCCESSOR AGENCY			
Maintenance & Operations	59,000	154,200	-
TOTAL SUCCESSOR AGENCY	59,000	154,200	-
BUSINESS FUND			
Personnel	5,058	-	-
Maintenance & Operations	3,200	-	-
TOTAL BUSINESS FUND	8,258	-	-
WATER FUND			
Personnel	16,951	19,100	20,600
TOTAL WATER FUND	16,951	19,100	20,600
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,347,585	1,467,700	1,299,900



City of Sierra Madre

Village of the Foothills



Police Department

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Department Overview

The men and women of the Sierra Madre Police Department are committed to ensuring a safe environment for those who live, visit, and work in Sierra Madre. The Police Department consists of 21 full-time employees, (9) part-time employees, (5) Reserve Officers, and (16) Police Volunteers. The Department is responsible for partnering with the community to prevent crime and to promote health and safety. The Department also enforces and monitors traffic violations, investigates crimes, and handles code enforcement in the absence of the City's Code Enforcement Officer.

Police Department Mission/Vision/Values/Motto Statement

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

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

Values: Integrity, Innovation, Dedication, Compassion

Motto: Serving those we protect.

Accomplishments FY 2017-2018

Administration

2017 found the Sierra Madre Police Department still recovering from the temporary setback of 2016. Newly promoted Chief of Police, Joe Ortiz was charged with developing a road map and investment plan towards a desired state with many new officers and dispatchers on board. Sergeants were given the responsibility of properly training the new officers with the goal of putting boots on the ground as soon as possible. Without hesitation, Chief Ortiz accepted the many tasks at hand, and in a short time the Sierra Madre Police Department was on course to re-establish itself as a fully staffed, professional, well-respected law enforcement agency.

In 2017, department personnel began on a mission to restore and generate "good-will" deposits with the residents of Sierra Madre. Sierra Madre Police Officers did their best to ensure that our residents live in a safe community as they worked daily to deliver the highest quality service through their dedication, teamwork, and partnerships. The Sierra Madre Police Department is proud to have established a positive community policing partnership with the residents, businesses and visitors of Sierra Madre. They have been extremely successful in their efforts to engage the entire community through many social media platforms, community outreach programs and establishing stakeholders with an active and fluid volunteer force. For the second time in the history of SMPD, the city sponsored another police recruit to attend a full-time, police academy. This particular recruit began her career as a 911-Dispatcher for the department and went on to successfully complete the 22-week academy at the Los Angeles County Sheriff's Academy.

The department continued its Social Media Presence with an emphasis on community engagement and information sharing. This year the Text to 911 platform was deployed in the dispatch center. The department also continues to invest in the development of SMPD personnel through continued training in Tactical skill sets, Mental Health Awareness, Impaired driving detection and leadership.

Patrol

Officers were dispatched to 14,363 calls for service, with an average response time of 2:41 minutes (on priority calls) and 3:33 minutes (on non-priority calls). Officers authored 745 police reports, with a decrease in residential/auto burglaries. There was an increase in commercial burglaries and thefts from motor vehicles. Officers continue to walk downtown in the Business District during their shifts.

Investigations

The Detective Bureau wrote multiple search warrants, sent multiple types of evidence to the crime lab for DNA, computer, or latent print forensic processing. Numerous felony and misdemeanor cases were filed with the Los Angeles County District Attorney's Office

Community Partnerships

Chief Joe Ortiz currently serves on the JPA-Board of Directors for the Los Angeles Regional Interoperable Communications Systems (LA-RICS). The proposed Los (LA-RICS) will vastly improve radio and broadband communication for police, firefighters, paramedics and other emergency responders in Los Angeles County.

Captain Donna Cayson currently serves as President of the Los Angeles Chapter of Women Leaders in Law Enforcement (WLLE). Their mission is to mentor, support and inspire the future of law enforcement. The Los Angeles County Chapter of WLLE is proud and excited to represent everyone in the law enforcement profession, both women and men, sworn and professional staff. They join together for bi-monthly lunch/training sessions to network, support and inspire each other. They are committed to developing the future leaders of the noble profession of law enforcement.

Staff routinely joins the community in sharing information on crime prevention at Business Watch, Neighborhood Watch, and Town Hall Meetings. Along with school presentations on drug awareness, Church events and Coffee with a Cop. The SMPD also shares this information with the community along with current events and safety concerns via social media platforms of Facebook, Instagram, Twitter and Nixle. Currently, Sierra Madre Police Department has 63 active NW Block Captains throughout the City and presented 18 NW meetings throughout the year.

The Sierra Madre Police Officers Association participated in the [#PINKPATCHPROJECT](#) and the [#NOSHAVENOVEMBER](#) cancer awareness campaigns. With the PinkPatchProject, the Association advanced the funds to purchase the SMPD's pink shoulder patches and Pink Patch T-shirts. These were sold at various venues and events throughout the City. Due to overwhelming support from the community the SMPOA was able to hand deliver a check to the City of Hope for \$2,400.00 to assist in the fight against cancer. The SMPOA also raised and donated over \$1000.00 to the No-Shave November cancer awareness campaign.

Community Services Officers

We have one (2) Community Services Officer. In addition to assisting patrol officers with their duties, the officer oversees the department's social media and community outreach, utilizing venues like "Coffee with a Cop", Neighborhood/Business Watch Meetings, and the preparation of the Police Blotter. The Police Department utilizes their own Facebook page to communicate to residents in the community.

Volunteers/Reserve Police Officers

The Sierra Madre Police Volunteers continue to augment the department by conducting special assignments and details, so that police officers can increase their availability in the field. This year, our Sierra Madre Police Volunteers received the “Public Safety Award” at an annual city banquet dedicated to all city volunteers. This year the SMPD Volunteers provided almost 1600 hours of service to the city. Based on the California value of volunteer time, the SMPD Volunteers provide over \$45,000.00 of value to the City of Sierra Madre. Our Reserve Police Officers perform law enforcement duties in the community and often assist at Neighborhood Watch meetings and city events.

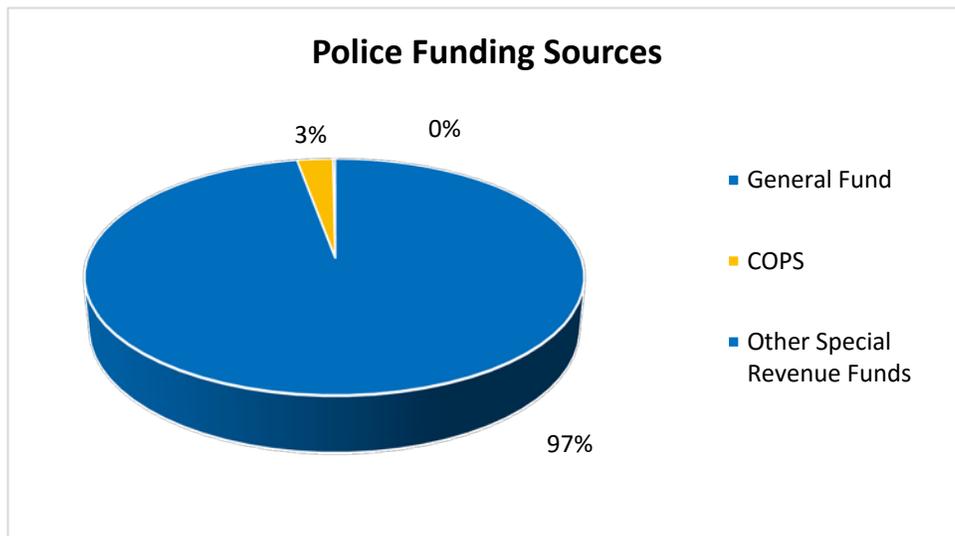
Department Goals FY 2018 – 2019

Our goal(s) are to enhance the Community Partnership Crime Prevention Awareness Program and to Increase Neighborhood Watch Programs as well as Business Watch Programs. To enhance traffic safety with working towards decreasing the number of traffic collisions we have in the City. The department will also continue their recruiting efforts to hire more Reserve Police Officers.

POLICE DEPARTMENT

EXPENDITURE CATEGORY	FY 2016-2017 Actual	FY 2017-2018 Revised	FY 2018-2019 Adopted
POLICE			
Personnel	2,789,694	3,199,200	3,319,700
Maintenance & Operations	789,928	496,300	402,700
Capital Outlay	92,501	39,500	
TOTAL POLICE DEPARTMENT	3,672,123	3,735,000	3,722,400

FUND TYPE	FY 2016-2017 Actual	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	2,728,634	3,094,600	3,232,900
Maintenance & Operations	764,382	496,300	382,900
TOTAL GENERAL FUND	3,493,016	3,590,900	3,615,800
COPS FUND			
Personnel	51,909	62,000	86,800
Maintenance & Operations	23,422	-	13,200
TOTAL COPS FUND	75,331	62,000	100,000
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	2,124	-	6,600
TOTAL OTHER SPECIAL REVENUE FUND	2,124	-	6,600
BUSINESS FUND			
Personnel	9,151	42,600	-
TOTAL BUSINESS FUND	9,151	42,600	-
CAPITAL PROJECTS FUND			
Capital Outlay	92,501	39,500	-
TOTAL CAPITAL PROJECTS FUND	92,501	39,500	-
TOTAL POLICE DEPARTMENT	3,672,123	3,735,000	3,722,400



City of Sierra Madre

Village of the Foothills



Public Works Department

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Department Overview

The Public Works Department consists of six (6) full time employees and two (2) part-time positions. The Department is responsible for the maintenance of all City infrastructure, including facilities, streets, and the storm drains, maintenance of all City buildings, parks, landscaped areas and City owned trees. The Public Works Department also maintains the City's vehicle fleet. Staff's responsibility extends to various environmental compliance efforts including stormwater quality, air quality, solid waste landfill diversion programs, and local wildlife and tree protection codes. Department staff administers the City's contracts for Public Works projects, engineering services, solid waste disposal, street sweeping, transportation, ground maintenance, facility maintenance, Community Development Block Grants, and tree trimming services. Department staff is also the primary contact for the So. Cal. Gas Company, Southern California Edison, Athens Services, Spectrum Cable and Frontier Phone Service.

The Department is continuing to transition under the direction of Director Cimino. This year started with the transfer of Clare Lin to the Planning Department and the addition of James Carlson PT (80%) and Jen Petersen PT (30%) the Public Works office is moving forward again. The Street Crew is down one employee and we look to fill that position early in the new fiscal year. The department is always looking for ways to better the department and utilize our skills to the City's advantage.

Board/Committee Liaisons

The Department serves as liaison to the:

- Energy, Environment and Natural Resources Commission
- City Council - Water Sub-Committee
- COG Water Resources Committee
- Los Angeles Regional Agency (Solid Waste)
- Los Angeles Permit Group (Storm water)
- Rio Hondo/San Gabriel Water Quality Group
- Clean Power Authority of Los Angeles County
- COG Bike Share Committee
- Sierra Madre Environmental Action Council

Public Works Mission Statement

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

Accomplishments for FY2017-2018

- Front service counter remodel to better serve the public at City Hall.
- Street Improvement Project, this year's street project tackled the hard jobs and the infill of streets and sidewalks that were previously overlooked.
- Utilized recently completed ADA audit to prioritize and address access deficiencies at various sidewalk locations and curb ramps to improve access.

PUBLIC WORKS DEPARTMENT

- Partnering with Edison and their contractors for city-wide infrastructure improvements to improve the reliability of the power distribution system including pole maintenance and replacement and tree-line clearance activities.
- Partnering project with the Los Angeles County Department of Public Works to complete phase 1 of the Bridge Preventative Maintenance Program.
- Continued implementation of EWMP while completing and submitting a revised EWMP plan with \$1.2 billion reduction in estimated area-wide projects.
- Coordinated with Athens Services for two compost-giveaway events, and Christmas Tree Recycling program.
- Participated in Sierra Madre Elementary School's STEAM efforts for the second consecutive year.
- Coordinated with EENR Commission to hold third annual Wild & Scenic Film Festival Program.
- Participated as a panelist on Low Impact Development at the California Green Building Expo.
- Hosted annual Household Hazardous Waste Round-up event.
-

Objectives for FY 2017-2018 Not Completed/Continued to FY 2018-2019

- Continue with the street improvement program utilizing State and Federal funding.
- Continue to correct sewer main deficiencies.
- Replace Santa Anita Creek Diversion Structure, East Raymond Basin Project with the Los Angeles Flood Control District.
- Phase 2 of the partnering project with the Los Angeles County Department of Public Works on a The Bridge Preventative Maintenance Program.
- Ongoing participation with SGVCOG and Metro to expand Bike Share in San Gabriel Valley.
- Continued efforts in shaping the Clean Power Alliance program.
- Development of Solar Array Project at the City Yards to offset water distribution energy expenses.

Department Goals FY 2018-2019

- Start an aggressive water main replacement program in conjunction with the Utilities Department.
- Continue water conservation-related activities that relate to city facilities.
- Continue implementation of NPDES Municipal Permit requirements.
- Continue installation of drywells in parkways.
- Continue taking action on ADA compliance assessment.
- Continue the Maintenance Yard (Water) Solar Energy Project.
- Continue to straighten out the two downtown lighting and parking district; combine the three districts into one "Central Business Maintenance District".

PUBLIC WORKS DEPARTMENT

PERFORMANCE MEASURES

Street/sewer Division	Actual FY 2016-2017	Actual FY 2017-2018	Projected FY 2018-2019
Potholes repaired (each)	657	727	600
Replaced damaged sidewalk (sq ft)	10,000	7,350	8,000
Temporary Repairs on sidewalk (sq ft)	4,700	2,200	2,000
PW Service requests resolved	925	470	500
Trees trimmed	36	43	40
Trees removed	59	68	25
Trees planted	12	16	36
Trees inspected	160	187	170
Private trees trim/removal permits	30	24	30
Streets resurfaced (sq ft)	142,500	454,600	200,000
Stormwater samples taken (Maint. Yard)	2	2	2
Community Events setup/supported	24	25	25
Encroachment application	334	70	80
Excavation application	50	62	70
Grading Plan Checks	20	25	40

Operational Highlights FY 2017-2018

- Public Works counter hours at City Hall. Monday through Thursday 7:30 am to 5:30 pm.
- Direct billing by Athens for all solid waste pick up to include trash hauling and street sweeping.
- Street resurfacing will continue during this budget cycle.
- Assessment District consolidation, this will include eliminating the three existing business districts into one that will include all business district maintenance.

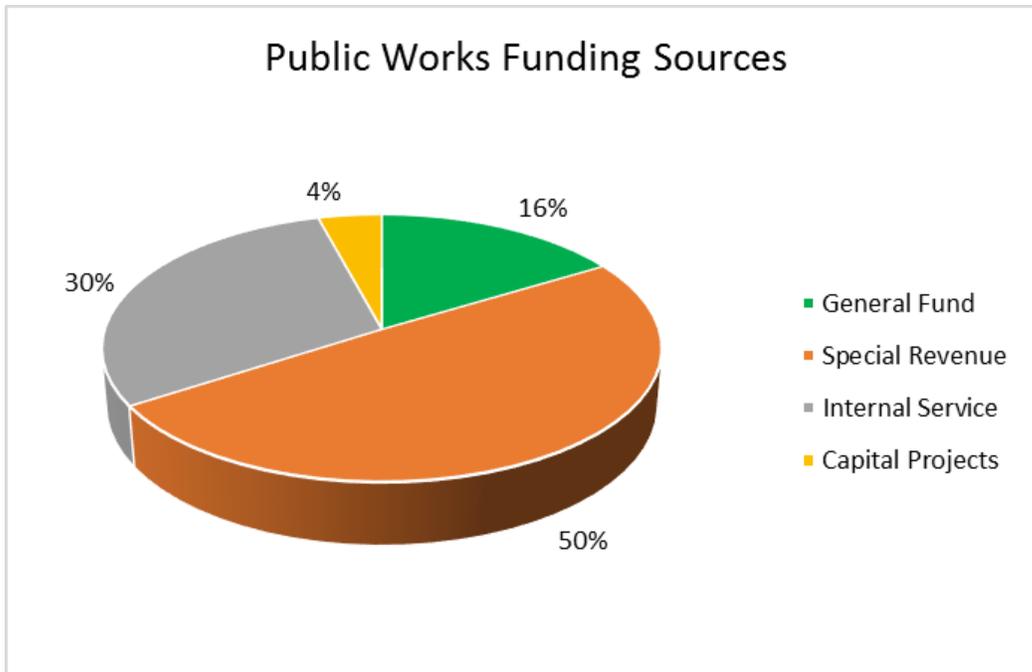
PUBLIC WORKS DEPARTMENT

EXPENDITURE CATEGORY	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
PUBLIC WORKS			
Personnel	640,821	617,900	611,600
Maintenance & Operations	1,546,578	1,929,200	1,607,700
Capital Outlay	59,834	349,700	1,210,300
TOTAL PUBLIC WORKS DEPARTMENT	2,247,233	2,896,800	3,429,600

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
GENERAL FUND			
Personnel	269,969	181,100	148,200
Maintenance & Operations	276,806	393,800	413,300
Capital Outlay	11,085	16,000	-
TOTAL GENERAL FUND	557,860	590,900	561,500
ASSESSMENTS			
Maintenance & Operations	58,237	84,900	145,900
TOTAL ASSESSMENTS FUND	58,237	84,900	145,900
ENVIRONMENT FUND			
Personnel	45,322	35,000	21,800
Maintenance & Operations	68,153	99,200	91,200
TOTAL ENVIRONMENT FUND	113,475	134,200	113,000
GAS TAX FUND			
Personnel	6,917	106,300	177,600
Maintenance & Operations	209,954	155,000	101,900
Capital Outlay		27,000	182,800
TOTAL GAS TAX FUND	216,871	288,300	462,300
Measure M FUND			
Capital Outlay	-	-	151,900
TOTAL MEASURE M FUND	-	-	151,900
MEASURE R FUND			
Maintenance & Operations	9,800	12,800	-
Capital Outlay	48,749	114,600	134,100
TOTAL MEASURE R FUND	58,549	127,400	134,100
PROP A FUND			
Personnel	10,723	10,800	11,000
Maintenance & Operations	6,800	26,600	-
TOTAL PROP A FUND	17,523	37,400	11,000
PROP C FUND			
Maintenance & Operations	18,369	20,500	22,500
Capital Outlay	-	149,400	362,900
TOTAL PROP C FUND	18,369	169,900	385,400

PUBLIC WORKS DEPARTMENT

FUND TYPE	FY 2016-2017 Actuals	FY 2017-2018 Revised	FY 2018-2019 Adopted
OTHER SPECIAL REVENUE FUND			
Maintenance & Operations	188,235	235,300	60,000
Capital Outlay	-	42,700	234,600
TOTAL OTHER SPECIAL REVENUE FUND	188,235	278,000	294,600
CAPITAL PROJECTS FUND			
Capital Outlay	-	-	144,000
TOTAL CAPITAL PROJECTS FUND	-	-	144,000
INTERNAL SERVICES FUND			
Personnel	307,890	284,700	253,000
Maintenance & Operations	710,224	901,100	772,900
TOTAL INTERNAL SERVICES FUND	1,018,114	1,185,800	1,025,900
TOTAL PUBLIC WORKS DEPARTMENT	2,247,233	2,896,800	3,429,600



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City of Sierra Madre

Village of the Foothills



Utility Services Department

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Department Overview

In 2017/2018, the City's Water Department was separated from the City's Public Works Department to form the new Utility Services Department. The new Department continues to support general Public Works activities, but now focuses on the water and sewer utilities.

The Utility Services Department consists of seven (8) full time employees and (1) part-time positions and is supported by the Public Works Management Analyst, Administrative Analyst, and Customer Service Lead. The Department is responsible for production of ground water and distribution of potable water to the community. In addition, the department is responsible for water systems maintenance and infrastructure repair of 55 miles of distribution mains, four groundwater wells, eight storage reservoirs and 1 horizontal well. The Utility Services Department also maintains 32 miles of sewer mains in the system including 747 sewer manholes.

Board/Committee Liaisons

The Department serves as liaison to the:

- Water Sub-Committee
- San Gabriel Valley Municipal Water District
- Raymond Basin Management Board
- San Gabriel Valley Council of Governments Water Committee

Public Works and Utility Services Departments' Mission Statement

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

Accomplishments for FY 2017-2018

- Continued water conservation programs, including monitoring and enforcement of City-adopted and state regulations.
- Replaced 2000' of water main on Sierra Pl. ,Manzanita Ave. ,and Canyon Crest Dr
- Imported 1285 acre feet of water for groundwater recharge.
- 2017 began implementation of AMI (advanced metering infrastructure). The city will be replacing 2000 water meters giving residents the capability to track and monitor water consumption and better manage use.
- Cleaned 160,000 feet of sewer mains.

UTILITY SERVICES DEPARTMENT

Objectives for FY 2017-2018 Not Completed/Continued to FY 2018-19

- Rehabilitate Well 4.
- Replace Santa Anita Creek Diversion Structure (East Raymond Basin Project).
- Replace highest priority water mains.
- Installation and implementation of water meters and AMI system

Department Goals FY 2018-2019

- Continue water conservation-related activities
- Reduce water system loss by replacing highest priority water mains.
- Replace water meters to allow for implementation of AMI water metering system.
- Continue to work with San Gabriel Valley Municipal Water District, the Raymond Basin Watermaster, and the City of Arcadia to restore the Santa Anita Subarea of the Raymond Basin to previous water levels.
- Complete rate study for water and sewer.
- Begin Sewer System Management Plan update.

PERFORMANCE MEASURES

Water Division	Actual FY 2016-2017	Actual FY 2017-2018	Projected FY2018- 2019
Conservation Courtesy Letters	33	51	50
Conservation Notices of Violation	40	28	25
Conservation Administrative Citations	18	9	5
Water Audits Performed	13	19	20
Transmission/Distribution Main Replaced (lf)	1,750	2000	4000
Repaired service leaks	28	46	40
Repaired mainline leaks	328	395	300
Valves exercised	3	0	300
Hydrants Flushed	1000	540	540
Meters replaced	80	507	2000
New services installed	0	0	0
Water Produced (Gallons)	650 MG	717 MG	650 MG
Water meter readings	23,796	23,796	23,796

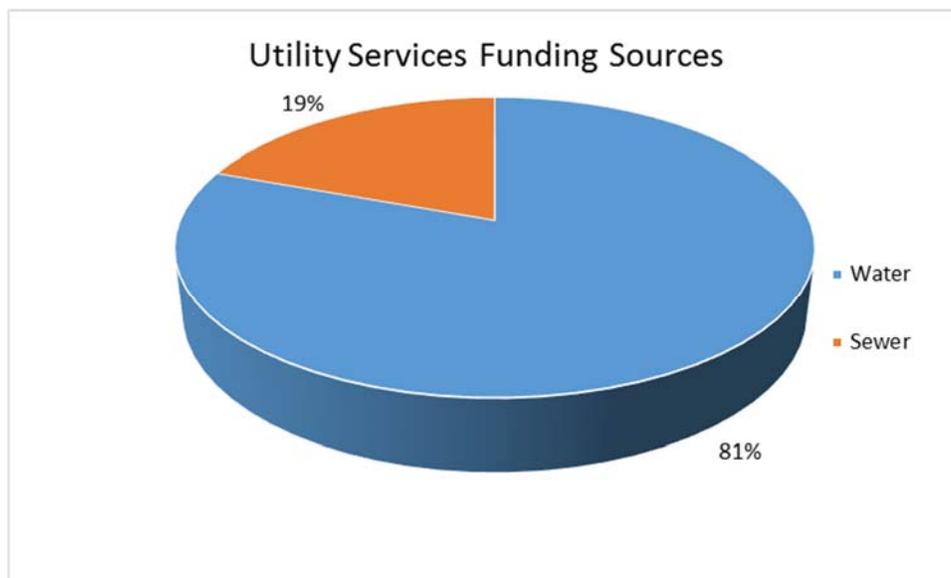
Operational Highlights FY 2017-2018

UTILITY SERVICES DEPARTMENT

- **Multi-Agency Cooperative Agreement:** The City has entered into a Cooperative Agreement with the Los Angeles County Department of Public Works, the Raymond Basin Management Board, and the City of Arcadia to fund a series of projects intended to capture rainwater runoff for groundwater recharge. The overall project costs are estimated at \$22,000,000. Sierra Madre's share of the project cost is \$900,938. The first 50% installment payment on this was paid in 2015; the second installment has been paid in FY 2016-17.

EXPENDITURE CATEGORY	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Revised	Adopted
UTILITIES			
Personnel	1,113,973	1,116,600	1,057,900
Maintenance & Operations	4,318,666	4,468,900	3,330,500
TOTAL UTILITY SERVICES DEPARTMENT	5,432,639	5,585,500	4,388,400

FUND TYPE	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actuals	Revised	Adopted
SEWER FUND			
Personnel	577,129	438,800	359,900
Maintenance & Operations	676,121	684,200	492,600
TOTAL SEWER FUND	1,253,250	1,123,000	852,500
WATER FUND			
Personnel	536,844	677,800	698,000
Maintenance & Operations	3,642,545	3,784,700	2,837,900
TOTAL WATER FUND	4,179,389	4,462,500	3,535,900
TOTAL UTILITY SERVICES DEPARTMENT	5,432,639	5,585,500	4,388,400



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City of Sierra Madre

Village of the Foothills



Capital Purchases and Capital Projects

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FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

Included with the budget for City Council authorization is a 5-Year capital improvement program (CIP) which covers the next budget and four years beyond. The 5-Year CIP allows for medium range planning of expenditures and phasing of projects. The CIP is comprised of two portions, Capital Projects, which can be best described as mainly construction-related activities; have a useful life greater than a one year and have activity that will expand over several periods to complete; and Capital Purchases, which are just that, purchases of major pieces of equipment, necessary for the general operation of the City, have a useful life greater than one year, and are valued at \$5,000 or more (per unit).



The CIP budget represents a major investment in the community's future and infrastructure, while maintaining significant funding for operations and service levels to meet City Council goals. The Fiscal Years 2018-2023 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. The program is updated annually to reflect the latest Council priorities, to provide updated cost estimates, and to identify available revenue sources.

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

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

CAPITAL IMPROVEMENT PROJECTS and PURCHASES

Purchases and Projects

A. Major Purchases

In FY 2018-2019 the Technology fund will invest in updating the City's IT networks, including computers and servers.

B. Major Projects

The City of Sierra Madre will continue its street and parking area repavement projects as funded by Proposition C, Measure R, Gas Tax funds, and Measure M. The Sewer fund will continue the sewer main replacement five year projects as outlined in the Sewer Master Plan. General Fund, Storm Drain projects, including carryovers over from prior years, and include installation of catch basin inserts and joint storm water planning with other regional agencies. The Water Fund will include investment in the Automated Meter Reading Infrastructure and City-wide Water Main Replacement.

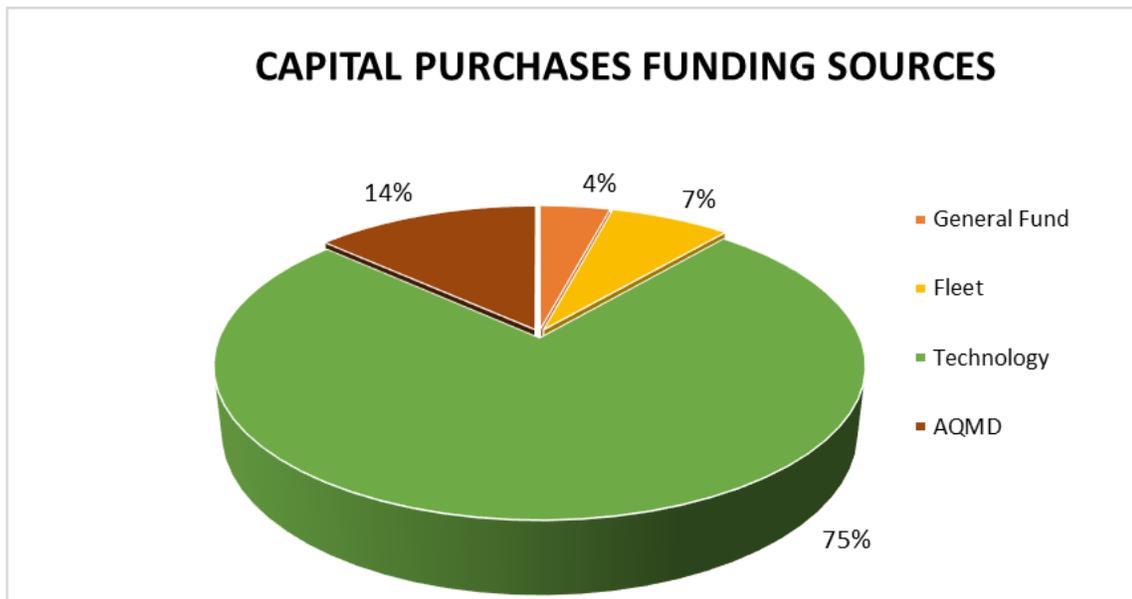


Capital Purchases Summary

The Capital Purchases Summary lists 23 individual items of equipment that should be purchased or replaced within the next five fiscal years or soon thereafter. These range from computers and related operating and software systems to park equipment to specialized equipment. The City has an annual vehicle replacement schedule. The CIP for FY 2018-2019 lists 8 proposed capital purchases totaling \$419,500.

CAPITAL IMPROVEMENT PROGRAM

		FY 2017-18						
		CARRYOVER	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	UNFUNDED
ADMIN	Technology	402,500	316,000	301,000	286,000	286,000		200,000
	Unfunded							160,000
ADMIN Total		\$ 402,500	\$ 316,000	\$ 301,000	\$ 286,000	\$ 286,000		\$ 360,000
FIRE	General Fund		17,500	79,000				
FIRE Total			\$ 17,500	\$ 79,000				
LIB	Unfunded							80,000
LIB Total								\$ 80,000
PD	General Fund			36,500	16,500	16,500		16,500
	Fleet			60,000	60,000	60,000		60,000
	Unfunded			15,000	15,000	15,000	15,000	
PD Total				\$ 111,500	\$ 91,500	\$ 91,500	\$ 15,000	\$ 76,500
PW	AQMD	93,000	56,000					
	Fleet		30,000					
PW Total		\$ 93,000	\$ 86,000					
UTIL	Water			8,000				-
Grand Total		\$ 495,500	\$ 419,500	\$ 499,500	\$ 377,500	\$ 377,500	\$ 15,000	\$ 516,500



CAPITAL IMPROVEMENT PROGRAM

Capital Project Summary

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

The Capital Project Summary lists 76 projects recently completed, underway, or planned for the next 5 fiscal years. As with the capital purchases, these cover a wide range of community improvements, from resurfacing streets to Water and Sewer Main Replacement. The CIP for FY 2018-2019 lists 19 projects totaling \$3,087,900 million.

Unfunded Capital Improvements



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

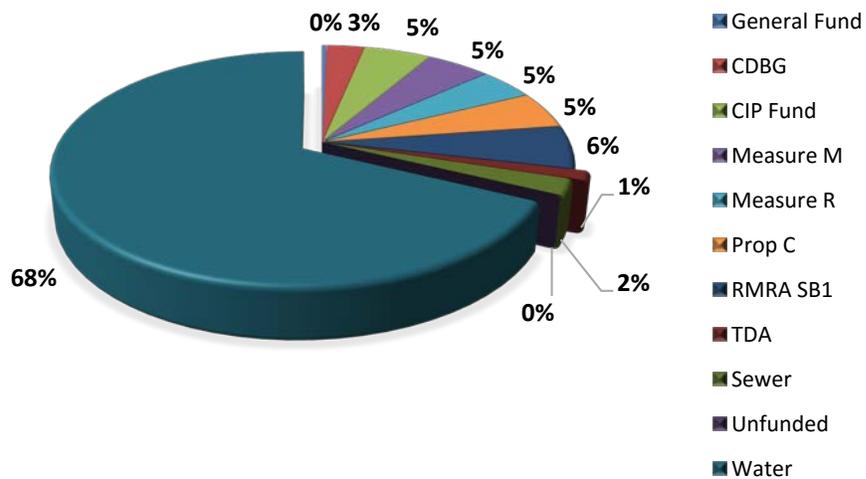


This is not an all-inclusive list and will continue to grow as the City's buildings and infrastructures age. Additionally, with each passing year, the inflationary factor of construction, materials, and supplies continue to rise at rate twice the normal consumer price index which leads to additional unplanned expenses. The current estimates to complete the list as presented is over \$36 million. These include primarily water and sewer system improvements, but also include the street resurfacing, City facility improvements, and unfunded technology and equipment purchases.

CAPITAL IMPROVEMENT PROGRAM

		FY 2017-18							
		CARRYOVER	FY 2018-19	FY 2019-20	FY2020-21	FY 2021-22	FY 2022-23	UNFUNDED	
ADMIN	Unfunded							25,000	
ADMIN Total								\$ 25,000	
PW	CDBG		90,000						
	CIP Fund	12,000	159,000					25,000	
	Friends of the Library	80,900						70,000	
	General Fund	627,500	10,000	270,000	200,000	200,000	200,000	35,000	
	Measure M	100,000	151,900	150,000	150,000	150,000	150,000		
	Measure R	397,000	134,000	130,000	130,000	130,000	130,000		
	Outside Agency							100,000	
	Prop C	206,700	156,200	166,000	150,000	150,000	150,000		
	RMRA SB1		182,800	180,000	180,000	180,000	180,000		
	TDA		40,000	7,200	7,200	7,200	7,200		
	Unfunded			237,000	270,000	75,000		2,585,500	
	Water			30,000					
PW Total		\$ 1,424,100	\$ 923,900	\$ 1,170,200	\$ 1,087,200	\$ 892,200	\$ 817,200	\$ 2,815,500	
UTIL	Outside Agency							85,000	
	Sewer	20,000	70,000						
	Unfunded							24,070,000	
	Water		2,094,000	200,000	200,000	200,000	200,000		
UTIL Total		\$ 20,000	\$ 2,164,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 24,155,000	
Grand Total		\$ 1,444,100	\$ 3,087,900	\$ 1,370,200	\$ 1,287,200	\$ 1,092,200	\$ 1,017,200	\$ 26,995,500	

CAPITAL PROJECTS FUNDING SOURCES



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PURCHASE	DEPT.	FUND #	2017-18 CARRYOVER	2018-19	2019-20	2020-21	2021-22	2022-23	UNFUNDED	NOTES
Administrative Services										
Computer replacement policy (10-15 annually)	ADMIN	60003	\$37,500	\$50,000	\$65,000	\$50,000	\$50,000			Four year rotation
Microsoft office licensing	ADMIN	60003		\$36,000	\$36,000	\$36,000	\$36,000			IT policy budgeted annually
Council Chambers AV, Wi-Fi, Streaming Improvements	ADMIN	60003								Should be planned every 10 years
Server Infrastructure Replacement	ADMIN	60003	\$65,000	\$30,000						Five year rotation
IT Master Plan	ADMIN	60003	\$300,000	\$200,000	\$200,000	\$200,000	\$200,000		\$200,000	
Land Management ERP	ADMIN	Unfunded							\$80,000	
Document Management	ADMIN	Unfunded							\$80,000	
Fire Department										
Fire Dept. MDC's	FIRE	10000		\$17,500	\$12,000					Every two years (replace two)
Thermal Imaging Camera	FIRE	10000			\$8,000					Every six years
Jaws-of-life	FIRE	10000			\$24,000					Every 20 year
Cardiac defibrulators	FIRE	10000			\$35,000					Every six years
Library										
Shelving	LIB	Unfunded							\$80,000	One time purchase (ADA)
Planning & Community Preservation										
Police Department										
PD Mobile Radios-Dual Ban	PD	10000			\$9,500	\$9,500	\$9,500		\$9,500	Estimated cost to replace outdated, unit radio each year.
Patrol Vehicle	PD	60000			\$60,000	\$60,000	\$60,000		\$60,000	Annual rotation
In-car camera for patrol vehicle(s)	PD	10000			\$7,000	\$7,000	\$7,000		\$7,000	Annual rotation
Police Radios for Dispatch	PD	Unfunded			\$15,000	\$15,000	\$15,000	\$15,000		Estimated cost to replace one expired device.UNFUNDED
Stancil Dispatch Recorder	PD	10000			\$20,000					Recorder is in need of replacement
Public Works Department										
Hydraulics Lifts- remove existing	PW	60000		\$30,000						Safety Requirement
Replace #5118 1999 Chevy Pickup	PW	38003	\$51,000							Every 10 years
Replace #5115 2002 Chevy Utility	PW	38003	\$42,000							Every 10 years
Replace PW 2010 Ford Focus #5120	PW	38003		\$36,000						Every 10 years
Charging Station	PW	38003		\$20,000						Every 10 years
Utilities Department										
Update Urban Water Management Plan	UTIL	71000			\$8,000					State Requirement, every five years
TOTAL			\$495,500	\$419,500	\$499,500	\$377,500	\$377,500	\$15,000	\$516,500	

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PROJECT	DEPT.	FUND #	FUND	2017-18 CARRYOVER	2018-19	2019-20	2020-21	2021-22	2022-23	UNFUNDED	NOTES
Storm Drain/ NPDES Projects											
Catch Basin Inserts	PW	10000	GF	\$ 78,500							GASB 54 6/9/15
Regional BMP's	PW	10000	GF	\$ 10,000		\$ 50,000					GASB 54 6/9/15
Local BMP's	PW	10000	GF	\$ 100,000	\$ 10,000	\$ 20,000					GASB 54 6/9/16
Storm Drain/ NPDES Projects Subtotal				\$ 188,500	\$ 10,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	
Sewer projects											
Sewer repairs	UTIL	72000	Sewer	\$ 20,000	\$ 10,000						Per Sewer Master Plan recommendation
Update Sewer System Management Plan	UTIL	72000	Sewer		\$ 60,000						Required by State every five years
Sewer Projects Subtotal				\$ 20,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Street Resurfacing or Replacement											
Citywide Street Reconst.	PW	37009	Prop C	\$ 206,700	\$ 156,200	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		Projected available funding
Citywide Street Reconst.	PW	38007	Measure R	\$ 397,000	\$ 134,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000		Projected available funding
Citywide Street Reconst.	PW	10000	GF	\$ 404,000		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		Projected available funding
Citywide Street Reconst.	PW	38005	RMRA SB1		\$ 182,800	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000		Projected available funding
Citywide Street Reconst.	PW	38012	Measure M	\$ 100,000	\$ 151,900	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		Projected available funding
Citywide Street Reconst.	PW	38006	TDA		\$ 40,000	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200		Projected available funding
Other Street Improvement Projects											
Update Pavement Management System	PW	37009	Prop C			\$ 16,000					Mandatory every two years
Street Projects subtotal				\$ 1,107,700	\$ 664,900	\$ 833,200	\$ 817,200	\$ 817,200	\$ 817,200	\$ -	
Parks Improvements											
Resurface Memorial Park Tennis Court	PW	Unfunded	Unfunded			\$ 8,500					Five year life
Resurface Sierra Vista Tennis Court	PW	Unfunded	Unfunded			\$ 8,500					Five year life
Replace Sierra Vista Park Playground equipment	PW	Unfunded	Unfunded				\$ 125,000				Ten year life
Replace Turtle Park Playground equipment	PW	Unfunded	Unfunded					\$ 75,000			Ten year life
Repair Volleyball Court	PW	Unfunded	Unfunded							\$ 10,000	Seven year life
Replace Memorial Park Playground equipment	PW	Unfunded	Unfunded				\$ 75,000				
Heasley Field Light Box	PW	40000	CIP Fund		\$ 4,000						
Kersting Court Redesign	PW	Unfunded	Unfunded							\$ 15,000	CSC Priority 1; possible grant funding
Kersting Court Redesign - ADA Improvements	PW	38002	CDBG		\$ 45,000						
Sprouse up the Park facilities, Pavilions, gazebos, bandshell	PW	40000	CIP Fund		\$ 15,000						
ADA ramp by bandshell	PW	38002	CDBG		\$ 45,000						
Convert Dutyman house into rec site	PW	37003	Donations-Rec								Pending CSC decision on new usage
Replace Pool House Equip.	PW	40000	CIP Fund		\$ 40,000						
Dog Park Relocation	PW	40000	CIP Fund	\$ 12,000							

PROJECT	DEPT.	FUND #	FUND	2017-18 CARRYOVER	2018-19	2019-20	2020-21	2021-22	2022-23	UNFUNDED	NOTES
Parks Projects Subtotal											
				\$ 12,000	\$ 149,000	\$ 17,000	\$ 200,000	\$ 75,000	\$ -	\$ 25,000	
Facility Improvements											
Library mechanical, electrical, plumbing	PW	Unfunded	Unfunded							\$ 220,000	During Major Remodel
Library - Construct Access ramp to basement	PW	Unfunded	Unfunded							\$ 10,000	During Major Remodel
Library - Create Space for Friends operation	PW	Unfunded	Unfunded							\$ 10,000	During Major Remodel
Downtown Wi-Fi	ADMIN	Unfunded	Unfunded							\$ 25,000	
Install Solar Panels	PW	Unfunded	Unfunded				\$ 40,000			\$ 500,000	
Paint Public Safety Building	PW	Unfunded	Unfunded							\$ 40,000	
Library Painting - exterior & interior	PW	10000	GF	\$ 35,000						\$ 35,000	During Major Remodel
Refurbish PW Facilities	PW	Unfunded	Unfunded							\$ 30,000	
Continue Maintenance yard fence replacement, along GV Ave 2 year program	PW	71000	Water		\$ 30,000						
Library Remodel/reconfigure staff work area	PW	Unfunded	Unfunded							\$ 10,000	During Major Remodel
Resurface Maint. Yard Install storm water clarifier	PW	Unfunded	Unfunded			\$ 90,000				\$ 90,000	
Library Resurface/expand Parking lot	PW	Unfunded	Unfunded							\$ 150,000	During Major Remodel
CH Carpeting	PW	40000	CIP Fund		\$ 15,000					\$ 25,000	
Fire Apparatus Room Ceiling Replacement	PW	40000	CIP Fund		\$ 45,000						Drop Ceiling, electrical, exhaust, air etc.
Repave City-Owned parking lots	PW	Unfunded	Unfunded							\$ 125,000	
Paint Rose Float Barn	PW	Unfunded	Unfunded							\$ 10,500	Per Rose Float Assoc. 4/12/15 request
Restroom ADA improvements	PW	40000	CIP Fund		\$ 40,000						
Conference room remodel	PW	Unfunded	Unfunded								Turn room add closet and audio/visual, make new office
HVAC Replacement PS/CH YAC	PW	Unfunded	Unfunded			\$ 30,000	\$ 30,000			\$ 60,000	2 units PD 2-units CH, 4 units-REC
HVAC Duct cleaning	PW	Unfunded	Unfunded							\$ 40,000	PS/CH Facilities
Hart Park House office expansion	PW	Unfunded	Unfunded							\$ 5,000	PW Crew
Replacement of City entrance/population and parking directional signs	PW	Unfunded	Unfunded							\$ 15,000	
Paint and trim repair PS/City Hall	PW	Unfunded	Unfunded			\$ 60,000				\$ 40,000	
Library Structural and Seismic Upgrades	PW	Unfunded	Unfunded							\$ 165,000	During Major Remodel

PROJECT	DEPT.	FUND #	FUND	2017-18 CARRYOVER	2018-19	2019-20	2020-21	2021-22	2022-23	UNFUNDED	NOTES
Library New Service Desk	PW	Unfunded	Unfunded							\$ 12,000	During Major Remodel
Library New Stacks- ADA upgrade, replace non-conforming original shelving	PW	Unfunded	Unfunded							\$ 136,000	During Major Remodel
Library HVAC	PW	Unfunded	Unfunded							\$ 25,000	During Major Remodel
Library Re-Roof with TPO Membrane; Remove and Re-Set HVAC Equipment	PW	Unfunded	Unfunded							\$ 64,000	Leaks repaired, new roof during remodel
Paint outside YAC	PW	Unfunded	Unfunded			\$ 40,000				\$ 40,000	New Building siding and trim
Library Replace 1955 Windows	PW	Unfunded	Unfunded							\$ 50,000	During Major Remodel
Library New Restrooms, Elevator and Meeting Room	PW	Unfunded	Unfunded							\$ 500,000	During Major Remodel
Library Electrical Systems: Rewire Single Service Upgrade, Basement Subpanel, Lighting, Fire Alarm, Telecom	PW	Unfunded	Unfunded							\$ 174,000	During Major Remodel
Library New Carpet	PW	Unfunded	Unfunded							\$ 39,000	During Major Remodel
Library Design & Architectural Fees	PW	39006	Friends	\$ 80,900						\$ 70,000	Friends of the Library Funding
Facilities Projects Subtotal				\$ 115,900	\$ 100,000	\$ 250,000	\$ 70,000	\$ -	\$ -	\$ 2,715,500	
Water System Improvements											
Well Rehabilitation	UTIL	71000	Water		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		Well Rehab subject to efficiency test
Rehabilitate West Tunnel	UTIL	71000	Water		\$ 30,000						
City-wide Water Main Replacement	UTIL	71000	Water		\$ 916,000						
Water reservoir maintenance	UTIL	71000	Water								
Water Reservoir treatment dispensing mixers	UTIL	71000	Water								
Automated Meter Reading Infrastructure	UTIL	71000	Water		\$ 948,000						
Auburn Reservoir exterior re-coating/ladder replacement	UTIL	Unfunded	Unfunded							\$ 50,000	
Auburn Reservoir Inlet/outlet modification; install flex coupling	UTIL	Unfunded	Unfunded							\$ 30,000	
Auburn Reservoir Replacement	UTIL	Unfunded	Unfunded							\$ 4,050,000	Seismic reliability improvement
Carter Reservoir Replacement	UTIL	Unfunded	Unfunded							\$ 230,000	
Replace fence at Maint/Spreading	UTIL	Unfunded	Unfunded							\$ 50,000	
Main Plant Reconst	UTIL	Unfunded	Unfunded							\$ 2,310,000	
Replace Main Plant generator	UTIL	Unfunded	Unfunded							\$ 350,000	
SGVMWD pipeline	UTIL	Unfunded	Unfunded							\$ 17,000,000	Possible SGVMWD project
Water Projects Subtotal				\$ -	\$ 2,094,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 24,070,000	

PROJECT	DEPT.	FUND #	FUND	2017-18 CARRYOVER	2018-19	2019-20	2020-21	2021-22	2022-23	UNFUNDED	NOTES
Outside Agency Projects											
Street light LED conversion	PW	Outside Agency	Outside Agency	\$ -						\$ 100,000	
Sierra Madre Creek Diversion Rehab.	UTIL	Outside Agency	Outside Agency	\$ -						\$ 85,000	Possible Federal (WRDA) Est. \$85,000
Outside Agency Subtotal				\$ -	\$ 185,000						
TOTAL				\$1,444,100	\$3,087,900	\$1,370,200	\$1,287,200	\$1,092,200	\$1,017,200	\$26,995,500	

City of Sierra Madre

Village of the Foothills



Appendix

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A

Accrual Basis of Accounting: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

Actual: A cost sustained in fact, on the basis of costs incurred, as distinguished from forecasted or estimated costs.

Ad-Hoc: For the specific purpose, case, or situation at hand and for no other. Ad-Hoc are usually used in reference to City Council committees and commission to limit terms, scope or purpose.

Ad Valorem Tax: (which means "according to its value.") A tax based on the assessed value of real estate or personal property. In the State of California, Proposition 4 limits Ad Valorem taxes. Proposition 13 limits property tax to 1 percent of the assessed valuation of the property.

Adopted Budget: The official budget as approved by the City Council at the start of each fiscal year.

Agency Fund: An account for assets held by the City in a trustee capacity or an agent for individuals, private organizations, other governmental units, and/or other funds.

Amended Budget: Represents the adopted budget including changes made during the year.

Appropriation: An authorization by the City Council to make expenditures and/or expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation: The value of real property that a taxing authority places upon personal property for the purposes of taxation.

Assessment Improvement District: A designated area receiving services for common grounds benefiting property owners such as median landscaping.

Asset: Any item of economic value owned by an individual or corporation, especially that which could be converted to cash. Examples are cash, securities, accounts receivable, inventory, office equipment, and other property. On a balance sheet, assets are equal to the sum of liabilities, and fund balance.

Audit: Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

B

Balanced Budget: A budget in which total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted use of resources including expenditures and transfers out to other funds.

Biennial: Occurring every two years. The City typically adopts a biennial budget covering two fiscal years.

Bond: A written promise issued by the City to pay a specific sum of principal amount, at a specific date(s) in the future, together with periodic interest at a special rate to raise capital, usually to pay for the construction of long-term infrastructure projects. Two major types of bonds include General Obligation Bonds and Revenue Bonds.

Bond Proceeds: Funds received from the sale or issuance of bonds.

Bonded Debt: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

Budget: A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

Budget Preparation: Process by which the fiscal spending plan is prepared by City staff for presentation as the City Manager's Recommended Budget to the City Council.

Budget Review Process: Process by which the Recommended Budget is discussed and finalized in Public Meeting by the City Manager and City Council.

C

Capital Budget: A financial plan showing planned expenses, and revenues associated with those expenses, for purchase or construction of capital improvements which have a useful life of over one year. The City of Sierra Madre prepares a five-year plan called the Capital Improvement Program (CIP) Budget. Appropriations are added to projects each fiscal year as the CIP is adopted.

Capital Expenditures: Money spent to purchase or construct capital improvement projects and purchases as approved in the CIP budget.

Capital Improvements: A permanent physical addition to the City's assets including the design, construction, and/or purchase of lands buildings, facilities, or major renovations.

Capital Outlay: A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

Cash Basis Accounting: Style of accounting in which revenues and expenses are recognized when they are received or disbursed rather than when they are earned or incurred.

Charges for Services: Reimbursement for services rendered to the public or to some other program/fund in the City.

Consumer Price Index (CPI)

Consumer Price Index (CPI): A measure used to reflect the change in the price of goods and services.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural emergencies.

D

Debt Service: The payment of principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation.

Debt Service Requirements: The amount of money required to pay interest on outstanding debt and required contributions to accumulate moneys for future retirement of bonds.

Deficit: An excess of expenditures or expenses over revenues (resources).

Designated Fund Balance: A portion of unreserved fund balance designated by City policy for a specific future use.

Deferred Compensation: An agreement between an employer and an employee under which the employee will receive compensation during periods in which he or she is no longer working – after retirement, death and/or disability.

Department: A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Departmental Expenditures: Planned spending by individual departments in the City associated with the provision of services and programs to the public.

Direct Costs: Expenses associated with the actual provision of a service or program.

Division: An organizational subgroup of a department.

E

Encumbrance: A legal obligation or commitment to expend resources in the future for a service or item, such as a long-term contract or purchase order. The use of encumbrances helps prevent overspending and provides officials with information on the amount of money remaining to be spent.

Enterprise Fund: Governmental entities that operate in a manner similar to, and provide services competitive with, those of private business enterprises. Enterprises are self-supporting - service fees rather than taxes or transfers are used to fund the business on a continuing basis.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or the Federal government.

Expenditure / Expense: The term 'expenditure' refers to the outflow of funds paid or to be paid for an asset obtained or goods and services received regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term 'expense' is used for Enterprise and Internal Service Funds. Fees for Services: Charges paid to the City by users of a service to help support the costs of providing that service.

F

Fiduciary Fund: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Accountability: The responsibility of government to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (budgetary year).

Fiscal Year (FY): The twelve month period on which the budget is planned. The City's fiscal year begins July 1 and ends June 30 of the following year.

Franchise: The right or license granted to an individual or group to market a company's goods or services in a particular territory.

Full Time Equivalent (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working half time would count as 0.5 FTE.

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

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

G

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

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

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

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

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

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

Grant: Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

I

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of the development.

Information Technology (IT): A term that encompasses all forms of technology used to create, store, exchange and utilize information in its various forms including business data, conversations, still images, and multimedia presentations. The term information technology includes computers, ancillary equipment, software, firmware and similar procedures, services (including support services), and related resources. In the City organization, the IT is a division of Administrative Services which provides support of internal and external technology support.

Infrastructure: Long-lived assets that normally are stationary in nature and normally can be preserved for a significant greater number of years than most capital assets. They can be defined as physical facilities, on which an entire community depends, such as sewers, storm drains, streets, buildings, utility lines and parks. The City follows GASB 34 for the recording of Infrastructure Assets.

Interfund Transfers: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Services Charges: Charges used to account for the services provided by one department to another on a cost-reimbursement basis. These charges are accounted for in separate funds: Facilities, Fleet, Administration, Information Technology, Worker's Compensation, and Self-Insurance.

J

JPA (Joint Powers Authority): A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a joint-use facility. The City participates in JPIA, Joint Powers Insurance Authority, for Worker's Compensation and Other General Liability Insurance.

L

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

Liability: A claim on the assets of an entity.

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

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

M

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

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

N

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

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

O

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

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

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

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

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

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

Other Post Employment Benefits (OPEB): The promise of health (medical, dental and vision) benefits after retirement from the City.

P

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

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

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

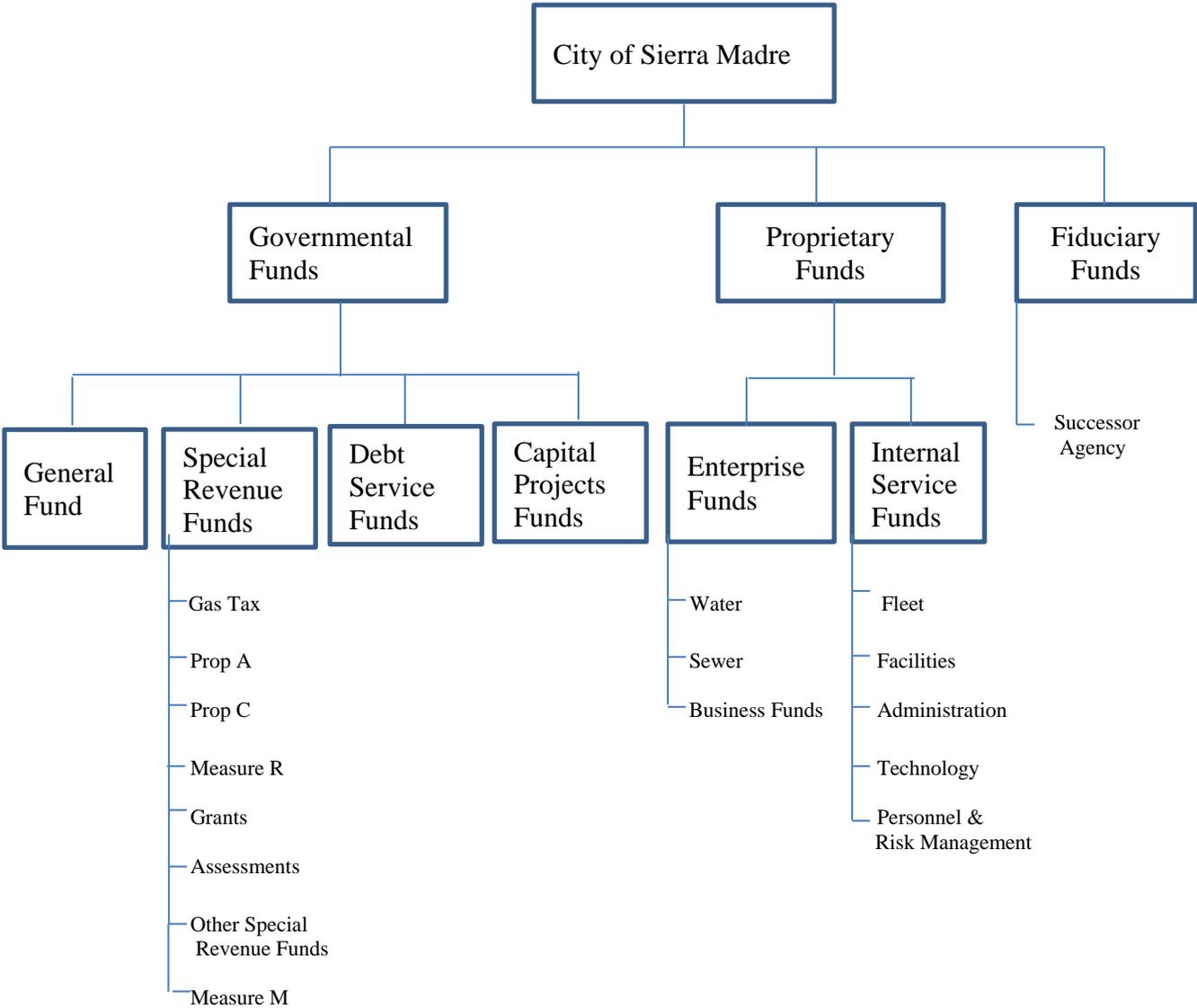
Utility Users Tax (UUT): A tax imposed on users for various utilities in the City including Telephone, Gas, Electric and Water/Sewer services.

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FUND OVERVIEW

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



FUND OVERVIEW

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

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

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

- Gas Tax Fund - is used to account for state gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition, and street construction.
- Prop A Fund - the City receives a portion of the ½ % sales tax approved for transportation related programs from the Metropolitan Transit Authority (MTA). The funds are restricted for local transportation projects that reduce congestion or improve public transportation systems. The City funds its “Round-About” fixed route shuttle bus and “Dial-a-Ride” programs from these revenues.
- Prop C Fund - the City receives a portion of the ½ % sales tax approved for transportation related programs and capital projects. The funds are restricted for local transportation programs and projects that reduce congestion or benefit mass transit systems.
- Measure R
- Grants Funds account for federal, state and local grants received by the City and the expenditure of those funds.
- Assessment Districts

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

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

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

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

FUND OVERVIEW

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

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

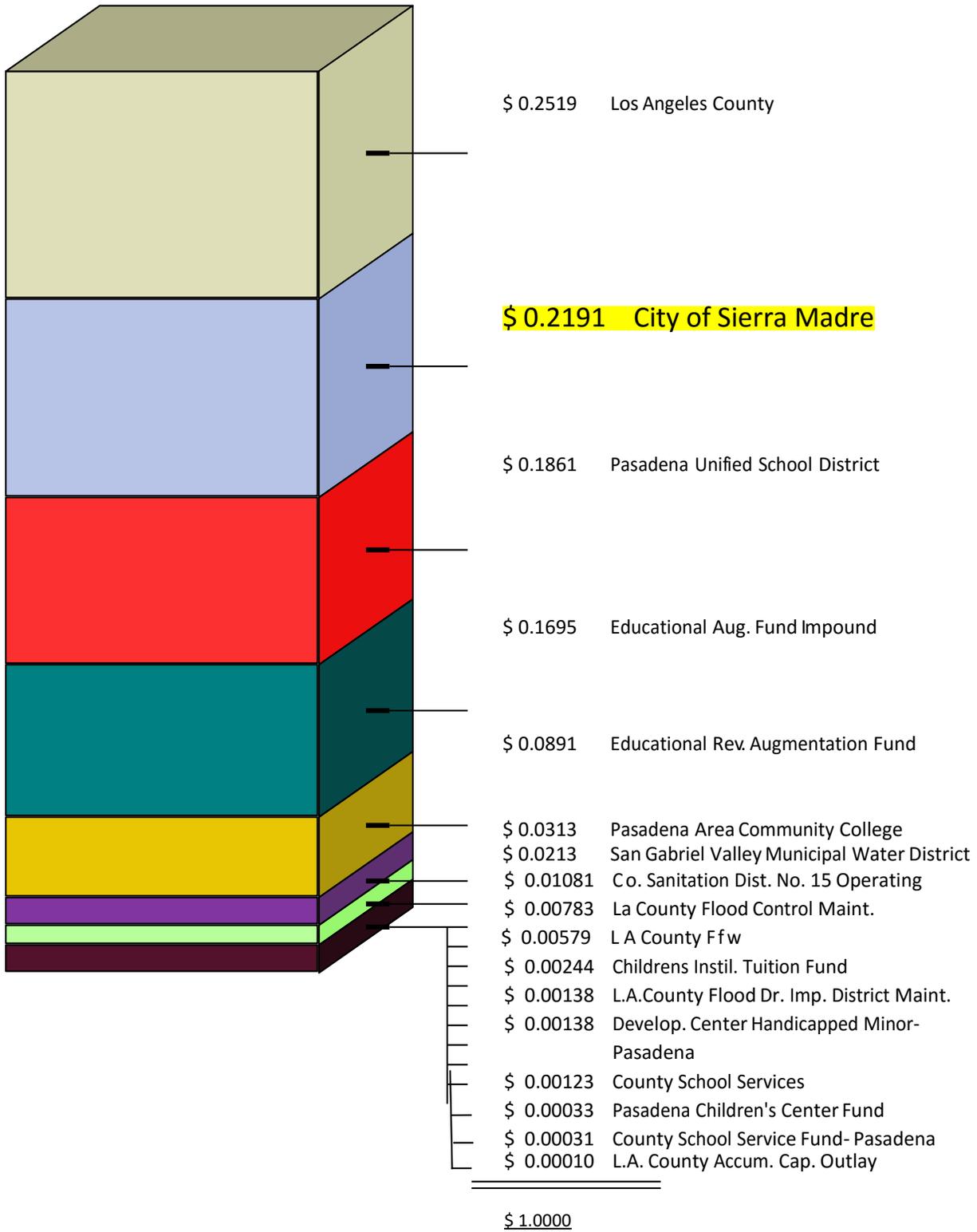
Fiduciary Funds - used to report assets held in a trustee or agency capacity for others, which therefore cannot be used to support the government's own programs. The main Fiduciary fund of the City is the:

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

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PROPERTY TAX DOLLAR BREAKDOWN



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