



**CITY COUNCIL CLOSED SESSION
REGULAR MEETING AGENDA**

**South Pasadena City Council
City Manager's Conference Room, Second Floor, 1414 Mission Street
Wednesday, February 4, 2015, 6:30 p.m.**

City Council

Robert S. Joe, Mayor
Diana Mahmud, Mayor Pro Tem

Councilmembers

Michael A. Cacciotti; Marina Khubesrian, M.D.; Richard D. Schneider, M.D.

Sergio Gonzalez, City Manager
Evelyn G. Zneimer, City Clerk
Yvette Hall, Chief Deputy City Clerk
Teresa L. Highsmith, City Attorney

*The public may comment on Closed Session items prior to the City Council recessing to Closed Session.
In order to address the City Council on Closed Session items, please complete a Public Comment Card.
Time allotted per speaker: 3 minutes. The City Council will convene in Open Session at 7:30 p.m.*

Closed Session Agenda	Description
1. Roll Call	Mayor Joe, Councilmembers Cacciotti, Khubesrian, Mahmud, Schneider
2. Public Comments	Public comments on Closed Session item only
3. Initiation of Litigation	Pursuant to Government Code Section 54956.9 (d)(4) CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION Number of Cases: 2

Accommodations



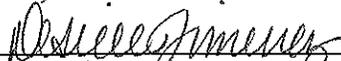
Meeting facilities are accessible to persons with disabilities. If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (626) 403-7230. Hearing assistive devices are available in the Council Chambers. Notification at least 72 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting (28 CFR 35.102-35.104 ADA Title II).

For those submitting letters or other documents relating to items on the agenda: materials received after 4:00 p.m. on the day prior to the Council meeting may not be reviewed by the City Council.

I declare under penalty of perjury that I posted this notice of agenda on the bulletin board in the courtyard of the City Hall at 1414 Mission Street, South Pasadena, CA 91030, as required by law.

01/29/2015

Date


Desiree Jimenez, Deputy City Clerk

This page intentionally left blank.



**JOINT CITY COUNCIL /
REDEVELOPMENT SUCCESSOR AGENCY /
PUBLIC FINANCING AUTHORITY
REGULAR MEETING AGENDA**

**Amedee O. "Dick" Richards, Jr., Council Chambers, 1424 Mission Street
Wednesday, February 4, 2015, at 7:30 p.m.**

City Council

Robert S. Joe, Mayor / Agency Chair / Authority Chair
Diana Mahmud, Mayor Pro Tem / Agency Vice Chair / Authority Vice Chair

Councilmembers / Agency Members / Authority Members
Michael A. Cacciotti; Marina Khubesrian, M.D.; Richard D. Schneider, M.D.

Sergio Gonzalez, City Manager / Agency Executive Director / Authority Executive Director
Evelyn G. Zneimer, City Clerk / Agency Secretary / Authority Secretary
Yvette Hall, Chief Deputy City Clerk / Chief Deputy Agency Secretary / Chief Deputy Authority Secretary
Teresa L. Highsmith, City Attorney / Agency Counsel / Authority Counsel

Presentations and Announcements

*In order to address the City Council, please complete a Public Comment Card.
Time allotted per speaker: 3 minutes.
No agenda item may be taken after 11:00 p.m.*

Roll Call, Invocation* (Mayor Joe)

Pledge of Allegiance - Paul Hennessee and Andrew Shults, Boy Scout Toop 342

**In permitting a nonsectarian invocation, the City does not intend to proselytize, advance, or disparage any faith or belief. Neither the City nor the City Council endorses any particular belief or form of invocation.*

1. Closed Session Announcements — a Closed Session Agenda has been posted separately
2. Proclamation declaring February 9, 2015, as "Nelbert Chouinard Day" in the City of South Pasadena
3. Councilmembers' comments (3 minutes each)
4. City Manager communications
5. Reordering of and additions to the Agenda

Opportunity to Comment on Consent Calendar

In order to address the Council, please complete a Public Comment Card. Time allotted per speaker: 3 minutes. Items listed under the consent calendar are considered by the City Manager to be routine in nature and will be enacted by one motion unless an audience member or Councilmember requests otherwise, in which case the item will be removed for separate consideration. Any motion relating to an ordinance or a resolution shall also waive the reading of the ordinance or resolution and include its introduction or adoption as appropriate.

Consent Calendar

- 6. Approval of the minutes of the Regular City Council Meeting of January 21, 2015
- 7. Award of contract to Great Western Park & Playground in the amount of \$179,233.28 for the purchase and installation of shelter structures for Arroyo Park and Orange Grove Park
- 8. Acceptance of project completion and authorization to file a Notice of Completion for the Orange Grove Avenue Street Improvement Project, and authorization to release retention payment in the amount of \$19,174 to Toro Enterprises, Inc.
- 9. Adoption of Resolution Authorizing the City Manager or Designee to Submit Bureau of Reclamation WaterSMART Water and Energy Efficiency Grant for the Landscape Efficiency Project

City Council/Redevelopment Successor Agency/Public Financing Authority

- 10. Approval of prepaid warrants in the amount of \$658,409.29, General City Warrants in the amount of \$896,307.94, and payroll in the amount of \$412,259.73
- 11. Presentation of the Comprehensive Annual Financial Report for fiscal year ending June 30, 2014

Public Comments and Suggestions

Time reserved for those in the audience who wish to address the City Council. The audience should be aware that the Council may not discuss details or vote on non-agenda items. Your concerns may be referred to staff or placed on a future agenda. Please note: Public input will also be taken during all agenda items. In order to address the Council, please complete a Public Comment Card. Time allotted per speaker: 3 minutes

Public Hearing

- 12. Resolution adopting water and sewer capacity charges

Action/Discussion

- 13. Receive and file a Fiscal Analysis Report relating to the Utility Users Tax repeal initiative measure, pursuant to Elections Code Section 9212, and provide direction on placing the initiative on an upcoming ballot
- 14. Resolution approving the Fiscal Year 2015-16 administrative budget for the Successor Agency
- 15. Resolution approving the Recognized Obligation Payment Schedule for the period of July 1 – December 31, 2015
- 16. Resolution authorizing the Inspection and Abatement of Brush and Native Vegetation Fire Hazards authorizing the County of Los Angeles Agriculture Commissioner to inspect and abate weeds, brush and native vegetation declared to be an existing or potential fire hazard, and schedule a public hearing to be held on February 18, 2015 to hear objections or protests to the vegetation management program

Adjournment

**FUTURE CITY COUNCIL MEETINGS
(OPEN SESSION)**

Wednesday, February 18, 2015	Regular City Council Meeting	Council Chambers	7:30 p.m.
Wednesday, March 4, 2015	Regular City Council Meeting	Council Chambers	7:30 p.m.
Wednesday, March 18, 2015	Regular City Council Meeting	Council Chambers	7:30 p.m.
Wednesday, April 1, 2015	CANCELED	4	

PUBLIC ACCESS TO CITY COUNCIL MEETING AGENDA PACKETS, DOCUMENTS DISTRIBUTED BEFORE A MEETING,
AND BROADCASTING OF CITY COUNCIL MEETINGS

Prior to meetings, agenda packets are available at the following locations:

- South Pasadena Public Library, 1100 Oxley Street;
- City Clerk's Office, 1414 Mission Street; and on the
- web at: www.southpasadenaca.gov/citycouncilmeetings

Individuals can be placed on an email notification list to receive forthcoming agendas by calling the City Clerk's Office at 626-403-7230. Any disclosable public records related to an open session item appearing on a regular meeting agenda and distributed by the City of South Pasadena to all or a majority of the legislative body fewer than 72 hours prior to that meeting are available for public inspection at the City Clerk's Office, located at City Hall, 2nd floor, 1414 Mission Street prior to the meeting. During the meeting, these documents will be included as part of the "Counter Copy" of the agenda packet kept in the Amedee O. "Dick" Richards, Jr., Council Chambers at 1424 Mission Street. Documents distributed during the meeting will be available following the meeting at the City Clerk's Office. For those submitting letters or other documents relating to items on the agenda: materials received after 4:00 p.m. on the day prior to the Council meeting may not be reviewed by the City Council.

Regular meetings are broadcast live on Time-Warner Cable Channel 19 and AT&T Channel 99 and are replayed for at least 24 hours following the meeting. Meetings are also streamed live via the Internet from the City website at www.southpasadenaca.gov. Six months of archived meetings, indexed by agenda item, are also available. A DVD of regularly scheduled meetings is available for checkout at the South Pasadena Public Library. DVD and audio CD copies of meetings can be purchased from the City Clerk's Office.

Accommodations



Meeting facilities are accessible to persons with disabilities. If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (626) 403-7230. Hearing assistive devices are available in the Council Chambers. Notification at least 72 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting (28 CFR 35.102-35.104 ADA Title II).

I declare under penalty of perjury that I posted this notice of agenda on the bulletin board in the courtyard of City Hall at 1414 Mission Street, South Pasadena, CA 91030, as required by law.

01/29/2015

Date


Desiree Jimenez, Deputy City Clerk

This page intentionally left blank.

CITY OF SOUTH PASADENA

PROCLAMATION



Declaring February 9, 2015, as
"Nelbert Chouinard Day"
in the City of South Pasadena

WHEREAS, Nelbertina (Nelbert) Murphy Chouinard, a Graduate of Fine Art from the Pratt Institute in New York, moved to South Pasadena with a new vision of art after the passing of her husband, Horace Chouinard, in World War I; and

WHEREAS, While building the legendary art education empire known ultimately as the Chouinard Art Institute, Nelbert Chouinard lived in the home Dr. Lee Murphy, her father, built in 1907 on Garfield Avenue in South Pasadena, now known as "The Chouinard House," South Pasadena Landmark Number 44; and

WHEREAS, Nelbert Chouinard's art education principles would impact more than 50,000 students, many of whom would go on to become cultural leaders in numerous art-related fields; and

WHEREAS, Nelbert Chouinard would train each of Walt Disney's early animators, leading to a lifelong collaboration with him, ultimately leading to both the salvation of her institute in 1955, and transition of the Chouinard Art Institute in 1972 into what is now the influential California Institute of the Arts (CalArts); and

WHEREAS, The Chouinard Foundation partnered with the South Pasadena Public Library, and the Friends of the South Pasadena Public Library on March 12, 2014 to present a full house, standing room only public celebration of the profound, lasting legacy of Nelbert Chouinard which featured a panel discussion of renowned graduates of Chouinard Art Institute and a screening of "Curly" about a young inner city artist who benefitted from support by the Chouinard Foundation; and

WHEREAS, The gravity and influence of Nelbert Chouinard and her school would come to influence every West Coast art-related movement, including but not limited to costume design, animation, film, the California Watercolor School, synchronism, west coast abstraction, hard edge, west coast pop, surf and rock, ceramics, conceptualism, and graffiti.

NOW, THEREFORE, I, Robert S. Joe, Mayor, on behalf of the City Council of the City of South Pasadena, hereby declare February 9, 2015, as "Nelbert Chouinard Day" in the City of South Pasadena and encourage the community to expand their artistic abilities and imagination through art.

Robert S. Joe, Mayor

February 4, 2015
Date



This page intentionally left blank.



**MINUTES OF THE REGULAR MEETING OF THE
JOINT CITY COUNCIL/REDEVELOPMENT SUCCESSOR AGENCY/
PUBLIC FINANCING AUTHORITY
OF THE CITY OF SOUTH PASADENA CONVENED
THIS 21ST DAY OF JANUARY 2015, AT 7:30 P.M.
AMEDEE O. "DICK" RICHARDS, JR., COUNCIL CHAMBERS
1424 MISSION STREET**

ROLL CALL

Mayor Joe convened the Regular Meeting of the South Pasadena Joint City Council/Redevelopment Successor Agency (Agency)/Public Financing Authority (Authority) at 7:34 p.m.

Chief Deputy City Clerk Hall called the roll. Present were City Councilmembers/Agency/Authority Members Cacciotti, Khubesrian, and Schneider; Mayor Pro Tem/Agency/Authority Vice Chair Mahmud; and Mayor/Agency/Authority Chair Joe.

Absent: None.

Other Officials and Staff present: City Manager/Agency/Authority Executive Director Gonzalez; Assistant City Manager Straus; City Attorney/Agency/Authority Counsel Highsmith; Chief Deputy City Clerk/Chief Deputy Agency/Chief Deputy Authority Secretary Hall; Police Chief Miller; Acting Police Captain Neff; Deputy Fire Chief Riddle; Finance Director Batt; Planning and Building Director Watkins; Public Works Director Toor; Director of Library, Arts, and Culture Fjeldsted; Community Services Director Pautsch; Grants Analyst Perkosky; Executive Assistant Demirjian; and Principal Management Analyst Lin.

INVOCATION

Councilmember Khubesrian presented the invocation.

PLEDGE OF ALLEGIANCE

Councilmember Khubesrian led the Pledge of Allegiance.

SUBJECT TO REVISION: UNAPPROVED UNTIL RATIFIED BY CITY COUNCIL

1. CLOSED SESSION ANNOUNCEMENTS

City Attorney Highsmith reported that Mayor Joe called to order at 6:35 p.m. the Closed Session Regular Meeting of the City Council of January 21, 2015, and that all Councilmembers were present, with Councilmember Cacciotti arriving at 6:44 p.m. She indicated the meeting was convened into Closed Session to discuss the following item as listed on the Closed Session Meeting Agenda:

3. Conference with Legal Counsel – Existing Litigation
Pursuant to Government Code Section 54956.9 (a)
Name of case: Nansen et al., v. City of South Pasadena, et al.
Case No. BC 493250

City Attorney Highsmith announced that no action was taken by City Council regarding Closed Session Item No. 3.

2. COUNCILMEMBERS' COMMENTS (3 MINUTES EACH)

Councilmember Schneider provided updates from the Freeway & Transportation Commission (FTC): 1) Metropolitan Transit Authority (Metro) has replaced the counterweight at the southeast corner of Mission Street and Meridian Avenue; however, they did not replace the counterweights at any other corner. Staff will submit a request to Metro to replace all counterweights in the City of South Pasadena (City); 2) The FTC is interested in reconsidering the Fremont Avenue Traffic Calming Study; and 3) The California Department of Transportation's (Caltrans) SR-710 Affordable Sales Program will commence in the near future. Councilmember Schneider requested that staff contact the City of Seattle to obtain tunnel information and place on a future City Council Agenda, seconded by Councilmember Cacciotti.

Councilmember Khubesrian had no comments.

Councilmember Cacciotti requested the following items and/or provided updates: 1) Combine a summer concert, Clean Air Car Show, and the Greenest Fastest Mile Run/Green Living Expo, seconded by Mayor Pro Tem Mahmud; 2) Provide report on City's financial protocols; 3) Provide update on bicycle lockers; 4) Provide update on Garfield Reservoir Replacement Project; 5) Attended re-election campaign kickoff for Jose Huizar, Councilmember, City of Los Angeles; 6) Attended the Los Angeles County City Selection Committee Meeting on January 8, 2015; 7) Prepare a letter of support to Metro regarding the Orange Line Feasibility Study, seconded by Councilmember Khubesrian; and 8) Prepare a letter of support to Hilda Solis, First District Supervisor, Board of Supervisors, Los Angeles County, regarding the North Hollywood/Pasadena Bus Rapid Transit Project, seconded by Councilmember Schneider.

Mayor Pro Tem Mahmud attended the following meetings: 1) Public Works Commission

(PWC) – The topic of synthetic turf was discussed; 2) San Gabriel Valley Council of Governments' (SGVCOG) Strategic Planning Meeting; 3) Parks and Recreation Commission – The topic of the Dog Park Concept Plan was discussed; and 4) League of California Cities' Los Angeles County Division Legislative Committee – Participated in conference call regarding the topics of Fiscal Year (FY) 2015-16 State Budget and continuing issue of not reaching a quorum. Mayor Pro Tem Mahmud indicated she would be attending an upcoming Special Meeting of the SGVCOG.

Mayor Joe announced the Special Olympics World Games 2015, Host Town South Pasadena Kick-Off Cocktail Party, to be held on January 28, 2015, at 7:00 p.m., at the home of Bill and Mary Urquhart, and displayed a flyer. Mayor Joe announced this evening's City Council Meeting would be adjourned in memory of Beverly Engler, South Pasadena Resident and Co-Founder of the Friends of the South Pasadena Public Library Bookstore, who was a tireless and enthusiastic volunteer in the community.

3. CITY MANAGER COMMUNICATIONS

City Manager Gonzalez announced the following events: 1) Strategic Planning Community Forum on February 7, 2015, at 8:30 a.m., at the South Pasadena Public Library Community Room, and displayed a flyer; and 2) Study Session regarding parking in high impact areas on February 18, 2015, at 6:30 p.m., in the Amedee O. "Dick" Richards, Jr. Council Chambers (Council Chambers).

Councilmember Cacciotti requested that staff post the 2015 Strategic Planning Goals for the City Council and public to view in the Council Chambers.

Public Works Director Toor provided an update on the Garfield Reservoir Replacement Project. Mayor Joe requested the monthly Construction Report be distributed to City Council. Mayor Pro Tem Mahmud requested the Construction Report be posted to the City's website.

REORDERING OF AND ADDITIONS TO THE AGENDA

None.

4. MAYOR'S APPOINTMENTS

Mayor Joe appointed Erin Fleming to the Animal Commission; Daniel Kreinbring to the Animal Commission; Steven Treffers to the Cultural Heritage Commission; Rick Thomas to the Library Board of Trustees; Stephen Leider to the Natural Resources and Environmental Commission; and Richard Tom to the Planning Commission for full three-year terms until December 31, 2017.

By consensus, the City Council approved the aforementioned appointments to various Commissions.

SUBJECT TO REVISION: UNAPPROVED UNTIL RATIFIED BY CITY COUNCIL

CONSENT CALENDAR

Councilmember Khubesrian requested that Item No. 7 be removed from the Consent Calendar for separate consideration.

Councilmember Cacciotti requested that Item Nos. 9 and 12 be removed from the Consent Calendar for separate consideration.

MOTION: M/S Mahmud/Khubesrian to approve Consent Calendar Item Nos. 6, 8, 10, 11, and 13. By roll call vote, the motion passed unanimously. Absent: None.

The Consent Calendar consisted of the following items:

6. APPROVAL OF THE MINUTES OF THE SPECIAL CITY COUNCIL MEETING OF JANUARY 7, 2015 AND REGULAR CITY COUNCIL MEETING OF JANUARY 7, 2015

8. AWARD OF FY 2014-15 CDBG SIDEWALK REPLACEMENT PROJECT

10. APPROVAL OF MAYOR'S CITY COUNCIL LIAISON AND REGIONAL GROUP APPOINTMENTS AND ADOPTION OF RESOLUTION APPOINTING DELEGATES, REPRESENTATIVES, AND ALTERNATES TO VARIOUS AGENCIES AND ORGANIZATIONS

11. APPROVAL OF THE MAYOR'S SIGNATURE ON A LETTER OF SUPPORT FOR \$43,000 APPLICATION TO STATE OF CALIFORNIA'S OFFICE OF TRAFFIC SAFETY SELECTIVE TRAFFIC ENFORCEMENT PROGRAM GRANT

CITY COUNCIL/REDEVELOPMENT SUCCESSOR AGENCY/PUBLIC FINANCING AUTHORITY

13. MONTHLY INVESTMENT REPORTS FOR NOVEMBER 2014

ITEMS PULLED FROM THE CONSENT CALENDAR FOR SEPARATE CONSIDERATION

7. SECOND READING AND ADOPTION OF AN ORDINANCE ADOPTING THE 2014 CITYWIDE ENGINEERING AND TRAFFIC SURVEY

Councilmember Khubesrian commented that during the first reading and introduction of the ordinance at the January 7, 2015, City Council Meeting, she voted in opposition of the proposed speed limit change on Monterey Road from Fair Oaks Avenue to Milan Avenue listed on page 21 of the staff report. Councilmember Khubesrian indicated that residents had the option to request a future study be conducted on the Monterey Road street segment from Fair Oaks Avenue to Milan Avenue.

SUBJECT TO REVISION: UNAPPROVED UNTIL RATIFIED BY CITY COUNCIL

Chief Deputy City Clerk Hall presented and read by title AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, ADOPTING THE 2014 ENGINEERING AND TRAFFIC SURVEY.

MOTION: M/S Khubesrian/Cacciotti to read by title only for second reading, waive further reading, and adopt AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, ADOPTING THE 2014 ENGINEERING AND TRAFFIC SURVEY. The motion passed by the following roll call vote:

AYES: Cacciotti, Khubesrian, Mahmud, Schneider, and Mayor Joe

NOES: None

ABSENT: None

ABSTAIN: None

9. PURCHASE OF A 2015 FORD F250 REGULAR CAB CNG SERVICE TRUCK

In response to Councilmember Cacciotti's inquiry, Grants Analyst Perkosky stated there was approximately \$100,000 in the City's AB2766 Subvention Fund. Grants Analyst Perkosky indicated the City receives \$30,000 to \$37,000 annually from vehicle registration fees.

MOTION: M/S Cacciotti/Mahmud to approve the following: 1) Accept a bid dated December 9, 2014, from Raceway Ford for the purchase of a 2015 Ford F250 regular cab CNG truck; 2) Reject all other bids received; and 3) Authorize the City Manager to enter into a contract with Raceway Ford for a not-to-exceed amount of \$38,504 (including taxes and fees). By roll call vote, the motion passed unanimously. Absent: None.

12. APPROVAL OF PREPAID WARRANTS IN THE AMOUNT OF \$420,754.66, GENERAL CITY WARRANTS IN THE AMOUNT OF \$609,830.58, AND PAYROLL IN THE AMOUNT OF \$439,847.39

Councilmember Cacciotti commented on City Warrant No. 186710 payable to Lawn Mower Corner, on page 91 of the staff report. Councilmember Cacciotti indicated that Public Works Director Toor clarified the payment was for repairs to a chain saw blade and not the purchase of a chain saw.

MOTION: M/S Cacciotti/Joe to approve Prepaid Warrants #186570 - 186627 in the amount of \$420,754.66, General City Warrants #186628 - 186779 in the amount of \$609,830.58, and Payroll 01-16-15 in the amount of \$439,847.83, totaling \$1,470,433.07; and seated as the Successor Agency to the Community Redevelopment Agency, approve Redevelopment Successor Agency warrants for \$8,465.16 (included in above total). By roll call vote, the motion passed unanimously. Absent: None.

PUBLIC COMMENTS

Mayor Joe opened the Public Comments section.

Stuart Morkun, South Pasadena Resident, commented on the lack of bicycle lockers at the Metro Gold Line train station and requested City Council consider the installation of bicycle lockers.

There being no additional speakers, Mayor Joe closed the Public Comments section.

PUBLIC HEARING**14. PUBLIC HEARING TO ADOPT A RESOLUTION APPROVING THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM FOR THE FISCAL YEAR 2015-2016**

Grants Analyst Perkosky presented the staff report as part of a PowerPoint Presentation and responded to City Councilmembers' questions.

Mayor Joe opened the Public Hearing.

There being no speakers, Mayor Joe closed the Public Hearing.

MOTION: M/S Mahmud/Cacciotti to adopt a resolution approving the Community Development Block Grant (CDBG) Program for the Fiscal Year 2015-2016.

Agenda Item No. 18 was discussed at this time.

18. RECEIVE AND FILE STAFF REPORT ON PART ONE CRIMES FOR YEAR ENDING 2014

Police Chief Miller presented the staff report as part of a PowerPoint Presentation. He discussed the following topics: 1) Prison Realignment - AB 109; 2) Criminal Sentences, Misdemeanor Penalties - Proposition 47; 3) Reducing Part One Crimes; 4) Predictive policing; 5) Community involvement programs; 6) Community policing; 7) Social media efforts; 8) K9 Teams; 9) West San Gabriel Valley Anti-Crime Task Force; 10) Bicycle patrols; 11) Foothill Air Support Team; and 12) 2014 Crime statistics. Police Chief Miller responded to City Councilmembers' questions.

Mayor Joe opened the Public Comments section.

There being no speakers, Mayor Joe closed the Public Comments section.

Councilmember Cacciotti requested a report on the City's joint outreach efforts with the South Pasadena Unified School District.

SUBJECT TO REVISION: UNAPPROVED UNTIL RATIFIED BY CITY COUNCIL

By consensus, the City Council approved to receive and file the Part One Crimes Report for year ending 2014.

ACTION/DISCUSSION

15. STRATEGIC PLAN QUARTERLY UPDATE

Executive Assistant Demirjian presented the staff report as part of a PowerPoint Presentation and responded to City Councilmembers' questions.

Councilmember Cacciotti requested that consultants Nelson/Nygaard Consulting Associates Inc. be made aware of the following items: 1) MoveLA Master Plan; 2) Connection to the proposed City of Burbank's high-speed rail station; and 3) Utilization of Arroyo Seco as a multi-modal transportation corridor.

Councilmember Schneider commented that a high priority should be placed on developing design plans for the banquet facility at the Arroyo Seco Golf Course, seconded by Councilmember Cacciotti.

Councilmember Schneider commented that the Public Works Department should ensure that the Natural Resources and Environmental Commission (NREC) is informed of tree planting locations, dates, and tree types.

Mayor Joe opened the Public Comments section.

There being no speakers, Mayor Joe closed the Public Comments section.

Mayor Pro Tem Mahmud recommended that staff contact San Gabriel & Lower Los Angeles Rivers and Mountains Conservancy regarding funding for the Arroyo Seco Bicycle and Pedestrian Trail Project.

Councilmember Cacciotti recommended that staff draft a letter to all elected officials of the cities along the Arroyo Seco to request funds to connect all sections of the Arroyo Seco.

By consensus, the City Council approved to receive and file the second quarter update of the FY 2014-15 Strategic Plan.

16. PROVIDE DIRECTION ON A FINAL CONCEPT PLAN AND ARCHITECTURAL STYLE FOR A POSSIBLE COMMUNITY CENTER

Community Services Director Pautsch presented the staff report as part of a PowerPoint presentation. Community Services Director Pautsch introduced Monika Robinson, Landscape Architect, ICG, Inc., and Ron Hagan, Senior Associate, ICG, Inc.

SUBJECT TO REVISION: UNAPPROVED UNTIL RATIFIED BY CITY COUNCIL

Community Services Director Pautsch discussed the additional cost of \$31,200 if the City Council selected two design options. She indicated the cost could be allocated through the park impact fees.

In response to Councilmember Cacciotti's question, City Manager Gonzalez explained that insurance funds were received in relation to a fire damage claim of an incident that occurred at the Public Works Department's maintenance building. City Manager Gonzalez discussed the City's options to either rebuild or receive an insurance fund payment.

Councilmember Cacciotti recommended that the Cultural Heritage Commission (CHC), Design Review Board (DRB), and South Pasadena Preservation Foundation (SPPF) provide input on the possible demolition of the Orange Grove Recreation Building (Recreation Building) as proposed in Concept Site Plan 1.

In response to Mayor Pro Tem Mahmud's question, City Manager Gonzalez stated that the Recreation Building, located at 815 Mission Street, is a local designated historical landmark.

In response to Councilmember Khubesrian's question, Senior Associate Hagan confirmed the possibility of losing the option of Concept Site Plan 2 if the site was purchased by another party.

In response to Councilmember Schneider's question, Senior Associate Hagan indicated the architectural style does affect how the buildings are laid out. He explained the elevation change of the property and how it would be addressed.
Mayor Joe opened the Public Comments section.

There being no speakers, Mayor Joe closed the Public Comments section.

Discussion followed among City Councilmembers and Senior Associate Hagan regarding preservation of the existing Recreation Building located in Concept Site Plan 1.

Mayor Joe inquired if a parking entry from El Centro Street, rather than Mission Street, was considered.

Senior Associate Hagan indicated that a parking entry on El Centro Street was considered; however, feedback from the surrounding community may be received if the City presented it as an option. Senior Associate Hagan stated he would review the parking entry options again once a final plan was selected.

Mayor Pro Tem Mahmud indicated opposition to increasing traffic on Mission Street.

In response to Mayor Pro Tem Mahmud's question, City Manager Gonzalez discussed the process for conducting a historical study of the Recreation Building and the

environmental report requirements. He stated the CHC would have to review the historical significance of the Recreation Building if a demolition was proposed. He indicated the City would work with ICG, Inc. to start the process and place the matter on a future City Council Meeting Agenda if direction was received from the City Council.

Mayor Pro Tem Mahmud recommended a concept site plan be referred to the CHC as soon as possible.

Councilmember Schneider indicated support to postpone a decision until input is received from other commissions. He stated a parking entry on El Centro Street should be considered. Councilmember Schneider explained that Mission Street has traffic issues due to the Metro Gold Line train crossings and oncoming traffic from Orange Grove Avenue.

Councilmember Khubesrian discussed the City Council's global direction towards a more active lifestyle, quality of life, and access to a social gathering space. She recommended a parallel transportation solution plan, such as bicycle access, bicycle parking, and other ways to promote walking to the facility, be incorporated into a plan. Councilmember Khubesrian indicated that transportation options to each of the high density developments should be offered.

Councilmember Cacciotti requested that the PWC provide an analysis of the parking entry on El Centro Street versus Mission Street.

A motion was made by Mayor Pro Tem Mahmud to refer the following to the CHC: 1) Concept Site Plan 1; 2) Proposed demolition of the Recreation Building; and 3) Incorporation of the existing Recreation Building's facade into a new design to be relocated on the site. The motion failed due to a lack of a second.

Councilmember Cacciotti recommended an amendment to Mayor Pro Tem Mahmud's motion as follows: 1) Refer Concept Site Plan 1 to the PWC, DRB, and SPPF, for their recommendations.

Mayor Pro Tem Mahmud stated a concept site plan could not be referred to the DRB until a final design plan has been selected.

MOTION: Joe/Khubesrian to approve the following: 1) Refer the Community Center Concept Site Plan 1 to the CHC to provide recommendations; 2) Refer the Community Center Concept Site Plan 1 to the PWC to provide recommendations on parking entry options; 3) Incorporation of the existing Recreation Building's facade into a new design to be relocated on the site; and 4) Selection of a Spanish Mission architectural style. By roll call vote, the motion passed unanimously. Absent: None.

REPORTS**17. RISK MANAGEMENT UPDATE**

Assistant Manager Straus presented the staff report and responded to City Councilmembers' questions.

Mayor Pro Tem Mahmud requested that a quarterly report be provided at future City Council Meetings.

Mayor Joe opened the Public Comments section.

There being no speakers, Mayor Joe closed the Public Comments section.

MOTION: Cacciotti/Mahmud to approve the following: 1) Receive and file the Risk Management Update Report for the period of July 1, 2014 to December 31, 2014; and 2) Direct staff to provide quarterly Risk Management Update Reports at future City Council Meetings. By roll call vote, the motion passed unanimously. Absent: None.

ADJOURNMENT

Mayor Joe adjourned the Regular Meeting of the Joint City Council/Redevelopment Successor Agency/Public Financing Authority in memory of Beverly Engler at 10:56 p.m.

Evelyn G. Zneimer
City Clerk

Robert S. Joe
Mayor

Minutes approved by the South Pasadena City Council on February 4, 2015.

City of South Pasadena Agenda Report

Robert S. Joe, Mayor
Diana Mahmud, Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Marina Khubesrian, M.D., Councilmember
Richard D. Schneider, M.D., Councilmember

Evelyn G. Zucimer, City Clerk
Gary E. Pia, City Treasurer

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
VIA: Sergio Gonzalez, City Manager 
FROM: Sheila Pautsch, Community Services Director 
SUBJECT: **Award of Contract to Great Western Park & Playground in the Amount of \$179,233.28 for the Purchase and Installation of Shelter Structures for Arroyo Park and Orange Grove Park**

Recommendation

It is recommended that the City Council:

1. Accept price quotes dated December 4, 2014, from Great Western Park & Playground for the removal and replacement of two shelter structures; and
2. Authorize the City Manager to enter into a contract with Great Western Park & Playground for a not-to-exceed amount of \$179,233.28.

Fiscal Impact

There are sufficient funds budgeted in account 105-9000-9262 and 105-9000-9383 (\$180,000).

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Background

The existing shelter structures located at Arroyo Park and Orange Grove Park were constructed of wood posts and beams over 20 years ago on concrete pads; they are now showing signs of deterioration with wood splitting and twisting. The concrete pads are chipping, discoloring and not draining properly. This project includes the removal of the existing shelter structures and concrete, re-grading the site based on engineering plans, installing new concrete, drainage and new steel shelters.

The new shelters will serve as an important utilitarian public service, they are aesthetically graceful, bringing in light from the outside and integrating the openness of the outdoors into an inviting structure where people can gather comfortably.

Analysis

Great Western Park & Playground is the local distributor for Gametime playground equipment.

The City of South Pasadena is a registered member agency of U.S. Communities, a nonprofit government purchasing cooperative that pre-solicits competitive bid pricing from contractors and vendors. The South Pasadena Municipal Code (SPMC) Chapter 2, Article XI, Section 2.99-29 (21) permits cooperative purchasing. The SPMC states that: "Nothing contained in this section shall prohibit the city from purchasing supplies, services or equipment, without complying with the herein bidding procedures, from a supplier who offers the same or better price, terms and/or conditions as the supplier previously offered as the lowest responsible bidder under competitive procurement process of the other agency meets or exceeds the standards of the city, is for like or greater quantities, includes all known bidders and that, in the opinion of the purchasing agent, it is in the best interest of the city." Membership in U.S. Communities allows local agencies to obtain products without separately going through the bidding process, as U.S. Communities has already obtained a bid pricing through a competitive process.

In order to ensure proper grading and drainage, engineering plans will be prepared prior to installation of the shelters as a part of this project.

Legal Review

The City Attorney has reviewed this item, as well as the attached Construction Contract.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachments:

1. Installation Quote
2. Project Location Map
3. Construction Contract / Agreement

ATTACHMENT 1
Installation Quote



A PLAYCORE Company

Great Western Park & Playground
 P.O. Box 97
 Wellsville, UT 84339
 800.453.2735
 www.gwpark.com

QUOTE
 #77500

12/04/2014

Shelter - Orange Grove

City of South Pasadena
 Attn: Lucy Hakobian
 Arroyo Park
 Arroyo Drive and Stoney Drive
 Pasadena, CA 91030
 Phone: 626-403-7382
 Fax: 626-799-4920

Project #: P59527
 Ship To Zip: 91030

Quantity	Part #	Description	Unit Price	Amount
1	M-Shelters	UltraSite - Hip Rect. 20x32 Shelter - 24 GA. Multirib roof. 8' Eave Height. P/C Structure	\$12,468.00	\$12,468.00
1	M-Engineer	UltraSite - Signed & Sealed Engineering Drawings - Calculations and footing Design	\$780.00	\$780.00
4	Rebar Cages	Other Products - Rebar Cages for Installation - Tied with 10# 5x5' 9" Verticals and 10#3 Ties. 30" diameter, Spaced at 8" on Center. <i>Delivery is Excluded. Customer to will call</i>	\$150.00	\$600.00
1	INSTALL	UltraSite - Install (1) Hip Rect. 30x32 Shelter	\$19,408.00	\$19,408.00
1	INSTALL	UltraSite - Remove and dispose of existing concrete, provide and install new 4" thick concrete pad - 20x30	\$12,048.00	\$12,048.00
1	INSTALL	UltraSite - Remove and Dispose of existing shelter	\$4,215.00	\$4,215.00
1	INSTALL	UltraSite - Site Topography	\$1,440.00	\$1,440.00
1	INSTALL	UltraSite - Site Improvement and Drainage Plan	\$8,040.00	\$8,040.00

Shipping to South Pasadena CA 91030

Install at Prevailing Wages

Customer is responsible for offloading Equipment

SubTotal:	\$58,999.00
Discount:	(\$830.88)
Tax:	\$1,171.54
Freight:	\$3,080.00
Total Amount:	\$62,419.66

Contract: USC

***Note: If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western**



Shelter - Orange Grove

QUOTE
#77500

12/04/2014

*****Note: If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western*****

Payment Options

Credit Orders - Complete a Gametime Credit Application in order to receive approved credit. Allow 7-10 business days for processing time. An order deposit may be required.

Credit Card Orders - Visa or Mastercard. If this payment option is selected a 2.5% processing fee may be imposed. Your credit card will be charged by Gametime.

Cash on Delivery(COD) - Cashiers Check ONLY made out to Gametime C/O of Great Western

This quotation is subject to policies in the current GameTime Park and Playground Catalog and the following terms and conditions. Our quotation is based on shipment of all items at one time to a single destination, unless noted, and changes are subject to price adjustment. Purchases in excess of \$1,000.00 to be supported by your written purchase order made out to GameTime, c/o Great Western. Kindly issue one order for the equipment and a separate order for surfacing and/or equipment installation services.

Pricing: f.o.b. factory, firm for 10 days from date of quotation.

Payment terms: payment in full, net 30 days subject to approval by GameTime Credit Manager. A 1.5% per month finance charge will be imposed on all past due accounts. Equipment shall be invoiced separately from other services and shall be payable in advance of those services and project completion. Retainage not accepted.

Shipment: order shall ship within 30-45 days after GameTime's receipt and acceptance of your purchase order, color selections, approved submittals, and receipt of deposit, if required. **Damaged goods and/or shortages must be reported within 30 days of receipt of shipment in order to receive full credit. Please inspect and inventory all items received and list all damaged and missing goods on the bill of lading provided by the freight driver. Credit will not be given on items reported outside the 30 day time period.**

Freight charges: Prepaid and added at time of invoicing.

Taxes: State and local taxes, if applicable, will be added at time of invoicing unless a tax exempt certificate is provided at the time of order entry.

Receipt of goods: Customer shall receive, unload and inspect goods upon arrival, noting any discrepancies on the Delivery Receipt prior to written acceptance of the shipment.

Exclusions: unless specifically included, this quotation excludes all site work and landscaping; removal of existing equipment; acceptance of equipment and off-loading; storage of goods prior to installation; equipment assembly and installation; safety surfacing; borders and drainage provisions. Unless specifically included, this quotation also excludes drawings and permits. This quotation also excludes impact testing and independent audits unless specifically included.

Submittals: our design proposal reflects the spirit and intent of the project plans and specifications. While some variations may exist between our quotation and the project design, the differences do not materially affect the intended use. GameTime designs and specifications are unique and not intended to be identical in all respects to other manufacturers. When requested we shall submit for review and approval by the owner's representative detailed drawings depicting the equipment to be furnished accompanied by specifications describing materials. Once approved, these drawings and specifications shall constitute the final documents for the project and shall take precedence over all other requirements.

To order: Please complete the acceptance portion of this quotation and provide color selections, purchase order copy and other key information requested.

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Site Dimensions: Confirmation of final site dimensions and use zones are the responsibility of the owner.

Use Zones: Use zones shown are minimum safety zones required and should be clear of any overhead obstructions and any other encroachments. Please refer to ASTM 1487-07 a e1 for additional information regarding using zones and placement of playground equipment.



Shelter - Orange Grove

QUOTE
#77500

12/04/2014

***Orders cannot be processed without color options. Please list your color choice below.

Color Palette Name _____

Enter Desired Color

Uprights _____ Decks _____ Accents _____

Roofs/Tubes _____ Slides/Panels _____

THIS QUOTATION IS SUBJECT TO POLICES IN THE CURRENT GAMETIME PARK AND PLAYGROUND CATALOG AND THE FOLLOWING TERMS AND CONDITIONS. OUR QUOTATION IS BASED ON SHIPMENT OF ALL ITEMS AT ONE TIME TO A SINGLE DESTINATION, UNLESS NOTED, AND CHANGES ARE SUBJECT TO PRICE ADJUSTMENT. PURCHASES IN EXCESS OF \$1,000.00 TO BE SUPPORTED BY YOUR WRITTEN PURCHASE ORDER MADE OUT TO GAMETIME, CO GREAT WESTERN.

GameTime requires a minimum deposit of 35% (\$21,846.88) upon placing an order. Also inquire about an additional cash discount available when full payment is received at time of order.





Great Western Park & Playground
 P.O. Box 97
 Wellsville, UT 84339
 800.453.2735
 www.gwpark.com

QUOTE
 #77502

12/05/2014

(2) Shelters - Arroyo Park Dispose Existing Pad Option

City of South Pasadena
 Attn: Lucy Hakobian
 Arroyo Park
 Arroyo Drive and Stoney Drive
 South Pasadena, CA 91030
 Phone: 626-403-7382
 Fax: 626-799-4920

Project #: P59579
 Ship To Zip: 91030

Quantity	Part #	Description	Unit Price	Amount
2	PSQ30S-ML	UltraSite - SQUARE 30' SHELTER, 24 GA. MULTIRIB ROOF, 8' EAVE HEIGHT, P/C STRUCTURE	\$15,706.00	\$31,412.00
1	M-ENGINEER	UltraSite - SIGNED & SEALED ENGINEERING DRAWINGS, CALCULATIONS AND FOOTING DESIGN	\$780.00	\$780.00
2	G616-3	UltraSite - Rotating Flipback Pedestal Grill - with 3 1/2" O.D. Post (280 Sq inch) - Galv Post	\$319.00	\$638.00
8	Rebar Cages	Other Products - Rebar Cages for Installation - Tied with 10# 5x5' 9" Verticals and 10 #3 Ties, 30" diameter, Spaced at 8" on Center	\$150.00	\$1,200.00
<i>Delivery is Excluded, Customer to will call.</i>				
1	INSTALL	UltraSite - Install (2) Square 30' Shelters	\$35,553.00	\$35,553.00
1	INSTALL	UltraSite - Allow for electrical to be run to each shelter	\$600.00	\$600.00
1	INSTALL	UltraSite - Remove and Dispose of existing structure	\$6,159.00	\$6,159.00
1	INSTALL	UltraSite - Remove and dispose of existing pad, provide and install new concrete slab to accommodate new shelters	\$21,645.00	\$21,645.00
1	INSTALL	UltraSite - Form and pour concrete walkway to Drinking Fountain - 23'x4'x4"	\$2,028.00	\$2,028.00
1	INSTALL	UltraSite - Site Topography	\$1,440.00	\$1,440.00
1	INSTALL	UltraSite - Site Improvement and Drainage Plan	\$8,040.00	\$8,040.00

Shipping to South Pasadena CA 91030

Install at Prevailing Wages

SubTotal: \$109,495.00
 Discount: (\$1,969.80)
 Tax: \$2,885.42
 Freight: \$6,403.00
Total Amount: \$116,813.62

Contract: USC

***Note: If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western**



(2) Shelters - Arroyo Park Dispose Existing Pad Option

QUOTE
#77502

12/05/2014

***Note: If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western**

Payment Options

Credit Orders - Complete a Gametime Credit Application in order to receive approved credit. Allow 7-10 business days for processing time. An order deposit may be required.

Credit Card Orders - Visa or Mastercard. If this payment option is selected a 2.5% processing fee may be imposed. Your credit card will be charged by Gametime.

Cash on Delivery(COD) - Cashiers Check ONLY made out to Gametime C/O of Great Western

This quotation is subject to policies in the current GameTime Park and Playground Catalog and the following terms and conditions. Our quotation is based on shipment of all items at one time to a single destination, unless noted, and changes are subject to price adjustment. Purchases in excess of \$1,000.00 to be supported by your written purchase order made out to GameTime, c/o Great Western. Kindly issue one order for the equipment and a separate order for surfacing and/or equipment installation services.

Pricing: f.o.b. factory, firm for 10 days from date of quotation.

Payment terms: payment in full, net 30 days subject to approval by GameTime Credit Manager. A 1.5% per month finance charge will be imposed on all past due accounts. Equipment shall be invoiced separately from other services and shall be payable in advance of those services and project completion. Retainage not accepted.

Shipment: order shall ship within 30-45 days after GameTime's receipt and acceptance of your purchase order, color selections, approved submittals, and receipt of deposit, if required. **Damaged goods and/or shortages must be reported within 30 days of receipt of shipment in order to receive full credit. Please inspect and inventory all items received and list all damaged and missing goods on the bill of lading provided by the freight driver. Credit will not be given on items reported outside the 30 day time period.**

Freight charges: Prepaid and added at time of invoicing.

Taxes: State and local taxes, if applicable, will be added at time of invoicing unless a tax exempt certificate is provided at the time of order entry.

Receipt of goods: Customer shall receive, unload and inspect goods upon arrival, noting any discrepancies on the Delivery Receipt prior to written acceptance of the shipment.

Exclusions: unless specifically included, this quotation excludes all site work and landscaping; removal of existing equipment; acceptance of equipment and off-loading; storage of goods prior to installation; equipment assembly and installation; safety surfacing; borders and drainage provisions. Unless specifically included, this quotation also excludes drawings and permits. This quotation also excludes impact testing and independent audits unless specifically included.

Submittals: our design proposal reflects the spirit and intent of the project plans and specifications. While some variations may exist between our quotation and the project design, the differences do not materially affect the intended use. GameTime designs and specifications are unique and not intended to be identical in all respects to other manufacturers. When requested we shall submit for review and approval by the owner's representative detailed drawings depicting the equipment to be furnished accompanied by specifications describing materials. Once approved, these drawings and specifications shall constitute the final documents for the project and shall take precedence over all other requirements.

To order: Please complete the acceptance portion of this quotation and provide color selections, purchase order copy and other key information requested.

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Site Dimensions: Confirmation of final site dimensions and use zones are the responsibility of the owner.

Use Zones: Use zones shown are minimum safety zones required and should be clear of any overhead obstructions and any other encroachments. Please refer to ASTM 1487-07 a e1 for additional information regarding using zones and placement of playground equipment.



(2) Shelters - Arroyo Park Dispose Existing Pad Option

QUOTE
#77502

12/05/2014

***Orders cannot be processed without color options. Please list your color choice below.

Color Palette Name _____

Enter Desired Color

Uprights _____ Decks _____ Accents _____

Roofs/Tubes _____ Slides/Panels _____

GameTime requires a minimum deposit of 35% (\$40,884.77) upon placing an order. Also inquire about an additional cash discount available when full payment is received at time of order.



This page intentionally left blank.

ATTACHMENT 2
Project Location Map

ATTACHMENT 3
Agreement

CITY OF SOUTH PASADENA
Arroyo Park and Orange Grove Park Shelter Installation Project
CONSTRUCTION AGREEMENT

This Arroyo Park and Orange Grove Park Shelter Installation Project, Agreement (“Agreement”), is entered as of this 4th day of Februaryy, 2015 (“Effective Date”), by and between the City of South Pasadena, with offices located at 1414 Mission Street, South Pasadena, CA 91030 (“City”) and GREAT WESTERN PARK AND PLAYGROUND, with offices located at 2598 W. 5700 S, Wellsville, UT 84339 (“Contractor”). In consideration of the mutual promises and agreements made herein and intending to be legally bound, the parties agree as follows:

1. **CONTRACT PRICE**

- A. The contract price is \$179,234.
- B. The contract price is based on the unit prices in the bid documents and, together with salvage materials (if any), constitutes the entire consideration for performance and completion of the work described herein and in the contract drawings and specifications which are incorporated herein by this reference.
- C. City shall pay Contractor the contract price and Contractor shall furnish all supervision, technical personnel, labor, materials, equipment, tools, permits, and services needed to perform and complete the work to be performed under this Agreement.
- D. Contractor will honor the contract price until [date].

2. **TIME OF COMMENCEMENT AND COMPLETION**

The City is hereby giving the Contractor a written Notice to Proceed with the work to be performed under this Agreement. The Contractor shall fully complete the work directed within the time set forth as estimated for such work under this Agreement. The estimated time of completion is 180 calendar days from when work commences.

3. **COMPLIANCE WITH PROVISIONS OF BID DOCUMENTS**

Contractor shall comply with all terms, provisions, conditions and requirements of the quote provided as Exhibit A.

4. **AGREEMENT ATTACHMENTS**

All items described in Paragraph above of this Agreement are attached hereto, incorporated herein, and made a part hereof as though set forth in full herein. The complete agreement shall consist of this document and attachments, and no other documents or oral amendments shall be considered part of this agreement unless expressly and specifically incorporated herein.

5. COMPLIANCE WITH PROVISIONS OF AGREEMENT AND ATTACHMENTS

Contractor shall comply with all provisions of this Agreement and the Agreement attachments.

6. INSURANCE PROVISIONS

During the term of this Agreement, Contractor shall carry, maintain, and keep in full force and effect insurance against claims for death or injuries to persons or damages to property that may arise from or in connection with Contractor's performance of this Agreement.

a) Such insurance shall be of the types and in the amounts as set forth below:

i. Comprehensive General Liability Insurance with coverage limits of not less than One Million Dollars (\$1,000,000) including products and operations hazard, contractual insurance, broad form property damage, independent Contractors, personal injury, underground hazard, and explosion and collapse hazard where applicable.

ii. Automobile Liability Insurance for vehicles used in connection with the performance of this Agreement with minimum limits of One Million Dollars (\$1,000,000) per claimant and One Million dollars (\$1,000,000) per incident.

iii. Worker's Compensation insurance as required by the laws of the State of California.

iv. Employers Liability Insurance for bodily injury or disease with minimum limits of One Million Dollars (\$1,000,000) per accident.

B. Contractor shall require each of its subcontractors to maintain insurance coverage that meets all of the requirements of this Agreement.

C. The policy or policies required by this Agreement shall be issued by an insurer admitted in the State of California and with a rating of at least A:VII in the latest edition of Best's Insurance Guide.

D. Contractor agrees that if it does not keep the aforesaid insurance in full force and effect, City may either (i) immediately terminate this Agreement; or (ii) take out the necessary insurance and pay the premium thereon at Contractor's expense.

E. At all times during the term of this Agreement, Contractor shall maintain on file with City's Risk Manager a certificate or certificates of insurance showing that the aforesaid policies are in effect in the required amounts and naming the City and its officers, employees, agents as additional insured's for the operations of the Contractor during the project. Contractor shall, prior to commencement of work under this Agreement, file with City's Risk Manager such certificate(s).

Additional insured coverage for ongoing and completed operations will be provided by Contractor's Subcontractor performing installation and will name the City and its officers, employees and agents as additional insureds.

- F. Contractor shall provide proof that policies of insurance required herein expiring during the term of this Agreement have been renewed or replaced with other policies providing at least the same coverage. Such proof will be furnished within 10 days following the expiration of the coverage's.
- G. The general liability and automobile policies of insurance required by this Agreement shall contain an endorsement naming City and its officers, employees, agents as additional insureds during and until completion of the project. All of the policies required under this Agreement shall contain an endorsement providing that the policies cannot be canceled or reduced except on thirty days' prior written notice to City. Contractor agrees to require its insurer to modify the certificates of insurance to delete any exculpatory wording stating that failure of the insurer to mail written notice of cancellation imposes no obligation, and to delete the word "endeavor" with regard to any notice provisions.
- H. The insurance provided by Contractor shall be primary to any coverage available to City. Any insurance or self-insurance maintained by City and/or its officers, employees, agents shall be in excess of Contractor's insurance and shall not contribute with it.
- I. All insurance coverage provided pursuant to this Agreement shall not prohibit Contractor, and Contractor's employees, agents or subcontractors, from waiving the right of subrogation prior to a loss. Contractor hereby waives all rights of subrogation against the City.
- J. Any deductibles or self-insured retentions must be declared to and approved by the City.
- K. Procurement of insurance by Contractor shall not be construed as a limitation of Contractor's liability or as full performance of Contractor's duties to indemnify, hold harmless and defend under this Agreement.
- 7. This Agreement is subject to 8-hour work day and wage and hour penalty law, including, but not limited to, California Labor Code Sections 1810 and 1813 as follows:

The Contractor shall strictly adhere to the provisions of the Labor Code regarding the 8-hour day and the 40-hour week, overtime, Saturday, Sunday and holiday work and nondiscrimination because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex or sexual orientation, except as provided in Section 12940 of the

Government Code. Pursuant to the provisions of the Labor Code, eight hours' labor shall constitute a legal day's work. Work performed by the Contractor's employees in excess of eight hours per day, and 40 hours during any one week, must include compensation for all hours worked in excess of eight hours per day, or 40 hours during any one week, at not less than one and one-half times the basic rate of pay. The Contractor shall forfeit as a penalty to City \$25.00 or any greater penalty set forth in the Labor Code for each worker employed in the execution of the work by the Contractor or by any Subcontractor of the Contractor, for each Calendar Day during which such worker is required or permitted to the work more than eight hours in one Calendar Day or more than 40 hours in any one calendar week in violation of the provisions of said Labor Code.

8. This Agreement shall comply with all California and federal statutes relating to nondiscrimination. These include but are not limited to:
 - a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352), as amended, which prohibits discrimination on the basis of race, color or national origin;
 - b) Title IX of the Education Amendments of 1972, as amended (29 U.S.C. §§ 1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex;
 - c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794) which prohibits discrimination on the basis of handicaps;
 - d) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101-6107) which prohibits discrimination on the basis of age;
 - e) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255) as amended, relating to nondiscrimination on the basis of drug abuse;
 - f) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
 - g) Sections 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. § 290dd-2), as amended, relating to confidentiality of alcohol and drug abuse patient records;
 - h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
 - i) Title 28, Code of Federal Regulations, Part 42, Subparts C, D, E, and G;
 - j) Title 28, Code of Federal Regulations, Part 35;
 - k) Any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and
 - l) The requirements on any other nondiscrimination statute(s) which may apply to the application.

9. This Agreement is further subject to Workers' Compensation obligations, including, but not limited to, California Labor Code §§ 1860 and 1861 as follows:

Contractor shall take out and maintain, during the life of this Agreement, Worker's Compensation Insurance for all of Contractor's employees employed at the site of improvement; and, if any work is sublet, Contractor shall require the subcontractor similarly to provide Worker's Compensation Insurance for all of the latter's employees, unless such employees are covered by the protection afforded by Contractor. Contractor and any of Contractor's subcontractors shall be required to provide City with a written statement acknowledging its obligation to secure payment of Worker's Compensation Insurance as required by Labor Code § 1861.

10. This Agreement is subject to the provisions of California Public Contracts Code § 6109, and Contractor hereby offers and agrees to make any assignment necessary in the event that Contractor is ineligible to perform the work described herein. Further, the successful bidder shall be prohibited from performing work on this project with a subcontractor who is ineligible to perform work on the project pursuant to §§ 1777.1 or 1777.7 of the Labor Code.

11. This Agreement is further subject to the provisions of California Public Contract Code § 7103.5 as follows:

In entering into a Community Services contract or a subcontract to supply goods, services, or materials pursuant to a Community Services contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the Community Services contract or the subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties.

12. This contract is further subject to the provisions of Article 1.5 (commencing at Section 20104) of Division 2, Part 3 of the California Public Contract Code regarding the resolution of Community Services claims of less than \$375,000. Article 1.5 mandates certain procedures for the filing of claims and supporting documentation by the contractor, for the response to such claims by the contracting public City, for a mandatory meet and confer conference upon the request of the contractor, for mandatory nonbinding mediation in the event litigation is commenced, and for mandatory judicial arbitration upon the failure to resolve the dispute through mediation. This contract hereby incorporates the provisions of Article 1.5 as though fully set forth herein.

13. This contract is further subject to the provisions of Article 1.7 (commencing at Section 20104.50) of Division 2, Part 3 of the California Public Contract Code regarding prompt payment of contractors by local governments. Article 1.7 mandates certain procedures for the payment of undisputed and properly submitted payment requests within 30 days after receipt, for the review of payment requests, for notice to the contractor of improper payment requests, and provides for the payment of interest on progress payment requests which are not timely made in accordance with this Article. This contract hereby incorporates the provisions of Article 1.7 as though fully set forth herein.
14. At any time during the term of the Contract the Contractor may, at its own expense, substitute securities for funds otherwise withheld as retention (or the retained percentage) in accordance with Public Contract Code § 22300.
15. Pursuant to Labor Code Section 1776, each contractor and subcontractor shall keep accurate payroll records showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by him or her in connection with the public work. Each payroll record shall contain or be verified by a written declaration that is made under penalty of perjury, stating both of the following:
 - a) The information contained in the payroll record is true and correct.
 - b) The employer has complied with the requirements of the Labor Code Sections 1771, 1811 and 1815 for any work performed by his or her employees on the Community Services project.

The payroll records enumerated under supervision (a) shall be verified and shall be available for inspection at all reasonable hours as required by the Labor Code Section 1771.

16. This contract is subject to the prevailing wage law, including, but not limited to California Labor Code Sections 1773.2 and 1771 as follows:

The contractor shall pay the prevailing wage rates for all work performed under this contract. When any craft or classification is omitted from the general prevailing wage determinations, the Contractor shall pay the wage rate of the craft or classification most closely related to the omitted classification. The Contractor shall forfeit as a penalty to the City \$200.00 or any greater penalty provided in the Labor Code for each calendar day or portion thereof, for each worked paid less than the prevailing wage rates for any work done under the Contract employed in the execution of the work by the Contractor or by any Subcontract under the Contractor in violation of the provisions of the Labor Code. In addition, the difference between such prevailing wages rates and the amount paid to each worker for

each calendar day, or portion thereof, for which each worker was paid less than the prevailing wage rate shall be paid to each worker by the Contractor.

17. Pursuant to Labor Code § 1725.5, CONTRACTOR and any subcontractor must be registered with the California Department of Industrial Relations for any bid proposal submitted on or after March 1, 2015, and for any contract for public work entered into on or after April 1, 2015. Further, this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.
18. To the fullest extent permitted by law, contractor shall, at its sole cost and expense, fully defend, indemnify and hold harmless City, its authorized representatives and their respective subsidiaries, affiliates, members, directors, officers, employees and agents (collectively, the "indemnitees") from and against any and all claims, actions, demands, costs, judgments, liens, penalties, liabilities, damages, losses, and expenses, including but not limited to any fees of accountants, attorneys or other professionals (collectively "liabilities"), arising out of, in connection with, resulting from or related to, any alleged act or omission, fault or negligence of contractor, contractor's representative, or any of its officers, agents, employees, subcontractors or suppliers, or any person or organization directly or indirectly employed by any of them (collectively, the "indemnitors"), in connection with or relating to or claimed to be in connection with or relating to the work performed under this agreement. Contractor shall not be entitled to any refund of attorneys' fees, defense costs or expenses in the event that it is adjudicated to have been non-negligent.

Contractor shall not be required to defend or indemnify City for liabilities caused by the sole active negligence or willful misconduct of the City.

If contractor is a joint venture or partnership, each venturer or partner shall be jointly and severally liable for any and all of the duties and obligations of contractor that are assumed under or arise out of this agreement. Each of such venturers or partners waives notice of the breach or non-performance of any undertaking or obligation of contractor contained in, resulting from or assumed under this agreement, and the failure to give any such notice shall not affect or impair such venturer's or partner's joint and several liability hereunder.

19. Notwithstanding any other provision of this agreement to the contrary, the provisions of this section shall apply.

The Contractor shall complete all or any designated portion of the Work called for under the Contract within the time set forth in Contractor's proposal dated December 04, 2014.

In accordance with Government Code 53069.85, and all other applicable law, the Contractor agrees to forfeit and pay the City the amount of Two Hundred Dollars (\$200.00) per day for each and every day of unauthorized delay beyond the

completion date, which shall be deducted from any monies due the Contractor. This payment shall be considered liquidated damages. Contractor agrees that such liquidated damages are reasonable under the circumstances existing at the time of execution of the contract, that such liquidated damages are to compensate City for losses that are difficult to measure and that such damages are not a penalty.

Failure of the Contractor to perform any covenant or condition contained in the Contract Documents within the time period specified shall constitute a material breach of this Contract entitling the City to terminate the Contract unless the Contractor applies for, and receives, a written extension of time.

Failure of the City to insist upon the performance of any covenant or conditions within the time period specified in the Contract Documents shall not constitute a waiver of the Contractor's duty to complete performance within the designated periods unless the City has executed a waiver in writing.

The City's agreement to waive a specific time provision or to extend the time for performance shall not constitute a waiver of any other time provision contained in the Contract Documents.

Failure of the Contractor to complete performance promptly within the additional time authorized in a waiver or extension of time agreement shall constitute a material breach of this Contract entitling the City to terminate this agreement.

The Contractor shall not be deemed in breach of this Contract and no forfeiture due to delay shall be made because of any delays in the completion of the work due to unforeseeable causes beyond the control and without the fault or negligence of the Contractor provided the Contractor requests from the Community Services Director an extension of time in writing. Unforeseeable causes of delay beyond the control of the Contractor shall include acts of God, acts of a public enemy, acts of the government, acts of the City, or acts of another contractor in the performance of a contract with the City, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, and weather, or delays of subcontractors due to such causes, or delays caused by failure of the owner of a utility to provide for removal or relocation of existing utility facilities. Delays caused by actions or neglect of Contractor or his/her agents, servants, employees, officers, subcontractors, directors, or of any party contracting to perform part of all of the Work or to supply any equipment or materials shall not be excusable delays. Excusable delays (those beyond the Contractor's control) shall not entitle the Contractor to any additional compensation. The sole recourse of the Contractor shall be to seek an extension of time.

20. Should the city request a change order, such change orders may only be authorized in writing by the City's Community Services Director.

21. DEFECTIVE WORK

All work which is defective in its construction or deficient in any of the requirements set by City Standards Specifications shall be remedied or replaced by the Contractor in an acceptable manner at their own expense.

22. COMMUNICATIONS

All written communications between the Contractor and the City must carry the proper contract number. Such communications shall be effective upon receipt at the following address:

CITY

Community Services Director
City of South Pasadena
1414 Mission Street
South Pasadena, CA 91030

CONTRACTOR

Great Western Park and Playground
2598 W. 5700 S
Wellsville, UT 84339

23. CHANGES IN WORK TO BE PERFORMED

The City reserves the right to withdraw or delete any portion of the work to be performed, pursuant to the change order procedure, or the provisions of the General Conditions, Special Provisions and Technical Specifications, for any reason deemed to be in the best interests of the City of South Pasadena.

23. INSPECTION AND AUDIT OF RECORDS

Contractor shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to City under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to Contractor under this Agreement. All such documents shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of City. In addition, pursuant to Government Code Section 8546.7, if the amount of public funds expended under this Agreement exceeds ten thousand dollars, all such documents and this Agreement shall be subject to the examination and audit of the State Auditor, at the request of City or as part of any audit of City, for a period of three (3) years after final payment under the Agreement.

City

CONTRACTOR

By: _____
City of South Pasadena,
Title:
Date:

By: _____
Its:

By: _____
Its:
Date:

Approved as to Form:

139236.2

EXHIBIT A
Quote

139236.2



A PLAIN CORE Company

Great Western Park & Playground
 P.O. Box 97
 Wellsville, UT 84339
 800.453.2735
 www.gwpark.com

QUOTE
 #77500

12/04/2014

Shelter - Orange Grove

City of South Pasadena
 Attn: Lucy Hakobian
 Arroyo Park
 Arroyo Drive and Stoney Drive
 Pasadena, CA 91030
 Phone: 626-403-7382
 Fax: 626-799-4920

Project #: P59527
 Ship To Zip: 91030

Quantity	Part #	Description	Unit Price	Amount
1	M-Shelters	UltraSite - Hip Rect. 20x32 Shelter - 24 GA. Multirib roof, 8' Eave Height, P/C Structure	\$12,468.00	\$12,468.00
1	M-Engineer	UltraSite - Signed & Sealed Engineering Drawings - Calculations and footing Design	\$780.00	\$780.00
4	Rebar Cages	Other Products - Rebar Cages for Installation - Tied with 10# 5x5' 9" Verticals and 10#3 Ties, 30" diameter, Spaced at 8" on Center.	\$150.00	\$600.00
<i>Delivery is Excluded, Customer to will call</i>				
1	INSTALL	UltraSite - Install (1) Hip Rect. 30x32 Shelter	\$19,408.00	\$19,408.00
1	INSTALL	UltraSite - Remove and dispose of existing concrete, provide and install new 4" thick concrete pad - 20x30	\$12,048.00	\$12,048.00
1	INSTALL	UltraSite - Remove and Dispose of existing shelter	\$4,215.00	\$4,215.00
1	INSTALL	UltraSite - Site Topography	\$1,440.00	\$1,440.00
1	INSTALL	UltraSite - Site Improvement and Drainage Plan	\$8,040.00	\$8,040.00

Shipping to South Pasadena CA 91030

Install at Prevailing Wages

Customer is responsible for offloading Equipment

SubTotal: \$58,999.00
 Discount: (\$830.88)
 Tax: \$1,171.54
 Freight: \$3,080.00
 Total Amount: \$62,419.66

Contract: USC

***Note: If you are issuing a P.O. or CONTRACT please make it payable to Gametime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western**



Shelter - Orange Grove

QUOTE
#77500

12.04.2014

*****Note:** If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western**

Payment Options

Credit Orders - Complete a Gametime Credit Application in order to receive approved credit. Allow 7-10 business days for processing time. An order deposit may be required.

Credit Card Orders - Visa or Mastercard. If this payment option is selected a 2.5% processing fee may be imposed. Your credit card will be charged by Gametime.

Cash on Delivery(COD) - Cashiers Check ONLY made out to Gametime C/O of Great Western

This quotation is subject to policies in the current GameTime Park and Playground Catalog and the following terms and conditions. Our quotation is based on shipment of all items at one time to a single destination, unless noted, and changes are subject to price adjustment. Purchases in excess of \$1,000.00 to be supported by your written purchase order made out to GameTime, c/o Great Western. Kindly issue one order for the equipment and a separate order for surfacing and/or equipment installation services

Pricing: f.o.b. factory, firm for 10 days from date of quotation.

Payment terms: payment in full, net 30 days subject to approval by GameTime Credit Manager. A 1.5% per month finance charge will be imposed on all past due accounts. Equipment shall be invoiced separately from other services and shall be payable in advance of those services and project completion. Retainage not accepted.

Shipment: order shall ship within 30-45 days after GameTime's receipt and acceptance of your purchase order, color selections, approved submittals, and receipt of deposit, if required. Damaged goods and/or shortages must be reported within 30 days of receipt of shipment in order to receive full credit. Please inspect and inventory all items received and list all damaged and missing goods on the bill of lading provided by the freight driver. Credit will not be given on items reported outside the 30 day time period.

Freight charges: Prepaid and added at time of invoicing.

Taxes: State and local taxes, if applicable, will be added at time of invoicing unless a tax exempt certificate is provided at the time of order entry.

Receipt of goods: Customer shall receive, unload and inspect goods upon arrival, noting any discrepancies on the Delivery Receipt prior to written acceptance of the shipment.

Exclusions: unless specifically included, this quotation excludes all site work and landscaping; removal of existing equipment; acceptance of equipment and off-loading; storage of goods prior to installation; equipment assembly and installation; safety surfacing; borders and drainage provisions. Unless specifically included, this quotation also excludes drawings and permits. This quotation also excludes impact testing and independent audits unless specifically included.

Submittals: our design proposal reflects the spirit and intent of the project plans and specifications. While some variations may exist between our quotation and the project design, the differences do not materially affect the intended use. GameTime designs and specifications are unique and not intended to be identical in all respects to other manufacturers. When requested we shall submit for review and approval by the owner's representative detailed drawings depicting the equipment to be furnished accompanied by specifications describing materials. Once approved, these drawings and specifications shall constitute the final documents for the project and shall take precedence over all other requirements.

To order: Please complete the acceptance portion of this quotation and provide color selections, purchase order copy and other key information requested.

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Site Dimensions: Confirmation of final site dimensions and use zones are the responsibility of the owner.

Use Zones: Use zones shown are minimum safety zones required and should be clear of any overhead obstructions and any other encroachments. Please refer to ASTM 1487-07 a e1 for additional information regarding using zones and placement of playground equipment.



J.S.
GAMETIME, INC.

Shelter - Orange Grove

QUOTE
#77500

12/04/2014

***Orders cannot be processed without color options. Please list your color choice below.

Color Palette Name _____

Enter Desired Color _____

Uprights _____ Decks _____ Accents _____

Roofs, Tubes _____ Slides/Panels _____

THIS QUOTATION IS SUBJECT TO POLICES IN THE CURRENT GAMETIME PARK AND PLAYGROUND CATALOG AND THE FOLLOWING TERMS AND CONDITIONS. OUR QUOTATION IS BASED ON SHIPMENT OF ALL ITEMS AT ONE TIME TO A SINGLE DESTINATION, UNLESS NOTED, AND CHANGES ARE SUBJECT TO PRICE ADJUSTMENT. PURCHASES IN EXCESS OF \$1,000.00 TO BE SUPPORTED BY YOUR WRITTEN PURCHASE ORDER MADE OUT TO GAMETIME, C O GREAT WESTERN

GameTime requires a minimum deposit of 35% (\$21,846.88) upon placing an order. Also inquire about an additional cash discount available when full payment is received at time of order.





A P.L.C. CORE Company

Great Western Park & Playground
 P.O. Box 97
 Wellsville, UT 84339
 800.453.2735
 www.gwpark.com

QUOTE
 #77502

12/05/2014

(2) Shelters - Arroyo Park Dispose Existing Pad Option

City of South Pasadena
 Attn: Lucy Hakobian
 Arroyo Park
 Arroyo Drive and Stoney Drive
 South Pasadena, CA 91030
 Phone: 626-403-7382
 Fax: 626-799-4920

Project #: P59579
 Ship To Zip: 91030

Quantity	Part #	Description	Unit Price	Amount
2	PSQ30S-ML	UltraSite - SQUARE 30' SHELTER, 24 GA. MULTIRIB ROOF, 8' EAVE HEIGHT, P.C STRUCTURE	\$15,706.00	\$31,412.00
1	M-ENGINEER	UltraSite - SIGNED & SEALED ENGINEERING DRAWINGS, CALCULATIONS AND FOOTING DESIGN	\$780.00	\$780.00
2	G616-3	UltraSite - Rotating Flipback Pedestal Grill - with 3/2" O.D. Post (280 Sq inch) - Galv Post	\$319.00	\$638.00
8	Rebar Cages	Other Products - Rebar Cages for Installation - Tied with 10# 5x5' 9" Verticals and 10 #3 Ties, 30" diameter, Spaced at 8" on Center	\$150.00	\$1,200.00
<i>Delivery is Excluded, Customer to will call.</i>				
1	INSTALL	UltraSite - Install (2) Square 30' Shelters	\$35,553.00	\$35,553.00
1	INSTALL	UltraSite - Allow for electrical to be run to each shelter	\$600.00	\$600.00
1	INSTALL	UltraSite - Remove and Dispose of existing structure	\$6,159.00	\$6,159.00
1	INSTALL	UltraSite - Remove and dispose of existing pad, provide and install new concrete slab to accommodate new shelters	\$21,645.00	\$21,645.00
1	INSTALL	UltraSite - Form and pour concrete walkway to Drinking Fountain - 23'x4'x4"	\$2,028.00	\$2,028.00
1	INSTALL	UltraSite - Site Topography	\$1,440.00	\$1,440.00
1	INSTALL	UltraSite - Site Improvement and Drainage Plan	\$8,040.00	\$8,040.00

Shipping to South Pasadena CA 91030

Install at Prevailing Wages

Sub Total: \$109,495.00
 Discount: (\$1,969.80)
 Tax: \$2,885.42
 Freight: \$6,403.00
 Total Amount: \$116,813.62

Contract: USC

***Note: If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western**



(2) Shelters - Arroyo Park Dispose Existing Pad Option

QUOTE
#77502

12/05/2014

*****Note: If you are issuing a P.O. or CONTRACT please make it payable to GameTime C/O Great Western. Checks should also be made payable to Gametime C/O Great Western****

Payment Options

Credit Orders - Complete a Gametime Credit Application in order to receive approved credit. Allow 7-10 business days for processing time. An order deposit may be required.

Credit Card Orders - Visa or Mastercard. If this payment option is selected a 2.5% processing fee may be imposed. Your credit card will be charged by Gametime.

Cash on Delivery(COD) - Cashiers Check ONLY made out to Gametime C O of Great Western

This quotation is subject to policies in the current GameTime Park and Playground Catalog and the following terms and conditions. Our quotation is based on shipment of all items at one time to a single destination, unless noted, and changes are subject to price adjustment. Purchases in excess of \$1,000.00 to be supported by your written purchase order made out to GameTime, c o Great Western. Kindly issue one order for the equipment and a separate order for surfacing and/or equipment installation services.

Pricing: Co.b. factory, firm for 10 days from date of quotation.

Payment terms: payment in full, net 30 days subject to approval by GameTime Credit Manager. A 1.5% per month finance charge will be imposed on all past due accounts. Equipment shall be invoiced separately from other services and shall be payable in advance of those services and project completion. Retainage not accepted.

Shipment: order shall ship within 30-45 days after GameTime's receipt and acceptance of your purchase order, color selections, approved submittals, and receipt of deposit, if required. Damaged goods and/or shortages must be reported within 30 days of receipt of shipment in order to receive full credit. Please inspect and inventory all items received and list all damaged and missing goods on the bill of lading provided by the freight driver. Credit will not be given on items reported outside the 30 day time period.

Freight charges: Prepaid and added at time of invoicing.

Taxes: State and local taxes, if applicable, will be added at time of invoicing unless a tax exempt certificate is provided at the time of order entry.

Receipt of goods: Customer shall receive, unload and inspect goods upon arrival, noting any discrepancies on the Delivery Receipt prior to written acceptance of the shipment.

Exclusions: unless specifically included, this quotation excludes all site work and landscaping; removal of existing equipment; acceptance of equipment and off-loading; storage of goods prior to installation; equipment assembly and installation; safety surfacing, borders and drainage provisions. Unless specifically included, this quotation also excludes drawings and permits. This quotation also excludes impact testing and independent audits unless specifically included.

Submittals: our design proposal reflects the spirit and intent of the project plans and specifications. While some variations may exist between our quotation and the project design, the differences do not materially affect the intended use. GameTime designs and specifications are unique and not intended to be identical in all respects to other manufacturers. When requested we shall submit for review and approval by the owner's representative detailed drawings depicting the equipment to be furnished accompanied by specifications describing materials. Once approved, these drawings and specifications shall constitute the final documents for the project and shall take precedence over all other requirements.

To order: Please complete the acceptance portion of this quotation and provide color selections, purchase order copy and other key information requested.

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Site Dimensions: Confirmation of final site dimensions and use zones are the responsibility of the owner.

Use Zones: Use zones shown are minimum safety zones required and should be clear of any overhead obstructions and any other encroachments. Please refer to ASTM 1487-07 a e1 for additional information regarding using zones and placement of playground equipment.

(2) Shelters - Arroyo Park Dispose Existing Pad Option

QUOTE
#77502

12.05.2014

***Orders cannot be processed without color options. Please list your color choice below.

Color Palette Name _____

Enter Desired Color

Uprights _____ Decks _____ Accents _____

Roofs, Tubes _____ Slides/Panels _____

GameTime requires a minimum deposit of 35% (\$40,884.77) upon placing an order. Also inquire about an additional cash discount available when full payment is received at time of order.



NON-COLLUSION AFFIDAVIT

The undersigned declares:

I am the _____ of _____, the party making the foregoing bid.

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____[date], at _____[city], _____[state].”

WORKER'S COMPENSATION INSURANCE ACKNOWLEDGEMENT

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.' If any class of employees engaged in work under this contract at the site of the Project is not protected under any Worker's Compensation law, Contractor shall provide and shall cause each subcontractor to provide adequate insurance for the protection of employees not otherwise protected. Contractor shall indemnify and hold harmless City for any damage resulting from failure of either Contractor or any subcontractor to take out or maintain such insurance.

[Name and Title]

[Date]

City of South Pasadena Agenda Report

Robert S. Joe, Mayor
 Diana Malunud, Mayor Pro Tem
 Michael A. Cacciotti, Councilmember
 Marina Khubesrian, M.D., Councilmember
 Richard D. Schneider, M.D., Councilmember

Evelyn G. Zucimer, City Clerk
 Gary E. Pia, City Treasurer

COUNCIL AGENDA: February 4, 2015

TO: Honorable Mayor and City Council

VIA: Sergio Gonzalez, City Manager *NA*

FROM: Paul Toor, P.E., Public Works Director
 Shin Furukawa, P.E., Deputy Public Works Director *ST*
 Alex Chou, Associate Civil Engineer *AKC*

SUBJECT: **Acceptance of Project Completion and Authorization to File a Notice of Completion for the Orange Grove Avenue Street Improvement Project, and Authorization to Release Retention Payment in the Amount of \$19,174 to Toro Enterprises, Inc.**

Recommendation

It is recommended that the City Council:

1. Accept the project improvements as complete and authorize the issuance of a Notice of Completion for the project; and
2. Authorize payment of the retention to Toro Enterprises, Inc., in the amount of \$19,174.

Fiscal Impact

There are sufficient funds available in the Fiscal Year 2013-14 budget for this project. The project was funded through the General Fund and Transportation Development Act (TDA) funds. The table below provides a summary of the project costs for construction activities:

Project Cost Summary		
	<i>Awarded</i>	<i>Actual</i>
Construction Contract (Toro Enterprise, Inc.)	\$389,533	\$365,800
Change Orders		\$ 17,670
10% Contingency	\$ 38,954	
Total Construction Cost	\$428,487	\$383,470

Commission Review and Recommendation

This project has been discussed by the Public Works Commission.

Background

The project involved pavement rehabilitation, sewer and water improvements on Orange Grove Avenue from Monterey Road to the south end of the cul-de-sac, as well as offsite sidewalk repairs on Laurel Street, Floral Park Terrance, Cambridge Place, Orange Grove Place, Palm Avenue, and Mission Street. More specifically, the work performed consisted of cold milling of existing pavement, placement of 1/2-inch to 1 ½-inch of asphalt overlay, installation of Petromat, localized removal and replacement of sidewalk, driveway, curb and gutter, reconnection of curb drains, installation of a driver feedback sign, localized removal and replacement of sewer line, removal and replacement of water services, water line fittings, and fire hydrants. The work also included 10,000 square feet of localized sidewalk repairs and 1,400 lineal feet of spot repairs of damaged curb and gutter at various locations within the City.

Analysis

During the course of construction, change orders were issued to repair additional tree root damaged sidewalk and driveway, additional labor and time to work around unmarked existing storm drain, installation of additional fire hydrant tees, and adjustment of quantities in the field. The project was inspected and managed by GK and Associates.

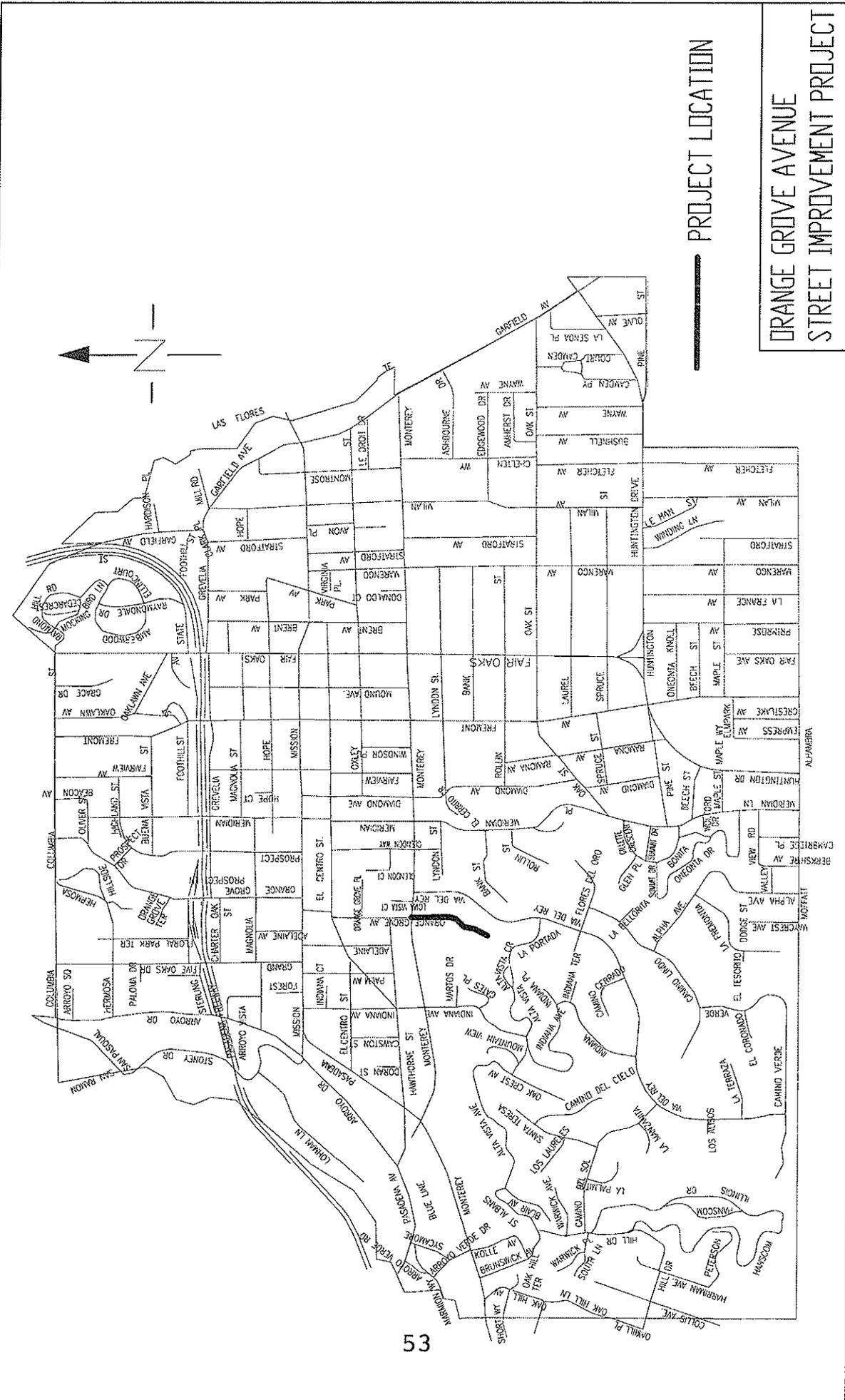
Legal Review

The City Attorney has not been asked to review this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachment: Project Location Map



PROJECT LOCATION

ORANGE GROVE AVENUE
STREET IMPROVEMENT PROJECT

This page intentionally left blank.

City of South Pasadena Agenda Report

*Robert S. Joe, Mayor
Diana Mahmud, Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Marina Khubesrian, M.D., Councilmember
Richard D. Schneider, M.D., Councilmember*

*Evelyn G. Zneimer, City Clerk
Gary E. Piu, City Treasurer*

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
VIA: Sergio Gonzalez, City Manager 
FROM: Tracey Perkosky, Grants Analyst 
SUBJECT: **Adoption of Resolution Authorizing the City Manager or Designee to Submit Bureau of Reclamation WaterSMART Water and Energy Efficiency Grant for the Landscape Efficiency Project**

Recommendation

It is recommended that the City Council adopt a resolution to authorize the City Manager or designee to submit an application for financial assistance from the U.S. Department of Interior, Bureau of Reclamation for the Landscape Efficiency Project.

Fiscal Impact

There is no fiscal impact associated with the approval of the resolution, however if the grant application is awarded this resolution commits up to \$69,000 in Water Conservation Fees or other City funds to this project.

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Background

Annually, the WaterSMART Grants (formerly known as Challenge Grants) through the U.S. Department of the Interior, Bureau of Reclamation provide 50/50 cost share funding to irrigation and water districts, Tribes, States and other entities with water or power delivery authority. Funded projects must conserve and use water more efficiently, increase the use of renewable energy, protect endangered species, or facilitate water markets. Projects must be completed within 24 months and help with sustainable water supplies in the western United States. This year \$14 million is available to assist with two tiers of projects, up to \$300,000 and up to \$1 million.

Analysis

On January 23, 2015, staff submitted an application for WaterSMART Water and Energy Efficiency grant for the Landscape Efficiency Project. The application requested financial assistance for a total project cost of \$138,000, with a 50% cash match, to install weather stations,

Authorize Resolution for WaterSMART Grant Application

February 4, 2015

Page 2 of 2

smart controllers, flow restrictors and other associated hardware in three parks, and 16 large medians or parkways citywide. The locations were selected due to their size and high water use. Industry experts estimate that this system will reduce landscape water use by 20%, adjusted for climate factors. Using actual water consumption data, the City would have saved 25.5 acre feet of water over the past 18 months if this system was installed. A typical family of four in South Pasadena uses .4 acre feet of water a year, so this water savings could provide enough water for nearly 64 homes.

The closing date for the applications was January 23, and the application requirements allowed for the necessary resolution to be provided within 30 days of the deadline.

Legal Review

The City Attorney has reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachment: Resolution

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
AUTHORIZING THE CITY OF SOUTH PASADENA TO APPLY
FOR A BUREAU OF RECLAMATION WATERSMART GRANT
TO ASSIST WITH THE LANDSCAPE EFFICIENCY PROJECT
COMMITTING THE CITY TO PROVIDE MATCH
CONTRIBUTIONS NOT TO EXCEED \$69,000**

WHEREAS, the Bureau of Reclamation requests an official resolution to commit an application of the WaterSMART Water and Energy Efficiency grant to the financial and legal obligations associated with the receipt of WaterSMART Grant financial assistance; and

WHEREAS, the City Council authorizes and supports the application for the Landscape Efficiency Project through the WaterSMART Water and Energy Efficiency Grant program; and

WHEREAS, the grant and matching funds are intended for the installation of weather stations, smart controllers, flow restrictors and other associated hardware in three City parks and 16 large medians or parkways citywide, which improvements are estimated to reduce landscape water use by 20%; and

WHEREAS, it is the best interests of the City of South Pasadena (City) and the inhabitants thereof that the City commit to the financial and legal obligations associated with the WaterSMART Grant financial assistance in order to reduce water use in public landscape areas.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Manager or authorized designee is hereby authorized to act on the behalf of the City of South Pasadena to submit an application and enter into a cooperative agreement with the Bureau of Reclamation to assist with the Landscape Efficiency Project.

SECTION 2. The City of South Pasadena has the capability to provide the required match funds, not to exceed \$69,000, as specified in the funding plan.

SECTION 3. The City of South Pasadena agrees to work with the Bureau of Reclamation to meet established deadlines for entering into a cooperative agreement.

SECTION 4. The City Clerk of the City of South Pasadena shall certify to the passage and adoption of this resolution and its approval by the City Council and shall cause the same to be listed in the records of the City.

PASSED, APPROVED AND ADOPTED ON this 4th day of February, 2015.

Robert S. Joe, Mayor

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, City Clerk
(seal)

Teresa L. Highsmith, City Attorney

I HEREBY CERTIFY the foregoing resolution was duly adopted by the City Council of the City of South Pasadena, California, at a regular meeting held on the 4th day of February, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Evelyn G. Zneimer, City Clerk
(seal)

City of South Pasadena/ Redevelopment Successor Agency Agenda Report

*Robert S. Joe, Mayor/Agency Chair
Diana Mahmud, Mayor Pro Tem/Agency Vice Chair
Michael A. Cacciotti, Council/Agency Member
Marina Khubesian, M.D., Council/Agency Member
Richard D. Schneider, M.D., Council/Agency Member*

*Evelyn G. Zneimer, City Clerk/Agency Secretary
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
VIA: Sergio Gonzalez, City Manager 
FROM: David Batt, Finance Director 
SUBJECT: **Approval of Prepaid Warrants in the Amount of \$658,409.29,
General City Warrants in the Amount of \$896,307.94 and Payroll
in the Amount of \$412,259.73**

Recommendation

It is recommended that the City Council approve the Warrants as presented.

Fiscal Impact

Prepaid Warrants:

Warrant # 186780 – 186830 \$ 658,409.29

General City Warrants:

Warrant # 186831 – 186977 \$ 896,307.94

Payroll 01-30-15

\$ 412,259.73

Total

\$ 1,966,976.96

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Legal Review

The City Attorney has not reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website.

Approval of Warrants
February 4, 2015
Page 2 of 2

Attachments:

1. Warrant Summary
2. Prepaid Warrant List
3. General City Warrant List
4. Payroll 01-30-15
5. Redevelopment Successor Agency Check Summary Total

ATTACHMENT 1
Warrant Summary

City of South Pasadena
Demand/Warrant Register
Recap by fund

Fund No.	Date 02.04.15 Amounts			
	Prepaid	Written	Payroll	
General Fund	92,566.01	274,261.00	221,889.13	
Insurance Fund				
Facilities & Equip.Cap. Fund		309.75		
Local Transit Return "A"	1,814.22	4,231.37	5,004.51	
Local Transit Return "C"	639.88	696.93	10,160.52	
Sewer Fund	986.23	5,775.87	12,422.57	
CTCTraffic Improvement				
Street Lighting Fund	16,321.13	1,389.73	10,890.36	
Public,Education & Govt Fund				
Clean Air Act Fund				
Business Improvement Tax				
Gold Line Mitigation Fund				
Mission Meridian Public Garage		90.79		
Housing Authority Fund				
State Gas Tax	1,409.31	2,985.52	18,245.42	
County Park Bond Fund		261.36		
Measure R				
MSRC Grant Fund				
Bike & Pedestrian Paths				
Capital Growth Fund				
CDBG		2,863.30		
Asset Forfeiture				
Police Grants - State	2,080.00			
Police Subventions-CLEEP				
Homeland Security Grant				
Park Impact Fees				
Public Library Fund Grant				
Arroyo Seco Golf Course				
Sewer Capital Projects Fund		583,549.80	263.04	
Water Fund	298,429.66	19,892.52	55,814.16	
Public Financing Authority				
Payroll Clearing Fund	243,831.24		68,766.59	
Employee Special Event Fund				
Redev.Oblig.Retirement Fund				
Column Totals	658,077.68	896,307.94	403,456.30	
City Report Totals		1,957,841.92		
Recap by fund	Fund No.	Amounts		
		Prepaid	Written	Payroll
RSA	227	331.61	-	8,803.43
Column Totals		331.61	-	8,803.43
RSA Report Totals			9,135.04	
		Amounts		
		Prepaid	Written	Payroll
		658,409.29	896,307.94	412,259.73
Grand Report Total		1,966,976.96		

Robert S. Joe, Mayor

David Batt, Finance Director

Evelyn G. Zneimer, City Clerk

ATTACHMENT 2
Prepaid Warrant List

Ameritas

Inv. P/R/E 1/25/15			
01/27/15	Vision Ins. Feb-15	700-0000-0000-2268-000	2,764.56
Ck. 01/29/15 186819	Total		2,764.56

AT & T U-Verse

Inv. 130464796			
12/17/14	11/18-12/17/14	500-6010-6710-8150-000	60.00
Ck. 01/15/15 186780	Total		60.00

Athens Disposal Company

Inv. Dec 2014			
01/13/15	Low Income Fees 12/14	101-0000-0000-4210-001	3,489.99
01/13/15	Yard Waste Fees 12/14	500-0000-0000-5525-000	20,020.60
Inv. Jan 2015			
01/13/15	Estimate Recycling Fees 1/15	500-0000-0000-5360-000	6,353.36
01/13/15	Estimate Rubbish Fees 1/15	500-0000-0000-5360-000	264,857.07
Ck. 01/15/15 186781	Total		294,721.02

Avila, Gabriel

Inv. R55407			
01/09/15	Refund Dbl Booked Park Fee	101-0000-0000-5270-005	55.00
Ck. 01/15/15 186782	Total		55.00

Banmann, Kathleen

Inv. R55727			
01/20/15	Refund Cancelled Classes	101-0000-0000-5270-002	230.00
Ck. 01/22/15 186801	Total		230.00

Board of Equalization

Inv. 44-039566			
12/31/14	Underground Storage Tank Maint	101-6010-2015-8180-000	249.16
Ck. 01/22/15 186802	Total		249.16

Bryson, Tina

Inv. 1/21/15			
01/21/15	Return Check Fee	101-3010-3011-8020-000	12.00
Ck. 01/22/15 186803	Total		12.00

CA City Management Foundation

Inv. 1/29/15			
01/12/15	Annual Membership Dinner-S.Gon	101-2010-2011-8090-000	65.00
Ck. 01/15/15 186783	Total		65.00

CA Franchise Tax Board

Inv. P/R/E 1/25/15			
01/27/15	Garnishment	700-0000-0000-2264-000	75.00
Ck. 01/29/15 186820	Total		75.00

Ca. State Disbursement Unit

Inv. P/R/E 1/25/15			
01/27/15	Garnishment	700-0000-0000-2264-000	400.50
Ck. 01/29/15 186821	Total		400.50

CAL PERS 457 PLAN

Inv. P/R/E 1/25/15			
01/27/15	Deferred Comp	700-0000-0000-2260-000	3,217
Ck. 01/29/15 186822	Total		3,217.

Caltronics Business Systems

Inv. 1670690				
11/30/14	Copier Overages 8/28-11/27/14		101-8010-8011-8110-000	655.84
Ck. 01/22/15 186804	Total			655.84

Chaidez, Hector

Inv. 191616511				
01/06/15	Predictive Policing Svcs 12/14		272-4010-4018-8180-000	2,080.00
Ck. 01/22/15 186805	Total			2,080.00

Chan, Kristy

Inv. R55729				
01/20/15	Refund Cancelled Class		101-0000-0000-5270-002	115.00
Ck. 01/22/15 186806	Total			115.00

Charlie's Trio Restaurant

Inv. 1/20/15				
01/20/15	Neighborhood Watch Mtg Food 1/		101-4010-4011-8090-000	405.28
Ck. 01/22/15 186807	Total			405.28

City of South Pasadena-FD

Inv. 1/20/15				
01/20/15	Reimb. Petty Cash		101-5010-5011-8110-000	13.57
01/20/15	Reimb. Petty Cash		101-5010-5011-8020-000	13.60
01/20/15	Reimb. Petty Cash		101-5010-5011-8120-000	27.20
01/20/15	Reimb. Petty Cash		101-5010-5011-8000-000	28.32
01/20/15	Reimb. Petty Cash		101-5010-5011-8100-000	55.18
01/20/15	Reimb. Petty Cash		101-5010-5011-8200-000	182.05
.. 01/22/15 186808	Total			319.92

City of South Pasadena-Yard

Inv. 1/7/15				
01/07/15	Reimb. Petty Cash		101-6010-6601-8020-000	1.30
01/07/15	Reimb. Petty Cash		230-6010-6116-8020-000	17.48
01/07/15	Reimb. Petty Cash		500-6010-6710-8070-000	47.79
01/07/15	Reimb. Petty Cash		210-6010-6501-8020-000	56.78
Ck. 01/15/15 186784	Total			123.35

Clines, Susan

Inv. R55579				
01/15/15	Refund Cancelled Class		101-0000-0000-5270-002	58.00
Ck. 01/22/15 186809	Total			58.00

Creek, Michael

Inv. P/R/E 1/25/15				
01/27/15	Movie Detail 1/12/15		101-0000-0000-2910-200	980.00
Inv. P/R/E 1/25/15A				
01/27/15	Movie Detail 1/14/15		101-0000-0000-2910-200	840.00
Ck. 01/29/15 186823	Total			1,820.00

E. D. D.

Inv. P/R/E 1/25/15				
01/27/15	State w/h Tax		700-0000-0000-2220-000	16,665.57
Ck. 01/29/15 186824	Total			16,665.57

Evanson, Robin

Inv. R55726				
01/20/15	Refund Cancelled Class		101-0000-0000-5270-002	115.00
Ck. 01/22/15 186810	Total			115.00

Flex Advantage

Inv. 84944				
01/12/15	Adminstration Cost	101-3010-3041-7131-000		96.00
Inv. P/R/E 1/25/15				
01/27/15	Retiree Health Reimbursement 2	101-3010-3041-7131-000		855.97
Ck. 01/29/15 186825	Total			951.97

Grace Entertainment LLC

Inv. 4/4/15				
01/08/15	Eggstravaganza Bunny & Zoo Dep	101-8030-8032-8264-000		350.00
Ck. 01/15/15 186785	Total			350.00

Hanger 18 South Bay

Inv. 011415				
01/14/15	Sum Camp Med Field Trip 6/24/1	101-8030-8032-8268-000		60.00
Ck. 01/22/15 186811	Total			60.00

Home Depot Credit Services

Inv. 1124240				
12/04/14	Supplies	101-6010-6410-8020-000		144.59
Inv. 1124243				
12/04/14	Supplies	101-6010-6410-8020-000		32.00
Inv. 124523				
12/05/14	Supplies	101-6010-6601-8120-000		28.91
Inv. 1625176				
12/04/14	Supplies	101-6010-6601-8130-000		478.51
Inv. 1906465				
12/04/14	Supplies	101-6010-6601-8020-000		45.58
Inv. 2052298				
12/23/14	Supplies	215-6010-6115-8020-000		198.00
12/23/14	Supplies	215-6010-6201-8020-000		198.49
Inv. 2794546				
12/03/14	Supplies	215-6010-6201-8020-000		107.62
Inv. 2974840				
12/03/14	Supplies	500-6010-6711-8020-000		33.12
Inv. 3024420				
12/02/14	Supplies	101-6010-6601-8120-000		69.61
Inv. 3114564				
12/02/14	Supplies	101-6010-6601-8120-000		105.28
Inv. 3120881				
12/22/14	Supplies	101-6010-6410-8020-000		41.36
Inv. 3901317				
12/02/14	Supplies	215-6010-6201-8020-000		141.64
Inv. 4024346				
12/01/14	Supplies	101-6010-6601-8120-000		40.84
12/01/14	Supplies	101-6010-6601-8020-000		40.84
Inv. 5123886				
12/10/14	Supplies	101-9000-9258-9258-000		178.22
Inv. 6010467				
12/09/14	Supplies	101-6010-6601-8120-000		125.91
12/09/14	Supplies	101-9000-9258-9258-000		125.92
12/09/14	Supplies	101-6010-6601-8130-000		125.92
Inv. 6020542				
12/19/14	Supplies	215-6010-6201-8020-000		61.68
12/19/14	Supplies	215-6010-6115-8020-000		61.69
Inv. 6116036				
12/09/14	Supplies	101-6010-6601-8130-000		120.05
Inv. 630455				
12/05/14	Supplies	101-6010-6601-8120-000		40.00
Inv. 8011171				
12/17/14	Supplies	101-6010-6601-8020-000		220.52

12/17/14	Supplies	101-6010-6601-8120-000	220.52
Inv. 8070557			
12/17/14	Supplies	215-6010-6115-8020-000	142.03
12/17/14	Supplies	101-6010-6601-8120-000	142.04
12/17/14	Supplies	215-6010-6201-8020-000	142.04
Inv. 8595142			
12/17/14	Supplies	101-8030-8032-8268-000	233.16
Ck. 01/22/15 186812	Total		3,647.34

ICMA			
Inv. P/R/E 1/25/15			
01/27/15	Deferred Comp	700-0000-0000-2260-000	5,510.05
Ck. 01/29/15 186826	Total		5,510.05

Inter-Con Security Systems Inc			
Inv. 419743			
12/11/14	PD Parking Enforcement Svcs 11	101-4010-4011-8180-000	6,371.48
Inv. 419841			
01/13/15	PD Parking Enforcement Svcs 12	101-4010-4011-8180-000	5,388.69
Ck. 01/22/15 186813	Total		11,760.17

L.A.C. Registrar-Recorder			
Inv. Sec 15302			
01/14/15	Notice of Exempt-SP Windstorm	215-6010-6310-8180-000	75.00
Ck. 01/15/15 186786	Total		75.00

Law Offices of Jones & Mayer			
Inv. 70740			
01/12/15	Legal Svcs-1827 Bushnell 12/14	101-2010-2501-8160-000	1,124.60
Inv. 70741			
01/12/15	Legal Svcs-619 Camino Verde 12	101-2010-2501-8160-000	444.00
Inv. 70742			
01/12/15	Legal Svcs-Downtown Project 12	101-0000-0000-2990-013	703.00
Inv. 70743			
01/12/15	Legal Svcs-General Litigation	101-2010-2501-8160-000	1,073.00
Inv. 70744			
01/12/15	Legal Svcs-General Matters 12/	101-2010-2501-8160-000	111.00
Inv. 70745			
01/12/15	Legal Svcs-Nansen,Mark & Rober	101-2010-2501-8160-000	1,225.00
Inv. 70746			
01/12/15	Legal Svcs-Riner Scivally 12/1	101-2010-2501-8160-000	260.48
Inv. 70762			
01/12/15	Legal Svcs-Carleton,Angela 12/	101-2010-2501-8160-000	18.50
Ck. 01/15/15 186787	Total		4,959.58

LDI Color ToolBox			
Inv. 200971 1			
12/30/14	Copier Overages 12/1/14-1/1/15	101-2010-2011-8300-000	106.81
12/30/14	Copier Overages 12/1/14-1/1/15	101-1020-1021-8300-000	106.82
12/30/14	Copier Overages 12/1/14-1/1/15	101-6010-6011-8300-000	106.83
Inv. 201401 1			
01/08/15	Copier Overages 1/1-2/1/15	101-2010-2011-8300-000	121.26
01/08/15	Copier Overages 1/1-2/1/15	101-1020-1021-8300-000	121.26
01/08/15	Copier Overages 1/1-2/1/15	101-6010-6011-8300-000	121.26
Ck. 01/15/15 186788	Total		684.24

Kelvey Construction			
Inv. # 03r			
12/22/14	IT Room Remodel Project	101-9000-9000-9000-000	15,170.31
Ck. 01/15/15 186789	Total		15,170.31

Mundara, Le

Inv. R55730				
01/20/15	Refund Cancelled Class		101-0000-0000-5270-002	115.00
Ck. 01/22/15 186814	Total			115.00

Pagedar, Minal

Inv. R55668				
01/16/15	Refund Cancelled Classes		101-0000-0000-5270-002	256.00
Ck. 01/22/15 186815	Total			256.00

Pasadena Water & Power

Inv. 80176-1				
12/22/14	Water Svc 60 E. State St. 11/1		500-6010-6711-8231-000	2,510.79
Ck. 01/15/15 186790	Total			2,510.79

Passanisi, Mercedes

Inv. R54942				
12/24/15	Refund WMB Deposit 12/17/14		101-0000-0000-2920-000	500.00
Ck. 01/15/15 186791	Total			500.00

Pers Health Insurance

Inv. P/R/E 1/25/15				
01/27/15	Health Ins. Feb-15		227-7200-7210-7131-000	331.61
01/27/15	Health Ins. Feb-15		207-2010-2260-7131-000	639.88
01/27/15	Health Ins. Feb-15		205-2010-2210-7131-000	798.68
01/27/15	Health Ins. Feb-15		210-6010-6501-7131-000	929.45
01/27/15	Health Ins. Feb-15		215-6010-6310-7131-000	1,270.40
01/27/15	Health Ins. Feb-15		230-6010-6116-7131-000	1,391.83
01/27/15	Health Ins. Feb-15		500-6010-6710-7131-000	2,255
01/27/15	Health Ins. Feb-15		500-6010-6711-7131-000	2,255.00
01/27/15	Health Ins. Feb-15		101-3010-3041-7131-000	36,832.27
01/27/15	Health Ins. Feb-15		700-0000-0000-2262-000	106,784.94
Ck. 01/29/15 186827	Total			153,490.84

Pers Retirement

Inv. P/R/E 1/25/15				
01/27/15	Retirement Svc Period 1/12-25/		700-0000-0000-2240-000	105,975.20
Ck. 01/29/15 186828	Total			105,975.20

PETTY CASH - Sr. Center

Inv. 1/14/15				
01/15/15	Reimb. Petty Cash		205-8030-8025-8020-000	16.00
01/15/15	Reimb. Petty Cash		101-8030-8021-8010-000	19.99
01/15/15	Reimb. Petty Cash		101-8030-8021-8264-000	27.20
01/15/15	Reimb. Petty Cash		205-8030-8025-8100-000	31.54
01/15/15	Reimb. Petty Cash		101-0000-0000-2994-001	67.75
01/15/15	Reimb. Petty Cash		101-8030-8021-8020-000	204.15
Ck. 01/15/15 186792	Total			366.63

Prothero, Dr. Donald R.

Inv. 1/20/15				
01/14/15	Sr. Center Science Lecture 1/2		101-8030-8021-8020-000	100.00
Ck. 01/15/15 186793	Total			100.00

Rossmann and Moore, LLP

Inv. Dec 2014				
01/06/15	Legal Svcs 710 Fwy Extension 1		101-2010-2021-8160-000	4,214.00
Ck. 01/15/15 186794	Total			4,214.00

Aryan's Express

Inv. 23057				
12/26/14	Sr. Center Trip Bus Transporta		205-8030-8025-8180-000	968.00
Ck. 01/15/15 186795	Total			968.00

Shute, Mihaly & Weinberger LLP

Inv. 244500				
12/17/14	Legal Svcs 710 Fwy Extension 1		101-0000-0000-2990-001	5,355.50
Ck. 01/15/15 186796	Total			5,355.50

So. CA Edison Co.

Inv. 3-008-8091-11				
01/08/15	12/1/14-1/1/15		215-6010-6201-8140-000	3,839.56
Inv. 3-008-8091-12				
01/08/15	12/1/14-1/1/15		215-6010-6115-8140-000	864.35
Inv. 3-008-8091-13				
01/08/15	11/1/13-12/1/14 CREDIT		215-6010-6201-8140-000	(454.89)
01/08/15	12/1/14-1/1/15		215-6010-6201-8140-000	8,014.49
Inv. 3-008-8091-14				
01/08/15	12/1/14-1/1/15		215-6010-6201-8140-000	12.12
Inv. 3-008-8091-16				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	179.12
Inv. 3-008-8091-17				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	77.83
Inv. 3-008-8091-18				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	67.40
Inv. 3-008-8091-19				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	55.78
Inv. 3-008-8091-20				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	89.37
Inv. 3-008-8091-21				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	96.50
Inv. 3-008-8091-22				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	58.17
Inv. 3-008-8091-23				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	98.07
Inv. 3-008-8091-24				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	89.68
Inv. 3-008-8436-55				
01/08/15	12/5/14-1/6/15		215-6010-6201-8140-000	175.54
Inv. 3-022-6898-28				
12/31/14	12/1-31/14		215-6010-6115-8140-000	24.87
Inv. 3-025-4910-19				
01/08/15	12/5/14-1/6/15		215-6010-6115-8140-000	230.87
Inv. 3-026-6343-40				
01/08/15	12/5/14-1/6/15		215-6010-6115-8140-000	35.76
Inv. 3-035-3494-19				
12/30/14	11/26-12/29/14		215-6010-6115-8140-000	57.47
Ck. 01/22/15 186816	Total			13,612.06

Street Tree Seminar

Inv. 112592				
01/12/15	Registration-Ruben Vargas 1/22		215-6010-6310-8200-000	153.00
Inv. 118342				
01/12/15	Registration-Gonzalo Maravilla		215-6010-6310-8200-000	155.00
Ck. 01/15/15 186797	Total			310.00

sfaye, Anteneh

Inv. 1/15/15				
01/15/15	Return Check Fee		101-3010-3011-8020-000	12.00

Ck. 01/15/15 186798	Total		12
Time Warner Cable			
Inv. 008 0012179			
01/16/15	PD Cable 1/16-2/15/15	101-4010-4011-8110-000	193.37
Inv. 008 0251967			
01/22/15	1102 Oxley St. 1/22-2/21/15	101-8030-8021-8110-000	191.03
Inv. 008 0269985			
01/17/15	City Hall 2nd Modem 1/17-2/16/	101-3010-3032-8150-000	144.04
Ck. 01/22/15 186817	Total		528.44
Tooley, Jennifer			
Inv. R55669			
01/16/15	Refund Cancelled Class	101-0000-0000-5270-002	95.00
Ck. 01/22/15 186818	Total		95.00
United Way			
Inv. P/R/E 1/25/15			
01/27/15	Payroll Deduction	700-0000-0000-2258-000	6.00
Ck. 01/29/15 186829	Total		6.00
Urban Pet			
Inv. CR2002254			
12/03/14	Food for K9-Lisu	101-4010-4011-8034-000	150.40
Ck. 01/15/15 186799	Total		150.40
Verizon Wireless			
Inv. 9737461880			
12/19/14	PW Scada System 11/20-12/19/14	500-6010-6711-8020-000	35
Ck. 01/15/15 186800	Total		35.00
Voya Financial			
Inv. P/R/E 1/25/15			
01/27/15	Deferred Comp	700-0000-0000-2260-000	2,431.65
Ck. 01/29/15 186830	Total		2,431.65
Total			658,409.29

ATTACHMENT 3
General City Warrant List

Acorn Media

Inv. 00034522				
10/03/14	Storage Cabinets	101-9000-9000-9000-000		1,373.88
Ck. 02/04/15 186831	Total			1,373.88

Acorn Technology Corp.

Inv. 16836				
01/01/15	APC Battery Cartridges & Dell	105-3010-3032-8530-000		309.75
Ck. 02/04/15 186832	Total			309.75

Adlerhorst International, Inc.

Inv. 30208				
01/19/15	PD K-9 Grooming Tool	101-4010-4011-8034-000		37.80
Ck. 02/04/15 186833	Total			37.80

Albright Lighting Plastics LLC

Inv. 28305				
12/18/14	Mission/Marengo GarfieldPark S	215-6010-6201-8020-000		101.45
Inv. 28408				
01/13/15	Mission St. Lighting Lamp Head	215-6010-6201-8020-000		399.54
Ck. 02/04/15 186834	Total			500.99

Alhambra Car Wash

Inv. Dec 2014				
01/06/15	PD Car Washes 12/14	101-4010-4011-8100-000		77.00
Ck. 02/04/15 186835	Total			77.00

Alhambra Glass Co., Inc.

Inv. 11651-B				
01/09/15	Repair Lib.Comm.Room Broken Wi	101-6010-6601-8020-000		244.25
Ck. 02/04/15 186836	Total			244.25

Alhambra School of Music

Inv. Win 2015				
01/22/15	Instructor Music Classes	101-8030-8032-8267-000		384.00
Ck. 02/04/15 186837	Total			384.00

All Star Fire Equipment, Inc.

Inv. 178848				
01/17/15	FD Safety Clothing & Equipment	101-5010-5011-8134-000		138.43
Ck. 02/04/15 186838	Total			138.43

Alliant Insurance Svcs, Inc.

Inv. 10/1-12/31/14				
01/01/15	Special Events Reporting 10/1-	101-0000-0000-2970-001		1,979.00
Ck. 02/04/15 186839	Total			1,979.00

American Water Works Ass'n.

Inv. 7000935324				
12/29/14	Membership-Director PW	500-6010-6711-8060-000		104.00
Ck. 02/04/15 186840	Total			104.00

Anderson, Shelli

Inv. 12/2015				
01/16/15	Reimb. Home Delivery Mileage E	101-8030-8021-8020-000		20.22
Ck. 02/04/15 186841	Total			20.22

Andrews, Loretta

Inv. Win 2015				
01/22/15	Instructor Hawaiian Classes	101-8030-8032-8267-000		676.00

Ck. 02/04/15 186842	Total		676.00
Antrim's Security Co., Inc.			
Inv. 47312			
12/12/14	Citywide Padlocks	101-6010-6601-8020-000	78.48
12/12/14	Citywide Padlocks	215-6010-6201-8020-000	78.48
12/12/14	Citywide Padlocks	215-6010-6115-8020-000	78.48
Ck. 02/04/15 186843	Total		235.44
Aramark Uniform Services			
Inv. 530337745			
01/15/15	Uniform Svc	500-6010-6711-8132-000	17.19
01/15/15	Uniform Svc	500-6010-6710-8132-000	17.20
01/15/15	Uniform Svc	230-6010-6116-8132-000	17.20
01/15/15	Uniform Svc	210-6010-6501-8132-000	17.20
01/15/15	Uniform Svc	101-6010-6601-8132-000	17.20
01/15/15	Uniform Svc	215-6010-6201-8132-000	17.20
01/15/15	Uniform Svc	215-6010-6310-8132-000	17.20
Inv. 530354584			
01/22/15	Uniform Svc	500-6010-6711-8132-000	17.19
01/22/15	Uniform Svc	101-6010-6601-8132-000	17.20
01/22/15	Uniform Svc	215-6010-6201-8132-000	17.20
01/22/15	Uniform Svc	215-6010-6310-8132-000	17.20
01/22/15	Uniform Svc	500-6010-6710-8132-000	17.20
01/22/15	Uniform Svc	230-6010-6116-8132-000	17.20
01/22/15	Uniform Svc	210-6010-6501-8132-000	94.59
Ck. 02/04/15 186844	Total		318.17
.C			
Inv. 7873469			
01/13/15	Mission St. Improvement Printi	101-6010-6011-8050-000	72.17
Ck. 02/04/15 186845	Total		72.17
Art Studio for Kids			
Inv. Win 2015			
01/22/15	Instructor Drawing Classes	101-8030-8032-8267-000	806.40
Ck. 02/04/15 186846	Total		806.40
Artic Mechanical Inc.			
Inv. C10451			
12/31/14	Svc Yard Duct Work Svc Calls	101-6010-6601-8120-000	157.50
12/31/14	Svc Yard Duct Work Svc Calls	215-6010-6115-8020-000	157.50
12/31/14	Svc Yard Duct Work Svc Calls	215-6010-6201-8020-000	157.50
Ck. 02/04/15 186847	Total		472.50
AT&T --Cingular Wireless			
Inv. 287014917916X01			
01/08/15	City Ipad's 12/9/14-1/8/15	101-3010-3032-8150-000	670.94
Inv. 287258938988X12			
12/19/14	PW Cell Phones 11/20-12/19/14	101-6010-6011-8020-000	113.32
12/19/14	PW Cell Phones 11/20-12/19/14	210-6010-6501-8020-000	113.32
12/19/14	PW Cell Phones 11/20-12/19/14	101-6010-6601-8020-000	113.32
12/19/14	PW Cell Phones 11/20-12/19/14	210-6010-6501-8020-000	113.32
12/19/14	PW Cell Phones 11/20-12/19/14	215-6010-6310-8020-000	113.32
12/19/14	PW Cell Phones 11/20-12/19/14	500-6010-6711-8020-000	113.35
12/19/14	PW Cell Phones 11/20-12/19/14	500-6010-6710-8020-000	113.35
Inv. 829350178X01162			
01/08/15	PD Cell Phones 12/9/14-1/8/15	101-4010-4011-8150-000	908.66
Inv. 879338213X01232			
01/15/15	FD Cell Phones 12/16/14-1/15/1	101-5010-5011-8150-000	86.86

Ck. 02/04/15 186848	Total		2,459.
Audio Editions			
Inv. 1531262			
12/30/14	Books on CAssette & CD's	101-8010-8011-8080-000	60.19
Inv. 1532524			
01/09/15	Books on CAssette & CD's	101-8010-8011-8080-000	8.60
Ck. 02/04/15 186849	Total		68.79
Avalon Property Services, Inc.			
Inv. 20302			
01/01/15	Garfield Park Unlocking Restro	232-6010-6417-8180-000	87.12
01/01/15	Bus Stop Maint,Sweep & Trash S	101-6010-6601-8180-000	2,200.50
Inv. 20303			
01/01/15	Arroyo Park Unlocking Restroom	232-6010-6417-8180-000	87.12
01/01/15	Garfield Park Unlocking Restro	232-6010-6417-8180-000	87.12
Inv. 20304			
01/01/15	Mission/Meridian Sweeping Svcs	207-2010-2260-8180-000	696.93
Ck. 02/04/15 186850	Total		3,158.79
Baker & Taylor Entertainment			
Inv. T14293010			
01/05/15	CD's & DVD's	101-8010-8011-8080-000	52.14
Inv. T14837710			
01/05/15	CD's & DVD's	101-8010-8011-8080-000	106.27
Inv. T14881410			
01/06/15	CD's & DVD's	101-8010-8011-8080-000	24.52
Inv. T14907420			
01/12/15	CD's & DVD's	101-8010-8011-8080-000	87.
Inv. T14954300			
01/12/15	CD's & DVD's	101-8010-8011-8080-000	468.84
Ck. 02/04/15 186851	Total		738.80
Bautista, Alejandro			
Inv. 010299			
01/17/15	Van 74,75,77,78 & 79 Cleanings	205-8030-8025-8100-000	360.00
Ck. 02/04/15 186852	Total		360.00
Bucknam Infrastructure Group I			
Inv. 334-01.01			
01/02/15	Citywide Pavement Mgmt System	101-9000-9203-9203-000	2,694.30
Ck. 02/04/15 186853	Total		2,694.30
CA Background Investig Ass'n			
Inv. 2015 Dues			
01/22/15	Membership- SSA Peggy Grangett	101-4010-4011-8060-000	60.00
Ck. 02/04/15 186854	Total		60.00
CA Linen Services			
Inv. 1107671			
01/19/15	FD Dept. Supplies	101-5010-5011-8020-000	108.45
Inv. 1109882			
01/26/15	FD Dept. Supplies	101-5010-5011-8020-000	112.29
Ck. 02/04/15 186855	Total		220.74
CA Maintenance & Environmental			
Inv. 20441			
12/30/14	Monthly Fuel Tank Inspections	101-6010-6011-8100-000	2.
12/30/14	Monthly Fuel Tank Inspections	101-7010-7101-8100-000	2.00
12/30/14	Monthly Fuel Tank Inspections	101-2010-2011-8100-000	2.00

12/30/14	Monthly Fuel Tank Inspections	101-5010-5011-8100-000	8.00
12/30/14	Monthly Fuel Tank Inspections	101-4010-4011-8100-000	86.00
Inv. 20442			
12/30/14	Monthly Inspection 12/14	101-6010-6601-8120-000	100.00
Ck. 02/04/15 186856	Total		200.00
CA Public Parking Ass'n			
Inv. 15-334			
01/23/15	2015 Membership-Lisa Bleecker	101-4010-4011-8060-000	135.00
Inv. 15-336			
01/23/15	2015 Membership-Michael Neff	101-4010-4011-8060-000	135.00
Ck. 02/04/15 186857	Total		270.00
CA State Library Foundation			
Inv. 2015			
01/13/15	Subscription Renewal	101-8010-8011-8060-000	30.00
Ck. 02/04/15 186858	Total		30.00
Cale America Inc.			
Inv. 134166			
10/28/14	Mission Meridian Prk Meter Cas	226-2010-2029-8020-000	90.79
Ck. 02/04/15 186859	Total		90.79
Cantu Graphics			
Inv. 4296			
01/20/15	Business License Blue Trifold	101-3010-3011-8050-000	122.08
Ck. 02/04/15 186860	Total		122.08
Center, Mireya			
Inv. 222103			
01/20/15	Refund Citation	101-0000-0000-4610-000	48.00
Ck. 02/04/15 186861	Total		48.00
Catering Systems Inc.			
Inv. 3383			
01/07/15	Sr. Center Meals w/ 12/29-31/1	260-8030-8023-8180-000	710.60
Inv. 3393			
01/11/15	Sr. Center Meals w/ 1/5-9/14	260-8030-8023-8180-000	1,049.18
Inv. 3398			
01/19/15	Sr. Center Meals w/ 1/12-16/15	260-8030-8023-8180-000	1,103.52
Ck. 02/04/15 186862	Total		2,863.30
CBE Los Angeles			
Inv. 1650592			
01/05/15	Copier Overages 12/5/14-1/4/15	101-3010-3011-8110-000	2.72
01/05/15	Copier Overages 12/5/14-1/4/15	500-3010-3012-8110-000	2.73
01/05/15	Copier Overages 12/5/14-1/4/15	101-7010-7101-8110-000	5.45
Ck. 02/04/15 186863	Total		10.90
Chan, Benjamin			
Inv. Win 2015			
01/22/15	Instructor Tai Chi Class	101-8030-8032-8267-000	234.00
Ck. 02/04/15 186864	Total		234.00
Chinese Historical Society of			
Inv. 2015			
01/14/15	Membership-Steve Fjeldsted	101-8010-8011-8060-000	32.00
Ck. 02/04/15 186865	Total		32.00

Chow, Calvin

Inv. Win 2015			
01/22/15	Instructor Tennis Classes	101-8030-8032-8267-000	1,053.00
Ck. 02/04/15 186866	Total		1,053.00

Chung, Sam

Inv. Win 2015			
01/22/15	Instructor Karate Class	101-8030-8032-8267-000	130.00
Ck. 02/04/15 186867	Total		130.00

City of Glendale

Inv. GLN000006137			
01/08/15	PD ICIS Roamer Fees Jan-Mar 20	101-4010-4011-8180-000	1,275.00
Inv. GLN000006148			
01/08/15	FD Verdugo Comm. Svcs Jan-Jun2	101-5010-5011-8180-000	51,793.50
Ck. 02/04/15 186868	Total		53,068.50

City of Pasadena

Inv. AR2110231			
01/07/15	PD Inmate Housing 11/14	101-4010-4011-8180-000	1,092.00
Inv. AR2110246			
01/14/15	PD Inmate Housing 12/14	101-4010-4011-8180-000	2,294.00
Ck. 02/04/15 186869	Total		3,386.00

Clean Source Inc.

Inv. 2882581-00			
01/05/15	Bathroom Air Freshener Cans	101-8030-8021-8120-000	153.63
Inv. 2882581-01			
01/20/15	Microburst Dispensors	101-8030-8021-8120-000	286
Inv. 2885412-00			
01/15/15	Janitorial Supplies	101-8010-8011-8120-000	393.49
Ck. 02/04/15 186870	Total		834.11

Cleveland, Jessie G

Inv. 2013-2014			
12/30/14	Refund St.Light & Lib Assessme	101-0000-0000-4150-000	24.00
12/30/14	Refund St.Light & Lib Assessme	215-0000-0000-4100-000	63.14
Ck. 02/04/15 186871	Total		87.14

Clifton, Samantha

Inv. R55580			
01/15/15	Refund Dropped Gymnastics Clas	101-0000-0000-5270-002	105.00
Ck. 02/04/15 186872	Total		105.00

Commline Inc.

Inv. XP030379			
01/05/15	PD Contract Svcs 1/15	101-4010-4011-8170-000	1,172.00
Ck. 02/04/15 186873	Total		1,172.00

Community Controls

Inv. AAAO270364			
01/08/15	Install Knox Box-600 Stoney Dr	101-6010-6601-8120-000	236.95
01/08/15	Install Knox Box-600 Stoney Dr	101-6010-6601-8020-000	236.95
Ck. 02/04/15 186874	Total		473.90

Compressed Air Specialties Inc

Inv. 00025048			
01/22/15	FD Air Compressor Repairs	101-5010-5011-8110-000	617
Ck. 02/04/15 186875	Total		617.76

CoreLogic Information Solution

Inv. 81371412			
12/31/14	PW Realquest.com Svcs 12/14	101-6010-6011-8020-000	270.17
Inv. 81371473			
12/31/14	Plan/Bldg Realquest.com Svcs 1	101-7010-7101-8020-000	148.17
Ck. 02/04/15 186876	Total		418.34

Cornforth, Darren

Inv. Win 2015			
01/22/15	Instructor Tennis Classes	101-8030-8032-8267-000	357.50
Ck. 02/04/15 186877	Total		357.50

CPRS District XIII

Inv. 1092			
01/15/15	Power Breakfast 2/12/15	101-8030-8031-8200-000	15.00
Ck. 02/04/15 186878	Total		15.00

Craig, Sky

Inv. R55582			
01/13/15	Refund Hawaiian Class	101-0000-0000-5270-002	75.00
Ck. 02/04/15 186879	Total		75.00

Crane, Kristen

Inv. R55638			
01/16/15	Refund Cancelled Tennis Class	101-0000-0000-5270-002	50.00
Ck. 02/04/15 186880	Total		50.00

Native Bus Sales

Inv. 1315702A			
01/12/15	Transit Key Copies	205-8030-8025-8100-000	165.00
Inv. 1315702B			
01/12/15	Transit Key Copies	205-8030-8025-8100-000	366.40
Inv. 5064074			
01/16/15	Hub Caps VPG	205-8030-8025-8100-000	257.05
Ck. 02/04/15 186881	Total		788.45

De Lage Landen

Inv. 44048678			
01/02/15	2nd Fl. Copier Lease 1/15-2/14	101-2010-2011-8300-000	127.58
01/02/15	2nd Fl. Copier Lease 1/15-2/14	101-1020-1021-8300-000	127.58
01/02/15	2nd Fl. Copier Lease 1/15-2/14	101-6010-6011-8300-000	127.58
Ck. 02/04/15 186882	Total		382.74

Dept of Justice

Inv. 060677			
10/03/14	PD Fingerprinting Svcs 9/14	101-4010-4011-8020-000	742.00
Inv. 076825			
01/06/15	PD Fingerprinting 12/14	101-4010-4011-8020-000	704.00
Ck. 02/04/15 186883	Total		1,446.00

Digital Telecommunications Cor

Inv. 20228			
01/16/15	Telephone Line Svc 1/15	101-3010-3041-8150-000	165.00
Ck. 02/04/15 186884	Total		165.00

Discreet Protection Services

Inv. 5160120			
01/20/15	Background Investigation Fee	101-4010-4011-8170-000	635.00
Inv. 5160221			
01/21/15	Background Investigation Fee	101-4010-4011-8170-000	735.00

Ck. 02/04/15 186885	Total		1,376.
Division of the State Architec			
Inv. 10/1-12/31/14			
01/16/15	Disability Access Education Fe	101-0000-0000-2945-000	181.50
Ck. 02/04/15 186886	Total		181.50
Dudek			
Inv. 20146390			
01/09/15	Construct. Engineering Svcs 11/2	310-6010-6501-8170-000	1,757.50
Ck. 02/04/15 186887	Total		1,757.50
EBSCO Subscription Services			
Inv. LA69450			
12/31/14	Periodicals	101-8010-8011-8030-000	485.86
Ck. 02/04/15 186888	Total		485.86
Eurofins Eaton Analytical			
Inv. L0199154			
01/05/15	Water Quality Testing	500-6010-6711-8170-000	85.00
Inv. L0199615			
01/08/15	Water Quality Testing	500-6010-6711-8170-000	85.00
Inv. L0199803			
01/09/15	Water Quality Testing	500-6010-6711-8170-000	25.00
Ck. 02/04/15 186889	Total		195.00
Fazeli, Sarah			
Inv. Win 2015			
01/22/15	Instructor Meditation Class	101-8030-8032-8267-000	249
Ck. 02/04/15 186890	Total		249.00
Federal Express			
Inv. 2-881-64433			
12/19/14	HR Overnight Shipping	101-2010-2013-8010-000	14.52
Inv. 2-901-83718			
01/09/15	HR Overnight Shipping	101-2010-2013-8010-000	18.27
Inv. 2-902-50108			
01/09/15	Overnight Shipping	101-4010-4011-8010-000	64.40
Inv. 2-908-99378			
01/16/15	HR Overnight Shipping	101-2010-2013-8010-000	19.41
Ck. 02/04/15 186891	Total		116.60
Gale, Donna			
Inv. Win 2015			
01/22/15	Instructor Dance/Music Classes	101-8030-8032-8267-000	2,778.75
Ck. 02/04/15 186892	Total		2,778.75
Garda CL West Inc.			
Inv. 20046429			
12/31/14	Armored Car Svc Excess Svcs 12	101-3010-3011-8020-000	193.20
Ck. 02/04/15 186893	Total		193.20
GE Capital			
Inv. 62062484			
01/11/15	Copier Lease	101-8030-8021-8300-000	99.19
01/11/15	Copier Lease	101-8030-8031-8300-000	99.19
01/11/15	Copier Lease	101-8030-8032-8300-000	99
01/11/15	Copier Lease	205-8030-8025-8300-000	99.
Ck. 02/04/15 186894	Total		396.76

George L.Throop Co.				
Inv. 01-659184-00				
11/17/14	Concrete	230-6010-6116-8020-000		212.39
Inv. 01-659420-00				
11/19/14	Concrete	230-6010-6116-8020-000		602.23
Inv. 01-660866-00				
12/09/14	Concrete	230-6010-6116-8020-000		65.24
Ck. 02/04/15 186895	Total			879.86
GK & Associates				
Inv. 14-146				
12/31/14	Construct. Mgmt & Inspect Svcs	101-9000-9341-9341-000		13,320.00
Ck. 02/04/15 186896	Total			13,320.00
Glendale Police Dept.				
Inv. 14-2330				
12/24/14	DNA Processing - Evidence Swab	101-4010-4011-8180-000		1,000.00
Ck. 02/04/15 186897	Total			1,000.00
Grady, Anthony Q.				
Inv. Win 2015				
01/22/15	Instructor Jiu-Jitsu Class	101-8030-8032-8267-000		156.00
Ck. 02/04/15 186898	Total			156.00
Great Match Consulting				
Inv. 1690002985				
01/07/15	Temp Workers w/e 1/4/15	101-6010-6410-8170-000		555.66
01/07/15	Temp Workers w/e 1/4/15	101-9000-9287-9287-000		1,111.32
02/04/15 186899	Total			1,666.98
Harwood, Haley				
Inv. Fall 2014				
01/22/15	Instructor Bellydancing Classe	101-8030-8032-8267-000		436.80
Ck. 02/04/15 186900	Total			436.80
Haynes Building Services LLC				
Inv. 6628				
01/09/15	Monthly Cleaning Svcs 1/15	101-6010-6601-8180-000		9,416.47
Ck. 02/04/15 186901	Total			9,416.47
HD Suppy Waterworks, Ltd.				
Inv. D295053				
01/07/15	Water Dist. Fire Hydrants	500-0000-0000-1400-000		11,456.87
Ck. 02/04/15 186902	Total			11,456.87
Holiday Goo				
Inv. 13719				
01/07/15	2015 Egg Hunt Plastic Eggs	101-8030-8032-8264-000		487.78
Ck. 02/04/15 186903	Total			487.78
Huntington Hospital				
Inv. 3500				
01/13/15	PD Booking Approval County Jai	101-4010-4011-8170-000		100.00
Inv. 3690				
01/13/15	PD Booking Approval County Jai	101-4010-4011-8170-000		500.00
Ck. 02/04/15 186904	Total			600.00
Information Today, Inc.				
Inv. 1547760-B2				
01/05/15	Books	101-0000-0000-2700-000		(34.11)

01/05/15	Books	101-8010-8011-8080-000	438.
Ck. 02/04/15 186905	Total		404.05
Jack's Auto Repair			
Inv. 14203			
01/08/15	PD Unit#0702 Oil Change & Repl	101-4010-4011-8100-000	524.78
Ck. 02/04/15 186906	Total		524.78
John L. Hunter Associates, In			
Inv. SOPASNP1214			
01/12/15	NPDES Consult Svcs 12/1-31/14	101-6010-2015-8170-000	2,295.00
Ck. 02/04/15 186907	Total		2,295.00
Konstro Developer & Builder			
Inv. R0375780			
01/26/15	Refund Duplicate Busn License	101-0000-0000-5150-001	25.00
Ck. 02/04/15 186908	Total		25.00
L.A. Times			
Inv. 010004495887			
01/05/15	Library Subscription till 3/2/	101-8010-8011-8030-000	37.81
Ck. 02/04/15 186909	Total		37.81
L.A.C. Metropolitan Authority			
Inv. 800060150			
01/12/15	Sr./Disabled TAP Metro Passes	101-0000-0000-5270-004	100.00
01/12/15	Sr./Disabled TAP Metro Passes	205-0000-0000-5500-000	890.00
01/12/15	Sr./Disabled TAP Metro Passes	205-2010-2210-8250-000	890.00
Ck. 02/04/15 186910	Total		1,880
Larry's Union Svc			
Inv. 036654			
01/06/15	FD Vehicle Repairs	101-5010-5011-8100-000	114.89
Inv. 036698			
01/21/15	FD Vehicle Repairs	101-5010-5011-8100-000	124.95
Ck. 02/04/15 186911	Total		239.84
Lee, Jin			
Inv. R55670			
01/16/15	Refund Dropped Soccer Class	101-0000-0000-5270-002	124.00
Ck. 02/04/15 186912	Total		124.00
Lee, Richard			
Inv. 1/12-15/15			
01/19/15	Reimb. PD Training Expense	101-4010-4011-8200-000	44.65
Inv. 1/26/15			
01/27/15	Reimb. PD Training Expense	101-4010-4011-8200-000	64.98
Ck. 02/04/15 186913	Total		109.63
Linn & Associates			
Inv. 041-2015			
01/26/15	Planning Svcs 1/1-23/15	101-7010-7101-8180-000	5,085.00
Ck. 02/04/15 186914	Total		5,085.00
Maxima Group LLC			
Inv. 2113			
01/07/15	SR710 Economic Study Svcs 12/1	101-2010-2021-8170-000	1,560.
Ck. 02/04/15 186915	Total		1,560.00

MedCycle Systems				
Inv. 120444				
01/01/15	PD Disposal of Medical Waste F	101-4010-4011-8020-000		100.00
Ck. 02/04/15 186916	Total			100.00
MGT of America Inc.				
Inv. 26154				
12/31/14	FY 14-15 State Mandated SB 90	101-3010-3041-8170-000		5,250.00
Ck. 02/04/15 186917	Total			5,250.00
Midwest Tape				
Inv. 92463111				
12/30/14	Books	101-8010-8011-8080-000		31.39
Inv. 92483011				
01/08/15	Books	101-0000-0000-2700-000		(1.17)
01/08/15	Books	101-8010-8011-8080-000		15.75
Ck. 02/04/15 186918	Total			45.97
Miller, Brian				
Inv. Win 2015				
01/22/15	Instructor Soccer Classes	101-8030-8032-8267-000		5,282.55
Ck. 02/04/15 186919	Total			5,282.55
Moreno, Anisa				
Inv. R55581				
01/15/15	Refund Cancelled Rsvp	101-0000-0000-5270-005		55.00
Ck. 02/04/15 186920	Total			55.00
Natural Gas Systems Inc.				
Inv. 3495Rev				
01/05/15	Monthly Maint. 12/14	101-6010-6601-8180-000		375.00
Ck. 02/04/15 186921	Total			375.00
Nixle				
Inv. 1910				
12/10/14	24-7 Premium Svcs 12/1614-12/1	101-4010-4011-8170-000		3,925.00
Ck. 02/04/15 186922	Total			3,925.00
OCLC Inc.				
Inv. 0000366028				
12/31/14	Cataloguing Svcs	101-8010-8011-8110-000		1,460.56
Ck. 02/04/15 186923	Total			1,460.56
Padron, Chenelle				
Inv. R55576				
01/13/15	Refund Youth House Rental	101-0000-0000-2925-001		45.00
01/13/15	Refund Youth House Rental	101-0000-0000-4894-000		75.00
01/13/15	Refund Youth House Rental	101-0000-0000-2970-001		81.00
01/13/15	Refund Youth House Rental	101-0000-0000-2920-000		250.00
Ck. 02/04/15 186924	Total			451.00
Palmieri, Michael				
Inv. 1/12-15/15				
01/19/15	Reimb. PD Training Expense	101-4010-4011-8200-000		44.65
Ck. 02/04/15 186925	Total			44.65
Padron, Thomas				
Inv. Win 2015				
01/22/15	Instructor Basketball Classes	101-8030-8032-8267-000		659.75

Ck. 02/04/15 186926	Total		659.
Pasadena Ice Skating Center			
Inv. Win 2015			
01/22/15	Instructor Ice Skating Classes	101-8030-8032-8267-000	1,020.00
Ck. 02/04/15 186927	Total		1,020.00
Payke Gymnastics			
Inv. Win 2015			
01/22/15	Instructor Gymnastics Classes	101-8030-8032-8267-000	1,580.80
Ck. 02/04/15 186928	Total		1,580.80
Pettee, Jack			
Inv. 29310			
01/20/15	Photo Elected Official -Mayor	101-1020-1021-8020-000	59.95
Ck. 02/04/15 186929	Total		59.95
Phoenix Group Information Syst			
Inv. 122014184			
01/09/15	PD Permit & Citation Processin	101-0000-0000-4460-000	385.80
01/09/15	PD Permit & Citation Processin	101-0000-0000-4610-000	1,159.71
Ck. 02/04/15 186930	Total		1,545.51
Pitney Bowes Global Fin. Svc L			
Inv. 7141427-JA15			
01/13/15	Postage Machine Lease 10/30/14	101-8030-8031-8010-000	64.13
01/13/15	Postage Machine Lease 10/30/14	101-8030-8032-8010-000	64.13
01/13/15	Postage Machine Lease 10/30/14	205-8030-8025-8010-000	64.17
01/13/15	Postage Machine Lease 10/30/14	101-8030-8021-8300-000	64.
Ck. 02/04/15 186931	Total		256.53
Pitney Bowes-Reserve Account			
Inv. 34133033			
01/21/15	Postage Meter Lease	500-3010-3012-8010-000	3.49
01/21/15	Postage Meter Lease	101-1010-1011-8010-000	8.00
01/21/15	Postage Meter Lease	101-6010-6011-8010-000	16.27
01/21/15	Postage Meter Lease	101-5010-5011-8010-000	17.28
01/21/15	Postage Meter Lease	101-1020-1021-8010-000	34.04
01/21/15	Postage Meter Lease	101-2010-2011-8010-000	75.26
01/21/15	Postage Meter Lease	101-3010-3011-8010-000	298.80
01/21/15	Postage Meter Lease	101-4010-4011-8010-000	302.22
01/21/15	Postage Meter Lease	101-7010-7101-8010-000	307.68
Ck. 02/04/15 186932	Total		1,063.04
Plumbers Depot Inc.			
Inv. PD-26640			
11/12/14	Sewer Supplies	210-6010-6501-8100-000	4,898.46
Ck. 02/04/15 186933	Total		4,898.46
Pointe by Pointe Studio			
Inv. Win 2015			
01/22/15	Instructor Hip Hop Acrobatics	101-8030-8032-8267-000	176.00
Ck. 02/04/15 186934	Total		176.00
Post Alarm Systems			
Inv. 750423			
01/05/15	WMB Monitoring Fee 2/15	101-8030-8031-8180-000	42.
Ck. 02/04/15 186935	Total		42.

Prime Graphix Inc.

Inv. 774				
09/05/14	PD Banner Changing Date		101-4010-4011-8020-000	109.00
Ck. 02/04/15 186936	Total			109.00

Ryan Painting Services

Inv. 1/9/15				
01/09/15	Svc Facility Fasica Refurbishm		101-6010-6601-8120-000	500.00
01/09/15	Svc Facility Fasica Refurbishm		101-6010-6410-8180-000	500.00
01/09/10	Svc Facility Fasica Refurbishm		500-6010-6710-8120-000	500.00
01/09/15	Svc Facility Fasica Refurbishm		230-6010-6116-8180-000	500.00
01/09/15	Svc Facility Fasica Refurbishm		210-6010-6501-8120-000	500.00
Ck. 02/04/15 186937	Total			2,500.00

Ryan's Express

Inv. 93202				
02/19/15	Sr.Center Trip Bus Transportat		205-8030-8025-8180-000	1,139.60
Ck. 02/04/15 186938	Total			1,139.60

S.P.Review

Inv. 3138				
01/16/15	Water & Sewer Capacity Charge		101-6010-6011-8040-000	44.00
Inv. 3139				
01/16/15	Water Sewer & Impact Fees Ads		101-1020-1021-8040-000	280.00
Inv. 3140				
01/16/15	Public Notice-1974 Huntington		101-7010-7101-8040-000	68.00
Inv. 3141				
01/16/15	Public Notice-1007 Mission St.		101-7010-7101-8040-000	68.00
Inv. 3142				
01/16/15	PSC & AC Mtgs Ads		101-1020-1021-8040-000	88.00
Inv. 3143				
01/16/15	E & T Survey Ads		101-6010-6011-8040-000	24.00
Inv. 3144				
01/16/15	Water & Sewer Capacity Charge		101-6010-6011-8040-000	80.00
Ck. 02/04/15 186939	Total			652.00

Safer Schools Together

Inv. 2/26-27/15				
01/21/15	PD Registration-Det./SRO Salci		101-4010-4011-8200-000	405.00
Ck. 02/04/15 186940	Total			405.00

San Gabriel Valley Medical Cen

Inv. 742438				
11/29/14	Blood Alcohol w/Drawal-Joseph		101-4010-4011-8170-000	48.00
Inv. 742771				
12/05/14	Blood Alcohol w/Drawal-Jacques		101-4010-4011-8170-000	48.00
Inv. 743039				
12/11/14	Blood Alcohol w/Drawal-Juan Cr		101-4010-4011-8170-000	48.00
Inv. 743311				
12/16/14	Blood Alcohol w/Drawal-Jessica		101-4010-4011-8170-000	48.00
Inv. 743670				
12/21/14	Blood Alcohol w/Drawal-Emily H		101-4010-4011-8170-000	48.00
Ck. 02/04/15 186941	Total			240.00

San Gabriel Valley Police Chic

Inv. 2014-2015				
01/21/15	Membership Dues		101-4010-4011-8060-000	250.00
02/04/15 186942	Total			250.00

San Marino Security System

Inv. 00088239				
01/02/15	Sr.Center Monitoring Fees Jan-	101-8030-8021-8180-000		363.00
Inv. 00088240				
01/02/15	Lib. Monitoring Svcs Jan-Dec 2	101-8010-8011-8120-000		363.00
Inv. 00089445				
01/02/15	Bilike/Raymond Tank Alarm Jan-	500-6010-6711-8020-000		228.00
Ck. 02/04/15 186943	Total			954.00

San Pascual Stables

Inv. Win 2015				
01/22/15	Instructor Horsemanship Classe	101-8030-8032-8267-000		2,112.00
Ck. 02/04/15 186944	Total			2,112.00

Sanchez, Michael

Inv. 1/12-16/15				
01/19/15	Reimb. PD Training Expense	101-4010-4011-8210-000		40.00
Ck. 02/04/15 186945	Total			40.00

Sancon Engineering Inc.

Inv. #1				
01/16/15	Swr Rehabilitation Replace Pr	310-6010-6712-8333-000		581,792.30
Ck. 02/04/15 186946	Total			581,792.30

Security Design Systems, Inc.

Inv. 196846				
01/01/15	PD Lease of Camera Equipment 2	101-4010-4011-8110-000		65.18
Inv. 196847				
01/01/15	PD Maint. Cameras & Access Con	101-4010-4011-8110-000		30
Inv. 196848				
01/01/15	PD Maint. Cameras & Access Con	101-4010-4011-8110-000		145.00
Inv. 196849				
01/01/15	PD Maint. Cameras & Access Con	101-4010-4011-8110-000		113.00
Ck. 02/04/15 186947	Total			353.18

Staples Business Advantage

Inv. 3229335815				
04/25/14	Yard Office Supplies	500-6010-6710-8000-000		25.35
04/25/14	Yard Office Supplies	101-6010-6410-8000-000		25.35
04/25/14	Yard Office Supplies	210-6010-6501-8020-000		25.35
04/25/14	Yard Office Supplies	230-6010-6116-8020-000		25.35
04/25/14	Yard Office Supplies	101-6010-6601-8020-000		25.35
04/25/14	Yard Office Supplies	215-6010-6201-8000-000		25.35
04/25/14	Yard Office Supplies	500-6010-6710-8000-000		25.40
Inv. 3237496313				
07/25/14	CMO & CC Office Supplies CREDI	101-1020-1021-8000-000		(22.91)
07/25/14	CMO & CC Office Supplies CREDI	101-2010-2011-8000-000		(21.80)
Inv. 3239371578				
08/12/14	Yard Office Supplies	101-6010-6410-8000-000		4.39
08/12/14	Yard Office Supplies	210-6010-6501-8020-000		4.39
08/12/14	Yard Office Supplies	230-6010-6116-8020-000		4.39
08/12/14	Yard Office Supplies	101-6010-6601-8020-000		4.39
08/12/14	Yard Office Supplies	215-6010-6201-8000-000		4.39
08/12/14	Yard Office Supplies	500-6010-6710-8000-000		4.39
08/12/14	Yard Office Supplies	500-6010-6710-8000-000		4.39
Inv. 3244854314				
10/04/14	Plan/Bldg Office Supplies CRED	101-7010-7101-8000-000		(194.71)
Inv. 3245184027				
10/10/14	Comm. Svcs Office Supplies	101-8030-8021-8000-000		4.00
Inv. 3245574298				
10/15/14	Plan/Bldg Office Supplies	101-7010-7101-8000-000		9.78

Inv. 3247069574				
10/31/14	Comm. Svcs Office Supplies	101-8030-8021-8000-000		69.97
Inv. 3247069575				
10/31/14	Yard Office Supplies	500-6010-6710-8000-000		9.24
10/31/14	Yard Office Supplies	500-6010-6710-8000-000		9.24
10/31/14	Yard Office Supplies	101-6010-6410-8000-000		9.24
10/31/14	Yard Office Supplies	210-6010-6501-8020-000		9.24
10/31/14	Yard Office Supplies	215-6010-6201-8000-000		9.24
10/31/14	Yard Office Supplies	230-6010-6116-8020-000		9.25
10/31/14	Yard Office Supplies	101-6010-6601-8020-000		9.25
Inv. 3248109853				
11/08/14	CMO Office Supplies	101-2010-2011-8000-000		60.54
Inv. 3248109854				
11/08/14	CMO, CC & PW Office Supplies	101-1020-1021-8000-000		30.12
11/08/14	CMO, CC & PW Office Supplies	101-2010-2011-8000-000		30.12
11/08/14	CMO, CC & PW Office Supplies	101-6010-6011-8020-000		30.12
Inv. 3248500339				
11/14/14	CMO Office Supplies	101-2010-2011-8000-000		83.22
Inv. 3248500354				
11/14/14	CMO Office Supplies	101-2010-2011-8000-000		203.91
Inv. 3252093558				
12/23/14	Library Office Supplies	101-8010-8011-8000-000		385.71
Inv. 3252093560				
12/23/14	Plan/Bldg Office Supplies CRED	101-7010-7101-8000-000		(16.96)
Inv. 3252136930				
12/24/14	Library Office Supplies	101-8010-8011-8000-000		139.41
Inv. 3252620506				
12/31/14	CMO Office Supplies	101-2010-2011-8020-000		167.25
Inv. 3252620519				
12/31/14	CMO Office Supplies	101-2010-2011-8020-000		16.42
Inv. 3252620522				
12/31/14	PD Office Supplies	101-4010-4011-8000-000		313.94
Inv. 3252756207				
01/01/15	PD Office Supplies	101-4010-4011-8000-000		16.87
Inv. 3253974713				
01/14/15	CMO & CC Office Supplies	101-2010-2011-8020-000		13.34
01/14/15	CMO & CC Office Supplies	101-1020-1021-8000-000		107.08
Ck. 02/04/15 186948	Total			1,698.40
Stericycle Inc.				
Inv. 3002894695				
02/01/15	FD Medical Waste Supplies	101-5010-5011-8025-000		88.83
Ck. 02/04/15 186949	Total			88.83
Studio Spectrum				
Inv. 18026				
12/31/14	AV Equipment	101-1020-1021-8520-000		216.91
12/31/14	AV Services 12/14	101-1020-1021-8170-000		3,000.00
Ck. 02/04/15 186950	Total			3,216.91
Stuhlman, Mark				
Inv. 211124847				
01/27/15	Refund Citation	101-0000-0000-4610-000		48.00
Ck. 02/04/15 186951	Total			48.00
Swords Fencing Studio				
Inv. Win 2015				
01/22/15	Instructor Fencing Classes	101-8030-8032-8267-000		191.10
Ck. 02/04/15 186952	Total			191.10

Tahmizian, Marina

Inv. Win 2015				
01/22/15	Instructor Piano Classes	101-8030-8032-8267-000		1,034.80
Ck. 02/04/15 186953	Total			1,034.80

The House of Printing, Inc.

Inv. 149096				
01/07/15	Busn Cards for Councilmembers	101-1010-1011-8020-000		171.13
Inv. 149138				
01/13/15	FD Business Cards-Mark Morris	101-5010-5011-8020-000		100.37
Inv. 149251				
01/19/15	Finance Busn Cards	101-3010-3011-8050-000		128.62
Ck. 02/04/15 186954	Total			400.12

The Huntington Westerners

Inv. 2015				
01/14/15	Membership	101-8010-8011-8060-000		25.00
Ck. 02/04/15 186955	Total			25.00

The Light House

Inv. 181422				
12/23/13	Safety Equipment Credit	101-5010-5011-8100-000		(28.86)
Inv. 65149				
08/04/14	Safety Equipment	101-5010-5011-8100-000		143.97
Ck. 02/04/15 186956	Total			115.11

The Sauce Creative Services

Inv. 1426				
12/09/14	Design & Print Water Conservat	500-3010-3012-8032-000		35
Inv. 1427				
12/09/14	Design & Print Water Conservat	500-3010-3012-8032-000		1,008.25
Ck. 02/04/15 186957	Total			1,043.25

Tom's Clothing & Uniforms Inc

Inv. 80457				
12/15/14	PD Uniform Equipment	101-4010-4011-8134-000		43.60
Inv. 80501				
12/22/14	PD Uniform Equipment	101-4010-4011-8134-000		502.99
Inv. 80612				
01/06/15	PD Uniform Equipment	101-4010-4011-8134-000		385.86
Inv. 80621				
12/22/14	FD Uniforms	101-5010-5011-8020-000		370.06
Inv. 80626				
12/27/14	FD Uniforms	101-5010-5011-8020-000		718.31
Inv. 80755				
12/31/14	PD Uniform Equipment	101-4010-4011-8134-000		81.75
Ck. 02/04/15 186958	Total			2,102.57

Top Billing Entertainment

Inv. 2/13/15				
01/22/15	Valentines Lunch Entertainment	101-8030-8021-8020-000		220.00
Ck. 02/04/15 186959	Total			220.00

Toro Enterprises Inc.

Inv. 8953 Rev				
11/30/14	OrangeGrove Ave. St. ImprovePr	101-9000-9383-9383-000		17,302.58
Ck. 02/04/15 186960	Total			17,302.58

Corres, Pedro			
Inv. R55642			
01/16/15	Refund Cancelled Camp Med	101-0000-0000-5270-001	300.00
Ck. 02/04/15 186961	Total		300.00
Transtech Engineers Inc.			
Inv. 14071273			
07/01/14	Bldg & Safety Svcs 6/14	101-7010-7101-8180-000	88,411.67
Ck. 02/04/15 186962	Total		88,411.67
UCLA Center for Prehospital Ca			
Inv. 1124			
01/01/15	FD Paramedic Training	101-5010-5011-8170-000	1,878.95
Ck. 02/04/15 186963	Total		1,878.95
Unique Mgmt Svcs Inc.			
Inv. 298572			
01/01/15	Recovery Agency Svcs 12/14	101-8010-8011-8180-000	384.85
Ck. 02/04/15 186964	Total		384.85
United Site Services, Inc.			
Inv. 107-202655			
11/30/10	Gino's Restaurant Damaged Fenc	101-9000-9365-9365-000	156.39
Inv. 114-2618709			
01/12/15	Portable Toilet Svc Skate Park	101-8030-8032-8180-000	263.27
Ck. 02/04/15 186965	Total		419.66
iversal Printing Solutions			
Inv. 10905			
10/21/14	Recreation Printer Supplies	101-8030-8032-8000-000	201.58
Ck. 02/04/15 186966	Total		201.58
Upper S.G.Mun. Water Dist.			
Inv. 10/1-11/30/14			
12/31/14	Region-Wide Residential Rebate	500-3010-3012-8032-000	5,525.98
Ck. 02/04/15 186967	Total		5,525.98
Vargas, Lisa			
Inv. R55725			
01/22/15	Refund Youth House Deposit Ren	101-0000-0000-2920-000	250.00
Ck. 02/04/15 186968	Total		250.00
Verizon Wireless			
Inv. 9737892223			
12/26/14	City Ipad's 11/27-12/26/14	101-3010-3032-8150-000	266.07
Ck. 02/04/15 186969	Total		266.07
Vision Electric Wholesale Inc.			
Inv. 18266			
12/23/14	Electrical Panel Circuit Break	101-6010-6601-8120-000	37.06
12/23/14	Electrical Panel Circuit Break	101-6010-6601-8020-000	37.06
Inv. 18291			
01/05/15	Facility Office Improvement Su	215-6010-6115-8020-000	66.27
01/05/15	Facility Office Improvement Su	101-6010-6601-8020-000	66.27
01/05/15	Facility Office Improvement Su	215-6010-6201-8020-000	66.27
Ck. 02/04/15 186970	Total		272.93
ision Internet Providers Inc.			
Inv. 29324			
01/19/15	Web Hosting 1/15	101-3010-3032-8020-000	210.00

Ck. 02/04/15 186971	Total		210.00
Vulcan Materials Co. & Affilia			
Inv. 70631255			
12/22/14	Emulsion/Tack for Asphalt Repa	230-6010-6116-8020-000	1,072.56
Inv. 70636309			
12/29/14	Cold Mix	230-6010-6116-8020-000	459.71
12/29/14	Cold Mix	500-6010-6710-8020-000	459.71
Ck. 02/04/15 186972	Total		1,991.98
Weston Woods Studios			
Inv. 10335482			
01/06/15	Dvd's	101-8010-8011-8080-000	294.00
Ck. 02/04/15 186973	Total		294.00
Wittman Enterprises LLC			
Inv. 14012059			
01/16/15	Paramedic Payment 12/14	101-0000-0000-5290-001	3,489.65
Ck. 02/04/15 186974	Total		3,489.65
Wong, Pauline			
Inv. Jan 2015			
01/20/15	Instructor Line Dance Class	101-8030-8032-8267-000	93.60
Ck. 02/04/15 186975	Total		93.60
Wong, Sze Yee			
Inv. R55640			
01/16/15	Refund Cancelled Tennis Class	101-0000-0000-5270-002	50.00
Ck. 02/04/15 186976	Total		50.00
Y Tire Sales			
Inv. 115977			
01/19/15	PD Detective Unit Tires	101-4010-4011-8100-000	380.31
Inv. 115982			
01/19/15	PD Detective Unit Tires	101-4010-4011-8100-000	91.91
Ck. 02/04/15 186977	Total		472.22
Total			896,307.94

ATTACHMENT 4
Payroll 01-30-15

PAYROLL ACCOUNT RECONCILIATION
City of South Pasadena
for Payroll 01.30.15

Account Number	Account Name	02.04.15
101-0000-0000-1010-000	General Fund - Payroll cash	576,111.75
	Other Withholding Payables	\$ 354,222.62
101-0000-0000-1010-000	Net General Fund - Payroll Cash	221,889.13
	Insurance Adjustment	-
204-0000-0000-1010-000	Traffic Improvement	
205-0000-0000-1010-000	Prop A - Payroll Cash	5,004.51
207-0000-0000-1010-000	Prop C - Payroll Cash	10,160.52
210-0000-0000-1010-000	Sewer Fund - Payroll Cash	12,422.57
211-0000-0000-1010-000	CTC Traffic Improvement	-
215-0000-0000-1010-000	Street Lighting & Landscape Assessment - PR C	10,890.36
218-0000-0000-1010-000	Clean Air Act	-
227-0000-0000-1010-000	CRA - Payroll Cash	8,803.43
229-0000-0000-1010-000	CRA Housing - Payroll Cash	-
230-0000-0000-1010-000	State Gas Tax Fund - Payroll Cash	18,245.42
247-0000-0000-1010-000	SGVCOG Grant Fund	-
260-0000-0000-1010-000	CDBG - Payroll Cash	-
274-0000-0000-1010-000	Homeland Security Grant	-
310-0000-0000-1010-000	Sewer Capital Projects Fund	263.04
500-0000-0000-1010-000	Water Fund - Payroll Cash	55,814.16
700-0000-0000-2210-000	Internal Revenue Service	53,537.87
700-0000-0000-2230-000	Internal Revenue Service	15,228.72
Total Checks & Direct Deposits		412,259.73
Checks		19,486.70
Direct Deposits		324,006.44
I.R.S Payments		68,766.59
		<u>412,259.73</u>
To 700		678,229.06
Other PR Payable		354,222.62
ACH Payable		<u>324,006.44</u>

ATTACHMENT 5
Redevelopment Successor Agency Check Summary Total

Redevelopment Successor Agency Check Summary Total

Agency Warrants 02.04.15

<u>Vendor</u>	<u>Invoice #</u>	<u>Check #</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
City of South Pasadena	P/R/E 01/25/15	ACH	227.0000.0000.1010.000	Payroll PE 01.25.15	\$ 8,803.43
Pers Health Insurance	P/R/E 01/25/15	186827	227.7200.7210.7131.000	Health Ins Feb-15	\$ 331.61

RSA Report Total

\$ 9,135.04

Robert S. Joe, Agency Chair

Evelyn G. Zneimer, Agency Secretary



David Batt, Agency Treasurer

City of South Pasadena/ Redevelopment Successor Agency/ Public Financing Authority Agenda Report

*Robert S. Joe, Mayor/Authority Chair
Diana Mahmud, Mayor Pro Tem/Authority Vice Chair
Michael A. Cacciotti, Council/Authority Member
Marina Khubesrian, M.D., Council/Authority Member
Richard D. Schneider, M.D., Council/Authority
Member*

*Evelyn G. Zneimer, City Clerk/Authority Secretary
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
VIA: Sergio Gonzalez, City Manager *SG*
FROM: David Batt, Finance Director *DB*
Pearl Lieu, Assistant Finance Director *PL*
SUBJECT: **Presentation of the Comprehensive Annual Financial Report for
Fiscal Year Ending June 30, 2014**

Recommendation

It is recommended that the City Council receive and file the City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2014.

Fiscal Impact

There is no cost associated with the presentation of this report.

Commission Review and Recommendation

This matter was reviewed by the Finance Committee.

Background

After the close of each fiscal year, the Finance Department is responsible for the preparation and publication of the City's Comprehensive Annual Financial Report (CAFR) following an independent, certified audit. The goal of the financial audit and report is to provide users with a reasonable assurance that the information presented in the statements is accurate and timely.

The CAFR presents information on the status of the City's financial affairs, first on a citywide basis (Government-Wide Financial Statements) in which all City activities are reported as governmental activities and business-type activities. A second set of statements (Fund Financial Statements) report separately the activities of all City funds.

The CAFR is organized into three primary sections:

1. Introductory Section which includes the Finance Director's Letter of Transmittal, List of Principal Officials, and the Organizational Chart.
2. Financial Section which includes the Independent Auditors' Report, Management's Discussion and Analysis, and the general purpose financial statements consisting of the

combined financial statements, notes to the financial statements, and supplemental statements.

3. Statistical Section which includes comparative information on pertinent City data such as expenditures, revenues, assessed valuations, tax levies, demographic data and performance measurements.

This report is important for a number of reasons:

- The CAFR is utilized by the investment community including bond buyers, underwriters, bond issuers, and credit rating agencies.
- The CAFR serves as a public information tool in the form of a comprehensive presentation of all of the City's financial activities.
- Due to its standardized format, the CAFR serves as a tool to provide a meaningful comparison to similar data for other cities.

A brief summary of key financial data is also attached to this staff report following the CAFR.

Analysis

For FY 2013/14, the accounting firm of Lance, Soll & Lunghard, LLP (LSL) performed an independent audit to determine the financial statements are fairly presented and free from material misstatement. The independent auditor concluded there was a reasonable basis for rendering an unmodified opinion, and that the City's financial statements are fairly presented in conformity with generally accepted accounting principles (GAAP).

Listed below are financial highlights for FY 2013/14:

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$92,469,483. Of this amount, \$15,664,597 may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$7,000,513.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$19,651,060 an increase of \$2,724,960. Of this amount, \$11,996,811 or approximately 61% of the total fund balances, which includes current deficits from several reimbursable grant funds, are available for spending at the City's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$12,788,280, or 57.2% of the total General Fund Expenditures.
- The City's net capital assets increased \$8,554,992 from the prior year.

There are two primary citywide financial statements: the Statement of Net Position and the Statement of Activities. Like a “balance sheet” in private sector accounting, the Statement of Net Position presents the City’s overall financial position at a specific point in time – in the City’s case, this is as of the last day of the fiscal year (i.e., June 30).

The Statement of Activities is similar to the “income statement,” presenting the City’s results of operations over a period of time.

**City of South Pasadena Net position
 As of June 30, 2014 and 2013**

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$22,142,894	\$19,086,281	\$36,780,939	\$40,919,891	\$58,923,833	\$60,006,172
Capital assets	62,878,901	62,136,898	33,947,486	26,134,497	96,826,387	88,271,395
Total assets	\$85,021,795	\$81,223,179	\$70,728,425	\$67,054,388	\$155,750,220	\$148,277,567
Long-term liabilities outstanding	\$7,598,596	\$7,131,785	\$48,378,867	\$48,907,166	\$55,977,463	\$56,038,951
Other liabilities	2,752,880	2,479,110	4,550,394	4,317,917	7,303,274	6,797,027
Total liabilities	\$10,351,476	\$9,610,895	\$52,929,261	\$53,225,083	\$63,280,737	\$62,835,978
Net position:						
Net investment in capital assets	\$62,764,726	\$61,969,593	\$10,855,319	\$7,448,158	\$73,620,045	\$69,417,751
Restricted	3,184,841	2,328,184	-	-	3,184,841	2,328,184
Unrestricted	8,720,752	7,314,507	6,943,845	6,381,147	15,664,597	13,695,654
Total Net position	\$74,670,319	\$71,612,284	\$17,799,164	\$13,829,305	\$92,469,483	\$85,441,589

The table above presents a summarized version of the City’s Statement of Net Position for FY 2013/14, and a comparison to the previous fiscal year. Net position may serve as a useful indicator of a government’s financial position. In the case of the City of South Pasadena, assets exceeded liabilities by \$92,469,483 at the close of the most recent fiscal year. This represents an increase of \$7,000,513 or 6.7% from the prior year, driven primarily by large-scale construction projects undertaken during the current year. By far the largest portion of the City’s net position, \$73,620,045 or 79.6% reflects its investment in non-liquid capital assets (e.g. land, infrastructure, buildings, and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The second portion of the City net position of \$3,184,841 represents special revenue resources that are subject to external restrictions on how they may be used. Unrestricted net position shows a balance of \$15,664,597 which may be used to further the purposes of the funds.

**City of South Pasadena Changes in Net position
 As of June 30, 2014 and 2013**

	Gov Activities	Gov Activities	Bus-Type Activities	Bus-Type Activities	Total	Total
	2014	2013	2014	2013	2014	2013
Program revenues:						
Charges for services	\$5,031,979	\$4,359,332	\$11,664,711	\$10,233,374	\$16,696,690	\$14,592,706
Operating contributions and grants	1,260,638	1,706,217	-	-	1,260,638	1,706,217
Capital contributions and grants	1,210,814	93,947	-	-	1,210,814	-
General revenues:						
Property taxes	11,462,585	11,074,604	-	-	11,462,585	11,074,604
Other taxes	8,650,283	7,747,702	-	-	8,650,283	7,747,702
Intergovernmental	0	10,980	-	-	-	10,980
Use of Money & Property	473,521	446,167	28,372	38,006	501,893	484,173
Other	38,496	221,658	10,143	5,972	48,639	227,630
Extraordinary items	-	-	-	-	-	-
Total revenues	\$28,128,316	\$25,660,607	\$11,703,226	\$10,277,352	\$39,831,542	\$35,937,959
Expenses:						
General government	\$5,137,337	\$4,152,804	\$ -	\$ -	\$5,137,337	\$4,152,804
Public safety	11,012,625	11,217,279	-	-	11,012,625	11,217,279
Public works	4,988,730	4,758,677	-	-	4,988,730	4,758,677
Community Services	3,035,840	3,101,910	-	-	3,035,840	3,101,910
Community Development	918,665	902,945	-	-	918,665	902,945
Interest on long-term debt	4,465	8,288	-	-	4,465	8,288
Water	-	-	5,804,509	6,135,803	5,804,509	6,135,803
Sewer	-	-	998,603	838,800	998,603	838,800
Golf Course	-	-	930,255	888,930	930,255	888,930
Total expenses	\$25,097,662	\$24,141,903	\$7,733,367	\$7,863,533	\$32,831,029	\$32,005,436
Increase in net position	\$3,030,654	\$1,518,704	\$3,969,859	\$2,413,819	\$7,000,513	\$3,932,523
Net position - July 1, 2013	71,612,284	70,093,580	13,829,305	12,684,019	85,441,589	82,777,599
Restatement of Net position	27,381	-	0	(1,268,533)	27,381	(1,268,533)
Net position - June 30, 2014	\$74,670,319	\$71,612,284	\$17,799,164	\$13,829,305	\$92,469,483	\$85,441,589

Governmental activities net position increased by \$3,058,035. Key elements of the change in governmental activities net position are as follows:

- Total taxes from governmental activities, increased by \$1,290,562 (6.86%) from the prior year.

- Property taxes are levied based on assessed values, although increases in the assessed values of properties with no change in ownership are generally limited to 2% annually. Property taxes increased by \$387,981 (3.5%).
- Program revenues increased by \$1,343,935 (20%) primarily as a result of an increase in capital grant funding.
- Investment earnings increased by \$27,354 (6.13%) during the year. This was primarily a result of reallocation of investments and increase in yields.
- Governmental activities expense increased by \$955,759 (3.96%) during FY 2014 due mainly to an increase in capital outlays.

Legal Review

The City Attorney has not reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda on the City's web site and/or notice in the *South Pasadena Review*.

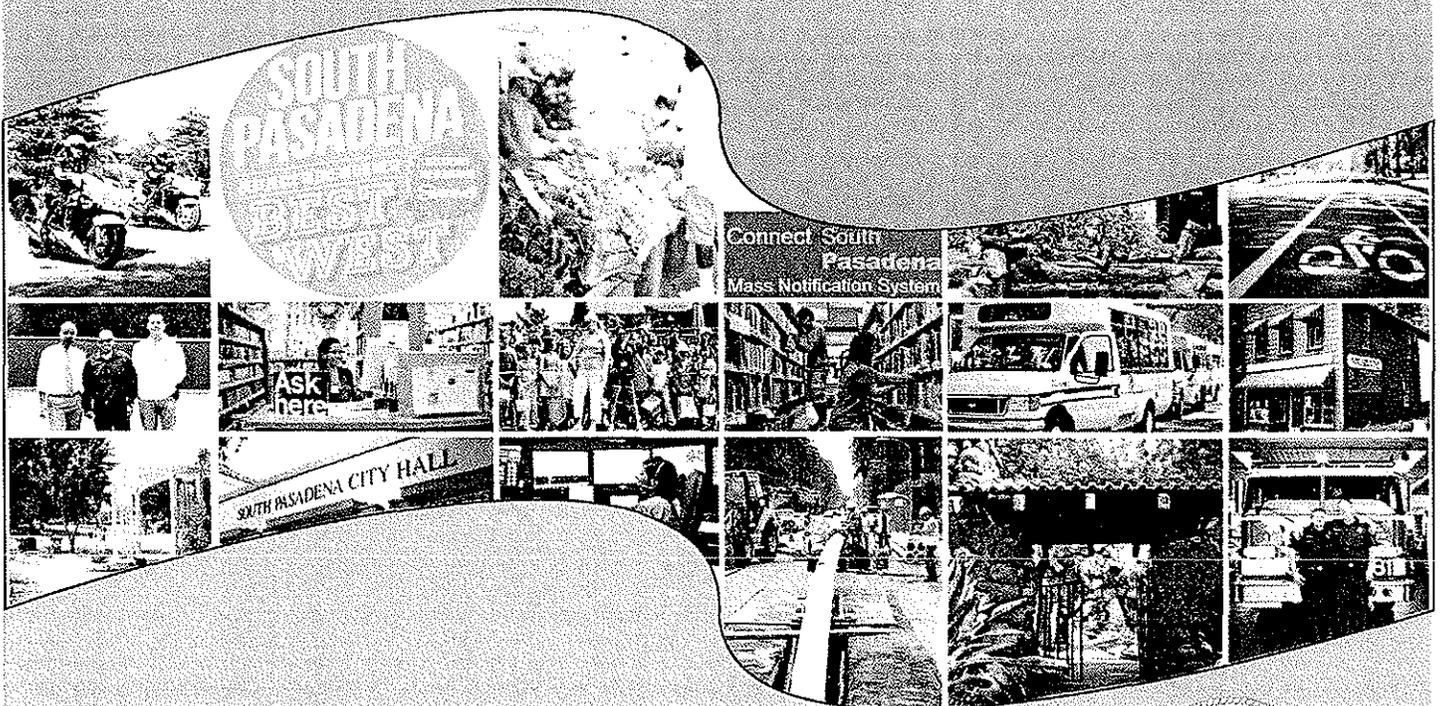
Attachments:

1. Comprehensive Annual Financial Report for the Fiscal Year Ending June 30, 2014
2. Summary Financial Information for the Fiscal Year Ending June 30, 2014

This page intentionally left blank.

ATTACHMENT 1
Comprehensive Annual Financial Report for the
Fiscal Year Ending June 30, 2014

Comprehensive Annual Financial Report Fiscal Year Ended June 30, 2014



City of South Pasadena, CA



CITY OF SOUTH PASADENA, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2014

PREPARED BY: FINANCE DEPARTMENT

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SOUTH PASADENA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

TABLE OF CONTENTS

	<u>Page Number</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	v
Officials of the City of South Pasadena	vi
Organizational Chart	vii
FINANCIAL SECTION	
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	19
Statement of Net Position - Proprietary Funds	20
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	21
Statement of Cash Flows - Proprietary Funds	22
Statement of Fiduciary Net Position – Fiduciary Funds.....	23
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	24

CITY OF SOUTH PASADENA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
TABLE OF CONTENTS

	<u>Page Number</u>
BASIC FINANCIAL STATEMENTS (CONTINUED)	
Notes to Financial Statements.....	25
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule – General Fund.....	53
Notes to Required Supplementary Information	54
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Combining Balance Sheet - Nonmajor Governmental Funds.....	56
Combining Statement of Revenues, Expenditures and Changes In Fund Balances - Nonmajor Governmental Funds	64
Budgetary Comparison Schedules - Special Revenue Funds	
MTA Pedestrian Improvement.....	71
Proposition "A".....	72
Proposition "C".....	73
Street Lighting.....	74
Clean Air Act.....	75
Parking and Business Improvement.....	76
Gold Line Mitigation.....	77
Mission Meridian Public Garage.....	78
State Gas Tax.....	79
County Park Bond.....	80
Bike and Pedestrian Paths	81
Capital Growth Requirements	82
Asset Forfeiture	83
CLEEP	84
State Police Grant	85
Park Impact Fees.....	86
Measure R	87
Public Education.....	88
MSRC Grant Fund.....	89
Combining Statement of Net Position – Non-major Proprietary Funds	90
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Non-major Proprietary Funds.....	91
Combining Statement of Cash Flows – Non-major Proprietary Funds	92

CITY OF SOUTH PASADENA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
TABLE OF CONTENTS

	<u>Page Number</u>
STATISTICAL SECTION (Unaudited)	
Net Position by Component	97
Changes in Net Position.....	98
Fund Balances of Governmental Funds	100
Changes in Fund Balances of Governmental Funds	101
Assessed Value and Estimated Actual Value of Taxable Property	105
Direct and Overlapping Property Tax Rates	106
Principal Property Tax Payers	107
Property Tax Levies and Collections	108
Ratios of Outstanding Debt by Type	111
Direct and Overlapping Government Activities Debt	112
Legal Debt Margin Information.....	113
Pledged-Revenue Coverage.....	114
Demographic and Economic Statistics	116
Principal Employers	117
Full-Time Equivalent City Employees by Function/Program.....	118
Operating Indicators by Function/Program	120
Capital Asset Statistics by Function/Program.....	121

THIS PAGE INTENTIONALLY LEFT BLANK



CITY OF SOUTH PASADENA

FINANCE DEPARTMENT
1414 MISSION STREET, SOUTH PASADENA, CA 91030
TEL: 626.403.7250 • FAX: 626.403.7251
WWW.SOUTHPASADENACA.GOV

December 31, 2014

Honorable Mayor and Members of the City Council,

We proudly present to you the City of South Pasadena's Comprehensive Annual Financial Report (CAFR). This report consists of management's representations concerning the finances of the City of South Pasadena. It was prepared by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). Management assumes full responsibility for the completeness and reliability of all of the information presented in this report. We believe that the data presented is complete and reliable in all material respects; that it is presented in a manner designed to fairly set forth the financial activity of the City's various funds; and that all disclosures necessary to enable the reader to gain a good understanding of the City's financial activity have been included.

The City's financial statements have been audited by Lance, Soll & Lunghard, a licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of South Pasadena's financial statements for the fiscal year ended June 30, 2014, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors in the financial section of the CAFR.

Profile of the City of South Pasadena

South Pasadena is located approximately six miles northeast of downtown Los Angeles, on the west side of the San Gabriel Valley between the cities of Pasadena, San Marino, Los Angeles and Alhambra and has a population of 26,011. Founded in 1874 by the Indiana Colony, the City encompasses 3.44 square miles and was incorporated as a General Law city of the State of California on March 2, 1888. South Pasadena is noted for its beautiful, historically significant homes on tree-lined streets, for its excellent public schools and for a small-town atmosphere in the midst of greater Los Angeles.

The City is a full-service general law city that operates under the Council-Manager form of government. The City Council consists of five members elected to four-year staggered terms of office. The Mayor is selected from the City Council members and serves a one-year term. The City's other elected officials are the City Treasurer and City Clerk, each of whom serves a four-year term of office.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; sewer services; water utility; refuse collection; public improvements; planning and zoning; recreational activities and cultural events; library operations; and general administrative and support services.

The annual budget serves as the foundation of the City's financial planning and control. The City Council holds public hearings and adopts an annual budget resolution by July 1 of each fiscal year for all funds and account groups. The City Council may modify appropriations with majority approval. The budgets are adopted and presented on a basis consistent with generally accepted accounting principles.

Changes in budget appropriations at the fund level during the year must be approved by the City Council. The legal level of expenditures is controlled at the fund level, and appropriations lapse at the end of each fiscal year unless encumbered for re-appropriation by the City Council in the following fiscal year. Department heads may, without Council approval, amend individual line items within their departments, within the same fund and only within the maintenance and operations portions of the budget, without increasing total appropriations. The City Manager may, without Council approval, amend individual line items within any fund, and between divisions and programs, in the personnel costs, maintenance and operations, capital outlay and capital projects portions of the budget without increasing total appropriations for that fund.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the City of South Pasadena operates.

Local Economy. For FY 2013/14, the City of South Pasadena, the greater Los Angeles region and the State of California, have shown increasing revenues compared to the last several years as the region recovers from the 2008 recession.

Property taxes are the City's largest tax source and make up approximately half of the General Fund revenues. The City of South Pasadena experienced a net taxable value increase of 4.7% for the 2013/14 tax roll, while Los Angeles County experienced an increase in assessed values of 5.47% over the prior year due to a strong rebound in residential real estate values. In the City of South Pasadena, assessed values increased by \$164 million over FY 2012/13. Property taxes have demonstrated several years of strong increases in growth in assessed values and in corresponding tax collections, partially because the City's extremely high quality of life makes it a desirable place to live and work. Moreover, the City's proximity to commercial and cultural developments in greater Pasadena offers our residents distinct lifestyle advantages. South Pasadena's assessed values and property taxes are expected to continue performing strongly as the general economy improves. Data also shows that South Pasadena retains \$0.24 for every dollar of property tax collected within the City, while new cities receive only \$0.05 for every dollar of property tax collected within their city boundaries.

The Utility Users Tax (UUT) is the second largest revenue source for the General Fund, at \$3.5 million. At the November 2011 local elections, the South Pasadena community voted to extend the UUT for ten years, while reducing the amount from 8% down to 7.5%.

Overall, South Pasadena continues to remain in satisfactory financial condition thanks to a relatively diverse and stable revenue base. Our core services, in spite of steady and progressive revenue losses to the State of California, have remained consistent. In prior years, it was estimated that the City of South Pasadena lost at least \$2 million in General Fund property tax revenue each year resulting from property tax revenue shifts that commenced in 1992/93. With the dissolution of redevelopment agencies and the shifting of the former property tax increment back to affected taxing agencies, the City has been recovering some of this lost revenue. Taking matters into our own hands, the City has implemented the many findings of its various financial review committees, including a full allocation of costs between funds based on a professional cost recovery/fee study. These changes have modestly maintained or improved the General Fund bottom line.

Long-term financial planning for infrastructure. Back in 2009, the City established a long-range vision for its sewer system and water enterprise by adjusting charges for service to finance many necessary improvements. In June 2009, the City Council approved additional water and sewer rate adjustments to expedite the restoration and rehabilitation of the aging water and sewer infrastructure within the City. South Pasadena residents and business have realized double digit water and sewer rate increases annually in support of infrastructure repairs. Since 2009, the City has spent \$13.2 million upgrading the water system, and expects to spend an additional \$19 million over the next three years on these projects. For the last two fiscal years, the City Council has also voted to commit at least \$2.0 million annually towards the rehabilitation of city streets.

Internal Controls The management of the City is responsible for establishing and maintaining an internal control structure to ensure that the assets of the City are protected from loss, theft or misuse, and to ensure that adequate account data is compiled for the preparation of financial

statements, in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control structure should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and sound judgments by management.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of South Pasadena for its comprehensive annual financial report for the fiscal year ended June 30, 2013. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of South Pasadena has received a Certificate of Achievement for the last 27 consecutive years (fiscal years ended 1987 through 2013). We believe our current report continues to conform to the Certificate of Achievement program requirements, and will again submit it to GFOA for award consideration.

The preparation and publication of this report is made possible through the dedication of the entire Finance Department staff, and especially from Pearl Lieu, Assistant Finance Director. This report would also not have been possible without the leadership of the City Manager, Sergio Gonzalez, and continued commitment from the City Council in conducting the financial operations and corresponding financial disclosures of the City in an open, public and transparent manner. Finally, thanks are again extended to the firm of Lance, Soll & Lunghard, who added many contributions to our internal control structure and improvements in our financial reporting.

Respectfully submitted,



David Batt
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of South Pasadena
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

CITY OF SOUTH PASADENA, CALIFORNIA

OFFICIALS OF THE CITY OF SOUTH PASADENA

CITY COUNCIL

Marina Khubesrian, M.D.
Mayor

Robert S. Joe
Mayor Pro Tempore

Michael A. Cacciotti
Councilmember

Diana Mahmud
Councilmember

Richard D. Schneider, M.D.
Councilmember

ADMINISTRATION AND DEPARTMENT HEADS

City Manager	Sergio Gonzalez
Assistant City Manager	Hilary Straus
City Clerk	Evelyn G. Zneimer
City Treasurer	Gary E. Pia
Director of Finance	David Batt
Director of Public Works	Paul Toor
Director of Planning and Building	David Watkins
Chief Deputy City Clerk	Yvette Hall
City Librarian	Steve Fjeldsted
Police Chief	Arthur Miller
Fire Chief	James Frawley
Director of Community Services	Sheila Pautsch
City Attorney	Richard L. Adams II

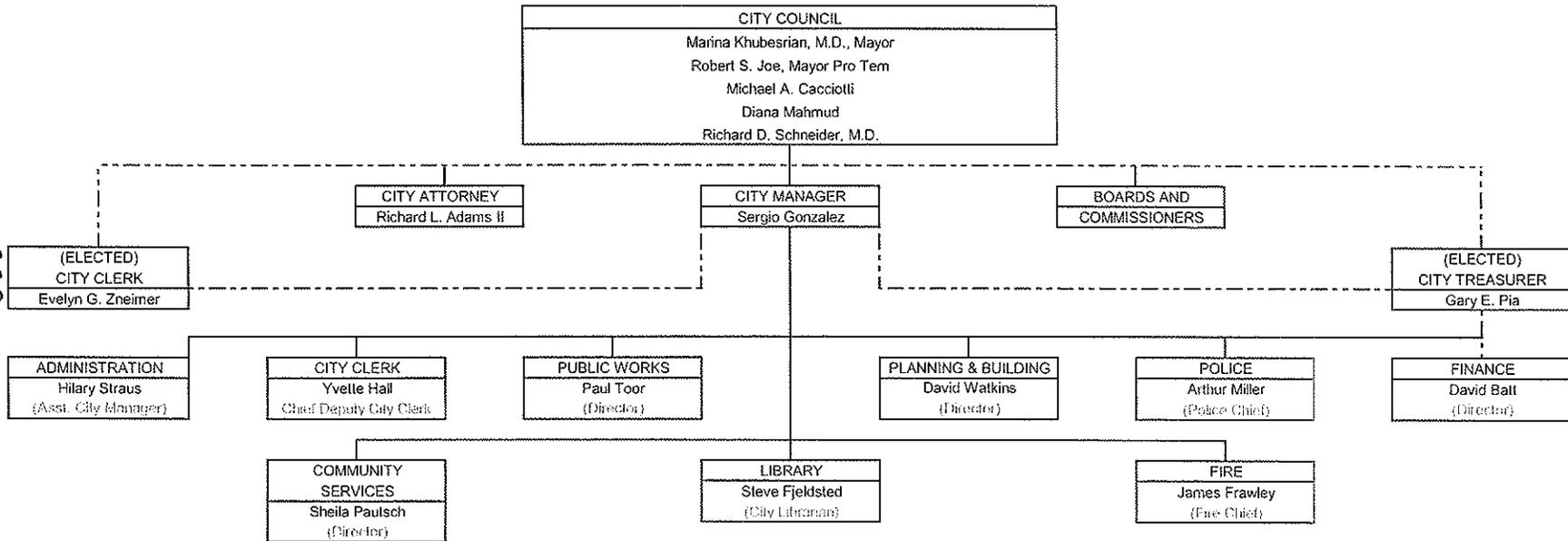
CITY OF SOUTH PASADENA

ORGANIZATIONAL CHART

2013 - 2014

vii

113



THIS PAGE INTENTIONALLY LEFT BLANK



CERTIFIED PUBLIC ACCOUNTANTS

vpb A Division of LSL, CPAs
vilmure, peeler & boucher

- David E. Hale, CPA, CFP
- Donald G. Slater, CPA
- Richard K. Kikuchi, CPA
- Susan F. Matz, CPA
- Bryan S. Gruber, CPA
- Deborah A. Harper, CPA
- Gary A. Cates, CPA
- Michael D. Mangold, CPA
- David S. Myers, CPA

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of South Pasadena, California

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of South Pasadena, California, (the City) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the Honorable Mayor and Members of the City Council
City of South Pasadena, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Pasadena, California, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual non-major fund financial statements and schedules and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



CERTIFIED PUBLIC ACCOUNTANTS
Vpb A Division of LSL, CPAs
Vulture, Peeler & Boucher

To the Honorable Mayor and Members of the City Council
City of South Pasadena, California

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Lanier, Soll & Loughard, LLP".

Brea, California
December 19, 2014

THIS PAGE INTENTIONALLY LEFT BLANK

Management's Discussion and Analysis

As management of the City of South Pasadena, we offer readers of the City of South Pasadena's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the City's financial statements.

(A) Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$92,469,483. Of this amount, \$15,664,597 may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$7,000,513.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$19,651,060 an increase of \$2,724,960. Of this amount, \$11,996,811 or approximately 61% of total fund balances are available for spending at the City's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$12,788,280, or 57.2% of the total General Fund Expenditures.
- The City's net capital assets increased \$8,554,992 from the prior year.

(B) Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows/inflows of resources, and liabilities, with the difference between these items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of South Pasadena is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, with the use of the accrual basis of accounting, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, planning, building and safety, recreation, and debt service. The business-type activities of the City are its water, sewer, and golf course enterprises.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of South Pasadena, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of South Pasadena maintains 29 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Housing Authority Fund, which are considered to be a major funds for the purposes of this report. Data from the other 27 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these *non-major* governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of South Pasadena adopts an annual appropriated budget for its General Fund and each of its special revenue funds. A budgetary comparison statement has been provided for each governmental fund to demonstrate compliance with this budget. The budgetary comparison statement for the General Fund is located in the Required Supplementary Information; the budgetary comparison statements for the nonmajor governmental funds are presented in the Supplementary Information.

Proprietary funds. The City of South Pasadena maintains one type of proprietary fund, an enterprise fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer utilities, and the municipal golf course. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary funds. The City of South Pasadena maintains one type of fiduciary fund, a private purpose trust fund. *Fiduciary funds* are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The City uses one type of fiduciary fund, a private purpose trust fund, to account for the assets and liabilities of the former Community Redevelopment Agency.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found in notes to the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds together with information are presented immediately following the notes to the financial statements.

(C) Government-wide Financial Analysis.

Net position may serve as a useful indicator of a government's financial position. In the case of the City of South Pasadena, assets exceeded liabilities by \$92,469,483 at the close of the most recent fiscal year. This represents an increase of \$7,000,513 or 8.2% from the prior year, driven primarily by large-scale construction projects undertaken during the current year. By far the largest portion of the City's net position, \$73,620,045 or 79.6% reflects its investment in non-liquid capital assets (e.g. land, infrastructure, buildings, and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**City of South Pasadena Net position
As of June 30, 2014 and 2013**

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$22,142,894	\$19,086,281	\$36,780,939	\$40,919,891	\$58,923,833	\$60,006,172
Capital assets	62,878,901	62,136,898	33,947,486	26,134,497	96,826,387	88,271,395
Total assets	\$85,021,795	\$81,223,179	\$70,728,425	\$67,054,388	\$155,750,220	\$148,277,567
Long-term liabilities outstanding	\$7,598,596	\$7,131,785	\$48,378,867	\$48,907,166	\$55,977,463	\$56,038,951
Other liabilities	2,752,880	2,479,110	4,550,394	4,317,917	7,303,274	6,797,027
Total liabilities	\$10,351,476	\$9,610,895	\$52,929,261	\$53,225,083	\$63,280,737	\$62,835,978
Net position:						
Net investment in capital assets	\$62,764,726	\$61,969,593	\$10,855,319	\$7,448,158	\$73,620,045	\$69,417,751
Restricted	3,184,841	2,328,184	-	-	3,184,841	2,328,184
Unrestricted	8,720,752	7,314,507	6,943,845	6,381,147	15,664,597	13,695,654
Total Net position	\$74,670,319	\$71,612,284	\$17,799,164	\$13,829,305	\$92,469,483	\$85,441,589

The second portion of the City net position of \$3,184,841 represents special revenue resources that are subject to external restrictions on how they may be used. Unrestricted net position shows a balance of \$15,664,597 which may be used to further the purposes of the funds.

The City's governmental current assets increased by \$3,056,613, and capital assets increased by \$742,003. Current assets increased due to an increase in property tax revenues, grants revenues, and insurance reimbursements. Capital assets increased due to the acquisition of two Police vehicles, one Fire vehicle, one CNG passenger vehicle van, and the completion of the CNG fueling station. The City's business-type current assets decreased by \$4,138,952, due to debt service payments and capital spending on the Wilson Reservoir Construction project. The City reported a net increase of \$8,554,992 in capital assets, due mainly to an increase of capital spending on the Wilson Reservoir Construction project of \$5,467,444, the design of the Garfield Reservoir project of \$156,465, repair completed for the Graves and Wilson Wells Pump of \$95,900, and the capitalization of interest on construction in progress of \$2,209,643.

The City's governmental restricted assets increased by \$856,657 due to a decrease in spending on capital projects using special revenue funds. The City's business-type total net position increased by \$3,969,859 due an increase in capital spending on construction projects.

**City of South Pasadena Changes in Net position
As of June 30, 2014 and 2013**

	Gov Activities	Gov Activities	Bus-Type Activities	Bus-Type Activities	Total	Total
	2014	2013	2014	2013	2014	2013
Program revenues:						
Charges for services	\$4,941,979	\$4,359,332	\$11,664,711	\$10,233,374	\$16,606,690	\$14,592,706
Operating contributions and grants	1,260,638	1,706,217	-	-	1,260,638	1,706,217
Capital contributions and grants	1,300,814	93,947	-	-	1,300,814	93,947
General revenues:						
Property taxes	11,462,585	11,074,604	-	-	11,462,585	11,074,604
Other taxes	8,631,269	7,747,702	-	-	8,631,269	7,747,702
Intergovernmental	0	10,980	-	-	-	10,980
Use of Money & Property	498,208	446,167	28,372	38,006	526,580	484,173
Other	32,823	221,658	10,143	5,972	42,966	227,630
Extraordinary items	-	-	-	-	-	-
Total revenues	\$28,128,316	\$25,660,607	\$11,703,226	\$10,277,352	\$39,831,542	\$35,937,959
Expenses:						
General government	\$5,039,084	\$4,152,804	\$ -	\$ -	\$5,039,084	\$4,152,804
Public safety	11,012,625	11,217,279	-	-	11,012,625	11,217,279
Public works	4,990,390	4,758,677	-	-	4,990,390	4,758,677
Community Services	3,132,433	3,101,910	-	-	3,132,433	3,101,910
Community Development	918,665	902,945	-	-	918,665	902,945
Interest on long-term debt	4,465	8,288	-	-	4,465	8,288
Water	-	-	5,804,509	6,135,803	5,804,509	6,135,803
Sewer	-	-	998,603	838,800	998,603	838,800
Golf Course	-	-	930,255	888,930	930,255	888,930
Total expenses	\$25,097,662	\$24,141,903	\$7,733,367	\$7,863,533	\$32,831,029	\$32,005,436
Increase in net position	\$3,030,654	\$1,518,704	\$3,969,859	\$2,413,819	\$7,000,513	\$3,932,523
Net position - July 1, 2013	71,612,284	70,093,580	13,829,305	12,684,019	85,441,589	82,777,599
Restatement of Net position	27,381	-	-	(1,268,533)	27,381	(1,268,533)
Net position - June 30, 2014	\$74,670,319	\$71,612,284	\$17,799,164	\$13,829,305	\$92,469,483	\$85,441,589

Governmental Activities

Governmental activities net position increased by \$3,058,035. Key elements of the change in governmental activities net position are as follows:

- Total taxes from governmental activities, increased by \$1,271,548 (6.76%) from the prior year.
- Property taxes are levied based on assessed values, although increases in the assessed values of properties with no change in ownership are generally limited to 2% annually. Property taxes increased by \$387,981 (3.5%).
- Program revenues increased by \$1,343,935 (22%) primarily as a result of an increase in capital grant funding.

- Investment earnings increased by \$27,354 (6.13%) during the year. This was primarily a result of reallocation of investments and increase in yields.
- Governmental activities expense increased by \$955,759 (3.96%) during FY 2014 due mainly to an increase in capital outlays.

Business-type Activities

The City's proprietary funds (or enterprise funds) provide the same type of information found in the government-wide financial statements, but offers more detail in the form of a statement of cash flows. Unrestricted net position of the fund at the end of the year shows \$6,943,845. Total net position for these funds was \$17,799,164, an increase of \$3,969,859 (28.7%) over the prior year, due to increases in the water and sewer charges and construction expenses for the Wilson Reservoir Construction project.

(D) Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows and outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$19,651,060 an increase of \$2,724,960 from the prior year. Approximately 61% of fund balances constitute the unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is either restricted for projects undertaken in the Special Revenue Funds (16.2%), committed by City Council action for specific purposes (16.6%), or represents net position that are nonspendable resources (6.2%).

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$12,788,280, while the total fund balance reached \$16,646,241. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned fund balance represents 57.2% of General Fund expenditures, while the total fund balance represents 74.4% of that same amount.

The fund balance of the City's General Fund increased by \$1,577,837 during the current fiscal year. This represents an increase of 10.5% in fund balance from FY 2014. Key factors in this increase are as follows:

- Tax revenues increased \$431,351 or 2.4%. The majority of tax revenues is reported in and benefits General Fund activities. The nature of the taxes and the reasons for the change in these revenue sources is the same as described earlier for governmental activities.
- Charges for services increased \$417,476, grants revenues increased \$211,104, and miscellaneous revenues increased \$288,122 due to an increase in insurance reimbursements.
- Expenditures increased by \$581,208 or 2.7% over the prior year due primarily to an increase of \$1,840,523 in capital outlay, offset by a decrease of \$1,276,760 in general government as a result of the City changing their insurance carrier and therefore reducing their insurance costs.

General Fund Budgetary Highlights

The City adopts annual appropriated operating budgets for its governmental funds (General Fund, special revenue and capital projects funds) and reports the results of operations on a budgetary comparison basis. The City also uses annual financial plans as a management tool for its enterprise funds, although the City does not report the results of these funds on a budgetary comparison basis.

In preparing its budgets, the City attempts to estimate its revenues using realistic, but conservative, methods so as to budget its expenditure appropriations and activities in a prudent manner. As a result, the City Council adopts budget adjustments during the course of the fiscal year to reflect both changed priorities and availability of additional revenues if available to allow for expansion of existing programs. During the course of the year, the City Council amended the originally adopted budget for various additional programs.

The General Fund reflected a net total favorable budget variance of \$3,714,890 when comparing actual amounts to the final budget for the current fiscal year. This budget variance reflects a favorable variance in revenues of \$1,613,887 and a favorable variance in total expenditures of \$2,101,003. The only significant budgetary variance between the final amended budget and actual results was for the capital outlay.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2014, amounts to \$62,878,901 and \$33,947,486 (net of accumulated depreciation), respectively. This investment in capital assets includes land, buildings, park improvements, roadways, vehicles, computer equipment, furniture, other equipment, and construction in progress.

Additional information on the City's capital assets can be found in Note 3 in the Notes to Financial Statements section of this report.

Long-term debt. At the end of the current fiscal year, the City of South Pasadena had total debt outstanding related to governmental activities of \$8,338,355.

City of South Pasadena Long-Term Debt

	Governmental Activities	
	2014	2013
Employee compensated absences	\$ 755,511	\$ 700,660
Capital Leases	114,175	167,305
Gen. Liability Deposit Payable	44,470	-
Net OPEB Liability	7,424,199	7,010,884
Total	\$8,338,355	\$7,878,849

The City's long-term debt increased during the current fiscal year primarily due to an increase in the OPEB liability. The City's policies relating to OPEB are described in Note 7 of the Notes to Financial Statements.

Proprietary Fund Long-Term Debt

	Business-Type Activities	
	2014	2013
2009 Water Revenue Bonds	\$42,690,000	\$43,405,000
2013 Water Revenue Bonds	6,715,000	6,995,000
Compensated Absences	41,836	38,943
2012 State Loan Payable	527,283	-
Unamortized Bond Discount (2009)	(932,853)	(969,798)
Unamortized Bond Premium (2013)	422,615	457,256
Total	\$49,463,881	\$49,926,401

Proprietary fund long-term debt decreased \$462,520 during the current fiscal year due to debt service payments on the 2009 and 2013 Water Revenue Bonds. Further details on long-term debt can be found in Note 5 in the Notes to Financials Statements section of this report.

Economic Factors and Next Year's Budget

- There exists regional concern over housing values. This concern notwithstanding, South Pasadena's assessed property values and property tax collections remain stable. Assessed valuation increases of 5.47% and 4.6% have been realized in FY 2014 and FY 2013, respectively. Property tax revenue (40.8% of City-wide revenues for governmental activities) remains the primary foundation of general fund revenues.
- Increases in the contributions toward employee pensions through the California Public Employees Retirement System (PERS) as well as the increasing unfunded liability for Other Post-Employment Benefits remain serious concerns. In order to begin addressing these issues, the South Pasadena City Council has already committed \$1,000,000 of the General Fund balance towards funding retiree benefits.
- Sales taxes generally are a direct reflection of the general economy. The City has a mature tax base, with no big box stores or car dealerships, etc. Sales taxes have been increasing as the City emerges from the recession and receipts have already moved back towards pre-recession levels.

During the 2014 fiscal year, unassigned fund balance in the General Fund remained substantial at \$12,788,280. The fiscal year 2015 Budget includes funding for much-needed capital improvements to the City's streets, sewer and water systems, the latter being funded with proceeds from the 2009 Water Revenue Bond issue. It remains the intention of City management not to use any other available fund balance reserves for purposes of meeting costs of operations.

Requests for Information

This financial report is designed to provide a general overview of the financial position of the City of South Pasadena for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to David Batt, Finance Director, dbatt@southpasadenaca.gov, 626.403.7252, or by U.S. mail: Finance Department, 1414 Mission Street, South Pasadena, CA, 91030.

CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
 JUNE 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	\$ 18,292,997	\$ 10,148,194	\$ 28,441,191
Receivables:			
Accounts	670,807	1,230,334	1,901,141
Taxes	1,121,070	-	1,121,070
Notes and loans	250,000	-	250,000
Accrued interest	7,865	2,788	10,653
Internal balances	1,160,000	(1,160,000)	-
Due from other governments	432,194	-	432,194
Inventories	207,961	229,745	437,706
Restricted assets:			
Cash with fiscal agent	-	26,329,878	26,329,878
Capital assets not being depreciated	6,725,399	27,115,692	33,841,091
Capital assets, net of depreciation	56,153,502	6,831,794	62,985,296
Total Assets	85,021,795	70,728,425	155,750,220
Liabilities:			
Accounts payable	776,607	2,716,121	3,492,728
Accrued liabilities	561,294	61,531	622,825
Accrued interest	4,106	567,666	571,772
Deposits payable	671,114	120,062	791,176
Noncurrent liabilities:			
Due within one year	739,759	1,085,014	1,824,773
Due in more than one year	7,598,596	48,378,867	55,977,463
Total Liabilities	10,351,476	52,929,261	63,280,737
Net Position:			
Net investment in capital assets	62,764,726	10,855,319	73,620,045
Restricted for:			
Community development projects	91,272	-	91,272
Public safety	124,066	-	124,066
Community services	525,337	-	525,337
Capital projects	2,444,166	-	2,444,166
Unrestricted	8,720,752	6,943,845	15,664,597
Total Net Position	\$ 74,670,319	\$ 17,799,164	\$ 92,469,483

CITY OF SOUTH PASADENA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Functions/Programs				
Primary Government:				
Governmental Activities:				
General government	\$ 5,039,084	\$ 1,173,376	\$ 53,999	\$ -
Public safety	11,012,625	983,181	328,654	-
Community development	918,665	761,632	504,312	-
Community services	3,132,433	864,271	24,876	-
Public works	4,990,390	1,159,519	348,797	1,300,814
Interest on long-term debt	4,465	-	-	-
Total Governmental Activities	25,097,662	4,941,979	1,260,638	1,300,814
Business-Type Activities:				
Water	5,804,509	9,210,982	-	-
Sewer	998,603	1,256,682	-	-
Arroyo Seco Golf Course	930,255	1,197,047	-	-
Total Business-Type Activities	7,733,367	11,664,711	-	-
Total Primary Government	\$ 32,831,029	\$ 16,606,690	\$ 1,260,638	\$ 1,300,814

General Revenues:

Taxes:

Property taxes, levied for general purpose

Sales taxes

Franchise taxes

Business licenses taxes

Utility users tax

Other taxes

Use of money and property

Other

Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Restatement of Net Position

Net Position at End of Year

Net (Expenses) Revenues and Changes in Net Position
Primary Government

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (3,811,709)	\$ -	\$ (3,811,709)
(9,700,790)	-	(9,700,790)
347,279	-	347,279
(2,243,286)	-	(2,243,286)
(2,181,260)	-	(2,181,260)
(4,465)	-	(4,465)
<u>(17,594,231)</u>	<u>-</u>	<u>(17,594,231)</u>
-	3,406,473	3,406,473
-	258,079	258,079
-	266,792	266,792
<u>-</u>	<u>3,931,344</u>	<u>3,931,344</u>
<u>(17,594,231)</u>	<u>3,931,344</u>	<u>(13,662,887)</u>
11,462,585	-	11,462,585
3,447,593	-	3,447,593
804,995	-	804,995
373,935	-	373,935
3,486,775	-	3,486,775
517,971	-	517,971
498,208	28,372	526,580
32,823	10,143	42,966
<u>20,624,885</u>	<u>38,515</u>	<u>20,663,400</u>
3,030,654	3,969,859	7,000,513
71,612,284	13,829,305	85,441,589
27,381	-	27,381
<u>\$ 74,670,319</u>	<u>\$ 17,799,164</u>	<u>\$ 92,469,483</u>

CITY OF SOUTH PASADENA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds			Total Governmental Funds
	General	Housing Authority	Other Governmental Funds	
Assets:				
Pooled cash and investments	\$ 14,484,245	\$ 36,870	\$ 3,771,882	\$ 18,292,997
Receivables:				
Accounts	507,910	-	162,897	670,807
Taxes	1,121,070	-	-	1,121,070
Notes and loans	250,000	-	-	250,000
Accrued interest	7,165	3	697	7,865
Due from other governments	65,092	-	367,102	432,194
Due from other funds	1,402,261	-	-	1,402,261
Advances to other funds	750,000	-	-	750,000
Inventories	207,961	-	-	207,961
Total Assets	\$ 18,795,704	\$ 36,873	\$ 4,302,578	\$ 23,135,155
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 548,737	\$ -	\$ 227,870	\$ 776,607
Accrued liabilities	525,998	-	35,296	561,294
Deposits payable	670,385	729	-	671,114
Due to other funds	-	-	992,261	992,261
Total Liabilities	1,745,120	729	1,255,427	3,001,276
Deferred Inflows of Resources:				
Unavailable revenues	404,343	-	78,476	482,819
Total Deferred Inflows of Resources	404,343	-	78,476	482,819
Fund Balances:				
Nonspendable:				
Inventories	207,961	-	-	207,961
Notes and loans	250,000	-	-	250,000
Advances to other funds	750,000	-	-	750,000
Restricted for:				
Community development projects	-	36,144	55,128	91,272
Public safety - police	-	-	124,066	124,066
Community services	-	-	525,337	525,337
Public works - Streets and roads	-	-	1,891,739	1,891,739
Capital Projects	-	-	356,001	356,001
Public works - Street lighting	-	-	196,426	196,426
Committed to:				
Capital Projects	-	-	611,447	611,447
Arroyo Golf Course Facility	500,000	-	-	500,000
Legal Reserve	500,000	-	-	500,000
Renewable Energy Sources	300,000	-	-	300,000
Retiree Medical Benefits	500,000	-	-	500,000
Retiree Pension Benefits	500,000	-	-	500,000
Community Center Reserve	350,000	-	-	350,000
Unassigned	12,788,280	-	(791,469)	11,996,811
Total Fund Balances	16,646,241	36,144	2,968,675	19,651,060
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,795,704	\$ 36,873	\$ 4,302,578	\$ 23,135,155

CITY OF SOUTH PASADENA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

Fund balances of governmental funds		\$ 19,651,060
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		62,878,901
Long-term debt and compensated absences that have not been included in the governmental fund activity:		
Capital lease payable and other debt	\$ (158,645)	
Compensated Absences	<u>(755,511)</u>	(914,156)
Governmental funds report all OPEB contributions as expenditures, however in the statement of net position any excesses or deficiencies in contributions in relation to the Annual Required Contribution (ARC) are recorded as a asset or liability.		(7,424,199)
Accrued interest payable for the current portion of interest due on Bonds has not been reported in the governmental funds.		(4,106)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		<u>482,819</u>
Net Position of governmental activities		<u>\$ 74,670,319</u>

CITY OF SOUTH PASADENA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	Special Revenue Funds			Total Governmental Funds
	General	Housing Authority	Other Governmental Funds	
Revenues:				
Taxes	\$ 18,464,548	\$ -	\$ 1,232,463	\$ 19,697,011
Assessments	-	-	896,465	896,465
Licenses and permits	935,629	-	49,557	985,186
Intergovernmental	866,462	-	1,436,632	2,303,094
Charges for services	2,627,420	-	54,654	2,682,074
Use of money and property	483,830	8,034	6,344	498,208
Fines and forfeitures	412,748	-	-	412,748
Contributions	-	-	12,455	12,455
Miscellaneous	555,122	-	39,088	594,210
Total Revenues	24,345,759	8,034	3,727,658	28,081,451
Expenditures:				
Current:				
General government	4,000,990	-	296,383	4,297,373
Public safety	10,538,162	-	98,549	10,636,711
Community development	911,871	-	-	911,871
Community services	2,508,348	-	461,689	2,970,037
Public works	1,499,097	-	1,471,225	2,970,322
Capital outlay	2,841,548	-	694,702	3,536,250
Debt service:				
Principal retirement	53,130	-	-	53,130
Interest and fiscal charges	8,178	-	-	8,178
Total Expenditures	22,361,324	-	3,022,548	25,383,872
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,984,435	8,034	705,110	2,697,579
Other Financing Sources (Uses):				
Transfers in	-	-	421,511	421,511
Transfers out	(406,598)	-	(14,913)	(421,511)
Total Other Financing Sources (Uses)	(406,598)	-	406,598	-
Net Change in Fund Balances	1,577,837	8,034	1,111,708	2,697,579
Fund Balances, Beginning of Year, as previously reported	15,068,404	729	1,856,967	16,926,100
Restatements	-	27,381	-	27,381
Fund Balances, Beginning of Year, as restated	15,068,404	28,110	1,856,967	16,953,481
Fund Balances, End of Year	\$ 16,646,241	\$ 36,144	\$ 2,968,675	\$ 19,651,060

CITY OF SOUTH PASADENA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds \$ 2,697,579

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	\$ 3,269,320	
Depreciation	<u>(2,527,317)</u>	742,003

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Lease Payments	53,130	
General liability retrospective deposit payable	<u>(44,470)</u>	8,660

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period. 3,713

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (54,851)

Governmental funds report all contributions in relation to the annual required contribution (ARC) for OPEB as expenditures, however in the statement of activities only the ARC is an expense. (413,315)

Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity. 46,865

Change in net position of governmental activities \$ 3,030,654

CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014

	Business-Type Activities - Enterprise Funds		
	Water	Other Enterprise Funds	Totals
Assets:			
Current:			
Cash and investments	\$ 8,042,985	\$ 2,105,209	\$ 10,148,194
Receivables:			
Accounts	1,189,923	40,411	1,230,334
Accrued interest	2,431	357	2,788
Inventories	229,745	-	229,745
Restricted:			
Cash with fiscal agent	26,329,878	-	26,329,878
Total Current Assets	35,794,962	2,145,977	37,940,939
Noncurrent:			
Capital assets - net of accumulated depreciation	31,538,495	2,408,991	33,947,486
Total Noncurrent Assets	31,538,495	2,408,991	33,947,486
Total Assets	\$ 67,333,457	\$ 4,554,968	\$ 71,888,425
Liabilities and Net Position:			
Liabilities:			
Current:			
Accounts payable	\$ 2,640,013	\$ 76,108	\$ 2,716,121
Accrued liabilities	48,967	12,564	61,531
Accrued interest	563,560	4,106	567,666
Deposits payable	120,062	-	120,062
Due to other funds	-	410,000	410,000
Accrued compensated absences	17,496	2,518	20,014
Bonds payable	1,065,000	-	1,065,000
Total Current Liabilities	4,455,098	505,296	4,960,394
Noncurrent:			
Advances from other funds	-	750,000	750,000
Accrued compensated absences	15,900	5,922	21,822
Bonds payable	47,829,762	527,283	48,357,045
Total Noncurrent Liabilities	47,845,662	1,283,205	49,128,867
Total Liabilities	52,300,760	1,788,501	54,089,261
Net Position:			
Net investment in capital assets	8,973,611	1,881,708	10,855,319
Unrestricted	6,059,086	884,759	6,943,845
Total Net Position	15,032,697	2,766,467	17,799,164
Total Liabilities and Net Position	\$ 67,333,457	\$ 4,554,968	\$ 71,888,425

CITY OF SOUTH PASADENA

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2014

	Business-Type Activities - Enterprise Funds		
	Water	Other Enterprise Funds	Totals
Operating Revenues:			
Sales and service charges	\$ 9,210,982	\$ 2,453,729	\$ 11,664,711
Miscellaneous	10,143	-	10,143
Total Operating Revenues	9,221,125	2,453,729	11,674,854
Operating Expenses:			
Administration and general	734,171	1,259,304	1,993,475
Pumping	1,344,058	-	1,344,058
Transmission/collection	3,595,960	-	3,595,960
Treatment	-	578,647	578,647
Depreciation expense	129,420	89,036	218,456
Total Operating Expenses	5,803,609	1,926,987	7,730,596
Operating Income (Loss)	3,417,516	526,742	3,944,258
Nonoperating Revenues (Expenses):			
Interest revenue	25,713	2,659	28,372
Interest expense	(900)	(1,871)	(2,771)
Total Nonoperating Revenues (Expenses)	24,813	788	25,601
Changes in Net Position	3,442,329	527,530	3,969,859
Net Position:			
Beginning of Year	11,590,368	2,238,937	13,829,305
End of Fiscal Year	\$ 15,032,697	\$ 2,766,467	\$ 17,799,164

CITY OF SOUTH PASADENA

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 YEAR ENDED JUNE 30, 2014

	Business-Type Activities - Enterprise Funds		
	Water	Other Enterprise Funds	Totals
Cash Flows from Operating Activities:			
Cash received from customers and users	\$ 9,057,855	\$ 2,437,943	\$ 11,495,798
Cash paid to suppliers for goods and services	(4,894,716)	(550,139)	(5,444,855)
Cash paid to employees for services	(733,627)	(1,254,817)	(1,988,444)
Cash received from (payments to) others	10,143	-	10,143
Net Cash Provided by Operating Activities	3,439,655	632,987	4,072,642
Cash Flows from Capital and Related Financing Activities:			
Proceeds from capital debt	-	527,283	527,283
Acquisition and construction of capital assets	(7,997,897)	(33,548)	(8,031,445)
Principal paid on capital debt	(995,000)	-	(995,000)
Interest paid on capital debt	53,539	-	53,539
Net Cash Used for Capital and Related Financing Activities	(8,939,358)	493,735	(8,445,623)
Cash Flows from Investing Activities:			
Interest received	26,717	2,519	29,236
Net Cash Provided by Investing Activities	26,717	2,519	29,236
Net Increase (Decrease) in Cash and Cash Equivalents	(5,472,986)	1,129,241	(4,343,745)
Cash and Cash Equivalents at Beginning of Year	39,845,849	975,968	40,821,817
Cash and Cash Equivalents at End of Year	\$ 34,372,863	\$ 2,105,209	\$ 36,478,072
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating income	\$ 3,417,516	\$ 526,742	\$ 3,944,258
Adjustments to reconcile operating income net cash provided by operating activities:			
Depreciation	129,420	89,036	218,456
(Increase) decrease in accounts receivable	(140,899)	(15,786)	(156,685)
(Increase) decrease in inventories	(48,973)	-	(48,973)
Increase (decrease) in accounts payable	44,902	2,138	47,040
Increase (decrease) in accrued liabilities	400	28,508	28,908
Increase (decrease) in deposits payable	36,745	-	36,745
Increase (decrease) in compensated absences	544	2,349	2,893
Total Adjustments	22,139	106,245	128,384
Net Cash Provided by Operating Activities	\$ 3,439,655	\$ 632,987	\$ 4,072,642

CITY OF SOUTH PASADENA

STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2014

	Private- Purpose Trust Fund <u>Successor Agency of the Former RDA</u>
Assets:	
Pooled cash and investments	\$ 98,577
Receivables:	
Accrued interest	502
Restricted assets:	
Cash and investments	901,436
Cash and investments with fiscal agents	<u>199,589</u>
Total Assets	<u>1,200,104</u>
Liabilities:	
Accounts payable	7,134
Accrued liabilities	6,584
Accrued interest	15,020
Deposits payable	1,500
Long-term liabilities:	
Due in one year	105,000
Due in more than one year	<u>1,445,000</u>
Total Liabilities	<u>1,580,238</u>
Net Position:	
Held in trust for other purposes	<u>(380,134)</u>
Total Net Position	<u>\$ (380,134)</u>

CITY OF SOUTH PASADENA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED JUNE 30, 2014

	Private- Purpose Trust Fund <u>Successor Agency of the Former RDA</u>
Additions:	
Taxes	\$ 425,492
Interest and change in fair value of investments	<u>20,515</u>
Total Additions	<u>446,007</u>
Deductions:	
Benefits	30,439
Administrative expenses	161,920
Contractual services	63,895
Interest expense	<u>96,890</u>
Total Deductions	<u>353,144</u>
Changes in Net Position	92,863
Net Position - Beginning of the Year	<u>(472,997)</u>
Net Position - End of the Year	<u>\$ (380,134)</u>

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Summary of Significant Accounting Policies

a. Description of the Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the City of South Pasadena, California (the City) and its component units, entities for which the City is considered financially accountable. Blended component units, although legally separate entities, are, in substance, part of the Government's operation, so data from these units are combined herein. The criteria used in determining the scope of the reporting entity is based on the provisions of GASB Statement No. 14 as amended by Statement 39 and 61 and were as follows:

1. The members of the City Council also act as the governing body of the City of South Pasadena Housing Authority (the Authority).
2. The Authority is managed by employees of the City.
3. The Authority is financially interdependent with the City.

The City of South Pasadena was incorporated on March 2, 1888, under the general laws of the State of California. The City provides a full range of municipal services, including public safety (police and fire), streets, sanitation, refuse collection, sewer, water, parks and recreation, public improvements, planning and zoning, housing and community development, and general administrative and support services.

Blended Component Units

City of South Pasadena Housing Authority - The Authority was established pursuant to California Housing Authorities Law (Health and Safety Code Sections 34200 et seq.) on April 6, 2011. The purpose of the Housing Authority is to provide safe and sanitary housing opportunities for South Pasadena residents. Although the Housing Authority is legally separate, it is reported as if it were part of the City because the City Council also serves as the governing board of the Housing Authority. Separate financial statements of the Housing Authority are not prepared. Additionally, the Housing Authority took over the housing activities from the former Community Redevelopment Agency due to its dissolution on January 31, 2012.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from

Note 1: Summary of Significant Accounting Policies (Continued)

goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

The Housing Authority Special Revenue Fund accounts for the assets and activities of the former Community Development Agency (former CDA) Low and Moderate Income Special Revenue Fund that were assumed by the City when the former CDA dissolved on January 31, 2012.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major proprietary fund:

The Water Fund is used to account for the construction, operation and maintenance of the City-owned water system.

Additionally, the City reports the following fund types:

The Private Purpose Trust Fund accounts for the assets and liabilities of the former community redevelopment agency and its allocated revenue to pay estimated installment payments of enforceable obligations until obligations of the former community redevelopment agency are paid in full and assets have been liquidated. Please refer to Note 10 for more information.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

d. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Equity

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash and investments in the Governmental and Proprietary Funds.

Investments for the City, as well as for its component units, are reported at fair value. The City's policy is generally to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Note 1: Summary of Significant Accounting Policies (Continued)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans), or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of Los Angeles collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January proceeding the fiscal year for which the taxes are levied. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent on August 31.

Functional Classifications

Expenditures of the Governmental Funds are classified by function. Functional classifications are defined as follows:

General Government includes legislative activities which have a primary objective of providing legal and policy guidelines for the City. Also included in this classification are those activities which provide management or support services across more than one functional area.

Public Safety includes those activities which involve the protection of people and property.

Community Development includes those activities which involve the enhancing of the general quality of life.

Community Services includes activities such as administering the Senior Center, recreation classes and special events committees.

Public Works includes those activities that involve the maintenance and improvement of City streets, roads and park department development and maintenance.

Debt Service includes those activities that account for the payment of long-term debt principal, interest and fiscal charges.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventory consisting primarily of materials and supplies is held by the Water Enterprise Fund. Such goods are valued using the average-cost method applied on a first-in, first-out (FIFO) basis. Inventories reported in the City's General Fund are charged to inventories when purchased and treated as an expenditure when issued.

Restricted Assets

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for non-infrastructure assets and \$25,000 for infrastructure assets (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In accordance with GASB Statement No. 34, the City has reported current and prior year's infrastructure assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Improvements other than buildings	10 - 25
Machinery and equipment	3 - 30
Vehicles	8

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

<u>Infrastructure</u>	<u>Years</u>
Sewer collection system	60
Storm drain system	60
Bridges	60
Hardscape	40
Parkways and medians	40
Pavement, curb & gutter and sidewalks	35
Streetlights	20
Electronic traffic control devices	20

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, special assessments and reimbursable grants billed but not yet available. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Compensated Absences

It is the policy of the City to record the cost of annual vacation as accrued. Employees are 100% vested in accrued vacation after six months of employment. The entire compensated absence liability for the Enterprise Fund is accrued as earned in the Enterprise Fund. All accumulated compensated absence liability of governmental funds is accrued when incurred in the government-wide financial statements. Compensated absences are reported in governmental funds only if they have matured.

It is the policy of the City to pay sick leave as used; accordingly, the expenditures are recorded when paid. Sick leave does not vest with employees. Accordingly, employees do not receive a payout for unused sick leave upon termination, although employees do receive credit for unused sick leave upon retirement.

Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position.

Fund Equity

In the fund financial statements, government funds report the following fund balance classification:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution of the City Council.

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Council, with Resolution No. 7152, authorized the Finance Director to assign fund balance amounts for specific purposes.

Note 1: Summary of Significant Accounting Policies (Continued)

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes. The General Fund is the only fund that can report a positive unassigned fund balance.

An individual governmental fund could include nonspendable resources and amounts that are restricted or unrestricted (committed, assigned, or unassigned) or any combination of those classifications. Restricted amounts are to be considered spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and committed, assigned, and then unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

The City Council adopts and amends committed and assigned fund balance amounts for specific purposes through a resolution. When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted amounts to be used first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned and then unassigned.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

II. DETAILED NOTES ON ALL FUNDS

Note 2: Cash and Investments

As of June 30, 2014, cash and investments were reported in the accompanying financial statements as follows:

Governmental activities	
Cash and investments	\$ 18,292,997
Business-type activities	
Cash and investments	10,148,194
Cash with fiscal agent	26,329,878
Fiduciary activities	
Cash and investments	1,000,013
Cash with fiscal agent	<u>199,589</u>
Total Cash and Investments	<u>\$ 55,970,671</u>

The City of South Pasadena maintains a cash and investment pool that is available for use for all funds. Each fund type's position in the pool is reported on the combined balance sheet as cash and investments. The City has adopted an investment policy which authorizes it to invest in various investments.

Deposits

At June 30, 2014, the carrying amount of the City's deposits was \$3,751,075 and the bank balance was \$5,266,441. The \$1,515,366 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors.

Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 2: Cash and Investments (Continued)

Investments

Under provision of the City's investment policy, and in accordance with the California Government Code, the following investments are authorized:

- Local Agency Investment Fund
- Non-negotiable certificates of deposit (or time deposits, fully insured by the FDIC)
- Negotiable certificates of deposit which are either fully collateralized or fully insured by the FDIC
- Securities of the U.S. Government
- Securities Issued by other Government Agencies (No options or like instruments)
- Other investment instruments whose principal is guaranteed by the U.S. Government
- Money market funds
- Callable Bonds and Notes

Investments Authorized by Debt Agreements

The above investments do not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Investments in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares.

GASB Statement No. 31

The City adopted GASB Statement No. 31, Accounting and Financial Reporting for certain investments and for External Investment Pools, as of July 1, 1997. GASB Statement No. 31 establishes fair value standards for investments in participating interest earning investment contracts, external investment pools, equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. Accordingly, the City reports its investments at fair value in the balance sheet. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

Credit Risk

The City's investment policy limits investments in medium-term notes (MTN's) to those rated "A" or better by a nationally recognized statistical rating organization. At June 30, 2014, the City's investments with money market mutual funds were rated "AAA" by S&P. Investments in U.S. government securities are not considered to have credit risk and, therefore, their credit quality is not disclosed.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 2: Cash and Investments (Continued)

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

As of June 30, 2014, none of the City's deposits or investments were exposed to custodial credit risk.

Concentration of Credit Risk

The City's investment policy does not impose restrictions on the percentage that the City can invest in a single type of investment. In addition, GASB 40 requires a separate disclosure if any single issuer comprises more than 5% of the total investment value. As of June 30, 2014, the City has not invested more than 5% of its total investments in any one issuer. Investments guaranteed by the U.S. government and investments in mutual funds and external investment pools are excluded from this requirement.

Interest Rate Risk

The City's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. It states that no investments shall have a maturity date of more than three years and no more than one third of the investment portfolio shall have a maturity longer than two and a half years. The certificates of deposit in cash with fiscal agent below with a maturity of three to five years are governed by the debt agreements, rather than the City's investment policy. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk. As of June 30, 2014, the City had the following investments and original maturities:

	Remaining Investment Maturities				Fair Value
	6 months or less	6 months to 1 year	1 to 3 years	3 to 5 years	
Local agency investment fund	\$ 13,493,668	\$ -	\$ -	\$ -	\$ 13,493,668
Money market mutual funds	2,340,863	-	-	-	2,340,863
Treasury Bills	7,300,023	-	-	-	7,300,023
Certificates of deposits	1,501,336	-	1,054,239	-	2,555,575
Cash with Fiscal Agent:					
Money market mutual funds	17,172,760	-	-	-	17,172,760
Government agency securities	2,004,940	-	-	-	2,004,940
Certificates of Deposit	1,490,704	1,717,834	2,985,579	1,157,649	7,351,766
	<u>\$ 45,304,294</u>	<u>\$ 1,717,834</u>	<u>\$ 4,039,818</u>	<u>\$ 1,157,649</u>	<u>\$ 52,219,595</u>

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 3: Capital Assets

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 2,116,515	\$ -	\$ -	\$ -	\$ 2,116,515
Construction-in-progress	4,841,524	215,344	-	(447,984)	4,608,884
Total Capital Assets, Not Being Depreciated	6,958,039	215,344	-	(447,984)	6,725,399
Capital assets, being depreciated:					
Buildings	10,465,414	-	-	-	10,465,414
Improvements other than buildings	1,939,987	39,414	-	-	1,979,401
Machinery, equipment and vehicles	8,114,031	452,660	39,935	-	8,526,756
Infrastructure	84,721,059	2,561,902	-	447,984	87,730,945
Total Capital Assets, Being Depreciated	105,240,491	3,053,976	39,935	447,984	108,702,516
Less accumulated depreciation:					
Buildings	5,780,209	204,677	-	-	5,984,886
Improvements other than buildings	932,682	23,231	-	-	955,913
Machinery, equipment and vehicles	5,799,314	362,288	39,935	-	6,121,667
Infrastructure	37,549,427	1,937,121	-	-	39,486,548
Total Accumulated Depreciation	50,061,632	2,527,317	39,935	-	52,549,014
Total Capital Assets, Being Depreciated, Net	55,178,859	526,659	-	447,984	56,153,502
Governmental Activities Capital Assets, Net	\$ 62,136,898	\$ 742,003	\$ -	\$ -	\$ 62,878,901

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 22,543
Public safety	337,897
Community Service	156,136
Public works	2,010,741
Total Governmental Activities	\$ 2,527,317

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 3: Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-Type Activities:					
Capital assets, not being depreciated:					
Land	\$ 84,685	\$ -	\$ -	\$ -	\$ 84,685
Construction-in-progress	19,095,462	7,935,545	-	-	27,031,007
Total Capital Assets, Not Being Depreciated	19,180,147	7,935,545	-	-	27,115,692
Capital assets, being depreciated:					
Buildings	4,105,150	-	-	-	4,105,150
Improvements other than buildings	3,943,700	-	-	-	3,943,700
Infrastructure	4,588,507	-	-	-	4,588,507
Machinery, equipment & vehicles	1,087,792	95,900	-	-	1,183,692
Total Capital Assets, Being Depreciated	13,725,149	95,900	-	-	13,821,049
Less Accumulated Depreciation					
Buildings	687,591	71,476	-	-	759,067
Improvements other than buildings	3,117,027	32,209	-	-	3,149,236
Infrastructure	2,244,183	69,754	-	-	2,313,937
Machinery, equipment & vehicles	721,998	45,017	-	-	767,015
Total Accumulated Depreciation	6,770,799	218,456	-	-	6,989,255
Total Capital Assets, Being Depreciated, Net	6,954,350	(122,556)	-	-	6,831,794
Business-Type Activities Capital Assets, Net	\$ 26,134,497	\$ 7,812,989	\$ -	\$ -	\$ 33,947,486

Depreciation expense was charged to functions/programs of the primary government as follows:

Business-Type Activities:	
Water	\$ 129,420
Sewer	89,036
Total Business-Type Activities	<u>\$ 218,456</u>

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 4: Interfund Receivable, Payable and Transfers

The composition of interfund balances as of June 30, 2014, is as follows:

Due To/From Other Funds

	Due To Other Funds			Total
	Nonmajor Funds	Sewer Enterprise Fund	Other Enterprise Funds	
<u>Due From Other Funds</u>				
General Fund	\$ 992,261	\$ 360,000	\$ 50,000	\$ 1,402,261

The due from General Fund of \$1,403,916 to the various nonmajor governmental funds was a result of temporary cash deficit balances in those funds.

Transfers In/Out

	Transfers Out		
	General	Nonmajor Funds	Total
<u>Transfers In</u>			
Nonmajor Funds	\$ 406,598	\$ 14,913	\$ 421,511
Total	\$ 406,598	\$ 14,913	\$ 421,511

Transfers from Non-Major Funds and into the General Fund were made to adjust reserves per the Fiscal Year 2014 Budget, to match the General Fund for Transportation Projects, to fund Capital Improvement Projects, to match the General Fund for the MSRC Grant Projects and to close out the San Gabriel Valley COG Grant Fund. Transfers from Non-Major Funds and into other Non-Major Funds were made to fund Capital Improvement Projects.

Advances To/From

The General fund advanced \$750,000 to the Sewer fund on July 11, 2012, in order to fund the construction of the Arroyo Drive, Marengo Ave, Meridian Ave, and Huntington Drive Sewer Improvement Project. The advance bears interest at the City's portfolio rate of return, with payments due annually.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 5: Long-Term Debt

a. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for year ended June 30, 2014:

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 700,660	\$ 689,223	\$ (634,372)	\$ 755,511	\$ 684,034
Capital Leases	167,305	-	(53,130)	114,175	55,725
General Liability Retrospective Deposit Payable	-	44,470	-	44,470	-
Net OPEB liability	7,010,884	978,719	(565,404)	7,424,199	-
Total Governmental Funds	\$ 7,878,849	\$ 1,712,412	\$ (1,252,906)	\$ 8,338,355	\$ 739,759
Business-Type Activities:					
2012 State Loan Payable	-	\$ 527,283	-	\$ 527,283	-
Compensated Absences	38,943	43,230	(40,337)	41,836	20,014
2009 Water Revenue Bonds	43,405,000	-	(715,000)	42,690,000	740,000
2013 Water Revenue Bonds	6,995,000	-	(280,000)	6,715,000	325,000
Total Proprietary Funds	\$ 50,438,943	\$ 570,513	\$ (1,035,337)	49,974,119	\$ 1,085,014
Add: Unamortized bond premium(discount)				(510,238)	
Net Proprietary Funds				\$ 49,463,881	

b. Compensated Absences

The City's policies relating to compensated absences are described in Note 1 of the Notes to Financial Statements. The liability will be paid in future years as it becomes due by the General Fund.

c. Capital Lease

During fiscal year 2007–2008, the City entered into a \$495,173, ten-year equipment lease purchase agreement with Oshkosh Capital, for the purchase of a fire truck. The lease bears interest at a rate of 4.89%. The related asset has been capitalized in the government-wide financial statements in the equipment asset category. Amortization of the leased assets is included as part of depreciation expense. At June 30, 2014, the outstanding balance was \$114,175.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 5: Long-Term Debt (Continued)

The annual requirements to amortize the capital lease as of June 30, 2014, including interest are as follows:

	<u>Total</u>
2014-2015	\$ 61,308
2015-2016	<u>61,308</u>
Net Minimum Lease Payments	122,616
Less Amount Representing Interest	<u>8,441</u>
Present Value of Net Minimum Lease Payments	<u>\$ 114,175</u>

d. Revenue Bonds

A description of individual issues of bonds (excluding defeased bonds) outstanding as of June 30, 2014, are as follows:

2009 Water Revenue Bonds

In May 2009, the South Pasadena Public Financing Authority issued \$43,405,000 Water and Wastewater Revenue Bonds. The bonds were issued to finance certain capital improvements to the City's water system and to construct two water storage reservoirs. The bonds are secured by pledges of system net revenue as described in the official statement.

Bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

The bonds consisted of \$10,530,000 of serial bonds and \$32,875,000 of term bonds due October 1, 2039.

The serial bonds mature annually from October 1, 2013 to October 1, 2024, in increasing amounts from \$715,000 to \$1,090,000. The bonds bear interest at rates ranging from 3.000% to 4.625%. The term bonds mature on October 1, 2039, and carry interest rates ranging from 5.100% to 5.270%. Interest is payable semi-annually on April and October, commencing on October 1, 2013 and October 1, 2029, respectively.

The bonds are subject to optional redemption in whole or in part on or after October 1, 2019. On October 1, 2029, the bonds are subject to mandatory redemption which payments will become due. At June 30, 2014, \$42,690,000 was outstanding.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 5: Long-Term Debt (Continued)

	2009 Water Revenue Bonds	
	Principal	Interest
2014-2015	\$ 740,000	\$ 2,013,150
2015-2016	765,000	1,990,575
2016-2017	790,000	1,966,263
2017-2018	815,000	1,939,163
2018-2019	845,000	1,910,113
2020-2024	4,770,000	9,010,069
2025-2029	6,030,000	7,765,456
2030-2034	10,455,000	5,791,875
2035-2039	14,190,000	2,667,250
2040-2044	3,290,000	82,250
Total	<u>\$ 42,690,000</u>	<u>\$ 35,136,164</u>

2013 Water Revenue Bonds

In March, 2013, the South Pasadena Public Financing Authority issued \$6,995,000 Water and Wastewater Revenue Bonds, 2013 Series A. The bonds were issued to refund of a portion of the outstanding California Statewide Communities Development Authority Water and Waste Water Revenue Bonds, Series 2004A that were issued on behalf of the City of South Pasadena, to purchase a surety for a reserve fund for the Bonds, and to pay costs of issuance of the bonds. The bonds are secured by a pledge of System net Revenues of the City's water system.

Bond proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, funds have been restricted for future capital improvements by City resolution.

The bonds mature annually from October 1, 2014 to October 1, 2029, in increasing amounts from \$325,000 to \$545,000. The bonds bear interest at rates ranging from .35% to 3.4%. The term bonds mature on October 1, 2029, and carry an interest rate of 5.0%. Interest is payable semi-annually on April 1 and October 1, commencing on October 1, 2014 and October 1, 2029, respectively.

The bonds are subject to optional redemption in whole or in part on or after October 1, 2013. On October 1, 2029, the bonds are subject to mandatory redemption when payments become due. At June 30, 2014, \$6,715,000 was outstanding.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 5: Long-Term Debt (Continued)

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2014, including interest are as follows:

	2013 Water Revenue Bonds	
	Principal	Interest
2014-2015	\$ 325,000	\$ 226,738
2015-2016	330,000	220,188
2016-2017	340,000	211,788
2017-2018	350,000	201,438
2018-2019	360,000	188,988
2020-2024	2,025,000	718,738
2025-2029	2,440,000	298,209
2030	545,000	8,516
Total	\$ 6,715,000	\$ 2,074,603

Pledged Revenue

The City has committed to appropriate each year, from these resources amounts sufficient to cover the principal and interest requirements on the debt. Total principal and interest remaining on the debt is \$86,615,767 (\$49,405,000 principal, \$37,210,767 interest). For the current year, principal and interest paid and system net revenue received were \$3,266,035 and \$3,417,516, respectively.

e. Net OPEB Liability

The City's policies relating to OPEB are described in Note 7 of the Notes to Financial Statements. The liability will be paid in future years by the General Fund as it becomes due.

f. CJPIA Retrospective Deposit Liability

Retrospective deposits and refunds are cost allocation adjustments to prior coverage periods. Some claims take many years to resolve and over time their estimated value changes. The retrospective adjustments are calculated annually and take into consideration all the changes in claim values that occurred during the most recent year. The formula is designed to adequately cover the cost of claims brought against members and to ensure the overall financial strength and security of the Authority. The formula was developed to be as equitable as possible by taking into consideration both risk exposure and claims experience of individual members. CJPIA has temporarily deferred the payment on retrospective deposits owed to the Authority by members. The payment deferral period extended until July 1, 2013 for the Liability program and extends until July 1, 2015 for the Workers' Compensation program. Retrospective deposit payments are scheduled to resume on these dates. The October 2011, annual retrospective adjustment is included in these balances. The City at June 30, 2014, had a retrospective deposit payable in the amount of \$44,470.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 5: Long-Term Debt (Continued)

Optional Payment Plans

When retrospective deposit payments resume as indicated above, members will have the opportunity to select from a variety of optional payment plans. Discounts under the incentive plan are available to members choosing to voluntarily accelerate payment during the deferral period. The City has chosen not to voluntarily accelerate payment at this time.

After the deferral period, members choosing from among the optional payment plans will be subject to a moderate annual fee. The fee is intended to provide a means for the Authority to recover otherwise foregone investment earnings and to serve as a minor disincentive for the selection of longer financing terms.

Retrospective Balances will Change Annually

Retrospective balances will change with each annual computation during the payment deferral period. Member balances may increase or decrease as a result of the most recent year's claim development. Accordingly, some members who chose to pay off their balance in full may be required to pay additional retrospective deposits in the future based on the outcome of actual claim development reflected in subsequent retrospective deposit computations. Conversely, if claim development is favorable then subsequent retrospective adjustments could potentially result in refunds to the member.

More information on the CJPIA retrospective balances can be found on the CJPIA website at CJPIA.org.

g. Loans

2012 State Loan Payable

California State Water Resources Control Board loaned the City an assessible amount of \$11,000,000 over the term agreement starting December 1, 2013 through May 30, 2037. The proceeds from the loan are to be used by the City for its rehabilitation and replacement of the City's sewer infrastructure. The loan acts as an installment sale agreement, in which, the City must expend its own funds prior to drawing on the accessible loan amount for reimbursement. Repayment of project funds, together with all interest accrued thereon, by the City shall be repaid in annual installments commencing 1 year after the completion of the project. For the period ended June 30, 2014, the total amount withdrawn by the City equaled the amount payable to the California State Water Resources Control Board, \$527,283.

III. OTHER INFORMATION

Note 6: City Employees Retirement Plan (Defined Benefit Pension Plan)

Plan Description

The City of South Pasadena contributes to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. Copies of PERS' annual financial report may be obtained from their executive office located at 400 P Street, Sacramento, California 95814.

Funding Policy

Participants are required to contribute 7% (9% for safety employees) of their annual covered salary. The City does not make any contributions required of City employees on their behalf and for their account. Every employee is required to contribute 7% (9% for safety employees). The City is required to contribute at an actuarially determined rate; the current rate is 14.828% for miscellaneous employees and 22.145% for safety employees of annual covered payroll. The contribution requirements of plan members and the City are established and may be amended by PERS.

Annual Pension Cost

For 2014, the City's annual pension cost of \$1,838,709 for PERS was equal to the City's required and actual contributions. The required contribution was determined as part of the June 30, 2012, actuarial valuation using the entry age normal actuarial cost method. This method included the assumption of 2.75% inflation.

Three-Year Trend Information for PERS
 (Amounts in Thousands)

<u>Fiscal Year</u>	<u>Required Contributions</u>	<u>Percentage Contributed</u>
6/30/2012	\$ 2,544	100%
6/30/2013	2,054	100%
6/30/2014	1,839	100%

For fiscal year 2013-2014, the City of South Pasadena participated in risk pooling. Risk pooling consists of combining assets and liabilities across employers to produce large groups where the impact of a catastrophic demographic event is shared among all employers of the same risk pool. Participation in risk pools is mandatory for all rate plans with less than 100 active members. Mandated participation in risk pools was initially based on the active membership of each rate plan as of June 30, 2003. The implementation of risk pools was done in a way that minimizes the impact on employer contribution rates. The first year in risk pools, the employer contribution rates are almost identical to what the rates would have been outside pools. Future rates will be based on the experience of each pool. Pooling will reduce the volatility of future employer rates. Mandated participation will occur on an annual basis. If on any valuation date starting with the June 30, 2003, valuation, a rate plan has less than 100 active members, it will be mandated in one of the risk pools effective on that valuation date.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 7: Other Post-Employment Benefits

The City provides certain other post-employment benefits (OPEB) through a single-employer defined benefit healthcare plan which provides health insurance for its retired employees according to the Personnel Rules and Regulations for each of the five employee groups. Benefit provisions are included annually in the Memorandum of Understanding between the City and each of its employee groups and ultimately passed by Council action. Separate financial statements for the plan are not available.

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by the City, City Council, and/or employee associations. Currently, contributions are not required from plan members. A contribution of \$565,404 was made during the 2013-2014 fiscal year for current premiums.

As a result, the City calculated and recorded a Net OPEB Liability, representing the difference between the Annual OPEB Cost and actual contributions, as presented below:

Annual required contribution (ARC)	\$ 1,121,058
Interest on net OPEB obligation	245,381
Adjustment to ARC	<u>(387,720)</u>
Annual OPEB Cost	978,719
Contributions made	<u>565,404</u>
(Decrease) increase in Net OPEB obligation	413,315
Net OPEB obligation liability June 30, 2013	7,010,884
Net OPEB obligation liability June 30, 2014	<u><u>\$ 7,424,199</u></u>

The contribution rate of 21% is based on the ARC of \$1,121,058, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover the annual normal cost and the amortization of unfunded actuarial liabilities (or funding excess) over a twenty year period.

Annual OPEB Costs and Net OPEB Obligation (Asset)

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013-14 and the two preceding years were as follows:

Fiscal Year End	Annual OPEB Cost	Actual Contribution (Net of Adjustments)	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
6/30/2012	\$ 2,268,898	\$ 529,083	23%	\$ 6,581,313
6/30/2013	1,006,981	577,410	57%	7,010,884
6/30/2014	978,719	565,404	58%	7,424,199

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 7: Other Post-Employment Benefits (Continued)

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the City are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress below presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The plan was implemented in fiscal year 2008-2009 and an actuarial valuation was performed during that year. A subsequent actuarial valuation was performed for fiscal year 2010-2011 and again for fiscal year 2012-2013.

Actuarial Valuation Date	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as percent of Covered Payroll
1/1/2009	\$ -	\$ 18,580,256	0.0%	\$ 9,393,343	198%
1/1/2011	-	22,197,057	0.0%	10,565,270	210%
1/1/2013	-	12,701,182	0.0%	10,810,983	117%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in the actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2013, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions include a 3.5% investment rate of return, which is a blended rate of the expected long-term investment return on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and annual healthcare cost trend rate of 4.0%; and an inflation rate of 2.5%. The actuarial value of assets is set equal to the reported market value of assets. The UAAL is being amortized as a level percentage of payroll on an open basis. The remaining amortization period at June 30, 2013, was 20 years. At January 1, 2013, the number of active participants was 141 and the number of retirees receiving benefits was 96.

Note 8: Self-Insurance Program

a. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of South Pasadena is a member of the California Joint Powers Insurance Authority (the Authority). The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

b. Self-Insurance Programs of the Authority

Each member pays an annual contribution to cover estimated losses for the coverage period. This initial funding is paid at the beginning of the coverage period. After the close of the coverage period, outstanding claims are valued. A retrospective deposit computation is then conducted annually thereafter until all claims incurred during the coverage period are closed on a pool-wide basis. This subsequent cost re-allocation among members based on actual claim development can result in adjustments of either refunds or additional deposits required.

The total funding requirement for self-insurance programs is estimated using actuarial models and pre-funded through the annual contribution. Costs are allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. Additional information regarding the cost allocation methodology is provided below.

General Liability

In the liability program claims are pooled separately between police and non-police exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$30,000 to \$750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of \$750,000 up to the reinsurance attachment point of \$5 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from \$5 million to \$10 million are paid under a reinsurance contract subject to a \$2.5 million annual aggregate deductible. The \$2.5 million annual aggregate deductible is fully covered under a separate policy; as such no portion of it is retained by the Authority. Costs of covered claims from \$10 million to \$15 million are paid under two reinsurance contracts subject to a combined \$3 million annual aggregate deductible. The \$3.0 million annual aggregate deductible is fully retained by the Authority. (6) Costs of covered claims from \$15 million up to \$20 million are paid under reinsurance agreements. (7) Costs of covered claims from \$20 million to \$50 million are paid under excess insurance policies.

The overall coverage limit for each member including all layers of coverage is \$50 million per occurrence.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 8: Self-Insurance Program (Continued)

Costs of covered claims for subsidence losses are paid by reinsurance and excess insurance with a pooled sub-limit of \$30 million per occurrence. This \$30 million subsidence sub-limit is composed of (a) \$5 million retained within the pool's SIR, (b) \$15 million in reinsurance, subject to the same annual aggregate deductibles previously stated, and (c) \$10 million in excess insurance. The excess insurance layer has a \$10 million annual aggregate limit.

Workers Compensation

In the workers' compensation program claims are pooled separately between public safety (police and fire) and non-public safety exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of \$100,000 up to the reinsurance attachment point of \$2 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from \$2 million up to statutory limits are paid under a reinsurance policy. Protection is provided per statutory liability under California Workers' Compensation Law.

Employer's Liability losses are pooled among members to \$2 million. Coverage from \$2 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

c. Purchased Insurance

Property Insurance

The City of South Pasadena participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of South Pasadena property is currently insured according to a schedule of covered property submitted by the City of South Pasadena to the Authority. City of South Pasadena property currently has all-risk property insurance protection in the amount of \$38,895,633. There is a \$5,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$1,000 deductible. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Crime Insurance

The City of City of South Pasadena purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retrospective adjustments.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 8: Self-Insurance Program (Continued)

Pollution Legal Liability Insurance

The City of South Pasadena participates in the pollution legal liability insurance program (formerly called environmental insurance) which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of South Pasadena. Coverage is on a claims-made basis. There is a \$50,000 deductible. The Authority has a limit of \$50 million for the 3-year period from July 1, 2011 through July 1, 2014. Each member of the Authority has a \$10 million sub-limit during the 3-year term of the policy.

d. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2013-2014.

Note 9: Commitments and Contingencies

As of June 30, 2014, the City had the following construction commitments:

<u>Project Name</u>	<u>Contract Amount</u>	<u>Expenditures to date as of June 30, 2014</u>	<u>Remaining Commitments</u>
Wilson Reservoir Construction	\$ 7,869,900	\$ 7,717,267	\$ 152,633

Due to the occurrence of several spills from the City's sanitary sewer system, the entered into a settlement on November 16, 2011, with the Regional Water Quality Control Board, Los Angeles Region and the state Attorney General for violations of the state's general waste discharge requirements. The settlement required the City to cover fines and attorney fees in the amount of \$275,000, complete repairs to its sanitary sewer system over a 10 year period, and implement specified system maintenance programs. The total estimated cost of repairs is \$11.4 million. These requirements will be monitored through an open court proceeding and, if not met; the City could be subjected to further monetary penalties capped at \$900,000. That cap will be reduced periodically when stages of compliance are reached. The City's settlement amount of \$275,000 less the costs of the asset management system was incurred in the Sewer fund. The cost of repairs that is estimated to be \$11.4 million over a ten year period will be capitalized as infrastructure costs.

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes that based upon consultation with the City Attorney, that these cases in the aggregate are not expected to result in a material adverse financial impact on the City beyond that already accrued for in the basic financial statements. Additionally, City management believes that sufficient resources are available to the City to cover any potential losses, should an unfavorable outcome materialize.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 10: Successor Agency Trust For Assets of Former Community Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of South Pasadena that previously had reported a community redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a community redevelopment agency, a "successor agency" is to be established to hold the assets until they are distributed to other units of state and local government. On January 4, 2012, the City Council elected to become the Successor Agency for the former community redevelopment agency in accordance with the Bill as part of City resolution number 7205.

After enactment of the law, which occurred on June 28, 2011, community redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former community redevelopment agency until all enforceable obligations of the prior community redevelopment agency have been paid in full and all assets have been liquidated.

a. Cash and Investments

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments pooled with the City	\$ 1,000,013
Cash and investments with fiscal agent	<u>199,589</u>
	<u>\$ 1,199,602</u>

b. Long-Term Debt

The following debt was transferred from the Community Redevelopment Agency to the Successor Agency as of February 1, 2012, as a result of the dissolution.

The following is a summary of changes in long-term debt for year ended June 30, 2014:

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2014</u>	<u>Due Within</u> <u>One Year</u>
Fiduciary Funds:					
2000 Tax Allocation Bond	<u>\$ 1,650,000</u>	<u>\$ -</u>	<u>\$ (100,000)</u>	<u>\$ 1,550,000</u>	<u>\$ 105,000</u>

A description of long-term debt outstanding (excluding defeased debt) of the Successor Agency as of June 30, 2014, follows:

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 10: Successor Agency Trust For Assets of Former Community Redevelopment Agency
 (Continued)

2000 Tax Allocation Bonds

In July 2000, the Agency issued \$2,600,000 in tax allocation bonds for the Downtown Revitalization Project No. 1, which mature annually from May 1, 2001 to May 1, 2025, in increasing amounts from \$55,000 to \$195,000, plus interest at 4.4% to 6.0%, payable semiannually on May 1 and November 1, commencing on November 1, 2000. Bonds are subject to redemption at the option of the Agency beginning May 1, 2010, at a price ranging from 102% to 100% of principal value. Debt service on the bonds is provided by incremental property tax revenues generated within the Downtown Redevelopment Project Area. At June 30, 2014, \$1,550,000 was outstanding.

Pledged Revenue

The City pledged, as security for bonds issued, either directly or through the Financing Authority, a portion of tax increment revenue (including Low and Moderate Income Housing set-aside and pass through allocations) that it receives. The bonds issued were to provide financing for various capital projects, accomplish Low and Moderate Income Housing projects and to defease previously issued bonds. Assembly Bill 1X 26 provided that upon dissolution of the community redevelopment agency, property taxes allocated to community redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to successor agencies to make payments on the indebtedness incurred by the dissolved community redevelopment agency. Total principal and interest remaining on the debt is \$2,158,816 with annual debt service requirements as indicated above. For the current year, the total property tax revenue recognized by the City and Successor Agency for the payment of indebtedness incurred by the dissolved community redevelopment agency was \$425,492 and the debt service obligation on the bonds was \$197,819.

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2014, including interest are as follows:

	2000 Tax Allocation Bonds	
	Principal	Interest
2014-2015	\$ 105,000	\$ 92,119
2015-2016	110,000	86,081
2016-2017	115,000	79,701
2017-2018	125,000	72,945
2018-2019	130,000	65,570
2020-2024	780,000	201,300
2025	185,000	11,100
Total	<u>\$ 1,550,000</u>	<u>\$ 608,816</u>

On June 14, 2012, Moody's Investors Service ("Moody's") downgraded all California tax allocation bonds rated 'Baa3' and above. As such, the Bonds' insured rating was downgraded from 'A3' to 'Ba1' and underlying rating was downgraded from 'A3' to 'Ba1'. According to Moody's, all California tax allocation bond ratings remain on review for possible withdrawal.

CITY OF SOUTH PASADENA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2014

Note 10: Successor Agency Trust For Assets of Former Community Redevelopment Agency
 (Continued)

c. Insurance

The Successor Agency is covered under the City of South Pasadena's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 8.

Note 11: Fund Balance / Net Position

Restatements

Fund balance and Net Position have been restated for the Housing Authority Fund for \$27,381. This is due to an ongoing requirement that the City must keep \$27,381 as cash in this account as a compensating item.

Deficit Fund Balance

The following funds contained deficit fund balances at June 30, 2014:

Fund	Amount
Nonmajor governmental funds:	
MTA Pedestrian Improvement	\$ 202,448
Mission Meridian Public Garage	256,729
County Park Bond	125,032
Homeland Security Grant	11,721
MSRC Grant	180,539
Historic Presentation Grant	15,000

The City intends to fund these deficits with future revenues, transfers, and reduction of expenditures/expenses in future years.

Note 12: Supplementary Budgetary information

The City did not adopt a budget for the following funds: CTC Traffic Improvement Grant, Community Development Block Grant, Public Library Grant, Homeland Security Grant, SGVCOG Grant Fund, Historic Presentation Grant Fund, and the Facilities & Equipment Capital Project. Accordingly, such budgetary information is not included as supplementary information.

Excess of expenditures over appropriations at the fund level were as follows:

Fund	Expenditures	Appropriations	Excess
Special Revenue Funds			
Clean Air Act	\$ 96,900	\$ 3,000	\$ 93,900
Gold Line Mitigation	244,791	238,953	5,838
Parking and Business Improvement	131,842	123,000	8,842
County Park Bond	19,090	16,600	2,490
State Police Grant	98,549	-	98,549

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE BY DEPARTMENT
 GENERAL FUND
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 15,068,404	\$ 15,068,404	\$ 15,068,404	\$ -
Resources (Inflows):				
Taxes	17,920,849	17,920,849	18,464,548	543,699
Licenses and permits	1,037,200	1,037,200	935,629	(101,571)
Intergovernmental	545,778	545,778	866,462	320,684
Charges for services	2,088,625	2,088,625	2,627,420	538,795
Use of money and property	379,420	379,420	483,830	104,410
Fines and forfeitures	530,000	530,000	412,748	(117,252)
Miscellaneous	230,000	230,000	555,122	325,122
Amounts Available for Appropriations	37,800,276	37,800,276	39,414,163	1,613,887
Charges to Appropriation (Outflow):				
General government				
City council	58,531	58,531	48,059	10,472
City clerk	402,368	402,368	337,628	64,740
Elections	157,100	157,100	49,214	107,886
City manager	881,100	881,100	846,481	34,619
Personnel	157,000	166,004	289,468	(123,464)
Transportation planning	209,000	209,000	111,597	97,403
Legal services	235,000	235,000	421,647	(186,647)
Finance	505,066	505,066	519,087	(14,021)
City treasurer	8,722	8,722	9,229	(507)
Information services	189,200	189,200	215,122	(25,922)
Non-departmental	1,552,589	1,552,589	1,153,458	399,131
Public safety				
Police	6,643,275	6,643,275	6,891,988	(248,713)
Fire	3,941,027	3,933,727	3,646,174	287,553
Community development				
Community development	944,820	952,515	911,871	40,644
Community services				
Library	1,533,655	1,533,655	1,498,618	35,037
Senior center	261,013	261,013	279,603	(18,590)
Recreation	201,861	201,861	213,435	(11,574)
After-school day care	487,963	487,963	516,692	(28,729)
Public works				
Public works administration	428,644	442,973	280,736	162,237
Environmental services	225,340	225,340	121,011	104,329
Park maintenance	510,481	537,841	415,137	122,704
Facilities maintenance	670,163	670,163	633,884	36,279
Vehicles Maintenance	41,000	48,300	48,329	(29)
Capital outlay	3,428,400	4,335,248	2,841,548	1,493,700
Debt service:				
Principal retirement	62,000	62,000	53,130	8,870
Interest and fiscal charges	-	-	8,178	(8,178)
Transfers out	168,371	168,371	406,598	(238,227)
Total Charges to Appropriations	23,903,689	24,863,925	22,767,922	2,101,003
Budgetary Fund Balance, June 30	\$ 13,896,587	\$ 12,931,351	\$ 16,646,241	\$ 3,714,890

CITY OF SOUTH PASADENA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2014

Note 1: Budgetary Information

a. Appropriations and Budgetary Control

Budgetary control is an essential element in governmental financial reporting. The City, a general law city in the State of California, does not legally require a budget. However, the City Council annually reviews and adopts a budget for the General, Special Revenue, Capital Projects and Enterprise Fund types. To facilitate a greater understanding of the City's operations, budget information for the General, Special Revenue and Capital Projects Funds is included in the accompanying basic financial statements. This detailed budget document is published and is a matter of public record. Each year, the City Manager submits his proposed budget to the City Council. The City Council holds public hearings and may modify the appropriations by majority approval. The legal level of expenditures is controlled at the fund level and operating appropriations lapse at the end of each fiscal year. All budgeted amounts are reported on the same basis as the fund types and adopted on a basis consistent with accounting principles generally accepted in the United States of America. Changes in appropriations at the fund level during the year must be submitted by the City's departments for City Council review and approval. The City Manager may, without Council approval, amend individual line items within any fund and between divisions and programs, in personnel costs, maintenance and operations, capital outlay and capital projects portions of the budget without increasing total appropriations for that fund. Department heads may, without Council approval, amend individual line items within any fund in the maintenance and operation portions of the budget without increasing total appropriations for that division. Budget revisions made during fiscal year 2013 were not significant.

The City did not adopt a budget for the Housing Authority and therefore no schedule is presented.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds				
	MTA Pedestrian Improvement	Proposition "A"	Proposition "C"	Gold Line Betterments	CTC Traffic Improvement Grant
Assets:					
Pooled cash and investments	\$ -	\$ 377,203	\$ 228,625	\$ -	\$ 13
Receivables:					
Accounts	-	68	-	-	-
Accrued interest	-	103	56	-	-
Due from other governments	58,436	-	-	-	103
Total Assets	\$ 58,436	\$ 377,374	\$ 228,681	\$ -	\$ 116
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts payable	\$ -	\$ 3,771	\$ 1,700	\$ -	\$ -
Accrued liabilities	-	7,379	6,573	-	-
Due to other funds	202,448	-	-	-	-
Total Liabilities	202,448	11,150	8,273	-	-
Deferred Inflows of Resources:					
Unavailable revenues	58,436	-	-	-	-
Total Deferred Inflows of Resources	58,436	-	-	-	-
Fund Balances:					
Restricted for:					
Community development projects	-	-	-	-	-
Public safety - Police	-	-	-	-	-
Community services	-	366,224	-	-	-
Public works - Streets and roads	-	-	220,408	-	-
Capital Projects	-	-	-	-	116
Public works - Street lighting	-	-	-	-	-
Committed to:					
Capital Projects	-	-	-	-	-
Unassigned	(202,448)	-	-	-	-
Total Fund Balances	(202,448)	366,224	220,408	-	116
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 58,436	\$ 377,374	\$ 228,681	\$ -	\$ 116

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

(CONTINUED)

	Special Revenue Funds			
	Street Lighting	Clean Air Act	Parking and Business Improvement	Gold Line Mitigation
Assets:				
Pooled cash and investments	\$ 242,238	\$ 73,704	\$ 119,470	\$ 60,381
Receivables:				
Accounts	30,808	-	-	-
Accrued interest	-	20	-	-
Due from other governments	-	8,330	-	-
Total Assets	\$ 273,046	\$ 82,054	\$ 119,470	\$ 60,381
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 71,172	\$ -	\$ 3,034	\$ -
Accrued liabilities	5,448	8	-	-
Due to other funds	-	-	-	-
Total Liabilities	76,620	8	3,034	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Community development projects	-	-	-	-
Public safety - Police	-	-	-	-
Community services	-	-	-	-
Public works - Streets and roads	-	-	-	-
Capital Projects	-	82,046	116,436	60,381
Public works - Street lighting	196,426	-	-	-
Committed to:				
Capital Projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	196,426	82,046	116,436	60,381
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 273,046	\$ 82,054	\$ 119,470	\$ 60,381

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds			
	Mission Meridian Public Garage	State Gas Tax	County Park Bond	Bike and Pedestrian Paths
Assets:				
Pooled cash and investments	\$ -	\$ 912,521	\$ -	\$ -
Receivables:				
Accounts	-	161	-	-
Accrued interest	-	251	-	-
Due from other governments	-	79,956	-	14,818
Total Assets	\$ -	\$ 992,889	\$ -	\$ 14,818
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 2,572	\$ 8,760	\$ 150	\$ -
Accrued liabilities	-	15,888	-	-
Due to other funds	254,157	-	124,882	14,818
Total Liabilities	256,729	24,648	125,032	14,818
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Community development projects	-	-	-	-
Public safety - Police	-	-	-	-
Community services	-	-	-	-
Public works - Streets and roads	-	968,241	-	-
Capital Projects	-	-	-	-
Public works - Street lighting	-	-	-	-
Committed to:				
Capital Projects	-	-	-	-
Unassigned	(256,729)	-	(125,032)	-
Total Fund Balances	(256,729)	968,241	(125,032)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 992,889	\$ -	\$ 14,818

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

(CONTINUED)

	Special Revenue Funds			
	Capital Growth Requirements	C.D.B.G.	Asset Forfeiture	CLEEP
Assets:				
Pooled cash and investments	\$ 96,995	\$ -	\$ 21,321	\$ 5,160
Receivables:				
Accounts	-	-	-	-
Accrued interest	27	-	5	1
Due from other governments	-	116,431	-	-
Total Assets	\$ 97,022	\$ 116,431	\$ 21,326	\$ 5,161
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ 116,356	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	75	-	-
Total Liabilities	-	116,431	-	-
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Community development projects	-	-	-	-
Public safety - Police	-	-	21,326	5,161
Community services	-	-	-	-
Public works - Streets and roads	-	-	-	-
Capital Projects	97,022	-	-	-
Public works - Street lighting	-	-	-	-
Committed to:				
Capital Projects	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	97,022	-	21,326	5,161
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 97,022	\$ 116,431	\$ 21,326	\$ 5,161

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds			
	Public Library Grant	State Police Grant	Homeland Security Grant	Park Impact Fees
Assets:				
Pooled cash and investments	\$ 6,445	\$ 108,047	\$ -	\$ 156,220
Receivables:				
Accounts	-	-	-	-
Accrued interest	-	38	-	-
Due from other governments	-	-	74,028	-
Total Assets	\$ 6,445	\$ 108,085	\$ 74,028	\$ 156,220
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ 10,506	\$ -	\$ 3,552
Accrued liabilities	-	-	-	-
Due to other funds	-	-	80,709	-
Total Liabilities	-	10,506	80,709	3,552
Deferred Inflows of Resources:				
Unavailable revenues	-	-	5,040	-
Total Deferred Inflows of Resources	-	-	5,040	-
Fund Balances:				
Restricted for:				
Community development projects	-	-	-	-
Public safety - Police	-	97,579	-	-
Community services	6,445	-	-	152,668
Public works - Streets and roads	-	-	-	-
Capital Projects	-	-	-	-
Public works - Street lighting	-	-	-	-
Committed to:				
Capital Projects	-	-	-	-
Unassigned	-	-	(11,721)	-
Total Fund Balances	6,445	97,579	(11,721)	152,668
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,445	\$ 108,085	\$ 74,028	\$ 156,220

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

(CONTINUED)

	Special Revenue Funds			
	Measure R	SGVCOG Grant Fund	Public Education	MSRC Grant Fund
Assets:				
Pooled cash and investments	\$ 702,894	\$ -	\$ 49,198	\$ -
Receivables:				
Accounts	-	-	5,930	125,930
Accrued interest	196	-	-	-
Due from other governments	-	-	-	-
Total Assets	\$ 703,090	\$ -	\$ 55,128	\$ 125,930
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 6,297
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	300,172
Total Liabilities	-	-	-	306,469
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Restricted for:				
Community development projects	-	-	55,128	-
Public safety - Police	-	-	-	-
Community services	-	-	-	-
Public works - Streets and roads	703,090	-	-	-
Capital Projects	-	-	-	-
Public works - Street lighting	-	-	-	-
Committed to:				
Capital Projects	-	-	-	-
Unassigned	-	-	-	(180,539)
Total Fund Balances	703,090	-	55,128	(180,539)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 703,090	\$ -	\$ 55,128	\$ 125,930

CITY OF SOUTH PASADENA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds	Capital Projects Funds	Total Governmental Funds
	Historic Presentation Grant Fund	Facilities & Equip. Capital Project	
Assets:			
Pooled cash and investments	\$ -	\$ 611,447	\$ 3,771,882
Receivables:			
Accounts	-	-	162,897
Accrued interest	-	-	697
Due from other governments	15,000	-	367,102
Total Assets	\$ 15,000	\$ 611,447	\$ 4,302,578
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 227,870
Accrued liabilities	-	-	35,296
Due to other funds	15,000	-	992,261
Total Liabilities	15,000	-	1,255,427
Deferred Inflows of Resources:			
Unavailable revenues	15,000	-	78,476
Total Deferred Inflows of Resources	15,000	-	78,476
Fund Balances:			
Restricted for:			
Community development projects	-	-	55,128
Public safety - Police	-	-	124,066
Community services	-	-	525,337
Public works - Streets and roads	-	-	1,891,739
Capital Projects	-	-	356,001
Public works - Street lighting	-	-	196,426
Committed to:			
Capital Projects	-	611,447	611,447
Unassigned	(15,000)	-	(791,469)
Total Fund Balances	(15,000)	611,447	2,968,675
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,000	\$ 611,447	\$ 4,302,578

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	Special Revenue Funds				
	MTA Pedestrian Improvement	Proposition "A"	Proposition "C"	Gold Line Betterments	CTC Traffic Improvement Grant
Revenues:					
Taxes	\$ -	\$ 438,840	\$ 363,409	\$ -	\$ -
Assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	30,000	-	-	-	103
Charges for services	-	3,722	-	-	-
Use of money and property	-	820	492	-	-
Contributions	-	-	-	-	-
Miscellaneous	-	18,092	-	-	-
Total Revenues	30,000	461,474	363,901	-	103
Expenditures:					
Current:					
General government	-	51,743	67,767	-	103
Public safety	-	-	-	-	-
Community services	-	218,174	103,043	-	-
Public works	-	9,158	84	-	-
Capital outlay	-	-	95,356	-	-
Total Expenditures	-	279,075	266,250	-	103
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,000	182,399	97,651	-	-
Other Financing Sources (Uses):					
Transfers in	168,371	-	-	-	-
Transfers out	-	-	-	(14,913)	-
Total Other Financing Sources (Uses)	168,371	-	-	(14,913)	-
Net Change in Fund Balances	198,371	182,399	97,651	(14,913)	-
Fund Balances, Beginning of Year	(400,819)	183,825	122,757	14,913	116
Fund Balances, End of Year	\$ (202,448)	\$ 366,224	\$ 220,408	\$ -	\$ 116

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

(CONTINUED)

	Special Revenue Funds			
	Street Lighting	Clean Air Act	Parking and Business Improvement	Gold Line Mitigation
Revenues:				
Taxes	\$ -	\$ -	\$ 158,559	\$ -
Assessments	896,465	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	31,929	-	-
Charges for services	-	-	-	-
Use of money and property	-	429	-	-
Contributions	12,455	-	-	-
Miscellaneous	8,575	-	-	-
Total Revenues	917,495	32,358	158,559	-
Expenditures:				
Current:				
General government	-	302	131,842	-
Public safety	-	-	-	-
Community services	-	96,598	-	-
Public works	790,505	-	-	-
Capital outlay	-	-	-	244,791
Total Expenditures	790,505	96,900	131,842	244,791
Excess (Deficiency) of Revenues Over (Under) Expenditures	126,990	(64,542)	26,717	(244,791)
Other Financing Sources (Uses):				
Transfers in	-	-	-	120,749
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	120,749
Net Change in Fund Balances	126,990	(64,542)	26,717	(124,042)
Fund Balances, Beginning of Year	69,436	146,588	89,719	184,423
Fund Balances, End of Year	\$ 196,426	\$ 82,046	\$ 116,436	\$ 60,381

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	Special Revenue Funds			
	Mission Meridian Public Garage	State Gas Tax	County Park Bond	Bike and Pedestrian Paths
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	809,228	-	14,818
Charges for services	-	-	-	-
Use of money and property	-	2,243	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	811,471	-	14,818
Expenditures:				
Current:				
General government	28,669	-	-	-
Public safety	-	-	-	-
Community services	-	-	-	-
Public works	-	526,458	19,090	-
Capital outlay	-	29,661	-	14,818
Total Expenditures	28,669	556,119	19,090	14,818
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,669)	255,352	(19,090)	-
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(28,669)	255,352	(19,090)	-
Fund Balances, Beginning of Year	(228,060)	712,889	(105,942)	-
Fund Balances, End of Year	\$ (256,729)	\$ 968,241	\$ (125,032)	\$ -

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

(CONTINUED)

	Special Revenue Funds			
	Capital Growth Requirements	C.D.B.G.	Asset Forfeiture	CLEEP
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	134,877	-	-
Charges for services	29,941	-	-	-
Use of money and property	233	-	63	15
Contributions	-	-	-	-
Miscellaneous	-	12,421	-	-
Total Revenues	30,174	147,298	63	15
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community services	-	30,867	-	-
Public works	-	-	-	-
Capital outlay	-	116,431	-	-
Total Expenditures	-	147,298	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,174	-	63	15
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	30,174	-	63	15
Fund Balances, Beginning of Year	66,848	-	21,263	5,146
Fund Balances, End of Year	\$ 97,022	\$ -	\$ 21,326	\$ 5,161

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	Special Revenue Funds			
	Public Library Grant	State Police Grant	Homeland Security Grant	Park Impact Fees
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Licenses and permits	-	-	-	49,557
Intergovernmental	-	100,000	189,747	-
Charges for services	-	-	-	-
Use of money and property	-	346	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	100,346	189,747	49,557
Expenditures:				
Current:				
General government	-	-	957	-
Public safety	-	98,549	-	-
Community services	-	-	-	13,007
Public works	-	-	-	-
Capital outlay	-	-	166,327	-
Total Expenditures	-	98,549	167,284	13,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,797	22,463	36,550
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	1,797	22,463	36,550
Fund Balances, Beginning of Year	6,445	95,782	(34,184)	116,118
Fund Balances, End of Year	\$ 6,445	\$ 97,579	\$ (11,721)	\$ 152,668

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

(CONTINUED)

	Special Revenue Funds			
	Measure R	SGVCOG Grant Fund	Public Education	MSRC Grant Fund
Revenues:				
Taxes	\$ 271,655	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	125,930
Charges for services	-	-	20,991	-
Use of money and property	1,703	-	-	-
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	273,358	-	20,991	125,930
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community services	-	-	-	-
Public works	-	-	-	125,930
Capital outlay	27,318	-	-	-
Total Expenditures	27,318	-	-	125,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	246,040	-	20,991	-
Other Financing Sources (Uses):				
Transfers in	-	391	-	100,000
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	391	-	100,000
Net Change in Fund Balances	246,040	391	20,991	100,000
Fund Balances, Beginning of Year	457,050	(391)	34,137	(280,539)
Fund Balances, End of Year	\$ 703,090	\$ -	\$ 55,128	\$ (180,539)

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

	Special Revenue Funds	Capital Projects Fund	Total Governmental Funds
	Historic Presentation Grant Fund	Facilities & Equip. Capital Project	
Revenues:			
Taxes	\$ -	\$ -	\$ 1,232,463
Assessments	-	-	896,465
Licenses and permits	-	-	49,557
Intergovernmental	-	-	1,436,632
Charges for services	-	-	54,654
Use of money and property	-	-	6,344
Contributions	-	-	12,455
Miscellaneous	-	-	39,088
Total Revenues	-	-	3,727,658
Expenditures:			
Current:			
General government	15,000	-	296,383
Public safety	-	-	98,549
Community services	-	-	461,689
Public works	-	-	1,471,225
Capital outlay	-	-	694,702
Total Expenditures	15,000	-	3,022,548
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	-	705,110
Other Financing Sources (Uses):			
Transfers in	-	32,000	421,511
Transfers out	-	-	(14,913)
Total Other Financing Sources (Uses)	-	32,000	406,598
Net Change in Fund Balances	(15,000)	32,000	1,111,708
Fund Balances, Beginning of Year	-	579,447	1,856,967
Fund Balances, End of Year	\$ (15,000)	\$ 611,447	\$ 2,968,675

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 MTA PEDESTRIAN IMPROVEMENT
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (400,819)	\$ (400,819)	\$ (400,819)	\$ -
Resources (Inflows):				
Intergovernmental	-	-	30,000	30,000
Transfers in	168,371	168,371	168,371	-
Amounts Available for Appropriations	<u>(232,448)</u>	<u>(232,448)</u>	<u>(202,448)</u>	<u>30,000</u>
Charges to Appropriation (Outflow):				
Budgetary Fund Balance, June 30	<u>\$ (232,448)</u>	<u>\$ (232,448)</u>	<u>\$ (202,448)</u>	<u>\$ 30,000</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION "A"
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 183,825	\$ 183,825	\$ 183,825	\$ -
Resources (Inflows):				
Taxes	389,484	389,484	438,840	49,356
Charges for services	5,000	5,000	3,722	(1,278)
Use of money and property	-	-	820	820
Miscellaneous	-	-	18,092	18,092
Amounts Available for Appropriations	578,309	578,309	645,299	66,990
Charges to Appropriation (Outflow):				
General government	67,893	67,893	51,743	16,150
Community services	338,910	338,910	218,174	120,736
Public works	6,500	6,500	9,158	(2,658)
Total Charges to Appropriations	413,303	413,303	279,075	134,228
Budgetary Fund Balance, June 30	\$ 165,006	\$ 165,006	\$ 366,224	\$ 201,218

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION "C"
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 122,757	\$ 122,757	\$ 122,757	\$ -
Resources (Inflows):				
Taxes	323,067	323,067	363,409	40,342
Use of money and property	8,000	8,000	492	(7,508)
Amounts Available for Appropriations	453,824	453,824	486,658	32,834
Charges to Appropriation (Outflow):				
General government	81,311	81,311	67,767	13,544
Community services	126,421	126,421	103,043	23,378
Public works	-	-	84	(84)
Capital outlay	200,000	294,680	95,356	199,324
Total Charges to Appropriations	407,732	502,412	266,250	236,162
Budgetary Fund Balance, June 30	\$ 46,092	\$ (48,588)	\$ 220,408	\$ 268,996

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 STREET LIGHTING
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 69,436	\$ 69,436	\$ 69,436	\$ -
Resources (Inflows):				
Assessments	885,000	885,000	896,465	11,465
Contributions	-	-	12,455	12,455
Miscellaneous	10,000	10,000	8,575	(1,425)
Amounts Available for Appropriations	<u>964,436</u>	<u>964,436</u>	<u>986,931</u>	<u>22,495</u>
Charges to Appropriation (Outflow):				
Public works	1,068,058	1,068,058	790,505	277,553
Total Charges to Appropriations	<u>1,068,058</u>	<u>1,068,058</u>	<u>790,505</u>	<u>277,553</u>
Budgetary Fund Balance, June 30	<u>\$ (103,622)</u>	<u>\$ (103,622)</u>	<u>\$ 196,426</u>	<u>\$ 300,048</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 CLEAN AIR ACT
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 146,588	\$ 146,588	\$ 146,588	\$ -
Resources (Inflows):				
Intergovernmental	15,000	15,000	31,929	16,929
Use of money and property	400	400	429	29
Amounts Available for Appropriations	161,988	161,988	178,946	16,958
Charges to Appropriation (Outflow):				
General government	3,000	3,000	302	2,698
Parks and recreation	-	-	96,598	(96,598)
Total Charges to Appropriations	3,000	3,000	96,900	(93,900)
Budgetary Fund Balance, June 30	\$ 158,988	\$ 158,988	\$ 82,046	\$ (76,942)

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 PARKING AND BUSINESS IMPROVEMENT
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 89,719	\$ 89,719	\$ 89,719	\$ -
Resources (Inflows):				
Taxes	140,000	140,000	158,559	18,559
Amounts Available for Appropriations	<u>229,719</u>	<u>229,719</u>	<u>248,278</u>	<u>18,559</u>
Charges to Appropriation (Outflow):				
General government	123,000	123,000	131,842	(8,842)
Total Charges to Appropriations	<u>123,000</u>	<u>123,000</u>	<u>131,842</u>	<u>(8,842)</u>
Budgetary Fund Balance, June 30	<u>\$ 106,719</u>	<u>\$ 106,719</u>	<u>\$ 116,436</u>	<u>\$ 9,717</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 GOLD LINE MITIGATION
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 184,423	\$ 184,423	\$ 184,423	\$ -
Resources (Inflows):				
Transfers in	-	-	120,749	120,749
Amounts Available for Appropriations	<u>184,423</u>	<u>184,423</u>	<u>305,172</u>	<u>120,749</u>
Charges to Appropriation (Outflow):				
Capital outlay	-	238,953	244,791	(5,838)
Total Charges to Appropriations	<u>-</u>	<u>238,953</u>	<u>244,791</u>	<u>(5,838)</u>
Budgetary Fund Balance, June 30	<u>\$ 184,423</u>	<u>\$ (54,530)</u>	<u>\$ 60,381</u>	<u>\$ 114,911</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
MISSION MERIDIAN PUBLIC GARAGE
YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (228,060)	\$ (228,060)	\$ (228,060)	\$ -
Resources (Inflows):				
Amounts Available for Appropriations	(228,060)	(228,060)	(228,060)	-
Charges to Appropriation (Outflow):				
General government	30,797	30,797	28,669	2,128
Total Charges to Appropriations	30,797	30,797	28,669	2,128
Budgetary Fund Balance, June 30	<u>\$ (258,857)</u>	<u>\$ (258,857)</u>	<u>\$ (256,729)</u>	<u>\$ 2,128</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 STATE GAS TAX
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 712,889	\$ 712,889	\$ 712,889	\$ -
Resources (Inflows):				
Intergovernmental	758,181	758,181	809,228	51,047
Use of money and property	7,000	7,000	2,243	(4,757)
Amounts Available for Appropriations	1,478,070	1,478,070	1,524,360	46,290
Charges to Appropriation (Outflow):				
Public works	628,589	628,589	526,458	102,131
Capital outlay	112,000	112,000	29,661	82,339
Total Charges to Appropriations	740,589	740,589	556,119	184,470
Budgetary Fund Balance, June 30	\$ 737,481	\$ 737,481	\$ 968,241	\$ 230,760

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 COUNTY PARK BOND
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (105,942)	\$ (105,942)	\$ (105,942)	\$ -
Resources (inflows):				
Amounts Available for Appropriations	(105,942)	(105,942)	(105,942)	-
Charges to Appropriation (Outflow):				
Public works	16,600	16,600	19,090	(2,490)
Total Charges to Appropriations	16,600	16,600	19,090	(2,490)
Budgetary Fund Balance, June 30	\$ (122,542)	\$ (122,542)	\$ (125,032)	\$ (2,490)

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 BIKE AND PEDESTRIAN PATHS
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	54,197	54,197	14,818	(39,379)
Amounts Available for Appropriations	54,197	54,197	14,818	(39,379)
Charges to Appropriation (Outflow):				
Capital outlay	54,197	54,197	14,818	39,379
Total Charges to Appropriations	54,197	54,197	14,818	39,379
Budgetary Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 CAPITAL GROWTH REQUIREMENTS
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 66,848	\$ 66,848	\$ 66,848	\$ -
Resources (Inflows):				
Charges for services	32,900	32,900	29,941	(2,959)
Use of money and property	170	170	233	63
Amounts Available for Appropriations	<u>99,918</u>	<u>99,918</u>	<u>97,022</u>	<u>(2,896)</u>
Budgetary Fund Balance, June 30	<u>\$ 99,918</u>	<u>\$ 99,918</u>	<u>\$ 97,022</u>	<u>\$ (2,896)</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 ASSET FORFEITURE
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 21,263	\$ 21,263	\$ 21,263	\$ -
Resources (inflows):				
Use of money and property	100	100	63	(37)
Amounts Available for Appropriations	<u>21,363</u>	<u>21,363</u>	<u>21,326</u>	<u>(37)</u>
Budgetary Fund Balance, June 30	<u>\$ 21,363</u>	<u>\$ 21,363</u>	<u>\$ 21,326</u>	<u>\$ (37)</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE

CLEEP

YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 5,146	\$ 5,146	\$ 5,146	\$ -
Resources (Inflows):				
Use of money and property	20	20	15	(5)
Amounts Available for Appropriations	<u>5,166</u>	<u>5,166</u>	<u>5,161</u>	<u>(5)</u>
Budgetary Fund Balance, June 30	<u>\$ 5,166</u>	<u>\$ 5,166</u>	<u>\$ 5,161</u>	<u>\$ (5)</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 STATE POLICE GRANT
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 95,782	\$ 95,782	\$ 95,782	\$ -
Resources (Inflows):				
Intergovernmental	100,000	100,000	100,000	-
Use of money and property	500	500	346	(154)
Amounts Available for Appropriations	<u>196,282</u>	<u>196,282</u>	<u>196,128</u>	<u>(154)</u>
Charges to Appropriation (Outflow):				
Public safety	-	-	98,549	(98,549)
Total Charges to Appropriations	<u>-</u>	<u>-</u>	<u>98,549</u>	<u>(98,549)</u>
Budgetary Fund Balance, June 30	<u>\$ 196,282</u>	<u>\$ 196,282</u>	<u>\$ 97,579</u>	<u>\$ (98,703)</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 PARK IMPACT FEES
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 116,118	\$ 116,118	\$ 116,118	\$ -
Resources (Inflows):				
Licenses and permits	-	-	49,557	49,557
Amounts Available for Appropriations	116,118	116,118	165,675	49,557
Charges to Appropriation (Outflow):				
Parks and recreation	30,000	55,000	13,007	41,993
Total Charges to Appropriations	30,000	55,000	13,007	41,993
 Budgetary Fund Balance, June 30	 \$ 86,118	 \$ 61,118	 \$ 152,668	 \$ 91,550

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 MEASURE R
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 457,050	\$ 457,050	\$ 457,050	\$ -
Resources (Inflows):				
Taxes	242,307	242,307	271,655	29,348
Use of money and property	6,000	6,000	1,703	(4,297)
Amounts Available for Appropriations	<u>705,357</u>	<u>705,357</u>	<u>730,408</u>	<u>25,051</u>
Charges to Appropriation (Outflow):				
Capital outlay	268,000	667,437	27,318	640,119
Total Charges to Appropriations	<u>268,000</u>	<u>667,437</u>	<u>27,318</u>	<u>640,119</u>
Budgetary Fund Balance, June 30	<u>\$ 437,357</u>	<u>\$ 37,920</u>	<u>\$ 703,090</u>	<u>\$ 665,170</u>

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 PUBLIC EDUCATION
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 34,137	\$ 34,137	\$ 34,137	\$ -
Resources (Inflows):				
Charges for services	20,000	20,000	20,991	991
Amounts Available for Appropriation	54,137	54,137	55,128	991
 Budgetary Fund Balance, June 30	 \$ 54,137	 \$ 54,137	 \$ 55,128	 \$ 991

CITY OF SOUTH PASADENA

BUDGETARY COMPARISON SCHEDULE
 MSRC GRANT FUND
 YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ (280,539)	\$ (280,539)	\$ (280,539)	\$ -
Resources (Inflows):				
Intergovernmental	-	-	125,930	125,930
Transfers in	-	-	100,000	100,000
Amounts Available for Appropriations	(280,539)	(280,539)	(54,609)	225,930
Charges to Appropriation (Outflow):				
Public works	137,500	137,500	125,930	11,570
Total Charges to Appropriations	137,500	137,500	125,930	11,570
Budgetary Fund Balance, June 30	\$ (418,039)	\$ (418,039)	\$ (180,539)	\$ 237,500

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF NET POSITION
NON-MAJOR PROPRIETARY FUNDS
JUNE 30, 2014

	Business-Type Activities - Enterprise Funds		
	Sewer	Arroyo Seco Golf Course	Totals
Assets:			
Current:			
Cash and investments	\$ 1,384,154	\$ 721,055	\$ 2,105,209
Receivables:			
Accounts	40,411	-	40,411
Accrued interest	357	-	357
Total Current Assets	1,424,922	721,055	2,145,977
Noncurrent:			
Capital assets - net of accumulated depreciation	2,408,991	-	2,408,991
Total Noncurrent Assets	2,408,991	-	2,408,991
Total Assets	\$ 3,833,913	\$ 721,055	\$ 4,554,968
Liabilities:			
Current:			
Accounts payable	\$ 76,108	\$ -	\$ 76,108
Accrued liabilities	12,564	-	12,564
Accrued interest	4,106	-	4,106
Due to other funds	360,000	50,000	410,000
Accrued compensated absences	2,518	-	2,518
Total Current Liabilities	455,296	50,000	505,296
Noncurrent:			
Advances from other funds	750,000	-	750,000
Accrued compensated absences	5,922	-	5,922
Bonds, notes, and capital leases	527,283	-	527,283
Total Noncurrent Liabilities	1,283,205	-	1,283,205
Total Liabilities	1,738,501	50,000	1,788,501
Net Position:			
Net investment in capital assets	1,881,708	-	1,881,708
Unrestricted	213,704	671,055	884,759
Total Net Position	2,095,412	671,055	2,766,467
Total Liabilities and Net Position	\$ 3,833,913	\$ 721,055	\$ 4,554,968

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
NON-MAJOR PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2014

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sewer</u>	<u>Arroyo Seco Golf Course</u>	<u>Totals</u>
Operating Revenues:			
Sales and service charges	\$ 1,256,682	\$ 1,197,047	\$ 2,453,729
Total Operating Revenues	<u>1,256,682</u>	<u>1,197,047</u>	<u>2,453,729</u>
Operating Expenses:			
Administration and general	333,048	926,256	1,259,304
Treatment	574,648	3,999	578,647
Depreciation expense	89,036	-	89,036
Total Operating Expenses	<u>996,732</u>	<u>930,255</u>	<u>1,926,987</u>
Operating Income (Loss)	<u>259,950</u>	<u>266,792</u>	<u>526,742</u>
Nonoperating Revenues (Expenses):			
Interest revenue	2,659	-	2,659
Interest expense	(1,871)	-	(1,871)
Total Nonoperating Revenues (Expenses)	<u>788</u>	<u>-</u>	<u>788</u>
Changes in Net Position	260,738	266,792	527,530
Net Position:			
Beginning of Year	1,834,674	404,263	2,238,937
End of Fiscal Year	<u>\$ 2,095,412</u>	<u>\$ 671,055</u>	<u>\$ 2,766,467</u>

CITY OF SOUTH PASADENA

COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2014

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sewer</u>	<u>Arroyo Seco Golf Course</u>	<u>Totals</u>
Cash Flows from Operating Activities:			
Cash received from customers and users	\$ 1,240,896	\$ 1,197,047	\$ 2,437,943
Cash paid to suppliers for goods and services	(546,140)	(3,999)	(550,139)
Cash paid to employees for services	(328,561)	(926,256)	(1,254,817)
Net Cash Provided by Operating Activities	<u>366,195</u>	<u>266,792</u>	<u>632,987</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from capital debt	527,283	-	527,283
Acquisition and construction of capital assets	(33,548)	-	(33,548)
Net Cash Used for Capital and Related Financing Activities	<u>493,735</u>	<u>-</u>	<u>493,735</u>
Cash Flows from Investing Activities:			
Interest received	2,519	-	2,519
Net Cash Provided by Investing Activities	<u>2,519</u>	<u>-</u>	<u>2,519</u>
Net Increase in Cash and Cash Equivalents	<u>862,449</u>	<u>266,792</u>	<u>1,129,241</u>
Cash and Cash Equivalents at Beginning of Year	521,705	454,263	975,968
Cash and Cash Equivalents at End of Year	<u>\$ 1,384,154</u>	<u>\$ 721,055</u>	<u>\$ 2,105,209</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income	\$ 259,950	\$ 266,792	\$ 526,742
Adjustments to reconcile operating income net cash provided by operating activities:			
Depreciation	89,036	-	89,036
(Increase) decrease in accounts receivable	(15,786)	-	(15,786)
(Increase) decrease in accrued liabilities	2,138	-	2,138
Increase (decrease) in accounts payable	28,508	-	28,508
Increase (decrease) in compensated absences	2,349	-	2,349
Total Adjustments	<u>106,245</u>	<u>-</u>	<u>106,245</u>
Net Cash Provided by Operating Activities	<u>\$ 366,195</u>	<u>\$ 266,792</u>	<u>\$ 632,987</u>

Statistical Section

This part of the City of South Pasadena's Statistical comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the city's ability to generate its property and sales taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

These schedules contain information about the city's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

THIS PAGE INTENTIONALLY LEFT BLANK

Financial Trends

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SOUTH PASADENA

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Government activities										
Net investment in capital assets	\$ 52,586,854	\$ 53,938,246	\$ 57,875,243	\$ 59,638,269	\$ 56,086,968	\$ 57,541,752	\$ 60,741,741	\$ 62,226,846	\$ 61,969,593	\$ 62,764,726
Restricted	2,985,309	3,700,356	4,454,617	3,725,863	6,609,467	4,069,279	4,438,340	2,722,783	2,328,184	3,184,841
Unrestricted	2,866,719	3,351,709	6,396,133	8,392,273	8,979,878	6,937,924	6,562,890	5,143,951	7,314,507	8,720,752
Total governmental activities Net Position	\$ 58,438,882	\$ 60,990,311	\$ 68,725,993	\$ 71,756,405	\$ 71,676,313	\$ 68,548,955	\$ 71,742,971	\$ 70,093,580	\$ 71,612,284	\$ 74,670,319
Business-type activities										
Net investment in capital assets	\$ 3,290,506	\$ 3,042,921	\$ 3,263,489	\$ 2,791,260	\$ 1,890,240	\$ 1,276,626	\$ 4,550,204	\$ 4,808,013	\$ 7,448,158	\$ 10,855,319
Restricted	769,344	1,391,957	2,136,719	2,878,966	36,642,005	36,135,935	32,451,626	29,973,386	-	-
Unrestricted	2,952,479	3,319,590	2,831,187	3,542,152	(29,053,954)	(28,488,758)	(26,740,899)	(22,097,380)	6,381,147	6,943,845
Total business-type activities Net Position	\$ 7,012,329	\$ 7,754,468	\$ 8,231,395	\$ 9,212,398	\$ 9,478,291	\$ 8,923,803	\$ 10,260,931	\$ 12,684,019	\$ 13,829,305	\$ 17,799,164
Primary government										
Net investment in capital assets	\$ 55,877,360	\$ 56,981,167	\$ 61,138,732	\$ 62,429,549	\$ 57,977,208	\$ 58,818,378	\$ 65,291,945	\$ 67,034,859	\$ 69,417,751	\$ 73,620,045
Restricted	3,754,653	5,092,313	6,591,336	6,604,829	43,251,472	40,205,214	36,889,966	32,696,169	2,328,184	3,184,841
Unrestricted	5,819,198	6,671,299	9,227,320	11,934,425	(20,074,076)	(21,550,834)	(20,178,009)	(16,953,429)	13,695,654	15,664,597
Total primary government activities Net Position	\$ 65,451,211	\$ 68,744,779	\$ 76,957,388	\$ 80,968,803	\$ 81,154,604	\$ 77,472,758	\$ 82,003,902	\$ 82,777,599	\$ 85,441,589	\$ 92,469,483

CITY OF SOUTH PASADENA

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities:										
General government	\$ 5,238,131	\$ 4,623,433	\$ 4,401,369	\$ 3,911,227	\$ 5,513,124	\$ 5,816,414	\$ 5,935,671	\$ 7,449,632	\$ 4,152,804	\$ 5,039,084
Public safety	9,631,689	9,823,747	9,779,691	9,875,234	11,525,403	11,589,395	10,939,183	11,596,854	11,217,279	11,012,625
Community development	786,021	770,006	883,972	997,287	839,568	920,339	911,718	949,777	902,945	918,655
Community Services	2,426,270	2,446,291	2,523,119	2,806,026	2,914,235	3,033,614	3,175,891	3,052,840	3,101,910	3,132,433
Public works	4,351,990	4,804,715	4,876,678	4,655,996	5,482,505	5,484,601	4,863,335	5,308,742	4,758,677	4,990,390
Interest on long-term debt	178,245	172,698	149,359	143,423	136,769	131,539	125,032	47,185	8,288	4,465
Total Governmental Activities expenses	22,612,346	22,640,890	22,614,188	22,389,193	26,411,604	26,975,902	25,950,830	28,402,030	24,141,903	25,097,662
Business-Type Activities:										
Water utility	3,607,186	4,160,990	3,908,439	3,949,800	4,451,292	7,144,268	5,105,517	4,598,754	6,135,803	5,804,509
Sewer utility	-	-	-	-	-	861,207	715,395	1,104,098	838,800	998,603
Arroyo Seco Golf Course	-	-	-	-	-	-	-	885,611	888,930	930,255
Total Business-Type Activities Expenses	3,607,186	4,160,990	3,908,439	3,949,800	4,451,292	8,005,475	5,820,912	6,688,463	7,863,533	7,733,367
Total Primary Government Expenses	\$ 26,219,532	\$ 26,801,880	\$ 26,522,627	\$ 26,338,993	\$ 30,862,896	\$ 34,981,377	\$ 31,771,742	\$ 35,090,493	\$ 32,005,436	\$ 32,831,029
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 1,108,740	\$ 1,238,045	\$ 1,358,711	\$ 1,457,911	\$ 1,409,846	\$ 1,319,410	\$ 1,472,338	\$ 1,489,846	\$ 1,005,393	\$ 1,173,376
Public safety	579,762	589,211	569,946	1,306,513	1,349,175	840,207	860,609	899,536	868,577	983,181
Community development	715,107	715,970	588,718	801,200	405,086	446,050	530,395	548,532	576,063	761,632
Community Services	683,576	696,560	690,544	514,523	627,296	672,765	805,608	772,898	805,635	864,271
Public works	1,146,864	1,119,950	1,079,883	1,244,935	1,118,262	1,096,487	1,121,657	1,102,936	1,103,664	1,159,519
Total Charges for Services	4,234,049	4,349,736	4,297,802	5,325,082	4,909,665	4,374,919	4,790,607	4,813,748	4,359,332	4,941,979
Operating Contributions and Grants:										
General government	787,784	1,397,311	500,002	150,998	214,373	71,059	51,115	43,838	32,872	63,999
Public safety	746,820	987,107	2,422,944	175,562	108,406	478,495	437,544	779,399	775,610	328,654
Community development	-	-	-	-	-	457,670	505,547	618,435	610,355	504,312
Community Services	55,596	53,013	63,472	127,136	24,322	29,449	46,012	30,937	31,854	24,876
Public works	167,641	131,107	122,292	539,572	447,962	209,762	2,600,475	184,948	255,528	348,797
Total Operating Contributions and Grants	1,757,841	2,568,538	3,108,710	993,258	795,063	1,246,435	3,640,693	1,657,557	1,706,217	1,260,633
Capital Contributions and Grants:										
Community Services	-	-	-	47,516	-	-	-	-	-	-
Public works	1,259,811	2,536,724	2,712,135	513,368	1,868,187	820,447	1,305,657	1,415,306	93,947	1,300,814
Total Capital Contributions and Grants	1,259,811	2,536,724	2,712,135	560,884	1,868,187	820,447	1,305,657	1,415,306	93,947	1,300,814
Total Governmental Activities Program Revenue	7,251,701	9,454,998	10,118,647	6,879,224	7,572,915	6,441,801	9,736,957	7,886,611	6,159,496	7,503,431
Business-Type Activities:										
Charges for services:										
Water utility	3,902,977	4,442,966	4,687,499	4,543,192	4,549,062	4,270,244	4,943,874	6,903,816	8,022,705	9,210,982
Sewer utility	-	-	-	-	-	657,045	759,680	955,204	1,127,843	1,256,682
Arroyo Seco Golf Course	-	-	-	-	-	-	-	1,195,976	1,082,826	1,197,047
Total Business-Type Activities Program Revenues	3,902,977	4,442,966	4,687,499	4,543,192	4,549,062	4,927,289	5,703,554	9,054,998	10,233,374	11,664,711
Total Primary Government Program Revenues	\$ 11,154,678	\$ 13,897,964	\$ 14,806,146	\$ 11,422,416	\$ 12,121,977	\$ 11,369,090	\$ 15,440,511	\$ 16,941,609	\$ 16,392,870	\$ 19,168,142
Not (Expense)/Revenue										
Governmental Activities	\$ (15,360,645)	\$ (13,185,892)	\$ (12,495,541)	\$ (15,509,969)	\$ (18,838,689)	\$ (20,534,101)	\$ (16,213,873)	\$ (20,515,419)	\$ (17,982,407)	\$ (17,594,231)
Business-Type Activities	295,791	281,976	779,060	593,392	97,770	(3,078,188)	(117,359)	2,366,535	2,369,841	3,931,344
Total primary Government Not Expense	\$ (15,064,854)	\$ (12,903,916)	\$ (11,716,481)	\$ (14,916,577)	\$ (18,740,919)	\$ (23,612,287)	\$ (16,331,231)	\$ (18,148,884)	\$ (15,612,566)	\$ (13,662,887)

CITY OF SOUTH PASADENA

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and Other Charges in Net Position										
Governmental Activities:										
Taxes:										
Property taxes, levied for general purpose	\$ 6,152,773	\$ 8,367,587	\$ 9,116,431	\$ 9,986,309	\$ 10,404,273	\$ 10,426,753	\$ 10,667,838	\$ 10,557,651	\$ 11,074,604	\$ 11,462,585
Sales taxes	2,572,929	2,890,126	2,911,037	3,078,717	2,399,744	2,797,621	2,714,102	2,956,964	2,481,560	3,447,593
Franchise taxes	671,111	717,624	769,549	777,675	821,144	777,843	803,969	814,766	810,642	804,995
Business licenses taxes	273,432	323,055	334,840	344,497	352,528	323,307	347,665	347,096	363,437	373,935
Other taxes	2,113,733	2,104,870	2,379,845	3,198,469	3,942,594	4,109,696	4,143,183	4,133,582	4,092,063	4,004,746
Motor Vehicle In Lieu - Unrestricted	2,034,071	88,757	171,499	110,144	74,215	76,294	150,390	13,267	10,980	-
Use of money and property	489,121	619,237	839,529	921,232	658,997	517,079	415,280	361,165	446,167	498,208
Gain on sale of assets	-	-	-	1,100,000	-	-	-	-	-	-
Other	154,812	646,065	127,105	69,013	73,594	207,937	165,462	104,245	221,658	32,823
Transfers	-	-	-	-	-	(1,829,787)	-	-	-	-
Extraordinary gain/loss on dissolution of RDA	-	-	-	-	-	-	-	(442,708)	-	-
Total Governmental Activities	14,461,983	16,757,321	16,649,836	19,546,056	18,727,089	17,406,743	19,407,889	18,866,028	19,501,111	20,624,885
Business-Type Activities:										
Use of money and property	211,678	369,399	401,925	370,557	227,528	681,532	77,378	45,652	38,006	28,372
Gain on sale of assets	-	-	-	11,075	-	-	-	-	-	-
Other	97,177	90,764	54,042	14,695	13,814	12,379	13,103	10,901	5,972	10,143
Transfers	-	-	-	-	-	1,829,787	-	-	-	-
Total Business-Type Activities	308,855	460,163	455,967	395,327	241,342	2,523,698	90,481	56,553	43,978	38,515
Total Primary Government	\$ 14,770,838	\$ 16,217,484	\$ 17,105,803	\$ 19,942,383	\$ 18,968,431	\$ 19,930,441	\$ 19,498,370	\$ 18,922,581	\$ 19,545,089	\$ 20,663,400
Changes in Net Position										
Governmental Activities	\$ (898,662)	\$ 2,571,429	\$ 4,154,295	\$ 4,036,087	\$ (111,600)	\$ (3,127,358)	\$ 3,194,016	\$ (1,649,391)	\$ 1,518,704	\$ 3,030,654
Business-Type Activities	604,648	742,139	1,235,027	989,719	339,112	(554,488)	(26,877)	2,423,088	2,413,819	3,969,859
Total Primary Government	\$ (294,016)	\$ 3,313,568	\$ 5,389,322	\$ 5,025,806	\$ 227,512	\$ (3,681,846)	\$ 3,167,139	\$ 773,697	\$ 3,932,523	\$ 7,000,513

CITY OF SOUTH PASADENA

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis Of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 542,341	\$ 645,341	\$ 397,742	\$ 282,562	\$ 1,550,920	\$ 947,588	\$ -	\$ -	\$ -	\$ -
Unreserved	3,459,743	4,489,626	6,351,164	9,559,379	9,491,709	10,251,769	-	-	-	-
Nonspendable	-	-	-	-	-	-	426,430	433,637	1,199,091	1,207,961
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	2,564,280	2,563,481	2,141,481	2,650,000
Unassigned	-	-	-	-	-	-	10,541,790	11,757,341	11,727,832	12,788,280
Total General Fund	\$ 4,002,084	\$ 5,134,967	\$ 6,748,906	\$ 9,851,941	\$ 11,042,629	\$ 11,199,357	\$ 13,532,500	\$ 14,754,459	\$ 15,068,404	\$ 16,646,241
All Other Governmental Funds										
Reserved	\$ 293,809	\$ 2,456,501	\$ 1,537,309	\$ 254,778	\$ 1,194,959	\$ 420,227	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Unreserved, reported in nonmajor,										
Special revenue funds	1,440,330	205,647	384,352	3,056,391	2,584,720	1,112,446	-	-	-	-
Capital Projects funds	-	-	-	-	3,064,554	1,977,128	-	-	-	-
Designated for:										
Low & moderate housing	436,976	463,776	488,506	530,096	-	-	-	-	-	-
Debt service	198,868	202,044	197,110	200,497	-	-	-	-	-	-
Undesignated	2,012,312	941,127	1,260,671	1,480,465	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	4,438,340	2,722,783	2,328,184	3,184,841
Committed	-	-	-	-	-	-	-	-	579,447	611,447
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(2,355,949)	(4,015,530)	(1,049,935)	(791,469)
Total all other Governmental Funds	\$ 4,382,395	\$ 4,269,095	\$ 3,867,948	\$ 5,522,227	\$ 6,844,233	\$ 3,509,801	\$ 2,082,391	\$ (1,292,747)	\$ 1,857,666	\$ 3,004,619

CITY OF SOUTH PASADENA

Changes in Fund Balances Of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis Of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues:										
Taxes	\$ 11,449,664	\$ 13,972,117	\$ 15,166,586	\$ 16,850,652	\$ 17,699,431	\$ 18,037,383	\$ 18,317,689	\$ 18,393,272	\$ 19,166,312	\$ 19,897,011
Assessments	1,097,970	1,068,561	1,133,914	895,773	885,515	883,681	885,387	888,619	905,459	896,465
Licenses and permits	791,522	842,947	876,297	893,237	1,004,933	934,708	1,000,988	944,690	1,012,753	985,186
Intergovernmental	3,996,994	3,584,136	5,089,034	2,288,858	2,635,222	1,942,882	2,572,819	2,909,377	4,290,262	2,303,094
Charges for services	2,649,613	2,683,695	2,398,566	2,822,380	2,449,932	1,982,863	2,144,569	2,222,151	2,270,737	2,662,074
Use of money and property	509,282	642,950	868,349	921,232	658,997	517,079	415,280	381,165	446,167	498,208
Fines and forfeitures	544,883	603,086	643,055	636,698	701,894	629,280	552,093	533,035	523,629	412,748
Contributions	-	14,053	20,114	19,005	11,050	10,050	15,637	11,285	17,970	12,455
Miscellaneous	790,231	1,231,214	543,280	579,812	419,952	508,025	733,700	701,995	313,612	594,210
Total revenues	21,830,159	24,642,756	26,739,195	25,907,617	26,456,926	25,445,951	26,638,182	26,985,579	28,946,901	28,081,451
Expenditures:										
Current:										
General government	4,427,679	4,467,746	4,188,718	3,855,522	3,893,079	4,220,337	4,099,345	4,207,231	5,651,008	4,297,373
Public safety	9,496,581	9,703,634	9,727,416	10,670,808	11,134,224	11,147,779	10,608,012	11,217,259	10,968,211	10,636,711
Community development	781,903	766,775	880,902	1,005,406	831,613	919,697	913,862	955,648	898,709	911,871
Community services	2,270,982	2,299,564	2,507,378	2,679,273	2,764,489	2,887,103	3,024,889	2,915,639	2,953,811	2,970,037
Public works	2,511,989	2,721,530	2,777,051	2,852,322	3,217,465	3,297,647	2,806,005	3,024,746	2,921,136	2,970,322
Capital outlay	1,634,550	3,790,870	5,609,950	1,169,533	1,812,804	5,540,889	5,978,832	2,467,712	2,028,330	3,536,250
Debt service:										
Principal retirement	109,826	112,359	127,262	114,894	181,845	123,891	131,037	48,289	50,650	53,130
Interest and fiscal charges	179,240	177,557	128,516	145,997	140,221	134,275	127,929	67,064	10,658	8,178
Total expenses	21,412,750	24,040,035	25,947,193	22,493,755	23,975,740	28,271,618	27,689,911	24,903,588	25,482,513	25,383,872
Excess (Deficiency) of Revenues Over (Under) Expenditures	417,409	602,724	792,002	3,413,862	2,481,186	(2,825,667)	(1,051,729)	2,081,991	3,464,388	2,697,579
Other financing sources (uses):										
Transfers in	96,541	-	18,000	42,573	25,758	24,136	146,179	46,729	1,176,376	421,511
Transfers out	(96,541)	-	(18,000)	(42,573)	(25,758)	(376,173)	(146,179)	(46,729)	(1,176,376)	(421,511)
Proceed from sale of capital assets	-	-	-	1,100,000	-	-	-	-	-	-
Capital leases	-	-	495,173	-	-	-	-	-	-	-
Notes and loans issued	-	-	85,000	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	560,173	1,100,000	-	(352,037)	-	-	-	-
Extraordinary gain/(loss) on dissolution of redevelopment agency	-	-	-	-	-	-	-	(2,277,708)	-	-
Net change in fund balances / net position	\$ 417,409	\$ 602,724	\$ 1,352,175	\$ 4,513,862	\$ 2,481,186	\$ (3,177,704)	\$ (1,051,729)	\$ (195,717)	\$ 3,464,388	\$ 2,697,579
Debt service as a percentage of noncapital expenditures	1.5%	1.4%	1.3%	1.3%	1.4%	1.1%	1.2%	0.5%	0.3%	0.3%

THIS PAGE INTENTIONALLY LEFT BLANK

Revenue Capacity

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SOUTH PASADENA

Assessed Value and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value ^a	Taxable Assessed Value as a Percentage of Actual Taxable Value
2005	\$ 2,087,821	\$ 177,629	\$ 118,885	\$ (20,516)	\$ 2,363,819	0.241%	N/A	N/A
2006	2,262,942	189,286	132,004	(28,647)	2,555,585	0.241%	N/A	N/A
2007	2,478,782	207,724	130,527	(27,756)	2,789,277	0.241%	N/A	N/A
2008	2,690,867	211,373	133,651	(30,013)	3,005,878	0.241%	N/A	N/A
2009	2,850,768	217,653	141,106	(29,101)	3,180,426	0.240%	N/A	N/A
2010	2,899,484	224,824	142,474	(30,931)	3,235,851	0.240%	N/A	N/A
2011	2,972,102	228,851	125,651	(32,678)	3,293,926	0.240%	N/A	N/A
2012	3,049,558	236,648	143,771	(32,852)	3,397,125	0.240%	N/A	N/A
2013	3,175,548	246,971	137,830	(33,508)	3,526,841	0.240%	N/A	N/A
2014	3,329,419	260,726	135,712	(34,820)	3,691,037	0.240%	N/A	N/A

Source: County of Los Angeles Auditor-Controller and HDL Coren & Cone.

Note: ^aEstimated Actual Taxable Value is not available.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%).

CITY OF SOUTH PASADENA

Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Fiscal Year	City Direct Rates		Overlapping Rates				
	General	Total Direct Rate	Los Angeles County (1)	Educational Revenue Augmentation Fun	Los Angeles County Fire FFW	Los Angeles County Flood Control	Community College
	Basic Tax Levy						
2005	0.2412	0.2412	0.2860	0.2536	0.0060	0.0096	0.0320
2006	0.2412	0.2412	0.2860	0.2536	0.0060	0.0096	0.0320
2007	0.2412	0.2412	0.2860	0.2536	0.0060	0.0096	0.0320
2008	0.2412	0.2412	0.2860	0.2536	0.0060	0.0096	0.0320
2009	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2010	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2011	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2012	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2013	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320
2014	0.2400	0.2400	0.2857	0.2551	0.0060	0.0096	0.0320

Fiscal Year	Overlapping Rates							
	School District	Voter Approved						Total
		Upper San Gabriel Valley Municipal Water District	South Pasadena Unified School District	Los Angeles County Flood Control	Upper San Gabriel Valley Municipal Water District	Detention Facilities	Pasadena Community College District	
2005	0.1712	0.0005	0.1041	0.0002	0.0058	0.0009	0.0088	1.1199
2006	0.1712	0.0005	0.0957	0.0001	0.0052	0.0008	0.0041	1.1060
2007	0.1712	0.0005	0.0897	0.0001	0.0047	0.0007	0.0208	1.1161
2008	0.1712	0.0005	0.0860	-	0.0045	-	0.0197	1.1103
2009	0.1712	0.0005	0.0860	-	0.0043	-	0.0174	1.1078
2010	0.1712	0.0005	0.0884	-	0.0043	-	0.0230	1.1158
2011	0.1712	0.0005	0.1105	-	0.0037	-	0.0199	1.1342
2012	0.1712	0.0005	0.1058	-	0.0037	-	0.0196	1.1292
2013	0.1712	0.0005	0.1011	-	0.0035	-	0.0206	1.1253
2014	0.1712	0.0005	0.1014	-	0.0035	-	0.0190	1.1240

Source: County of Los Angeles Auditor-Controller and HDL Coren and Cone.

(1) - The following were included in Los Angeles County; Children's Institutional Tuition Fund, County Sanitation District No. 16, County School Services, Development Center, and LA County General

CITY OF SOUTH PASADENA

Principal Property Tax Payers,
Current Year and Nine Years Ago

Taxpayer	2014			2005		
	Combined Taxable Value (1)	Rank	Percentage of Total City Taxable Assessed Value	Combined Taxable Value (1)	Rank	Percentage of Total City Taxable Assessed Value
H and O Fair Oaks Partners	\$ 17,042,473	1	0.46%	\$ 14,760,605	1	0.62%
Casa De General LLC	11,042,189	2	0.30%			-
99 Pasadena Avenue LLC	10,921,122	3	0.30%			-
Golden Oaks Investment LP	9,568,942	4	0.26%			-
NNC Terraces at South Pasadena LLC	9,439,605	5	0.26%	6,323,370	10	0.27%
California Empire LP	9,191,823	6	0.25%	7,939,013	2	0.34%
City of Hope	8,558,716	7	0.23%			-
Richard Wagner Trust	8,506,997	8	0.23%	7,009,258	5	0.30%
CCCC Growth Fund LLC	8,451,593	9	0.22%	7,320,000	3	0.31%
Hilbert Properties II	7,993,877	10	0.22%	6,930,217	6	0.29%
Ralphs Grocery Co	-		0.00%	7,176,212	4	0.30%
Jerry B and Roberta L. Furrey Trust	-		-	6,861,233	7	0.29%
Kan Investment, LTD LLC	-		-	6,545,973	8	0.28%
David and Wen C. Mak				6,410,595	9	0.27%
Total	\$100,717,337		2.73%	\$ 77,276,476		3.27%

Source: (1) HDL Coren & Cone and Los Angeles County Assessor.

CITY OF SOUTH PASADENA

Property Tax Levies and Collections,
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 5,241,559	\$ 4,807,080	91.7%	\$ 157,836	\$ 4,964,916	94.7%
2006	5,700,244	5,288,176	92.8%	117,615	5,405,791	94.8%
2007	6,257,208	5,882,613	94.0%	99,287	5,981,900	95.6%
2008	6,756,257	6,561,803	97.1%	4,193	6,565,996	97.2%
2009	7,153,748	7,054,454	98.6%	5,987	7,060,441	98.7%
2010	7,261,945	7,237,513	99.7%	(12,883)	7,224,630	99.5%
2011	7,422,229	7,375,394	99.4%	(6,476)	7,368,918	99.3%
2012	7,669,207	7,570,264	98.7%	(17,918)	7,552,346	98.5%
2013	8,244,644	8,211,281	99.6%	(12,718)	8,198,563	99.4%
2014	8,569,818	8,389,757	97.9%	(16,427)	8,373,330	97.7%

Sources: Los Angeles County Tax Collector and City of South Pasadena, Finance Division.

Debt Capacity

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SOUTH PASADENA

Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years

Fiscal Year	Government Activities			Business-type Activities	Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	Tax Allocation Bonds	Capital Leases	Loans	Water Revenue Bonds			
2005	\$ 2,285,000	\$ -	\$ -	\$ 8,800,000	\$ 11,085,000	1.21%	436
2006	2,220,000	-	-	8,685,000	10,905,000	1.13%	426
2007	2,150,000	437,911	65,000	8,400,000	11,052,911	1.07%	432
2008	2,075,000	398,017	65,000	8,190,000	10,728,017	0.99%	419
2009	2,000,000	356,172	-	51,375,000	53,731,172	4.93%	2,099
2010	1,920,000	312,281	-	51,150,000	53,382,281	5.02%	2,074
2011	1,835,000	266,243	-	50,915,000	53,016,243	4.60%	2,048
2012	-	217,955	-	50,670,000	50,887,955	4.17%	1,978
2013	-	167,305	-	49,887,458	50,054,763	3.92%	1,936
2014	-	114,175	-	48,854,762	48,968,937	3.83%	1,894

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

^a See Demographic and Economic Statistics schedule for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

CITY OF SOUTH PASADENA

Direct and Overlapping Governmental Activities Debt
As of June 30, 2014

Fiscal Year 2013-14 Assessed Valuation : \$3,294,618,312 After Deducting \$396,418,286 Redevelopment increment.

<u>Overlapping Debt:</u>	<u>Debt Outstanding</u>	<u>% Applicable (1)</u>	<u>City's Share of Debt 6/30/14</u>
Metropolitan Water District	\$ 64,271,492	0.357%	\$ 229,191
Pasadena Area Community College District 2002 Ser E	25,295,000	5.567%	1,408,163
Pasadena Area Community College District 2002 Ser D	25,645,000	5.567%	1,427,648
Pasadena Area Community College District 2006 Ser B	26,985,000	5.567%	1,502,245
Pasadena Area Community College District 2006 Ser C	19,443,312	5.567%	1,082,402
South Pasadena Unified 96 Ser A	2,535,000	100.000%	2,535,000
South Pasadena Unified DS 95 Ser B	2,362,563	100.000%	2,362,563
South Pasadena Unified SD DS 95 S-C	6,124,064	100.000%	6,124,064
South Pasadena USD SD DS 95 Ser D	1,548,714	100.000%	1,548,714
South Pasadena USD DS 2002 Ser B	8,179,680	100.000%	8,179,680
South Pasadena USD DS 2010 Ref Bond	18,865,000	100.000%	18,865,000
Total Overlapping Tax and Assessment Debt			<u>45,264,670</u>
<u>Direct Debt:</u>			
South Pasadena Capital Lease	114,175	100.000%	114,175
Total Direct and Overlapping General Fund Obligation Debt			<u>114,175</u>
COMBINED TOTAL DEBT			<u>\$ 45,378,845 (2)</u>

Source: HDL Coren & Cone and Los Angeles County Assessor.

Note:

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds

Debt to Assessed Valuation Ratios :

Direct Debt	1.20%
Overlapping Debt	0.17%
Total Debt	1.37%

CITY OF SOUTH PASADENA

Legal Debt Margin Information,
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed value	\$	3,294,618
Debt limit (15% of assessed value)		494,193
Debt applicable to limit:		
General obligation bonds		-
Less: Amount set aside for repayment of general obligation debt		-
Total net debt applicable to limit		-
Legal debt margin	\$	<u>494,193</u>

Fiscal Year	Debt Limit	Total net debt Applicable to Limit	Legal Debt Limit	Total net debt Applicable to the Limit as a Percentage of Debt limit
2005	\$ 354,573	\$ -	\$ 354,573	0.00%
2006	383,338	-	383,338	0.00%
2007	418,392	-	418,392	0.00%
2008	450,882	-	450,882	0.00%
2009	477,064	-	477,064	0.00%
2010	485,378	-	485,375	0.00%
2011	494,089	-	494,089	0.00%
2012	509,569	-	509,569	0.00%
2013	471,822	-	471,822	0.00%
2014	494,193	-	494,193	0.00%

CITY OF SOUTH PASADENA

Pledged-Revenue Coverage
 Last Ten Fiscal Years
 (in thousands)

Fiscal Year	Water Revenue Bonds						Coverage
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2005	\$ 3,903	\$ 3,170	\$ 733	\$ -	\$ 432	1.70	
2006	4,443	3,727	716	195	434	1.14	
2007	4,687	3,379	1,308	205	433	2.05	
2008	4,543	3,446	1,097	210	414	1.76	
2009	4,563	3,683	880	220	635	1.03	
2010	4,283	4,490	(207)	225	2,158	(0.09)	
2011	4,956	2,581	2,375	235	2,439	0.89	
2012	6,911	4,086	2,825	245	2,423	1.06	
2013	8,029	5,563	2,466	255	2,046	1.07	
2014	9,221	5,674	3,547	995	2,271	1.09	

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

The Water Revenue bonds were issued in 2009 and 2013

Source: City of South Pasadena Finance Department.

Demographic and Economic Information

CITY OF SOUTH PASADENA

Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income * (2) <i>(thousands of dollars)</i>	Per Capita * Personal Income (2)	Unemployment Rate (3)
2004	\$ 25,441	\$ 914,963	\$ 35,964	3.2%
2005	25,606	966,725	37,754	2.6%
2006	25,578	1,033,688	40,413	2.3%
2007	25,576	1,078,809	42,181	2.4%
2008	25,604	1,090,450	42,589	3.6%
2009	25,737	1,063,171	41,309	5.8%
2010	25,881	1,152,274	44,522	6.3%
2011	25,725	1,220,780	47,455	6.1%
2012	25,857	1,277,956	49,424	4.6%
2013	26,011	1,203,347	46,263	3.7%

Source: County of Los Angeles Auditor-Controller and HDL Coren and Cone.

CITY OF SOUTH PASADENA

Principal Employers
Current Year and Ten Years Ago

Employer	2013-2014			2003-2004 *		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
So. Pasadena Convalescent Hospital	170	1	4.50%			
WNC Insurance Services, Inc.	99	2	2.62%			
The Vons Companies Inc. Pavilions	88	3	2.33%			
Trader Joe's	83	4	2.20%			
Ralph's Grocery Co.	81	5	2.14%			
Bristol Farms	79	6	2.09%			
Orchard Supply Hardware	63	7	1.67%			
Stargate Films Inc.	61	8	1.61%			
The Vons Companies Inc.	59	9	1.56%			
Collins, Collins, Muir & Stewart, LLP	58	10	1.54%			
	<u>841</u>		<u>22.26%</u>	<u>0</u>		<u>0.00%</u>

* Information not available.

Source: South Pasadena Finance Department/Business License

CITY OF SOUTH PASADENA

Full-time-Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function/Program										
General government										
Legislative	7	7	7	7	8	8	8	8	8	8
City Manager	7	7	7	7	8	8	10	10	10	10
Finance	9	8	9	8	8	8	8	8	8	9
Public Safety	81	81	81	81	81	81	88	81	81	79
Community Development	6	6	7	7	6	6	7	6	6	6
Community Services	34	36	38	39	39	39	59	39	39	31
Public Works	16	16	16	22	22	22	18	19	20	20
Water Utility	14	14	14	9	9	9	12	11	11	11
Total	174	175	179	180	181	181	210	182	183	174

Source: South Pasadena Finance Department

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

Operating Information

CITY OF SOUTH PASADENA

Operating Indicators by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General government										
Building permits issued	311	381	381	318	282	326	380	342	476	354
Building inspections conducted	1,888	2,154	2,154	2,230	2,152	2,113	2,158	2,376	2,380	2,568
Refuse collection										
Refuse collected (tons per day)	N/A	79	79.3	79.3	89.0	92.0	90.0	90.0	85.0	83.0
Recyclables collected (tons per day)	N/A	33	32.6	36.0	40.0	38.0	38.0	38.0	29.0	28.0
Other public works										
Street resurfacing (miles)	N/A	1	0.7	0.0	0.2	0.8	2.5	2.0	1.0	1.3
Potholes repaired *	N/A	545	450	340	480	520	580	1,600	1,450	1,500
Water										
New connections	N/A	18	20	16	18	18	10	9	6	11
Water main breaks	4	9	10	13	12	4	9	5	9	10
Average daily consumption (million gallons)	N/A	5	4.85	4.52	4.47	4.20	3.80	3.95	4.25	4.60
Peak daily consumption (million gallons)	N/A	7	6.96	6.96	6.10	6.09	5.50	5.50	5.71	5.50
Fire Department										
Total number of emergency calls responded to	1,902	1,620	1,807	1,785	1,850	1,780	1,760	1,664	1,594	1,695
Total number of fire inspections	317	480	480	480	470	254	229	544	296	563
Police Department										
Arrest stats	1,127	1,392	1,392	1,540	1,546	2,056	1,096	1,159	1,080	1,003
Traffic citations	4,101	5,762	1,858	6,669	7,641	8,216	4,734	3,468	3,753	3,717
Parking citations	14,401	13,308	11,387	14,806	12,800	10,967	9,314	9,629	10,936	11,388
Community Services										
Facility rentals	29	36	34	40	45	58	54	60	69	89
Recreation classes	212	207	246	248	181	180	237	419	441	432

NOTE:

* Based on average sized potholes and cold patch purchased.

Sources: Various city departments.

CITY OF SOUTH PASADENA

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Other public works										
Streets (miles)	59	59	55	55	55	55	55	55	55	55
Traffic signals	N/A	30	30	30	30	31	31	31	31	31
Parks and recreation										
Parks	6	6	6	6	6	6	6	6	6	6
Acreage	86	89	89	89	89	89	89	89	89	89
Playgrounds	N/A	4	4	4	4	4	4	4	4	4
Baseball/softball diamonds	N/A	5	5	6	6	6	6	6	6	6
Soccer/football fields	N/A	4	4	4	4	4	4	4	4	4
Community centers	N/A	4	4	5	5	5	5	5	5	5
Water										
Water mains (miles)	68	68	68	68	68	68	68	68	68	68
Fire hydrants	N/A	165	165	165	165	165	165	165	165	165
Storage capacity (million gallons)	13	13	13	13	13	13	13	13	13	13
Sewage System										
Sanitary sewers (miles)	55	55	55	55	55	55	55	55	55	55
Storm sewers (miles)	2	2	2	2	2	2	2	2	2	2

Notes: No capital asset indicators are available for the general government.

Sources: Various city departments.

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 2
Summary Financial Information for the Fiscal Year
Ending June 30, 2014



City of South Pasadena
Financial Report for Fiscal Year 2013/14

SOUTH PASADENA FINANCIAL REPORT 2014

The South Pasadena City Council has assembled the attached financial report for widespread distribution. The report is derived from information found in the City of South Pasadena's Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2014. The report is designed to, in summary fashion, offer the reader a snapshot of certain financial transactions and outcomes during the year. Also included in the report is information on the payments made to certain vendors (e.g. legal services and consultants). This additional information is taken from the City's internal payment records, and constitutes a partial listing only of payments for third-party services during Fiscal Year 2013/14. Please contact the South Pasadena Finance department at (626) 403-7250 if you have any questions.

REVENUES	
GENERAL FUND	
Taxes	
Property	9,133,953
Sales	2,088,651
Utility	3,486,776
Motor Vehicle in lieu Adjustment	2,264,678
Other	1,258,823
Total Taxes	18,232,881
Library Assessment	231,667
Licenses and Permits	935,629
Intergovernmental	866,462
Charges for Services	2,627,420
Use of Money & Property	483,830
Fines & Forfeitures	412,748
Misc.	555,122
TOTAL GENERAL FUND REVENUES	24,345,759
SPECIAL REVENUE FUNDS	
Local Return	
Prop A, C & TDA	840,193
Measure R	273,358
State Gas Tax Fund	811,471
Clean Air Act Fund	32,358
Community Development Block Grants	147,298
State Police Grants	100,361
South Pasadena Established	
Street Lighting and Landscape Fund	917,495
Parking and Business Improvement Fund	158,559
Capital Growth Fund	30,174
Park Impact Fees	49,557
Public, Educational & Govt. Access Fund	20,991
Competitive Grants	
Traffic Improvement Grant	103
MTA Pedestrian Improvement Grant	30,000
Homeland Security Grant	189,747
MSRC Grant	125,930
Other Police Grants	63
TOTAL SPECIAL REVENUE FUNDS	3,727,658
ARROYO SECO GOLF COURSE ENTERPRISE FUND	1,197,047
SEWER ENTERPRISE FUND	1,259,341
WATER ENTERPRISE FUND	9,246,838
HOUSING AUTHORITY	8,034
SUCCESSOR TO THE COMM. REDEVELOPMENT AGENCY (CRA) *	446,007
TOTAL REVENUES	40,230,684

City of South Pasadena

EXPENDITURES

CITY DEPARTMENTS - GENERAL FUND

Police	6,891,989
Fire	3,694,504
Public Works	1,487,999
Library	1,498,617
City Manager	1,848,727
Planning and Building	911,870
Community Service	1,008,093
Finance	519,086
City Clerk	386,841
Transfers Out	406,598
Others	4,113,601
TOTAL CITY DEPARTMENTS - GENERAL FUND	22,767,925

SPECIAL REVENUE FUNDS	3,022,548
------------------------------	------------------

ARROYO SECO GOLF COURSE ENTERPRISE FUND	930,255
-----------------------------------------	---------

SEWER ENTERPRISE FUND	998,603
-----------------------	---------

WATER/PFA ENTERPRISE FUND	8,676,048
---------------------------	-----------

SUCCESSOR TO THE COMM. REDEV. AGENCY (CRA) *	353,144
----------------------------------------------	---------

TOTAL EXPENDITURES	36,748,523
---------------------------	-------------------

* The CRA was dissolved on 1/31/12. The Successor Agency receives funds from LA County to pay the outstanding debt service on the 2000 Tax Allocation Bonds, and administrative costs related to the winding-down of the CRA.

RESERVES - ALL FUNDS

UNASSIGNED	
General Fund	12,788,280

OTHER RESERVES	
Reserved for inventories	207,961
Reserved for notes and loans	1,000,000
Special Revenue Funds (Restricted)	2,968,675

COMMITTED	
Arroyo Golf Course	500,000
Renewable energy sources	300,000
Legal services	500,000
Retiree pension benefits	500,000
Retiree medical benefits	500,000
Community Center	50,000
Facilities & equipment replacement	611,447
Invested in capital assets (Water Fund)	31,538,495
Restricted for capital improvements (Water Fund & 2009 Bonds)	26,329,878
TOTAL RESERVES	77,794,736

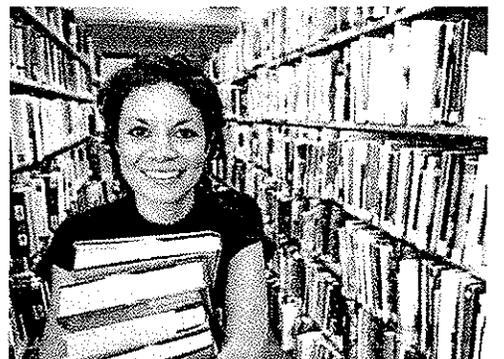
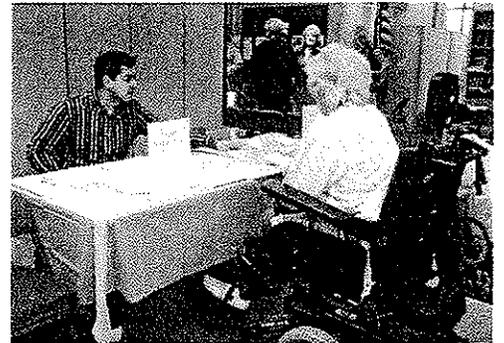
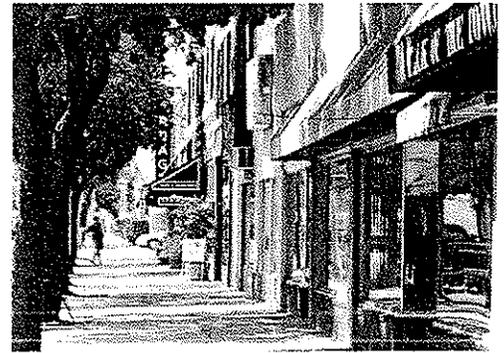
The expenditures for legal services and consultants, shown separately, are included in the City Departments, Special Revenue, Enterprise and CRA totals above.

LEGAL SERVICES - Total	681,662
-------------------------------	----------------

Specified Vendors	
Jones & Mayer (<i>City & CRA</i>)	398,642
Liebert Cassidy Whitmore (<i>Personnel</i>)	215,569
Richards, Watson & Gershon (<i>City</i>)	33,915
Rossman & Moore (<i>Transportation</i>)	30,693
Chatten-Brown & Carstens (<i>Transportation</i>)	2,311
Burke, Williams & Sorenson (<i>Transportation</i>)	532

CONSULTANTS (includes lobbyists) - Total	959,565
-------------------------------------------------	----------------

Specified Vendors	
Transtech Engineers (<i>Building & Planning</i>)	335,377
Osz Technologies (<i>Information Technology</i>)	216,710
DMR Team (<i>Engineering Services</i>)	190,422
Kennedy/Jenks Consultants (<i>Garfield Reservoir Design</i>)	72,410
URS Corporation (<i>Wilson Reservoir Design</i>)	61,461
John L. Hunter Associates, Inc. (<i>Stormwater Regulations</i>)	47,185
Mike Roos & Company (<i>710 Freeway</i>)	36,000



This page intentionally left blank.

City of South Pasadena Agenda Report

Robert S. Joe, Mayor
Diana Mahmud, Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Marina Khubesrian, M.D., Councilmember
Richard D. Schneider, M.D., Councilmember

Evelyn G. Zneimer, City Clerk
Gary E. Pia, City Treasurer

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
VIA: Sergio Gonzalez, City Manager
FROM: Paul Toor, P.E., Public Works Director
Shin Furukawa, P.E., Deputy Public Works Director
SUBJECT: **Resolution Adopting Water and Sewer Capacity Charges**

Recommendation

It is recommended that the City Council adopt a resolution setting water and sewer capacity charges.

Fiscal Impact

Revenue generated from these fees will depend on the amount of development in the City, but current estimates are approximately \$100,000 annually based on 10 equivalent dwelling units. If large, planned multi-family developments, such as Mission Place (School District Property) and the Downtown Project are permitted, the revenue generated would be higher.

Commission Review and Recommendation

The adoption of capacity charges was recommended by the Finance Committee at its meeting of February 13, 2014.

Background

The City of South Pasadena (City) owns, operates and maintains a water utility service and a sewer collection system. Historically, the City has not been charging any capacity charges to these systems, but rather the costs of new connections by developments are subsidized by existing utility customers. Many cities and utility companies have adopted capacity charges to reduce costs of regular service to current customers through their rate payments.

Capacity charges are a type of development impact fee, and are also known as capacity buy-in fees or system development charges. They are one-time fees paid for making new physical connections to a system, or paid to increase the capacity of an existing utility connection. The proposed fees, if adopted, will require new developments to pay their fair share without burdening existing utility customers. A capacity charge is based on the new customer's proportionate share of existing and planned utility assets, including fixed assets and water rights. In July 2013 the Public Works Department contracted with Hoag Consulting to conduct a

In July 2013 the Public Works Department contracted with Hoag Consulting to conduct a capacity charge study.

On January 7, 2015 the City Council adopted Ordinance No. 2280 approving adoption of the full capacity charges recommended by the capacity charge study, and also approved an effective date of April 1, 2015. This will provide reasonable advance notice to developers for projects currently in development to avoid a rush of plan submittals to the City.

Analysis

The proposed fees are based on the nexus study prepared by the rate consultant in compliance with Assembly Bill 1600. The charges will apply to all new developments, including residential, business, commercial and industrial developments. The proposed water capacity charges are as follows:

Water Meter Size	Water Meter Capacity GPM	Water Capacity Charge (Full amount)
¾"	20	\$7,916
1"	50	\$19,789
1½"	100	\$39,578
2"	160	\$63,325
3"	320	\$126,649

Meter sizes > 3" will be considered on a case-by-case basis

The proposed connection fee for a ¾" meter is extrapolated (based on meter capacity) to determine the proposed connection fees for larger meter sizes. Fees for water meter sizes greater than 3" shall be considered on a case-by-case basis rather than by extrapolation. Developers will prepare a water usage study for the specific property and the capacity charges can be determined accordingly. This approach will likely yield a lower usage than extrapolating the smaller sizes upward for the larger meter sizes, which would result in lower capacity charges.

The proposed sewer capacity charges are as follows:

Connection Size	Sewer Capacity Charge (Full Amount)
1 EDU	\$2,094

The proposed sewer capacity charge for an equivalent dwelling unit (single-family home) is prorated for other types of connections such as multi-family housing or commercial connections.

This resolution establishes the capacity charges previously approved.

Legal Review

The City Attorney has reviewed the resolution and the associated public noticing requirements.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*. Notices were also mailed to certain developers who have previously expressed interest in developing larger projects within the City.

Attachments:

1. Resolution
2. Ordinance No. 2280
3. Proof of Publication

This page intentionally left blank.

ATTACHMENT 1
Resolution

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF SOUTH PASADENA,
CALIFORNIA, ESTABLISHING WATER
AND SEWER CAPACITY CHARGES**

WHEREAS, Chapter 16B of the South Pasadena Municipal Code authorizes the City to adopt Water and Sewer Capacity Charges to recover the costs of improving or building public facilities to deliver water and sewer services; and

WHEREAS, the City of South Pasadena City Council has commissioned and considered a study of the cost of new or improved water and sewer facilities required by future development and the proportionate costs which new developments should pay toward those improvements and proposed charges which will recover those costs; and

WHEREAS, the City has conducted a noticed public hearing in accordance with Government Code section 66016 to consider the proposed charges as well as the estimated proportional costs for providing water and sewer services for new developments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Findings. The City Council finds that the above recitals are true and correct, and further incorporates by reference the findings and conclusions of the rate study prepared by Hoag Consulting.

SECTION 2. The City Council hereby adopts the following rates for water and sewer capacity charges:

WATER CHARGES

Water Meter Size	Water Meter Capacity GPM	Water Capacity Charge (Full amount)
¾"	20	\$7,916
1"	50	\$19,789
1½"	100	\$39,578
2"	160	\$63,325
3"	320	\$126,649

Fees for water meter sizes greater than 3" shall be considered on a case-by-case basis rather than by extrapolation.

SEWER CHARGES

Connection Size	Sewer Capacity Charge (Full Amount)
1 EDU	\$2,094

The proposed sewer capacity charge for an equivalent dwelling unit (single-family home) is prorated for other types of connections such as multi-family housing or commercial connections.

SECTION 3. Effective Date

The Water and Sewer Capacity Charges adopted herein shall be effective as of April 5, 2015.

SECTION 4. Adjustments

The Water and Sewer Capacity Charges adopted herein shall be adjusted automatically as set forth in South Pasadena Municipal Code Chapter 16B or by resolution of the City Council.

SECTION 5. The City Clerk of the City of South Pasadena shall certify to the passage and adoption of this resolution and its approval by the City Council and shall cause the same to be listed in the records of the City.

PASSED, APPROVED, AND ADOPTED this 4th day of February 2015.

Robert S. Joe, Mayor

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, City Clerk
(seal)

Teresa L. Highsmith, City Attorney

I HEREBY CERTIFY the foregoing ordinance was duly adopted by the City Council of the City of South Pasadena, California at a regular meeting held on the 4th day of February, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Evelyn G. Zneimer, City Clerk
(seal)

ATTACHMENT 2
Ordinance No. 2280

ORDINANCE NO. 2280**AN ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
ADDING CHAPTER 16B TO THE SOUTH PASADENA
MUNICIPAL CODE WITH RESPECT TO WATER
AND SEWER IMPACT FEES**

**THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA,
CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:**

SECTION 1. The City Council finds and declares that:

- (a) In order to provide services to future development in the City, the City must expand or improve its water and sanitary sewer facilities. The expansion or improvements of public water and sewer facilities requires the imposition of a development impact fee.
- (b) The City has engaged Hoag Consulting to prepare a study of the cost of new or improved water and sewer facilities required by future development and the proportionate costs which new developments should pay toward those improvements (Study). The Study describes the water and sewer facilities improvements that are needed to mitigate the anticipated demands of new development. The Study, which is on file in the Office of the City Clerk, is incorporated herein by reference.
- (c) Section 66000 et seq. of the California Government Code authorizes the City to levy a fee upon development projects to defray all or a portion of the costs of public facilities (including public improvements and public amenities) related to the development project.
- (d) The City desires to impose a fee, to be known as the "Water and Sewer Impact Fee" upon development projects, for the purpose of funding the costs of improving water and sewer capital facilities to meet increased demand from developments (Fee). The Fee, its methodology, and the calculations supporting its methodology, are set forth in this Ordinance and more completely analyzed in the Study.
- (e) The Fee is a "capacity charge" for purposes of Government Code Section 66013(b)(3) because it is a charge "for public facilities in existence at the time a charge is imposed or ... for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property

interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities.” The Fee is not a “commodity charge.”

- (f) The Study estimates the costs of each element of improving water and sewer facilities and substantiates a methodology for the Fee that will charge each new development projects only for the portion of the costs for improvements necessary to mitigate the impacts expected to be caused by that development project.
- (g) There is a reasonable relationship between the need for improvements to the City’s water and sewer system and the development projects on which the Fee will be imposed because such new development projects will create an additional demand on City services, requiring the expansion of water and sewer facilities to provide such services.
- (h) There is a reasonable relationship between the Fee’s use and development projects on which the Fee will be imposed because the Fee will only fund the portion of Project costs necessitated by each new development.
- (i) The Fee does not exceed the estimated reasonable cost of providing the facilities for which the Fee is imposed. The Fee is not levied, collected or imposed for general revenue purposes, but is levied specifically to fund facilities of the types set forth in the Report.
- (j) This ordinance does not constitute a project under the California Environmental Quality Act (CEQA) Guidelines as set forth in Title 14, Section §15378 of the California Code of Regulations, because it amends a government funding mechanism which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment (§15378(b) (4)) and is an administrative activity of government that will not result in direct or indirect physical changes in the environment (§15378(b) (5)).
- (k) On December 17, 2014, the City Council held a full and fair public hearing, noticed pursuant to Section 66016 of the Government Code, regarding the Fee.

SECTION 2. The Study, and each finding contained therein, is hereby adopted by the City Council. With respect to any inconsistency between this ordinance and the Study, the terms of this ordinance shall control.

SECTION 3. Chapter 16B of the South Pasadena Municipal Code is hereby added as follows:

CHAPTER 16B
WATER AND SEWER IMPACT FEE

16B.1 Purpose

The purpose of this impact fee is to mitigate unfavorable impacts on the City's water and sanitary sewer systems attributed to new development. This fee is to be applied toward the costs of new or expanded public water and sewer facilities. It is based on a formula designed to ensure that individual developers pay their fair share for public facilities needed to serve the increased population which results from new development.

16B.2 Definitions

As used in this chapter:

- (a) "Costs of capital improvements" include all costs related to acquisition, construction, repair and financing of improvements to the Water and Sewer Facilities, but do not include costs of routine maintenance.
- (b) "Essential infrastructure" means capital improvements related to the Water and Sewer Facilities which are otherwise not specifically identified for funding as a part of other city development fees.
- (c) "Fees" collected under the requirement of this chapter are as defined in Section 66000 of the Government Code but collected specifically for the purposes outlined in this chapter.
- (d) "Gross floor area" means the total horizontal area of all the floors of a structure included within the surrounding exterior walls, including garages, and accessory structures, but excluding patios.
- (e) "New development" means the construction of new structures or additions to existing non-residential structures in the city and, with respect to residential development, any development project that creates additional Dwelling Units. "New Development" shall not mean replacement or expansion of an existing Dwelling Unit. With respect to nonresidential development, "New Development" shall also mean any development project that creates additional square footage of useful area or changes the Use Class of an existing structure. When any New Development occurs on a parcel (or group of parcels), "New Development" shall include all new construction on the parcel.
- (f) "Sewer facilities" or "system" has the same meaning as set forth in section 30.1 of this Code.
- (g) "Water facilities" or "system" means the system of pipes, conduits, and related infrastructure which treats, stores, and delivers the municipal water supply to residents.

16B.3 Water and Sewer Impact Fee Imposed

The Fee is hereby imposed as a condition of the issuance of any permit for any New Development, unless expressly exempted by this chapter.

16B.4 Timing of Payment

- (a) Except as otherwise required by Government Code Section 66007, the Fee shall accrue at the time the city receives an application for utility service. A Fee shall be calculated at the rate in effect when the Fee accrues.
- (b) Payment of the Fee may be deferred, for residential development only, to the date of approval of the final building inspection of the development, provided the owner of the real property for which the fees are required enters into a recordable agreement with the city prior to issuance of the building permit for the development, which shall constitute a lien on the property from the date of recordation and shall be enforceable against successors in interest to the property owner. The agreement shall provide that approval of the final building inspection shall not be granted until the Fee is paid. The agreement shall also provide that, in any action to collect the Fee or any portion thereof, the city shall be entitled to all of its costs of enforcement and collection, including reasonable attorney's fees. The city manager may execute such agreements on behalf of the city in a form acceptable to the city attorney. Any deferral granted pursuant to this paragraph (b) shall be consistent with the requirements of Government Code Section 66007.

16B.5 Calculation of Fee

- (a) The rate of the Fee shall be established from time to time by resolution or ordinance of the city council in the manner required by Government Code Section 66016 and other applicable law.
- (b) Beginning July 1, 2016, and on each July 1 thereafter, the rate of the fee shall increase without further action by the city according to the following formula:

$$\text{Council-Approved Rate} * \frac{\text{ENR Index for April of Current Year}}{\text{ENR Index for April of Council-Approval Year}}$$

Where the "Council-Approved Rate" is the rate most recently established by resolution or ordinance of the city council, "ENR Index for April of Current Year" is the Construction Cost Index published in the Engineering News-Record for the month of April of the year when the calculation is made and "ENR Index for April of Council-Approval Year" is the Construction Cost Index published for April of the year in which the Council approved the "Council-Approved Rate." The director shall calculate the increased fee annually and give notice of that calculation in the manner required by law for the publication of ordinance of the city council.

16B.6 Appeals

An applicant or developer may appeal to the City Council a determination that the proposed project or development will be subject to the Fee imposed pursuant to this chapter, or a determination as to the amount of a proposed fee. The appeal must be filed within 30 days of the determination. In the absence of a timely appeal, the determination of applicability and amount shall be deemed final.

16B.7 Exemptions

Any proposed development which meets the following criteria shall be exempt from paying the Water and Sewer Impact Fee:

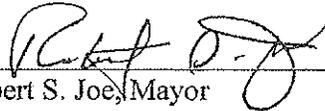
- (a) Alterations which do not increase the floor area of a structure;
- (b) Additions to single-family residential dwellings which does not constitute habitable space as defined by the Uniform Building Code; or
- (c) Single-family residential dwellings upsizing their meter without a change of use;
- (d) New Development that is exempt from the Fee by virtue of the Constitutions of the United States or California or by virtue of other applicable state or federal law.

16B.8 Fund accounting

- (a) All fees collected pursuant to this chapter shall be placed in a separate fund, entitled the "Water and Sewer Impact Fee Fund." The fees in this fund, along with any interest earnings on the accounts, may only be utilized for the costs of capital improvements to the Water and Sewer Facilities, as defined previously in this chapter.
- (b) If the city has had possession of a fee for five or more years, and has not committed that money to a project, then the city shall make findings describing the continuing need for that money each fiscal year after the five years has expired.
- (c) If the city cannot make such findings, then the city shall refund the fees as appropriate.

SECTION 4. This ordinance shall take effect on April 1, 2015, and within fifteen (15) days after its passage, the City Clerk of the City of South Pasadena shall certify to the passage and adoption of this ordinance and to its approval by the Mayor and City Council and shall cause the same to be published in a newspaper in the manner required by law.

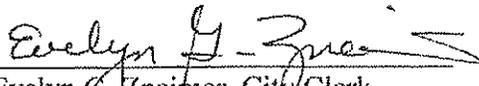
PASSED, APPROVED, AND ADOPTED this 7th day of January, 2015.



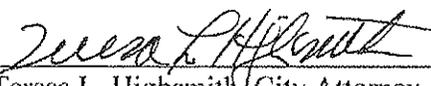
Robert S. Joe, Mayor

ATTEST:

APPROVED AS TO FORM:



Evelyn G. Zneimer, City Clerk
(seal)
Date: 01/07/2015



Teresa L. Highsmith, City Attorney

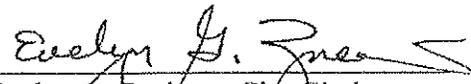
I HEREBY CERTIFY the foregoing ordinance was duly adopted by the City Council of the City of South Pasadena, California, at a regular meeting held on the 7th day of January, 2015, by the following vote:

AYES: Cacciotti, Khubesrian, Mahmud, Schneider, and Mayor Joe

NOES: None

ABSENT: None

ABSTAINED: None



Evelyn G. Zneimer, City Clerk
(seal)

This page intentionally left blank.

ATTACHMENT 3
Proof of Publication

South Pasadena Review
625 Fair Oaks Ave. #160
South Pasadena, CA 91030

PROOF OF PUBLICATION

(2015 S C C P)

STATE OF CALIFORNIA,
County of Los Angeles

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer of the

SOUTH PASADENA REVIEW

a newspaper of general circulation, printed and published every Thursday in the City of South Pasadena, County of Los Angeles, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Los Angeles, State of California, under the date of 07/31/52, Case Number 601549; that the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

January 15, 2015

All in the year 2015

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at South Pasadena, California, this

15th day of January 2015



Signature

**NOTICE OF PUBLIC HEARING
FOR THE SOUTH PASADENA CITY COUNCIL
SETTING WATER AND SANITARY SEWER CAPACITY CHARGES**

PURSUANT TO LAW, NOTICE IS HEREBY GIVEN that a public hearing has been set for Wednesday, February 4, 2015 at 7:30 p.m. or as soon thereafter, to be heard in the Council Chambers, 1424 Mission Street, South Pasadena, California, to set water and sanitary sewer capacity charges.

The proposed water capacity charges are as follows:

Water Meter Size	Water Capacity Charge
3/4"	\$7,916
1"	\$19,789
1 1/2"	\$39,578
2"	\$63,325
3"	\$126,649

The proposed sanitary sewer capacity charges are as follows:

Connection Size	Sewer Capacity Charge
1 EDU	\$2,094

All persons interested shall be given an opportunity to be heard. The nexus study is on file in the Public Works Department and may be viewed between the hours of 7:30 a.m. to 5:00 p.m., Monday through Thursday and 7:30 a.m. to 4:00 p.m. on Friday at 1414 Mission Street or by calling the Public Works Department at (626) 403-7240.

City of South Pasadena Agenda Report

*Robert S. Joe, Mayor
Diana Mahmud, Mayor Pro Tem
Michael A. Cacciotti, Councilmember
Marina Khubesrian, M.D., Councilmember
Richard D. Schneider, M.D., Councilmember*

*Evelyn G. Zneimer, City Clerk
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
FROM:: Sergio Gonzalez, City Manager 
SUBJECT: **Receive and File a Fiscal Analysis Report Relating to the Utility Users Tax Repeal Initiative Measure, Pursuant to Elections Code Section 9212, and Provide Direction on Placing the Initiative on an Upcoming Ballot**

Recommendation

It is recommended that the City Council:

1. Receive and file a Fiscal Analysis Report relating to the Utility Users Tax (UUT) repeal initiative measure (Measure), pursuant to Elections Code Section 9212; and
2. Provide direction on placing the Measure on the November 3, 2015 General Municipal Election ballot.

Fiscal Impact

There will be an additional cost if a ballot measure is added to the November 3, 2015 General Municipal Election, estimated at \$2,000. If approved by the voters, the Measure would reduce annual City General Fund revenues by approximately \$3.7 million, which represents approximately 16% of the City's overall operating revenue. To offset the loss, the City would have to reduce services and programs significantly to maintain a structurally balanced budget.

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Background

On January 7, 2015, the City Council received, filed, and accepted the Certificate of Sufficiency of Initiative Petition for a proposed UUT repeal initiative measure (Measure). The City Council also directed staff to prepare a report, within 30 days, on the impact of the Measure, pursuant to Elections Code Section 9212. The purpose of this staff report is to present a preliminary impact analysis of the Measure on the City's finances and its ability to provide public services.

History of the UUT

UUTs are taxes levied by local governments on the consumption of utility services, including electricity, gas, water, sewer, telecommunications, sanitation, and cable television. Unlike property taxes, UUT revenues stay 100% in the city collecting the UUT and are used to provide services such as police, fire, paramedic and library services directly to the community. The need for the UUT arose in part from the post-Proposition 13 effects on local governments. The State of California was retaining the majority of property taxes generated by cities and not returning those property taxes for use in the local community which generated that revenue. As a result, cities were forced to enact other local taxes, such as a UUT, to make up for the shortfall and to maintain community services at existing levels. Currently, there are 154 cities and 4 counties in the State of California that have UUTs.

The City of South Pasadena currently collects 7.5% UUTs on the consumption of electricity, gas, water, telecommunications, cellular telephone and cable. The City has had a UUT in place since 1983, which has fluctuated between 5% to 8% over the years. The community last considered the extension of the UUT in 2011 and voted to set the rate at 7.5% and extend the UUT until June 30, 2022.

The City offers a low-income program to exempt UUT for residents who have income, adjusted for family size, at or below eighty percent of the area median income as determined under the Section 9, Income Limits for Los Angeles County, as published by the U.S. Department of Housing and Urban Development (HUD) and applicable to the Community Development Block Grant Programs.

The UUT has continuously been approved by the community throughout its over 20 year existence. In June 2011, the Finance Committee recommended placing a UUT Reduction and Continuation Measure on the November 2011 ballot (known as "Measure UUT"), based on their study of the issue as well as a community survey (conducted by a public opinion research and strategy firm) which indicated that the community does not want to see cuts to services such as police, fire, street maintenance, senior services and storm drain maintenance. At the General Municipal Election held on November 8, 2011, Measure UUT passed by 53.9%, reducing the tax from 8% to 7.5% and extending it for ten years to June 30, 2022 (Ordinance No. 2224).

Repeal Initiative Measure

"TeaPAC," which according to its website is "part of the broader Tea Party movement," has drafted a UUT Repeal ballot measure and has been encouraging volunteers in several cities to collect signatures to petition its placement on a ballot. This is the second attempt by TeaPAC to gather sufficient signatures in South Pasadena for this purpose, the first attempt having failed. On November 12, 2014, Pamela Ann Jensen, proponent, submitted a petition on the revised TeaPAC initiative as follows:

Title:

Repeal and Prohibition of Utility Users' Tax in the City of South Pasadena

Summary:

The general purpose of the Initiative is to:

1. Repeal the current Utility Users' Tax;
2. Prohibit the City from enacting any new Utility Users' Tax or other fee, charge or assessment regarding utility goods or services; and
3. Authorize both proponents of the Initiative, as well as parties subject to any utility users' tax, to defend the Initiative if the Initiative is approved by a majority of voters and becomes the subject of legal action.

On November 24, 2014, the signatures were delivered to the Los Angeles County Registrar-Recorder/County Clerk's Office (LACRRCC) for verification. A minimum of 5% of the total number of electors who actually participated in the last gubernatorial election (in 2010)—amounting to 518 total, was required in order to qualify the petition for submission to the ballot. This is a low threshold and the LACRRCC has verified that the petition contains the required number of valid signatures, which again was deemed sufficient by the City Council on January 7, 2015. The City Council was presented with the following options:

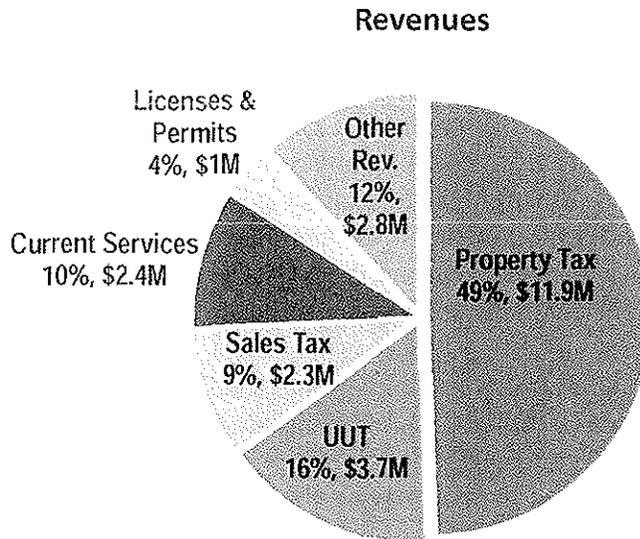
- a. Adopt the Measure as an ordinance, without alteration;
- b. Submit the Measure to the voters at the next General Municipal Election on November 3, 2015; or
- c. Pursuant to Elections Code Section 9212, order an impact analysis report on the effect of the proposed initiative, within 30 days, and defer a decision on whether to adopt an ordinance or call an election until the February 4, 2015 City Council Meeting.

The City Council opted for the final option and directed staff to return with a report on February 4, 2015, analyzing the impact of the Measure on the City's finances and ability to provide public services. The City Council may use this report as part of its consideration on whether to adopt an ordinance or place the initiative on the ballot for the next general municipal election.

Analysis

The UUT is the second largest revenue source for the City, after property taxes, and generates millions of dollars in City revenues each year, paying for integral services that the City provides to its 26,011 residents on a daily basis. The UUT makes up \$3.7 million of South Pasadena's operating budget of \$24 million. Many residents choose to live in South Pasadena because it offers a high quality of life and outstanding city services. UUT Funds help our City to maintain police officer and firefighter staffing levels, street and road maintenance and pothole repair, and support for senior services and programs such as meals-on wheels, all of which make South Pasadena a desirable place to live and for businesses to locate.

GF Revenues



FY 2014-15 General Fund Budget = \$24,124,778

The UUT is a local tax, passed by local residents, used for local services. The City of South Pasadena simply cannot afford to lose any locally-controlled revenue at this time. The Measure, if approved, would be permanent. Therefore, only permanent spending reductions can be contemplated. If the City was forced to reduce its budget by 16%, it would be nearly impossible to avoid deep cuts to essential services.

The following sections provide an overall summary of potential impacts if the Measure were approved. The first scenario looks at an across-the-board 16% reduction for each department. The second scenario looks at what a more prioritized list of cuts would require. It should be noted in both instances that this is a very preliminary analysis of potential cuts to respond to a permanent and immediate 16% loss in revenues. Actual service cuts would require far more input and coordination with City residents, business community, labor groups and ultimately the City Council.

Scenario One: Across the Board Reduction

A 16% loss in revenue for each City department would impact service levels throughout the City. Public safety would be reduced dramatically, social and recreational programs would be cut, the potential for claims against the City would rise, and the community would be far less aesthetically pleasing. Municipalities are service-based organizations, meaning that most of the operating costs are personnel-related. As such, the high quality customer service level to which South Pasadena residents and businesses are accustomed will be hampered in every interaction

with City Hall, from reduced hours at the planning counter to the time it takes for police and fire to respond to emergency calls. Undoubtedly, the quality of life for South Pasadena residents would be adversely affected. With reduced police response due to cuts, crime rates could rise, potentially resulting in greater and more frequent instances of loss of life or property, senior services and youth programming would be reduced, access to the library and cultural programming would be considerably reduced, city advisory commissions would dissolve due to lack of staff support, and the already aged infrastructure would further deteriorate with a loss of available funding from the general fund.

The following table summarizes impacts based on an across-the-board 16% reduction for each department's General Fund activities.

<i>Department</i>	<i>Impact to the Community</i>	<i>Positions Affected</i>	<i>16% reduction of budget</i>
Police	8 police officers (FT), 1 sergeant (FT), and 1 captain (FT) eliminated; less police patrol; potential for increased crime due to lesser response with fewer personnel; slower response time; elimination of crime prevention, Neighborhood Watch, and other community outreach efforts	10	- \$1,120,000
Fire	6 firefighter/paramedics (FT) eliminated; significantly slower response times for fire, emergency medical services, and other emergency calls; potential for loss of life and property as a result	6	- \$649,000
Public Works	2 maintenance workers (FT) and 1 inspector (FT) eliminated; reduction in public works services including maintenance of city parks, facilities, and medians, trimming trees in public right-of-way and graffiti removal, all of which affect safety and aesthetics in the City; less preventative maintenance on sidewalks and streets; potential for increased public safety concerns such as fallen tree limbs and trip and fall hazards, which in turn will increase City liabilities	3	- \$292,000
Community Services	2 supervisors (FT) and 14 senior/recreation positions (PT) part time eliminated; elimination of children's programs such as Camp Med; significant reduction in senior citizen services and programs; elimination of Senior and Youth Commissions; elimination of family special events such as Concerts & Movies in the Park, Spooktacular, and Eggstravaganza; additional loss in revenue from reduced programming of recreation classes	16	- \$174,000

Planning & Building	1 planner (FT) and 1 community improvement coordinator/code enforcement (FT) eliminated; potential for increased blight, property violations, and illegal businesses in the City; counter hours limited - substantial delays for new construction inspections, plan checks, project approvals, and design reviews; elimination of Design Review Board and Cultural Heritage Commission	2	- \$152,000
Finance	1 analyst position (FT) eliminated; significant impacts to internal services; delays in customer service and prolonged wait time at the cashier; delays in projects citywide due to severance of grant funds if grant analyst position eliminated	1	- \$86,000
Library	3 librarian (FT) and 6 (PT) eliminated; Library hours reduced and closed weekends; longer wait times; fewer materials; fewer programs for residents and patrons	9	- \$314,000
City Manager	1 public engagement position (FT) and 2 analyst positions (FT) eliminated; reduced public outreach efforts, including e-Neighbors newsletter and social media; cessation of technology improvements; significant reduction in employee training; elimination of all activities relating to City employees	3	- \$303,000
City Clerk's Office	1 support position (FT) eliminated; slower response time to residents and City officials on informational and public records requests; customer service adversely affected	1	- \$60,000
City Council	Elimination of discretionary funds	n/a	- \$10,000
Capital Improvement Program (CIP)	Significant reduction in capital improvement projects, adverse affect on City infrastructure, such as streets, sidewalks, transportation mitigation issues, parks and public buildings, and storm drains; elimination of tree replacement program and reduced maintenance of urban forest	n/a	- \$540,000
Total City Employee Positions Affected:		51	\$3,700,000

Impact to City Personnel

The City has proven to be fiscally conservative specifically in recent years bearing in mind the last recession. In FY 2014-15, employee costs account for 62.4% of the City's General Fund expenditures. To achieve a 16% cut in the City's operating budget, at least 51 City positions would be impacted in the form of layoffs, demotions, reclassifications, changes in work status

from full-time to part-time, and reduced work hours for hourly workers, all of which directly impact the level of services which can be provided to the community.

Like most other full-service cities, public safety – police and fire/paramedics – make up half of the General Fund. In order to reduce the Police Department's budget by 16%, which equates to over \$1.1 million, its personnel budget would be cut by 18%. A total of 10 sworn positions would be removed from the Police Department, which is approximately a third of the entire police force (sworn). Additional reductions may occur in part time positions, such as police cadets and school crossing guards. Services such as street patrol, traffic patrol, crime investigation and analysis, parking enforcement, and community crime prevention programs will be adversely impacted by the downsizing of the department.

Additionally, the department and organization will suffer great loss as skilled, capable and dedicated employees are dismissed. The personnel impacts felt in the Police Department are but one example of the upheaval that would be experienced by both employers and employees that would be felt throughout the organization. Because it is the personnel who provide the services to the community, loss of personnel will negatively impact the quality of service provided to the public.

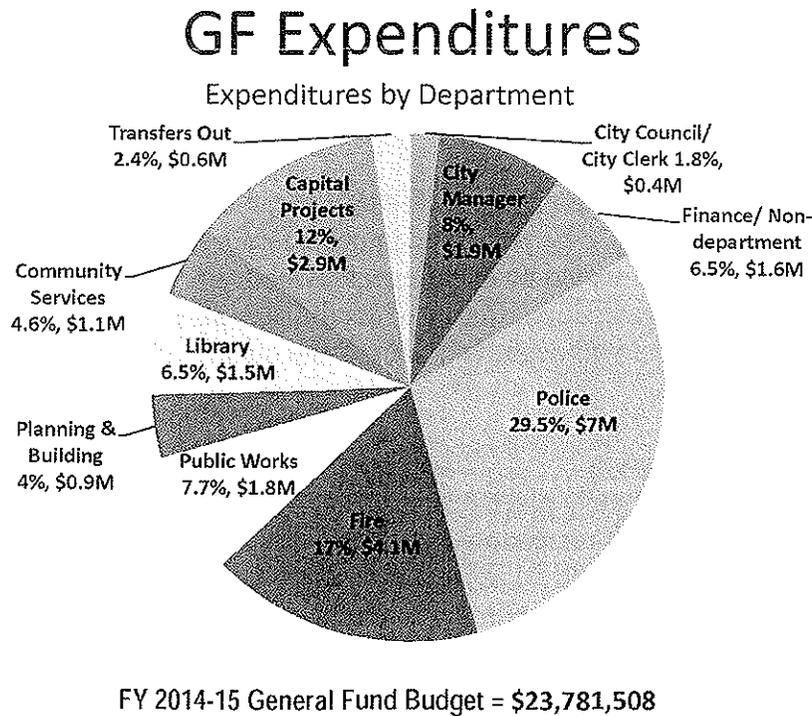
Scenario Two: Prioritized Reduction

Losing UUT funds would immediately place many of South Pasadena's services at risk. The Library, parks and city facilities, all recreation and community services programming and staffing levels in all departments would be in jeopardy. Without the funding that the UUT generates, the City will be unable to maintain the essential public safety, senior, and pothole/street repair services that our community desires.

Another approach to reduce the City's expenditures by 16%, or \$3.7 million, is to prioritize reductions based on overall community values. Certain departments, programs, and positions would be given higher prioritization than others, meaning some departments would experience impacts greater than others. Regardless of what option is chosen, it is a certainty that losing \$3.7 million in UUT revenues would translate into a significantly reduced level of customer service and public programs, job loss of dedicated City employees, and, most importantly, an overall decreased quality of life for residents of the City.

In April 2011, FM3 Research conducted a public opinion survey to gauge South Pasadena opinions on a variety of issues, including continuation of existing local UUT funding and perspectives about service priorities. The survey found that one result of overwhelming community satisfaction with the City's quality-of-life services was that few people wanted to make any cuts to those services, even in the midst of a national economic crisis. A majority of those polled, 79%, stated that they did not want to see any cuts to firefighters or 9-1-1 emergency response times, while a strong majority also said "NO" to any cuts to police patrols, street maintenance and senior services.

Based on what is generally accepted as the community’s highest priorities – public safety – and the fact that several functions are legally mandated (City Clerk, Finance, and Planning, for instance), it is possible to illustrate just how significant the impacts would be on those departments that fall outside of this group. The graph below identifies the General Fund expenditures by department for FY 2014-15.



Suppose that the community wished to achieve a 16% cut that would avoid major impacts to police and fire and still maintain all legally required functions. To use an extreme example, eliminating the entire Community Services Department, including senior, youth and recreation services, and the entire Library Department would achieve a \$2.6 million General Fund savings, a figure that is still \$1.1 million short of the required \$3.7 million cutback.

The South Pasadena Public Library hosts over 30,000 patrons and averages more than 800 visitors per day while checking out about 450,000 materials a year. The Library provides high quality, professional, and friendly services in a welcoming and accommodating environment and strives to inform, enrich, and empower every person in the community by fostering the pursuit of knowledge, the love of reading, and the greater appreciation and support of local culture. The Library exists for the educational, cultural, informational, and recreational benefit of its users of all ages. It is a service organization with a welcoming facility providing a balanced, important, attractive, and organized selection of books, e-books, DVDs, CDs, audio-books, magazines, newspapers, and other resources. It is also a community hub that conducts both wide-reaching

and targeted outreach activities. With more than 200 programs a year (most of them for children) and an ever increasing attendance of approximately 25,000, the Library presents literary, historical, cinematic, theatrical, art, musical, dramatic, and other programs, events, and projects. Its public personal computers and its wireless network provide Internet access and a variety of databases, many of which are offered through the Library website, which also contains original content. The Library provides space for studying and reading, as well as venues for meetings and events, many of which are co-sponsored by the Library's array of community partners. Reference services and archives related to South Pasadena such as local historical documents and artifacts are collected, stored, maintained, and availed to the community.

The Community Services Department helps create a healthy and active community through diverse and innovative programming. Thousands of individuals visit City parks and facilities, such as the War Memorial Building, Arroyo Park, Orange Grove Park, Eddie Park, Garfield Park, and the Youth House, where the following recreation activities take place: youth programs including drop-in playgrounds, day camps, and after school programs; adult uses of recreation classes such as yoga, golf, and photography; senior citizen uses of programs such as low-cost lunches (the only hot meal of the day for some seniors), seminars, and the health EXPO; and significant participation for City-sponsored special events, such as Concerts in the park, Eggtravaganza, and Spooktacular.

The Senior Citizens Center, a multi-purpose facility with over 500 members serves about 30 lunches per day and delivers about 25 meals per day to home bound seniors. The Center provides older adults educational, social, physical, nutritional and emotional services. The Recreation and Youth Services Division operates out of the Orange Grove Recreation Center and coordinates over 200 leisure and recreational classes in dance, fitness, music, arts, cooking, and sports, for children and adults, after-school and summer child care, adult softball and other youth programs, Concerts in the Park and other community activities. In addition, the department provides general oversight and administration, park improvements, community liaison activities, and contract management of the Arroyo Seco Golf Course, Arroyo Seco Racquet Club, San Pascual Stable, All Star Batting Cages and Ironworks Museum.

The Dial-a-Ride Program, which is funded through Proposition A and C and is currently administered by the Transit Division of the Community Services Department, will also be affected with the elimination of the department and staff. The program will likely be contracted out and services will be substantially reduced. The elderly and disabled population will be effected as they will have difficulty getting to medical appointments, grocery stores and around town.

If the Library and Community Services Department were eliminated, 19 full- and 89 part-time and seasonal employees would be laid off. While the programs, services, and facilities provided by these two departments are not legally mandated, they contribute to the overall quality of life in the community and help to enhance public safety in a variety of ways. To name a few examples,

exercise classes and nutritious meals increase wellness of seniors, thereby decreasing the need for emergency medical responses. Occupying young minds after school hours helps deter graffiti and other minor crimes that often lead to more serious violations if left unchecked. Library and Recreation programs also supplement the City's highly-regarded school system, which has a direct impact on property values in the community.

The activities and programs provided by these departments affect the greatest number of people on a daily basis, yet are among the least expensive services the City offers. Any program or service cuts would need to be cognizant of the potential additional revenue losses that could occur. The same would be true for grants and other non-General Fund revenues that could be impacted.

For example, if the Community Services Department is eliminated, recreational activities and programming will be permanently cancelled and the more than \$863,000 in revenue (projected FY 2014-15) generated from their activities would also be lost. An additional impact with the elimination of the Library Department is the forfeiture of Measure L (library special tax) revenues, which account for approximately 15% of the Library's budget or \$230,000. As a result, additional cuts would be necessary beyond the \$3.7 million lost through the UUT. If Library and Community Services, accounting for \$2.6 million of the budget, were eliminated, the subsequent loss of revenue previously yielded through recreational activities and the library special tax would mean an additional \$2 million would still need to be cut from other departments or services in order to completely offset the loss of the UUT.

Yet another significant cut will need to be made, such as the City's Capital Improvement Program (CIP). Approximately \$2 million of General Funds are used toward street and sidewalk improvement projects annually. Typically, local residential streets have limited funding opportunities through outside grants and other funding sources, so many times General Funds are the only viable source of repairing local streets. Specifically, the General Funds are used by Public Works for design, construction and management of street improvement capital projects, for facilities maintenance division operations, public works administration operations, environmental services operations and park maintenance division operations. The overall street condition in the City is a Pavement Condition Index (PCI) score of 61 (on a 100 point scale). The City has a backlog of approximately \$60 million in street improvement repair needs. Elimination of UUT funds would stifle the City's ability to meet the needs of our community in improving, rehabilitating, and replacing the aging infrastructure.

Some of the previous CIP projects have included the following:

- Orange Grove Street Improvements
- Glendon Way / El Centro
- Gold Line Gate Arm Reconfiguration
- Moffat, Mound Rollin Street Improvements
- Mission, Oxley Park Street Improvements

- Hanscom Street Improvements Phase II
- Adelaine, Bushnell, Diamond, LaFrance, Leman, Maple Wayne Sidewalk Replacement
- Hawthorne Street Improvements
- Foothill, Mission and San Pasqual Street Improvements
- Citywide Street Name Sign Replacement
- Collis, Hill, Chelton Way, El Centro Street Rehabilitation
- Fair Oaks, La Fremontia, Primrose Sidewalk Replacement

Options

In addition to filing the financial analysis report, staff is seeking Council direction on how to proceed with the initiative. The following options will require Council action at a future meeting:

1. The Council can adopt the Measure (UUT Repeal Ordinance) without alteration, immediately forfeiting the revenues from the UUT;
2. The Council can direct staff to prepare a Resolution submitting the Measure to the voters and calling an election to coincide with the General Municipal Election scheduled for November 3, 2015 by June 2015; or
3. The Council can refuse to adopt the Measure or submit it to the voters.

Legal Review

The City Attorney has reviewed this item for compliance with Elections Code Section 9212.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

This page intentionally left blank.

City of South Pasadena/ Redevelopment Successor Agency Agenda Report

*Robert S. Joe, Mayor/Agency Chair
Diana Mahmud, Mayor Pro Tem/Agency Vice Chair
Michael A. Cacciotti, Council/Agency Member
Marina Khubesrian, M.D., Council/Agency Member
Richard D. Schneider, M.D., Council/Agency Member*

*Evelyn G. Zneimer, City Clerk/Agency Secretary
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor/Chair and City Council/Agency Members
VIA: Sergio Gonzalez, City Manager/Executive Director 
FROM: David Batt, Finance Director 
Lucy Kbjian, Executive Assistant to City Manager 
SUBJECT: **Resolution Approving the Fiscal Year 2015-16 Administrative Budget for the Successor Agency**

Recommendation

It is recommended that the City Council, seated as the Successor Agency to the South Pasadena Community Redevelopment Agency (“Successor Agency”) adopt by resolution the Successor Agency’s administrative budget for the period of July 1, 2015 – June 30, 2016.

Fiscal Impact

Approval of the resolution has no financial impact.

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Background

AB XI 26 requires that the Successor Agency adopt an administrative budget to be approved by the Oversight Board and submitted to the Department of Finance (DOF). Successor agencies are entitled to an administrative allowance, subject to approval of the Oversight Board. The administrative allowance is up to five percent (5%) of the eligible property tax allocated to the Successor Agency for FY 2011-12 and three percent (3%) each year thereafter. The amount shall be up to \$250,000 for any fiscal year unless provided otherwise by the Oversight Board.

Analysis

Successor Agency staff has prepared and now submits to the Successor Agency for review and approval the proposed FY 2015-16 Administrative Budget for the period covering July 1, 2015 to June 30, 2016. Pursuant to Section 34177(j) as amended by AB 1484, an Administrative Budget is to include all of the following: (a) estimated amounts of the Successor Agency's administrative costs for the 2016 Fiscal Year (July 1, 2015 to June 30, 2016); (b) the proposed sources of payment for the costs identified in (a); and (c) proposals for arrangements for administrative and operations services provided by the City to the Successor Agency.

If approved, the Administrative Budget next will be submitted to the Oversight Board for review and approval at its regular meeting on February 11, 2015.

Staff recommends adopting by resolution, the Successor Agency administrative budget for the period of July 1, 2015 - June 30, 2016. The attached resolution authorizes staff to administratively amend the Administrative Budget in order to remove therefrom line items which are subsequently disapproved by the Oversight Board and/or the DOF and also to make corresponding adjustments based on changes to the Recognized Obligation Payment Schedule (ROPS), provided, however, that none of such authorization, removal or adjustment shall be deemed to be, nor are they intended as, an acknowledgment of the validity of AB XI 26 and AB 1484 or such action by the Oversight Board and/or the DOF. The Successor Agency reserves all rights of the Successor Agency to challenge the validity and/or application of any or all provisions of AB XI 26 and AB 1484 in any administrative or judicial proceeding, without prejudice to the Successor Agency's right to list any such removed item on this or a future ROPS. The Successor Agency reserves the right to pursue any and all appeals and any available legal or equitable remedy provided or available by law to obtain the correction of any erroneous decision regarding the ROPS.

Legal Review

The City Attorney has reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachment: Resolution approving Administrative Budget

RESOLUTION NO. 2015-0X SA

**A RESOLUTION OF THE SUCCESSOR AGENCY
TO THE COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
ADOPTING AN ADMINISTRATIVE BUDGET
FOR THE SUCCESSOR AGENCY
FOR FISCAL YEAR 2015-16**

WHEREAS, AB X1 26 and AB 1484 require the Successor Agency to the South Pasadena Community Redevelopment Agency ("Successor Agency") to adopt an Administrative Budget for the period of July 1, 2015 through June 30, 2016, to be approved by the Oversight Board of the Successor Agency; and

WHEREAS, pursuant to Health and Safety Code Section 34177(k), upon approval of the Administrative Budget by the Oversight Board, the Successor Agency is required to provide administrative cost estimates, from the approved administrative budgets, that are to be paid from property tax revenue deposited in the Redevelopment Property Tax Trust Fund to the Los Angeles County Auditor-Controller for each fiscal period covered by the Administrative Budget; and

WHEREAS, the Successor Agency Executive Director ("Executive Director") has prepared the Successor Agency Administrative Budget for review by the Successor Agency Board of Directors ("Board of Directors"); and

WHEREAS, the Board of Directors acknowledges its interest in enabling the Executive Director to conduct the Successor Agency's business in the most efficient and effective manner possible; and

WHEREAS, all necessary changes and modifications have been made to said budget pursuant to AB X1 26 and AB 1484; and

WHEREAS, the Board of Directors has examined the Administrative Budget and finds that it is a sound plan for the operations of the Successor Agency.

**NOW THEREFORE, THE SUCCESSOR AGENCY TO THE
COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF SOUTH
PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND
ORDER AS FOLLOWS:**

SECTION 1. The Board of Directors has studied the Administrative Budget and finds that it is a sound plan for the operations of the Successor Agency, and the

Administrative Budget is hereby approved and adopted in substantially the form attached hereto as "Exhibit A" and made a part hereof as required by Health and Safety Code Section 34177.

SECTION 2. Successor Agency staff is hereby authorized to administratively amend the Administrative Budget in order to remove therefrom line items that are subsequently disapproved by the Oversight Board and/or the California Department of Finance ("DOF") and also to make corresponding adjustments based on changes to the Recognized Obligation Payment Schedule ("ROPS"), provided, however, that none of such authorization, removal or adjustment shall be deemed to be, nor are they intended as, an acknowledgment of the validity of AB XI 26 and AB 1484 or such action by the Oversight Board and/or the DOF.

SECTION 3. The Successor Agency reserves all rights of the Successor Agency to challenge the validity and/or application of any or all provisions of AB XI 26 and AB 1484 in any administrative or judicial proceeding, without prejudice to the Successor Agency's right to list any such removed item on this or a future ROPS. The Successor Agency reserves the right to pursue any and all appeals and any available legal or equitable remedy provided or available by law to obtain the correction of any erroneous decision regarding the ROPS.

SECTION 4. The Executive Director is hereby authorized and directed to take any action necessary to carry out the purposes of this resolution and comply with applicable law regarding the proposed Administrative Budget, including submitting the proposed Administrative Budget to the Successor Agency's Oversight Board, for its consideration and approval, the DOF, the Los Angeles County Auditor-Controller, and any other relevant agency.

SECTION 5. The Agency Secretary shall certify to the passage and adoption of this resolution and its approval by the Successor Agency and shall cause the same to be listed in the records of the City.

PASSED, APPROVED and ADOPTED on this 4th day of February, 2015.

Robert S. Joe, Agency Chair

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, Agency Secretary
(seal)

Teresa L. Highsmith, Agency Counsel

I HEREBY CERTIFY the foregoing resolution was duly adopted by the Successor Agency to the South Pasadena Community Redevelopment Agency of the City of South Pasadena, California, at a regular meeting held on the 4th day of February, 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Evelyn G. Zneimer, Agency Secretary
(seal)

EXHIBIT A

Administrative Budget -- Paid from Administrative Cost Allowance -- ROPS Line 2

	Total FY 16	ROPS 15-16A	ROPS 15-16B
Salaries	126,820.00	63,410.00	63,410.00
Benefits	35,770.00	17,885.00	17,885.00
Special Dept. Expense *	33,490.00	16,745.00	16,745.00
Total	196,080.00	98,040.00	98,040.00

* Includes Overhead, Legal, Professional and Other Contract Services

City of South Pasadena/ Redevelopment Successor Agency Agenda Report

*Robert S. Joe, Mayor/Agency Chair
Diana Mahmud, Mayor Pro Tem/Agency Vice Chair
Michael A. Cacciotti, Council/Agency Member
Marina Khubesrian, M.D., Council/Agency Member
Richard D. Schneider, M.D., Council/Agency Member*

*Evelyn G. Zueimer, City Clerk/Agency Secretary
Gary E. Pia, City Treasurer*

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor/Chair and City Council/Agency Members
VIA: Sergio Gonzalez, City Manager/Executive Director
FROM: David Batt, Finance Director
Lucy Kbjian, Executive Assistant to City Manager
SUBJECT: **Resolution Approving the Recognized Obligation Payment Schedule for the Period of July 1 – December 31, 2015**

Recommendation

It is recommended that the City Council, seated as the Successor Agency to the South Pasadena Community Redevelopment Agency ("Successor Agency"), adopt a resolution approving the Recognized Obligation Payment Schedule for the period of July 1, 2015 – December 31, 2015 ("ROPS 15-16A").

Fiscal Impact

Approval of these resolutions does not in itself create obligations and has no financial impact.

Commission Review and Recommendation

This matter was not reviewed by a Commission.

Background

AB X1 26, the Dissolution Act, required all successor agencies to formulate Recognized Obligation Payment Schedules under which the Successor Agency would make payments for eligible obligations of the former Redevelopment Agency. The Recognized Obligation Payment Schedules (ROPS) shall be reviewed and approved by the Oversight Board to the Successor Agency (Oversight Board) and subsequently by the State Department of Finance (DOF).

As part of the Fiscal Year 2012-2013 State budget package, on June 27, 2012, the Legislature passed, and the Governor signed, Assembly Bill (AB) 1484. The primary purpose of this bill was to make technical and substantive amendments to the Dissolution Act. As a budget "trailer bill," AB 1484 took immediate effect upon the signature by the Governor. AB 1484 clarified certain items that may properly be included in the ROPS. AB 1484 added Section 34177 (m) to the Health and Safety Code which requires the Successor Agency to submit the ROPS to the DOF, the State Controller's Office, the County Administrator's Office and to the County Auditor-Controller at the same time it submits the ROPS to the Oversight Board for approval.

To date, the following ROPS have been submitted to the DOF:

ROPS	Period covered	Approved by Successor Agency	Approved by Oversight Board	Approved by DOF
First ("Initial") ROPS	January-June 2012	April 18, 2012	May 9, 2012	May 25, 2012
Second ROPS	July-December 2012	April 18, 2012	May 9, 2012	May 25, 2012
Third ROPS	January-June 2013	August 15, 2012	August 22, 2012	December 18, 2012
ROPS 13-14A	July-December 2013	February 6, 2013	February 13, 2013	April 5, 2013
ROPS 13-14B	January-June 2014	September 18, 2013	September 25, 2013	October 28, 2013
ROPS 14-15A	July-December 2014	February 19, 2014	February 26, 2014	April 11, 2014
ROPS 14-15B	January-June 2015	September 2, 2014	September 10, 2014	November 10, 2014

Analysis

Staff recommends adoption of the attached resolution approving the ROPS 15-16A (Exhibit A to the resolution) for the period covering July 1, 2015 to December 31, 2015. The ROPS 15-16A is scheduled to be considered by the Oversight Board at its regular meeting on February 11, 2015. Once approved by the Oversight Board, the ROPS 15-16A must be submitted to the DOF by March 2, 2015. If the Successor Agency and Oversight Board fail to meet this deadline, the City of South Pasadena may be liable for substantial penalties, including a \$10,000 per day penalty for each day past the deadline that the ROPS is not submitted to the DOF and the County Auditor-Controller.

Legal Review

Successor Agency Counsel has reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachment: Resolution approving ROPS 15-16A

RESOLUTION NO. 2015- XX SA

**A RESOLUTION OF THE SUCCESSOR AGENCY
TO THE COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
ADOPTING A RECOGNIZED OBLIGATION
PAYMENT SCHEDULE FOR THE PERIOD
OF JULY-DECEMBER 2015**

WHEREAS, pursuant to Health and Safety Code Section 34173(d), the City of South Pasadena elected to become the Successor Agency to the South Pasadena Redevelopment Agency (“Successor Agency”) on January 4, 2012, and the Successor Agency is a separate legal entity from the City of South Pasadena; and

WHEREAS, Health and Safety Code Section 34177, as modified by the Supreme Court decision in *California Redevelopment Association, et al., v. Ana Matosantos, et al.*, Case No. S194861, requires the Successor Agency to prepare a Recognized Obligation Payment Schedule (“ROPS”) every six months covering forward looking six-month time frame; and

WHEREAS, Health and Safety Code Section 34177 requires the Successor Agency to submit the ROPS to the Successor Agency’s Oversight Board (“Oversight Board”) for its approval, and simultaneously, the Successor Agency is required to submit a copy of the ROPS (“ROPS”) to the Los Angeles County Auditor-Controller, the Los Angeles County Administrator’s Office, and the State of California Department of Finance (“DOF”), and once approved by the Oversight Board, to post the ROPS on the Successor Agency’s website and resubmit the ROPS to the DOF and the Los Angeles County Auditor-Controller; and

WHEREAS, all other legal prerequisites to the adoption of this resolution have occurred.

**NOW THEREFORE, THE SUCCESSOR AGENCY TO THE
COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF SOUTH
PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND
ORDER AS FOLLOWS:**

SECTION 1. Recitals. The recitals set forth above are true and correct and are incorporated into this resolution by this reference.

SECTION 2. Approval of the ROPS. The Successor Agency hereby approves and adopts the ROPS 15-16A, for the period July 1, 2015 through December 31, 2015, in

substantially the form attached to this resolution as “Exhibit A,” as required by Health and Safety Code Section 34177.

SECTION 3. Transmittal of the ROPS. The Executive Director is hereby authorized to take all actions necessary under the Dissolution Act to post the ROPS 15-16A on the Successor Agency’s website; transmit the ROPS 15-16A to the Auditor-Controller, the County Administrator of the County of Los Angeles, the DOF, and any other relevant agencies; submit the ROPS 15-16A to the Oversight Board for its consideration and approval; and to take any other actions necessary to ensure the approval and validity of the ROPS 15-16A and the validity of any enforceable obligation approved by the Successor Agency in this resolution. In addition, the Successor Agency authorizes and directs the Successor Agency staff to make such non-substantive revisions to the ROPS 15-16A as may be necessary to submit the ROPS 15-16A in any modified form required by the DOF, and the ROPS 15-16A as so modified shall thereupon constitute the ROPS 15-16A as approved by the Successor Agency pursuant to this resolution.

SECTION 4. The Agency Secretary shall certify to the passage and adoption of this resolution and its approval by the Successor Agency and shall cause the same to be listed in the records of the City.

PASSED, APPROVED AND ADOPTED ON this 4th day of February, 2015.

Robert S. Joe, Agency Chair

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, Agency Secretary
(seal)

Teresa L. Highsmith, Agency Counsel

I HEREBY CERTIFY the foregoing resolution was duly adopted by the Successor Agency to the South Pasadena Community Redevelopment Agency of the City of South Pasadena, California, at a regular meeting held on the 4th day of February, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Evelyn G. Zneimer, Agency Secretary
(seal)

Recognized Obligation Payment Schedule (ROPS 15-16A) - Summary

Filed for the July 1, 2015 through December 31, 2015 Period

Name of Successor Agency: South Pasadena
 Name of County: Los Angeles

Current Period Requested Funding for Outstanding Debt or Obligation	Six-Month Total
Enforceable Obligations Funded with Non-Redevelopment Property Tax Trust Fund (RPTTF) Funding	
A Sources (B+C+D):	\$ 901,436
B Bond Proceeds Funding (ROPS Detail)	901,436
C Reserve Balance Funding (ROPS Detail)	-
D Other Funding (ROPS Detail)	-
E Enforceable Obligations Funded with RPTTF Funding (F+G):	\$ 141,081
F Non-Administrative Costs (ROPS Detail)	43,041
G Administrative Costs (ROPS Detail)	98,040
H Current Period Enforceable Obligations (A+E):	\$ 1,042,517

Successor Agency Self-Reported Prior Period Adjustment to Current Period RPTTF Requested Funding	
I Enforceable Obligations funded with RPTTF (E):	141,081
J Less Prior Period Adjustment (Report of Prior Period Adjustments Column S)	(4,856)
K Adjusted Current Period RPTTF Requested Funding (I-J)	\$ 136,225

County Auditor Controller Reported Prior Period Adjustment to Current Period RPTTF Requested Funding	
L Enforceable Obligations funded with RPTTF (E):	141,081
M Less Prior Period Adjustment (Report of Prior Period Adjustments Column AA)	-
N Adjusted Current Period RPTTF Requested Funding (L-M)	141,081

Certification of Oversight Board Chairman:
 Pursuant to Section 34177 (m) of the Health and Safety code, I
 hereby certify that the above is a true and accurate Recognized
 Obligation Payment Schedule for the above named agency.

<u>Gary Pia</u>	Chairman
Name	Title
/s/ _____	
Signature	Date

Recognized Obligation Payment Schedule (ROPS 15-16A) - ROPS Detail
July 1, 2015 through December 31, 2015
 (Report Amounts in Whole Dollars)

A	B	C	D	E	F	G	H	I	J	K					P
										M					
										Funding Source					
Item #	Project Name / Debt Obligation	Obligation Type	Contract/Agreement Execution Date	Contract/Agreement Termination Date	Payee	Description/Project Scope	Project Area	Total Outstanding Debt or Obligation	Retired	Non-Redevelopment Property Tax Trust Fund (Non-RPTTF)			RPTTF		Six-Month Total
										Bond Proceeds	Reserve Balance	Other Funds	Non-Admin	Admin	
1	Tax Allocation Bonds Series 2000	Bonds Issued On or Before 12/31/10	5/1/2000	5/1/2025	Union Bank of California	Bonds Issued to Fund Downtown	Downtown	\$ 3,286,178	N	\$ 901,436	\$ -	\$ -	\$ 43,041	\$ 98,040	\$ 1,042,517
2	Administrative Costs	Admin Costs	1/1/2014	6/30/2014	Employees / Contractors	Payroll / Admin Overhead / Prof Svcs	Downtown Revitalization Project Area	1961,698	N				43,041	98,040	98,040
3	Bond Reserve Fund	Bonds Issued On or Before 12/31/10	5/1/2000	5/1/2025	Union Bank of California	Maintain Reserve Fund per Bond Covenants	Downtown Revitalization Project Area	199,583	N						\$ -
4	Compensating Balance Account	Miscellaneous	5/9/1990	5/9/2040	Bank of America	Interest Compensation for Low-Mod Housing Loans	Downtown Revitalization Project Area	27,381	N						\$ -
5	Legal Services	Admin Costs	10/1/2007	10/31/2012	Law Offices of Jones & Mayer	Legal Services	Downtown Revitalization Project Area		N						\$ -
6	Housing Authority Bond Proceeds	Bonds Issued On or Before 12/31/10	6/1/2014	6/30/2019	Genton Property Group LLC	Downtown Revitalization Project	Downtown Revitalization Project Area	463,104	N	463,104					\$ 463,104
7	Successor Agency Bond Proceeds	Bonds Issued On or Before 12/31/10	6/1/2014	6/30/2019	Genton Property Group LLC	Downtown Revitalization Project	Downtown Revitalization Project Area	438,332	N	438,332					\$ 438,332
8									N						\$ -
9									N						\$ -
10									N						\$ -
11									N						\$ -
12									N						\$ -
13									N						\$ -
14									N						\$ -
15									N						\$ -
16									N						\$ -
17									N						\$ -
18									N						\$ -
19									N						\$ -
20									N						\$ -
21									N						\$ -
22									N						\$ -
23									N						\$ -
24									N						\$ -
25									N						\$ -
26									N						\$ -
27									N						\$ -
28									N						\$ -
29									N						\$ -
30									N						\$ -
31									N						\$ -
32									N						\$ -
33									N						\$ -
34									N						\$ -
35									N						\$ -
36									N						\$ -
37									N						\$ -
38									N						\$ -
39									N						\$ -
40									N						\$ -
41									N						\$ -
42									N						\$ -
43									N						\$ -
44									N						\$ -
45									N						\$ -
46									N						\$ -
47									N						\$ -
48									N						\$ -
49									N						\$ -
50									N						\$ -
51									N						\$ -
52									N						\$ -
53									N						\$ -
54									N						\$ -
55									N						\$ -
56									N						\$ -
57									N						\$ -

283

Recognized Obligation Payment Schedule (ROPS 15-16A) - Report of Cash Balances

(Report Amounts in Whole Dollars)

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation. For tips on how to complete the Report of Cash Balances Form, see https://rad.dof.ca.gov/rad-sa/pdf/Cash_Balance_Agency_Tips_Sheet.pdf.

A	B	C	D	E	F	G	H	I	
		Fund Sources							
		Bond Proceeds		Reserve Balance		Other	RPTTF		
	Cash Balance Information by ROPS Period	Bonds Issued on or before 12/31/10	Bonds Issued on or after 01/01/11	Prior ROPS period balances and DDR RPTTF balances retained	Prior ROPS RPTTF distributed as reserve for future period(s)	Rent, Grants, Interest, Etc.	Non-Admin and Admin	Comments	
ROPS 14-15A Actuals (07/01/14 - 12/31/14)									
1	Beginning Available Cash Balance (Actual 07/01/14)	1,101,019				27,381	-		
2	Revenue/Income (Actual 12/31/14) RPTTF amounts should tie to the ROPS 14-15A distribution from the County Auditor-Controller during June 2014					3,568	171,059		
3	Expenditures for ROPS 14-15A Enforceable Obligations (Actual 12/31/14) RPTTF amounts, H3 plus H4 should equal total reported actual expenditures in the Report of PPA, Columns L and Q						166,203		
4	Retention of Available Cash Balance (Actual 12/31/14) RPTTF amount retained should only include the amounts distributed as reserve for future period(s)								
5	ROPS 14-15A RPTTF Prior Period Adjustment RPTTF amount should tie to the self-reported ROPS 14-15A PPA in the Report of PPA, Column S	No entry required						4,856	
6	Ending Actual Available Cash Balance C to G = (1 + 2 - 3 - 4), H = (1 + 2 - 3 - 4 - 5)	\$ 1,101,019	\$ -	\$ -	\$ -	\$ 30,949	\$ -		
ROPS 14-15B Estimate (01/01/15 - 06/30/15)									
7	Beginning Available Cash Balance (Actual 01/01/15) (C, D, E, G = 4 + 6, F = H4 + F4 + F6, and H = 5 + 6)	\$ 1,101,019	\$ -	\$ -	\$ -	\$ 30,949	\$ 4,856		
8	Revenue/Income (Estimate 06/30/15) RPTTF amounts should tie to the ROPS 14-15B distribution from the County Auditor-Controller during January 2015					6,600	243,277		
9	Expenditures for ROPS 14-15B Enforceable Obligations (Estimate 06/30/15)						260,860		
10	Retention of Available Cash Balance (Estimate 06/30/15) RPTTF amount retained should only include the amounts distributed as reserve for future period(s)								
11	Ending Estimated Available Cash Balance (7 + 8 - 9 - 10)	\$ 1,101,019	\$ -	\$ -	\$ -	\$ 37,549	\$ (12,727)		

Recognized Obligation Payment Schedule (ROPS) 15-10M - Report of Five Period Adjustments
 (Annual Annuals of 2015-2016)

A	B	C	Non-PTTE Expenditures					PTTE Expenditures					I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB																																																																			
			Bond Proceeds		General Obligation		Other Funds	Special-Use		PTTE		Non-PTTE																					Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE		Non-PTTE																																														
			Authorized	Actual	Authorized	Actual	Actual	Authorized	Actual	Authorized	Actual	Authorized																					Actual	Authorized	Actual																																																																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

This page intentionally left blank.

City of South Pasadena/ Redevelopment Successor Agency Agenda Report

Robert S. Joe, Mayor/Agency Chair
Diana Mahmud, Mayor Pro Tem/Agency Vice Chair
Michael A. Cacciotti, Council/Agency Member
Marina Khubesrian, M.D., Council/Agency Member
Richard D. Schneider, M.D., Council/Agency Member

Evelyn G. Zneimer, City Clerk/Agency Secretary
Gary E. Pia, City Treasurer

COUNCIL AGENDA: February 4, 2015
TO: Honorable Mayor and City Council
VIA: Sergio Gonzalez, City Manager *JA*
FROM: Paul Riddle, Deputy Fire Chief *PR*
SUBJECT: **Resolution Authorizing the Inspection and Abatement of Brush and Native Vegetation Fire Hazards Authorizing the County of Los Angeles Agriculture Commissioner to Inspect and Abate Weeds, Brush and Native Vegetation Declared to be an Existing or Potential Fire Hazard, and Schedule a Public Hearing to be Held on February 18, 2015 to Hear Objections or Protests to the Vegetation Management Program**

Recommendation

It is recommended that the City Council adopt the resolution authorizing the County of Los Angeles Agriculture Commissioner to inspect and abate weeds, brush and native vegetation declared to be an existing or potential fire hazard, and schedule a public hearing to be held on February 18, 2015, to hear objections or protests to the vegetation management program.

Fiscal Impact

There is no fiscal impact to the City. Property owners who elect not to abate vegetation hazards are assessed fees through the County of Los Angeles for the inspection, abatement, and administration of the vegetation management program.

Commission Review and Recommendation

This matter was not reviewed by any commission.

Background

On April 20, 2011, the City Council approved a five-year contract with the County of Los Angeles Agriculture Commissioner to provide brush clearance and vegetation management services within the City of South Pasadena for the period from July 1, 2011 to June 30, 2016. Through the vegetation management program, property owners of unimproved and designated properties are sent notices to maintain parcels in a fire safe condition. If the property owner elects not to abate the brush and native vegetation fire hazards, the Agriculture commissioner's staff facilitates removal and authorizes a special assessment to recover costs.

Analysis

The Vegetation Management Program through the Agriculture Commissioner's office is an efficient and effective method to inspect and mitigate fire hazard problems associated with the annual growth of grass, brush and native vegetation. Fire Department staff works closely with the Agriculture Commissioner's office to respond to customer complaints relating to brush clearance and to identify high hazard areas in need of weed, brush and/or rubbish removal.

Legal Review

The City Attorney has not reviewed this item.

Public Notification of Agenda Item

The public was made aware that this item was to be considered this evening by virtue of its inclusion on the legally publicly noticed agenda, posting of the same agenda and reports on the City's website and/or notice in the *South Pasadena Review* and/or the *Pasadena Star-News*.

Attachments:

1. Resolution
2. Abatement Order, Los Angeles County

ATTACHMENT 1
Resolution



COUNTY OF LOS ANGELES

Department of
Agricultural Commissioner/
Weights and Measures



Kurt E. Floren
Agricultural Commissioner
Director of Weights and Measures

12300 Lower Azusa Road
Arcadia, California 91006-5872
<http://acwm.lacounty.gov>

Richard K. Iizuka
Chief Deputy

December 29, 2014

The Honorable City Council
City of South Pasadena
1414 Mission Street
South Pasadena, CA 91030

Honorable City Council:

RESOLUTION DECLARING THAT WEEDS, BRUSH, RUBBISH, ETC., ARE A SEASONAL AND RECURRENT PUBLIC NUISANCE

Transmitted herewith is the Declaration List of properties which have been found by inspection to have weeds, brush and/or rubbish growing or occurring upon them and which constitute an existing or potential hazard to the health and safety of adjacent property owners.

Also attached is a resolution for adoption by the City Council declaring that hazardous weeds, brush, rubbish, etc., growing or occurring upon or in front of the listed properties are a seasonal and recurrent public nuisance.

It is my recommendation that the Honorable City Council adopt this resolution at its meeting of February 4, 2015 which sets February 18, 2015 at 7:30 p.m. as the date and time for Hearing of Protests. After your City Council adopts the resolution, please send a copy to our Weed Abatement Division at the above address.

On or before February 2, 2015, annual weed abatement notices will be sent to the owners of the properties identified in the resolution pursuant to state law. An affidavit attesting to the mailing of the annual notices is attached. If you have any questions, please contact Raymond B. Smith, Deputy Director/Weed Hazard and Integrated Pest Management Bureau at (626) 575-4393.

Respectfully submitted,

KURT E. FLOREN
Agricultural Commissioner
Director of Weights and Measures

RAYMOND B. SMITH
Deputy Director/Bureau Chief
Weed Hazard and Integrated Pest Management Bureau

KEF:RKI:RBS:mm

Enclosures

Protecting Consumers and the Environment Since 1881
To Enrich Lives Through Effective and Caring Service

RESOLUTION NO. XXXX

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF SOUTH PASADENA, CALIFORNIA,
DECLARING THAT WEEDS, BRUSH, RUBBISH
AND REFUSE UPON OR IN FRONT OF SPECIFIED
PROPERTY IN THE CITY ARE A SEASONAL AND
RECURRENT PUBLIC NUISANCE AND DECLARING
ITS INTENTION TO PROVIDE FOR THE
ABATEMENT THEREOF**

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

BE IT RESOLVED THAT, pursuant to the provisions of Title 4, Division 3, Part 2, Chapter 13, Article 2, of the California Government Code, Sections 39560 to 39588, inclusive, and evidence received by it, the City Council of the City of South Pasadena specifically finds:

SECTION 1. That the weeds, brush or rubbish growing or existing upon the streets, sidewalks, or private property in the city attain such large growth as to become, when dry, a fire menace to adjacent improved property, or which are otherwise noxious, dangerous, or a public nuisance.

SECTION 2. That the presence of dry grass, stubble, refuse, or other flammable materials are conditions that endanger the public safety by creating a fire hazard.

SECTION 3. That by reason of the foregoing fact, the weeds, brush, rubbish, dry grass, stubble, refuse, or other flammable material growing or existing upon the private property hereinafter described, and upon the streets and sidewalks in front of said property, constitute a seasonal and recurrent public nuisance and should be abated as such.

SECTION 4. That the private property, together with streets and sidewalks in front of same herein referred to, is more particularly described as follows, to wit: That certain property described in the attached list hereto as Exhibit "A," and by this reference made a part hereof as though set forth in full at this point.

BE IT THEREFORE RESOLVED, pursuant to the findings of fact, by this Council heretofore made, that the weeds, brush, rubbish, dry grass, stubble, refuse or other flammable material in and upon and in front of the real property hereinbefore described constitute and are hereby declared to be a seasonal and recurrent public

nuisance that should be abated. The Agricultural Commissioner/Director of Weights and Measures, County of Los Angeles, is hereby designated the person to give notice to destroy said weeds, brush, rubbish, dry grass, stubble, refuse, or other flammable material and shall cause notices to be given to each property owner by United States Mail and said notice shall be substantially in the following form to-wit:

**NOTICE TO DESTROY WEEDS,
REMOVE BRUSH, RUBBISH AND REFUSE**

Notice is hereby given that on February 4, 2015, the City Council of the City of South Pasadena passed or will pass a resolution declaring noxious or dangerous vegetation including weeds, brush, tumbleweeds, sagebrush, and chaparral or rubbish refuse were growing or occurring upon or in front of said property on certain streets in said city or unincorporated area of the County of Los Angeles, and more particularly described in the resolution, and that they constitute a fire hazard or public nuisance which must be abated by the removal of said noxious or dangerous vegetation, rubbish and refuse, otherwise they may be removed and the nuisance abated by County authorities and the cost of removal assessed upon the land from or in front of which the noxious or dangerous vegetation, rubbish and refuse are removed, and such cost will constitute a special assessment against such lots or lands. Reference is hereby made to said resolution for further particulars. In addition, the Board of Supervisors authorized and directed the Agricultural Commissioner to recover its costs of details. All property owners having any objections to the proposed removal of noxious or dangerous vegetation, rubbish and refuse and the recovery of inspection costs, are hereby notified that they may attend a hearing of the City Council of said city to be held at 1424 Mission Street, South Pasadena, CA 91030, in the Council Chambers on February 18, 2015 at 7:30 p.m., where their objections will be heard and given due consideration. If the property owner does not want to present objections to the proposed removal of the noxious or dangerous vegetation including weeds, brush, tumbleweeds, sagebrush, and chaparral or rubbish and refuse, or the recovery of inspection costs, the owner need not appear at the above-mentioned hearings.

Evelyn G. Zneimer, City Clerk

BE IT THEREFORE RESOLVED THAT the Agricultural Commissioner is hereby authorized and directed to recover its costs of inspection of the properties hereinabove described in a manner consistent with prior action of the Board adopting a fee schedule for such inspections. The recovery of these costs is vital to the ongoing operation governing the identification and abatement of those properties that constitute a seasonal and recurrent public nuisance and endanger the public safety.

BE IT FURTHER RESOLVED THAT the 18th day of February, 2015, at the hour of 7:30 p.m. of said day, is the day and hour, and the meeting room of the City Council of the City of South Pasadena is fixed by this City Council as the place when and where any and all property owners having any objections to the aforesaid proposed removal of weeds, brush, rubbish, dry grass, stubble, refuse or other flammable material may appear before the City Council and show cause why said weeds, brush, rubbish, dry grass, stubble, refuse or other flammable material should not be removed in accordance with this resolution, and said objections will then and there be heard and given due consideration.

BE IT RESOLVED THAT the notices to destroy weeds, brush, rubbish, dry grass, stubble, refuse or other flammable material hereinbefore referred to shall be mailed by said Agricultural Commissioner/Director of Weights and Measures at least ten days prior to February 18, 2015.

PASSED, APPROVED AND ADOPTED ON this 4th day of February, 2015.

Robert S. Joe, Mayor

ATTEST:

APPROVED AS TO FORM:

Evelyn G. Zneimer, City Clerk
(seal)

Teresa L. Highsmith, City Attorney

I HEREBY CERTIFY the foregoing resolution was duly adopted by the City Council of the City of South Pasadena at a regular meeting held on the 4th day of February, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Evelyn G. Zneimer, City Clerk
(seal)

EXHIBIT A

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF LOS ANGELES)

RAYMOND B. SMITH, DEPUTY DIRECTOR, BUREAU CHIEF, AGRICULTURAL COMMISSIONER/WEIGHTS AND MEASURES, being first duly sworn says: That on or before the 2nd day of February 2015, as required by the Government Code of the State of California, he notified by United States Mail the owners of each of the properties described in the attached list a notice or notices to destroy noxious or dangerous weeds, of which the annexed is a true copy, and setting the 18th day of February, 2015, as the date upon which owners of said property could attend a meeting of the Council of the City of South Pasadena, when their objections will be heard and given due consideration.



Raymond B. Smith
Deputy Director, Bureau Chief

SUBSCRIBED AND SWORN TO BEFORE ME

This _____ day of _____, 2015

City Clerk

LOS ANGELES COUNTY DECLARATION LIST
 CITY OF SOUTH PASADENA
 KEY OF F, CITY CODE 654 (UNIMPROVED)

DATE: 01/07/15

PARCEL	LOCATION	OWNER	MAILING ADDRESS	CITY/STATE	ZIP
5308 002 064	CAMINO DEL SOL	L S AND E ASSOCIATES	P O BOX 556537	LOS ANGELES CA	90055
5308 002 070	HANSCOM DR	LEVY,SAMUEL S	P O BOX 556537	LOS ANGELES CA	90255
5308 002 072	HANSCOM DR	S AND E ASSOCIATES	P O BOX 556537	LOS ANGELES CA	90055
5308 020 027	HANSCOM DR	WINTER,ERIC	P O BOX 3702	SOUTH PASADENA CA	91031
5308 021 001	HANSCOM DR	WINTER,ERIC	P O BOX 3702	SOUTH PASADENA CA	91031
5308 022 002	HANSCOM DR	BROSMAN,NICOLE A	1556 INDIANA AVE	SOUTH PASADENA CA	91030
5308 022 003	HANSCOM DR	SOPA HANSCOM HOMES INC	20 TRUMAN STREET, STE 203	IRVINE, CA	92620
5308 022 004	HANSCOM DR	SOPA HANSCOM HOMES INC	20 TRUMAN STREET, STE 203	IRVINE, CA	92620
5308 022 005	HANSCOM DR	SOPA HANSCOM HOMES INC	20 TRUMAN STREET, STE 203	IRVINE, CA	92620
5308 022 009	HANSCOM DR	DUARTE,LAURA I	2059 BARNETT WAY	LOS ANGELES CA	90032
5308 023 004	PETERSON AVE	PITSIOU DARROUGH,ELENI N CO TR	1820 OLIVE AVE	S PASADENA CA	91030
5308 023 007	PETERSON AVE	JAMJOOM,TALAL M	239 PALMER HILL ROAD	OLD GREENWICH, CT	6870
5308 023 015	HANSCOM DR	SLOAN,SALLY F TR	461 E BLITHEDALE AVE	MILL VALLEY CA	94941
5308 024 017	HANSCOM DR	LOE, EVELYN	1865 HANSCOM DR	SOUTH PASADENA CA	91030
5308 024 034	1903 HANSCOM DR	LIU,QUAN	121 N SAN GABRIEL BLVD	SAN GABRIEL CA	91775
5308 025 027	PETERSON AVE	ABBASI,SEYED A	982 W. 10TH STREET	AZUSA, CA	91702
5308 027 007	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 008	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 016	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 017	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 018	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 019	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 020	HARRIMAN AVE	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108
5308 027 043	WARWICK PL	MING YANG YEH AND	1535 WEMBLEY RD	SAN MARINO CA	91108

LOS ANGELES COUNTY DECLARATION LIST
 CITY OF SOUTH PASADENA
 KEY OF F, CITY CODE 654 (UNIMPROVED)

DATE: 01/07/15

PARCEL	LOCATION	OWNER	MAILING ADDRESS	CITY/STATE	ZIP
5317 022 004	MOCKINGBIRD LN	DRESSELHAUS,CARL D AND	2133 E AVENUE Q2	PALMDALE CA	93550
5317 026 003	CEDARCREST AVE	HAUGAARD,ROBERT AND SHIRLEY TRS	390 N SAN RAFAEL AVE	PASADENA CA	91105
TOAL VACANT/IMPROVED RECORDS					0
TOTAL UNIMPROVED RECORDS					98
TOTAL RECORDS					98

This page intentionally left blank.

ATTACHMENT 2
Abatement Order, Los Angeles County

ABATEMENT ORDER _____

FEBRUARY 18, 2015

FOLLOWING THE PUBLIC HEARING HELD FEBRUARY 18, 2015, IN THE MATTER OF RESOLUTION TO ABATE NOXIOUS WEEDS, RUBBISH, AND REFUSE, THE CITY COUNCIL OF THE CITY OF SOUTH PASADENA, BY MOTION ADOPTED AN ORDER DIRECTING THE AGRICULTURAL COMMISSIONER/DIRECTOR OF WEIGHTS AND MEASURES TO ABATE THE NUISANCE BY HAVING THE WEEDS, RUBBISH, AND REFUSE REMOVED.

**CITY COUNCIL OF THE
CITY OF SOUTH PASADENA**

BY: _____
Robert S. Joe, Mayor

ATTEST:

BY: _____
Evelyn G. Zneimer, City Clerk