



Additional Documents List City Council Special Meeting May 25th, 2022

| Item No. | Agenda Item Description | Distributor | Document |
|----------|---|--|--------------------------------------|
| 1 | FISCAL YEAR 2022/23 PROPOSED BUDGET WORKSHOP Budget Workshop: Draft Financial Statements | Ken Louie Interim Director of Finance | Memo with suggested edits. |
| | Emailed Public Comment Item 1 | Christina Muñoz, Deputy City Clerk | Attached are emailed public comment. |



City of South Pasadena Finance Department

Memo

Date: May 25, 2022
To: The Honorable City Council
Via: Arminé Chaparyan, City Manager
From: Ken Louie, Interim Director of Finance
Re: May 25, 2022, City Council Meeting – Budget Workshop: Draft Financial Statements

Attached are Draft Financial Statements for the fiscal year ending June 30, 2021. The audit has been conducted by Rogers, Anderson, Malody & Scott, LLP. Audit Manager, Brianna Shutz will be making a presentation during the special meeting to share findings. The final document is anticipated to be presented by or before the June 15 City Council meeting.

CITY OF SOUTH PASADENA

STATEMENT OF NET POSITION
JUNE 30, 2021

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| Assets | | | |
| Cash and investments | \$ 39,319,620 | \$ 17,104,822 | \$ 56,424,442 |
| Receivables: | | | |
| Accounts | 434,838 | 1,654,913 | 2,089,751 |
| Taxes | 1,841,371 | - | 1,841,371 |
| Accrued interest | 9,551 | 10,880 | 20,431 |
| Internal balances | 150,000 | (150,000) | - |
| Due from other governments | 163,087 | - | 163,087 |
| Inventories | 11,434 | 249,795 | 261,229 |
| Restricted assets: | | | |
| Cash and investments with fiscal agent | - | 1,158,268 | 1,158,268 |
| Capital assets, not being depreciated | 5,016,730 | 11,855,758 | 16,872,488 |
| Capital assets, net of accumulated depreciation | 55,645,956 | 73,310,246 | 128,956,202 |
| Total assets | <u>102,592,587</u> | <u>105,194,682</u> | <u>207,787,269</u> |
| Deferred outflows of resources | | | |
| Deferred loss on debt refunding | - | 4,906,738 | 4,906,738 |
| Pension related | 9,310,461 | 663,254 | 9,973,715 |
| Other post-employment benefits related | 3,032,503 | 469,233 | 3,501,736 |
| Total deferred outflows of resources | <u>12,342,964</u> | <u>6,039,225</u> | <u>18,382,189</u> |
| Liabilities | | | |
| Accounts payable | 1,407,298 | 1,497,245 | 2,904,543 |
| Accrued liabilities | (482,345) | 38,234 | (444,111) |
| Accrued interest | - | 589,875 | 589,875 |
| Deposits payable | 939,915 | 338,094 | 1,278,009 |
| Claims and judgements payable | 1,736,000 | - | 1,736,000 |
| Compensated absences, due within one year | 86,328 | 8,899 | 95,227 |
| Bonds payable, due within one year | - | 1,310,000 | 1,310,000 |
| Noncurrent liabilities: | | | |
| Bonds payable, due in more than one year | - | 55,990,718 | 55,990,718 |
| Compensated absences, due in more than one year | 776,951 | 80,088 | 857,039 |
| Net pension liability | 39,816,420 | 2,836,413 | 42,652,833 |
| Other post-employment benefits liability | 17,511,294 | 2,709,600 | 20,220,894 |
| Total liabilities | <u>61,791,861</u> | <u>65,399,166</u> | <u>127,191,027</u> |
| Deferred inflows of resources | | | |
| Pension related | 1,437,764 | 102,422 | 1,540,186 |
| Other post-employment benefits related | 1,798,577 | 278,303 | 2,076,880 |
| Total deferred inflows of resources | <u>3,236,341</u> | <u>380,725</u> | <u>3,617,066</u> |
| Net position | | | |
| Net investment in capital assets | 60,662,686 | 27,432,177 | 88,094,863 |
| Restricted for: | | | |
| Community development projects | 1,192,835 | - | 1,192,835 |
| Public safety | 585,167 | - | 585,167 |
| Community services | 2,342,999 | - | 2,342,999 |
| Public works | 5,724,949 | - | 5,724,949 |
| Capital projects | 855,037 | - | 855,037 |
| Debt service | - | 1,158,268 | 1,158,268 |
| Unrestricted | (21,456,324) | 16,863,571 | (4,592,753) |
| Total net position | <u>\$ 49,907,349</u> | <u>\$ 45,454,016</u> | <u>\$ 95,361,365</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

| Functions/Programs | Expenses | Program Revenues | | |
|---------------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental activities: | | | | |
| General government | \$ 8,488,362 | \$ 1,615,244 | \$ 1,415,551 | \$ - |
| Public safety | 18,962,727 | 2,077,333 | 176,000 | - |
| Community development | 1,830,130 | - | 23,916 | - |
| Community services | 3,415,967 | 324,106 | 931,932 | - |
| Public works | 3,568,244 | 1,358,505 | 1,823,284 | 1,429,167 |
| Total governmental activities | 36,265,430 | 5,375,188 | 4,370,683 | 1,429,167 |
| Business-type activities: | | | | |
| Water | 7,935,991 | 12,022,464 | 30,604 | - |
| Sewer | 1,280,104 | 2,108,764 | - | - |
| Arroyo Seco Golf Course | 1,131,455 | 1,767,133 | - | - |
| Total business-type activities | 10,347,550 | 15,898,361 | 30,604 | - |
| Total Primary Government | \$ 46,612,980 | \$ 21,273,549 | \$ 4,401,287 | \$ 1,429,167 |

General revenues:
 Taxes:
 Property taxes
 Sales taxes
 Franchise taxes
 Business license taxes
 Utility users tax
 Other taxes
 Motor vehicle in lieu
 Use of money and property
 Other
 Transfers
 Total general revenues and transfers

Change in Net Position

Net Position - Beginning
 Net Position - Ending

The accompanying notes are an integral part of these financial statements.

(continued)

| <u>Net (Expense) Revenue and Changes in Net Position</u> | | |
|--|-------------------------------------|----------------------|
| <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
| \$ (5,457,567) | \$ - | \$ (5,457,567) |
| (16,709,394) | - | (16,709,394) |
| (1,806,214) | - | (1,806,214) |
| (2,159,929) | - | (2,159,929) |
| <u>1,042,712</u> | <u>-</u> | <u>1,042,712</u> |
| <u>(25,090,392)</u> | <u>-</u> | <u>(25,090,392)</u> |
| - | 4,117,077 | 4,117,077 |
| - | 828,660 | 828,660 |
| <u>-</u> | <u>635,678</u> | <u>635,678</u> |
| - | 5,581,415 | 5,581,415 |
| <u>(25,090,392)</u> | <u>5,581,415</u> | <u>(19,508,977)</u> |
| 16,772,602 | - | 16,772,602 |
| 5,132,645 | - | 5,132,645 |
| 995,705 | - | 995,705 |
| 392,174 | - | 392,174 |
| 3,738,531 | - | 3,738,531 |
| 415,385 | - | 415,385 |
| - | - | - |
| 4,859,029 | 62,447 | 4,921,476 |
| 152,783 | 24,736 | 177,519 |
| <u>-</u> | <u>-</u> | <u>-</u> |
| <u>32,458,854</u> | <u>87,183</u> | <u>32,546,037</u> |
| 7,368,462 | 5,668,598 | 13,037,060 |
| 42,538,887 | 39,785,418 | 82,324,305 |
| <u>\$ 49,907,349</u> | <u>\$ 45,454,016</u> | <u>\$ 95,361,365</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2021

| | General Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|----------------------|-----------------------------------|--------------------------------|
| ASSETS | | | |
| Pooled cash and investments | \$ 23,465,987 | \$ 15,819,365 | \$ 39,285,352 |
| Receivables: | | | |
| Accounts | 401,687 | 33,151 | 434,838 |
| Taxes | 1,824,126 | 17,245 | 1,841,371 |
| Accrued interest | - | 9,551 | 9,551 |
| Due from other governments | - | 163,087 | 163,087 |
| Due from other funds | 1,308,865 | - | 1,308,865 |
| Advances to other funds | 150,000 | - | 150,000 |
| Inventories | 11,434 | - | 11,434 |
| | <u>\$ 27,162,099</u> | <u>\$ 16,042,399</u> | <u>\$ 43,204,498</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 1,091,634 | \$ 292,475 | \$ 1,384,109 |
| Accrued liabilities | (503,166) | 20,821 | (482,345) |
| Deposits payable | 930,024 | 9,891 | 939,915 |
| Due to other funds | - | 1,308,865 | 1,308,865 |
| | <u>1,518,492</u> | <u>1,632,052</u> | <u>3,150,544</u> |
| Deferred Inflows of Resources: | | | |
| Unavailable revenue | - | - | - |
| Fund Balances: | | | |
| Nonspendable: | | | |
| Advances to other funds | 150,000 | - | 150,000 |
| Inventories | 11,434 | - | 11,434 |
| Restricted for: | | | |
| Community development projects | - | 1,192,835 | 1,192,835 |
| Public safety - police | - | 585,167 | 585,167 |
| Community services | - | 2,342,999 | 2,342,999 |
| Public works - streets and roads | - | 5,296,279 | 5,296,279 |
| Capital projects | - | 855,037 | 855,037 |
| Public works - street lighting | - | 428,670 | 428,670 |
| Committed to: | | | |
| Capital projects | - | 5,009,495 | 5,009,495 |
| Arroyo Golf Course Facility | 600,000 | - | 600,000 |
| CalTrans Vacant Lot Purchases | 392,000 | - | 392,000 |
| Legal Services Reserve | 500,000 | - | 500,000 |
| Library Expansion | 200,000 | - | 200,000 |
| Maintenance Yard/Community Center Reserve | 267,067 | - | 267,067 |
| Renewable Energy Sources | 700,000 | - | 700,000 |
| Retiree Medical Benefits | 500,000 | - | 500,000 |
| Retiree Pension Benefits | 500,000 | - | 500,000 |
| Stormwater Reserve | 600,000 | - | 600,000 |
| Library Park Drainage Reserve | 22,000 | - | 22,000 |
| Financial Sustainability Reserve | 900,000 | - | 900,000 |
| Slater Reimbursement Reserve | 345,876 | - | 345,876 |
| Assigned to: | | | |
| Stables CIP Reserve | 72,940 | - | 72,940 |
| Unassigned | 19,882,290 | (1,300,135) | 18,582,155 |
| | <u>25,643,607</u> | <u>14,410,347</u> | <u>40,053,954</u> |
| Total fund balances | <u>\$ 27,162,099</u> | <u>\$ 16,042,399</u> | <u>\$ 43,204,498</u> |
| Total liabilities and fund balances | <u>\$ 27,162,099</u> | <u>\$ 16,042,399</u> | <u>\$ 43,204,498</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2021**

| | | |
|---|---------------------|----------------------|
| Fund balances of governmental funds | | \$ 40,053,954 |
| 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 of the governmental funds. | | 60,662,686 |
| Deferred outflows and inflows of resources related to pensions and other post-employment benefits liabilities have not been reported in the governmental funds. | | |
| Pension related deferred outflows of resources | \$ 9,310,461 | |
| Pension related deferred inflows of resources | (1,437,764) | |
| Total other post-employment benefits related deferred outflows of resources | 3,032,503 | |
| Total other post-employment benefits related deferred inflows of resources | <u>(1,798,577)</u> | |
| | | 9,106,623 |
| Long-term liabilities are not due and payable in the current period and are not reported in the governmental funds. | | |
| Compensated absences | (863,279) | |
| Net pension liability | (39,816,420) | |
| Other post-employment benefits liability | <u>(17,511,294)</u> | |
| | | (58,190,993) |
| Revenues reported as unavailable revenue in the governmental funds are recognized in the Statement of Activities. These are classified as intergovernmental revenues in the Government-Wide Financial Statements. | | - |
| Internal service funds are used to charge the cost of activities to individual funds. The assets and liabilities are included in governmental activities in the statement of net position. | | <u>(1,724,921)</u> |
| Net position of governmental activities | | <u>\$ 49,907,349</u> |

The accompanying notes are an integral part of these financial statements.

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CITY OF SOUTH PASADENA

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | General Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|-----------------------------------|--------------------------------|
| Revenues | | | |
| Taxes | \$ 27,192,833 | \$ 1,735,181 | \$ 28,928,014 |
| Assessments | - | 892,903 | 892,903 |
| Licenses and permits | 813,180 | 32,250 | 845,430 |
| Intergovernmental | 954,213 | 2,220,318 | 3,174,531 |
| Charges for services | 3,257,994 | 251,587 | 3,509,581 |
| Use of money and property | 4,784,070 | 74,960 | 4,859,030 |
| Fines and forfeitures | 143,449 | - | 143,449 |
| Miscellaneous | 489,721 | 64,639 | 554,360 |
| Total revenues | <u>37,635,460</u> | <u>5,271,838</u> | <u>42,907,298</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 5,167,897 | 136,458 | 5,304,355 |
| Public safety | 16,748,679 | 38,582 | 16,787,261 |
| Community development | 1,819,769 | 10,361 | 1,830,130 |
| Community services | 2,326,661 | 607,791 | 2,934,452 |
| Public works | 1,922,924 | 1,560,703 | 3,483,627 |
| Capital outlay | 37,786 | 2,043,993 | 2,081,779 |
| Total expenditures | <u>28,023,716</u> | <u>4,397,888</u> | <u>32,421,604</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>9,611,744</u> | <u>873,950</u> | <u>10,485,694</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | - | 1,294,627 | 1,294,627 |
| Transfers out | <u>(2,521,877)</u> | <u>-</u> | <u>(2,521,877)</u> |
| Total other financing sources (uses) | <u>(2,521,877)</u> | <u>1,294,627</u> | <u>(1,227,250)</u> |
| Net change in fund balance | 7,089,867 | 2,168,577 | 9,258,444 |
| Fund Balances, Beginning | <u>18,553,740</u> | <u>12,241,770</u> | <u>30,795,510</u> |
| Fund Balances, Ending | <u>\$ 25,643,607</u> | <u>\$ 14,410,347</u> | <u>\$ 40,053,954</u> |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Net changes in fund balances - total governmental funds \$ 9,258,444

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

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

| | | |
|--|--------------------|-----------|
| Capital asset expenditures, net of deletions of capital assets | \$ 2,509,163 | |
| Depreciation expense, net of deletions of capital assets | <u>(1,241,795)</u> | |
| | | 1,267,368 |

Certain revenues in the governmental funds are deferred inflows of resources because they are measurable but not available under the modified accrual basis of accounting. However, the revenues are included on the accrual basis used in the government-wide statements. This amount represents the change during the year:

| | |
|--|----------|
| Grants and other reimbursement revenue | (54,700) |
|--|----------|

Some 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:

| | | |
|---|------------------|-------------|
| Change in compensated absences | 72,043 | |
| Changes in pension related items | (2,355,135) | |
| Changes in other post-employment benefits related items | <u>(660,718)</u> | |
| | | (2,943,810) |

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is included in the statement of activities.

| | |
|--|------------------|
| | <u>(158,840)</u> |
|--|------------------|

Changes in net position of governmental activities

| | |
|--|---------------------|
| | <u>\$ 7,368,462</u> |
|--|---------------------|

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2021

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Fund |
|--|---|--------------|----------------------------|---------------|--|
| | Water | Sewer | Arroyo Seco Golf Course | Total | |
| ASSETS | | | | | |
| Current assets: | | | | | |
| Cash and investments | \$ 9,456,833 | \$ 6,418,577 | \$ 1,229,412 | \$ 17,104,822 | \$ 34,268 |
| Receivables: | | | | | |
| Accounts | 1,432,985 | 221,928 | - | 1,654,913 | - |
| Accrued interest | 6,477 | 4,401 | 2 | 10,880 | - |
| Inventories | 237,062 | - | 12,733 | 249,795 | - |
| Restricted: | | | | | |
| Cash and investments with fiscal agent | 1,158,268 | - | - | 1,158,268 | - |
| Total current assets | 12,291,625 | 6,644,906 | 1,242,147 | 20,178,678 | 34,268 |
| Noncurrent assets: | | | | | |
| Capital assets, not depreciated | 11,830,243 | 25,515 | - | 11,855,758 | - |
| Capital assets, net of depreciation | 63,241,639 | 9,289,772 | 778,835 | 73,310,246 | - |
| Total noncurrent assets | 75,071,882 | 9,315,287 | 778,835 | 85,166,004 | - |
| Total assets | 87,363,507 | 15,960,193 | 2,020,982 | 105,344,682 | 34,268 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred loss on debt refunding | 4,906,738 | - | - | 4,906,738 | - |
| Pension related | 538,581 | 124,673 | - | 663,254 | - |
| Other post-employment benefits related | 391,144 | 78,089 | - | 469,233 | - |
| Total deferred outflows of resources | 5,836,463 | 202,762 | - | 6,039,225 | - |
| LIABILITIES | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | 1,328,554 | 110,992 | 57,699 | 1,497,245 | 23,189 |
| Accrued liabilities | 31,747 | 6,487 | - | 38,234 | - |
| Accrued interest | 422,256 | 167,619 | - | 589,875 | - |
| Deposits payable | 338,094 | - | - | 338,094 | - |
| Claims and judgements payable | - | - | - | - | 1,736,000 |
| Compensated absences | 6,533 | 2,366 | - | 8,899 | - |
| Bonds payable | 1,310,000 | - | - | 1,310,000 | - |
| Total current liabilities | 3,437,184 | 287,464 | 57,699 | 3,782,347 | 1,759,189 |
| Noncurrent liabilities: | | | | | |
| Advances from other funds | - | 150,000 | - | 150,000 | - |
| Compensated absences | 58,796 | 21,292 | - | 80,088 | - |
| Total other post-employment benefits liability | 2,258,674 | 450,926 | - | 2,709,600 | - |
| Net pension liability | 2,303,253 | 533,160 | - | 2,836,413 | - |
| Loans payable | 6,032,909 | 8,707,478 | - | 14,740,387 | - |
| Bonds payable | 41,250,331 | - | - | 41,250,331 | - |
| Total noncurrent liabilities | 51,903,963 | 9,862,856 | - | 61,766,819 | - |
| Total liabilities | 55,341,147 | 10,150,320 | 57,699 | 65,549,166 | 1,759,189 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Pension related | 83,170 | 19,252 | - | 102,422 | - |
| Other post-employment benefits related | 231,988 | 46,315 | - | 278,303 | - |
| Total deferred inflows of resources | 315,158 | 65,567 | - | 380,725 | - |
| NET POSITION | | | | | |
| Net investment in capital assets | 26,045,533 | 607,809 | 778,835 | 27,432,177 | - |
| Restricted | 1,158,268 | - | - | 1,158,268 | - |
| Unrestricted | 10,339,864 | 5,339,259 | 1,184,448 | 16,863,571 | (1,724,921) |
| Total net position | \$ 37,543,665 | \$ 5,947,068 | \$ 1,963,283 | \$ 45,454,016 | \$ (1,724,921) |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Fund |
|--|---|--------------|----------------------------|---------------|--|
| | Water | Sewer | Arroyo Seco Golf Course | Total | |
| OPERATING REVENUES | | | | | |
| Sales and service charges | \$ 12,022,464 | \$ 2,108,764 | \$ 1,767,133 | \$ 15,898,361 | \$ 781,294 |
| Miscellaneous | 24,736 | - | - | 24,736 | - |
| Total operating revenues | 12,047,200 | 2,108,764 | 1,767,133 | 15,923,097 | 781,294 |
| OPERATING EXPENSES | | | | | |
| Administration and general | 374,717 | 273,875 | 1,077,664 | 1,726,256 | - |
| Pumping | 1,159,331 | - | - | 1,159,331 | - |
| Transmission/collection | 3,144,462 | - | - | 3,144,462 | - |
| Treatment | - | 624,917 | - | 624,917 | - |
| Insurance costs and claims | - | - | - | - | 2,167,384 |
| Depreciation expense | 1,426,794 | 196,473 | 53,791 | 1,677,058 | - |
| Amortization expense | 22,500 | - | - | 22,500 | - |
| Total operating expenses | 6,127,804 | 1,095,265 | 1,131,455 | 8,354,524 | 2,167,384 |
| Operating income (loss) | 5,919,396 | 1,013,499 | 635,678 | 7,568,573 | (1,386,090) |
| NON-OPERATING REVENUES (EXPENSES) | | | | | |
| Interest revenue | 38,035 | 24,399 | 13 | 62,447 | - |
| Interest expense | (1,804,132) | (184,839) | - | (1,988,971) | - |
| Operating grants and contributions | 30,604 | - | - | 30,604 | - |
| Capital projects | (2,805) | - | - | (2,805) | - |
| Miscellaneous expenses | (1,250) | - | - | (1,250) | - |
| Total non-operating revenues (expenses) | (1,739,548) | (160,440) | 13 | (1,899,975) | - |
| Income (loss) before transfers | 4,179,848 | 853,059 | 635,691 | 5,668,598 | (1,386,090) |
| TRANSFERS | | | | | |
| Transfers in | - | - | - | - | 1,227,250 |
| Transfers out | - | - | - | - | - |
| Total transfers | - | - | - | - | 1,227,250 |
| Change in net position | 4,179,848 | 853,059 | 635,691 | 5,668,598 | (158,840) |
| NET POSITION | | | | | |
| Net position, beginning | 33,363,817 | 5,094,009 | 1,327,592 | 39,785,418 | (1,566,081) |
| Net position, ending | \$ 37,543,665 | \$ 5,947,068 | \$ 1,963,283 | \$ 45,454,016 | \$ (1,724,921) |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|--|---|--------------|----------------------------|---------------|---|
| | Water | Sewer | Arroyo Seco Golf Course | Total | |
| Cash flows from operating activities | | | | | |
| Cash received from customers and users | \$ 11,890,991 | \$ 2,075,023 | \$ 1,767,830 | \$ 15,733,844 | \$ 781,294 |
| Cash paid to suppliers for goods and services | (5,252,662) | (806,393) | (1,049,388) | (7,108,443) | (2,146,352) |
| Cash paid to employees for services | (564,941) | (136,744) | - | (701,685) | - |
| Cash received from (payments to) others | 24,736 | - | - | 24,736 | - |
| Net cash provided by operating activities | 6,098,124 | 1,131,886 | 718,442 | 7,948,452 | (1,365,058) |
| Cash flows from noncapital financing activities | | | | | |
| Cash paid to other funds | - | (150,000) | - | (150,000) | - |
| Cash received from other funds | - | - | - | - | 1,227,250 |
| Cash received from operating grants | 30,604 | - | - | 30,604 | - |
| Net cash provided by (used for) noncapital financing activities | 30,604 | (150,000) | - | (119,396) | 1,227,250 |
| Cash flows from capital and related financing activities | | | | | |
| Proceeds from capital debt | 5,553,639 | - | - | 5,553,639 | - |
| Acquisition and construction of capital assets | (2,054,396) | (25,515) | (32,280) | (2,112,191) | - |
| Principal paid on capital debt | (6,983,998) | (237,954) | - | (7,221,952) | - |
| Interest paid on capital debt | (1,815,882) | (189,420) | - | (2,005,302) | - |
| Net cash provided by (used for) capital and related financing activities | (5,300,637) | (452,889) | (32,280) | (5,785,806) | - |
| Cash flows from investing activities | | | | | |
| Interest received | 44,294 | 30,142 | 24 | 74,460 | - |
| Net cash provided by investing activities | 44,294 | 30,142 | 24 | 74,460 | - |
| Net increase in cash and cash equivalents | 872,385 | 559,139 | 686,186 | 2,117,710 | (137,808) |
| Cash and cash equivalents, beginning of year | 9,742,716 | 5,859,438 | 543,226 | 16,145,380 | 172,076 |
| Cash and cash equivalents, end of year | \$ 10,615,101 | \$ 6,418,577 | \$ 1,229,412 | \$ 18,263,090 | \$ 34,268 |
| Cash and investments | \$ 9,456,833 | \$ 6,418,577 | \$ 1,229,412 | \$ 17,104,822 | \$ 34,268 |
| Restricted: | | | | | |
| Cash and investments with fiscal agent | 1,158,268 | - | - | 1,158,268 | - |
| Total cash and cash equivalents | \$ 10,615,101 | \$ 6,418,577 | \$ 1,229,412 | \$ 18,263,090 | \$ 34,268 |
| Reconciliation of operating income (loss) to net cash provided by operating activities: | | | | | |
| Operating income (loss) | \$ 5,919,396 | \$ 1,013,499 | \$ 635,678 | \$ 7,568,573 | \$ (1,386,090) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | | |
| Depreciation | 1,426,794 | 196,473 | 53,791 | 1,677,058 | - |
| Amortization | 22,500 | - | - | 22,500 | - |
| (Increase) decrease in operating assets: | | | | | |
| Accounts receivable | (152,035) | (33,741) | 697 | (185,079) | - |
| Inventories | 8,512 | - | (1,562) | 6,950 | - |
| Deferred outflows of resources | (87,400) | (9,034) | - | (96,434) | - |
| Increase (decrease) in operating liabilities: | | | | | |
| Accounts payable | (582,664) | 92,399 | 36,838 | (453,427) | 21,032 |
| Accrued liabilities | 6,178 | (2,322) | (7,000) | (3,144) | - |
| Deposits payable | 20,562 | - | - | 20,562 | - |
| Claims and judgements payable | - | - | - | - | - |
| Compensated absences | 6,762 | 15,867 | - | 22,629 | - |
| Net pension liability | (717,067) | (182,593) | - | (899,660) | - |
| Other post-employment benefits liability | 377,882 | 75,441 | - | 453,323 | - |
| Deferred inflows of resources | (151,296) | (34,103) | - | (185,399) | - |
| Total adjustments | 178,728 | 118,387 | 82,764 | 379,879 | 21,032 |
| Net cash provided by operating activities | \$ 6,098,124 | \$ 1,131,886 | \$ 718,442 | \$ 7,948,452 | \$ (1,365,058) |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2021

| | Private Purpose Trust Fund <u>Successor Agency of the Former CRA</u> |
|---|--|
| Assets | |
| Pooled cash and investments | \$ 155,695 |
| Restricted assets: | |
| Cash and investments with fiscal agents | <u>196,526</u> |
| Total assets | <u>352,221</u> |
| Liabilities | |
| Accrued interest | 6,800 |
| Long-term liabilities: | |
| Due within one year | 155,000 |
| Due in more than one year | <u>525,000</u> |
| Total liabilities | <u>686,800</u> |
| Fiduciary Net Position (Deficit) | |
| Held in trust for other purposes | <u><u>\$ (334,579)</u></u> |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

| | Private Purpose Trust Fund <u>Successor Agency of the Former CRA</u> |
|---|--|
| Revenues | |
| Taxes | \$ 285,849 |
| Total revenues | <u>285,849</u> |
| Expenses | |
| Contractual services | 3,693 |
| Interest expense | 48,050 |
| Total expenses | <u>51,743</u> |
| Change in net position | 234,106 |
| Net position (deficit) held in trust, beginning | <u>(568,685)</u> |
| Net position (deficit) held in trust, ending | <u><u>\$ (334,579)</u></u> |

The accompanying notes are an integral part of these financial statements.

CITY OF SOUTH PASADENA

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|---------------------------|---------------------|---------------------|
| | MTA | | |
| | Pedestrian Improvement | Proposition "A" | Proposition "C" |
| ASSETS | | | |
| Pooled cash and investments | \$ - | \$ 1,518,993 | \$ 1,065,746 |
| Receivables: | | | |
| Accounts | - | - | - |
| Taxes | - | - | - |
| Interest | - | 1,249 | 833 |
| Due from other governments | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ -</u> | <u>\$ 1,520,242</u> | <u>\$ 1,066,579</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ 27,285 | \$ 3,464 |
| Accrued liabilities | - | 3,840 | 3,836 |
| Deposits payable | - | - | - |
| Due to other funds | 29,951 | - | - |
| | <u>29,951</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>29,951</u> | <u>31,125</u> | <u>7,300</u> |
| Fund Balances (Deficits): | | | |
| Restricted for: | | | |
| Community development projects | - | - | - |
| Public safety - police | - | - | - |
| Community services | - | 1,489,117 | - |
| Public works - streets and roads | - | - | 1,059,279 |
| Capital projects | - | - | - |
| Public works - street lighting | - | - | - |
| Committed to: | | | |
| Capital projects | - | - | - |
| Unassigned | (29,951) | - | - |
| Total fund balances (deficits) | <u>(29,951)</u> | <u>1,489,117</u> | <u>1,059,279</u> |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ -</u> | <u>\$ 1,520,242</u> | <u>\$ 1,066,579</u> |

(continued)

| Special Revenue Funds | | | | | |
|-------------------------------|--------------------------|-------------------|-------------------|----------------------------------|----------------------|
| CTC Traffic Improvement Grant | Rogan HR 5294 Grant Fund | Street Lighting | Clean Air Act | Parking and Business Improvement | Gold Line Mitigation |
| \$ - | \$ - | \$ 478,081 | \$ 147,279 | \$ 511 | \$ 63,160 |
| - | - | - | 8,453 | - | - |
| - | - | 17,245 | - | - | - |
| - | - | 433 | 117 | - | 52 |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 495,759</u> | <u>\$ 155,849</u> | <u>\$ 511</u> | <u>\$ 63,212</u> |
| | | | | | |
| \$ - | \$ - | \$ 55,658 | \$ 35,602 | \$ - | \$ - |
| - | - | 3,698 | - | - | - |
| - | - | 7,733 | - | - | - |
| 23 | 5,708 | - | - | - | - |
| <u>23</u> | <u>5,708</u> | <u>67,089</u> | <u>35,602</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 120,247 | 511 | 63,212 |
| - | - | 428,670 | - | - | - |
| - | - | - | - | - | - |
| (23) | (5,708) | - | - | - | - |
| <u>(23)</u> | <u>(5,708)</u> | <u>428,670</u> | <u>120,247</u> | <u>511</u> | <u>63,212</u> |
| | | | | | |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 495,759</u> | <u>\$ 155,849</u> | <u>\$ 511</u> | <u>\$ 63,212</u> |

CITY OF SOUTH PASADENA

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|---------------------------|-------------------|---------------------|
| | Mission | | |
| | Meridian Public Garage | State Gas Tax | County Park Bond |
| ASSETS | | | |
| Pooled cash and investments | \$ - | \$ 952,250 | \$ - |
| Receivables: | | | |
| Accounts | - | - | - |
| Taxes | - | - | - |
| Interest | - | 805 | - |
| Due from other governments | - | - | - |
| Total assets | \$ - | \$ 953,055 | \$ - |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 9,650 | \$ 13,246 | \$ 5,159 |
| Accrued liabilities | - | 8,676 | - |
| Deposits payable | - | - | - |
| Due to other funds | 343,355 | - | 168,626 |
| Total liabilities | 353,005 | 21,922 | 173,785 |
| Fund Balances (Deficits): | | | |
| Restricted for: | | | |
| Community development projects | - | - | - |
| Public safety - police | - | - | - |
| Community services | - | - | - |
| Public works - streets and roads | - | 931,133 | - |
| Capital projects | - | - | - |
| Public works - street lighting | - | - | - |
| Committed to: | | | |
| Capital projects | - | - | - |
| Unassigned | (353,005) | - | (173,785) |
| Total fund balances (deficits) | (353,005) | 931,133 | (173,785) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ - | \$ 953,055 | \$ - |

(continued)

| Special Revenue Funds | | | | | |
|-----------------------------|------------------|-------------------|-------------------|---------------------------|--------------------|
| Capital Growth Requirements | C.D.B.G | Asset Forfeiture | Measure W | Bike and Pedestrian Paths | State Police Grant |
| \$ 548,723 | \$ - | \$ 220,911 | \$ 110,544 | \$ 10,252 | \$ 363,740 |
| - | - | - | 22,569 | - | - |
| - | - | - | - | - | - |
| 452 | - | 184 | - | - | 332 |
| - | 76,539 | - | - | - | - |
| <u>\$ 549,175</u> | <u>\$ 76,539</u> | <u>\$ 221,095</u> | <u>\$ 133,113</u> | <u>\$ 10,252</u> | <u>\$ 364,072</u> |
| | | | | | |
| \$ - | \$ 53,000 | \$ - | \$ 10,450 | \$ 10,252 | \$ - |
| - | - | - | 771 | - | - |
| - | - | - | - | - | - |
| - | 23,539 | - | - | - | - |
| - | 76,539 | - | 11,221 | 10,252 | - |
| | | | | | |
| - | - | - | - | - | - |
| - | - | 221,095 | - | - | 364,072 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 549,175 | - | - | 121,892 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>549,175</u> | <u>-</u> | <u>221,095</u> | <u>121,892</u> | <u>-</u> | <u>364,072</u> |
| | | | | | |
| <u>\$ 549,175</u> | <u>\$ 76,539</u> | <u>\$ 221,095</u> | <u>\$ 133,113</u> | <u>\$ 10,252</u> | <u>\$ 364,072</u> |

CITY OF SOUTH PASADENA

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|----------------------------|---------------------|---------------------|
| | Homeland Security Grant | Park Impact Fees | Measure R |
| ASSETS | | | |
| Pooled cash and investments | \$ - | \$ 858,156 | \$ 1,070,304 |
| Receivables: | | | |
| Accounts | - | - | - |
| Taxes | - | - | - |
| Interest | - | 705 | 841 |
| Due from other governments | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ -</u> | <u>\$ 858,861</u> | <u>\$ 1,071,145</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ 4,979 | \$ - |
| Accrued liabilities | - | - | - |
| Deposits payable | - | - | - |
| Due to other funds | 21,011 | - | - |
| | <u>21,011</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>21,011</u> | <u>4,979</u> | <u>-</u> |
| Fund Balances (Deficits): | | | |
| Restricted for: | | | |
| Community development projects | - | - | - |
| Public safety - police | - | - | - |
| Community services | - | 853,882 | - |
| Public works - streets and roads | - | - | 1,071,145 |
| Capital projects | - | - | - |
| Public works - street lighting | - | - | - |
| Committed to: | | | |
| Capital projects | - | - | - |
| Unassigned | (21,011) | - | - |
| Total fund balances (deficits) | <u>(21,011)</u> | <u>853,882</u> | <u>1,071,145</u> |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ -</u> | <u>\$ 858,861</u> | <u>\$ 1,071,145</u> |

(continued)

| Special Revenue Funds | | | | | |
|-----------------------|----------------------|-------------------|--------------------------|------------------|-----------------|
| Measure M | TDA/Metro Grant Fund | Public Education | Road Maintenance & Rehab | MSRC Grant Fund | Measure H |
| \$ 1,337,610 | \$ 168,953 | \$ 179,404 | \$ 628,589 | \$ - | \$ - |
| - | - | 2,129 | - | - | - |
| - | - | - | - | - | - |
| 1,073 | 140 | 149 | 513 | - | - |
| - | - | - | 86,548 | - | - |
| <u>\$ 1,338,683</u> | <u>\$ 169,093</u> | <u>\$ 181,682</u> | <u>\$ 715,650</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 150,000 | 80,089 |
| - | - | - | - | 150,000 | 80,089 |
| - | - | 181,682 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,338,683 | 169,093 | - | 715,650 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | (150,000) | (80,089) |
| <u>1,338,683</u> | <u>169,093</u> | <u>181,682</u> | <u>715,650</u> | <u>(150,000)</u> | <u>(80,089)</u> |
| <u>\$ 1,338,683</u> | <u>\$ 169,093</u> | <u>\$ 181,682</u> | <u>\$ 715,650</u> | <u>\$ -</u> | <u>\$ -</u> |

CITY OF SOUTH PASADENA

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|-----------------------|-------------------|------------------------------|
| | Prop C Exchange | BTA Grant Fund | Housing Authority Fund |
| ASSETS | | | |
| Pooled cash and investments | \$ 11,296 | \$ - | \$ 85,559 |
| Receivables: | | | |
| Accounts | - | - | - |
| Taxes | - | - | - |
| Interest | - | - | 68 |
| Due from other governments | - | - | - |
| Total assets | \$ 11,296 | \$ - | \$ 85,627 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ - | \$ 2,285 |
| Accrued liabilities | - | - | - |
| Deposits payable | - | - | 2,158 |
| Due to other funds | - | 416,948 | - |
| Total liabilities | - | 416,948 | 4,443 |
| Fund Balances (Deficits): | | | |
| Restricted for: | | | |
| Community development projects | - | - | 81,184 |
| Public safety - police | - | - | - |
| Community services | - | - | - |
| Public works - streets and roads | 11,296 | - | - |
| Capital projects | - | - | - |
| Public works - street lighting | - | - | - |
| Committed to: | | | |
| Capital projects | - | - | - |
| Unassigned | - | (416,948) | - |
| Total fund balances (deficits) | 11,296 | (416,948) | 81,184 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 11,296 | \$ - | \$ 85,627 |

(continued)

| Special Revenue Funds | | | Capital Projects Funds | | | | Total Nonmajor Governmental Funds |
|------------------------------|--------------------|--|---|---------------------------------|--------------------------------------|--|---|
| Golden Streets Grant Fund | HSIP Grant Fund | Historic Preservation Grant Fund | Facilities & Equip. Capital Project | Technology Surcharge Fund | 2000 Tax Allocation Bonds Fund | Streets Improvement Program Fund | |
| \$ - | \$ - | \$ 5,098 | \$ 2,589,884 | \$ 3,126 | \$ 924,867 | \$ 2,476,329 | \$ 15,819,365 |
| - | - | - | - | - | - | - | 33,151 |
| - | - | - | - | - | - | - | 17,245 |
| - | - | 4 | 1,601 | - | - | - | 9,551 |
| - | - | - | - | - | - | - | 163,087 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,102</u> | <u>\$ 2,591,485</u> | <u>\$ 3,126</u> | <u>\$ 924,867</u> | <u>\$ 2,476,329</u> | <u>\$ 16,042,399</u> |
| \$ - | \$ - | \$ - | \$ 61,445 | \$ - | \$ - | \$ - | \$ 292,475 |
| - | - | - | - | - | - | - | 20,821 |
| - | - | - | - | - | - | - | 9,891 |
| 24,914 | 44,701 | - | - | - | - | - | 1,308,865 |
| <u>24,914</u> | <u>44,701</u> | <u>-</u> | <u>61,445</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,632,052</u> |
| - | - | 5,102 | - | - | 924,867 | - | 1,192,835 |
| - | - | - | - | - | - | - | 585,167 |
| - | - | - | - | - | - | - | 2,342,999 |
| - | - | - | - | - | - | - | 5,296,279 |
| - | - | - | - | - | - | - | 855,037 |
| - | - | - | - | - | - | - | 428,670 |
| - | - | - | 2,530,040 | 3,126 | - | 2,476,329 | 5,009,495 |
| (24,914) | (44,701) | - | - | - | - | - | (1,300,135) |
| <u>(24,914)</u> | <u>(44,701)</u> | <u>5,102</u> | <u>2,530,040</u> | <u>3,126</u> | <u>924,867</u> | <u>2,476,329</u> | <u>14,410,347</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,102</u> | <u>\$ 2,591,485</u> | <u>\$ 3,126</u> | <u>\$ 924,867</u> | <u>\$ 2,476,329</u> | <u>\$ 16,042,399</u> |

CITY OF SOUTH PASADENA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|----------------------------------|--------------------|--------------------|
| | MTA Pedestrian Improvement | Proposition "A" | Proposition "C" |
| Revenues | | | |
| Taxes | \$ - | \$ 528,052 | \$ 438,000 |
| Assessments | - | - | - |
| Licenses and permits | - | - | 2,164 |
| Intergovernmental | - | - | - |
| Charges for services | - | 1,671 | - |
| Use of money and property | - | 6,466 | 4,605 |
| Miscellaneous | - | 30,524 | - |
| Total revenues | - | 566,713 | 444,769 |
| Expenditures | | | |
| Current: | | | |
| General government | - | 13,205 | 6,603 |
| Public safety | - | - | - |
| Community development | - | - | - |
| Community services | - | 237,583 | 236,178 |
| Public works | - | - | 40,199 |
| Capital outlay | - | 64,500 | 11,460 |
| Total expenditures | - | 315,288 | 294,440 |
| Excess (deficiency) of revenues over (under) expenditures | - | 251,425 | 150,329 |
| Other Financing Sources (Uses) | | | |
| Transfers in | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | - | 251,425 | 150,329 |
| Fund Balances (Deficit), Beginning | (29,951) | 1,237,692 | 908,950 |
| Fund Balances (Deficit), Ending | \$ (29,951) | \$ 1,489,117 | \$ 1,059,279 |

(continued)

| Special Revenue Funds | | | | | |
|-------------------------------|--------------------------|-----------------|---------------|----------------------------------|----------------------|
| CTC Traffic Improvement Grant | Rogan HR 5294 Grant Fund | Street Lighting | Clean Air Act | Parking and Business Improvement | Gold Line Mitigation |
| \$ - | \$ - | \$ - | \$ - | \$ 67,454 | \$ - |
| - | - | 892,903 | - | - | - |
| - | - | - | - | 30,086 | - |
| - | - | - | 33,243 | - | - |
| - | - | - | - | - | - |
| - | - | 1,862 | 594 | 20 | 298 |
| - | - | 13,536 | - | - | - |
| - | - | 908,301 | 33,837 | 97,560 | 298 |
| - | - | - | - | 107,000 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 881,197 | - | - | - |
| - | 3,211 | 50,000 | 35,925 | - | - |
| - | 3,211 | 931,197 | 35,925 | 107,000 | - |
| - | (3,211) | (22,896) | (2,088) | (9,440) | 298 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | (3,211) | (22,896) | (2,088) | (9,440) | 298 |
| (23) | (2,497) | 451,566 | 122,335 | 9,951 | 62,914 |
| \$ (23) | \$ (5,708) | \$ 428,670 | \$ 120,247 | \$ 511 | \$ 63,212 |

CITY OF SOUTH PASADENA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|---------------------------|-------------------|---------------------|
| | Mission | | |
| | Meridian Public Garage | State Gas Tax | County Park Bond |
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ - |
| Assessments | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | - | 562,024 | - |
| Charges for services | - | - | - |
| Use of money and property | - | 4,638 | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>-</u> | <u>566,662</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 9,650 | - | - |
| Public safety | - | - | - |
| Community development | - | - | - |
| Community services | - | - | - |
| Public works | - | 558,051 | 27,957 |
| Capital outlay | - | 25,185 | - |
| Total expenditures | <u>9,650</u> | <u>583,236</u> | <u>27,957</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(9,650)</u> | <u>(16,574)</u> | <u>(27,957)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | (9,650) | (16,574) | (27,957) |
| Fund Balances (Deficit), Beginning | <u>(343,355)</u> | <u>947,707</u> | <u>(145,828)</u> |
| Fund Balances (Deficit), Ending | <u>\$ (353,005)</u> | <u>\$ 931,133</u> | <u>\$ (173,785)</u> |

(continued)

| Capital Growth Requirements | Special Revenue Funds | | | | |
|-----------------------------------|-----------------------|---------------------|-------------------|---------------------------------|-----------------------|
| | C.D.B.G | Asset Forfeiture | Measure W | Bike and Pedestrian Paths | State Police Grant |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 95,708 | 76,501 | 273,748 | - | 156,727 |
| 58,207 | - | - | - | - | - |
| 2,554 | - | 814 | - | - | 2,008 |
| - | 20,579 | - | - | - | - |
| <u>60,761</u> | <u>116,287</u> | <u>77,315</u> | <u>273,748</u> | <u>-</u> | <u>158,735</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 115,980 | - | - | - | - |
| - | - | - | 42,555 | - | - |
| - | - | - | - | 10,252 | 146,830 |
| <u>-</u> | <u>115,980</u> | <u>-</u> | <u>42,555</u> | <u>10,252</u> | <u>146,830</u> |
| <u>60,761</u> | <u>307</u> | <u>77,315</u> | <u>231,193</u> | <u>(10,252)</u> | <u>11,905</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 60,761 | 307 | 77,315 | 231,193 | (10,252) | 11,905 |
| <u>488,414</u> | <u>(307)</u> | <u>143,780</u> | <u>(109,301)</u> | <u>10,252</u> | <u>352,167</u> |
| <u>\$ 549,175</u> | <u>\$ -</u> | <u>\$ 221,095</u> | <u>\$ 121,892</u> | <u>\$ -</u> | <u>\$ 364,072</u> |

CITY OF SOUTH PASADENA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|----------------------------|---------------------|---------------------|
| | Homeland Security Grant | Park Impact Fees | Measure R |
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ 328,956 |
| Assessments | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | - | - | - |
| Charges for services | - | 164,527 | - |
| Use of money and property | - | 3,831 | 5,041 |
| Miscellaneous | - | - | - |
| Total revenues | <u>-</u> | <u>168,358</u> | <u>333,997</u> |
| Expenditures | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Community development | - | - | - |
| Community services | - | 18,050 | - |
| Public works | - | - | - |
| Capital outlay | - | - | 343,454 |
| Total expenditures | <u>-</u> | <u>18,050</u> | <u>343,454</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>150,308</u> | <u>(9,457)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | 150,308 | (9,457) |
| Fund Balances (Deficit), Beginning | <u>(21,011)</u> | <u>703,574</u> | <u>1,080,602</u> |
| Fund Balances (Deficit), Ending | <u>\$ (21,011)</u> | <u>\$ 853,882</u> | <u>\$ 1,071,145</u> |

(continued)

| Special Revenue Funds | | | | | |
|-----------------------|----------------------|-------------------|--------------------------|---------------------|--------------------|
| Measure M | TDA/Metro Grant Fund | Public Education | Road Maintenance & Rehab | MSRC Grant Fund | Measure H |
| \$ 372,719 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 9,074 | 474,939 | - | - |
| 5,428 | 1,114 | 824 | 3,474 | - | 24,056 |
| - | - | - | - | - | - |
| <u>378,147</u> | <u>1,114</u> | <u>9,898</u> | <u>478,413</u> | <u>-</u> | <u>24,056</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | 38,582 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 125,802 | - | 451,156 | 1,151 | - |
| - | 125,802 | - | 451,156 | 1,151 | 38,582 |
| <u>378,147</u> | <u>(124,688)</u> | <u>9,898</u> | <u>27,257</u> | <u>(1,151)</u> | <u>(14,526)</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 378,147 | (124,688) | 9,898 | 27,257 | (1,151) | (14,526) |
| 960,536 | 293,781 | 171,784 | 688,393 | (148,849) | (65,563) |
| <u>\$ 1,338,683</u> | <u>\$ 169,093</u> | <u>\$ 181,682</u> | <u>\$ 715,650</u> | <u>\$ (150,000)</u> | <u>\$ (80,089)</u> |

CITY OF SOUTH PASADENA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Special Revenue Funds | | |
|--|-----------------------|---------------------|------------------------------|
| | Prop C Exchange | BTA Grant Fund | Housing Authority Fund |
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ - |
| Assessments | - | - | - |
| Licenses and permits | - | - | - |
| Intergovernmental | 204,264 | - | - |
| Charges for services | - | - | - |
| Use of money and property | - | - | 20,896 |
| Miscellaneous | - | - | - |
| Total revenues | <u>204,264</u> | <u>-</u> | <u>20,896</u> |
| Expenditures | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Community development | - | - | 10,361 |
| Community services | - | - | - |
| Public works | - | - | - |
| Capital outlay | 44,618 | 7,830 | - |
| Total expenditures | <u>44,618</u> | <u>7,830</u> | <u>10,361</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>159,646</u> | <u>(7,830)</u> | <u>10,535</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | 159,646 | (7,830) | 10,535 |
| Fund Balances (Deficit), Beginning | <u>(148,350)</u> | <u>(409,118)</u> | <u>70,649</u> |
| Fund Balances (Deficit), Ending | <u>\$ 11,296</u> | <u>\$ (416,948)</u> | <u>\$ 81,184</u> |

(continued)

| Special Revenue Funds | | | Capital Projects Funds | | | | Total Nonmajor Governmental Funds |
|------------------------------|--------------------|--|---|---------------------------------|--------------------------------------|--|---|
| Golden Streets Grant Fund | HSIP Grant Fund | Historic Preservation Grant Fund | Facilities & Equip. Capital Project | Technology Surcharge Fund | 2000 Tax Allocation Bonds Fund | Streets Improvement Program Fund | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,735,181 |
| - | - | - | - | - | - | - | 892,903 |
| - | - | - | - | - | - | - | 32,250 |
| 332,000 | 2,090 | - | - | - | - | - | 2,220,318 |
| - | - | - | - | 3,126 | - | - | 251,587 |
| - | - | 24 | 10,423 | - | 46 | - | 74,960 |
| - | - | - | - | - | - | - | 64,639 |
| <u>332,000</u> | <u>2,090</u> | <u>24</u> | <u>10,423</u> | <u>3,126</u> | <u>46</u> | <u>-</u> | <u>5,271,838</u> |
| - | - | - | - | - | - | - | 136,458 |
| - | - | - | - | - | - | - | 38,582 |
| - | - | - | - | - | - | - | 10,361 |
| - | - | - | - | - | - | - | 607,791 |
| 10,744 | - | - | - | - | - | - | 1,560,703 |
| - | - | - | 571,685 | - | - | 150,934 | 2,043,993 |
| <u>10,744</u> | <u>-</u> | <u>-</u> | <u>571,685</u> | <u>-</u> | <u>-</u> | <u>150,934</u> | <u>4,397,888</u> |
| <u>321,256</u> | <u>2,090</u> | <u>24</u> | <u>(561,262)</u> | <u>3,126</u> | <u>46</u> | <u>(150,934)</u> | <u>873,950</u> |
| - | - | - | 784,679 | - | - | 509,948 | 1,294,627 |
| - | - | - | 784,679 | - | - | 509,948 | 1,294,627 |
| 321,256 | 2,090 | 24 | 223,417 | 3,126 | 46 | 359,014 | 2,168,577 |
| <u>(346,170)</u> | <u>(46,791)</u> | <u>5,078</u> | <u>2,306,623</u> | <u>-</u> | <u>924,821</u> | <u>2,117,315</u> | <u>12,241,770</u> |
| <u>\$ (24,914)</u> | <u>\$ (44,701)</u> | <u>\$ 5,102</u> | <u>\$ 2,530,040</u> | <u>\$ 3,126</u> | <u>\$ 924,867</u> | <u>\$ 2,476,329</u> | <u>\$ 14,410,347</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PROPOSITION "A"
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|-------------------|-------------------|---------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 553,185 | \$ 553,185 | \$ 528,052 | \$ (25,133) |
| Charges for services | 3,000 | 3,000 | 1,671 | (1,329) |
| Use of money and property | 10,000 | 10,000 | 6,466 | (3,534) |
| Miscellaneous | - | - | 30,524 | 30,524 |
| Total revenues | <u>566,185</u> | <u>566,185</u> | <u>566,713</u> | <u>528</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 13,489 | 13,489 | 13,205 | 284 |
| Community services | 431,370 | 431,370 | 237,583 | 193,787 |
| Capital outlay | 483,000 | 483,000 | 64,500 | 418,500 |
| Total expenditures | <u>927,859</u> | <u>927,859</u> | <u>315,288</u> | <u>612,571</u> |
| Net change in fund balance | (361,674) | (361,674) | 251,425 | 613,099 |
| Fund balance, beginning | <u>1,237,692</u> | <u>1,237,692</u> | <u>1,237,692</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 876,018</u> | <u>\$ 876,018</u> | <u>\$ 1,489,117</u> | <u>\$ 613,099</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PROPOSITION "C"
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|-------------------|-------------------|---------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 458,852 | \$ 458,852 | \$ 438,000 | \$ (20,852) |
| Licenses and permits | 40,000 | 40,000 | 2,164 | (37,836) |
| Use of money and property | 8,896 | 8,896 | 4,605 | (4,291) |
| Total revenues | <u>507,748</u> | <u>507,748</u> | <u>444,769</u> | <u>(62,979)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 5,929 | 5,929 | 6,603 | (674) |
| Community services | 289,425 | 289,425 | 236,178 | 53,247 |
| Public works | 97,482 | 97,482 | 40,199 | 57,283 |
| Capital outlay | 111,980 | 111,980 | 11,460 | 100,520 |
| Total expenditures | <u>504,816</u> | <u>504,816</u> | <u>294,440</u> | <u>210,376</u> |
| Net change in fund balance | 2,932 | 2,932 | 150,329 | 147,397 |
| Fund balance, beginning | <u>908,950</u> | <u>908,950</u> | <u>908,950</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 911,882</u> | <u>\$ 911,882</u> | <u>\$ 1,059,279</u> | <u>\$ 147,397</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 STREET LIGHTING
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Assessments | \$ 880,000 | \$ 880,000 | \$ 892,903 | \$ 12,903 |
| Use of money and property | 4,837 | 4,837 | 1,862 | (2,975) |
| Miscellaneous | 5,000 | 5,000 | 13,536 | 8,536 |
| Total revenues | <u>889,837</u> | <u>889,837</u> | <u>908,301</u> | <u>18,464</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public works | 1,009,458 | 1,009,458 | 881,197 | 128,261 |
| Capital outlay | 87,000 | 87,000 | 50,000 | 37,000 |
| Total expenditures | <u>1,096,458</u> | <u>1,096,458</u> | <u>931,197</u> | <u>165,261</u> |
| Net change in fund balance | (206,621) | (206,621) | (22,896) | 183,725 |
| Fund balance, beginning | <u>451,566</u> | <u>451,566</u> | <u>451,566</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 244,945</u> | <u>\$ 244,945</u> | <u>\$ 428,670</u> | <u>\$ 183,725</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CLEAN AIR ACT
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 33,200 | \$ 33,200 | \$ 33,243 | \$ 43 |
| Use of money and property | 1,739 | 1,739 | 594 | (1,145) |
| Total revenues | <u>34,939</u> | <u>34,939</u> | <u>33,837</u> | <u>(1,102)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 15,000 | 15,000 | - | 15,000 |
| Capital outlay | 37,600 | 37,600 | 35,925 | 1,675 |
| Total expenditures | <u>52,600</u> | <u>52,600</u> | <u>35,925</u> | <u>16,675</u> |
| Net change in fund balance | (17,661) | (17,661) | (2,088) | 15,573 |
| Fund balance, beginning | <u>122,335</u> | <u>122,335</u> | <u>122,335</u> | - |
| Fund balance, ending | <u>\$ 104,674</u> | <u>\$ 104,674</u> | <u>\$ 120,247</u> | <u>\$ 15,573</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PARKING AND BUSINESS DEVELOPMENT
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|--------------------------------|--------------------|--------------------|----------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 55,790 | \$ 55,790 | \$ 67,454 | \$ 11,664 |
| Licenses and permits | 22,240 | 22,240 | 30,086 | 7,846 |
| Use of money and property | 500 | 500 | 20 | (480) |
| Total revenues | <u>78,530</u> | <u>78,530</u> | <u>97,560</u> | <u>19,030</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 109,500 | 109,500 | 107,000 | 2,500 |
| Total expenditures | <u>109,500</u> | <u>109,500</u> | <u>107,000</u> | <u>2,500</u> |
| Net change in fund balance | (30,970) | (30,970) | (9,440) | 21,530 |
| Fund balance, beginning | <u>9,951</u> | <u>9,951</u> | <u>9,951</u> | - |
| Fund balance (deficit), ending | <u>\$ (21,019)</u> | <u>\$ (21,019)</u> | <u>\$ 511</u> | <u>\$ 21,530</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GOLD LINE MITIGATION
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|------------------|------------------|------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Use of money and property | \$ 700 | \$ 700 | \$ 298 | \$ (402) |
| Total revenues | <u>700</u> | <u>700</u> | <u>298</u> | <u>(402)</u> |
| Expenditures | | | | |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | 700 | 700 | 298 | (402) |
| Fund balance, beginning | <u>62,914</u> | <u>62,914</u> | <u>62,914</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 63,614</u> | <u>\$ 63,614</u> | <u>\$ 63,212</u> | <u>\$ (402)</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 MISSION MERIDIAN PUBLIC GARAGE
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|-----------------------------------|------------------|--------------|---------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Use of money and property | \$ - | \$ - | \$ - | \$ - |
| Total revenues | - | - | - | - |
| Expenditures | | | | |
| Current: | | | | |
| General government | 15,000 | 15,000 | 9,650 | 5,350 |
| Total expenditures | 15,000 | 15,000 | 9,650 | 5,350 |
| Net change in fund balance | (15,000) | (15,000) | (9,650) | 5,350 |
| Fund balance (deficit), beginning | (343,355) | (343,355) | (343,355) | - |
| Fund balance (deficit), ending | \$ (358,355) | \$ (358,355) | \$ (353,005) | \$ 5,350 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 STATE GAS TAX
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 659,062 | \$ 659,062 | \$ 562,024 | \$ (97,038) |
| Use of money and property | 10,000 | 10,000 | 4,638 | (5,362) |
| Total revenues | <u>669,062</u> | <u>669,062</u> | <u>566,662</u> | <u>(102,400)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public works | 838,272 | 838,272.00 | 558,051 | 280,221 |
| Capital outlay | 100,000 | 100,000 | 25,185 | 74,815 |
| Total expenditures | <u>938,272</u> | <u>938,272</u> | <u>583,236</u> | <u>355,036</u> |
| Net change in fund balance | (269,210) | (269,210) | (16,574) | 252,636 |
| Fund balance, beginning | <u>947,707</u> | <u>947,707</u> | <u>947,707</u> | - |
| Fund balance, ending | <u>\$ 678,497</u> | <u>\$ 678,497</u> | <u>\$ 931,133</u> | <u>\$ 252,636</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COUNTY PARK BOND
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 37,567 | \$ 37,567 | \$ - | \$ (37,567) |
| Use of money and property | 2,500 | 2,500 | - | (2,500) |
| Total revenues | <u>40,067</u> | <u>40,067</u> | <u>-</u> | <u>(40,067)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public works | 70,500 | 70,500 | 27,957 | 42,543 |
| Total expenditures | <u>70,500</u> | <u>70,500</u> | <u>27,957</u> | <u>42,543</u> |
| Net change in fund balance | (30,433) | (30,433) | (27,957) | 2,476 |
| Fund balance (deficit), beginning | <u>(145,828)</u> | <u>(145,828)</u> | <u>(145,828)</u> | <u>-</u> |
| Fund balance (deficit), ending | <u>\$ (176,261)</u> | <u>\$ (176,261)</u> | <u>\$ (173,785)</u> | <u>\$ 2,476</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CAPITAL GROWTH REQUIREMENTS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|------------------|------------|------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Charges for services | \$ 40,000 | \$ 50,000 | \$ 58,207 | \$ 8,207 |
| Use of money and property | 5,000 | 5,000 | 2,554 | (2,446) |
| Total revenues | 45,000 | 55,000 | 60,761 | 5,761 |
| Net change in fund balance | 45,000 | 55,000 | 60,761 | 5,761 |
| Fund balance, beginning | 488,414 | 488,414 | 488,414 | - |
| Fund balance, ending | \$ 533,414 | \$ 543,414 | \$ 549,175 | \$ 5,761 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CDBG
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|-----------------------------------|------------------|-----------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 241,565 | \$ 241,565 | \$ 95,708 | \$ (145,857) |
| Miscellaneous | 20,000 | 20,000 | 20,579 | 579 |
| Total revenues | <u>261,565</u> | <u>261,565</u> | <u>116,287</u> | <u>(145,278)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community services | 44,998 | 44,998 | 115,980 | (70,982) |
| Capital outlay | <u>216,567</u> | <u>216,567</u> | - | <u>216,567</u> |
| Total expenditures | <u>261,565</u> | <u>261,565</u> | <u>115,980</u> | <u>145,585</u> |
| Net change in fund balance | - | - | 307 | 307 |
| Fund balance (deficit), beginning | <u>(307)</u> | <u>(307)</u> | <u>(307)</u> | <u>-</u> |
| Fund balance (deficit), ending | <u>\$ (307)</u> | <u>\$ (307)</u> | <u>\$ -</u> | <u>\$ 307</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 MEASURE W
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|-----------------------------------|------------------|--------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 273,748 | \$ 273,748 |
| Total revenues | - | - | 273,748 | 273,748 |
| Expenditures | | | | |
| Current: | | | | |
| Public works | 151,806 | 151,806 | 42,555 | 109,251 |
| Total expenditures | 151,806 | 151,806 | 42,555 | 109,251 |
| Net change in fund balance | (151,806) | (151,806) | 231,193 | 382,999 |
| Fund balance (deficit), beginning | (109,301) | (109,301) | (109,301) | - |
| Fund balance (deficit), ending | \$ (261,107) | \$ (261,107) | \$ 121,892 | \$ 382,999 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 ASSET FORFEITURE
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|------------------|------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 76,501 | \$ 76,501 |
| Use of money and property | 50 | 50 | 814 | 764 |
| Total revenues | 50 | 50 | 77,315 | 77,265 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | - | - | - | - |
| Total expenditures | - | - | - | - |
| Net change in fund balance | 50 | 50 | 77,315 | 77,265 |
| Fund balance, beginning | 143,780 | 143,780 | 143,780 | - |
| Fund balance, ending | \$ 143,830 | \$ 143,830 | \$ 221,095 | \$ 77,265 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BIKE AND PEDESTRIAN PATHS
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|--------------------------------|------------------|------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Total revenues | - | - | - | - |
| Expenditures | | | | |
| Capital outlay | 15,080 | 15,080 | 10,252 | 4,828 |
| Total expenditures | 15,080 | 15,080 | 10,252 | 4,828 |
| Net change in fund balance | (15,080) | (15,080) | (10,252) | 4,828 |
| Fund balance, beginning | 10,252 | 10,252 | 10,252 | - |
| Fund balance (deficit), ending | \$ (4,828) | \$ (4,828) | \$ - | \$ 4,828 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 STATE POLICE GRANT
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 100,000 | \$ 100,000 | \$ 156,727 | \$ 56,727 |
| Use of money and property | 2,500 | 2,500 | 2,008 | (492) |
| Total revenues | <u>102,500</u> | <u>102,500</u> | <u>158,735</u> | <u>56,235</u> |
| Expenditures | | | | |
| Current: | | | | |
| Capital outlay | 200,000 | 200,000 | 146,830 | 53,170 |
| Total expenditures | <u>200,000</u> | <u>200,000</u> | <u>146,830</u> | <u>53,170</u> |
| Net change in fund balance | (97,500) | (97,500) | 11,905 | 109,405 |
| Fund balance, beginning | <u>352,167</u> | <u>352,167</u> | <u>352,167</u> | - |
| Fund balance, ending | <u>\$ 254,667</u> | <u>\$ 254,667</u> | <u>\$ 364,072</u> | <u>\$ 109,405</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PARK IMPACT FEES
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Charges for services | \$ 160,000 | \$ 160,000 | \$ 164,527 | \$ 4,527 |
| Use of money and property | 6,000 | 6,000 | 3,831 | (2,169) |
| Total revenues | <u>166,000</u> | <u>166,000</u> | <u>168,358</u> | <u>2,358</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community services | 100,000 | 100,000 | 18,050 | 81,950 |
| Total expenditures | <u>100,000</u> | <u>100,000</u> | <u>18,050</u> | <u>81,950</u> |
| Net change in fund balance | 66,000 | 66,000 | 150,308 | 84,308 |
| Fund balance, beginning | <u>703,574</u> | <u>703,574</u> | <u>703,574</u> | - |
| Fund balance, ending | <u>\$ 769,574</u> | <u>\$ 769,574</u> | <u>\$ 853,882</u> | <u>\$ 84,308</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 MEASURE R
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|-------------------|-------------------|---------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 344,175 | \$ 344,175 | \$ 328,956 | \$ (15,219) |
| Use of money and property | 10,000 | 10,000 | 5,041 | (4,959) |
| Total revenues | <u>354,175</u> | <u>354,175</u> | <u>333,997</u> | <u>(20,178)</u> |
| Expenditures | | | | |
| Capital outlay | 962,766 | 962,766 | 343,454 | 619,312 |
| Total expenditures | <u>962,766</u> | <u>962,766</u> | <u>343,454</u> | <u>619,312</u> |
| Net change in fund balance | (608,591) | (608,591) | (9,457) | 599,134 |
| Fund balance, beginning | <u>1,080,602</u> | <u>1,080,602</u> | <u>1,080,602</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 472,011</u> | <u>\$ 472,011</u> | <u>\$ 1,071,145</u> | <u>\$ 599,134</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 MEASURE M
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|-------------------|-------------------|---------------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 390,024 | \$ 390,024 | \$ 372,719 | \$ (17,305) |
| Use of money and property | 7,000 | 7,000 | 5,428 | (1,572) |
| Total revenues | <u>397,024</u> | <u>397,024</u> | <u>378,147</u> | <u>(18,877)</u> |
| Expenditures | | | | |
| Capital outlay | 953,474 | 953,474 | - | 953,474 |
| Total expenditures | <u>953,474</u> | <u>953,474</u> | <u>-</u> | <u>953,474</u> |
| Net change in fund balance | (556,450) | (556,450) | 378,147 | 934,597 |
| Fund balance, beginning | <u>960,536</u> | <u>960,536</u> | <u>960,536</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 404,086</u> | <u>\$ 404,086</u> | <u>\$ 1,338,683</u> | <u>\$ 934,597</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 TDA/METRO GRANT FUND
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|------------------|------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Use of money and property | \$ 6,412 | \$ 6,412 | \$ 1,114 | \$ (5,298) |
| Total revenues | 6,412 | 6,412 | 1,114 | (5,298) |
| Expenditures | | | | |
| Capital outlay | 148,568 | 148,568 | 125,802 | 22,766 |
| Total expenditures | 148,568 | 148,568 | 125,802 | 22,766 |
| Net change in fund balance | (142,156) | (142,156) | (124,688) | 17,468 |
| Fund balance, beginning | 293,781 | 293,781 | 293,781 | - |
| Fund balance, ending | \$ 151,625 | \$ 151,625 | \$ 169,093 | \$ 17,468 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 PUBLIC EDUCATION FUND
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 18,000 | \$ 18,000 | \$ 9,074 | \$ (8,926) |
| Use of money and property | 1,825 | 1,825 | 824 | (1,001) |
| Total revenues | <u>19,825</u> | <u>19,825</u> | <u>9,898</u> | <u>(9,927)</u> |
| Net change in fund balance | 19,825 | 19,825 | 9,898 | (9,927) |
| Fund balance, beginning | <u>171,784</u> | <u>171,784</u> | <u>171,784</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 191,609</u> | <u>\$ 191,609</u> | <u>\$ 181,682</u> | <u>\$ (9,927)</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 ROAD MAINTENANCE & REHAB FUND
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 495,685 | \$ 495,685 | \$ 474,939 | \$ (20,746) |
| Use of money and property | 7,000 | 7,000 | 3,474 | (3,526) |
| Total revenues | <u>502,685</u> | <u>502,685</u> | <u>478,413</u> | <u>(24,272)</u> |
| Expenditures | | | | |
| Capital outlay | 886,000 | 886,000 | 451,156 | 434,844 |
| Total expenditures | <u>886,000</u> | <u>886,000</u> | <u>451,156</u> | <u>434,844</u> |
| Net change in fund balance | (383,315) | (383,315) | 27,257 | 410,572 |
| Fund balance, beginning | <u>688,393</u> | <u>688,393</u> | <u>688,393</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 305,078</u> | <u>\$ 305,078</u> | <u>\$ 715,650</u> | <u>\$ 410,572</u> |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BTA GRANT
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|-----------------------------------|------------------|--------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Total revenues | - | - | - | - |
| Expenditures | | | | |
| Capital outlay | 10,322 | 10,322 | 7,830 | 2,492 |
| Total expenditures | 10,322 | 10,322 | 7,830 | 2,492 |
| Net change in fund balance | (10,322) | (10,322) | (7,830) | 2,492 |
| Fund balance (deficit), beginning | (409,118) | (409,118) | (409,118) | - |
| Fund balance (deficit), ending | \$ (419,440) | \$ (419,440) | \$ (416,948) | \$ 2,492 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 HOUSING AUTHORITY
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|----------------------------|------------------|-----------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Use of money and property | \$ 22,676 | \$ 22,676 | \$ 20,896 | \$ (1,780) |
| Total revenues | 22,676 | 22,676 | 20,896 | (1,780) |
| Expenditures | | | | |
| Current: | | | | |
| Community development | 10,000 | 10,000 | 10,361 | (361) |
| Total expenditures | 10,000 | 10,000 | 10,361 | (361) |
| Net change in fund balance | 12,676 | 12,676 | 10,535 | (2,141) |
| Fund balance, beginning | 70,649 | 70,649 | 70,649 | - |
| Fund balance, ending | \$ 83,325 | \$ 83,325 | \$ 81,184 | \$ (2,141) |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 FACILITIES & EQUIPMENT CAPITAL PROJECT FUND
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|--|------------------|--------------|------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Use of money and property | \$ 1,000 | \$ 1,000 | \$ 10,423 | \$ 9,423 |
| Total revenues | 1,000 | 1,000 | 10,423 | 9,423 |
| Expenditures | | | | |
| Capital outlay | 832,230 | 832,230 | 571,685 | 260,545 |
| Total expenditures | 832,230 | 832,230 | 571,685 | 260,545 |
| Excess (deficiency) of revenues over (under) expenditures | (831,230) | (831,230) | (561,262) | 269,968 |
| Other financing sources | | | | |
| Transfers in | 740,000 | 740,000 | 784,679 | 44,679 |
| Total other financing sources | 740,000 | 740,000 | 784,679 | 44,679 |
| Net change in fund balance | (91,230) | (91,230) | 223,417 | 314,647 |
| Fund balance, beginning | 2,306,623 | 2,306,623 | 2,306,623 | - |
| Fund balance, ending | \$ 2,215,393 | \$ 2,215,393 | \$ 2,530,040 | \$ 314,647 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 2000 TAX ALLOCATION BONDS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amount | Variance with Final Budget |
|----------------------------|------------------|------------|---------------|----------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Use of money and property | \$ - | \$ - | \$ 46 | \$ 46 |
| Total revenues | - | - | 46 | 46 |
| Expenditures | | | | |
| Capital outlay | - | - | - | - |
| Total expenditures | - | - | - | - |
| Net change in fund balance | - | - | 46 | 46 |
| Fund balance, beginning | 924,821 | 924,821 | 924,821 | - |
| Fund balance, ending | \$ 924,821 | \$ 924,821 | \$ 924,867 | \$ 46 |

CITY OF SOUTH PASADENA

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 STREETS IMPROVEMENT PROGRAM CAPITAL PROJECT
 FOR THE YEAR ENDED JUNE 30, 2021**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|--|------------------|--------------|-------------------|-------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| Total revenues | - | - | - | - |
| Expenditures | | | | |
| Capital outlay | 522,948 | 522,948 | 150,934 | 372,014 |
| Total expenditures | 522,948 | 522,948 | 150,934 | 372,014 |
| Excess (deficiency) of revenues over (under) expenditures | (522,948) | (522,948) | (150,934) | 372,014 |
| Other financing sources | | | | |
| Transfers in | 509,948 | 509,948 | 509,948 | - |
| Total other financing sources | 509,948 | 509,948 | 509,948 | - |
| Net change in fund balance | (13,000) | (13,000) | 359,014 | 372,014 |
| Fund balance, beginning | 2,117,315 | 2,117,315 | 2,117,315 | - |
| Fund balance, ending | \$ 2,104,315 | \$ 2,104,315 | \$ 2,476,329 | \$ 372,014 |

**SPECIAL CITY COUNCIL MEETING
BUDGET WORKSHOP
PUBLIC COMMENT
5/25/22**



May 24, 2022

**RE: Care First Budget 2022-2023
Public Comment for the May 25 Proposed Budget Workshop**

Dear Mayor Cacciotti and City Councilmembers,

Thanks for the opportunity for Care First South Pasadena to comment on the City of South Pasadena's proposed 2022-23 budget. Before presenting our specific suggestions, Care First wants to call the big picture to your attention.

Going into the upcoming fiscal year, the City General Fund is projected to have a balance of \$23,481,130. This represents money collected through taxes for public goods, which to date hasn't been spent to deliver public goods. Looking at the City's total fund balance, including enterprise accounts and various grants and revenues received mostly for infrastructure improvements, there is an additional \$56,934,032 that's accumulated and hasn't been spent to improve infrastructure or provide public services. That brings the City's total unspent reserves to \$79,779,992. This doesn't count federal Coronavirus State and Local Fiscal Recovery Funds, which adds another \$6 million to the General Fund reserve balance. And while the list of needs grows—including the state's number one problem of affordable housing and a deepening canyon of economic inequality—under the proposed budget, reserves are projected to grow to \$87,341,135 by the end of fiscal year 2022-2023, not counting whatever will be left of federal funds granted for pandemic relief.

City Finance Director Ken Louie put the large balance of unspent money collected from residents and businesses into perspective at a Finance Commission budget meeting on May 16. He told commissioners that while the City Council has established a goal of having a 30% General Fund reserve (i.e., cash on hand or held in liquid investment accounts) the amount of the General Fund reserve has grown to 60%. This presents a picture of a city that is sitting on its hands as it starves services by not hiring enough staff to implement worthy programs and projects, much less develop new programs to meet ever-changing and unaddressed needs.

Care First, therefore, requests that the City Council loosen the reins on city hiring and budgeting in the 2022-23 budget to enable an era of rapid progress in addressing the long-neglected needs for social services, environmental improvement, and infrastructure modernization. The City can well afford to do so and can't hide behind the long-repeated refrain that we're broke.

With the passage of the historic Sundown Town Resolution in 2022, the City has already committed to these principles of budgeting and policymaking to create a more racially and economically equitable city. This must continue with the City's budget, where public dollars should be used for public benefit.

The Care First Budget focuses on racial and economic equity. We are also supportive of progress on the environment and infrastructure, which we do not discuss here.

1. South Pasadena Police Department

Care First opposes any increase to the SPPD budget for this upcoming fiscal year, with the exception of increases in wages as required by the negotiated labor agreement for existing officers. As in years past, the police department occupies the largest portion of the city General Fund budget out of all city services and departments. SPPD proposes a budget of **\$10.68 million** from the General Fund, equivalent to **one-third of all proposed expenditures and a 7.3% increase from last fiscal year**. In comparison, the Fire Department has the second highest expenditures of the General Fund at \$6.58 million, with Community Development (including affordable housing development) trailing at only \$2.99 million, Community Services for seniors, youth, and all other residents at \$1.54 million, and Environmental Services at \$304,979.

| 2018 - 2019 | 2019 -2020 | 2020 - 2021 | 2021 - 2022 (Budgeted) | 2022 - 2023 (Proposed) |
|---|-------------|--------------|---------------------------|----------------------------|
| \$8,391,436 | \$9,171,740 | \$10,398,243 | \$9,960,831 | <u>\$10,684,973</u> |
| Percent change from previous year | 9.30% | 13.37% | -4.21% | <u>7.27%</u> |

Historical SPPD Budget (FY 2018-2023)

For the past two years, Care First has advocated for the City to re-evaluate its budget decisions on public safety, with public opinion shifting to support more expansive views of public safety other than policing. Last year, the City reallocated \$200,000 from the police budget to fund the city's first mobile crisis response team. We wholeheartedly supported this effort.

More should be done in this direction to invest in approaches to public safety *other than policing*. Below, we propose several programs and services that will make our community safe without the need for use of force, surveillance, arrests, and dependence on any part of the carceral system. The economic needs of our time call for nothing less.

The City should continue to examine SPPD's expenditures and its efficacy in achieving public safety for all residents. What are the city's public safety needs? How are police services currently being utilized? Are Latinx and Black people disproportionately stopped or arrested by the police? Indeed, these are all questions that SPPD and the City have yet to answer, despite the City's year-long search for a contractor to start its assessment of SPPD's operations.

For these reasons, any increase in SPPD's budget for the next fiscal year requires substantial justification on how more spending is necessary for the city's public safety. Without such justification, the requested increases should not be approved. Specifically:

- By far, SPPD's largest expenditures are in officer and civilian staff salaries, overtime, and retirement benefits. SPPD proposes to fill two officer vacancies. SPPD suggests that filling these vacancies would reduce overtime, which exceeded expectations or budgeted

costs this year. Yet SPPD's requested overtime for the next fiscal year is the same as it was this year at \$792,000 (actual expenditures for this year are not provided). At the same time, it is also requesting about \$200,000 more in retirement expenditures. What are the essential and nonessential overtime costs? What are the long-term retirement costs of hiring more officers? Until these questions can be answered and debated, the City should not approve the filling of these two positions.

- We absolutely oppose the proposed \$30,000 lease of Flock Camera Systems. This is a new surveillance system (license plate readers) that has not been vetted by the Public Safety Commission or at any public forum. We have serious civil liberty and privacy concerns with installing a new surveillance system, and making a fundamental change in policing policy through the budget process.
- The SPPD budget proposes purchasing two additional vehicles at \$120,000. Are these vehicles a part of the City's Green Action Plan that will move SPPD toward electrification of its fleet? Why are two additional vehicles needed? Until these questions can be answered and debated, the City should not approve the purchase of these vehicles.

Rather than spend more on policing, the City should fund programs and positions that promote the health and safety of our entire community. Care First proposes the following: Rental Assistance Program; Housing Resource Center; City Position Dedicated to Diversity, Equity, and Inclusion; and Expanded Child Care.

2. Rental Assistance Program

Care First requests \$500,000 to pilot a citywide rental assistance program for low- to moderate-income individuals and families. This funding would be used to subsidize rental payments and assist renters to negotiate with landlords. The City can use funds from federal COVID relief funding and/or unused fund reserves.

The housing crisis in California and throughout Los Angeles County is at an all-time high. South Pasadena, along with all local jurisdictions, should alleviate rising rent burdens and protect more individuals from entering homelessness. Second to building more affordable housing, rental assistance for permanent housing is the next most effective program in preventing homelessness. Most of South Pasadena stands to benefit from a citywide rental assistance program that will provide a safety net for individuals and families who are facing financial difficulties.

Over half (53%) of South Pasadena's households are renters, and over half (52%) of renters are low- to moderate-income (households earning less than \$92,750 per year) based on Los Angeles County's median income. South Pasadena has 879 extremely low-income households (earning less than \$33,800 per year). There are only about 10 households with flexible Section 8 vouchers in the city, and there are no dedicated Section 8 vouchers for units in South Pasadena. Among low- and moderate-income renters, most are rent-burdened, meaning they pay more than 30% of their income toward rent. This also means that many of these households are vulnerable to missing rent and being evicted as soon as they face a loss in income.

There are currently 766 single-parent households, a decline from 924 single-parent households in 2010. Reasons for the decline in single-parent households in the city may be due to untenable living costs here. As stated in the city's *Housing Element* draft report, "[h]ousing opportunities for lower-income single-parent households with children can primarily be addressed through rental assistance and the provision of affordable rental units."

South Pasadena renters are feeling the crush of California's rising housing costs, and the City must address the unaffordability crisis head on. To put this into perspective, the lowest rent price for a one-unit bedroom in South Pasadena is about \$1,400 and two-bedroom is \$1,795; on the high end, these units are priced at about \$2,600 and \$3,450, respectively.

**The housing data in this section are taken from the *2021-2029 General Plan Housing Element Revised Public Review Draft* (April 2022), <https://www.southpasadenaca.gov/home/showpublisheddocument/29345/637860448360470000>.

3. A to Z Housing Resource Center

Care First proposes a one-stop shop for housing and social services for tenants at risk of eviction, and people experiencing housing insecurity and homelessness. We envision this as an "A to Z Housing Resource Center."

The City should use a portion of the \$6 million in federal COVID relief funding to assist individuals in the community who are at risk of losing housing or experiencing homelessness. The A to Z Housing Resource Center would contract with local service agencies—such as Union Station Homeless Services, Neighborhood Legal Services of Los Angeles, Housing Rights Center, Foothill Workforce Development Board, LA County Public Health, and Pasadena Community College—to provide services at a weekly drop-in center. At the drop-in center, tenants with questions about rent and evictions could seek legal assistance. Individuals experiencing homelessness can connect with Union Station caseworkers about the services they need to improve their quality of life and dignity and help facilitate their exit from homelessness. For example, people experiencing homelessness may seek assistance connecting with public benefits, transportation, and job training and employment opportunities. The Center should be at a central location in South Pasadena with wireless internet access and charging stations for cell phones.

4. Sundown Town Resolution Implementation

South Pasadena passed a historic resolution in 2022 apologizing for its past as a sundown town and past practices of institutionalized racism. The City committed to several actions to promote racial equity moving forward. Among other policies and programs, the City "will evaluate policies, procedures, ordinances, programs, goals, and missions to foster an unbiased and inclusive environment, where no person or group is subject to discrimination, harassment, or disproportionate economic harm on the basis of race, ancestry, national origin, color, religion, sex or sexual orientation." To implement these actions, the City needs at least one full-time managerial or staff position.

Care First requests at least \$150,000 from the General Fund, federal COVID relief funding, and/or other sources to hire a new position that will advance the City's diversity, equity, and inclusion efforts.

5. Expanded Child Care Options for Working Families

Care First proposes that the City fund the expansion of Camp Med to assist families in the community who need full day childcare for their Transitional Kindergarten (TK) and Kindergarten-age children. The City should use federal COVID relief funds and/or other parts of the General Fund to supplement the cost of Camp Med and make it free for all families.

It is too often assumed that "families" are made up of two-parent households, and that in affluent neighborhoods, households are wealthy enough to have one stay-at-home parent or pay for costly daycare. This is not true.

While the South Pasadena Unified School District provides Kindercare, children are accepted on a lottery basis, and only around 65% of families that enter the lottery get in. This is unacceptable in a school district as highly rated and robust as our School District, and unacceptable in a city like South Pasadena, that prides itself as a family community.

Many families in the area would greatly benefit from a more widely available before-school and after-school care program such as Camp Med. Expanding Camp Med to include TK and Kindergarten-age children would ease the burden and stress of working parents in the community looking for safe childcare options.

We recognize that a California Bill, Assembly Bill 1973, would require school districts to offer full-day kindergarten programs to all students, starting in the 2025-26 school year. We look forward to its approval, but until the legislation is passed and becomes law, expanding Camp Med would be the least South Pasadena could do for its working families.

Thank you for your consideration.

Sincerely,

Care First South Pasadena

May 18, 2022

General Public Comment Re: Crossing Guard at Huntington Dr. & Marengo Ave.

City Councilmembers and Staff,

We submit this comment to request a second crossing guard at the intersection of Huntington Drive and Marengo Avenue.

In the past school year, there have been a number of near misses, wherein drivers turning onto Huntington from Marengo have almost hit children and adults. A mom had to aggressively flag down a driver to prevent him from colliding with her 9-year-old kids, on their way to school. A dad had to essentially push his child out of the way of a turning vehicle. On Friday, May 13, 2022, a father heading home from dropping off his kids was nearly struck by a speeding car turning left onto Huntington. The car swerved wildly to avoid striking him.

The intersection serves many Marengo Elementary and South Pasadena Middle and High School students who live south of Huntington. The crossing guard stationed at the southeast corner of the intersection is attentive and reliable. But this is a large, busy intersection, with six lanes of traffic to cross. Commuters treat Huntington like a highway, driving at very high speeds. There are serious risks to student pedestrians and their parents that one crossing guard cannot mitigate alone.

The City's current contract for crossing guard services is \$177,716 per year—less than two percent of the \$10 million South Pasadena Police Department annual budget. The addition of one crossing guard at Marengo and Huntington to promote the safety of our students and pedestrians is reasonable and doable.

At a similar intersection with Huntington near Valentine Elementary in San Marino, the city has stationed two crossing guards.

South Pasadena is a wonderful city for walking, with its tree-lined streets and friendly neighbors. We want to encourage our students to walk by creating a safe environment for it. We request that you allocate funding in the FY 2022 budget to station a second crossing guard at Marengo and Huntington.

Signed,

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|----------------------------|----------------------|
| 1. William D. Allen, MD | 8. Kristin Boyle |
| 2. Bree Arnall-Hazard | 9. Candice Carter |
| 3. Elizabeth Arnall-Hazard | 10. Laurie Chatham |
| 4. Eva Bana Romero | 11. Francis Cholko |
| 5. Frederic Bana Romero | 12. Frank Chu |
| 6. Amy Betts | 13. Danelle Courtice |
| 7. James Boyle | 14. David Courtice |

15. Owen Ellickson
16. David Evans
17. Sally Evans
18. Bruce Finstead
19. David Foster
20. Katie Gallagher
21. Noel Garcia
22. Armi Gatdula
23. Bethesda Gee
24. Julie Giuliani
25. Sieu Ha
26. Elizabeth Hernandez
27. Elizabeth Hong
28. Ella Hushagen
29. Chris Kan
30. Jeff Kuhlman
31. Kristen Kuhlman
32. Julius Law
33. Judy Lee
34. Mindy Lee
35. Shannon Lee
36. Tony Lockhart
37. Deborah Louie

38. Irene Miller
39. Leonard Mlodinow
40. Lisa Montano
41. Jill Nemiro
42. Sarah Perez-Silverman
43. Ken Rudman
44. Shari Sakamoto
45. Peter Schubin
46. June Scott
47. Mike Shannon
48. Sandy Shannon
49. Peggy Shirreffs
50. David Sifuentes
51. Joyce Subject
52. Priscilla Swantner
53. Quinton Swantner
54. Andrew Terhune
55. Cassandra Terhune
56. Lulu Wang
57. Patrick Wright
58. Changhuei Yang
59. Alice Yung
60. Jason Zahn