



# City of Sierra Madre, California

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Annual Adopted Budget  
Fiscal Year 2025-2026



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sierra Madre  
California**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

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# City of Sierra Madre

*Village of the Foothills*

## Adopted Budget



**July 1, 2025 – June 30, 2026**

City of Sierra Madre

### City Council and Elected Officials

<i>Robert Parkhurst</i>	<i>Mayor</i>
<i>Kristine Lowe</i>	<i>Mayor Pro Tem</i>
<i>Edward Garcia</i>	<i>Council Member</i>
<i>Gene Goss</i>	<i>Council Member</i>
<i>Kelly Kriebs</i>	<i>Council Member</i>
<i>Sue Spears</i>	<i>City Treasurer</i>

### Executive Management

<i>Michael Bruckner</i>	<i>City Manager</i>
<i>Miguel Hernandez</i>	<i>Assistant City Manager</i>
<i>Laura Aguilar</i>	<i>Deputy City Manager</i>
<i>Aleks R. Giragosian</i>	<i>City Attorney</i>
<i>Anthony Rainey</i>	<i>Finance Director</i>
<i>Clare Lin</i>	<i>Planning Manager</i>
<i>Gustavo Barrientos</i>	<i>Police Chief</i>
<i>Brent Bartlett</i>	<i>Fire Chief</i>
<i>Ted Tegart</i>	<i>Community Services Supervisor</i>
<i>Leila Regan</i>	<i>City Librarian</i>
<i>Arnulfo Yanez</i>	<i>Public Works Director</i>

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# **City of Sierra Madre**

*Village of the Foothills*



## **Introduction**

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## City of Sierra Madre – FY 2025–2026 Budget Message

To the Mayor, City Council, and Community of Sierra Madre:

I am pleased to present the City of Sierra Madre’s Adopted Budget for Fiscal Year 2025–2026. This budget reflects our commitment to delivering quality public services, protecting the quality and character of our community, and ensuring long-term financial sustainability. At the same time, it is important to recognize that the General Fund faces significant fiscal stress, which will require focused attention and action to maintain the City’s financial stability in the years ahead.

### Strategic Direction

Each year, the budget is guided by City Council priorities and in alignment with the City’s strategic plan. Sierra Madre’s five citywide goals—Organizational Sustainability, Public Safety, Infrastructure & Growth Management, Organizational Excellence, and Environmental Responsibility—provide the framework for how resources are allocated. Department budgets and the Capital Improvement Program (CIP) directly support these goals through specific projects, service level orientation, and long-term investments in the community.

### Financial Overview

- **General Fund (core services):** \$18 million in revenues, led by Property Taxes (\$9.5M, 52%) and Utility User Taxes (\$3.2M, 18%), against \$19.1 million in expenditures, of which \$1 million is for one-time capital projects for repairs at the Sierra Madre Recreation Center.
- **Special Revenue Funds:** \$2.8 million for legally restricted purposes such as transportation, public safety, and grants.
- **Enterprise Funds:** \$7.3 million for water and \$1.4 million for sewer services, operating on a self-sustaining model.
- **Capital Improvement Program (CIP):** \$11.7 million in targeted projects, including library modernization, street and sidewalk repairs, water system upgrades, and park improvements.

### Key Investments in FY 2025–2026

- **Public Safety:** Sustaining fire and police services, expanding paramedic programs, and strengthening emergency preparedness.
- **Infrastructure:** Street resurfacing, water main replacements, and sewer repairs to ensure long-term reliability.
- **Community Amenities:** Modernizing the library, upgrading parks and facilities, and improving accessibility.

- **Technology & Innovation:** Enhancing online permitting, cybersecurity, and utility billing systems for better customer service.
- **Environmental Responsibility:** Advancing water conservation, recycling, and clean energy initiatives.

### Long-Term Outlook

While rising costs remain a challenge, this year the City was forced to draw down reserves to fund one-time capital projects, and the General Fund continues to face significant fiscal stress. Over the past several years, Sierra Madre has taken prudent measures to control costs while maintaining core services; however, without additional sources of revenue to sustain operations, these services—including public safety—are at risk. Although the City can continue to operate under current conditions, future budgets may require additional use of reserves, which could affect our ability to provide high-quality, responsive services to the public, invest in a strong and thriving workforce, and rehabilitate and modernize aging infrastructure such as roads, facilities, and other community amenities. I am confident in the work of the Ad Hoc Revenue Committee to bring forward sound recommendations for new revenue solutions, and I deeply appreciate the City Council's continued support and commitment to the long-term financial health and vitality of Sierra Madre.

### Conclusion

This Adopted Budget is not just a financial plan—it is a roadmap that connects long-term goals with today's priorities. It provides the resources needed to serve our residents while preserving Sierra Madre's small-town character and fiscal health.

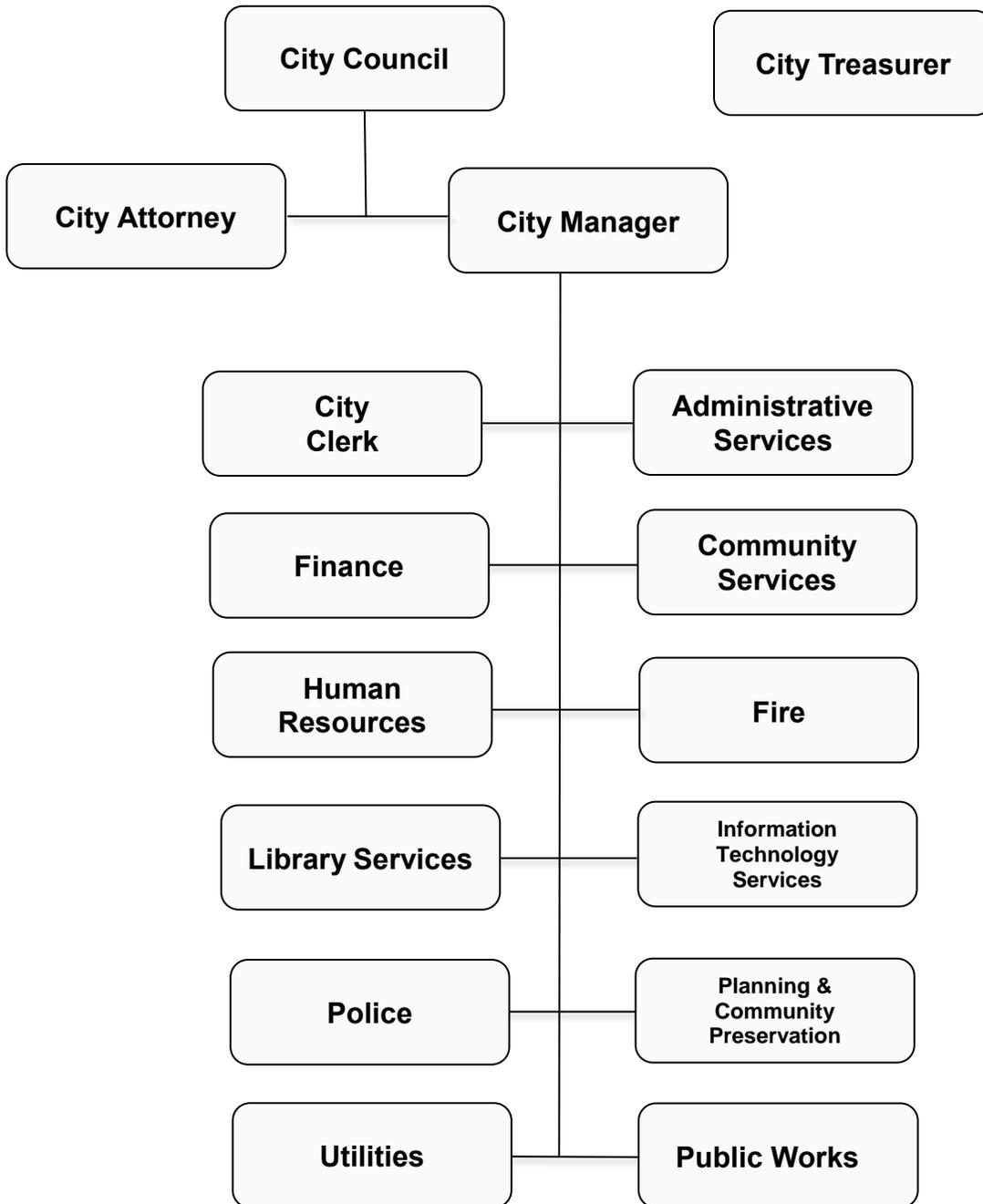
Sincerely,



Michael Bruckner  
City Manager



# City of Sierra Madre Organizational Structure



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# MISSION / VISION / VALUES / STRATEGIC PLAN

## MISSION STATEMENT

Provide exceptional public services that enhance the quality of life, honor the character of our community, and maintain fiscal and environmental sustainability.

## Vision Statement

Enhance the quality of life in Sierra Madre by providing exceptional public service.

### Core Values:

Accountability  
 Integrity  
 Innovation  
 Collaboration  
 Compassion

## Strategic Goals, Objectives and Initiatives / Projects:

GOAL	OBJECTIVE	INITIATIVE / PROJECT	LEAD DEPARTMENT
1. Organizational Sustainability	1.1 Workforce & Talent Management	<b>Initiative 1.1.1:</b> Recruit, develop, and retain a high-performing workforce	Human Resources
		<b>Initiative 1.1.2:</b> Employee wellness, recognition, and succession planning	Human Resources
		<b>Project 1.1.2A:</b> Annual training plan and recognition program	Human Resources
1. Organizational Sustainability	1.2 Fiscal Stability & Long-Range Planning	<b>Initiative 1.2.1:</b> Capital Improvement Program (CIP) and reserve policy integration	Administrative Services – Finance, Public Works, City Manager’s Office
		<b>Initiative 1.2.2:</b> Long-term financial planning and forecasting	Administrative Services – Finance, City Manager’s Office
		<b>Project 1.2.2A:</b> Five-year forecast and capital project-affordability updates	Administrative Services- Finance, Public Works, City Manager’s Office
1. Organizational Sustainability	1.3 Technology & Process Innovation	<b>Initiative 1.3.1:</b> Enhance electronic interfaces, payment methods, and cybersecurity	Information Technology

GOAL	OBJECTIVE	INITIATIVE / PROJECT	LEAD DEPARTMENT
1. Organizational Sustainability	1.4 Public Transparency & Reporting	<b>Initiative 1.3.2:</b> Online permitting / land-management system	Planning & Community Preservation; Information Technology
		<b>Project 1.3.2A:</b> Electronic plan review (Electronic-Permits) implementation	Planning & Community Preservation
		<b>Initiative 1.4.1:</b> Promote financial transparency by a predictable reporting schedule with summaries accessible to the public and city departments.	Administrative Services - Finance
		<b>Project 1.4.1A:</b> Produce and distribute the Annual Comprehensive Financial Report (ACFR), monthly departmental budgets, and an open-data 'checkbook' through Warrants Reports. Complete required external financial filings, including LA Metro 'Local Return' (Propositions A/C; Measures R/M), LA County Auditor-Controller special-revenue reports, State Controller's Financial Transactions and Streets & Roads reports, and grantor compliance reports (e.g., Measure A/RPOSD, FEMA/Cal OES), to ensure transparent, timely public reporting	Administrative Services - Finance
1. Organizational Sustainability	1.5 Modernize Utility Billing & Customer Service	<b>Initiative 1.5.1:</b> Diversify payment options; improve customer self-service	Administrative Services – Utility Services, Information Technology, Finance
		<b>Project 1.5.1A:</b> Digital wallets, self-service	Administrative Services – Utility

GOAL	OBJECTIVE	INITIATIVE / PROJECT	LEAD DEPARTMENT
2. Public Safety	2.1 Sustaining Sierra Madre's Fire Services	kiosks, paperless adoption	Services and Information Technology
		<b>Initiative 2.1.1:</b> Fire services sustainment (staffing, licensure, equipment, Emergency Medical Services (EMS), preparedness)	Fire
		<b>Project 2.1.1A:</b> Expand paramedic subscription program by 50%	Fire
		<b>Project 2.1.1B:</b> Increase share of eligible Fire costs recovered through fees by +25 percentage points (cost-of-service basis)	Fire
		<b>Project 2.1.1C:</b> Achieve membership/participation in California Governor's Office of Emergency Services (Cal OES) Urban Search & Rescue (US&R) California Regional Task Force CA-RTF-4 with two deployable members	Fire
		<b>Project 2.1.1D:</b> Secure alternate funding equal to 5% of the department budget	Fire
		<b>Project 2.1.1E:</b> Expand public education and outreach programs by 10%	Fire
		<b>Project 2.1.1F:</b> Maintain 100% current pre-fire plans	Fire
2. Public Safety	2.2 Securing Sierra Madre's Safety: Sustainable Police Funding	<b>Initiative 2.2.1:</b> Achieve optimal police staffing	Police

<b>GOAL</b>	<b>OBJECTIVE</b>	<b>INITIATIVE / PROJECT</b>	<b>LEAD DEPARTMENT</b>
		<b>Initiative 2.2.2:</b> Maintain advanced training standards	Police
		<b>Initiative 2.2.3:</b> Ensure adequate equipment and technology	Police
		<b>Project 2.2.3A:</b> U.S. Department of Justice (DOJ) / Office of Community Oriented Policing Services (COPS) grant applications	Police
<b>2. Public Safety</b>	<b>2.3 Environmental Management &amp; Code Enforcement</b>	<b>Initiative 2.3.1:</b> Code-enforcement program enhancement	Planning & Community Preservation (lead); Police & Fire (support)
		<b>Initiative 2.3.2:</b> Community risk reduction (home-hardening, Fire Safe Council/Firewise efforts, wildlife interface plan, bear-resistant organics)	Planning & Community Preservation; Public Works; Fire
<b>2. Public Safety</b>	<b>2.4 Safe Streets Initiative</b>	<b>Initiative 2.4.1:</b> Undertake collision analysis (Vision-Zero style), traffic studies, and speed surveys	Public Works (lead); Police, Community Services (support)
		<b>Initiative 2.4.2:</b> Active-transportation education/events using UC Berkeley Safe Transportation Research & Education Center (SafeTREC) data	Public Works; Community Services
<b>2. Public Safety</b>	<b>2.5 Enhance Emergency Preparedness and Response</b>	<b>Initiative 2.5.1:</b> Enhance Critical Technology and Data Resilience	Information Technology (lead); Police; Fire; Public Works; Administrative Services – Finance (support)

<b>GOAL</b>	<b>OBJECTIVE</b>	<b>INITIATIVE / PROJECT</b>	<b>LEAD DEPARTMENT</b>
<b>3. Infrastructure &amp; Growth Management</b>	<b>3.1 Strategically Align Infrastructure Improvements with Population Growth</b>	<b>Initiative 3.1.4:</b> Improve and maintain sidewalk infrastructure	Public Works
		<b>Initiative 3.1.5:</b> Enhance and sustain street maintenance; improve Pavement Condition Index (PCI)	Public Works
		<b>Project 3.1.5A:</b> Annual Street Rehabilitation Program (overlays/slurry, utility coordination)	Public Works
<b>3. Infrastructure &amp; Growth Management</b>	<b>3.2 Design Standards &amp; Housing Readiness</b>	<b>Initiative 3.2.1:</b> Pre-approved Accessory Dwelling Unit (ADU) plans	Planning & Community Preservation
		<b>Initiative 3.2.2:</b> Objective Design Standards and Soft-Story Retrofit Program (State Senate Bill SB 330 compliance)	Planning & Community Preservation
		<b>Project 3.2.2A:</b> Establish Objective Design Standards (SB 330)	Planning & Community Preservation
		<b>Project 3.2.2B:</b> Initiate Soft-Story Retrofit Program	Planning & Community Preservation
<b>3. Infrastructure &amp; Growth Management</b>	<b>3.3 Municipal Facilities Modernization &amp; Resilience</b>	<b>Initiative 3.3.1:</b> Conduct feasibility assessments and implement prioritized, phased modernization projects for public safety facilities	Public Works; Fire; Police
		<b>Initiative 3.3.2:</b> Plan, design, and implement backup power systems, seismic retrofits, and life-safety improvements for critical City facilities	Public Works, Information Technology
<b>3. Infrastructure &amp; Growth Management</b>	<b>3.4 Parks, Trails &amp; Open Space</b>	<b>Initiative 3.4.1:</b> Parks and Facilities Improvements	Community Services

GOAL	OBJECTIVE	INITIATIVE / PROJECT	LEAD DEPARTMENT
		<b>Project 3.4.1A:</b> Parks & Facilities Master Plan update; LA County Measure A (2016 “Safe, Clean Neighborhood Parks & Beaches” parcel-tax) projects	Community Services
<b>4. Organizational Excellence</b>	<b>4.1 Technology, Data &amp; Cybersecurity; Workforce Enablement</b>	<b>Initiative 4.1.1:</b> Modernize IT systems (network upgrades; virtual servers; Microsoft 365; Managed Detection & Response (MDR); Security Information and Event Management (SIEM); public Wi-Fi)	Information Technology
		<b>Initiative 4.1.2:</b> Citywide staff training and enablement	Human Resources
<b>4. Organizational Excellence</b>	<b>4.2 Strengthen Mutual-Aid Relationships</b>	<b>Initiative 4.2.1:</b> Regional mutual-aid agreements and multi-agency exercises	Police, Fire
<b>4. Organizational Excellence</b>	<b>4.3 Public Transparency &amp; Communication</b>	<b>Initiative 4.3.1:</b> Produce financial transparency reports, open-budget, initiate resident engagement	Administrative Services – Finance, City Manager’s Office
<b>5. Environmental Responsibility</b>	<b>5.1 Water Conservation &amp; Sustainability</b>	<b>Initiative 5.1.1:</b> Water-efficiency programs and system-reliability projects	Utility Services
<b>5. Environmental Responsibility</b>	<b>5.2 Environmental Compliance &amp; Greenhouse Gas Reduction</b>	<b>Initiative 5.2.1:</b> Maintenance of stormwater-quality compliance under the National Pollutant Discharge Elimination System (NPDES) / Municipal Separate Storm Sewer System (MS4) permit	Public Works
		<b>Initiative 5.2.2:</b> Initiate Recycling education and landfill diversion efforts	Public Works

GOAL	OBJECTIVE	INITIATIVE / PROJECT	LEAD DEPARTMENT
		<b>Initiative 5.2.4:</b> Solar infrastructure adaptation; Solar Automated Permit Processing Plus (SolarAPP+) facilitation	Planning & Community Preservation

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# Community Profile

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## *General Information*

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

The City of Sierra Madre is primarily a residential community with a small business district in the downtown area covering less than one-half mile. The City of Sierra Madre is a built out community with only small parcels available for new development. As a result, the population has remained relatively unchanged for the last three decades. The 2024 census reflects that more than 65.4% of the adults have bachelor's degree or higher



education that leads to higher than average median incomes in this area. The median age of the Sierra Madreans is 46.6 with 22% of the population is over the age of 65 and 18.1% of the population is school age children. The 57.0% of the parcels are owner occupied. Being secluded against the San Gabriel Mountains without major transportation avenues is what continues to make Sierra Madre a desirable housing market. But it does create challenges in the ability to attract commercial retailers to the area.

## *Council-Manager Form of Government*

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

The City Council then appoints a City Manager to oversee the daily operations of the government and implement the policies established by the governing body. The City

Manager serves the governing body, often with an employment agreement or contract that specifies his or her duties and responsibilities.

### *Recreation and City Events*

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

- 3rd & 4th of July Parade and Pre-Parade Festivities (July)
- Chamber of Commerce's Wisteria Festival (March)
- Chamber of Commerce's Winter Fest Event (November)
- Community Bike Ride (October)
- Community Candlelight Walk (December)
- Concerts in the Park (Summer/Year-round)
- Friends of the Library Art Fair in Memorial Park (May)
- Friends of the Library Wine & Cuisine Fund Raiser (Summer or Fall)
- Halloween Happenings Spooktacular: Downtown Trick-or-Treating, Costume Contest (October)
- Huck Finn Fishing Derby (Spring)
- Mt. Wilson Trail Race & Pasta Feed (May)
- Oktoberfest (September)
- Rose Float Decorating (year-round)
- Senior Programs (wellness activities, physical health, seasonal holiday festivities, bingo & book club Luncheons)
- Seniors Community Yard Sale (June/November)
- Sierra Madre Community Nursery School Carnival (May)
- Sierra Madre Older Americans Reception (May)
- Youth and Adult Sports Leagues (all ages; year-round)
- Latino Heritage (September)
- Walking Schoolbus (September)
- Community Classes (Fitness, arts, music, dance, and general enrichment; schedules and registration are updated seasonally.)

These events could not take place without the thousands of volunteer hours provided by local residents, schools, churches and civic organizations, including Sierra Madre Community Foundation, Sierra Madre Fire Foundation, Police Officers Association, The Kensington, Chamber of Commerce, Civic Club, Kiwanis Club, Rotary Club, Womans Club, the Rose Float Association, Christ Church of Sierra Madre, and the Issei Foundation. To learn more about volunteering in our community, visit <https://www.sierramadrecal.gov/>.

### *Education*

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

# COMMUNITY PROFILE

## Recreational & Wilderness Areas

### Memorial Park

222 W. Sierra Madre Blvd.  
Sierra Madre, California 91024



### Milton & Harriet Goldberg Recreation Area

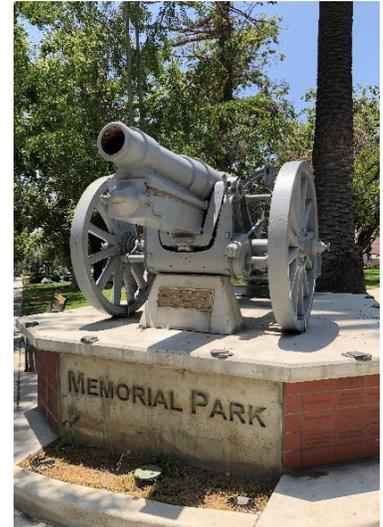
171 S. Sunnyside Ave.  
Sierra Madre, CA 91024

### Bailey Canyon Wilderness Park

451 W. Carter Ave.  
Sierra Madre, CA 91024

### Mount Wilson Trail Park

189 E. Mira Monte Ave.  
Sierra Madre, CA 91024



### Lizzie's Trail Inn Museum

189 E. Mira Monte Ave.  
Sierra Madre, CA 91024

### Sierra Vista Park

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

### Richardson Historical House

189 E. Mira Monte Ave.  
Sierra Madre, CA 91024





**City Facilities and Community Partnerships**

**City Hall**

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

**YMCA/ Community Recreation Center**

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

**Police and Fire Station**

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

**Aquatic Center**

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

**Public Works Facilities**

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

**Youth Activity Center**

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

**Public Library**

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

**Hart Park House Senior Center**

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





## Statistics

### Top 25 Sales Tax Generators: Fiscal Year 2023-2024

Business Name (in alphabetical order)
ACDC Apparel
Bottle Shop
Buccaneer Lounge
Casa Del Rey
Corfu Restaurant
Frontier Hardware Co
Happy's Liquor
K Petrol
Leonora Moss
Lucky Baldwins Delirium Café
Moes Automotive Service Center
Monsieur Crepe
Nano Café
Ohmonah
Only Place In Town
Roe Japanese Fusion
Rt Rogers Brewing Co
Sierra Madre Pizza Co
Sierra Madre Service Station Inc.
Starbucks
Tacos Ensenada Dom
Taylor's Ol Fashioned Meat Market
Village Pizzeria
Wistaria Restaurant & Bar
Yui

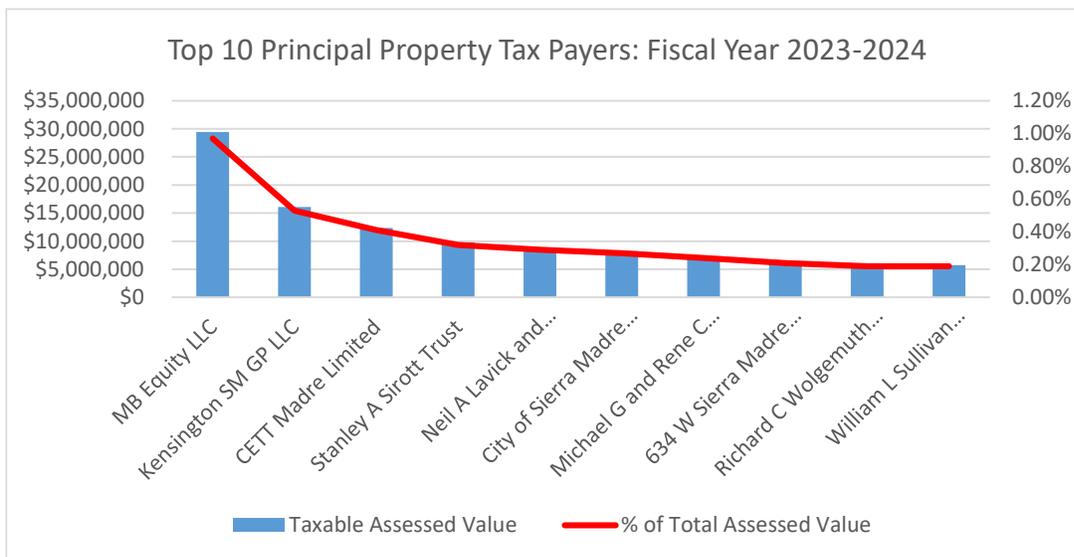
Business Category (by largest to smallest)	#
Casual Dining	12
Quick-Service Restaurants	3
Convenience Stores	2
Family Apparel	2
Service Station	2
Auto Repair Shops	1
Building Materials	1
Florist Shops	1
Food Stores Non-Grocery	1

Business Industry Group (by largest to smallest)	#
Restaurants and Hotels	15
General Consumer Goods	6
Fuel and Service Stations	2
Autos & Transaction	1
Building and Construction	1

Total Sales Tax Generated By Major Industry Groups		
Industry Group	Sales Tax Amount	% of Total Sales Tax
General Consumer Goods	\$ 371,211	27.41%
Autos And Transportation	\$ 261,513	19.31%
Restaurants And Hotels	\$ 295,924	21.85%
Fuel And Service Stations	\$ 170,824	12.62%
Business And Industry	\$ 96,615	7.14%
Food And Drugs	\$ 67,940	5.02%
Building And Construction	\$ 67,797	5.01%
Transfers & Unidentified	\$ 22,234	1.64%
<b>Total</b>	<b>\$ 1,354,058</b>	<b>100.00%</b>

**Top 10 Principal Property Tax Payers: Fiscal Year 2023-2024**

#	Taxpayers	Taxable Assessed Value	% of Total Assessed Value
1	MB Equity LLC	\$29,446,640	0.97%
2	Kensington SM GP LLC	\$16,104,197	0.53%
3	CETT Madre Limited	\$12,360,582	0.41%
4	Stanley A Sirott Trust	\$9,812,326	0.32%
5	Neil A Lavick and Marie D Clause	\$8,665,334	0.29%
6	City of Sierra Madre Lessor	\$8,219,071	0.27%
7	Michael G and Rene C Hoffman Trust	\$7,219,356	0.24%
8	634 W Sierra Madre Blvd LLC	\$6,228,130	0.21%
9	Richard C Wolgemuth Cotrustee	\$5,876,682	0.19%
10	William L Sullivan Cotrustee	\$5,741,111	0.19%
	<b>Total</b>	<b>\$109,673,429</b>	<b>3.63%</b>



# **City of Sierra Madre**

*Village of the Foothills*



# **Financial Policies and Procedures**

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# Financial Policies & Procedures

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### *The Budget Process*

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The annual budget process is designed to reflect both City Council priorities and the City's strategic and operational goals. Each year, the process begins in January as department heads start working on their operating budgets. By March, departments are reviewing their operations and preparing their budget proposals. From mid-April through May, department heads meet with the City Manager to review each line of their proposed budgets in detail.

The City's budget team then reviews all department submissions and drafts the official budget document. A public hearing is scheduled so community members can share their input.

Meanwhile, departments also plan for their capital needs over the next five years. The executive team meets to identify which capital projects will be funded in the upcoming year. This work leads to the development of a five-year capital improvement plan, which gives the Council a long-term perspective on the City's capital needs. Finally, City Council reviews the proposed budget and holds a public hearing before approving the new budget in June. Key 2025 Budget Development Dates:

- March 2025: Department heads review operations and develop proposed budgets.
- April 15–May 20, 2025: Department heads meet with the City Manager to discuss proposed budgets in detail.
- June 10, 2025: Public hearing and City Council meeting for budget adoption.

### *Appropriations & Budgetary Control*

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The City Council adopts an annual operating budget and the first year of an integrated five-year capital improvement plan budget by June 30th of each year, to be effective for the following fiscal year running from July 1st through June 30th. Budgets present budgeted sources in excess of budgeted uses. Budgeted "Sources" include Revenues, Transfers In, and Appropriated Uses of Fund Balance. Budgeted "Uses" include Expenditures and Transfers Out. Operating and Capital Budgets are to align with the City's long-term financial goals.

The Finance Director shall maintain budgetary controls to ensure adherence to the legal provisions of the budget as adopted by the City Council. The level of budgetary control is established at the fund level; expenditures may not exceed the appropriated amount for any fund. The City Manager is authorized to approve transfers of appropriations within a department, provided such transfers remain within the same fund type. Department

## FINANCIAL POLICIES & PROCEDURES

Directors may request reallocations within a single fund between divisions or expenditure categories (Personnel and Maintenance & Operations). All requests for supplemental appropriations during the fiscal year shall be submitted to the City Manager for review. If approved, such requests shall be presented to the City Council for final consideration and authorization.

To ensure that the expenditures of each Department do not exceed the departmental appropriation, expenditures for each Department are legally limited to the amounts authorized by the City Council in the budget document, plus any carryover amounts and supplemental appropriations individually approved by the City Council. The City Manager is legally authorized to transfer budgeted amounts between divisions and accounts within the same Department and Fund over the course of a fiscal year. Transfers of appropriations between Departments or Funds, as well as any increased appropriations, must be authorized by the City Council. Therefore, expenditures may not legally exceed budgeted appropriations at the Department level within a Fund. City Council approval is also required for all transfers from unappropriated fund balances or contingency reserves.

### *Purchase Order Carryovers*

As the subsequent fiscal year begins in July and the City's budget development process reaches its conclusion, it is essential for departments to identify any purchase orders that will be carried forward. This ensures that these carry forward amounts are accurately incorporated into the expenditure budget and fund balance calculations for the new fiscal year. When a purchase order is carried forward, the department's budget appropriation increases by the amount of the outstanding obligation, reflecting unspent funds from the previous year.

During April and May, the Finance Department collaborates with each department to review all open purchase orders, determining which should be carried forward and which can be liquidated to free up available funds. To carry a purchase order forward, the department must provide justification for why the remaining balance could not be spent before June 30th and present a plan for how the funds will be used in the upcoming year. This process helps ensure that only necessary and justified encumbrances are carried forward, supporting fiscal responsibility and accurate budget management.

### *Budget Amendment Procedures → Carryovers*

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All unexpended or unencumbered appropriations shall lapse at the end of the fiscal year, except for appropriations for capital projects that are necessary for the completion of the approved project. Encumbered funds from the previous fiscal year are carried over to the current fiscal year through a list of continued appropriations. Additionally, the City conducts a formal carryover review process during which Departments may submit justification for the carryover of unencumbered, available funds.

The final list of continued appropriations, including both encumbrances from the prior year and unencumbered funds approved for carryover, is adopted by the City Council and becomes part of the City's annual budget by formal action. These continuing appropriations are not included in the Annual Budget document to preserve the clarity of

## FINANCIAL POLICIES & PROCEDURES

current-year budget presentation and to maintain a distinct record of prior-year obligations separate from newly authorized appropriations.

### *City Council Action*

Throughout the year, the City Council considers departmental requests for additional appropriations to fund activities not included in the adopted budget, as well as administrative carryovers for outstanding commitments from the prior fiscal year.

### *Fund Balance Policy*

The City Council has adopted Fund Balance Policy which establishes the procedures for reporting unrestricted fund balance in the City of Sierra Madre financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy adopted a fiscal policy which sets the General Fund Undesignated Fund Balance Reserve at minimum of 25% of operating expenditures.

### *Financial Structure and Operations*

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

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

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

### *Measurement Focus and Basis of Accounting*

The City of Sierra Madre's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). Governmental (General, Special Revenue, Debt

## FINANCIAL POLICIES & PROCEDURES

Service and Capital Projects) Fund Types are accounted for on a "current financial resources" measurement focus. The basis of budgeting is the same as the basis of accounting used for the City funds.

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

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

### *Budgetary Basis*

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The budgets for governmental funds are adopted on a budgetary basis that is not materially different from Generally Accepted Accounting Principles (GAAP). For Proprietary funds, the City uses a budgetary basis that differs from GAAP. Under the GAAP basis of accounting for proprietary funds, the receipt of long-term debt proceeds, capital outlays, and debt service principal payments are not reported, but allocations for depreciation are recorded. The City's budgetary basis for proprietary funds does not allocate for depreciation but does allocate for capital outlay and debt service principal payments. This is the only difference in budgetary basis and GAAP for proprietary funds.

### *Cash Management*

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To maximize the efficient use and oversight of its financial resources, the City consolidates most of its unrestricted cash - meaning funds that are available for general use and not set aside for specific purposes or restricted by legal or contractual requirements - into a single pooled operating account. This approach streamlines day-to-day financial management and strengthens the City's ability to monitor and allocate funds as needed.

Guided by prudent financial stewardship, the City restricts its investments to only those instruments explicitly authorized by California Government Code Section 53601. This law defines the types of secure investments allowed for local agencies, such as U.S. Treasury securities, state and local government bonds, federal agency obligations, and certain

## FINANCIAL POLICIES & PROCEDURES

highly rated commercial paper. Section 53601 also requires city officials to act as careful stewards of public funds and sets specific limits to ensure safety and liquidity.

By following these guidelines, the City ensures compliance with state law while safeguarding public funds and striving for optimal returns on its investments.

### *Fees & Rates*

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The City Council sets service fees at levels intended to cover the costs of providing those services, ensuring that residents and businesses who benefit directly from City services bear the costs rather than the general taxpayer. This approach is guided by the City's User Fee Policy, which establishes the principles and procedures for setting, reviewing, and adjusting fees so they remain fair, transparent, and legally compliant.

As part of this process, the City conducts a Citywide Fee Study that is a comprehensive review that determines the full cost of providing each service, including direct expenses such as staff salaries and benefits, materials, and indirect costs like administrative support and overhead. This study ensures that fees are based on actual service costs and that any proposed increases are justified and reasonable.

To account for inflation and rising costs, the City annually reviews and adjusts all fees according to the Consumer Price Index (CPI). Specifically, the City uses the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles area, as published by the U.S. Bureau of Labor Statistics, to calculate the annual adjustment. This ensures that fees keep pace with the real costs of providing services over time.

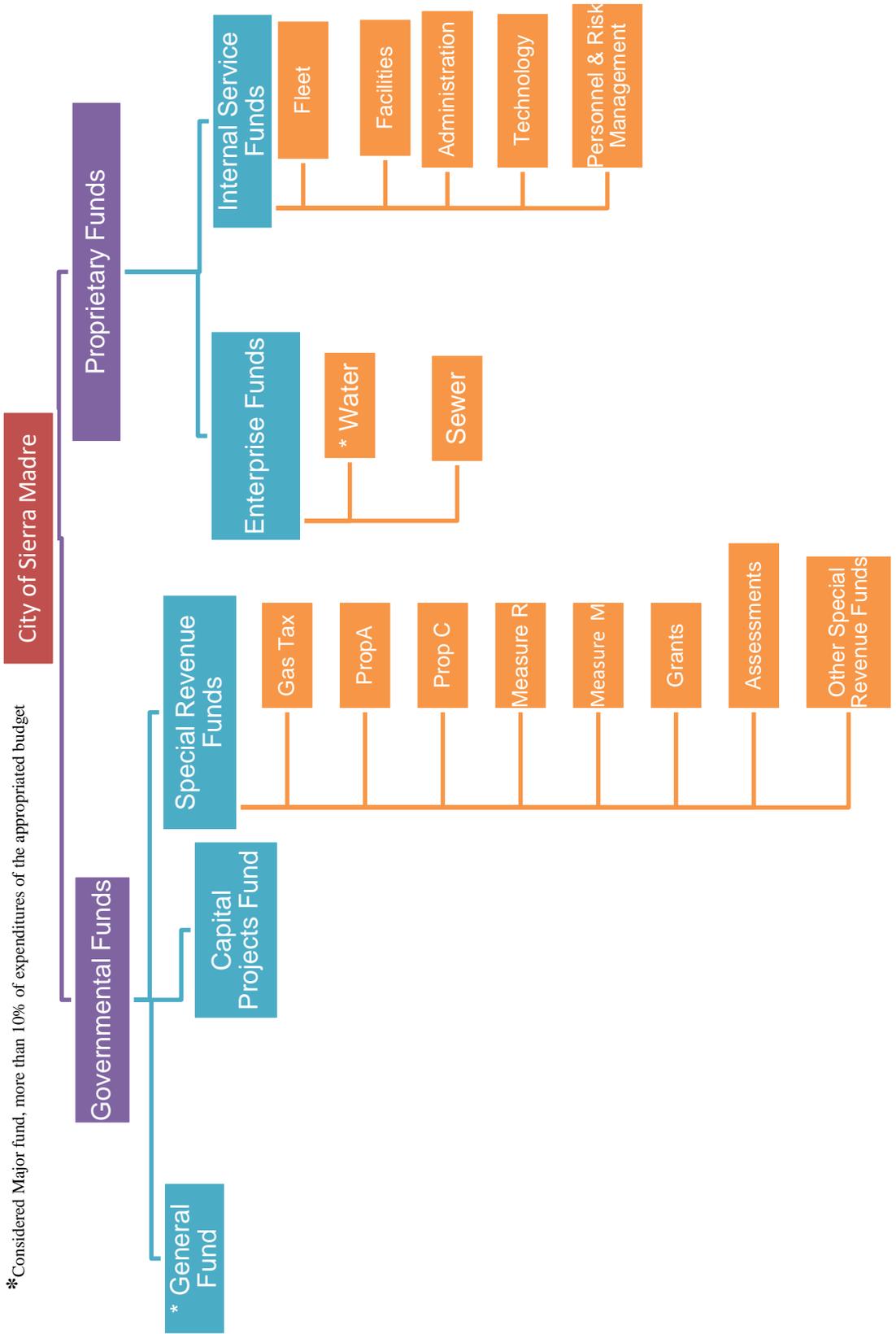
The Citywide Fee Schedule, which lists all current fees, is formally adopted as part of the annual budget process through a resolution at a public hearing. This public process allows residents to provide input and ensures transparency in how fees are set and updated.

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## FUND OVERVIEW

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





## FUND OVERVIEW

- **Governmental Funds** - funds generally used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of funds. Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.
  - **General Fund (10000)** - one of five governmental fund types that serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. In The general fund the largest revenue is property taxes and UUT revenue.
  - **Special Revenue Funds** - used to account for revenues derived from specific sources which are usually required by law or administrative regulation to be accounted for in a separate fund for specified purposes other than debt service or capital projects. Special Revenue funds of the City include:
    - Gas Tax Fund (38005) - is used to account for state gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition, and street construction.
    - Prop A Fund (37004) - the City receives a portion of the ½ % sales tax approved for transportation related programs from the Metropolitan Transit Authority (MTA). The funds are restricted for local transportation projects that reduce congestion or improve public transportation systems. The City funds its “Round-About” fixed route shuttle bus and “Dial-a-Ride” programs from these revenues.
    - Prop C Fund (37009) - the City receives a portion of the ½ % sales tax approved for transportation related programs and capital projects. The funds are restricted for local transportation programs and projects that reduce congestion or benefit mass transit systems.
    - Measure R (38007) – the City receives a portion of half-cent sales tax for related public transportation improvement projects from Los Angeles County. City uses the funds mainly for street maintenance.
    - Measure M (38012) The City receives funding from the County from the one-half of one percent (0.5%) transactions and use tax within LA County. This funding must be used for transportation purposes.
    - Grants Funds account for federal, state and local grants received by the City and the expenditure of those funds.
    - Assessment Districts (32XXX)
  - **Capital Projects Funds (40000)** - established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by proprietary funds.

## FUND OVERVIEW

- **Proprietary Funds** - funds used to account for activities that receive significant support from fees and charges and operate more like a business. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.
  - **Enterprise Funds** - established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include:
    - a. Water (71000) is used to account for the operation, maintenance, and capital facility financing of the City's water system. Its major revenue source is from user charges.
    - b. Sewer (72000) is used to account for the operation, maintenance, and capital facility financing of the City's wastewater system. Its major revenue source is from user charges.
  - **Internal Service Funds** - used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include Fleet (60000), Facilities (60001), Administration (60002), Technology (60003), and Personnel & Risk Management (60007).

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## FUNDS-DEPARTMENT RELATIONSHIP MATRIX

This table illustrates oversight of City funds. The Office of the City Manager and the Administrative Services Department are not listed, as they provide oversight and assistance in managing all funds.

Fund Name	Administrative	Finance	HR	IT	Planning	Police	Fire	Community Services	City Library	Public Works	Utilities	Non-Dept.
<b>GOVERNMENTAL FUNDS - MAJOR FUND</b>												
General Fund	✓	✓			✓	✓	✓	✓	✓	✓		
<b>GOVERNMENTAL FUNDS - NON-MAJOR FUNDS</b>												
<b>GOVERNMENTAL NON-MAJOR SPECIAL REVENUE FUNDS - ASSESSMENTS</b>												
Special Revenue Lighting Districts										✓		
Special Revenue Maintenance Districts										✓		
Other Special Revenue Assessment Districts										✓		
<b>GOVERNMENTAL NON-MAJOR SPECIAL REVENUE FUNDS - OTHER</b>												
Development Impact Fees					✓	✓	✓	✓	✓	✓	✓	
Development Fees - Art In Public Places								✓				
Public Safety Augmentation Fund						✓	✓					
COPS(SLESA )						✓						
Local Transportation Prop A										✓		
Open Space Fund												✓
Senior Center Special Revenue Fund								✓				
Donations - Recreation								✓				
Local Transit Program/Prop C										✓		
County Prop A Park Development								✓		✓		
California Beverage Container Grant										✓		
Clean Air Fund (AQMD)										✓		
Environmental Special Revenue Fund										✓		
Gas Tax Fund										✓		
Bikeway/Sidewalk Fund										✓		
Measure R										✓		
Measure M										✓		
Library - Gift And Memorial									✓			
Friends Of The Library Donation Fund									✓			
Citywide Debt Service												✓
Community Development Block Grant					✓					✓		
Measure W										✓		
Road Maintenance Rehabilitation Account (RMRA)										✓		
Robert Day Trust Fund									✓			
ARPA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Targeted State Grants-Library									✓			
State Park Dept OGALS Fund								✓				
<b>NON-MAJOR CAPITAL PROJECT FUNDS</b>												
Capital Project Funds												✓
<b>PROPRIETARY FUNDS</b>												
ISF - Fleet Services												
ISF - Facilities Management												
ISF - Administration	✓	✓										
ISF - Technology (Information Services)				✓								
ISF - Personnel And Risk Management			✓									
ISF - General Plan Update												
<b>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</b>												
Water Enterprise Fund											✓	
Utilities/Sewer Enterprise Fund											✓	

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# **City of Sierra Madre**

*Village of the Foothills*



## **Budget Resolutions**

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**RESOLUTION NO. 25-39**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE  
ADOPTING THE FISCAL YEAR 2025-2026 BUDGET AND APPROPRIATING THE  
AMOUNTS BUDGETED**

**WHEREAS**, a proposed annual budget for the City of Sierra Madre and the Successor Agency for the Fiscal Year commencing July 1, 2025, and concluding on June 30, 2026 was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

**WHEREAS**, on June 10, 2025, the City Manager did present the City's Fiscal Year 2025-2026 Proposed Budget to the City Council for its consideration; and

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

**WHEREAS**, the FY 2025–2026 budget includes \$900,000 in one-time public safety capital expenditures for ADA-compliant elevator installation and pool safety improvements at the Sierra Madre YMCA, and such expenditures are eligible for funding from Unassigned General Fund Reserves in accordance with Financial Policy 2.4, which permits reserve use for one-time expenditures related to risk mitigation or legal compliance;

**WHEREAS**, in adopting this budget, the City has ensured compliance with Article XIII B of the California Constitution (Gann Limit), including the lawful exclusion of one-time capital expenditures and the selection of the Countywide population growth factor to preserve budgetary capacity;

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

**SECTION 1.** The budget, as proposed, is adopted for the City of Sierra Madre for Fiscal Year commencing July 1, 2025 and concluding June 30, 2026.

**SECTION 2.** Appropriations for the City as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2025-2026", are hereby adopted for the Fiscal Year commencing July 1, 2025, and concluding on June 30, 2026.

**SECTION 3.** The City Manager and Finance Director are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 10th day of June 2025.

**SECTION 4.** The City Council hereby authorizes the use of \$900,000 in Unassigned General Fund Reserves for the aforementioned one-time capital expenditures at the Sierra Madre YMCA facility, in alignment with the City's Fund Balance Policy, which requires maintaining a minimum reserve of 25% of General Fund operating expenditures (FY 2024–2025 Budget, p. 27). The remaining General Fund structural gap shall be addressed through ongoing fiscal monitoring and future Council action.

**SECTION 5.** Pursuant to Government Code section 53901, the City Clerk of the City of Sierra Madre shall file a copy of the adopted budget with the Los Angeles County Auditor-Controller within 60 days after the beginning of the 2025-2026 fiscal year.

**APPROVED AND ADOPTED**, this 10th day of June 2025. ORIGINAL SIGNED

  
Robert Parkhurst, Mayor

I hereby certify that the foregoing Resolution Number 25-39 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 10th day of June 2025, by the following vote:

**AYES:** Mayor Robert Parkhurst, Mayor Pro Tem Kristine Lowe, Council Member Edward Garcia, Council Member Gene Goss, and Council Member Kelly Kriebs

**NOES:** None.

**ABSENT:** None.

**ABSTAIN:** None.



Laura Aguilar, City Clerk

RESOLUTION NO. 25-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026 AT \$14,587,254 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND PURSUANT TO GOVERNMENT CODE SECTION 7910

WHEREAS, in accordance with Article XIII-B (Propositions 4 and 111) of the Constitution of the State of California, local governments are required to adopt an annual Appropriations Limit;

WHEREAS, the appropriations limitation is based on proceeds of taxes adjusted annually from the base year 1986/87 by either the population growth factor for the City of Sierra Madre or for the County of Los Angeles, and by either the change in the California Per Capita Personal Income or the change in Non-residential Construction for the City of Maywood; and

WHEREAS, the City Council of the City of Sierra Madre seeks to select those options providing the greatest ratio of change as shown below:

Change in California per Capita Personal Income	County of Los Angeles Population Change	
(Inflation Factor)	(Population Factor)	Calculation Factor
1.0644	1.0030	1.0676

WHEREAS, the Appropriations Limit for the Fiscal Year ending June 30, 2025 is \$13,696,327;

WHEREAS, the population factor provided by the State of California, Department of Finance is 0.996973;

WHEREAS, the inflationary factor provided by the State of California, Department of Finance is 1.0644;

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

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

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

WHEREAS, the calculation for the FY 2025-2026 appropriations limit has been available to the public for inspection.

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

SECTION 1. The Fiscal Year 2025-2026 Appropriations Limit is calculated as shown on the document known as the "Gann Appropriations Limit Calculation" attached hereto as Exhibit "A".

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

**SECTION 3.** The appropriation limit for Fiscal Year 2025-2026 is hereby set at \$14,622,105.

**SECTION 4.** The Fiscal Year 2025-2026 budgeted appropriations amount subject to the Limit is \$14,214,256.

**SECTION 5.** The City's budgeted appropriations for the year ending June 30, 2026 are in compliance with Article XIII-B of the Constitution of the State of California, commonly known as the Gann Appropriations Limit.

**RESOLUTION 25-40 APPROVED AND ADOPTED** this 10th day of June, 2025.



Robert Parkhurst, Mayor

I hereby certify that the foregoing Resolution Number 25-40 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 10th day of June 2025, by the following vote:

**AYES:** Mayor Robert Parkhurst, Mayor Pro Tem Kristine Lowe, Council Member Edward Garcia, Council Member Gene Goss, and Council Member Kelly Kriebs

**NOES:** None.

**ABSENT:** None.

**ABSTAIN:** None.



Laura Aguilar, City Clerk

**RESOLUTION 25-41  
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA  
MADRE ESTABLISHING A SCHEDULE OF FEES AND CHARGES  
FOR CITY SERVICES FOR FISCAL YEAR 2025-2026**

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

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

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

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

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

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

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

**WHEREAS**, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2025; and

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

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

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

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

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

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

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

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

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

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

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

**SECTION 8. Effective Date.** This Resolution shall go into full force and effect July 1, 2025, through June 30, 2026 (unless specifically listed as calendar year in the fee schedule), but shall be subject to the terms and conditions of the Sierra Madre Municipal Code.

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

**PASSED, APPROVED, AND ADOPTED** this 10th day of June 2025.



Robert Parkhurst, Mayor

I hereby certify that the foregoing **Resolution 25-41** was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 10th day of June 2025 by the following vote:

**AYES:** Mayor Robert Parkhurst, Mayor Pro Tem Kristine Lowe, Council Member Edward Garcia, Council Member Gene Goss, and Council Member Kelly Kriebs

**NOES:** None.

**ABSENT:** None.

**ABSTAIN:** None.



Laura Aguilar, City Clerk

# **City of Sierra Madre**

*Village of the Foothills*



## **Authorized Positions**

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## AUTHORIZED POSITIONS

Department	FY 2023-2024 Adopted	FY 2024-2025 Adopted	FY 2025-2026 Adopted
<b><u>Citywide Totals</u></b>			
Full-Time Positions	90	91	91
Part-time Hours	22,960	18,160	20,080
<b>TOTAL FTE</b>	<b>101.04</b>	<b>99.73</b>	<b>100.65</b>
<b><u>Administrative Services</u></b>			
Full-Time Positions	16	16	16
Part-Time Hours	1,920	960	-
<b>TOTAL FTE</b>	<b>16.92</b>	<b>16.46</b>	<b>16.00</b>
<b><u>Community Services</u></b>			
Full-Time Positions	4	4	4
Part-Time Hours	600	600	1,560
<b>TOTAL FTE</b>	<b>4.29</b>	<b>4.29</b>	<b>4.75</b>
<b><u>Fire Department</u></b>			
Full-Time Positions	17	18	18
Part-Time Hours	2,880	960	960
<b>TOTAL FTE</b>	<b>18.38</b>	<b>18.46</b>	<b>18.46</b>
<b><u>Library Services</u></b>			
Full-Time Positions	5	5	5
Part-Time Hours	6,720	5,760	6,720
<b>TOTAL FTE</b>	<b>8.23</b>	<b>7.77</b>	<b>8.23</b>
<b><u>Planning &amp; Community Preservation</u></b>			
Full-Time Positions	6	6	6
Part-Time Hours	-	-	960
<b>TOTAL FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.46</b>
<b><u>Police Department</u></b>			
Full-Time Positions	23	23	23
Part-Time Hours	10,840	9,880	9,880
<b>TOTAL FTE</b>	<b>28.21</b>	<b>27.75</b>	<b>27.75</b>
<b><u>Public Works</u></b>			
Full-Time Positions	9	9	9
Part-Time Hours			
<b>TOTAL FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b><u>Utilities</u></b>			
Full-Time Positions	10	10	10
Part-Time Hours	-	-	-
<b>TOTAL FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

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# **City of Sierra Madre**

*Village of the Foothills*



## **Budget Summaries**

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**ESTIMATED FUNDS AVAILABLE BY FUND  
FY 2025-2026**

<b>FUND</b>	<b>Estimated Funds Available 06/30/2025</b>	<b>ADOPTED Revenues FY 2025-2026</b>	<b>ADOPTED Expenditures FY 2025-2026</b>	<b>ADOPTED Net Transfers In/(Out)</b>	<b>Estimated Funds Available 06/30/2026</b>
<b>GOVERNMENTAL FUNDS</b>					
GENERAL FUND	14,464,311	18,047,100	(19,179,848)	(336,868)	12,994,695
<b>SPECIAL REVENUE FUNDS:</b>					
ASSESSMENT DISTRICTS	650,564	133,200	(351,000)	-	432,764
PSAF	214,773	165,000	(98,000)		281,773
COPS( SLESA )	23,260	150,000	(173,000)		260
LOCAL TRANSPORTATION PROP A	1,105,653	282,189	(411,000)		976,842
LOCAL TRANSPORTATION PROP C	267,648	236,068	(501,200)		2,516
MEASURE R	196,690	175,000	(369,000)		2,690
MEASURE M	454,537	293,000	(439,000)		308,537
RMRA	391,985	302,000	(509,000)		184,985
GAS TAX	301,623	323,000	(415,000)		209,623
ARPA	360,000	-	(360,000)		-
TARGETED STATE GRANTS-LIBRARY	6,505,000	50,000	(6,555,000)		-
OTHER SPECIAL REVENUE FUNDS	2,398,477	650,252	(1,400,050)	37,600	1,686,279
CAPITAL PROJECTS FUND	113,130	-	(273,268)	273,268	113,130
<b>GRAND TOTAL</b>	<b>\$ 27,447,649</b>	<b>\$ 20,806,809</b>	<b>\$ (31,034,366)</b>	<b>\$ (26,000)</b>	<b>\$ 17,194,092</b>

<b>FUND</b>	<b>Estimated Funds Available 06/30/2025</b>	<b>ADOPTED Revenues FY 2025-2026</b>	<b>ADOPTED Expenses FY 2025-2026</b>	<b>Change in np</b>	<b>Estimated Funds Available 06/30/2026</b>
<b>PROPRIETARY FUNDS</b>					
WATER	10,393,910	7,326,000	(7,885,540)	(559,540)	9,834,370
SEWER	2,420,771	1,358,000	(1,038,815)	319,185	2,739,956
<b>INTERNAL SERVICES</b>					
IT	629,410	1,180,000	(1,428,000)	(248,000)	381,410
ADMINISTRATIVE	556,386	1,000,000	(1,043,000)	(43,000)	513,386
PERSONNEL & RISK MGMT	1,047,782	2,075,000	(2,236,000)	(161,000)	886,782
FLEET	717,982	496,000	(498,000)	(2,000)	715,982
FACILITIES	821,158	590,000	(688,000)	(98,000)	723,158
GEN PLAN UPDATE	180,110	195,000	-	195,000	375,110
<b>GRAND TOTAL</b>	<b>\$ 16,767,509</b>	<b>\$ 14,220,000</b>	<b>\$ (14,817,355)</b>	<b>\$ (597,355)</b>	<b>\$ 16,170,154</b>

**Note:**

The General fund is required to have a minimum operating fund balance reserve of 25% of operating expenditures. The estimated fund balance in the General fund is projected to exceed the 25% required for operating. The amount above the minimum required fund balance serves as a potential funding source for long term capital needs of the City, which exceed this amount.

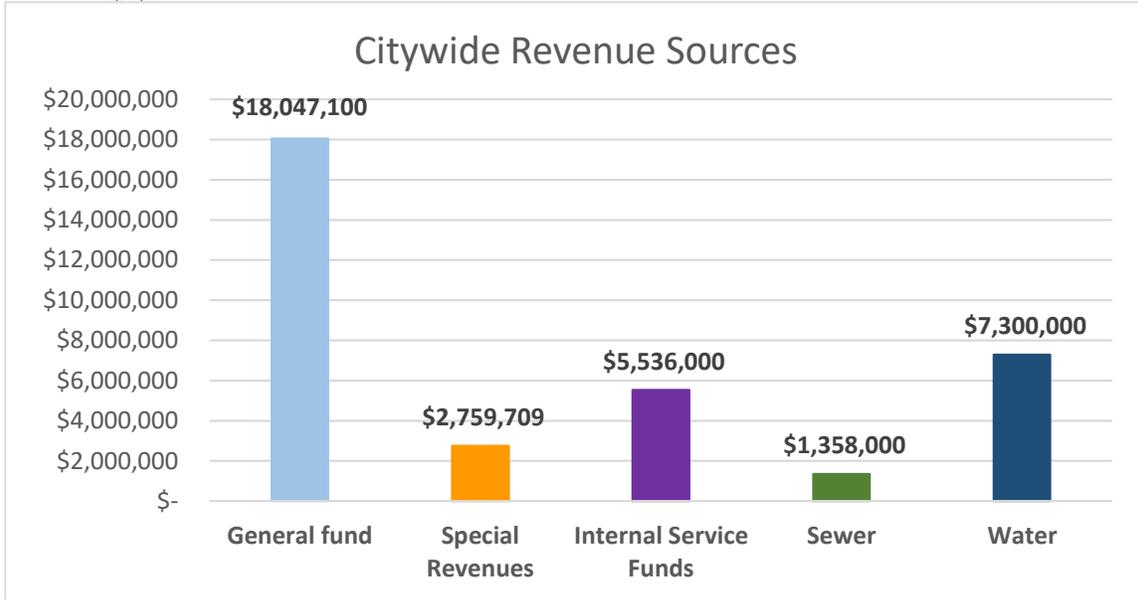
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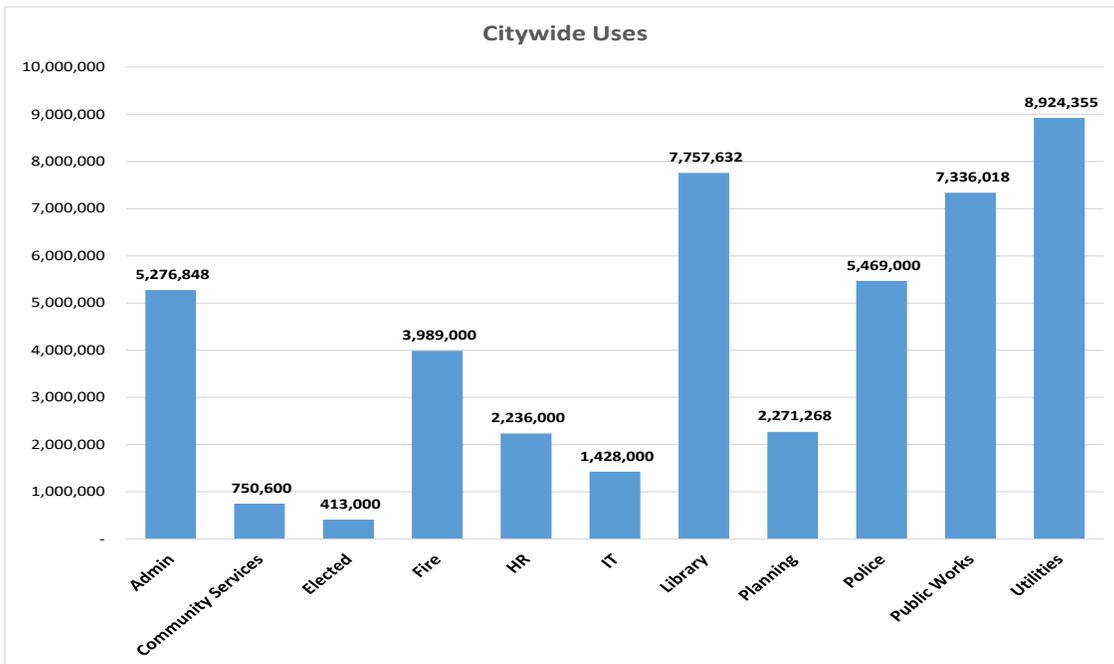
**CITY OF SIERRA MADRE FISCAL YEAR 2025-2026 BUDGET**

<b>FUND</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>REVENUES</b>				
GENERAL FUND	\$ 18,716,581	\$ 17,216,100	\$ 17,439,100	\$ 18,047,100
SPECIAL REVENUE FUNDS:	4,782,227	2,397,470	2,622,470	2,759,709
WATER ENTERPRISE FUND	7,111,107	6,927,500	7,527,500	7,300,000
SEWER ENTERPRISE FUND	1,325,551	1,306,300	1,442,014	1,358,000
INTERNAL SERVICE FUNDS	5,325,990	5,091,300	5,266,300	5,536,000
<b>TOTAL REVENUES</b>	<b>\$ 37,261,456</b>	<b>\$ 32,938,670</b>	<b>\$ 34,297,384</b>	<b>\$ 35,000,809</b>
<b>TRANSFERS IN</b>	<b>\$ 709,026</b>	<b>\$ 211,000</b>	<b>\$ 2,011,000</b>	<b>\$ 361,868</b>
<b>EXPENDITURES</b>				
GENERAL FUND	\$ 15,404,475	\$ 17,171,200	\$ 17,895,200	\$ 19,179,848
SPECIAL REVENUE FUNDS:	4,074,952	13,569,136	15,369,136	11,854,519
WATER ENTERPRISE FUND	5,844,024	6,548,169	6,609,169	7,885,540
SEWER ENTERPRISE FUND	1,049,803	1,246,600	1,307,600	1,038,815
INTERNAL SERVICE FUNDS	4,953,400	5,651,000	5,731,000	5,893,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,326,654</b>	<b>\$ 44,186,105</b>	<b>\$ 46,912,105</b>	<b>\$ 45,851,722</b>
<b>TRANSFERS OUT</b>	<b>\$ 709,026</b>	<b>\$ 211,000</b>	<b>\$ 2,011,000</b>	<b>\$ 361,868</b>
<b>NET CHANGE</b>	<b>\$ 5,934,802</b>	<b>\$ (11,247,435)</b>	<b>\$ (12,614,721)</b>	<b>\$ (10,850,913)</b>

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The table above shows the citywide budgeted revenues by fund. The General Fund revenues and trends are discussed in the General Fund Overview section of the budget book. Special Revenues represent Federal, Local, and State grants or donations used for eligible expenditures as restricted by law or administrative action. Special Revenue funds are mainly budgeted using estimates provided by grantor. Water and Sewer revenues are budgeted based on trends of usage and the utility rates approved as part of the 5-year fee study. The table below shows expenditures citywide by department.



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**CITY OF SIERRA MADRE FISCAL YEAR 2025-2025 BUDGET**

**PROPRIETARY FUNDS**

<b>FUND</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>REVENUES</b>				
WATER ENTERPRISE FUND	\$ 7,111,107	\$ 6,927,500	\$ 7,527,500	\$ 7,300,000
SEWER ENTERPRISE FUND	1,325,551	1,306,300	1,442,014	1,358,000
<b>INTERNAL SERVICE FUNDS:</b>				
IT	992,596	1,115,200	1,140,200	1,180,000
ADMINISTRATIVE	1,002,573	954,400	985,400	1,000,000
PERSONNEL & RISK MGMT	1,660,197	1,860,150	1,881,150	2,075,000
FLEET	570,555	475,000	503,000	496,000
FACILITIES	1,061,316	686,550	721,550	590,000
GENERAL PLAN UPDATE	38,754	-	35,000	195,000
<b>TOTAL REVENUES</b>	<b>\$ 13,762,648</b>	<b>\$ 13,325,100</b>	<b>\$ 14,235,814</b>	<b>\$ 14,194,000</b>
<b>TRANSFERS IN</b>	<b>\$ 22,120</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>EXPENSES</b>				
WATER ENTERPRISE FUND	\$ 5,844,024	\$ 6,548,169	\$ 6,609,169	\$ 7,885,540
SEWER ENTERPRISE FUND	1,049,803	1,246,600	1,307,600	1,038,815
<b>INTERNAL SERVICE FUNDS:</b>				
IT	1,019,320	1,299,050	1,299,050	1,428,000
ADMINISTRATIVE	1,066,567	1,034,400	1,034,400	1,043,000
PERSONNEL & RISK MGMT	1,623,666	1,942,250	2,022,250	2,236,000
FLEET	532,048	543,100	543,100	498,000
FACILITIES	711,799	832,200	832,200	688,000
GENERAL PLAN UPDATE	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 11,847,227</b>	<b>\$ 13,445,769</b>	<b>\$ 13,647,769</b>	<b>\$ 14,817,355</b>
<b>TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Available Resources</b>	<b>\$ 1,937,541</b>	<b>\$ (94,669)</b>	<b>\$ 614,045</b>	<b>\$ (597,355)</b>

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CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Property Taxes	\$ 8,741,395	\$ 8,912,000	\$ 8,912,000	\$ 9,466,000
Utility User Taxes	3,275,120	3,194,000	3,194,000	3,229,000
Franchise Fees	585,238	500,000	580,000	550,000
Sales Taxes	1,424,087	1,468,500	1,383,500	1,408,000
Business Licenses	265,393	120,000	80,000	93,000
Charges for Services	986,156	856,600	856,600	860,500
Fines and Forfeitures	80,127	60,000	60,000	62,000
Licenses and Permits	1,552,737	1,519,000	1,677,000	1,625,000
Other Revenues	1,806,328	586,000	696,000	753,600
<b>TOTAL GENERAL FUND</b>	<b>18,716,581</b>	<b>17,216,100</b>	<b>17,439,100</b>	<b>18,047,100</b>
<b>SPECIAL REVENUE FUNDS:</b>				
ARPA				
Revenue from Other Agencies	701,088	-	-	-
Interest	68,709	-	-	-
<b>TOTAL ARPA</b>	<b>769,796</b>	<b>-</b>	<b>-</b>	<b>-</b>
ASSESSMENTS				
Property Taxes	118,006	119,800	119,800	119,800
Interest	46,046	-	-	13,400
<b>TOTAL ASSESSMENTS</b>	<b>164,052</b>	<b>119,800</b>	<b>119,800</b>	<b>133,200</b>
PSAF				
Revenue from Other Agencies	169,546	165,000	165,000	165,000
Interest	3,409	-	-	-
<b>TOTAL PSAF</b>	<b>172,955</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
STATE COPS GRANT				
Revenue from Other Agencies	100,000	170,000	170,000	150,000
Interest	614	-	-	-
<b>TOTAL COPS</b>	<b>100,614</b>	<b>170,000</b>	<b>170,000</b>	<b>150,000</b>
GAS TAX				
Revenue from Other Agencies	307,650	308,000	308,000	323,000
Interest	7,250	-	-	-
<b>TOTAL GAS TAX</b>	<b>314,900</b>	<b>308,000</b>	<b>308,000</b>	<b>323,000</b>
RMRA				
Revenue from Other Agencies	288,486	286,000	286,000	302,000
Interest	4,258	-	-	-
<b>TOTAL RMRA</b>	<b>292,744</b>	<b>286,000</b>	<b>286,000</b>	<b>302,000</b>
MEASURE M				
Revenue from Other Agencies	202,325	214,000	214,000	293,000
Interest	9,226	-	-	-
<b>TOTAL MEASURE M</b>	<b>211,551</b>	<b>214,000</b>	<b>214,000</b>	<b>293,000</b>
MEASURE R				
Revenue from Other Agencies	179,173	189,000	189,000	175,000
Interest	3,051	-	-	-
<b>TOTAL MEASURE R</b>	<b>182,224</b>	<b>189,000</b>	<b>189,000</b>	<b>175,000</b>
PROP A				
Revenue from Other Agencies	288,100	304,000	304,000	282,189
Interest	27,170	-	-	-
Charges for Services	468	-	-	-
<b>TOTAL PROP A</b>	<b>315,738</b>	<b>304,000</b>	<b>304,000</b>	<b>282,189</b>
PROP C				
Revenue from Other Agencies	238,973	252,000	252,000	236,068
Interest	1,889	-	-	-
<b>TOTAL PROP C</b>	<b>240,861</b>	<b>252,000</b>	<b>252,000</b>	<b>236,068</b>
CAPITAL PROJECTS FUND				
Interest	6,272	-	-	-
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>6,272</b>	<b>-</b>	<b>-</b>	<b>-</b>
TARGETED STATE GRANTS-LIBRARY				
Revenue from Other Agencies	787,888	-	-	-
Interest	271,751	-	225,000	50,000
<b>TOTAL TARGETED STATE GRANTS-LIBRARY</b>	<b>1,059,639</b>	<b>-</b>	<b>225,000</b>	<b>50,000</b>

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>OTHER SPECIAL REVENUE FUNDS</b>				
Donations	85,798	55,000	55,000	76,002
Interest	120,360	-	-	14,000
Other Revenues	79,578	49,550	49,550	79,550
Licenses and Permits	342,929	110,000	110,000	120,000
Property Taxes	-	-	-	-
Revenue from Other Agencies	322,215	175,120	175,120	360,700
<b>TOTAL OTHER SPECIAL REVENUES FUND</b>	<b>950,880</b>	<b>389,670</b>	<b>389,670</b>	<b>650,252</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>4,782,226</b>	<b>2,397,470</b>	<b>2,622,470</b>	<b>2,759,709</b>
<b>INTERNAL SERVICE FUNDS-IT</b>				
Charges for Services	940,000	1,085,200	1,085,200	1,150,000
Interest	25,219	-	25,000	-
Licenses and Permits	27,377	30,000	30,000	30,000
Other Revenues	-	-	-	-
<b>TOTAL INTERNAL SERVICE FUNDS-IT</b>	<b>992,596</b>	<b>1,115,200</b>	<b>1,140,200</b>	<b>1,180,000</b>
<b>INTERNAL SERVICE FUNDS- ADMINISTRATIVE</b>				
Charges for Services	975,000	954,400	954,400	1,000,000
Interest	27,573	-	31,000	-
Other Revenues	-	-	-	-
<b>TOTAL INTERNAL SERVICE FUNDS- ADMINISTRATIVE</b>	<b>1,002,573</b>	<b>954,400</b>	<b>985,400</b>	<b>1,000,000</b>
<b>INTERNAL SERVICE FUNDS-PERSONNEL &amp; RISK MGMT</b>				
Charges for Services	1,616,385	1,860,150	1,860,150	2,075,000
Interest	32,199	-	21,000	-
Other Revenues	11,613	-	-	-
<b>TOTAL INTERNAL SERVICE FUNDS-PERSONNEL &amp; RISK MGMT</b>	<b>1,660,197</b>	<b>1,860,150</b>	<b>1,881,150</b>	<b>2,075,000</b>
<b>INTERNAL SERVICE FUNDS- FLEET</b>				
Charges for Services	547,600	475,000	475,000	496,000
Interest	22,955	-	28,000	-
Other Revenues	-	-	-	-
<b>TOTAL INTERNAL SERVICE FUNDS-FLEET</b>	<b>570,555</b>	<b>475,000</b>	<b>503,000</b>	<b>496,000</b>
<b>INTERNAL SERVICE FUNDS-FACILITIES</b>				
Charges for Services	1,038,000	686,550	686,550	590,000
Interest	23,316	-	35,000	-
<b>TOTAL INTERNAL SERVICE FUNDS-FACILITIES</b>	<b>1,061,316</b>	<b>686,550</b>	<b>721,550</b>	<b>590,000</b>
<b>INTERNAL SERVICE FUNDS-GEN PLAN UPDATE</b>				
Charges for Services	35,000	-	35,000	195,000
Interest	3,754	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL INTERNAL SERVICE FUNDS-GEN PLAN UPDATE</b>	<b>38,754</b>	<b>-</b>	<b>35,000</b>	<b>195,000</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,325,990</b>	<b>5,091,300</b>	<b>5,266,300</b>	<b>5,536,000</b>
<b>ENTERPRISE FUNDS:</b>				
<b>WATER</b>				
Charges for Services	6,701,568	6,823,500	7,173,500	6,950,000
Fines and Forfeitures	5,756	4,000	4,000	-
Interest	330,112	100,000	350,000	350,000
Grants	73,671	-	-	-
Other Revenues	-	-	-	-
<b>TOTAL WATER FUND</b>	<b>7,111,107</b>	<b>6,927,500</b>	<b>7,527,500</b>	<b>7,300,000</b>
<b>SEWER</b>				
Charges for Services	1,243,128	1,281,300	1,347,014	1,333,000
Interest	80,833	25,000	95,000	25,000
Other Revenues	1,590	-	-	-
<b>TOTAL SEWER FUND</b>	<b>1,325,551</b>	<b>1,306,300</b>	<b>1,442,014</b>	<b>1,358,000</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>8,436,658</b>	<b>8,233,800</b>	<b>8,969,514</b>	<b>8,658,000</b>
<b>GRAND TOTAL CITYWIDE REVENUES</b>	<b>37,261,456</b>	<b>32,938,670</b>	<b>34,297,384</b>	<b>35,000,809</b>



## CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>ADMINISTRATIVE SERVICES</b>				
GENERAL FUND				
Personnel	221,546	269,200	269,200	212,000
Maintenance & Operations	33,985	78,000	111,000	115,000
Cost Allocations	2,697,439	3,089,550	3,089,550	2,956,000
Other Expenses	371,637	582,800	582,800	850,848
Contingency	58,846	100,000	100,000	100,000
<b>TOTAL GENERAL FUND</b>	<b>3,383,452</b>	<b>4,119,550</b>	<b>4,152,550</b>	<b>4,233,848</b>
INTERNAL SERVICES FUND-ADMIN				
Personnel	877,429	823,300	823,300	816,000
Maintenance & Operations	189,138	211,100	211,100	227,000
<b>TOTAL INTERNAL SERVICES FUND-ADMIN</b>	<b>1,066,567</b>	<b>1,034,400</b>	<b>1,034,400</b>	<b>1,043,000</b>
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>4,450,019</b>	<b>5,153,950</b>	<b>5,186,950</b>	<b>5,276,848</b>
<b>COMMUNITY SERVICES</b>				
GENERAL FUND				
Personnel	363,805	359,950	359,950	397,000
Maintenance & Operations	74,303	78,700	78,700	100,000
<b>TOTAL GENERAL FUND</b>	<b>438,108</b>	<b>438,650</b>	<b>438,650</b>	<b>497,000</b>
PROP A FUND				
Maintenance & Operations	3,447	5,100	5,100	7,000
<b>TOTAL PROP A FUND</b>	<b>3,447</b>	<b>5,100</b>	<b>5,100</b>	<b>7,000</b>
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	24,764	21,000	21,000	21,000
Capital Outlay	11,078	179,800	179,800	225,600
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>35,842</b>	<b>200,800</b>	<b>200,800</b>	<b>246,600</b>
<b>TOTAL COMMUNITY SERVICES DEPARTMENT</b>	<b>477,397</b>	<b>644,550</b>	<b>644,550</b>	<b>750,600</b>
<b>ELECTED AND APPOINTED</b>				
GENERAL FUND				
Personnel	191,003	176,200	176,200	203,000
Maintenance & Operations	195,702	405,350	460,350	210,000
<b>TOTAL GENERAL FUND</b>	<b>386,705</b>	<b>581,550</b>	<b>636,550</b>	<b>413,000</b>
<b>TOTAL ELECTED AND APPOINTED DEPARTMENT</b>	<b>386,705</b>	<b>581,550</b>	<b>636,550</b>	<b>413,000</b>
<b>FIRE</b>				
GENERAL FUND				
Personnel	3,050,737	3,356,200	3,556,200	3,562,000
Maintenance & Operations	388,207	408,700	437,700	427,000
<b>TOTAL GENERAL FUND</b>	<b>3,438,944</b>	<b>3,764,900</b>	<b>3,993,900</b>	<b>3,989,000</b>
CAPITAL PROJECTS FUND				
Capital Outlay	34,122	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>34,122</b>	<b>-</b>	<b>-</b>	<b>-</b>
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	2,042	-	-	-
Capital Outlay	22,164	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>24,206</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>3,497,272</b>	<b>3,764,900</b>	<b>3,993,900</b>	<b>3,989,000</b>
<b>HUMAN RESOURCES</b>				
INTERNAL SERVICES FUND				
Personnel	336,445	270,950	270,950	295,000
Maintenance & Operations	1,287,221	1,671,300	1,751,300	1,941,000
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>1,623,666</b>	<b>1,942,250</b>	<b>2,022,250</b>	<b>2,236,000</b>
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>1,623,666</b>	<b>1,942,250</b>	<b>2,022,250</b>	<b>2,236,000</b>

**CITYWIDE EXPENDITURES BY DEPARTMENT**

<b>FUND TYPE</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>IT DEPARTMENT</b>				
INTERNAL SERVICES FUND-IT				
Personnel	398,855	397,750	397,750	480,000
Maintenance & Operations	568,570	737,300	737,300	818,000
Investment in Capital Assets	51,895	164,000	164,000	130,000
<b>TOTAL INTERNAL SERVICES FUND-IT</b>	<b>1,019,320</b>	<b>1,299,050</b>	<b>1,299,050</b>	<b>1,428,000</b>
<b>TOTAL IT DEPARTMENT</b>	<b>1,019,320</b>	<b>1,299,050</b>	<b>1,299,050</b>	<b>1,428,000</b>
<b>LIBRARY</b>				
GENERAL FUND				
Personnel	609,700	636,100	636,100	713,000
Maintenance & Operations	111,289	111,800	113,800	116,000
<b>TOTAL GENERAL FUND</b>	<b>720,989</b>	<b>747,900</b>	<b>749,900</b>	<b>829,000</b>
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	787,888	8,405,774	10,205,774	6,555,000
<b>TOTAL TARGETED STATE GRANT FUND</b>	<b>787,888</b>	<b>8,405,774</b>	<b>10,205,774</b>	<b>6,555,000</b>
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	58,826	55,000	55,000	56,000
Capital Outlay	12,145	334,605	334,605	317,632
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>70,971</b>	<b>389,605</b>	<b>389,605</b>	<b>373,632</b>
<b>TOTAL LIBRARY SERVICES DEPARTMENT</b>	<b>1,579,848</b>	<b>9,543,279</b>	<b>11,345,279</b>	<b>7,757,632</b>
<b>PLANNING AND COMMUNITY PRESERVATION</b>				
GENERAL FUND				
Personnel	734,432	697,500	697,500	754,000
Maintenance & Operations	866,499	903,600	1,133,600	1,404,000
<b>TOTAL GENERAL FUND</b>	<b>1,600,931</b>	<b>1,601,100</b>	<b>1,831,100</b>	<b>2,158,000</b>
CAPITAL PROJECTS FUND				
Maintenance & Operations	146,386	50,000	50,000	113,268
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>146,386</b>	<b>50,000</b>	<b>50,000</b>	<b>113,268</b>
<b>OTHER SPECIAL REVENUE FUND</b>				
Maintenance & Operations	23,205	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>23,205</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING AND COMMUNITY PRESERVATION DEP.</b>	<b>1,770,522</b>	<b>1,651,100</b>	<b>1,881,100</b>	<b>2,271,268</b>
<b>POLICE</b>				
GENERAL FUND				
Personnel	4,480,838	4,818,400	4,818,400	4,782,000
Maintenance & Operations	379,538	406,700	406,700	416,000
<b>TOTAL GENERAL FUND</b>	<b>4,860,376</b>	<b>5,225,100</b>	<b>5,225,100</b>	<b>5,198,000</b>
COPS FUND				
Personnel	58,788	125,800	173,700	102,273
Maintenance & Operations	60,890	69,100	69,100	70,727
<b>TOTAL COPS FUND</b>	<b>119,678</b>	<b>194,900</b>	<b>242,800</b>	<b>173,000</b>
PSAF FUND				
Personnel	107,053	153,800	105,900	98,000
<b>TOTAL PSAF FUND</b>	<b>107,053</b>	<b>153,800</b>	<b>105,900</b>	<b>98,000</b>
CAPITAL PROJECTS FUND				
Maintenance & Operations	40,000	-	-	-
Capital Outlay	69,095	-	-	-
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>109,095</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>5,196,202</b>	<b>5,573,800</b>	<b>5,573,800</b>	<b>5,469,000</b>

**CITYWIDE EXPENDITURES BY DEPARTMENT**

<b>FUND TYPE</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>PUBLIC WORKS</b>				
GENERAL FUND				
Personnel	382,510	434,450	434,450	540,000
Maintenance & Operations	192,460	258,000	433,000	422,000
Capital Outlay	-	-	-	900,000
<b>TOTAL GENERAL FUND</b>	<b>574,970</b>	<b>692,450</b>	<b>867,450</b>	<b>1,862,000</b>
ARPA				
Capital Outlay	701,088	1,297,605	1,297,605	360,000
<b>TOTAL ARPA FUND</b>	<b>701,088</b>	<b>1,297,605</b>	<b>1,297,605</b>	<b>360,000</b>
ASSESSMENTS				
Maintenance & Operations	115,460	135,200	135,200	177,000
Capital Outlay	187,375	73,500	73,500	174,000
<b>TOTAL ASSESSMENTS FUND</b>	<b>302,835</b>	<b>208,700</b>	<b>208,700</b>	<b>351,000</b>
GAS TAX FUND				
Personnel	174,617	195,850	195,850	204,000
Maintenance & Operations	63,670	61,500	61,500	67,000
Capital Outlay	10,944	68,700	68,700	144,000
<b>TOTAL GAS TAX FUND</b>	<b>249,231</b>	<b>326,050</b>	<b>326,050</b>	<b>415,000</b>
MEASURE R FUND				
Maintenance & Operations	19,000	-	-	-
Capital Outlay	320,000	189,000	189,000	369,000
<b>TOTAL MEASURE R FUND</b>	<b>339,000</b>	<b>189,000</b>	<b>189,000</b>	<b>369,000</b>
MEASURE M FUND				
Capital Outlay	132,165	214,000	214,000	439,000
<b>TOTAL MEASURE M FUND</b>	<b>132,165</b>	<b>214,000</b>	<b>214,000</b>	<b>439,000</b>
PROP A FUND				
Personnel	1,936	2,000	2,000	-
Maintenance & Operations	187,080	229,000	229,000	404,000
<b>TOTAL PROP A FUND</b>	<b>189,016</b>	<b>231,000</b>	<b>231,000</b>	<b>404,000</b>
PROP C FUND				
Maintenance & Operations	2,500	2,800	2,800	3,200
Capital Outlay	300,000	249,200	249,200	498,000
<b>TOTAL PROP C FUND</b>	<b>302,500</b>	<b>252,000</b>	<b>252,000</b>	<b>501,200</b>
RMRA FUND				
Capital Outlay	39,957	286,000	286,000	509,000
<b>TOTAL RMRA FUND</b>	<b>39,957</b>	<b>286,000</b>	<b>286,000</b>	<b>509,000</b>
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	197,266	320,000	320,000	341,000
Capital Outlay	-	511,602	511,602	438,818
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>197,266</b>	<b>831,602</b>	<b>831,602</b>	<b>779,818</b>
CAPITAL PROJECTS FUND				
Capital Outlay	160,000	333,200	333,200	160,000
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>160,000</b>	<b>333,200</b>	<b>333,200</b>	<b>160,000</b>
INTERNAL SERVICES FUND-FLEET				
Personnel	154,935	169,100	169,100	146,000
Maintenance & Operations	271,128	354,000	354,000	352,000
Investment in Capital Assets	105,986	20,000	20,000	-
<b>TOTAL INTERNAL SERVICES FUND-FLEET</b>	<b>532,049</b>	<b>543,100</b>	<b>543,100</b>	<b>498,000</b>
INTERNAL SERVICES FUND-FACILITIES				
Personnel	101,875	100,700	100,700	94,000
Maintenance & Operations	507,836	604,000	604,000	492,000
Investment in Capital Assets	102,087	127,500	127,500	102,000
<b>TOTAL INTERNAL SERVICES FUND-FACILITIES</b>	<b>711,798</b>	<b>832,200</b>	<b>832,200</b>	<b>688,000</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>4,431,875</b>	<b>6,236,907</b>	<b>6,411,907</b>	<b>7,336,018</b>

**CITYWIDE EXPENDITURES BY DEPARTMENT**

<b>FUND TYPE</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>UTILITIES</b>				
<b>WATER FUND</b>				
Personnel	1,176,738	1,231,050	1,231,050	1,262,000
Maintenance & Operations	1,958,970	2,331,700	2,331,700	2,670,900
Interest expense	186,395	173,497	173,497	158,000
Cost Allocations	905,780	504,700	504,700	701,640
Other expenses	8,341	12,700	73,700	17,000
Capital Outlay	1,231,739	1,634,800	1,634,800	2,402,000
Debt Payment	376,061	659,722	659,722	674,000
<b>TOTAL WATER FUND</b>	<b>5,844,024</b>	<b>6,548,169</b>	<b>6,609,169</b>	<b>7,885,540</b>
<b>SEWER FUND</b>				
Personnel	588,384	612,900	612,900	601,000
Maintenance & Operations	70,821	126,600	126,600	159,000
Cost Allocations	384,790	296,900	296,900	264,815
Other expenses	5,808	10,200	21,200	14,000
Capital Outlay	-	200,000	250,000	-
<b>TOTAL SEWER FUND</b>	<b>1,049,803</b>	<b>1,246,600</b>	<b>1,307,600</b>	<b>1,038,815</b>
<b>TOTAL UTILITIES DEPARTMENT</b>	<b>6,893,827</b>	<b>7,794,769</b>	<b>7,916,769</b>	<b>8,924,355</b>
<b>TRANSFERS OUT</b>	<b>\$ 709,026</b>	<b>\$ 211,000</b>	<b>\$ 2,011,000</b>	<b>\$ 361,868</b>
<b>GRAND TOTAL CITYWIDE APPROPRIATION</b>	<b>32,035,679</b>	<b>44,397,105</b>	<b>48,923,105</b>	<b>46,213,589</b>



**CITYWIDE EXPENDITURES  
BY FUND AND CATEGORY**

<b>FUND</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>GENERAL FUND</b>				
Personnel	10,034,570	10,748,000	10,948,000	11,163,000
Maintenance & Operations	4,939,422	5,740,400	6,264,400	6,166,000
Capital Outlay	-	-	-	900,000
Contingency	58,846	100,000	100,000	100,000
Other	371,637	582,800	582,800	850,848
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>15,404,475</b>	<b>17,171,200</b>	<b>17,895,200</b>	<b>19,179,848</b>
<b>SPECIAL REVENUE FUNDS:</b>	-	-	-	-
<b>ARPA</b>				
Capital Outlay	644,608	1,297,605	1,297,605	360,000
Other	56,480	-	-	-
<b>TOTAL ARPA</b>	<b>701,088</b>	<b>1,297,605</b>	<b>1,297,605</b>	<b>360,000</b>
<b>ASSESSMENTS</b>				
Maintenance & Operations	115,460	135,200	135,200	177,000
Capital Outlay	187,375	73,500	73,500	174,000
<b>TOTAL ASSESSMENTS</b>	<b>302,835</b>	<b>208,700</b>	<b>208,700</b>	<b>351,000</b>
<b>COPS FUND</b>				
Personnel	58,788	125,800	173,700	102,000
Maintenance & Operations	60,890	69,100	69,100	71,000
<b>TOTAL COPS</b>	<b>119,678</b>	<b>194,900</b>	<b>242,800</b>	<b>173,000</b>
<b>GAS TAX</b>				
Personnel	174,617	195,850	195,850	204,000
Maintenance & Operations	63,670	61,500	61,500	67,000
Capital Outlay	10,944	68,700	68,700	144,000
<b>TOTAL GAS TAX</b>	<b>249,231</b>	<b>326,050</b>	<b>326,050</b>	<b>415,000</b>
<b>MEASURE M</b>				
Capital Outlay	132,165	214,000	214,000	439,000
<b>TOTAL MEASURE M</b>	<b>132,165</b>	<b>214,000</b>	<b>214,000</b>	<b>439,000</b>
<b>MEASURE R</b>				
Maintenance & Operations	19,000	0	-	-
Capital Outlay	320,000	189,000	189,000	369,000
<b>TOTAL MEASURE R</b>	<b>339,000</b>	<b>189,000</b>	<b>189,000</b>	<b>369,000</b>
<b>RMRA</b>				
Capital Outlay	39,957	286,000	286,000	509,000
<b>TOTAL RMRA</b>	<b>39,957</b>	<b>286,000</b>	<b>286,000</b>	<b>509,000</b>
<b>PROP A</b>				
Personnel	1,936	2,000	2,000	-
Maintenance & Operations	190,527	234,100	234,100	411,000
<b>TOTAL PROP A</b>	<b>192,463</b>	<b>236,100</b>	<b>236,100</b>	<b>411,000</b>
<b>PROP C</b>				
Maintenance & Operations	2,500	2,800	2,800	3,200
Capital Outlay	300,000	249,200	249,200	498,000
<b>TOTAL PROP C</b>	<b>302,500</b>	<b>252,000</b>	<b>252,000</b>	<b>501,200</b>
<b>PSAF</b>				
Personnel	107,053	153,800	105,900	98,000
<b>TOTAL PSAF FUND</b>	<b>107,053</b>	<b>153,800</b>	<b>105,900</b>	<b>98,000</b>
<b>CAPITAL PROJECTS FUND</b>				
Maintenance & Operations	74,122	50,000	50,000	-
Capital Outlay	375,481	333,200	333,200	273,268
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>449,603</b>	<b>383,200</b>	<b>383,200</b>	<b>273,268</b>
<b>TARGETED STATE GRANTS-LIBRARY</b>				
Capital Outlay	787,888	8,405,774	10,205,774	6,555,000
<b>TOTAL TARGETED STATE GRANT FUND</b>	<b>787,888</b>	<b>8,405,774</b>	<b>10,205,774</b>	<b>6,555,000</b>

**CITYWIDE EXPENDITURES  
BY FUND AND CATEGORY**

<b>FUND</b>	<b>FY 2023-24 ACTUALS</b>	<b>FY 2024-2025 ADOPTED</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 ADOPTED</b>
<b>OTHER SPECIAL REVENUE FUND</b>				
Personnel	-	-	-	-
Maintenance & Operations	306,103	401,100	396,000	418,000
Capital Outlay	45,388	1,020,907	1,026,007	982,050
Debt	-	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>351,491</b>	<b>1,422,007</b>	<b>1,422,007</b>	<b>1,400,050</b>
<b>TOTAL SPECIAL REVENUE FUNDS EXPENSES</b>	<b>4,074,952</b>	<b>13,569,136</b>	<b>15,369,136</b>	<b>11,854,518</b>
<b>INTERNAL SERVICES-Admin</b>				
Personnel	877,429	823,300	823,300	816,000
Maintenance & Operations	189,138	211,100	211,100	227,000
<b>TOTAL INTERNAL SERVICES Admin</b>	<b>1,066,567</b>	<b>1,034,400</b>	<b>1,034,400</b>	<b>1,043,000</b>
<b>INTERNAL SERVICES-IT</b>				
Personnel	398,855	397,750	397,750	480,000
Maintenance & Operations	568,570	737,300	737,300	818,000
Investment in Capital assets	51,895	164,000	164,000	130,000
<b>TOTAL INTERNAL SERVICES- IT</b>	<b>1,019,320</b>	<b>1,299,050</b>	<b>1,299,050</b>	<b>1,428,000</b>
<b>INTERNAL SERVICES-Personnel and Risk MGMT</b>				
Personnel	331,242	270,950	270,950	295,000
Maintenance & Operations	1,287,221	1,671,300	1,751,300	1,941,000
Other Expenses	5,203	-	-	-
<b>TOTAL INTERNAL SERVICES- Personnel and Risk MGMT</b>	<b>1,623,666</b>	<b>1,942,250</b>	<b>2,022,250</b>	<b>2,236,000</b>
<b>INTERNAL SERVICES-Fleet</b>				
Personnel	154,935	169,100	169,100	146,000
Maintenance & Operations	271,128	354,000	354,000	352,000
Investment in Capital assets	105,986	20,000	20,000	-
<b>TOTAL INTERNAL SERVICES-Fleet</b>	<b>532,049</b>	<b>543,100</b>	<b>543,100</b>	<b>498,000</b>
<b>INTERNAL SERVICES-Facilities</b>				
Personnel	101,875	100,700	100,700	94,000
Maintenance & Operations	507,836	604,000	604,000	492,000
Investment in Capital assets	102,087	127,500	127,500	102,000
<b>TOTAL INTERNAL SERVICES-Facilities</b>	<b>711,798</b>	<b>832,200</b>	<b>832,200</b>	<b>688,000</b>
<b>INTERNAL SERVICES-Gen Plan Update</b>				
Maintenance & Operations	-	-	-	-
<b>TOTAL INTERNAL SERVICES-Gen Plan Update</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INTERNAL SERVICE FUNDS EXPENSES</b>	<b>4,953,400</b>	<b>5,651,000</b>	<b>5,731,000</b>	<b>5,893,000</b>
<b>ENTERPRISE FUNDS:</b>				
<b>WATER</b>				
Personnel	1,176,738	1,231,050	1,231,050	\$1,262,000
Maintenance & Operations	1,958,970	2,331,700	2,331,700	\$2,670,900
Interest Expense	186,395	173,497	173,497	\$158,000
Cost allocations	905,780	504,700	504,700	\$701,640
Other expenses	8,341	12,700	73,700	\$17,000
Investment in Capital Assets	1,231,739	1,634,800	1,634,800	\$2,402,000
Principal Payment	376,061	659,722	659,722	\$674,000
<b>TOTAL WATER FUND</b>	<b>5,844,024</b>	<b>6,548,169</b>	<b>6,609,169</b>	<b>7,885,540</b>
<b>SEWER</b>				
Personnel	588,384	612,900	612,900	601,000
Maintenance & Operations	70,821	126,600	126,600	159,000
Cost allocations	384,790	296,900	296,900	264,815
Other expenses	5,808	10,200	21,200	14,000
Investment in Capital Assets	-	200,000	250,000	-
Principal Payment	-	-	-	-
<b>TOTAL SEWER FUND</b>	<b>1,049,803</b>	<b>1,246,600</b>	<b>1,307,600</b>	<b>1,038,815</b>
<b>TOTAL ENTERPRISE FUNDS EXPENSES</b>	<b>11,847,227</b>	<b>13,445,769</b>	<b>13,647,769</b>	<b>14,817,355</b>
<b>TRANSFERS OUT</b>	<b>\$ 709,026</b>	<b>\$ 211,000</b>	<b>\$ 2,011,000</b>	<b>\$ 361,868</b>
<b>GRAND TOTAL CITYWIDE APPROPRIATION</b>	<b>32,035,679</b>	<b>44,397,105</b>	<b>48,923,105</b>	<b>46,213,589</b>

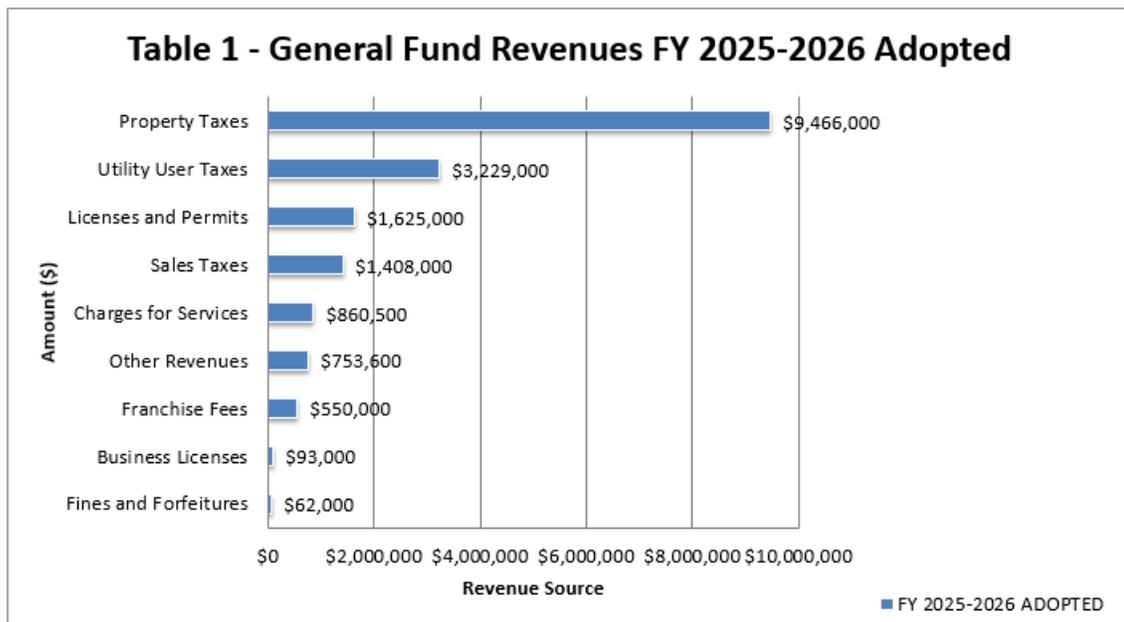


# General Fund Overview Fiscal Year 2025–2026

The General Fund supports core City services and programs. For FY 2025–2026, total General Fund revenues are budgeted at \$18,047,100. Two primary sources—Property Taxes and Utility User Taxes (UUT)—account for approximately 70% of this total.

## *General Fund Revenues*

The General Fund’s two largest revenue sources Property Taxes and Utility User Taxes (UUT) provide most operating revenue.



### Property Taxes

Property Taxes are the City’s largest General Fund revenue source. For FY 2025–2026, Property Taxes are budgeted at \$9,466,000, which is about 52% of total General Fund revenues (\$18,047,100). Properties are assessed per Proposition 13, with annual increases capped at 2% unless there is a sale or major improvement. Proposition 57 continues to shift Motor Vehicle License Fee “VLF backfill” into property tax, growing with assessed valuation.

**Utility User Taxes (UUT)**

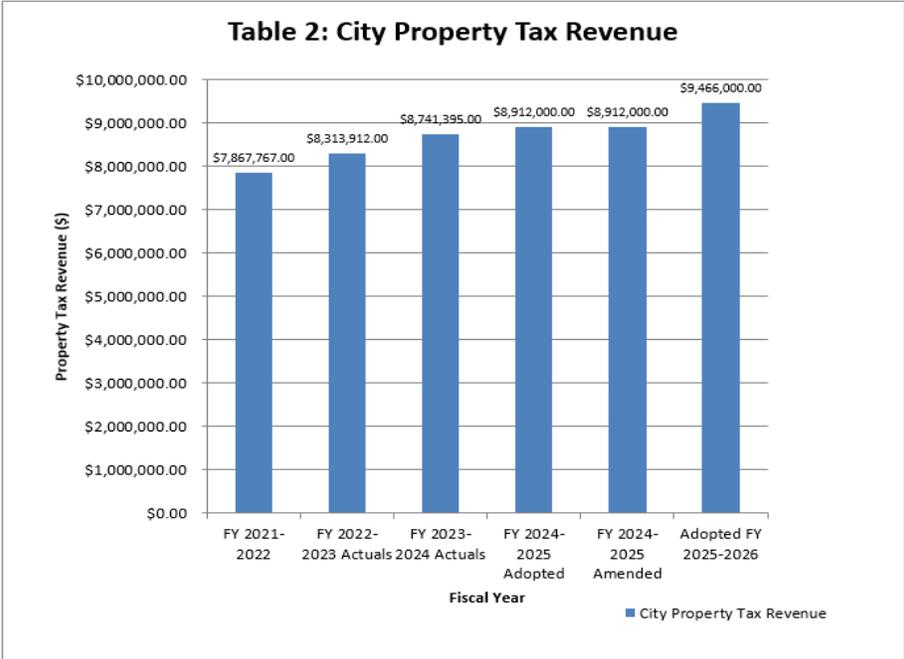
UUT is the second-largest source, historically about 18% of the General Fund (≈ \$3.23 million based on the FY 2025–2026 total). Projections reflect long-term trends; example FY 2022–2023 actuals spiked due to higher Southern California Edison electric rates.

**Other Revenues**

The remaining ~30% comes from additional FY 2025–2026 revenue:

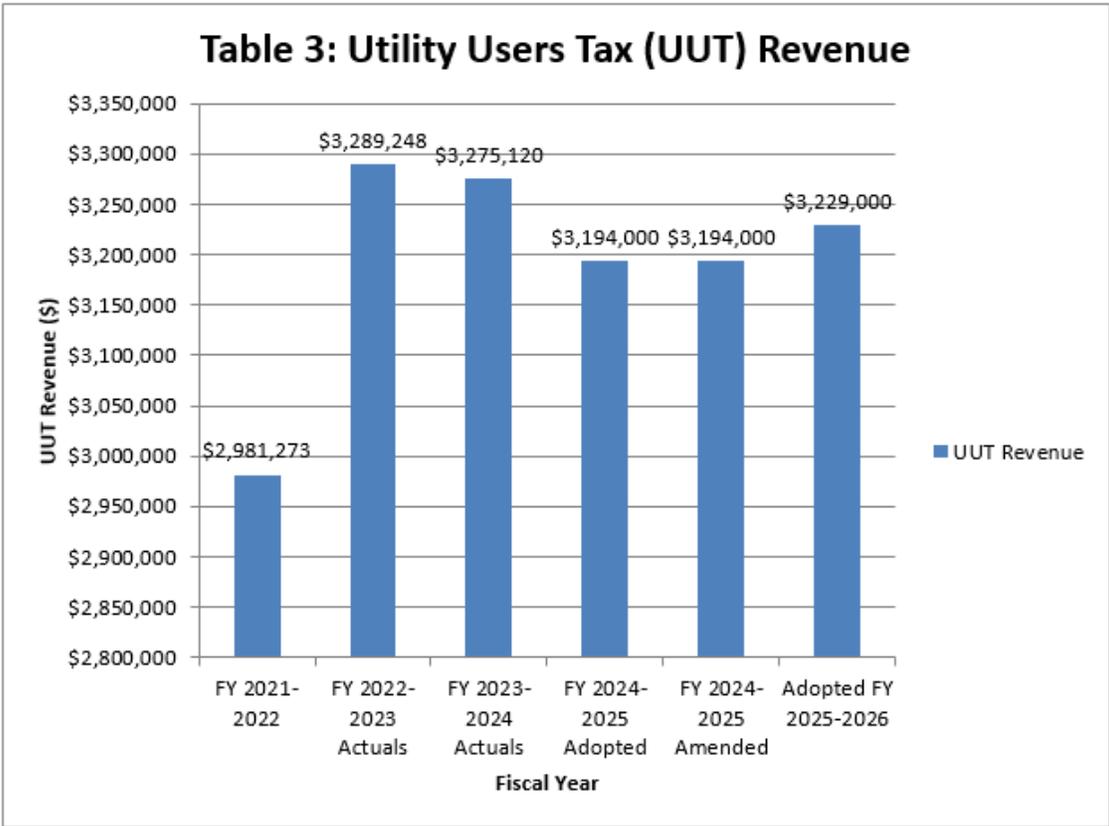
- Licenses and Permits: \$1,625,000
- Sales Taxes: \$1,408,000
- Charges for Services: \$860,500
- Other Revenues: \$753,600
- Franchise Fees: \$550,000
- Business Licenses: \$93,000
- Fines and Forfeitures: \$62,000

Property taxes collected from properties within the City of Sierra Madre are distributed among several public agencies. Under the one-percent Proposition 13 rate, the City’s General Fund receives approximately \$21.91 for every \$100 collected. The remaining portion is allocated as follows: approximately 54 percent to schools (Pasadena Unified School District and Pasadena Area Community College), 19 percent to special districts such as Los Angeles County Fire, Los Angeles County Library, and other service providers, and 17 percent to Los Angeles County general services. Property taxes are the City’s largest revenue source, and their stability is critical to funding essential municipal operations. As shown in Table 2, City property tax revenue has grown steadily, rising from \$7,867,767 in FY 2021–2022 to \$9,466,000 in the Adopted FY 2025–2026 budget. This growth reflects the annual inflationary adjustment allowed under Proposition 13, increases in home sale values, and the reversal of Proposition 8 reductions.



# GENERAL FUND OVERVIEW

The Utility Users Tax is a general tax levied on the consumption of utility services within the City of Sierra Madre. It applies to services such as electricity, natural gas, water, telecommunications, and cable television. Utility providers collect the tax from customers and remit the revenues to the City. The UUT is a vital source of unrestricted General Fund revenue, supporting essential public services. For Fiscal Year 2025–2026, UUT revenue is budgeted at \$3,229,000, representing approximately 18 percent of total General Fund revenues. This reflects a projected 3 percent increase compared to the prior year, based on historical revenue trends and expected utility usage. As shown in Table 3, UUT revenue has fluctuated in recent years, influenced by market conditions and utility rate changes. FY 2022–2023 actual revenue was \$3,289,248, which was higher than trend projections due to a temporary spike in Southern California Edison electric rates. Revenues moderated in FY 2023–2024 and FY 2024–2025 but are expected to recover modestly in FY 2025–2026 in line with long-term patterns.



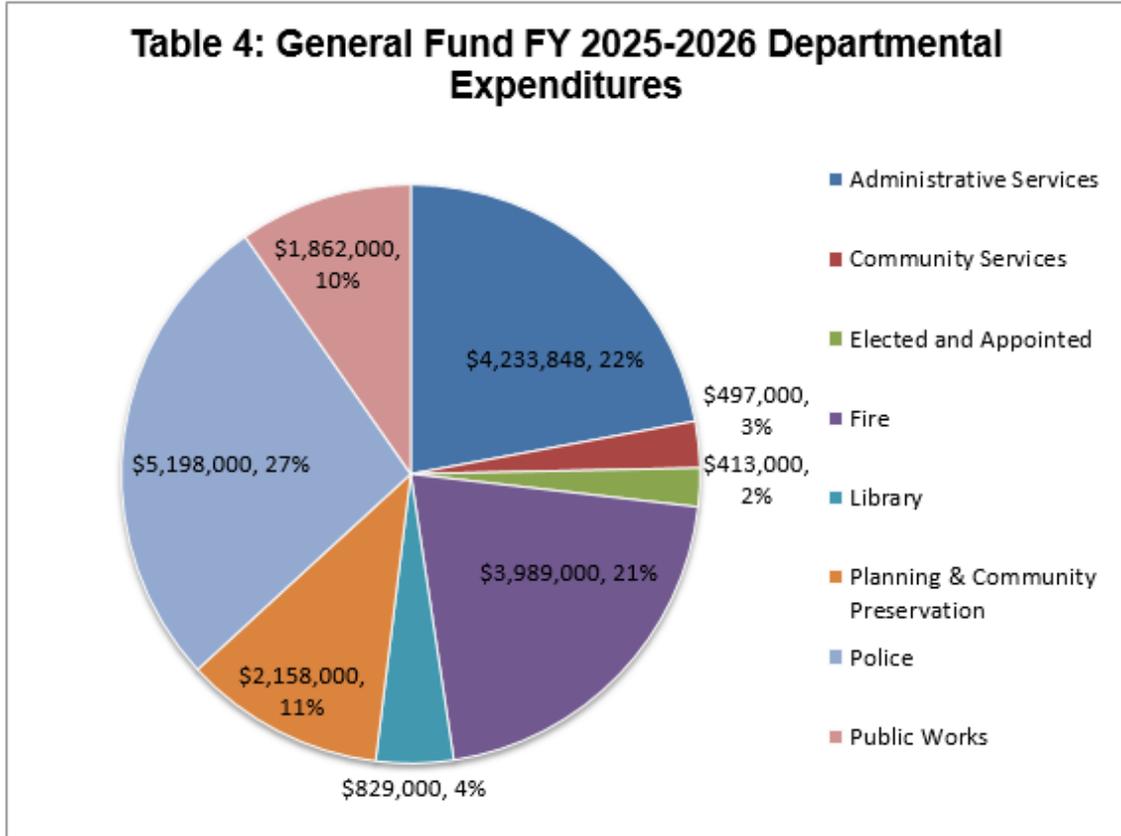
These combined revenue streams provide the financial base for public safety, planning, and community services described in the next section, ensuring that revenues and expenditures are considered together in the City’s financial plan

## General Fund Expenditures

The City’s largest operating fund is the General Fund, which provides the resources necessary to sustain daily operations and deliver essential services to the community. Every department receives some level of support from the General Fund, either directly

## GENERAL FUND OVERVIEW

through departmental budgets or indirectly through subsidies and cost allocations for shared services. Table 4 depicts the proportion of General Fund expenditures.



Public safety remains the largest spending category, accounting for about 48 percent of total General Fund expenditures. Police services total \$5,198,000 (≈27 percent) and Fire services total \$3,989,000 (≈21 percent). Other service areas include Planning & Community Preservation \$2,158,000 (≈11 percent), Public Works \$1,862,000 (≈10 percent), Community Services \$497,000 (≈3 percent), Library \$829,000 (≈4 percent), and Elected and Appointed offices \$413,000 (≈2 percent) and Administrative Services total \$4,233,848 (≈22 percent),

### General Fund Expenditures by Category

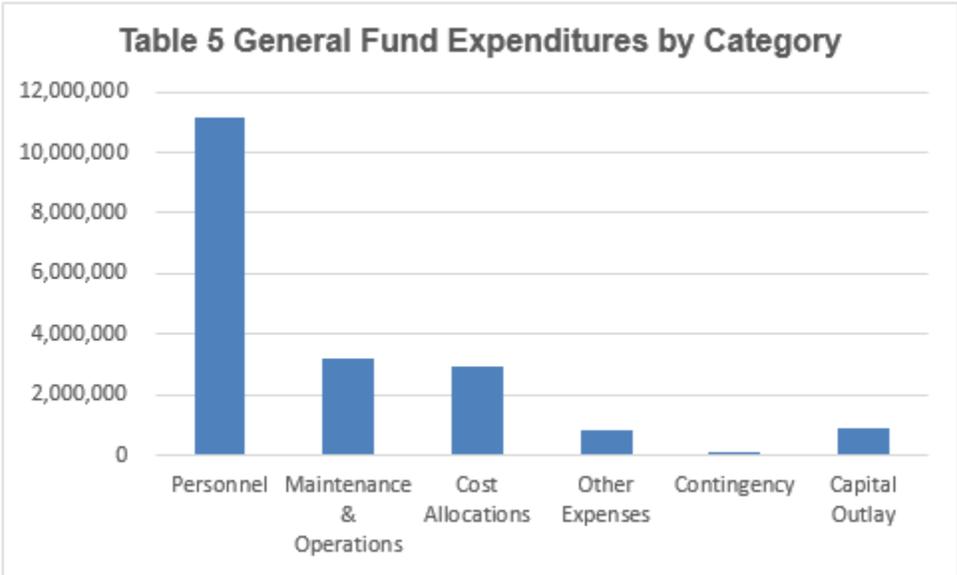
Personnel costs remain the largest share of General Fund spending, reflecting Sierra Madre’s service-driven operations. Based on the FY 2025–2026 adopted budget of \$19,179,848, category allocations are as follows:

- Personnel – \$11,163,000 (≈58 %)
  - Pays for employee wages, benefits, and related staffing costs, underscoring the City’s labor-intensive service delivery.
- Maintenance & Operations – \$3,210,000 (≈17 %)
  - Covers daily program delivery, facility upkeep, supplies, and routine operating expenses.

# GENERAL FUND OVERVIEW

- **Cost Allocations – \$2,956,000 (≈15 %)**  
Supports centralized internal services such as information technology, fleet and facilities maintenance, and risk management shared across all departments.
- **Other Expenses (CalPERS UAL) – \$850,848 (≈4 %)**  
Represents the required and additional Unfunded Accrued Liability payments to CalPERS, part of the City’s ongoing pension-sustainability plan.
- **Capital Outlay – \$900,000 (≈5 %)**  
Funds major one-time projects, including the Community Center elevator replacement and swimming-pool upgrades.
- **Contingency – \$100,000 (≈0.5 %)**  
Provides a reserve for unforeseen costs during the fiscal year.

This distribution highlights stable, people-centered services, prudent funding of pension obligations, and targeted capital investments—together forming the City’s balanced approach to meeting community needs while maintaining long-term fiscal sustainability.



## GENERAL FUND OVERVIEW

As shown in table 6 below, the General Fund is projected to end FY 2025/2026 with a <\$1.46M> imbalance.

**Table 6 - General Fund Revenues and Expenditures - Comparative Summary of Actuals, Adopted and Amended by FY**

	FY 2023 - 2024 ACTUALS	FY 2024 - 2025 ADOPTED	FY 2024 - 2025 AMENDED	FY 2025 - 2026 ADOPTED
<b>REVENUES</b>				
Property Taxes	\$ 8,741,395	\$ 8,912,000	\$ 8,912,000	\$ 9,466,000
Utility User Taxes	3,275,120	3,194,000	3,194,000	3,229,000
Franchise Fees	585,238	500,000	580,000	550,000
Sales Taxes	1,424,087	1,468,500	1,383,500	1,408,000
Business Licenses	265,393	120,000	80,000	93,000
Charges for Services	986,156	856,600	856,600	860,500
Fines and Forfeitures	80,127	60,000	60,000	62,000
Licenses and Permits	1,552,737	1,519,000	1,677,000	1,625,000
Other Revenues	1,806,328	586,000	696,000	753,600
<b>TOTAL REVENUES</b>	<b>18,716,581</b>	<b>17,216,100</b>	<b>17,439,100</b>	<b>18,047,100</b>
<b>TRANSFERS IN</b>	-	-	-	-
<b>EXPENDITURES</b>				
Administrative Services	\$ 2,952,969	\$ 3,436,750	\$ 3,469,750	\$ 3,283,000
Community Services	438,108	438,650	438,650	497,000
Elected and Appointed	386,705	581,550	636,550	413,000
Fire	3,438,944	3,764,900	3,993,900	3,989,000
Library	720,989	747,900	749,900	829,000
Planning & Community Preservation	1,600,931	1,601,100	1,831,100	2,158,000
Police	4,860,376	5,225,100	5,225,100	5,198,000
Public Works	574,970	692,450	867,450	1,862,000
CalPERS Unfunded Accrued Liability (UAL)	371,637	582,800	582,800	850,848
<b>TOTAL EXPENDITURES</b>	<b>15,345,629</b>	<b>17,071,200</b>	<b>17,795,200</b>	<b>19,079,848</b>
<b>TRANSFERS OUT</b>	684,026	186,000	\$1,986,000	336,868
<b>CONTINGENCY</b>	58,846	100,000	100,000	100,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,628,080</b>	<b>(141,100)</b>	<b>(2,442,100)</b>	<b>(1,469,616)</b>

The projected imbalance for FY 2025–2026 reflects several converging cost pressures. Over recent years, personnel expenses have continued to rise driven by negotiated labor agreements, higher CalPERS pension contribution rates, and escalating health insurance costs. The City’s full transition from a volunteer to a full-time Fire Department adds to these ongoing commitments. Revenue growth has remained comparatively modest, with key sources limited by statutory caps or slower market trends. The City Council has authorized a one-time draw of \$900,000 (\$750,000 elevator replacement to meet ADA standards and \$150,000 to upgrade the swimming pool to expand community use) from General Fund Unassigned Reserves targeted to critical Community Center capital improvements.

### *Long-Term Projections*

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The City continues to scrutinize every budget line item and actively contain costs across all departments. Growth in personnel expenditures over recent years primarily reflects higher insurance premiums, increased CalPERS pension contribution rates, and labor agreements reached through bargaining unit negotiations.

#### **Addressing the City's Structural Challenges**

The City is committed to a proactive, multi-year approach to restoring structural balance. This includes:

- **Expenditure Control and Efficiency** – Continually review all programs and operations to identify cost avoidance, improve efficiency, and prioritize core services. This includes rigorous evaluation of staffing levels, overtime, and contractual services. In addition, the City will evaluate opportunities to use available net position in other funds such as Special Revenue or Internal Service funds when those sources are a more appropriate match for specific expenditures than the General Fund, thereby relieving pressure on unrestricted General Fund resources and strengthening long-term financial sustainability.
- **Revenue Optimization** – Completing a citywide User Fee Study to ensure cost recovery for services provided, evaluating potential adjustments to existing tax rates where permissible, and exploring new revenue sources consistent with community priorities.
- **Pension and Other Post-Employment Benefits (OPEB) Liability Management** – Continuing prepayments to the California Public Employees' Retirement System (CalPERS) and making scheduled contributions to the California Employers' Retiree Benefit Trust (CERBT) and the California Employers' Pension Prefunding Trust (CEPPT). These actions reduce long-term pension and retiree-health obligations and help mitigate future cost increases.
- **Capital Planning Discipline** – Ensuring that major capital projects, such as the Community Center elevator replacement and swimming pool upgrades, are funded in a way that balances urgent needs with the City's long-term financial capacity.

The City Council and staff will continue to work collaboratively to implement strategies that align expenditures with sustainable revenue sources, preserving essential services for the community while maintaining prudent reserves.

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# **City of Sierra Madre**

*Village of the Foothills*



## **Department Budgets**

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# **City of Sierra Madre**

*Village of the Foothills*

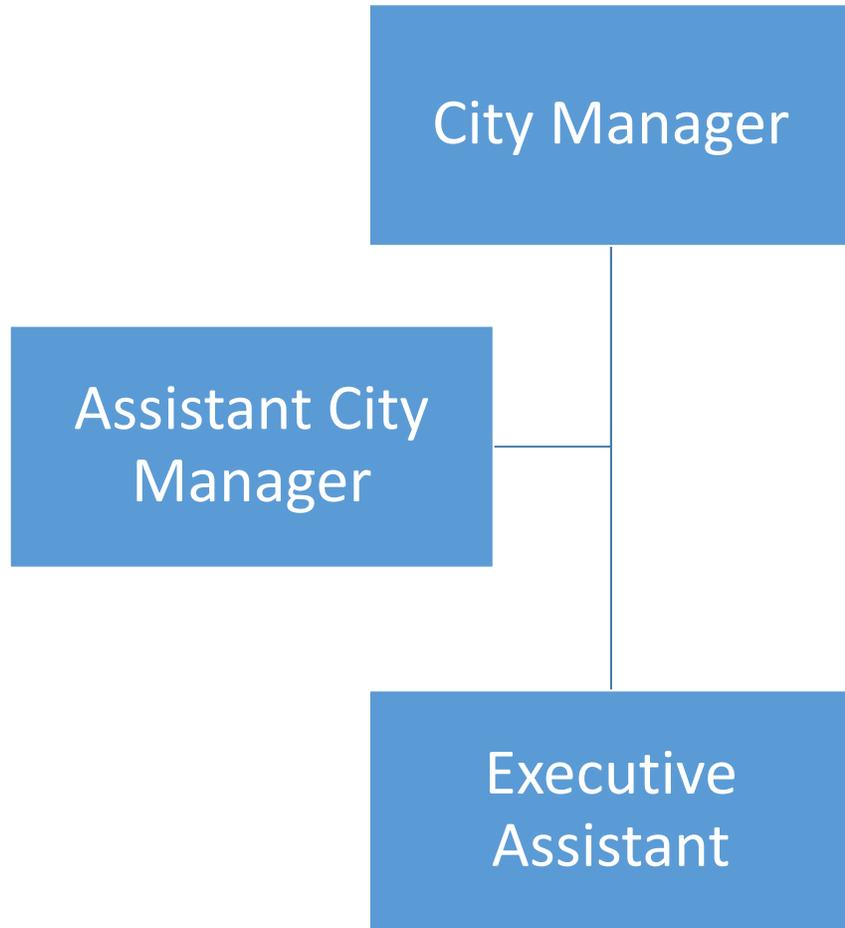


# **Administrative Services Department**

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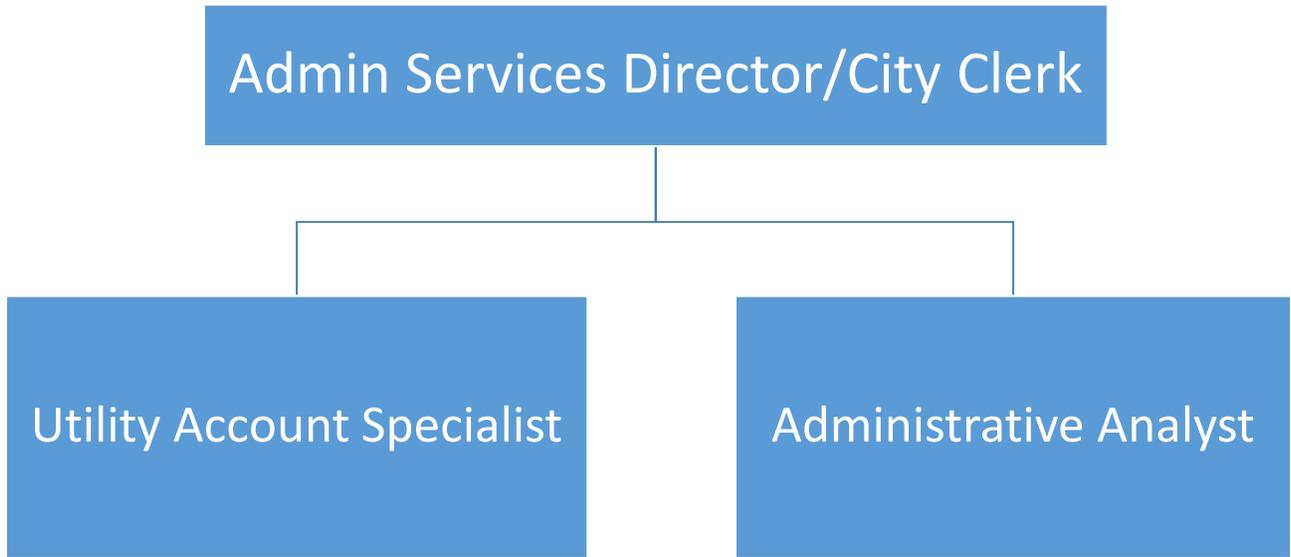
# Management Services



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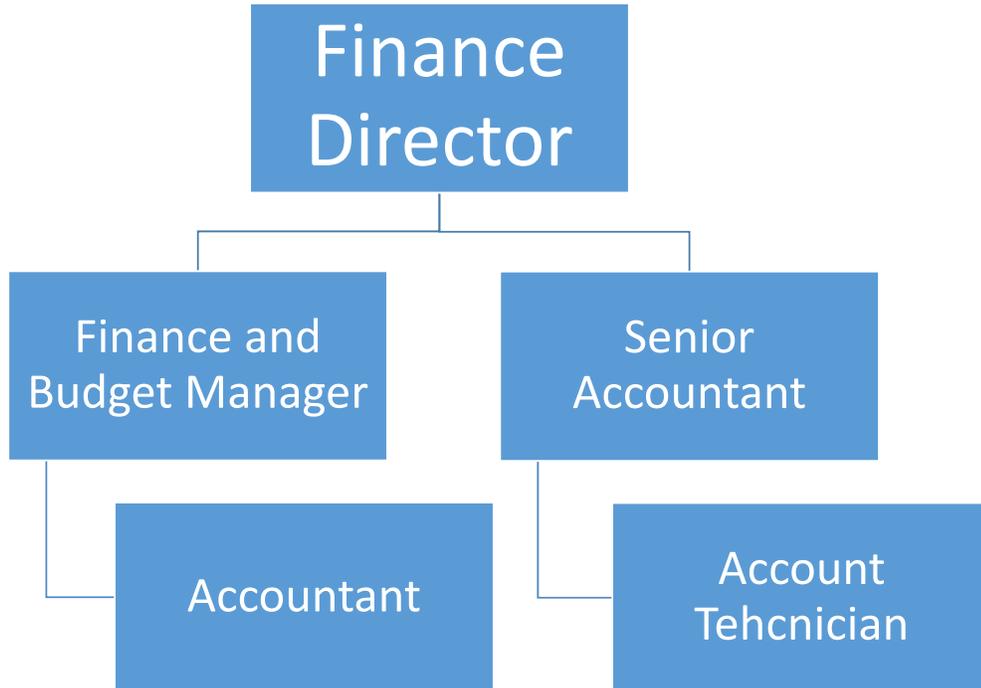
# Administrative Services



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# Financial Services



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## ADMINISTRATIVE SERVICES DEPARTMENT

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### Purpose

The Administrative Services Department supports the City's Mission by facilitating open and accountable municipal operations and safeguarding the City's financial resources in a prudent, comprehensive manner. The department oversees the day-to-day business affairs of the City, ensuring compliance with fiscal policies and advancing the City's goals of transparency, efficiency, and long-term financial sustainability.

### Administrative Services Mission

To facilitate open and accountable municipal operations and financial services, and to manage and safeguard the City's resources prudently and comprehensively.

### Core Functions

- **Accounts Payable:** Process vendor invoices, schedule payments, and ensure timely disbursement of City obligations.
- **Accounts Receivable:** Generate and track invoices, collect payments, and reconcile incoming revenues for City services.
- **Asset Management:** Invest idle funds, manage cash flow, oversee fixed assets, collect accounts receivable, and maximize investment returns.
- **Budgeting:** Project revenues, prepare the annual budget, and monitor budget compliance.
- **Business Licensing:** Issue, renew, and audit business licenses.
- **CalPERS Contributions Management:** Administer employer and employee contributions to the *California Public Employees' Retirement System (CalPERS)*, ensuring accurate reporting and timely payments.
- **Debt Service Administration:** Manage the issuance, repayment, and compliance of City debt obligations, including administering the City's loan payable to the *San Gabriel Valley Municipal Water District* and overseeing semi-annual payments on the 2017 installment agreement debt service.
- **Financial Accounting and Reporting:** Record transactions, process invoices, and prepare financial reports.
- **General Administration:** Manage the City's main phone line, coordinate incoming and outgoing mail services, and provide centralized administrative support for City departments.
- **Internal Control Review:** Assess and strengthen the City's internal financial controls to safeguard assets, ensure accuracy of records, and promote accountability.

**ADMINISTRATIVE SERVICES DEPARTMENT**

- **Management Control Review:** Evaluate departmental operations, policies, and procedures to ensure efficiency, effectiveness, and adherence to City standards and strategic goals.
- **Payroll:** Prepare and distribute employee paychecks, maintain accurate payroll records, and ensure compliance with tax and labor laws.
- **Purchasing:** Procure goods and services in accordance with City policy and *Sierra Madre Municipal Code*, applying appropriate source selection, ensuring competitive bidding when required, managing requisitions, purchase orders, and Professional Services Agreements (PSAs), and maintaining ethical standards.
- **Tax and Assessment Administration:** Oversee the collection and distribution of local taxes and assessments from Los Angeles County into the correct revenue accounts in the City’s financial system.
- **Utility Billing:** Bill for City utilities (Water & Sewer), process payments, implement and maintain payment technologies (such as online portals and mobile payment systems), work proactively with customers to establish payment plans, monitor account delinquencies, and provide responsive, high-quality customer service.

**Administrative Services Department Narrative – FY 2025–2026**

The Administrative Services Department will advance the City of Sierra Madre’s mission in FY 2025–2026 by aligning its financial management, customer service, and transparency efforts with the City’s Strategic Plan. The following tables present the strategic actions the Department will undertake during FY 2025–2026 to achieve the adopted Goals and Objectives through the specific Initiatives and Projects identified in the Strategic Plan.

**Strategic Plan Alignment – FY 2025–2026**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Actions</b>
Goal 1 – Organizational Sustainability Objective 1.2 – Fiscal Stability & Long-Range Planning Initiative 1.2.1 – Capital Improvement Program (CIP) and Reserve Policy Integration Initiative 1.2.2 – Long-Term Financial Planning and Forecasting Project 1.2.2A – Five-Year Forecast and Capital Project Affordability Updates	Create and maintain long-range financial plans, and establish key financial policies. This includes following Government Finance Officers Association (GFOA) best practices such as the Fund Balance Guidelines for the General Fund and regularly reviewing financial, capital-planning, and pension and Other Post-Employment Benefits (OPEB) funding policies. These updates will help ensure that capital and operating budgets, along with long-term pension and retiree health care obligations, remain affordable and sustainable well into the future.
Goal 1 – Organizational Sustainability Objective 1.5 – Modernize Utility Billing & Customer Service Initiative 1.5.1 – Diversify Payment Options; Improve Customer Self-Service Project 1.5.1A – Digital Wallets, Self-Service Kiosks, Paperless Adoption	Review and evaluate new utility bill payment options such as digital wallets, enhanced online portals, and self-service kiosks and develop a recommendation for solutions that could increase customer convenience, reduce wait times, and raise electronic payment participation.

**ADMINISTRATIVE SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Actions</b>
Goal 4 – Organizational Excellence Objective 4.3 – Public Transparency & Communication Initiative 4.3.1 – Produce Financial Transparency Reports, Open-Budget, Initiate Resident Engagement	Strengthen financial transparency by assessing the use of automated tools that could expand open-book and open-budget reporting to give the public and City departments’ easier, real-time access to City financial information.

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the Administrative Services Department to undertake new and continuing projects. The following table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

**Projects and Desired Outcomes – FY 2025–2026**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Projects &amp; Desired Outcomes</b>
Goal 1 – Organizational Sustainability Objective 1.2 – Fiscal Stability & Long-Range Planning Initiative 1.2.1 – Capital Improvement Program (CIP) and Reserve Policy Integration Initiative 1.2.2 – Long-Term Financial Planning and Forecasting Project 1.2.2A – Five-Year Forecast and Capital Project Affordability Updates	Develop and maintain a comprehensive five-year financial forecast to guide capital investment and integrate reserve policy with capital project affordability updates.
Goal 1 – Organizational Sustainability Objective 1.5 – Modernize Utility Billing & Customer Service Initiative 1.5.1 – Diversify Payment Options; Improve Customer Self-Service Project 1.5.1A – Digital Wallets, Self-Service Kiosks, Paperless Adoption	Evaluate and implement modernized payment options including digital wallets, online portals, and self-service kiosks to increase customer satisfaction and streamline revenue collection.
Goal 4 – Organizational Excellence Objective 4.3 – Public Transparency & Communication Initiative 4.3.1 – Produce Financial Transparency Reports, Open-Budget, Initiate Resident Engagement	Advance financial transparency by assessing and recommending the use of automated forecasting tools to expand open-budget and resident-engagement reporting to give residents timely, easy-to-understand access to City financial information.

To ensure accountability and to evaluate the impact of its work, the Administrative Services Department uses clearly defined performance measures. These indicators demonstrate how the Department will track both the efforts it expends and the accomplishments it achieves.

**ADMINISTRATIVE SERVICES DEPARTMENT**

**Performance Measures – FY 2025–2026**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Target FY 2025–2026</b>
Utility Bills Processed	Output	Goal 1 – Organizational Sustainability Objective 1.5 – Modernize Utility Billing & Customer Service Initiative 1.5.1 – Diversify Payment Options; Improve Customer Self-Service Project 1.5.1A – Digital Wallets, Self-Service Kiosks, Paperless Adoption	45,702	45,665	45,700
Cash Register Transactions	Output	Goal 1 – Organizational Sustainability Objective 1.5 – Modernize Utility Billing & Customer Service Initiative 1.5.1 – Diversify Payment Options; Improve Customer Self-Service Project 1.5.1A – Digital Wallets, Self-Service Kiosks, Paperless Adoption	22,681	21,748	20,000
Checks Issued	Output	Goal 1 – Organizational Sustainability Objective 1.2 – Fiscal Stability & Long-Range	2,424	2,369	2,300

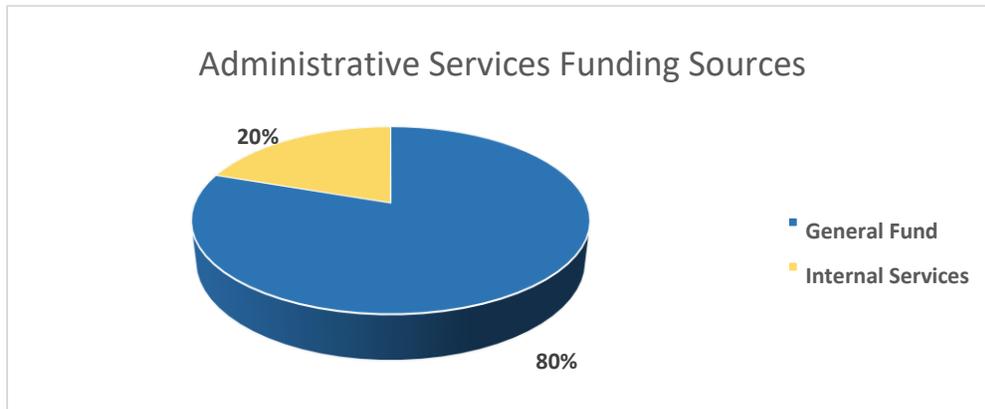
**ADMINISTRATIVE SERVICES DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Target FY 2025–2026</b>
		Planning Initiative 1.2.1 – Capital Improvement Program (CIP) and Reserve Policy Integration Initiative 1.2.2 – Long-Term Financial Planning and Forecasting Project 1.2.2A – Five-Year Forecast and Capital Project Affordability Updates			

## ADMINISTRATIVE SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>ADMINISTRATIVE SERVICES</b>				
Personnel	1,098,975	1,092,500	1,092,500	1,028,000
Maintenance & Operations	223,123	289,100	322,100	342,000
Cost Allocations	2,697,439	3,089,550	3,089,550	2,956,000
Other Expenses	371,637	582,800	582,800	850,848
Contingency	58,846	100,000	100,000	100,000
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>4,450,019</b>	<b>5,153,950</b>	<b>5,186,950</b>	<b>5,276,848</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	221,546	269,200	269,200	212,000
Maintenance & Operations	33,985	78,000	111,000	115,000
Cost Allocations	2,697,439	3,089,550	3,089,550	2,956,000
Other Expenses	371,637	582,800	582,800	850,848
Contingency	58,846	100,000	100,000	100,000
<b>TOTAL GENERAL FUND</b>	<b>3,383,452</b>	<b>4,119,550</b>	<b>4,152,550</b>	<b>4,233,848</b>
<b>INTERNAL SERVICES FUND-ADMIN</b>				
Personnel	877,429	823,300	823,300	816,000
Maintenance & Operations	189,138	211,100	211,100	227,000
<b>Total ISF-ADMIN</b>	<b>1,066,567</b>	<b>1,034,400</b>	<b>1,034,400</b>	<b>1,043,000</b>
<b>TOTAL ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>4,450,019</b>	<b>5,153,950</b>	<b>5,186,950</b>	<b>5,276,848</b>



# **City of Sierra Madre**

*Village of the Foothills*

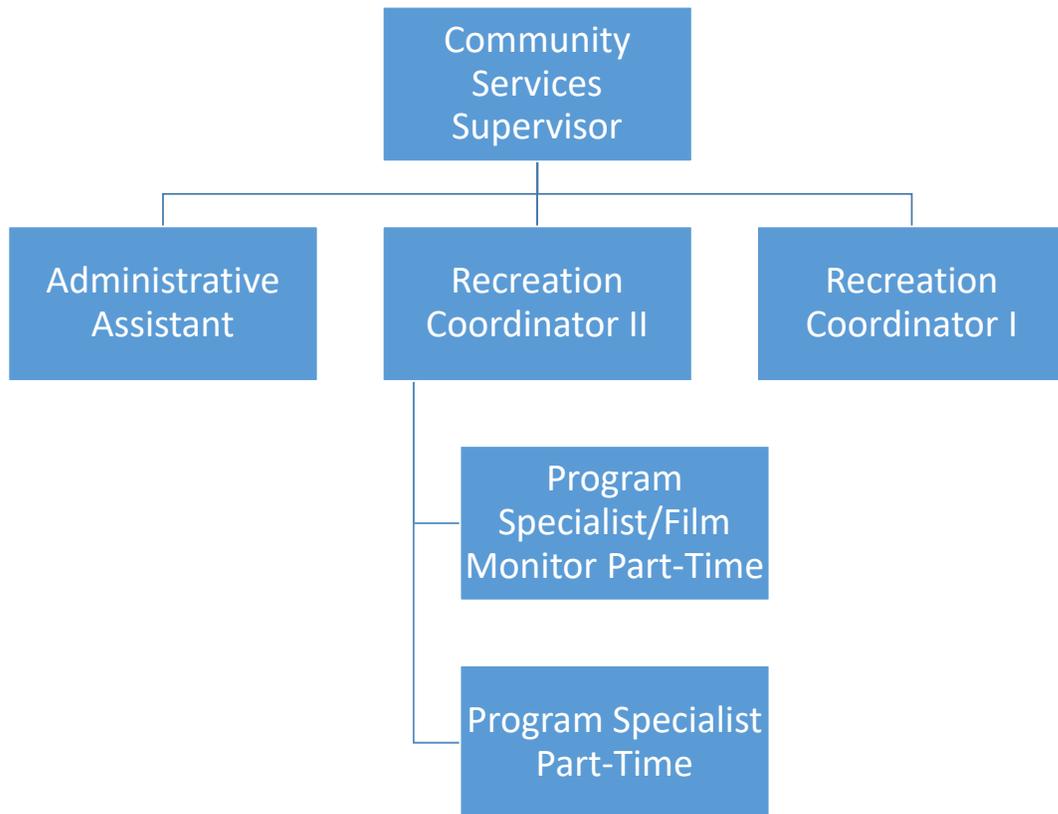


## **Community Services Department**

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# Community Services



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### **Department Overview**

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

The Department operates under the direction of the Community Services Supervisor, but not without the Community Services Team which consists of four full-time (including Community Services Supervisor) and one part-time, providing administrative and operational support for senior center programming, filming and community events.

Community Services oversees the lease agreement with the Sierra Madre Pasadena Young Men's Christian Association (YMCA) pertaining to the City's Community Recreation. The Department also serves as a partner with the City's three youth sports leagues, including Sierra Madre Little League, Sierra Madre Girls Softball Association, and the Pony Colt League.

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

### **Board/ Committee Liaisons**

The Department serves as liaison to the:

- Community Services Commission
- Senior Community Commission
- Special Events Committees
- Assigned Park Projects

### **Community Services Mission Statement**

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

### **Community Services Department Narrative – FY 2025–2026**

The Community Services Department sets its course each year by aligning programs and activities with the City of Sierra Madre's Strategic Plan. The following tables present the strategic actions the Department will undertake during FY 2025–2026 to achieve the City's adopted Goals and Objectives through the specific Initiatives and Projects identified in the Strategic Plan.

**Strategic Plan Alignment – FY 2025–2026**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Actions</b>
Goal 1 – Organizational Sustainability / Community Character & Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming	Standardize branding; launch and expand events; expand senior wellness and arts programs; conduct Community Garden workshops and relocation feasibility; expand outreach; update Field Use Agreements and MOUs.
Goal 2 – Public Safety Objective 2.4 – Safe Streets Initiative Initiative 2.4.2 – Active-Transportation Education and Events Using UC Berkeley SafeTREC Data	Partner with Active San Gabriel Valley (ActiveSGV) to host the Community Bike Ride & Wellness Fair.
Goal 3 – Infrastructure & Growth Management Objective 3.4 – Parks, Trails & Open Space Initiative 3.4.1 – Parks and Facilities Improvements Project 3.4.1A – Parks & Facilities Master Plan update; LA County Measure A (“Safe, Clean Neighborhood Parks & Beaches” parcel-tax) projects	Implement parks and recreation facility improvements; finalize Parks & Facilities and Youth Master Plans; apply Measure A funds to targeted projects.

The next table highlights key accomplishments for FY 2024–2025, showing how the Community Services Department fulfilled its strategic intentions and delivered meaningful outcomes for the Sierra Madre community.

**2024–2025 Accomplishments**

<b>Strategic Plan Alignment</b>	<b>2024–2025 Accomplishments</b>
Goal 1 – Organizational Sustainability / Community Character & Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming	Standardized branding; launched new events; increased participation in Mount Wilson Trail Race, July 3–4 festivities, and Halloween Happenings; expanded senior programming; continued Community Garden workshops and relocation feasibility; updated Field Use Agreements and MOUs.
Goal 2 – Public Safety Objective 2.4 – Safe Streets Initiative Initiative 2.4.2 – Active-Transportation Education and Events Using UC Berkeley SafeTREC Data	Continued partnership with ActiveSGV to host the Community Bike Ride & Wellness Fair.
Goal 3 – Infrastructure & Growth Management Objective 3.4 – Parks, Trails & Open Space Initiative 3.4.1 – Parks and Facilities Improvements	Converted Sierra Vista tennis courts to pickleball using Measure A funding; updated and submitted Parks Inventory and Annual Status Reports to RPOSD; advanced planning by updating Parks & Facilities Master Plan and initiating the

**COMMUNITY SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>2024–2025 Accomplishments</b>
Project 3.4.1A – Parks & Facilities Master Plan update; LA County Measure A (“Safe, Clean Neighborhood Parks & Beaches” parcel-tax) projects	Youth Master Plan; maintained RPOSD Good Standing.

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the Community Services Department to undertake new and continuing projects. The following table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

**Projects and Desired Outcomes – FY 2025–2026**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Projects &amp; Desired Outcomes</b>
Goal 1 – Organizational Sustainability / Community Character & Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming	Expand Hart Park House facility space; increase event sponsorship revenue by 10 percent; develop new programs for baby boomers, active seniors, and older adults.
Goal 2 – Public Safety Objective 2.4 – Safe Streets Initiative Initiative 2.4.2 – Active-Transportation Education and Events Using UC Berkeley SafeTREC Data	Expand partnerships and participation in the Community Bike Ride & Wellness Fair.
Goal 3 – Infrastructure & Growth Management Objective 3.4 – Parks, Trails & Open Space Initiative 3.4.1 – Parks and Facilities Improvements Project 3.4.1A – Parks & Facilities Master Plan update; LA County Measure A (“Safe, Clean Neighborhood Parks & Beaches” parcel-tax) projects	Finalize Parks & Facilities Master Plan and launch Youth Master Plan; use Measure A funds for targeted facility improvements.

To ensure accountability and to evaluate the impact of its work, the Community Services Department uses clearly defined performance measures. These indicators demonstrate how the Department will track both the efforts it expends and the accomplishments it achieves.

**Performance Measures – FY 2025–2026**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Projected FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Target FY 2025–2026</b>
Park Programs Presented	Output	Goal 1 – Organizational Sustainability / Community Character &	25	28	30	32

**COMMUNITY SERVICES DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Projected FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Target FY 2025–2026</b>
		Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming				
Park Programs Attendance	Outcome	Goal 1 – Organizational Sustainability / Community Character & Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming	12,000–15,000	14,000–16,000	15,000–17,000	16,000–18,000
Senior Class Attendance	Outcome	Goal 1 – Organizational Sustainability / Community Character & Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming	4,000	5,000	6,000	6,500

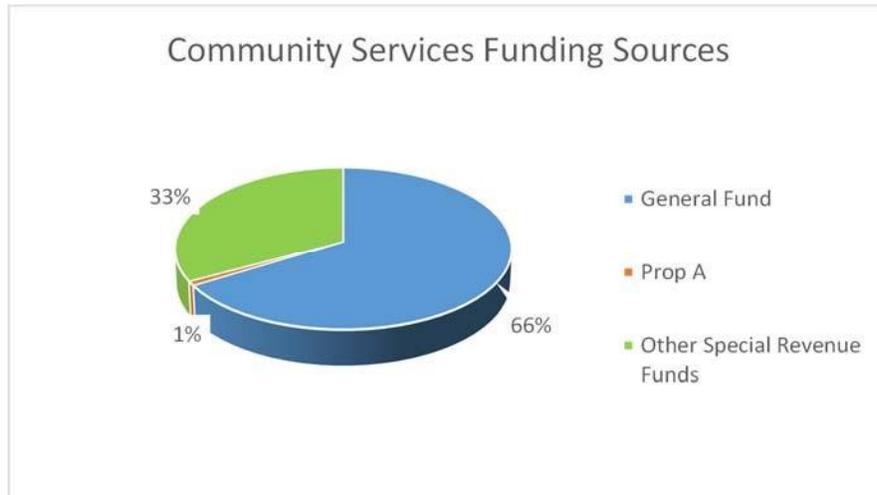
**COMMUNITY SERVICES DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Projected FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Target FY 2025–2026</b>
Senior Lunches Served	Output	Goal 1 – Organizational Sustainability / Community Character & Quality of Life Objective 1.4 – Promote Lifelong Learning & Enrichment Opportunities Initiative 1.4.2 – Enhance Recreation, Parks & Community Services Programming	N/A	1,000	1,000	1,200

## COMMUNITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>COMMUNITY SERVICES</b>				
Personnel	363,805	359,950	359,950	397,000
Maintenance & Operations	102,514	104,800	104,800	128,000
Capital Outlay	11,078	179,800	179,800	225,600
<b>TOTAL COMMUNITY SERVICES DEPARTMENT</b>	<b>477,397</b>	<b>644,550</b>	<b>644,550</b>	<b>750,600</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	363,805	359,950	359,950	397,000
Maintenance & Operations	74,303	78,700	78,700	100,000
<b>TOTAL GENERAL FUND</b>	<b>438,108</b>	<b>438,650</b>	<b>438,650</b>	<b>497,000</b>
<b>PROP A FUND</b>				
Maintenance & Operations	3,447	5,100	5,100	7,000
<b>TOTAL PROP A FUND</b>	<b>3,447</b>	<b>5,100</b>	<b>5,100</b>	<b>7,000</b>
<b>OTHER SPECIAL REVENUE FUND</b>				
Maintenance & Operations	24,764	21,000	21,000	21,000
Capital Outlay	11,078	179,800	179,800	225,600
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>35,842</b>	<b>200,800</b>	<b>200,800</b>	<b>246,600</b>
<b>TOTAL COMMUNITY SERVICES DEPARTMENT</b>	<b>477,397</b>	<b>644,550</b>	<b>644,550</b>	<b>750,600</b>



# **City of Sierra Madre, California**

*Village of the Foothills*



## **Elected and Appointed Department**

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### **Department Overview**

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

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

### **Elected Officials**

#### ***City Council***

The Sierra Madre City Council serves as the legislative body of city government, responsible for setting city policy, adopting ordinances and resolutions, approving the annual budget, and establishing the City's strategic goals. The Council appoints the City Manager, City Attorney, and members of the City's boards and commissions.

The Council is comprised of five members elected at-large to four-year terms. Regular elections are held every two years; the most recent election was in November 2024, and the next is scheduled for November 2026. Each December, the Council selects one of its members to serve as Mayor and another as Mayor Pro Tempore for the year. Election costs are budgeted in the City Clerk's Office.

#### ***City Treasurer***

The City Treasurer is an elected official serving a four-year term, with the most recent election held in November 2024 and the next scheduled for November 2028. The Treasurer is responsible for developing the City's investment policy, ensuring compliance with that policy, and providing quarterly reports on cash and investment activity to the City Council.

### ***Appointed Officials***

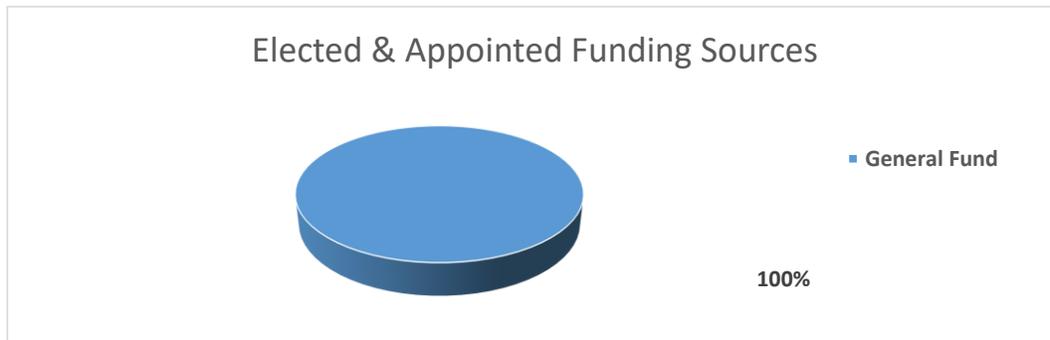
#### ***City Attorney***

The City Attorney is appointed by and serves at the pleasure of the City Council. The City Attorney provides legal advice to the Council and City staff, ensures the Municipal Code is current and accurately reflects City policies, and coordinates any additional contract legal services required by the City.

## ELECTED AND APPOINTED DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>ELECTED AND APPOINTED</b>				
Personnel	191,003	176,200	176,200	203,000
Maintenance & Operations	195,702	405,350	460,350	210,000
<b>TOTAL ELECTED AND APPOINTED DEPARTMENT</b>	<b>386,705</b>	<b>581,550</b>	<b>636,550</b>	<b>413,000</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	191,003	176,200	176,200	203,000
Maintenance & Operations	195,702	405,350	460,350	210,000
<b>TOTAL GENERAL FUND</b>	<b>386,705</b>	<b>581,550</b>	<b>636,550</b>	<b>413,000</b>
<b>TOTAL ELECTED AND APPOINTED DEPARTMENT</b>	<b>386,705</b>	<b>581,550</b>	<b>636,550</b>	<b>413,000</b>



# **City of Sierra Madre**

*Village of the Foothills*

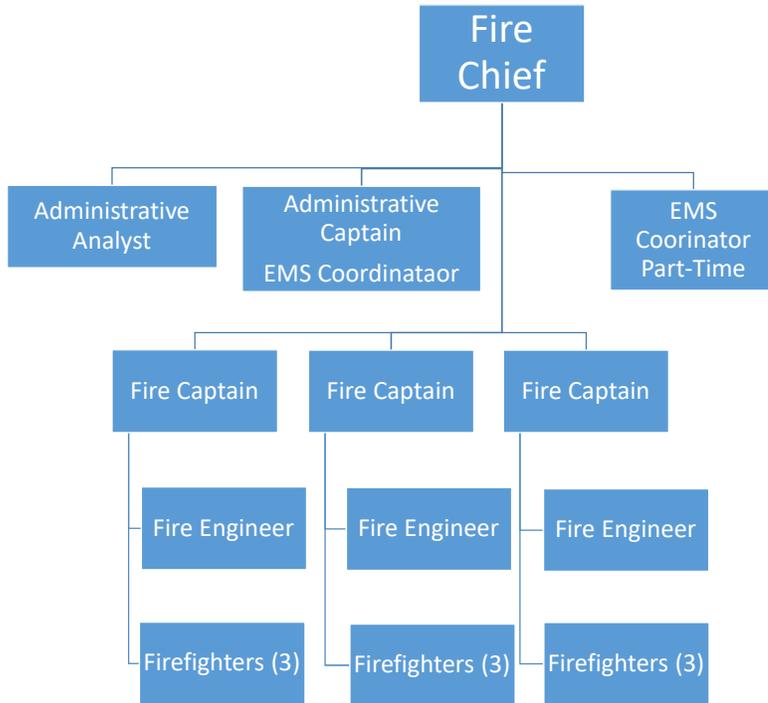


# **Fire Department**

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# Fire Services



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**Department Overview**

The Sierra Madre Fire Department (SMFD), consisting of eighteen full-time personnel, three administrative, and fifteen operational, proudly protect those residing, working and visiting the City. The Department services a primarily residential area of 3.2 square miles, with a wildland/urban interface, to more than 11,000 residents. The Department is divided into 5 divisions: Administration, Operations, Emergency Medical Services, Training, and Prevention.

Fire Department personnel are committed to protecting life, property, and the environment through compassionate service concerning fire prevention, fire suppression, emergency medical services, technical rescue, hazardous materials mitigation, disaster response, public education, and community service.

As well as providing service to local and neighboring communities, the Fire Department also provides mutual aid to wildland fires throughout California.

**Fire Department Mission Statement, Vision Statement, and Core Values**

Mission Statement

*The Sierra Madre Fire Department is committed to protecting life, property, and our environment through compassionate service.*

Vision Statement

*The Sierra Madre Fire Department is dedicated to remaining a progressive, cost-effective, and innovative fire department that ensures a safe and inclusive environment for our community through exceptional customer service.*

Core Values

**Honor** – adhering to the highest standard, both morally and ethically.

**Integrity** – based on trust and accountability through service.

**Respect** – to self and community, maintaining a department of teamwork and growth.

**Compassion** – treating everyone with kindness and empathy.

**Fire Department Narrative – FY 2025–2026**

The Fire Department aligns its programs and activities each year with the City of Sierra Madre’s Strategic Plan. This section provides an integrated view of the Department’s Strategic Plan actions and accomplishments for FY 2024–2025, followed by projects and performance measures planned for FY 2025–2026.

**Accomplishments for FY 2024/2025 – Linked to Strategic Plan Alignment**

The following table highlights key accomplishment(s) from FY 2024–2025 and the specific Strategic Plan actions the Fire Department advanced.

**FIRE SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
<p>Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment</p>	<p>Analyzed mission-critical tasks across all divisions/functions; reviewed the Fire Department Master Plan and recommended strategies to achieve industry-comparable salaries and benefits; evaluated the need for a part-time Emergency Operations Center (EOC) Coordinator.</p>	<p>Provided workforce analysis to inform staffing and compensation planning, and prepared updated recommendations for the City Manager.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment</p>	<p>Maintained paramedic licensure levels and delivered all required State and Federal training.</p>	<p>Kept paramedic licensure at approximately 85% and ensured all personnel met mandatory training standards.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment</p>	<p>Developed and submitted recommendations to address equipment needs to the City Manager.</p>	<p>Maintained operational readiness by identifying and planning for necessary equipment upgrades.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment</p>	<p>Assess critical tasks required for attaining fire services sustainment..</p>	<p>Conducted a comprehensive analysis of mission-critical tasks across all divisions to guide staffing and resource needs.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment</p>	<p>Assess critical resources for attaining fire services sustainment.</p>	<p>Incorporated findings from operational analyses into budget planning, including part-time EOC Coordinator recommendations.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services</p>	<p>Analyze and assess Fire Department Master Plan and advise the City Manager on strategies to</p>	<p>Reviewed the Fire Department Master Plan and advised the City Manager on strategies to</p>

**FIRE SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Initiative 2.1.1 – Fire services sustainment	achieve competitive salaries and benefits.	achieve competitive salaries and benefits.
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment	Strategically source State and Federal training to personnel.	Delivered all required State and Federal training to personnel, maintaining compliance and readiness.
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment	Establish paramedic licensure target of staff.	Developed and maintained a strategy to sustain at least 85 % paramedic licensure among staff.
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment	Assess and recommend strategies to City leadership to achieve optimal readiness.	Identified equipment needs and recommended strategies to City leadership to achieve optimal readiness.
Goal 2 – Public Safety (PS) Objective 2.5 – Enhance Emergency Preparedness and Response Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Conducted assessments of fire-station power redundancy and communications resilience.	Completed initial evaluation of backup power capacity and critical communications needs for all fire facilities.

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the Fire Department to undertake new and continuing projects. The following table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

**Projects and Desired Outcomes for FY 2025–2026**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment Project 2.1.1A – Expand	Expand paramedic subscription program by 50%	Increase community participation in paramedic services to enhance emergency medical response and revenue stability.

**FIRE SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
paramedic subscription program by 50%		
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment Project 2.1.1B – Increase share of eligible Fire costs recovered through fees by +25 percentage points (cost-of-service basis)	Increase share of eligible Fire costs recovered through fees by +25 percentage points (cost-of-service basis)	Improve cost recovery and long-term financial sustainability of fire services.
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment Project 2.1.1C – Achieve membership/participation in California Governor’s Office of Emergency Services (Cal OES) Urban Search & Rescue (US&R) California Regional Task Force CA-RTF-4 with two deployable members	Achieve membership/participation in Cal OES Urban Search & Rescue California Regional Task Force CA-RTF-4 with two deployable members	Enhance disaster response capabilities by participating in statewide Urban Search & Rescue operations.
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment Project 2.1.1D – Secure alternate funding equal to 5% of the department budget	Secure alternate funding equal to 5% of the department budget	Diversify revenue sources to ensure stable funding for fire services.
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment	Expand public education and outreach programs by 10%	Increase public awareness and preparedness for fire safety and emergency response.

**FIRE SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Project 2.1.1E – Expand public education and outreach programs by 10%		
Goal 2 – Public Safety (PS) Objective 2.1 – Sustaining Sierra Madre’s Fire Services Initiative 2.1.1 – Fire services sustainment Project 2.1.1F – Maintain 100% current pre-fire plans	Maintain 100% current pre-fire plans	Ensure all pre-fire plans remain current to improve operational readiness and incident response efficiency.
Goal 2 – Public Safety (PS) Objective 2.5 – Enhance Emergency Preparedness and Response Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Install redundant communications and backup power systems at all fire facilities.	Ensure uninterrupted fire and EMS operations and secure incident data during major emergencies or power outages.

To ensure accountability and evaluate the impact of its work, the Fire Department uses clearly defined performance measures. The following table presents these indicators and demonstrates how the Department will track both its efforts and accomplishments in relation to the City’s Strategic Plan.

**Performance Measures – Fire Department**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Estimate FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Fire Reports	Output	Goal 2 – Public Safety, Objective 2.1 – Sustaining Sierra Madre’s Fire Services, Initiative 2.1.1 – Fire services sustainment	840	825	840	825

**FIRE SERVICES DEPARTMENT**

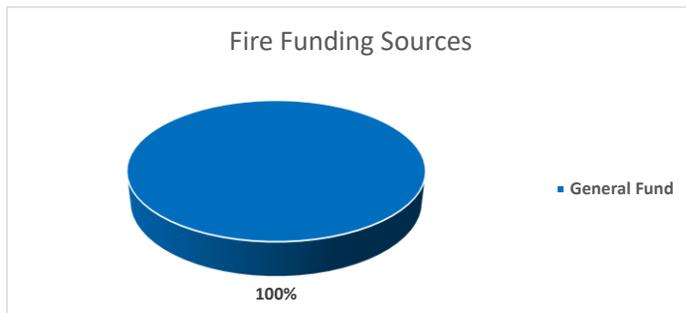
<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Estimate FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Emergency Medical Responses	Output	Goal 2 – Public Safety, Objective 2.1 – Sustaining Sierra Madre’s Fire Services, Initiative 2.1.1 – Fire services sustainment	1,550	1,600	1,550	1,600
Fire Inspections Completed	Process	Goal 2 – Public Safety, Objective 2.1 – Sustaining Sierra Madre’s Fire Services, Initiative 2.1.1 – Fire services sustainment	1,800	1,879	1,800	1,879
Community Outreach Events	Output	Goal 2 – Public Safety, Objective 2.1 – Sustaining Sierra Madre’s Fire Services, Initiative 2.1.1 – Fire services sustainment	8	10	8	10
Training Hours Logged	Process	Goal 2 – Public Safety, Objective 2.1 – Sustaining Sierra Madre’s	4,200	4,300	4,200	4,300

## FIRE SERVICES DEPARTMENT

Performance Measure	Category	Linked Strategic Plan Alignment	Actual FY 2022–2023	Estimate FY 2023–2024	Projected FY 2024–2025	Targeted FY 2025–2026
		Fire Services, Initiative 2.1.1 – Fire services sustainment				

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>FIRE</b>				
Personnel	3,050,737	3,356,200	3,556,200	3,562,000
Maintenance & Operations	390,249	408,700	437,700	427,000
Capital Outlay	56,286	-	-	-
<b>TOTAL FIRE DEPARTMENT</b>	<b>3,497,272</b>	<b>3,764,900</b>	<b>3,993,900</b>	<b>3,989,000</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	3,050,737	3,356,200	3,556,200	3,562,000
Maintenance & Operations	388,207	408,700	437,700	427,000
<b>TOTAL GENERAL FUND</b>	<b>3,438,944</b>	<b>3,764,900</b>	<b>3,993,900</b>	<b>3,989,000</b>
<b>CAPITAL PROJECTS FUND</b>				
Maintenance & Operations	34,122	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>34,122</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SPECIAL REVENUE FUND</b>				
Maintenance & Operations	2,042	-	-	-
Capital Outlay	22,164	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>24,206</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>3,497,272</b>	<b>3,764,900</b>	<b>3,993,900</b>	<b>3,989,000</b>



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# City of Sierra Madre

*Village of the Foothills*

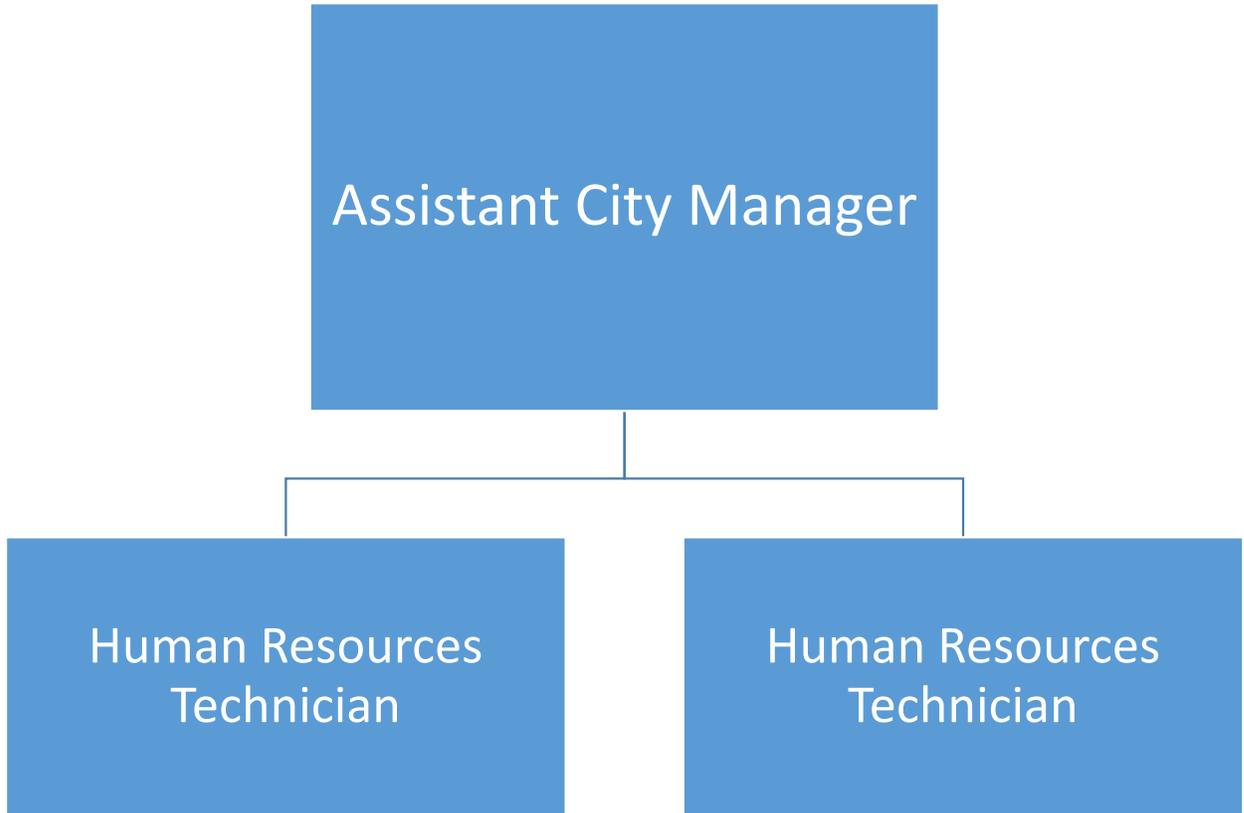


## Human Resources Department

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# Human Resources



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### **Department Overview**

The Human Resources Department's 2025-26 operating budget is strategically crafted to strengthen and sustain a customer-focused, safety-driven workforce that supports the City's commitment to exceptional service. Though the Department is staffed by two dedicated full-time professionals, it provides comprehensive human resources and risk management support to more than 120 employees and volunteers across all City divisions. By prioritizing both proactive and responsive personnel services, the Department ensures that every staff member and volunteer is well-equipped, well-informed, and fully supported in fulfilling their roles.

To achieve this, the Department's budget allocates resources toward four core areas:

#### **Talent Acquisition & Retention**

- Enhanced recruitment efforts—including targeted outreach, streamlined application processes, and updated job classifications—ensure the City attracts candidates who reflect Sierra Madre's values of integrity and community engagement.

#### **Employee Relations & Risk Management**

- A robust workers' compensation program—featuring close case management, early return-to-work initiatives, and regular safety audits—helps contain costs and safeguard employee well-being. In addition, comprehensive liability insurance coverage and risk-transfer strategies mitigate potential exposures, driving down claim frequencies and reducing overall liability premiums.

#### **Benefits Administration & Personnel Security**

- HR ensures that all full-time, part-time, and temporary employees understand and maximize their available health, retirement, and wellness benefits.
- Strict oversight of personnel files—including timely background checks, vigilant document security protocols, and adherence to confidentiality standards—safeguards the City against compliance risks and protects the privacy of its workforce.

#### **Training, Development & Culture Building**

- The Department designs and delivers a comprehensive, City-wide training curriculum focused on customer service, workplace safety, and leadership development. In 2025-26, the Department aims to provide specific department training opportunities.
- By fostering a culture of continuous improvement and open communication, HR promotes employee engagement initiatives—such as leadership workshops—to maintain high morale, encourage innovative problem-solving, and support the City's broader strategic goals.

Across all functions, the 2025-26 budget places particular emphasis on measurable outcomes. The Department will track key metrics—including time-to-hire, voluntary turnover rate, total training hours per employee, and workers' compensation claim frequency—to ensure that resource allocations yield improvements in service quality,

## HUMAN RESOURCES DEPARTMENT

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operational efficiency, and employee satisfaction. This data-driven approach will guide mid-year adjustments, enabling the Department to respond flexibly to emerging workforce needs, evolving legislative requirements, and changing community expectations.

In summary, the proposed operating budget equips the Human Resources Department to serve as a proactive partner to every City division—transforming HR and risk management from transactional processes into strategic enablers of a high-performing, safety-minded, and customer-oriented organization. By focusing on talent acquisition, risk mitigation, benefits optimization, and ongoing training, the Department will continue to cultivate a workforce that embodies Sierra Madre’s values and excels at delivering the exceptional service our residents deserve.

### **Human Resources Mission Statement**

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

### **Accomplishments FY 2024–2025**

<b>Strategic Plan Alignment</b>	<b>2024–2025 Accomplishments</b>
<b>Goal 4 – Organizational Excellence Objective 4.1</b>	<ul style="list-style-type: none"> <li>• Continued updating the City's Americans with Disabilities Act (ADA) Transition Plan.</li> <li>• Implemented the Workplace Violence Prevention Program by the July 1, 2024 State mandate.</li> <li>• Conducted citywide training sessions on the new Workplace Violence Prevention Program.</li> <li>• Completed citywide recruitments with an emphasis on efficiency and customer service orientation.</li> <li>• Evaluated citywide staff organization levels and initiated reorganizations to improve service delivery and operational efficiency.</li> </ul>
<b>Goal 2 – Public Safety Objective 2.5</b>	<ul style="list-style-type: none"> <li>• Finalized the Emergency Operations Center (EOC) Emergency Operations Plans (EOP) to strengthen organizational emergency preparedness.</li> </ul>

## HUMAN RESOURCES DEPARTMENT

### ***Projects and Desired Outcomes for FY 2025–2026***

Strategic Plan Alignment	2025–2026 Project and Desired Outcome
<b>Goal 4 – Organizational Excellence Objective 4.1</b>	<b>Project:</b> Implement staff training initiatives on performance management, customer service, and risk reduction. <b>Desired Outcome:</b> Strengthen a customer-focused and safety-minded workforce, supporting the City's mission of service excellence.  <b>Project:</b> Develop and formalize employee recognition and retention initiatives. <b>Desired Outcome:</b> Increase employee engagement and retention across all departments.
<b>Goal 2 – Public Safety Objective 2.5</b>	<b>Project:</b> Implement a citywide Emergency Operations Plan (EOP) training for all departments. <b>Desired Outcome:</b> Enhance operational readiness and emergency response capabilities Citywide.

### ***Performance Measures – Human Resources Department***

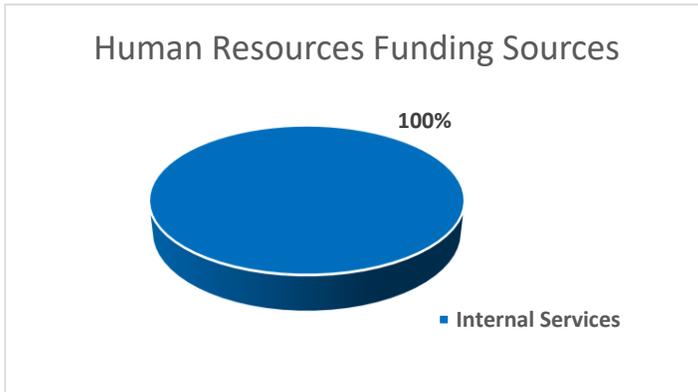
The Human Resources Department's performance measures for FY 2025–2026 align with Goal 4 – Organizational Excellence and Goal 2 – Public Safety of the City's Strategic Plan. These measures support the City's efforts to maintain an engaged workforce, ensure effective risk management, and deliver high-quality public services.

Performance Measure	Actual FY 2022–2023	Actual FY 2023–2024	Projected FY 2024–2025	Targeted FY 2025–2026
Full-Time Recruitments [OE 4.1.2]	24	12	8	10
Part-Time Recruitments [OE 4.1.2]	3	5	3	4
Percentage of Turnover [OE 4.1.2]	27.59%	18.4%	15%	13%
Citywide Volunteers [OE 4.1.2]	450–500	450–500	450–500	475–525
Liability Claims Submitted [OE 4.1.2]	2	15	10	8
Workers' Compensation Claims Submitted [OE 4.1.2]	8	12	10	9

## HUMAN RESOURCES DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>HUMAN RESOURCES</b>				
Personnel	336,445	270,950	270,950	295,000
Maintenance & Operations	1,287,221	1,671,300	1,751,300	1,941,000
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>1,623,666</b>	<b>1,942,250</b>	<b>2,022,250</b>	<b>2,236,000</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>INTERNAL SERVICES FUND</b>				
<b>- PERSONNEL &amp; RISK MGMT</b>				
Personnel	336,445	270,950	270,950	295,000
Maintenance & Operations	1,287,221	1,671,300	1,751,300	1,941,000
<b>TOTAL ISF- PERSONNEL &amp; RISK MGMT</b>	<b>1,623,666</b>	<b>1,942,250</b>	<b>2,022,250</b>	<b>2,236,000</b>
<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>1,623,666</b>	<b>1,942,250</b>	<b>2,022,250</b>	<b>2,236,000</b>



# **City of Sierra Madre**

*Village of the Foothills*

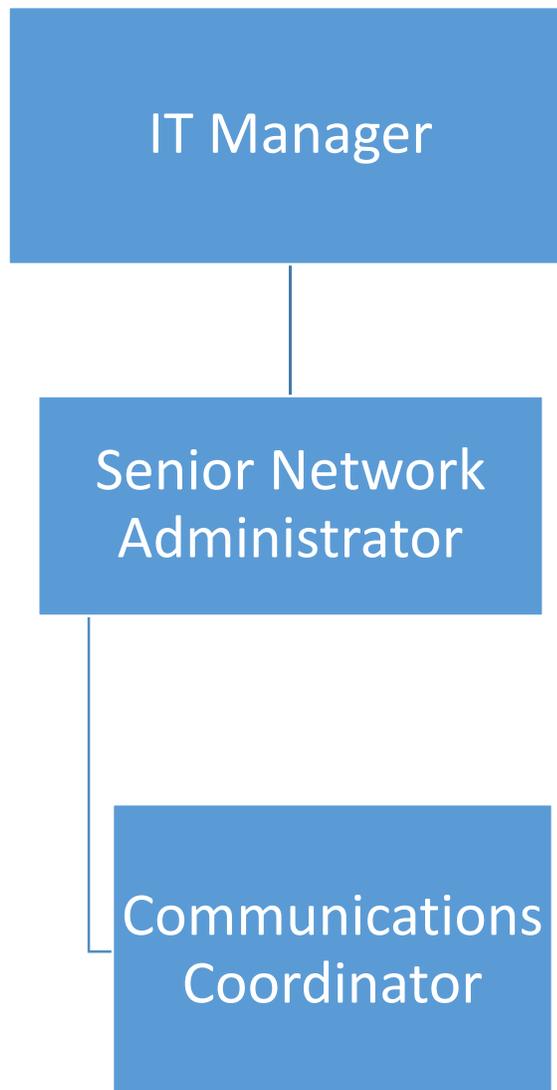


# **IT Department**

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# Information Technology



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**Information Technology Mission Statement**

To empower Citizens and City Staff to innovate through the use of technology and to increase the rate of technological advancement to better serve our constituency.

Services are provided by two dedicated Information Technology professionals.  
 Oscar Millan – IT Manager / Chief Security Officer  
 Christian Delgado – Senior Network Administrator / Senior Cybersecurity Engineer

**Major Services**

**Customer Support Services –**

Provide and deliver professional, helpful, responsive and high-quality service to meet customers’ needs by resolving their problems or completing their requests for products and services as quickly and efficiently as possible.

**Infrastructure Services -**

Ensure the dependability of the computer-, telecommunications-, data network-, and security systems to enable City staff to continuously provide essential services to their customers. Retain technological flexibility that allows executives and City Government to maintain communications with staff and residents by using alternative methodologies to maintain regularly scheduled public meetings.

**Enterprise Systems –**

Fulfill the information and service needs of the City by providing leadership and expertise in the acquisition and deployment of high quality, cost-effective and timely solutions.

**Distributed Information Systems-**

Maintain and improve the efficient and secure transmission of information to staff and public safety personnel in the field as they serve City residents with the highest possible degree of reliability.

**Accomplishments for FY 2024–2025 – Linked to Strategic Plan Alignment**

The following table highlights key accomplishments from FY 2024–2025 and the specific Strategic Plan actions they advanced.

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Goal 2 – Public Safety (PS) Objective 2.5 – Enhance Emergency Preparedness and Response Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Increase runtime of critical data centers and improve communications reliability.	Increased runtime of critical data centers Citywide;  Installed second Gigabit fiber-internet access line at City Hall for carrier redundancy and backup Virtual Private Network (VPN) tunnels;

Strategic Plan Alignment	Department Strategic Action (FY 2024–2025)	FY 2024–2025 Accomplishment(s)
		<p>Completed upgrade of Police Mobile Data Terminal (MDT) systems in all Police vehicles;</p> <p>Performed radio console upgrade with new radios and high-power antennas;</p> <p>Upgraded backup battery runtime and resilience.</p>
<p>Goal 4 – Organizational Excellence (OE) Objective 4.1 – Enhance Technology, Data, and Cybersecurity Infrastructure Initiative OE 4.1.1 – Modernize Information Technology Systems</p>	<p>Modernize and secure City technology infrastructure.</p>	<p>Deployed Next Generation Wireless Fidelity 6 (Wi-Fi 6) Citywide, including expansion to conference rooms, Hart Park House, and the Emergency Operations Center;</p> <p>Achieved full Internet Service Provider (ISP) carrier diversity with dual fiber providers and satellite internet;</p> <p>Replaced and upgraded router infrastructure at the temporary City Library;</p> <p>Implemented Enterprise Email Security and Cybersecurity User Awareness Training platform;</p> <p>Implemented enterprise email security and multifactor authentication;</p> <p>Deployed user-account security management tool; upgraded 50% of network to 10-Gig speed;</p> <p>Acquired and installed new server infrastructure, including 4 additional virtual hosts to improve uptime and reliability.</p>

**Projects and Desired Outcomes for FY 2025–2026**

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the IT Department to undertake new and continuing projects. The next table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

Strategic Plan Alignment	2025–2026 Project	Desired Outcome
Goal 4 – Organizational Excellence (OE) Objective 4.1 – Enhance Technology, Data, and Cybersecurity Infrastructure	Complete the 10-Gigabit network implementation project.	Finish installing an ultra-fast fiber network so City offices, fire and police stations, and other facilities can share information instantly. This means faster response times for public safety and more reliable online services for residents.
Goal 4 – Organizational Excellence (OE) Objective 4.1	Deploy a Managed Detection and Response (MDR) security platform and implement a Security Information and Event Management (SIEM) system to protect sensitive City data and ensure reliable public services	Add 24/7 early-warning tools that watch for hackers or suspicious activity and respond immediately. This protects residents’ personal information and City operations from cyber-attacks.
Goal 4 – Organizational Excellence (OE) Objective 4.1	Upgrade server infrastructure to a 100% virtual environment (currently 90%).	Move the last physical servers into a modern, energy-saving virtual setup. This saves electricity, frees up space, and makes data recovery much quicker after an emergency.
Goal 4 – Organizational Excellence (OE) Objective 4.1	Initiate Microsoft Office 365 migration Citywide.	Transition all City staff to the latest secure, cloud-based email and productivity tools. This improves day-to-day communications, speeds up document sharing, and provides better built-in cybersecurity.
Goal 4 – Organizational Excellence (OE) Objective 4.1	Expand public Wireless Fidelity (Wi-Fi) to additional City facilities.	Provide free, secure, high-speed internet in more public places such as parks, community centers, and City buildings so residents and visitors can connect easily and safely.

Strategic Plan Alignment	2025–2026 Project	Desired Outcome
Goal 2 – Public Safety (PS) Objective 2.5 – Enhance Emergency Preparedness and Response Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Strengthen disaster recovery systems and backup power strategies across all data centers.	Add stronger backup power and data-protection systems so essential services like Emergency 9-1-1 dispatch, police, and fire keep running even during extended power outages or natural disasters.
Goal 2 – Public Safety (PS) Objective 2.5	Complete sunsetting of legacy Police dash cam servers.	Retire aging video-storage equipment in police vehicles and move to modern, secure systems. This keeps evidence safe and reduces the risk of equipment failures.
Goal 2 – Public Safety (PS) Objective 2.5	Complete sunsetting of Police and Fire department legacy servers and infrastructure.	Phase out old servers and equipment used by Police and Fire to reduce breakdowns and security weaknesses, ensuring critical safety systems stay reliable.

**Performance Measures – Information Technology Department**

The following table presents key performance measures for the Information Technology Department in the full format used for other departmental narratives. These measures show actual results, estimates, projections, and targets while linking directly to the City’s Strategic Plan.

Performance Measure	Category	Linked Strategic Plan Alignment	Actual FY 2022–2023	Estimated FY 2023–2024	Projected FY 2024–2025	Targeted FY 2025–2026
Critical Systems with Tested Redundant Power and Communications	Outcome	Goal 2 – Public Safety (PS) / Objective 2.5 – Enhance Emergency Preparedness and Response / Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Baseline TBD	TBD	Baseline Established	100% by FY 2025– 2026
Major IT Projects Completed	Output	Goal 4 – Organizational Excellence	2	3	5	8

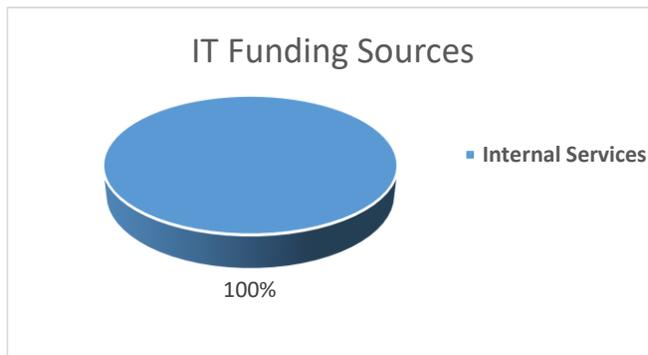
**IT DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Estimated FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
(Infrastructure Upgrades)		(OE) / Objective 4.1 – Enhance Technology, Data, and Cybersecurity Infrastructure				
Percentage of Systems Virtualized	Output	Goal 4 – Organizational Excellence (OE) / Objective 4.1	40%	70%	90%	100%
Public Wi-Fi Coverage Expansion (Buildings Supported)	Output	Goal 4 – Organizational Excellence (OE) / Objective 4.1	2	4	5	7
Cybersecurity Phishing and Awareness Training Completion Rate	Output	Goal 4 – Organizational Excellence (OE) / Objective 4.1	0%	0%	42%	80%
Average Network Uptime	Outcome	Goal 4 – Organizational Excellence (OE) / Objective 4.1	99.5%	99.7%	99.8%	99.9%
10-Gigabit Network Infrastructure Completion	Outcome	Goal 4 – Organizational Excellence (OE) / Objective 4.1	0%	20%	50%	100%

## IT DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>IT</b>				
Personnel	398,855	397,750	397,750	480,000
Maintenance & Operations	568,570	737,300	737,300	818,000
Investment in Capital Assets	51,895	164,000	164,000	130,000
<b>TOTAL IT DEPARTMENT</b>	<b>1,019,320</b>	<b>1,299,050</b>	<b>1,299,050</b>	<b>1,428,000</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>INTERNAL SERVICES FUND-IT</b>				
Personnel	398,855	397,750	397,750	480,000
Maintenance & Operations	568,570	737,300	737,300	818,000
Investment in Capital Assets	51,895	164,000	164,000	130,000
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>1,019,320</b>	<b>1,299,050</b>	<b>1,299,050</b>	<b>1,428,000</b>
<b>TOTAL IT DEPARTMENT</b>	<b>1,019,320</b>	<b>1,299,050</b>	<b>1,299,050</b>	<b>1,428,000</b>



# **City of Sierra Madre**

*Village of the Foothills*

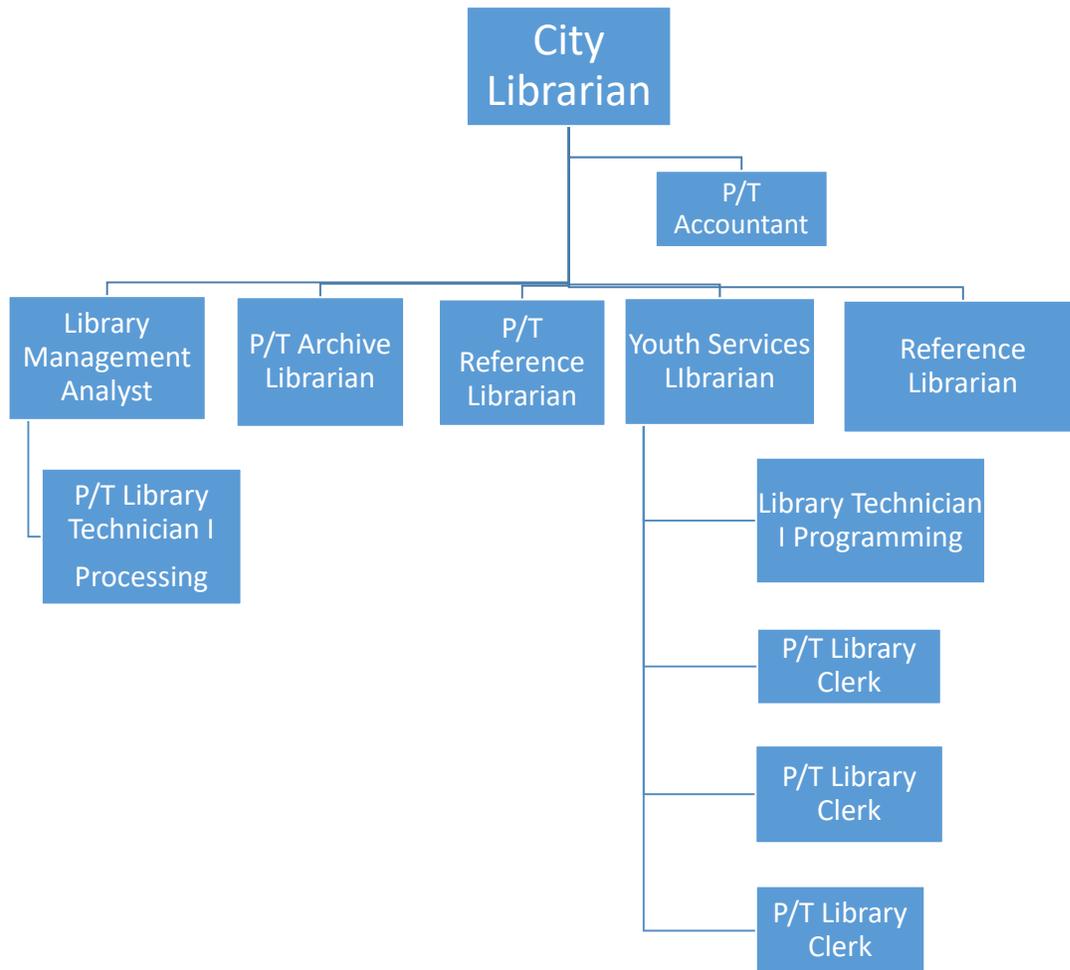


# **Library Department**

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# Library Services



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**Department Overview**

The Library provides services that are “a supplement to the formal system of free public education, and a source of information and inspiration to persons of all ages, and a resource for continuing education and re-education beyond the years of formal education,…” (California Education Code). The department operates under the direction of the City Librarian. Library staff consists of five full-time and seven part-time employees providing 43 hours of public open hours per week. The Library provides access to current book and media materials through physical and electronic collections. The Library also produces programs focusing on reading, literacy, technology, and cultural growth, and maintains the City’s historical archives.

To accommodate major facility improvements, the Library closed from October 14, 2023, through January 2024 to relocate to a temporary site at 350 W. Sierra Madre Boulevard. For the remainder of that Fiscal Y 2025/2026 and continuing into the present the Library has operated from this temporary location with approximately one-third of its full collection, while maintaining regular programs and public services. Looking ahead, the Library will close again from February 2 to June 1, 2026, to complete the final relocation to its new permanent home at 440 W. Sierra Madre Boulevard, where the full collection and enhanced facilities will reopen to the community.

**Board/Committee Liaisons**

The Department serves as liaison to the:

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

**Library Mission & Vision Statement**

- **Mission Statement:** It is the mission of Sierra Madre Public Library to provide free and equal access to information, ideas, technology, and the joy of reading to educate and empower our diverse community.
- **Vision Statement:** The Sierra Madre Public Library aspires to offer the community endless possibilities through enriched experiences; building an awareness and involvement in the community.

**Library Services Department – FY 2024–2025 Accomplishments**

The following table integrates all FY 2024–2025 Library Services Department accomplishments into the City's Strategic Plan framework, aligning each achievement with the appropriate Goals, Objectives, and Initiatives/Projects.

Strategic Plan Alignment	Department Strategic Action (FY 2024–2025)	FY 2024–2025 Accomplishment(s)
Goal 1 – Organizational Sustainability / Objective 1.1 – Workforce & Talent Management	Strengthen staff and volunteer engagement to sustain high-quality library	• Expanded programming at the temporary facility and increased offsite, community-based

## LIBRARY SERVICES DEPARTMENT

Strategic Plan Alignment	Department Strategic Action (FY 2024–2025)	FY 2024–2025 Accomplishment(s)
	services during major transitions.	<p>activities, ensuring residents continued to enjoy diverse educational and cultural opportunities.</p> <ul style="list-style-type: none"> <li>• Maintained uninterrupted services and clear public communication during a 12-week closure and relocation period, demonstrating operational resilience.</li> <li>• Continued partnerships for Fire Prevention Week and Bailey Canyon Nature Walks, extending library impact into public safety and environmental education.</li> <li>• Continued updating library policies to modernize operations and improve service consistency.</li> </ul>
Goal 1 – Organizational Sustainability / Objective 1.2 – Fiscal Stability & Long-Range Planning	Secure and manage funding to ensure successful long-term library improvement and service continuity.	<ul style="list-style-type: none"> <li>• Managed state reporting for two major grants totaling \$10,669,210, maintaining compliance and transparency.</li> <li>• Obtained a grant deadline extension for the \$10 million Targeted State Grant to March 31, 2026, safeguarding critical project funding.</li> <li>• Amended the Targeted State Grant to fund a geotechnical survey, providing key engineering data to guide library infrastructure improvements.</li> </ul>
Goal 1 – Organizational Sustainability / Objective 1.3 – Technology & Process Innovation	Plan and implement major facility and service improvements to meet community needs.	<ul style="list-style-type: none"> <li>• Completed the Library Meaningful Improvement Project design with TSK Architects, creating a</li> </ul>

**LIBRARY SERVICES DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
		blueprint for next-generation facilities. <ul style="list-style-type: none"> <li>• Relocated the Library to its temporary site at 350 W Sierra Madre Blvd, including securing a moving and storage company to protect collections and equipment.</li> <li>• Conducted a cost-benefit analysis and made a fact-based decision not to move forward with creation of a mobile library due to limited funds and staffing constraints.</li> </ul>
Goal 4 – Organizational Excellence / Objective 4.1 – Enhance Technology, Data, and Cybersecurity Infrastructure	Advance library planning to improve access and efficiency in the digital age.	<ul style="list-style-type: none"> <li>• Completed the Library Strategic Plan to guide future development, digital service expansion, and technology modernization.</li> </ul>

**Projects and Desired Outcomes for FY 2025–2026**

Looking ahead, the FY 2025–2026 Adopted Budget provides resources for the Library Services Department to undertake key projects. The following table outlines these projects and the outcomes they are designed to achieve.

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Goal 1 – Organizational Sustainability / Objective 1.1 – Workforce & Talent Management	Expand Library volunteer program and internship opportunities.	Increase community involvement and develop future workforce skills.
Goal 4 – Organizational Excellence / Objective 4.1 – Enhance Technology, Data, and Cybersecurity Infrastructure	Implement next-generation integrated library system and self-service kiosks.	Improve user experience and streamline check-out and catalog services.
Goal 5 – Environmental Responsibility / Objective 5.1 – Water Conservation & Sustainability	Launch Library Green Reading and Energy Efficiency Initiative.	Promote sustainability and reduce library energy consumption through building efficiency upgrades and green programming.

## LIBRARY SERVICES DEPARTMENT

### Performance Measures – Library Services Department

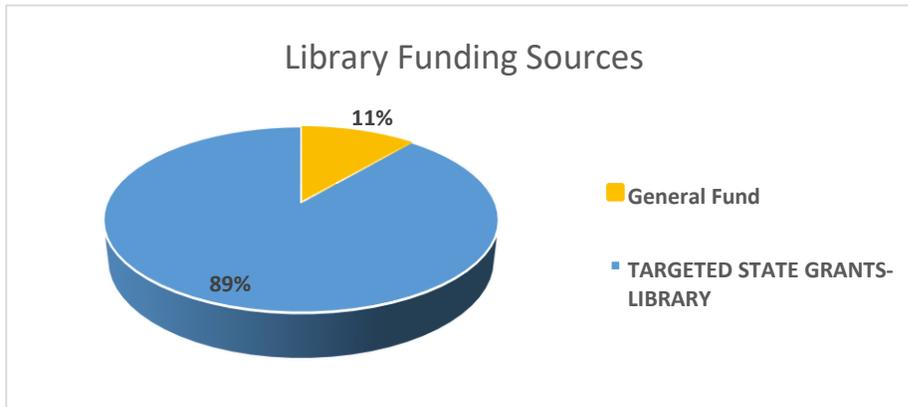
To ensure accountability and measure success, the Library Services Department tracks the following key performance indicators.

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Estimated FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Number of Library Programs Delivered	Output	Goal 1 – Organizational Sustainability	220	230	240	250
Library Visits (Physical and Virtual)	Outcome	Goal 4 – Organizational Excellence	85,000	90,000	95,000	100,000
Percentage of Library Materials Checked Out Electronically	Output	Goal 4 – Organizational Excellence	45%	50%	55%	60%
Number of Sustainability and Eco-Education Events	Output	Goal 5 – Environmental Responsibility	12	14	15	18

## LIBRARY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>LIBRARY SERVICES</b>				
Personnel	609,700	636,100	636,100	713,000
Maintenance & Operations	170,115	166,800	168,800	172,000
Capital Outlay	800,033	8,740,379	10,540,379	6,872,632
<b>TOTAL LIBRARY SERVICES DEPARTMENT</b>	<b>1,579,848</b>	<b>9,543,279</b>	<b>11,345,279</b>	<b>7,757,632</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	609,700	636,100	636,100	713,000
Maintenance & Operations	111,289	111,800	113,800	116,000
<b>TOTAL GENERAL FUND</b>	<b>720,989</b>	<b>747,900</b>	<b>749,900</b>	<b>829,000</b>
<b>TARGETED STATE GRANTS-LIBRARY</b>				
Capital Outlay	787,888	8,405,774	10,205,774	6,555,000
<b>TOTAL TARGETED STATE GRANT FUND</b>	<b>787,888</b>	<b>8,405,774</b>	<b>10,205,774</b>	<b>6,555,000</b>
<b>OTHER SPECIAL REVENUE FUND</b>				
Maintenance & Operations	58,826	55,000	55,000	56,000
Capital Outlay	12,145	334,605	334,605	317,632
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>70,971</b>	<b>389,605</b>	<b>389,605</b>	<b>373,632</b>
<b>TOTAL LIBRARY SERVICES DEPARTMENT</b>	<b>1,579,848</b>	<b>9,543,279</b>	<b>11,345,279</b>	<b>7,757,632</b>



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# City of Sierra Madre

*Village of the Foothills*

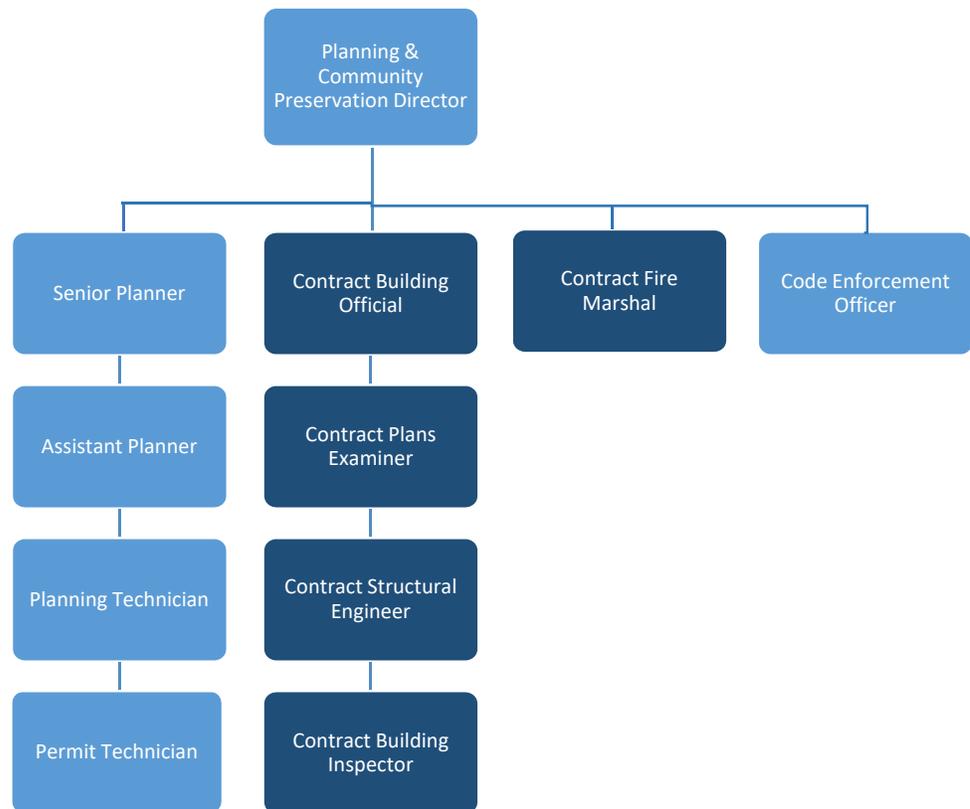


## Planning and Community Preservation Department

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# Planning and Community Preservation Department



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### ***Department Overview***

The Planning and Community Preservation Department enforces the requirements of the Sierra Madre Municipal Code and carries out the rules, policies and objectives of the General Plan, as it relates to land use and development. The department is comprised of the City's Zoning, Advanced Planning, Historic Preservation, Code Enforcement, Business Licensing, and Building and Safety services.

Planning services include the processing of ministerial and discretionary zoning entitlements, subdivisions, environmental review (CEQA), municipal code text amendments, and zoning plan check review. The Department maintains the City's list of historic landmark structures, manages Mills Act contracts, and reviews project applications for their compliance with the City's historic preservation program. The Department contracts with Sapphos Environmental Services to prepare historic resource evaluation reports on properties 75 years of age and older that are requesting development applications.

The Department manages the Code Enforcement program to address property maintenance nuisances, such as overgrown vegetation, unlawful accumulation of debris, enforcement of the vacant building ordinance, monitors unlawful use of potable water, and business license and building permit enforcement.

The Department also administers Business license permitting, issuance and renewal necessary to regulation, monitoring, and enforcement of lawful business activities conducted within the city to protect public health, safety, and welfare.

The Department oversees Building and Safety Services which responds to inquiries relating to building development, building and structural plan check review, on-site inspections, and issuance of permits in compliance with adopted building and fire codes.

In addition to these core functions, the Department is responsible for coordinating emergency response efforts and overseeing wildfire housing recovery. This includes assisting with damage assessments, facilitating rebuilding efforts in affected areas, and serving as a liaison between residents, agencies, and City departments to support long-term community recovery. This includes assisting with damage assessments, facilitating rebuilding efforts in affected areas, and serving as a liaison between residents, agencies, and City departments to support long-term community recovery. The Department also oversees the streamlined review process for the affected areas and manages the entire permitting process, including planning, building, grading, drainage, and fire services, as well as the consultants supporting these services.

Department staffing includes 6 full-time staff members. The Department also utilizes the services of a contract building official, plans examiner, building inspector, contract structural engineer, and fire marshal, to review plans for compliance with adopted building codes prior to permit issuance.

### **Board/Committee Liaisons**

The Department serves as liaison to the:

- Planning Commission

## PLANNING & COMMUNITY PRESERVATION DEPARTMENT

### **Department Mission Statement**

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

### **Planning and Community Preservation Department Narrative – FY 2025–2026**

The Planning and Community Preservation Department aligns its programs and activities each year with the City of Sierra Madre’s Strategic Plan. This section provides an integrated view of the Department’s Strategic Plan actions and accomplishments for FY 2024–2025, followed by projects and performance measures planned for FY 2025–2026.

### **Accomplishments for FY 2024/2025 – Linked to Strategic Plan Alignment**

The following table highlights key accomplishment(s) from FY 2024–2025 and the specific Strategic Plan actions they advanced.

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Goal 1 – Organizational Sustainability (OS) Objective 1.3 – Driving Innovation Initiative OS 3.1 – Enhance Electronic Interface, Payment Methods, and Security	Implemented technology enhancements and prepared for a full online permitting and licensing system rollout.	Completed testing of online permitting modules and migrated a majority of applications to the digital platform.
Goal 2 – Public Safety (PS) Objective 2.3 – Environmental Management & Code Enforcement Initiative PS 2.3.3 – Enhance Enforcement of City Codes	Maintained proactive code enforcement and updated code compliance processes.	Conducted targeted inspections and resolved code violations, sustaining timely enforcement levels.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.2 – Develop and Implement Design Guidelines for Infrastructure Growth Initiative IG 3.2.1 – Pre- Approved ADU Design Plans	Expanded Pre-Approved ADU Plan options and coordinated with partner jurisdictions.	Added new pre-approved plan types and increased the number of participating jurisdictions.
Goal 4 – Community Enrichment (CE) Objective 4.2 – Enhance Communication and Collaboration	Refined online permitting and licensing platform to improve accessibility of land-use and business-development information.	Enhanced user interface and expanded online resources to improve accessibility for residents and developers.

**PLANNING & COMMUNITY PRESERVATION DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Initiative CE 4.2.1 – Establish a City Information Hub		
Goal 5 – Environmental Responsibility Objective 5.2 – Promote Greenhouse Gas Emission Reduction Initiatives Initiative 5.2.4 – Solar Infrastructure Adaptation	Improved processes to simplify and encourage solar installation applications, supporting renewable energy adoption.	Streamlined solar permitting, reducing average application review times.

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the Planning and Community Preservation Department to undertake new and continuing projects. The next table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

***Projects and Desired Outcomes for FY 2025–2026***

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Goal 1 – Organizational Sustainability (OS) Objective 1.3 – Driving Innovation Initiative OS 3.1 – Enhance Electronic Interface, Payment Methods, and Security Project 1.3.2A – Electronic plan review (Electronic-Permits) implementation	Fully implement online permitting and land management system	Reduce permit processing times and improve customer service by enabling online application submission, review, and tracking.
Goal 2 – Public Safety (PS) Objective 2.3 – Environmental Management & Code Enforcement Initiative PS 2.3.3 – Enhance Enforcement of City Codes	Comprehensive review of the Noise Ordinance	Enhance community well-being and improve noise regulation and enforcement.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.2 – Develop and Implement Design Guidelines for Infrastructure Growth Initiative IG 3.2.2 – Establish Objective Design Standards	Develop Objective Design Standards and Guidelines for SB 330 Compliance	Provide clear, objective, and legally compliant design standards for new housing projects in compliance with SB 330.

**PLANNING & COMMUNITY PRESERVATION DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Project 3.2.2A – Develop Objective Design Standards and Guidelines for SB 330 Compliance		
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.2 – Develop and Implement Design Guidelines for Infrastructure Growth Initiative IG 3.2.2 – Establish Objective Design Standards Project 3.2.2B – Local program for retrofitting soft-story buildings	Implement a local program for retrofitting soft-story buildings	Reduce seismic risk by implementing a retrofit program for vulnerable soft-story structures.
Goal 5 – Environmental Responsibility Objective 5.2 – Promote Greenhouse Gas Emission Reduction Initiatives Initiative 5.2.4 – Solar Infrastructure Adaptation	Improve the solar application process	Simplify and encourage solar adoption, increasing renewable energy use in the community.

To ensure accountability and evaluate the impact of its work, the Planning and Community Preservation Department uses clearly defined performance measures. The following table presents these indicators and demonstrates how the Department will track both its efforts and accomplishments in relation to the City’s Strategic Plan.

***Performance Measures – Planning and Community Preservation Department***

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Estimate FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Planning Commission Meetings Held	Output	Goal 1 – Community Character and Quality of Life	18	20	13	22
Planning Applications Processed	Output	Goal 1 – Community Character and Quality of Life	177	155	140	150
Plan Checks Completed	Process	Goal 1 – Community Character and Quality of Life	149	167	160	165

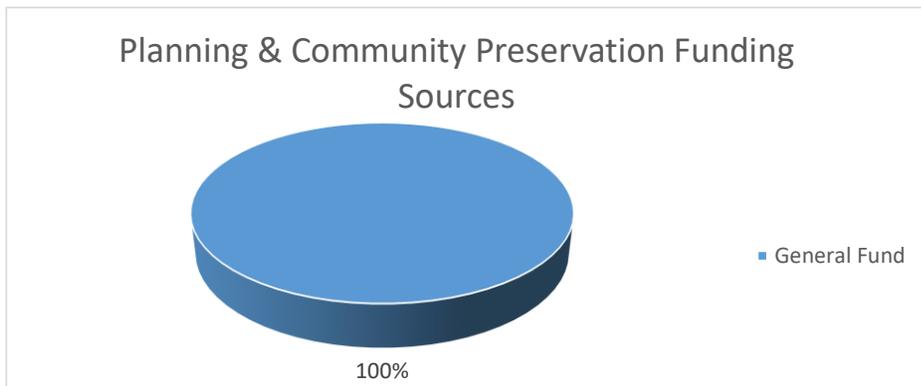
**PLANNING & COMMUNITY PRESERVATION DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Estimate FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Building Inspections Conducted	Output	Goal 1 – Community Character and Quality of Life	3,584	2,527	2,494	2,600
Building Permits Issued	Output	Goal 1 – Community Character and Quality of Life	899	778	677	700
Code Enforcement Cases Opened	Output	Goal 1 – Community Character and Quality of Life	73	100	98	95
Business Licenses Issued	Output	Goal 1 – Community Character and Quality of Life		967		1,100

## PLANNING & COMMUNITY PRESERVATION DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>PLANNING AND COMMUNITY PRESERVATION</b>				
Personnel	734,432	697,500	697,500	754,000
Maintenance & Operations	1,036,090	953,600	1,183,600	1,517,268
<b>TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT</b>	<b>1,770,522</b>	<b>1,651,100</b>	<b>1,881,100</b>	<b>2,271,268</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	734,432	697,500	697,500	754,000
Maintenance & Operations	866,499	903,600	1,133,600	1,404,000
<b>TOTAL GENERAL FUND</b>	<b>1,600,931</b>	<b>1,601,100</b>	<b>1,831,100</b>	<b>2,158,000</b>
<b>CAPITAL PROJECTS FUND</b>				
Maintenance & Operations	146,386	50,000	50,000	113,268
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>146,386</b>	<b>50,000</b>	<b>50,000</b>	<b>113,268</b>
<b>OTHER SPECIAL REVENUE FUND</b>				
Maintenance & Operations	23,205	-	-	-
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>23,205</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICES FUND-GENERAL PLAN UPDATE</b>				
Maintenance & Operations	-	-	-	-
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT</b>	<b>1,770,522</b>	<b>1,651,100</b>	<b>1,881,100</b>	<b>2,271,268</b>



# **City of Sierra Madre**

*Village of the Foothills*

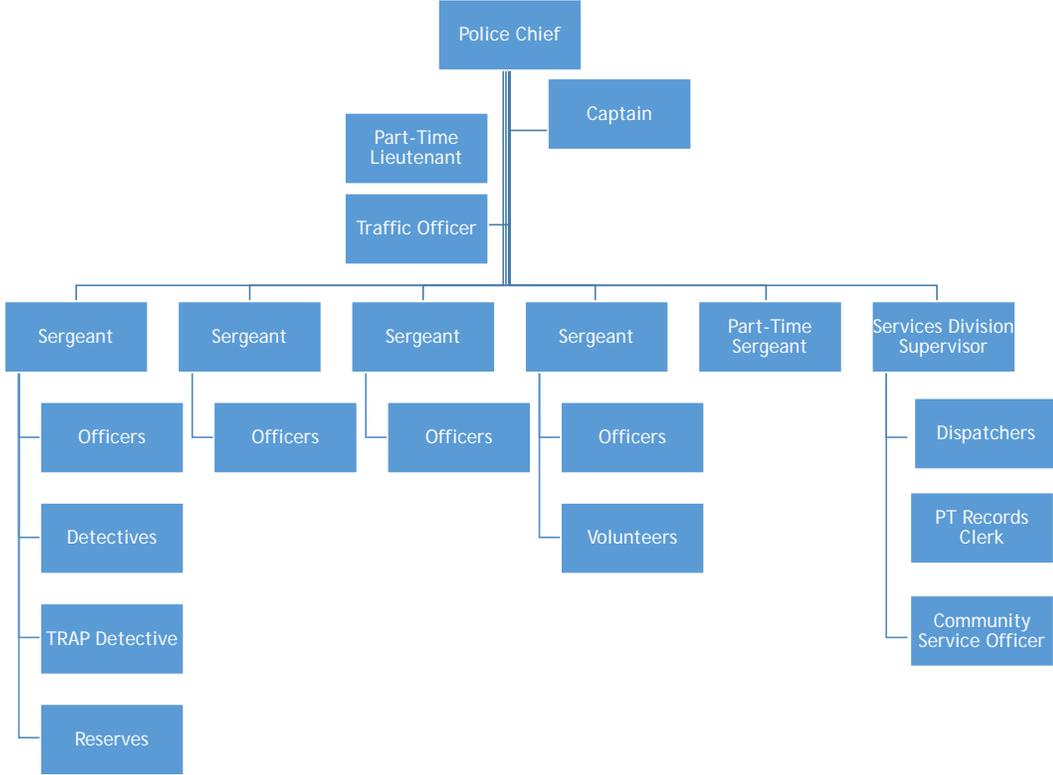


# **Police Department**

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# Police Services



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**Department Overview**

The Sierra Madre Police Department (SMPD) is committed to ensuring a safe environment for those who live, visit, and work in Sierra Madre. The Department consists of eighteen (18) full-time police officers, five (5) full time non-sworn employees, fifteen (15) part-time police officers, six (6) non-sworn part-time employees, seven (7) Reserve Police Officers, and fifteen (15) Police Volunteers, and it has a proud history of integrity and service. As guardians of this wonderful community, responsibilities include engaging the community, enforcing laws, and protecting the lives, property, and rights of all people, as guided by the Constitution. All personnel carry out their duties with a reverence for human life, guided by respect, integrity, dedication, and excellence in policing.

**Police Department Mission/Vision/Values/Motto Statement**

**Mission:** The Sierra Madre Police Department is dedicated to professionalism and service. We will always act in the interest of justice and the well-being of our community. We strive to enhance the quality of life for all community members by providing professional, compassionate, and responsive law enforcement services.

**Vision:** Setting the standard for 21<sup>st</sup> century Small-Town Policing

**Values:** Integrity, Humility, Service, Professionalism

**Motto:** Serving those we protect

**Accomplishments FY 2024-2025**

During the 2024-2025 fiscal year, the Sierra Madre Police Department (SMPD) faced numerous challenges and changes. The Department remains fully staffed, increasing our public safety capabilities within the city.

Moreover, we filled multiple part-time positions, including a part-time dispatcher, police officers, sergeant and lieutenant. These additions bolstered our team and enhanced our operational efficiency.

In addition, the Department significantly increased its community outreach efforts, maintaining strong connections with residents and businesses. These efforts, combined with our proactive policing strategies, contributed to decreasing crime rates.

**Patrol**

Crime remained low and nearly free of violent incidents throughout the year. Officers stayed actively engaged with community members by conducting foot patrols in the downtown business district, attending community meetings, and increasing their visibility in residential neighborhoods. Our officers were dispatched to about 6,000 calls for service, and authored about 550 police reports.

The Department maintained its commitment to providing excellent training for all members, with a renewed focus on professional development. Both sworn and non-sworn personnel attended numerous training courses designed to enhance communication, leadership, and problem-solving skills. We also ensured that all Peace Officer Standards and Training (POST) mandates were met in a timely manner.

***Investigations***

The Detective Bureau was assigned approximately 260 cases to investigate. Our detectives tirelessly pursued each case, authoring several search warrants and securing numerous felony and misdemeanor case filings and convictions with the Los Angeles County District Attorney's Office. Additionally, we were able to assign an officer as a hybrid detective to the bureau, bolstering our investigative capabilities.

The Department continues to have a detective assigned to the Taskforce for Regional Auto Theft Prevention (TRAP), a regional initiative focused on the investigation, reduction, and prosecution of car theft-related crimes. TRAP also provides personnel resources to the city to address any increase in theft-related incidents.

The Department continues to have personnel assigned to the Foothill Special Enforcement Team (FSET), a regional Special Weapons and Tactics (SWAT) team focused on high-risk tactical operations, including armed barricaded suspects, hostage rescues, high-risk warrant services, active shooter incidents, and other critical situations that exceed the capabilities of standard patrol resources. FSET not only provides tactical expertise but also serves as a valuable force multiplier, supplying additional personnel and specialized equipment to Sierra Madre during emergencies or any unusual circumstance that requires an enhanced law enforcement response. This partnership allows the city to maintain a high level of preparedness and rapid response capability without bearing the full financial and logistical burden of operating its own SWAT team.

We maintain a Memorandum of Understanding (MOU) with the Internet Crimes Against Children Taskforce (ICAC), which primarily investigates and enforces sex-related crimes involving children. This taskforce receives tips regarding potential child pornography and investigates these leads to determine their validity and potential for prosecution.

The Department also maintains an MOU with FLOCK Camera Systems. FLOCK enables our personnel to view surveillance footage from cameras strategically placed at the city's borders. These cameras provide real-time, high-definition images with advanced night vision and license plate reader capabilities. FLOCK assists in protecting persons and property, offering our investigators crucial real-time crime information.

***Community Policing***

The Department has continued to flourish in positive community partnerships with the city's residents, businesses, and visitors. We have successfully engaged the community through various outreach programs, downtown foot patrols, business checks, and our vibrant social media platform. Notable events include our Health Fair, the annual Public Safety Week, and National Night Out, which provided the community with educational seminars taught by experts from various community and civil service entities. Additionally, Department personnel have offered Active Shooter Training to city staff and community stakeholders.

Currently, the Department collaborates with numerous Neighborhood Watch meetings or programs throughout the City. Our officers and community service officers regularly share crime prevention and general public safety information.

The Department also actively participates in the Homeless Outreach Service Team (HOST) Program, which includes all San Gabriel Valley law enforcement agencies. HOST provides specialized outreach services to the homeless population in their respective cities. The efforts of HOST have improved public safety and successfully engaged the homeless population, resulting

in stronger relationships and enhanced trust. This trust has been earned by adhering to Community Policing principles, preserving the rights and dignity of persons experiencing homelessness in the San Gabriel Valley.

This year, the Department secured two significant grants. The first, a traffic grant from the CA Office of Traffic Enforcement (OTS), allows us to address specific traffic complaints within the community. The second, the Cannabis Tax Fund Grant Program (CTFGP) from the California Highway Patrol (CHP), supports education and enforcement related to cannabis use.

**Volunteers & Reserve Police Officers**

The SMPD Reserve Officers and Volunteers continue to enhance our services by handling special assignments, details, and community patrols. Their involvement significantly increases the Department's visibility and availability in the field. The Department relies heavily on their contributions, which foster a stronger connection with our community and improve overall service delivery.

**Police Department Narrative – FY 2025–2026**

The Police Department aligns its programs and activities each year with the City of Sierra Madre’s Strategic Plan. This section provides an integrated view of the Department’s Strategic Plan actions and accomplishments for FY 2024–2025, followed by projects and performance measures planned for FY 2025–2026.

**Accomplishments for FY 2024/2025 – Linked to Strategic Plan Alignment**

The following table highlights key accomplishment(s) from FY 2024–2025 and the specific Strategic Plan actions they advanced.

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Maintained a low-crime environment nearly free of violent incidents, with officers responding to ~9,000 calls for service and authoring about 600 police reports. Increased officer presence through proactive foot patrols in the downtown business district, residential neighborhoods, and community meetings to strengthen trust and deter crime.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Ensured comprehensive training for all sworn and non-sworn personnel, providing numerous courses focused on communication, leadership, and problem-solving skills, while

**POLICE DEPARTMENT**

Strategic Plan Alignment	Department Strategic Action (FY 2024–2025)	FY 2024–2025 Accomplishment(s)
		meeting all POST mandates on time.
<p>Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment</p>	<p>Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.</p>	<p>Assigned an officer as a hybrid detective, boosting the Detective Bureau’s ability to investigate approximately 550 assigned cases, author multiple search warrants, and secure felony and misdemeanor filings and convictions with the Los Angeles County District Attorney’s Office.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment</p>	<p>Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.</p>	<p>Continued participation in the Taskforce for Regional Auto Theft Prevention (TRAP), addressing regional car thefts, and maintained a Memorandum of Understanding (MOU) with the Internet Crimes Against Children Taskforce (ICAC) to investigate and prosecute sex-related crimes involving minors.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment</p>	<p>Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.</p>	<p>Expanded real-time investigative capabilities through the Memorandum of Understanding with FLOCK Safety Camera Systems, strategically placed at city entry points and high-traffic areas to capture real-time images and license plate data, enhancing the Department’s ability to protect persons and property, investigate crimes, and apprehend suspects.</p>
<p>Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain</p>	<p>Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.</p>	<p>Strengthened community partnerships through downtown foot patrols, business checks, and engaging social media outreach. Hosted events including a Health Fair, Public Safety Week, and</p>

**POLICE DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Optimal Police Department Staffing and Equipment		National Night Out, offering educational seminars and resources on public safety topics.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Delivered Active Shooter Training sessions to city staff and community stakeholders, equipping them with lifesaving skills and reinforcing public confidence in safety preparedness.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Supported Neighborhood Watch meetings across Sierra Madre by sharing crime prevention tips and public safety updates, enhancing residents’ knowledge and sense of security.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Participated in the Homeless Outreach Service Team (HOST) Program with San Gabriel Valley law enforcement agencies, improving engagement and trust with persons experiencing homelessness through compassionate community policing.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Secured two significant grants: a traffic safety grant from the California Office of Traffic Safety (OTS) to address local traffic concerns, and the Cannabis Tax Fund Grant Program (CTFGP) from the California Highway Patrol (CHP) to support cannabis education and enforcement.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Maintained active membership in the Foothill Special Enforcement Team (FSET), with Sierra Madre Police Department personnel serving as

**POLICE DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment		tactical operators, a crisis negotiator, and a dispatcher to enhance regional emergency response capabilities.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Maintain optimal staffing, enhance community policing, and expand regional partnerships to ensure public safety.	Enhanced department services through the dedication of Reserve Police Officers and Volunteers, who supported special assignments, details, and community patrols, significantly increasing department visibility and fostering stronger community relationships.
Goal 2 – Public Safety (PS) Objective 2.5 – Enhance Emergency Preparedness and Response Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Supported planning and pre-assessments for technology and power resilience in Police facilities.	Completed an initial communications and power needs assessment and coordinated with citywide IT for resilience measures.

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the Police Department to undertake new and continuing projects. The following table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

**Projects and Desired Outcomes for FY 2025–2026**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	Conduct a comprehensive staffing and equipment needs analysis	Ensure adequate personnel and equipment to meet evolving community safety requirements.
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.2 – Expand	Implement advanced de-escalation and youth engagement training	Enhance trust and positive interactions between officers and the community, reducing use-of-force incidents.

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<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Community Engagement and Training		
Goal 2 – Public Safety (PS) Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding Initiative 2.2.3 – Secure Grant Funding for Specialized Enforcement Project 2.2.3A – Pursue Federal and State Funding Opportunities	Secure federal and state grants for equipment upgrades and specialized enforcement programs	Strengthen crime prevention and emergency response capabilities through targeted funding.
Goal 2 – Public Safety (PS) Objective 2.5 – Enhance Emergency Preparedness and Response Initiative 2.5.1 – Enhance Critical Technology and Data Resilience	Implement redundant communications and backup power systems in coordination with the citywide resilience plan.	Ensure uninterrupted policing and emergency communications during major incidents or power outages.
Goal 4 – Community Enrichment (CE) Objective 4.2 – Enhance Communication and Collaboration Initiative 4.2.1 – Strengthen Community Partnerships	Expand neighborhood watch and collaborative community policing initiatives	Improve public safety awareness and strengthen the partnership between the Police Department and residents.

To ensure accountability and evaluate the impact of its work, the Police Department uses clearly defined performance measures. The following table presents these indicators and demonstrates how the Department will track both its efforts and accomplishments in relation to the City’s Strategic Plan.

**Performance Measures – Police Department**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Calls for Service	Output	Goal 2 – Public Safety, Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding, Initiative 2.2.1 – Maintain	8,900	9,000	9,000	9,100

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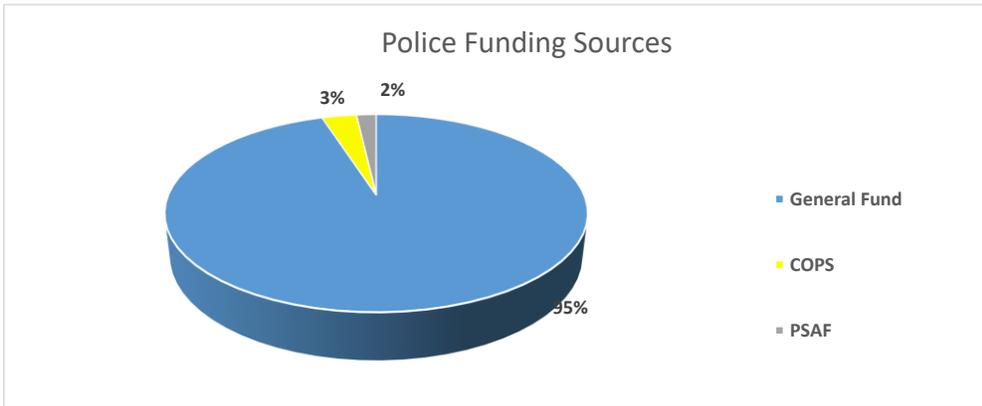
<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
		Optimal Police Department Staffing and Equipment				
Police Reports Authored	Output	Goal 2 – Public Safety, Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding, Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	620	600	600	610
Investigations Completed	Output	Goal 2 – Public Safety, Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding, Initiative 2.2.1 – Maintain Optimal Police Department Staffing and Equipment	540	550	550	560
Community Engagement Meetings/Events	Output	Goal 4 – Community Enrichment, Objective 4.2 – Enhance Communication and Collaboration, Initiative 4.2.1 – Strengthen Community Partnerships	85	90	95	100
Traffic Collision Calls	Output	Goal 2 – Public Safety, Objective 2.2 – Securing Sierra Madre’s Safety: Sustainable Police Funding, Initiative 2.2.1 – Maintain Optimal Police Department	140	150	150	155

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Performance Measure	Category	Linked Strategic Plan Alignment	Actual FY 2022–2023	Actual FY 2023–2024	Projected FY 2024–2025	Targeted FY 2025–2026
		Staffing and Equipment				

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>POLICE</b>				
Personnel	4,646,679	5,098,000	5,098,000	4,982,273
Maintenance & Operations	480,428	475,800	475,800	486,727
Capital Outlay	69,095	-	-	-
<b>TOTAL POLICE DEPARTMENT</b>	<b>5,196,202</b>	<b>5,573,800</b>	<b>5,573,800</b>	<b>5,469,000</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	4,480,838	4,818,400	4,818,400	4,782,000
Maintenance & Operations	379,538	406,700	406,700	416,000
Capital Outlay	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>4,860,376</b>	<b>5,225,100</b>	<b>5,225,100</b>	<b>5,198,000</b>
<b>COPS FUND</b>				
Personnel	58,788	125,800	173,700	102,273
Maintenance & Operations	60,890	69,100	69,100	70,727
<b>TOTAL COPS FUND</b>	<b>119,678</b>	<b>194,900</b>	<b>242,800</b>	<b>173,000</b>
<b>PSAF FUND</b>				
Personnel	107,053	153,800	105,900	98,000
<b>TOTAL PSAF FUND</b>	<b>107,053</b>	<b>153,800</b>	<b>105,900</b>	<b>98,000</b>
<b>CAPITAL PROJECTS FUND</b>				
Maintenance & Operations	40,000	-	-	-
Capital Outlay	69,095	-	-	-
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>109,095</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>5,196,202</b>	<b>5,573,800</b>	<b>5,573,800</b>	<b>5,469,000</b>



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# **City of Sierra Madre**

*Village of the Foothills*

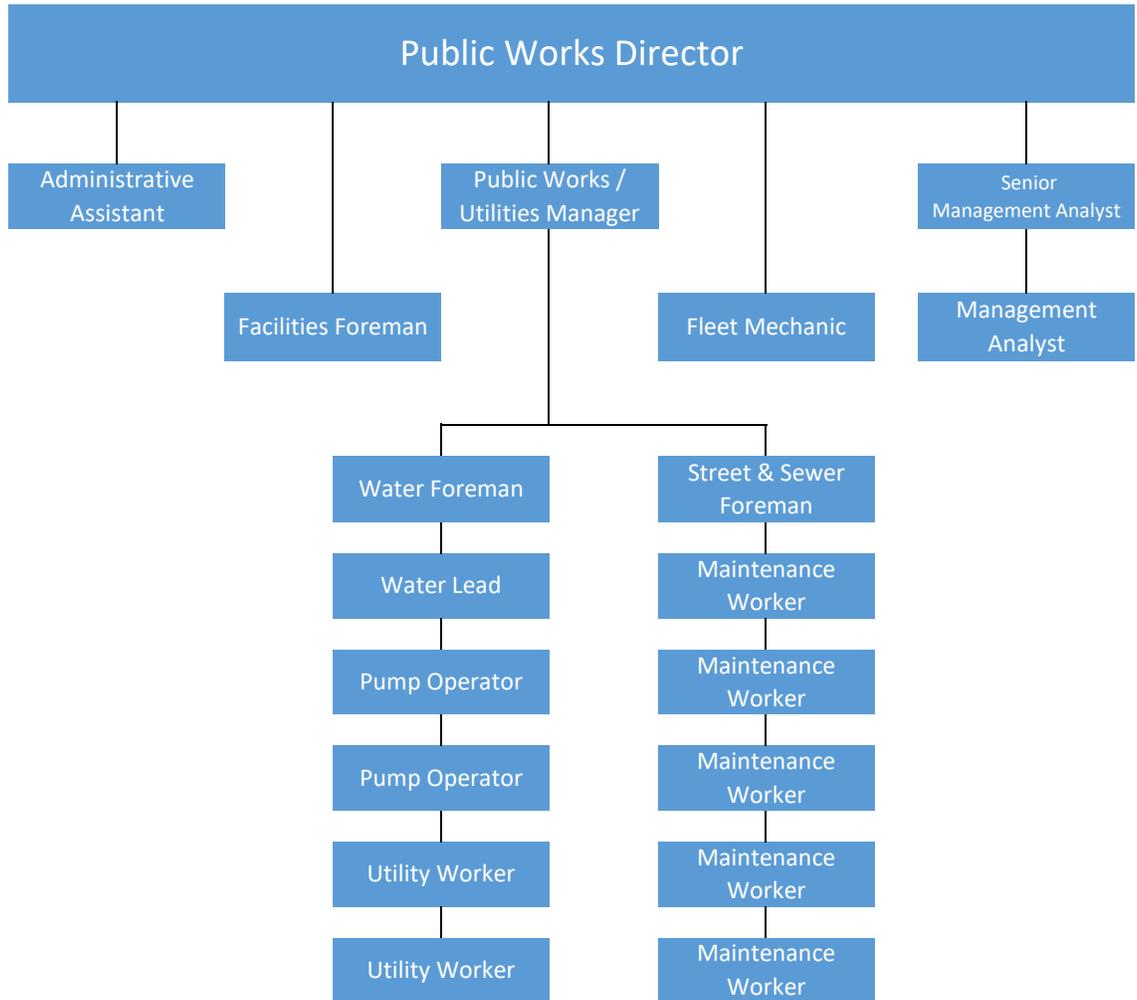


## **Public Works Department**

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# Public Works



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### **Department Overview**

The Public Works Department (PW) consists of eighteen (18) full time employees; three full time positions are currently vacant. The Department is responsible for the maintenance of all City infrastructure, including streets, storm drains, maintenance of all city buildings, park and landscape contract, city owned trees, and the City's vehicle fleet. Staff's responsibility extends to various environmental compliance efforts, including stormwater quality, air quality, solid waste landfill diversion programs, and local wildlife and tree protection codes. PW staff administers the City's contracts for Public Works projects, engineering services, solid waste disposal, street sweeping, transportation, ground maintenance, facility maintenance, Community Development Block Grants (CDBG), and tree trimming services. PW staff is also the primary contact for the So. Cal. Gas Company, Southern California Edison, Clean Power Alliance, Athens Services, Spectrum Cable, and Frontier Communication Service.

The Department at City Hall, under the direction of Director Arnulfo Yanez, with the assistance of support staff, the Public Works office is continuing to complete important engineering projects and supporting the other departments with their facility needs and events. The PW Department is always looking for ways to improve the department and utilize our skills to the benefit of our residents, businesses, and visitors.

### **Board/Committee Liaisons**

The Public Works Staff serves as liaison to the:

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

### **Public Works Mission Statement**

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

### **Public Works Department Narrative – FY 2025–2026**

The Public Works Department provides essential services that maintain and improve Sierra Madre's streets, sidewalks, storm drains, parks and public infrastructure. In partnership with the Energy, Environment and Natural Resources Commission, the City Council's Water Sub-Committee and regional agencies, the department manages city-owned facilities, trees and vehicles, oversees construction contracts, supports

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environmental compliance and solid-waste programs, and ensures that residents have safe, accessible and sustainable public spaces. This section provides an integrated view of the Department’s Strategic Plan actions and accomplishments for FY 2024–2025, followed by projects and performance measures planned for FY 2025–2026.

**Accomplishments for FY 2024/2025 – Linked to Strategic Plan Alignment**

The following table highlights key accomplishment(s) from FY 2024–2025 and the specific Strategic Plan actions they advanced. These accomplishments demonstrate how the department’s work continues to support citywide goals for infrastructure resilience, environmental stewardship, and community well-being.

<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	Conduct annual street rehabilitation and resurfacing program.	Completed significant street resurfacing projects; improved PCI ratings; extended roadway life.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	Provide traffic control and site preparation for civic events.	Supported City events with timely street closures, traffic control, and site preparation.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	Execute multi-year street improvement program using state and federal funding.	Continued state and federal funded street improvements.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.1 – Strategically Align	Resurface Sierra Keys Avenue.	Completed Sierra Keys Avenue Street Resurfacing Project.

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<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
<p>Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street Maintenance &amp; Pavement Condition Index (PCI) Improvement</p>		
<p>Goal 3 – Infrastructure &amp; Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street Maintenance &amp; Pavement Condition Index (PCI) Improvement</p>	<p>Partner with Los Angeles County on bridge preventive maintenance.</p>	<p>Continued the Bridge Preventive Maintenance Program with L.A. County Public Works.</p>
<p>Goal 3 – Infrastructure &amp; Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.4 – Sidewalk Infrastructure Improvement</p>	<p>Prioritise ADA-compliant sidewalk repairs using audit data.</p>	<p>Repaired high-risk sidewalks; enhanced walkability and accessibility.</p>
<p>Goal 3 – Infrastructure &amp; Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.4 – Sidewalk Infrastructure Improvement</p>	<p>Deliver downtown sidewalk enhancements and water-main upgrades.</p>	<p>Completed Downtown Sidewalk Enhancement and Water Main Street Project.</p>
<p>Goal 5 – Environmental Responsibility (ER) Objective 5.2 – Environmental Compliance &amp; Greenhouse Gas Reduction Initiative ER 5.2.1 – Maintain Stormwater-Quality Compliance (NPDES/MS4)</p>	<p>Maintain storm drain system and meet NPDES permit requirements.</p>	<p>Maintained storm drains; prevented flooding; ensured water-quality standards.</p>

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<b>Strategic Plan Alignment</b>	<b>Department Strategic Action (FY 2024–2025)</b>	<b>FY 2024–2025 Accomplishment(s)</b>
Goal 5 – Environmental Responsibility (ER) Objective 5.2 – Environmental Compliance & Greenhouse Gas Reduction Initiative ER 5.2.2 – Recycling Education & Landfill Diversion	Deliver compost giveaways and Christmas-tree recycling with Athens Services.	Held two compost-giveaway events and a citywide Christmas-tree recycling program.
Goal 5 – Environmental Responsibility (ER) Objective 5.2 – Environmental Compliance & Greenhouse Gas Reduction Initiative ER 5.2.2 – Recycling Education & Landfill Diversion	Collaborate with Clean Power Alliance on renewable-energy programs.	Advanced development of the City’s Clean Power Alliance renewable-energy program.
Goal 5 – Environmental Responsibility (ER) Objective 5.1 – Water Conservation & Sustainability Initiative ER 5.1.1 – Water-System Reliability	Replace ageing water mains and coordinate with sidewalk projects.	Completed the Sierra Keys Avenue Water Main Replacement Project and integrated upgrades with sidewalk enhancements.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.4 – Parks, Trails & Open Space Initiative IG 3.4.1 – Parks & Facilities Improvements	Enhance playground and park facilities.	Completed the Sierra Vista Park Playground Enhancement Project.

**Projects and Desired Outcomes for FY 2025–2026**

Looking ahead, the FY 2025–2026 Adopted Budget provides the financial resources for the Public Works Department to undertake new and continuing projects. The next table presents these projects and the specific outcomes they are designed to achieve in support of the City’s Strategic Plan.

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street	<b>Project 3.1.5A – Annual Street Rehabilitation Program</b> – Continues the City’s coordinated street maintenance program with annual overlays, slurry sealing, and utility	Improve pavement conditions and extend the lifecycle of existing roadways, achieving higher PCI standards citywide.

**PUBLIC WORKS DEPARTMENT**

<b>Strategic Plan Alignment</b>	<b>2025–2026 Project</b>	<b>Desired Outcome</b>
Maintenance & Pavement Condition Index (PCI) Improvement	coordination to preserve and extend roadway life.	
Goal 5 – Environmental Responsibility (ER) Objective 5.2 – Environmental Compliance & Greenhouse Gas Reduction Initiative ER 5.2.1 – Maintain Stormwater-Quality Compliance (NPDES/MS4)	<b>Stormwater Quality Compliance Project</b> – Implements inspections, drainage maintenance, and best management practices to meet NPDES/MS4 permit requirements and safeguard local water quality.	Ensure continued compliance with stormwater-quality mandates to protect local water bodies.
Goal 5 – Environmental Responsibility (ER) Objective 5.2 – Environmental Compliance & Greenhouse Gas Reduction Initiative ER 5.2.2 – Recycling Education & Landfill Diversion	<b>Recycling &amp; Landfill Diversion Expansion Project</b> – Expands community education and service options to boost recycling, composting, and other landfill-diversion activities, lowering greenhouse-gas emissions.	Improve solid-waste diversion rates and increase public awareness of sustainability initiatives.
Goal 3 – Infrastructure & Growth Management (IG) Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth Initiative IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	<b>Preventive Maintenance Project</b> – Performs proactive inspections, repairs, and structural reinforcements in partnership with Los Angeles County to keep City streets and pavement safe and extend their service life.	Ensure structural integrity and public safety through preventive bridge maintenance.

**Performance Measures – Public Works Department**

To ensure accountability and evaluate the impact of its work, the Public Works Department uses clearly defined performance measures. The following table presents these indicators and demonstrates how the Department will track both its efforts and accomplishments in relation to the City’s Strategic Plan.

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Potholes repaired	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement	830	440	500	550

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<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
		Condition Index (PCI) Improvement				
Streets resurfaced (sq. ft)	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	140,000	55,000	100,000	120,000
Streets slurry sealed (sq. ft)	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	27,000	1,000	50,000	75,000
New sidewalk installed (sq. ft)	Output	Goal 3 – IG 3.1.4 – Sidewalk Infrastructure Improvement	2,000	3,700	1,000	2,500
Damaged sidewalk replaced (sq. ft)	Output	Goal 3 – IG 3.1.4 – Sidewalk Infrastructure Improvement	2,000	500	1,000	2,000
Temporary sidewalk repairs	Output	Goal 3 – IG 3.1.4 – Sidewalk Infrastructure Improvement	50	50	100	100
Curb and gutter repaired/replaced (linear ft.)	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	100	100	500	600
Public Works service requests resolved (each)	Process	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	206	275	300	325
Encroachment applications processed (each)	Process	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement	94	117	100	110

**PUBLIC WORKS DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
		Condition Index (PCI) Improvement				
Excavation applications processed	Process	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	16	12	15	15
Grading plan checks completed	Process	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	25	20	25	25
Trees trimmed	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	47	45	50	60
Trees removed	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	15	30	10	10
Trees planted	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	15	24	25	30
Trees inspected	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	50	68	50	60
Private tree trim/removal permits issued	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition	7	8	7	8

**PUBLIC WORKS DEPARTMENT**

<b>Performance Measure</b>	<b>Category</b>	<b>Linked Strategic Plan Alignment</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
		Index (PCI) Improvement				
Stormwater samples taken	Output	Goal 5 – ER 5.2.1 – Maintain Stormwater-Quality Compliance (NPDES/MS4)	2	0	2	2
Community events set up/supported	Output	Goal 3 – IG 3.1.5 – Street Maintenance & Pavement Condition Index (PCI) Improvement	20	15	25	30

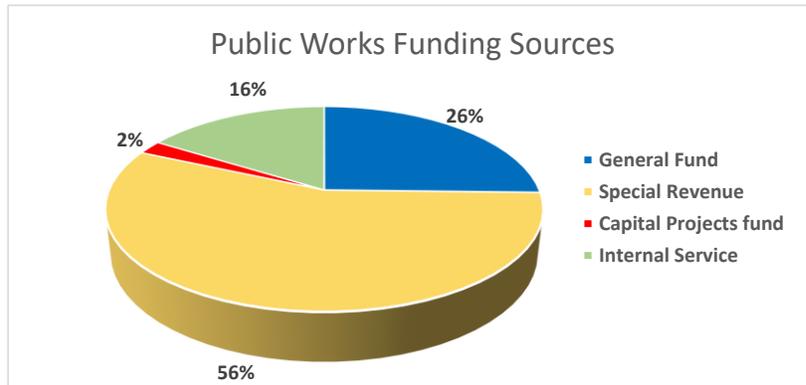
## PUBLIC WORKS DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>PUBLIC WORKS</b>				
Personnel	815,873	902,100	902,100	984,000
Maintenance & Operations	1,556,400	1,964,500	2,139,500	2,258,200
Capital Outlay	1,851,529	3,222,807	3,222,807	3,991,818
Investment in Capital Assets	208,073	147,500	147,500	102,000
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>4,431,875</b>	<b>6,236,907</b>	<b>6,411,907</b>	<b>7,336,018</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>GENERAL FUND</b>				
Personnel	382,510	434,450	434,450	540,000
Maintenance & Operations	192,460	258,000	433,000	422,000
Capital Outlay	-	-	-	900,000
<b>TOTAL GENERAL FUND</b>	<b>574,970</b>	<b>692,450</b>	<b>867,450</b>	<b>1,862,000</b>
<b>ARPA</b>				
Capital Outlay	701,088	1,297,605	1,297,605	360,000
<b>TOTAL ARPR FUND</b>	<b>701,088</b>	<b>1,297,605</b>	<b>1,297,605</b>	<b>360,000</b>
<b>ASSESSMENTS</b>				
Maintenance & Operations	115,460	135,200	135,200	177,000
Capital Outlay	187,375	73,500	73,500	174,000
<b>TOTAL ASSESSMENTS FUND</b>	<b>302,835</b>	<b>208,700</b>	<b>208,700</b>	<b>351,000</b>
<b>GAS TAX FUND</b>				
Personnel	174,617	195,850	195,850	204,000
Maintenance & Operations	63,670	61,500	61,500	67,000
Capital Outlay	10,944	68,700	68,700	144,000
<b>TOTAL GAS TAX FUND</b>	<b>249,231</b>	<b>326,050</b>	<b>326,050</b>	<b>415,000</b>
<b>MEASURE R FUND</b>				
Maintenance & Operations	19,000	-	-	-
Capital Outlay	320,000	189,000	189,000	369,000
<b>TOTAL MEASURE R FUND</b>	<b>339,000</b>	<b>189,000</b>	<b>189,000</b>	<b>369,000</b>
<b>MEASURE M FUND</b>				
Capital Outlay	132,165	214,000	214,000	439,000
<b>TOTAL MEASURE M FUND</b>	<b>132,165</b>	<b>214,000</b>	<b>214,000</b>	<b>439,000</b>
<b>PROP A FUND</b>				
Personnel	1,936	2,000	2,000	-
Maintenance & Operations	187,080	229,000	229,000	404,000
<b>TOTAL PROP A FUND</b>	<b>189,016</b>	<b>231,000</b>	<b>231,000</b>	<b>404,000</b>
<b>PROP C FUND</b>				
Maintenance & Operations	2,500	2,800	2,800	3,200
Capital Outlay	300,000	249,200	249,200	498,000
<b>TOTAL PROP C FUND</b>	<b>302,500</b>	<b>252,000</b>	<b>252,000</b>	<b>501,200</b>
<b>RMRA FUND</b>				
Capital Outlay	39,957	286,000	286,000	509,000
<b>TOTAL RMRA FUND</b>	<b>39,957</b>	<b>286,000</b>	<b>286,000</b>	<b>509,000</b>

## PUBLIC WORKS DEPARTMENT

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>OTHER SPECIAL REVENUE FUND</b>				
Maintenance & Operations	197,266	320,000	320,000	341,000
Capital Outlay	-	511,602	511,602	438,818
<b>TOTAL OTHER SPECIAL REVENUE FUND</b>	<b>197,266</b>	<b>831,602</b>	<b>831,602</b>	<b>779,818</b>
<b>CAPITAL PROJECTS FUND</b>				
Capital Outlay	160,000	333,200	333,200	160,000
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>160,000</b>	<b>333,200</b>	<b>333,200</b>	<b>160,000</b>
<b>INTERNAL SERVICES FUND-FLEET</b>				
Personnel	154,935	169,100	169,100	146,000
Maintenance & Operations	271,128	354,000	354,000	352,000
Investment in Capital Assets	105,986	20,000	20,000	-
<b>TOTAL INTERNAL SERVICES FUND-FLEET</b>	<b>532,049</b>	<b>543,100</b>	<b>543,100</b>	<b>498,000</b>
<b>INTERNAL SERVICES FUND-FACILITIES</b>				
Personnel	101,875	100,700	100,700	94,000
Maintenance & Operations	507,836	604,000	604,000	492,000
Investment in Capital Assets	102,087	127,500	127,500	102,000
<b>TOTAL INTERNAL SERVICES FUND-FACILITIES</b>	<b>711,798</b>	<b>832,200</b>	<b>832,200</b>	<b>688,000</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>4,431,875</b>	<b>6,236,907</b>	<b>6,411,907</b>	<b>7,336,018</b>



# **City of Sierra Madre**

*Village of the Foothills*



## **Utility Services Department**

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**Department Overview**

The Utility Services Department provides high-quality drinking water and sewer system maintenance to approximately 11,100 residents within the boundaries of The City of Sierra Madre. The department consists of 8 (Eight) full time employees.

**Water Supply:**

The Utilities Department continues to diversify its water supply portfolio to ensure a reliable water supply during drought, regulatory constraints, and emergencies. Water rights account for approximately 45 percent of the City’s water from our local groundwater aquifer. An additional 55 percent of the City’s supply is imported from the San Gabriel Valley Municipal Water District. Imported water is allowed to percolate into the ground where it supplements our local groundwater aquifer. Water is produced by four groundwater wells and one natural spring. In total the department produces approximately 680-750 million gallons of water each year. Water is distributed through a network of over 55 miles of distribution mains to over 3,800 metered connections.

**Sewer Operations:**

The Utility Services Department maintains approximately 186,000 feet of sewer mains and 833 sewer manholes. Personnel provides preventive maintenance services, repairs, engineering evaluations of sewer facilities, and administer the city sewer ordinances, and sewer construction programs. The Department also approves all new service connections to the sewer system.

**Board/Committee Liaisons**

The Department serves as a liaison to the:

- City Council Water Sub-Committee
- San Gabriel Valley Municipal Water District
- Raymond Basin Management Board (Board of Directors)

**Utility Services Department Mission Statement**

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

Strategic Plan Alignment	Department Strategic Actions
<p><b>Goal 3 – Infrastructure and Growth Management</b>  <b>Objective 3.1 – Strategically Align Infrastructure Improvements with Population Growth</b>  <b>Initiative IG 3.1.5 – Enhance and Sustain Street Maintenance</b>  <b>Initiative IG 3.1.4 – Improve and Maintain Sidewalk Infrastructure</b></p>	<p>Continue water main replacements, sewer system rehabilitation, and collaboration with regional water partners to ensure long-term sustainability of the City’s water and sewer systems.</p>

## UTILITY SERVICES DEPARTMENT

Strategic Plan Alignment	Department Strategic Actions
<b>Goal 5 – Environmental Responsibility</b> <b>Objective 5.1 – Strengthen Water Conservation and Sustainability Programs</b> <b>Initiative ER 5.1.1 – Implement Water Efficiency Programs</b>	Execute continued water conservation efforts including public outreach, expanded Advanced Metering Infrastructure (AMI) technology, and compliance with State mandates on drought resilience.

### Accomplishments FY 2024/2025

Strategic Plan Alignment	2024–2025 Accomplishments
<b>Goal 3 – Infrastructure and Growth Management</b> <b>Objective 3.1</b>	<ul style="list-style-type: none"> <li>• Imported 1,130 acre-feet of water for groundwater recharge.</li> <li>• Repaired 457 water leaks and installed over 1,600 linear foot (LF) of new mainline.</li> <li>• Inspected and logged 20,000 LF of sewer lines; cleaned 65,000 LF of sewer mains.</li> <li>• Sustained the improved groundwater levels achieved in the previous year.</li> <li>• Updated the City’s Consumer Confidence Report.</li> <li>• Upgrade of SCADA battery system</li> <li>• Inspected and Cleaned all City reservoirs.</li> <li>• Change out GAC filter A-side media</li> </ul>
<b>Goal 5 – Environmental Responsibility</b> <b>Objective 5.1</b>	<ul style="list-style-type: none"> <li>• Continued water conservation programs and compliance monitoring.</li> <li>• Removed and replaced 190 of the oldest water meters with new, high-accuracy models (99% accuracy).</li> <li>• Achieved 1001 user registrations on the Sensus Analytics Advanced Metering Infrastructure (AMI) Customer Portal.</li> </ul>

### Projects and Desired Outcomes for FY 2025-2026

Strategic Plan Alignment	2025–2026 Project and Desired Outcome
<b>Goal 3 – Infrastructure and Growth Management</b> <b>Objective 3.1</b>	<p><b>Project:</b> Complete Tunnel Lining and Water Treatment Enhancements.  <b>Desired Outcome:</b> Improve water quality and infrastructure resiliency by enhancing tunnel water systems.</p> <p><b>Project:</b> New Emergency Generator at Main Facility.  <b>Desired Outcome:</b> Ensure continuous water system operations during power outages and emergencies.</p> <p><b>Project:</b> Rehabilitate WELL 4.  <b>Desired Outcome:</b> Modernize well infrastructure to increase reliability and reduce maintenance costs.</p>

## UTILITY SERVICES DEPARTMENT

Strategic Plan Alignment	2025–2026 Project and Desired Outcome
	<b>Project:</b> Continue Water Conservation Activities. <b>Desired Outcome:</b> Sustain per capita water use reductions in compliance with State regulations.
<b>Goal 5 – Environmental Responsibility</b> <b>Objective 5.1</b>	<b>Project:</b> Change-out granular activated carbon (GAC) Filter B-side Media. <b>Desired Outcome:</b> Improve drinking water quality and meet updated State and Federal standards.  <b>Project:</b> Clean 75% of sewer system and camera-inspect 25%. <b>Desired Outcome:</b> Maintain sewer system functionality and reduce environmental contamination risks.

### **Performance Measures – Sewer Division**

The Sewer Division’s performance measures for FY 2025–2026 align with Goal 3 – Infrastructure and Growth Management of the City’s Strategic Plan. These measures support initiatives aimed at sustaining the City’s sewer infrastructure, ensuring compliance with regulatory standards, and minimizing environmental risks through proactive system maintenance and inspection.

Performance Measure	Actual FY 2022–2023	Actual FY 2023–2024	Projected FY 2024–2025	Targeted FY 2025–2026
Sewer Mains Cleaned (LF) [IG 3.1.5]	103,000	100,000	65,000	100,000
Manholes Inspected [IG 3.1.5]	259	250	130	250
Camera Inspection (LF) [IG 3.1.5]	30,000	30,000	18,000	30,000

### **Performance Measures – Water Division**

The Water Division’s performance measures for FY 2025–2026 align with Goal 3 – Infrastructure and Growth Management and Goal 5 – Environmental Responsibility of the City’s Strategic Plan. These measures support initiatives focused on improving water system reliability, enhancing distribution system maintenance, and advancing customer access to water conservation technologies.

Performance Measure	Actual FY 2022–2023	Actual FY 2023–2024	Projected FY 2024–2025	Targeted FY 2025–2026
Distribution Main Replaced (LF) [IG 3.1.5]	5,000	2,150	2,500	3,000
Repaired Service Leaks [IG 3.1.5]	68	79	80	85

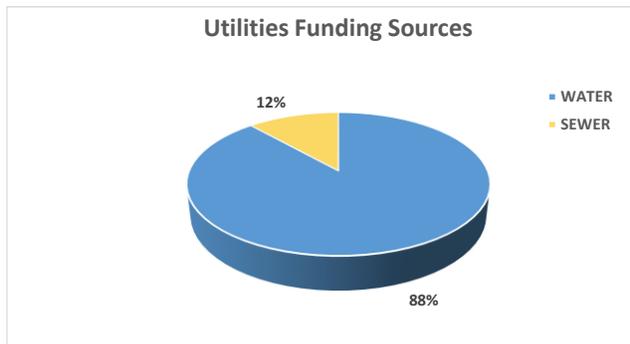
**UTILITY SERVICES DEPARTMENT**

<b>Performance Measure</b>	<b>Actual FY 2022–2023</b>	<b>Actual FY 2023–2024</b>	<b>Projected FY 2024–2025</b>	<b>Targeted FY 2025–2026</b>
Repaired Mainline Leaks [IG 3.1.5]	338	284	390	300
Valves Exercised [IG 3.1.5]	350	252	250	300
Hydrants Flushed [IG 3.1.5]	360	360	360	360
Meters Replaced [IG 3.1.5, ER 5.1.1]	400	195	190	200
Advanced Metering Infrastructure (AMI) Radios Installed (Replacement) [ER 5.1.1]	15	7	10	10
New Services Installed [IG 3.1.5]	10	12	10	12
Water Produced (Gallons) [IG 3.1.5]	780 MG	695 MG	780 MG	750 MG
Water Spreading (Acre Feet) [IG 3.1.5, ER 5.1.1]	1,524 AF	1,135 AF	1,300 AF	1,300 AF

## UTILITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>UTILITIES</b>				
Personnel	1,765,122	1,843,950	1,843,950	1,863,000
Maintenance & Operations	2,029,791	2,458,300	2,458,300	2,829,900
Interest expense	186,395	173,497	173,497	158,000
Cost allocations	1,290,570	801,600	801,600	966,455
Other expenses	14,149	22,900	94,900	31,000
Capital Outlay	1,231,739	1,834,800	1,884,800	2,402,000
Debt Payment	376,061	659,722	659,722	674,000
<b>TOTAL UTILITY SERVICES DEPARTMENT</b>	<b>6,893,827</b>	<b>7,794,769</b>	<b>7,916,769</b>	<b>8,924,355</b>

FUND TYPE	FY 2023-24 ACTUALS	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 ADOPTED
<b>WATER FUND</b>				
Personnel	1,176,738	1,231,050	1,231,050	\$1,262,000
Maintenance & Operations	1,958,970	2,331,700	2,331,700	\$2,670,900
Interest Expense	186,395	173,497	173,497	\$158,000
Cost allocations	905,780	504,700	504,700	\$701,640
Other expenses	8,341	12,700	73,700	\$17,000
Capital Outlay	1,231,739	1,634,800	1,634,800	\$2,402,000
Debt Payment	376,061	659,722	659,722	\$674,000
<b>TOTAL WATER FUND</b>	<b>5,844,024</b>	<b>6,548,169</b>	<b>6,609,169</b>	<b>7,885,540</b>
<b>SEWER FUND</b>				
Personnel	588,384	612,900	612,900	601,000
Maintenance & Operations	70,821	126,600	126,600	159,000
Cost allocations	384,790	296,900	296,900	264,815
Other expenses	5,808	10,200	21,200	14,000
Capital Outlay	-	200,000	250,000	-
<b>TOTAL SEWER FUND</b>	<b>1,049,803</b>	<b>1,246,600</b>	<b>1,307,600</b>	<b>1,038,815</b>
<b>TOTAL UTILITY SERVICES DEPARTMENT</b>	<b>6,893,827</b>	<b>7,794,769</b>	<b>7,916,769</b>	<b>8,924,355</b>



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# City of Sierra Madre

*Village of the Foothills*



## Debt and Capital Expenditures Budget

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## Debt Management

As of FY 2025–26, the City of Sierra Madre has no outstanding general obligation bonds and therefore no debt subject to voter-approved ad valorem taxes. The City does, however, maintain two long-term obligations used exclusively for water-system capital improvements.

### Current Debt Obligations

The City maintains two long-term obligations:

Obligation	Original Principal	Interest Rate	Maturity	FY 2025-26 Scheduled Principal	Purpose
2017 Water Installment Agreement	\$6,761,977	Fixed 3.25 %	Oct 31, 2033	\$403,878.20 (semi-annual payments)	Refinancing of 1998A & 2003 Water Bonds
San Gabriel Valley Municipal Water District Loan	\$2,700,000 (drawn to \$2,160,000)	0 %	10 years after project completion	\$270,000 (annual)	Water-main infrastructure replacement

### Legal Debt Limit Margin

California Government Code § 43605 limits a city’s general obligation bonded indebtedness to 15 % of the adjusted assessed valuation (which equals 25 % of the County Assessor’s certified roll). The City’s FY 2023-24 calculation demonstrates the available borrowing margin:

### City of Sierra Madre – Fiscal Years Ended June 30, 2022 through 2024

Fiscal Year	Assessed Valuation	Conversion %	Adjusted Assessed Value	Debt Limit %	Debt Limit	Legal Debt Margin
2021–22	\$2,664,947,663	25%	\$666,236,916	15%	\$99,935,537	\$99,935,537
2022–23	\$2,870,807,831	25%	\$717,701,958	15%	\$107,655,294	\$107,655,294
2023–24	\$3,037,071,678	25%	\$759,267,920	15%	\$113,890,188	\$113,890,188

Because Sierra Madre has no general obligation bonds outstanding, its entire statutory borrowing capacity remains available. Coverage requirements for revenue-backed debt are likewise met: the Water Enterprise Fund’s revenues fully support the scheduled payments for the 2017 Water Installment Agreement and the zero-interest San Gabriel Valley loan.



**2017 Water Installment Agreement Amortization Schedule**

The table below outlines scheduled payments through maturity:

Payment Date	Installment Payment	Interest	Principal	Remaining Balance
10/31/2025	\$280,876.42	\$80,738.56	\$200,137.86	\$3,737,673
4/30/2026	\$280,376.08	\$76,635.74	\$203,740.34	\$3,533,933
10/31/2026	\$279,866.73	\$72,459.06	\$207,407.67	\$3,326,525
4/30/2027	\$279,348.20	\$68,207.20	\$211,141.00	\$3,115,384
10/31/2027	\$278,820.35	\$63,878.81	\$214,941.54	\$2,900,443
4/30/2028	\$278,283.00	\$59,472.51	\$218,810.49	\$2,681,632
10/31/2028	\$277,735.98	\$54,986.90	\$222,749.08	\$2,458,883
4/30/2029	\$277,179.10	\$50,420.54	\$226,758.56	\$2,232,125
10/31/2029	\$276,612.21	\$45,771.99	\$230,840.22	\$2,001,284
4/30/2030	\$276,035.11	\$41,039.77	\$234,995.34	\$1,766,289

**San Gabriel Valley Municipal Water District Loan Amortization Schedule**

Fiscal Year	Payment	Principal Reduction	Remaining Balance
FY23-24	\$270,000	\$270,000	\$2,160,000
FY24-25	\$270,000	\$270,000	\$1,890,000
FY25-26	\$270,000	\$270,000	\$1,620,000
FY26-27	\$270,000	\$270,000	\$1,350,000
FY27-28	\$270,000	\$270,000	\$1,080,000
FY28-29	\$270,000	\$270,000	\$810,000
FY29-30	\$270,000	\$270,000	\$540,000
FY30-31	\$270,000	\$270,000	\$270,000
FY31-32	\$270,000	\$270,000	\$0



### Effect of Existing Debt on Current Operations

All debt service is budgeted within the Water Enterprise Fund and financed by water-system user fees. No transfers from the General Fund are required, and no property-tax-backed debt exists. This structure insulates core municipal services from debt-related expenditure risk and supports the City Council's long-standing policy of conservative fiscal management.

### Bond Ratings and Purpose Disclosure

Because the City has not issued any publicly traded bonds, no ratings from Moody's Investors Service, Inc. (Moody's), Fitch Ratings, Inc. (Fitch), or Standard & Poor's Global Ratings (S&P) are applicable. Each obligation's purpose of refinancing prior water bonds or funding water-main replacements is disclosed in the adopted budget and in this policy.

### Compliance and Reporting

The Finance Department updates the legal debt margin and amortization schedules annually and submits required reports to the California Debt and Investment Advisory Commission (CDIAC) in accordance with Government Code § 8855. Any future debt issuance will continue to observe the City's policy standards, including term limits tied to asset life, prohibition of variable-rate debt without Council approval, and a minimum 3 % net-present-value savings for refunding.

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## FY 25-26 Capital Improvement Program (CIP)

### A. Definition of Capital Expenditures

For the City of Sierra Madre, capital expenditures are outlays for the acquisition, construction, replacement, or major repair of physical assets with a useful life exceeding one year and a minimum capitalization threshold of \$5,000 per asset. This includes infrastructure, facilities, equipment, and major technology investments, whether financed through the operating budget or a separate capital budget.

### B. INFORMATION TECHNOLOGY – TECHNOLOGY INFRASTRUCTURE MAINTENANCE

**B1.1 - PROJECT DESCRIPTION:** *Police Department Data Center Refresh* – Upgrades critical technology infrastructure to improve system performance, security, and reliability for law enforcement operations.

**B1.2 Funding Source:** 60003 – Internal Service Fund - Technology

**B1.3 Justification / Rationale:** This project addresses critical operational, safety, and compliance needs, ensuring efficient service delivery and alignment with strategic infrastructure goals.  
Estimated Useful Life:

**B1.4 Impact on Operating Budget:** Minimal ongoing cost increase; potential reductions in maintenance or operational downtime.

**B2 - PROJECT DESCRIPTION:** *10-Gigabit Network Installation* – Expands network capacity for faster communications, improved data sharing, and support for future technology enhancements.

**B2.1 Funding Source:** 60003 – Internal Service Fund - Technology

**B2.2 Justification / Rationale:** This project addresses critical operational, safety, and compliance needs, ensuring efficient service delivery and alignment with strategic infrastructure goals.

**B2.3 Estimated Useful Life:**

**B2.4 Impact on Operating Budget:** Minimal ongoing cost increase; potential reductions in maintenance or operational downtime.

**B3. PROJECT DESCRIPTION:** *Transitional Computer Refresh* – Phased replacement of aging desktop computers across City departments to increase staff productivity and reduce downtime.

**B3.1 Funding Source:** 60003 – Internal Service Fund – Technology

**B3.2 Justification / Rationale:** This project addresses critical operational, safety, and compliance needs, ensuring efficient service delivery and alignment with strategic infrastructure goals.

**B3.3 Estimated Useful Life:** Expected lifespan of 10–15 years for technology hardware and network components, contingent on regular updates and maintenance.



## CAPITAL PROJECTS

**B3.4 Impact on Operating Budget:** Minimal ongoing cost increase; potential reductions in maintenance or operational downtime.

**B4. PROJECT DESCRIPTION:** *City Website and Content Management System Implementation* – Creates a modern, mobile-friendly website with improved navigation and online services to increase transparency and make it easier for residents to access City information.

**B4.1 Funding Source:** 39010 - American Rescue Plan Act - Building Forward Grant ARPA

**B4.2 Justification / Rationale:** This project addresses critical operational, safety, and compliance needs, ensuring efficient service delivery and alignment with strategic infrastructure goals.

**B4.3 Estimated Useful Life:** Anticipated useable life of 4 –25 years for facility improvements, with periodic preventive maintenance.

**B4.4 Impact on Operating Budget:** Minimal ongoing cost increase; potential reductions in maintenance or operational downtime.

### **C. PLANNING AND COMMUNITY PRESERVATION – AUTOMATED LAND MANAGEMENT TOOLS**

**C1. PROJECT DESCRIPTION:** Final implementation year for Accela Land Management Software, streamlining permit processing, code enforcement, and development review. Updates to City-Wide Development Standards and Guidelines to comply with Government Code Section 65913.4 (State housing and zoning requirements) in partnership with the San Gabriel Valley Council of Governments (SGVCOG). Also includes development of a Pre-approved Accessory Dwelling Unit (ADU) Program per AB 1332.

**C2. Funding Source:** 40000 - Capital Projects Fund.

**C3. Justification / Rationale:** Enhances regulatory compliance, improves customer service, and supports state mandates for housing planning and code modernization. Accela implementation increases staff efficiency and facilitates online services.

**C4. Estimated Useful Life:** Major software systems: 10+ years. Updated standards: 5–10 years before next statutory revision cycle.

**C5. Impact on Operating Budget:** Reduces long-term labor costs through automation and improved workflows, supports future housing fee revenue, and avoids state compliance penalties.

### **D. PUBLIC WORKS – STREET RESURFACING & REHABILITATION PROJECT**

**D1.1 PROJECT DESCRIPTION:** *Annual Street Improvement Program* – This ongoing capital program funds the repair and resurfacing of City streets to maintain safety and extend pavement life. Development Impact Fees will be used to offset a portion of project costs, ensuring that new development contributes its fair share toward infrastructure needs.

**D1.2 Funding Source:** 34007 - Development Fees – Transportation, 37009 - Local Transit Program / Proposition C, 38005 - Gas Tax Fund, 38007 - Measure R, 38012 - Measure M, 38013 - Road Maintenance And Rehabilitation Account (RMRA), 40000 - Capital Projects Fund

**D1.3 Justification / Rationale:** Repaving and rehabilitation improve pavement D1.3 conditions, enhance safety, reduce future maintenance costs, and lower liability exposure associated with



## CAPITAL PROJECTS

deteriorated surfaces, aligning projects with adopted pavement management and safety improvement plans.

**D1.4 Estimated Useful Life:** Typical street resurfacing has a useful life of 15–20 years.

**D1.5. Impact on Operating Budget:** Reduces future annual maintenance costs by extending pavement life and postponing expensive repairs. Improves utility efficiency through smoother road surfaces, and decreases claims from vehicle and pedestrian incidents.

### **E. WATER UTILITIES – WATER SYSTEM IMPROVEMENTS**

**E1. PROJECT DESCRIPTION:** *Annual Water Main Replacement Program* – This recurring capital project addresses the replacement of aging or undersized water mains throughout the City to improve water system reliability, reduce leaks, and support long-term infrastructure sustainability. *Cross-County Water Main Lining Project* – This project involves installing protective lining within key cross-county water mains that traverse difficult terrain. The lining will enhance pipeline durability, reduce the risk of failures, and extend the service life of critical infrastructure in hard-to-access areas. *Water Treatment Plant Generator Replacement* – This project will replace the existing non-operational backup generator at the Water Treatment Plant to ensure uninterrupted operations during power outages and enhance system reliability in emergency conditions.

**E2. Funding Source:** 34009 - Development Fees - Sewer

**E3. Justification / Rationale:** Replacing aging water mains and rehabilitating wells address regulatory requirements, water loss, and service disruption risks. Lining mains improves corrosion control and system reliability.

**E4. Estimated Useful Life:** Water mains typically last 50+ years with proper maintenance; lining extends useful life of existing pipes by 20+ years.

**E5. Impact on Operating Budget:** Reduces emergency repair and water loss costs, extends asset life, and lowers risk of service interruptions.

### **F. SEWER UTILITIES – INFRASTRUCTURE REPAIRS**

**F1. PROJECT DESCRIPTION:** *Wastewater Infrastructure Repair* – This project addresses critical repair needs at high-priority locations (“hot spots”) identified in the City’s Sewer Master Plan. Specific segments will be selected based on operational urgency and field assessments conducted by the Sewer Foreman to ensure efficient use of resources and system reliability.

**F2. Funding Source:** 34009 - Development Fees - Sewer

**F3. Justification / Rationale:** Timely rehabilitation of sewer infrastructure reduces the risk of system failures, sanitary sewer overflows, and costly emergency repairs. Improvements extend the service life of the sewer network, enhance operational efficiency, and protect public health and the environment. By addressing problem areas proactively, the City also reduces potential liability and aligns work with the adopted Sewer Master Plan and safety improvement goals.

**F4. Estimated Useful Life:** Sewer line repairs and rehabilitation typically extend service life by 50 years or more, depending on materials used and soil conditions.



**F5. Impact on Operating Budget:** Reduces future annual maintenance and emergency response costs by preventing recurring blockages and structural failures. Improves flow efficiency, reduces infiltration and inflow, and minimizes the potential for property damage or regulatory penalties.

**G. PUBLIC WORKS – DAPPER FIELD SECURITY LIGHTING**

**G1.1 PROJECT DESCRIPTION:** *Field Security Lighting* - Acquisition and installation of new, high-efficiency security lighting at Dapper Field to enhance visibility and safety for evening users and deter unauthorized after-hours activities. The project will include pole-mounted fixtures, energy-efficient LED technology, and strategic placement to maximize coverage while minimizing light spillover to surrounding areas.

**G1.2 Funding Source:** 60001 - Internal Services Fund - Facilities Management

**G1.3. Justification / Rationale:** Enhanced lighting improves park safety by reducing the risk of injury during evening activities, discouraging vandalism and other unauthorized behavior, and supporting extended recreational programming. This initiative aligns with the City’s broader park safety and accessibility improvement goals.

**G1.4. Estimated Useful Life:** Lighting system: 15–20 years, with scheduled bulb and fixture maintenance.

**G1.5 Impact on Operating Budget:** Minor increase in utility costs anticipated; however, these are expected to be offset by energy-efficient fixtures, lower vandalism-related repair expenses, and expanded opportunities for evening community use.

**G2. PUBLIC WORKS – COMMUNITY RECREATION CENTER UPGRADES**

**G2.1 PROJECT DESCRIPTION:** *Replacement of the EXISTING BUILDING ELEVATOR and Modernization of Pool Systems* at the City-owned Community Recreation Center, located at 611 E. Sierra Madre Boulevard in Sierra Madre and operated by the Pasadena–Sierra Madre YMCA. The project will improve accessibility, enhance aquatic facility performance, and ensure both amenities meet current regulatory and safety standards.

**G2.2 Funding Source:** 10000 – General Fund Reserves

**G2.3 Justification / Rationale:** These improvements will bring the facility into compliance with the Americans with Disabilities Act (ADA), meet current safety and accessibility standards, reduce operational risks, and accommodate the growing demand for recreation programs.

**G2.4 Estimated Useful Life:** Elevator: 25 or more years with routine maintenance. Pool system upgrades: approximately 20 years with proper care.

**G2.5 Impact on Operating Budget:** Expected to lower maintenance and repair costs, improve energy and water efficiency in pool operations, and support expanded programming and rental opportunities that may generate additional revenue.

**G3. PUBLIC WORKS – LIZZY’S TRAIL INN & RICHARDSON HOUSE**

**G3.1 PROJECT DESCRIPTION:** Design and construction for the rehabilitation and improvement of the historic *Lizzy’s Trail Inn and Richardson House*. The project will address structural repairs, ADA-compliant accessibility upgrades, and modernization of building



## CAPITAL PROJECTS

systems to enhance safety, preserve historical features, and facilitate expanded public programming, tours, and educational use.

**G3.2 Funding Source:** 60001 - Internal Services Fund - Facilities Management

**G3.3 Justification / Rationale:** This investment preserves two of Sierra Madre's most significant cultural and historical assets while ensuring compliance with accessibility standards. Restoring and upgrading these facilities will safeguard local heritage, support tourism, and provide enhanced venues for community events, cultural programming, and educational initiatives.

**G3.4 Estimated Useful Life:** Major structural and systems rehabilitation is expected to provide 30 or more years of service with regular preventive maintenance.

**G3.5 Impact on Operating Budget:** Modernized systems and durable materials will help reduce ongoing maintenance demands and associated costs. Expanded programming and event capabilities may also generate revenue opportunities to help offset operating expenses.

### **G4. PUBLIC WORKS – BUS STOP IMPROVEMENTS**

**G4.1 PROJECT DESCRIPTION:** *Active Transportation and Bus Stop Improvements* aimed at enhancing safety, accessibility, and comfort for transit riders. Work may include the installation of shelters, seating, lighting, signage, and ADA-compliant access routes to better serve the community's public transportation needs.

**G4.2 Funding Source:** 34007 - Development Fees - Transportation

**G4.3 Justification / Rationale:** This project addresses the need for safe, accessible, and user-friendly transit facilities. Upgrades will protect riders from weather, improve accessibility for individuals with disabilities, increase visibility and safety through lighting and signage, and encourage greater use of sustainable transportation options in alignment with the City's active transportation goals.

**G4.4 Estimated Useful Life:** Playground and park facility upgrades projected to last 15–20 years before major refurbishment is required.

**G4.5 Impact on Operating Budget:** Minimal increase in maintenance costs; potential future savings through lower repair frequency and improved energy efficiency.

### **G5. PUBLIC WORKS – MEMORIAL PARK PUBLIC RESTROOMS**

**G5.1 PROJECT DESCRIPTION:** *Remodel of Memorial Park Outside Restrooms* to ensure full compliance with the Americans with Disabilities Act (ADA), improve sanitation and hygiene standards, and enhance usability for community members and visitors during City-sponsored events and public gatherings. The project will include accessibility upgrades, fixture replacements, improved ventilation, durable finishes, and water-efficient plumbing to create a cleaner and more functional facility.

**G5.2 Funding Source:** 60001 - Internal Services Fund - Facilities Management

**G5.3 Justification / Rationale:** The renovation addresses long-standing accessibility deficiencies and outdated infrastructure, improving compliance with federal requirements, supporting public health objectives, and enhancing the overall experience for park users. Upgraded facilities will encourage greater park usage, improve event capacity, and reflect



## CAPITAL PROJECTS

positively on the City's public spaces.

**G5.4 Estimated Useful Life:** Restroom facility improvements are expected to have a useful life of 20 or more years with regular maintenance.

**G5.5 Impact on Operating Budget:** Expected to reduce ongoing custodial and repair costs through the use of durable, low-maintenance materials and water-efficient fixtures. Improved energy and water efficiency may also result in lower utility expenses.

### **LIBRARY – SIERRA MADRE LIBRARY PROJECT**

**H1.1 PROJECT DESCRIPTION:** The *Sierra Madre Meaningful Improvements Project* encompasses targeted facility upgrades and enhancements across City locations, with a primary focus on library modernization and critical public work's needs. Planned improvements include renovation, accessibility upgrades, and infrastructure updates to promote community access and long-term sustainability.

**H1.2 Funding Source:** 29007 - Targeted State Grants - Building Forward Grant, Library, 80000 - Public Works Administration, 90000 - Library Administration.

**H1.3 Justification / Rationale:** This project resolves critical safety, operational, and regulatory compliance deficiencies. The planned improvements will enhance service delivery, protect public assets, and align with the City's strategic infrastructure and community service goals. Investments in accessibility, modernization, and facility resilience will also expand community engagement opportunities while meeting state and federal requirements.

**H1.4 Estimated Useful Life:** Expected lifespan of 25–30 years for major building systems and improvements, with proper maintenance.

**H1.5 Impact on Operating Budget:** Modest ongoing maintenance obligations are anticipated; however, upgrades are expected to reduce unplanned repairs, lower energy and operational costs, and prevent costly system failures over time.

A - DEPT	B - Capital Purchase/Projects	C - Fund	D - Account #	E - Carryover from 24/25	F - FY 2025-2026	G - FY 2026-2027	H - FY 2027-2028	I - FY 2028-2029	J - FY 2029-2030
<b>Street Resurfacing or Replacement</b>									
PW	Street Rehabilitation Project	37009 - LOCAL TRANSIT PROGRAM/PROP C	37009.85000.56015	\$249,200	\$249,200	\$208,332	\$208,332	\$208,332	\$208,332
PW	Street Rehabilitation Project	38005 - GAS TAX FUND	38005.83500.56010	\$68,700	\$75,000	\$62,700	\$62,700	\$62,700	\$62,700
PW	Street Rehabilitation Project	38007 - MEASURE R	38007.83500.56010	\$189,000	\$180,000	\$150,480	\$150,480	\$150,480	\$150,480
PW	Street Rehabilitation Project	38012 - MEASURE M	38012.83500.56010	\$214,000	\$225,000	\$188,100	\$188,100	\$188,100	\$188,100
PW	Street Rehabilitation Project	38013 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT (RMRA) established under SB1	38013.83500.56010	\$233,660	\$275,000	\$229,900	\$229,900	\$229,900	\$229,900
PW	Street Rehabilitation Project	34007 - DEVELOPMENT FEES - TRANSPORTATION	34007.83500.56010	\$120,000	\$31,971	\$26,728	\$26,728	\$26,728	\$26,728
PW	Street Rehabilitation Project	40000 - CAPITAL PROJECTS FUND	40000.83500.56010	\$0	\$160,000	\$133,760	\$133,760	\$133,760	\$133,760
<b>Total Street Resurfacing</b>					<b>\$1,196,171</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Water System Improvements</b>									
Utilities	Water Main Replacement Project	71000 - WATER ENTERPRISE FUND	71000.81100.56011	\$392,032	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Utilities	Water Lining	71000 - WATER ENTERPRISE FUND	71000.81100.56011	\$110,000	\$0	\$300,000	\$0	\$0	\$0
Utilities	Water Main Plant Generator	71000 - WATER ENTERPRISE FUND	71000.81100.56011	\$380,000	\$0	\$0	\$0	\$0	\$0
Utilities	PRV Upgrades	71000 - WATER ENTERPRISE FUND	71000.81100.56011			\$100,000	\$0	\$0	\$0
Utilities	Auburn Steel Tank Rehabilitation	71000 - WATER ENTERPRISE FUND	71000.81100.56011			\$300,000	\$0	\$0	\$0
Utilities	Main Plant Pump Station	71000 - WATER ENTERPRISE FUND	71000.81100.56011			\$1,500,000	\$0	\$0	\$0
<b>Total Water System Improvements</b>					<b>\$882,032</b>	<b>\$3,700,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>WASTEWATER IMPROVEMENTS</b>									
Sewer	Wastewater Infrastructure Repair	34009 - DEVELOPMENT FEES - SEWER	34009.83500.56010	\$158,000	\$51,000	\$0	\$0		
<b>Total Wastewater Improvements</b>					<b>\$158,000</b>	<b>\$0</b>	<b>\$0</b>		
<b>Fleet Replacement</b>									
PW	Tow Behind Air Compressor (Water)	71000 - WATER ENTERPRISE FUND	71000.81100.56011		\$20,000	\$0	\$0	\$0	\$0
PW	Dump Truck	UNFUNDED			\$200,000	\$0	\$0	\$0	\$0
PW	Asphalt Roller	UNFUNDED			\$60,000	\$0	\$0	\$0	\$0
PW	Jetter truck (Sewer)	72000 - SEWER	72000.81200.56007		\$0	\$200,000	\$0	\$0	\$0
PD	Police Captain Vehicle	UNFUNDED			\$55,000	\$0	\$0	\$0	\$0
FIRE	Rescue Ambulance	UNFUNDED			\$0	\$0	\$0	\$0	\$300,000
FIRE	Fire Chief's Vehicle	UNFUNDED			\$100,000	\$0	\$0	\$0	\$0
FIRE	Staff Vehicle	UNFUNDED			\$60,000	\$0	\$0	\$0	\$0
<b>Total Fleet Replacement</b>					<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>
<b>Public Safety</b>									
PD	Replace Current Portable Radios	UNFUNDED			\$120,000	\$120,000	\$120,000	\$0	\$0
PD	Replace CAD System	UNFUNDED			\$120,000	\$120,000	\$120,000	\$0	\$0
FIRE	Portable Radios	UNFUNDED			\$0	\$270,000	\$0	\$0	\$0
FIRE	Lucas (Lund University Cardiopulmonary Assist System) Device	UNFUNDED			\$0	\$25,000	\$0	\$0	\$0
FIRE	Zoii Monitor	UNFUNDED			\$0	\$0	\$50,000	\$0	\$0
<b>Total Public Safety</b>					<b>\$0</b>	<b>\$415,000</b>	<b>\$290,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Planning &amp; Community Preservation</b>									
PLANNING	City-wide Development Standards and Guidelines	UNFUNDED			\$179,000	\$0	\$0	\$0	\$0

A - DEPT	B - Capital Purchase/Projects	C - Fund	D - Account #	E - Carryover from 24/25	F - FY 2025-2026	G - FY 2026-2027	H - FY 2027-2028	I - FY 2028-2029	J - FY 2029-2030
PLANNING	Pre-approved ADU Program	UNFUNDED			\$13,000		\$0	\$0	\$0
PLANNING	Land Management Software and Implementation (Accela 3rd Year)	40000 - CAPITAL PROJECTS FUND	40000.83500.56009	\$6,000	\$107,268				
	<b>Total Planning &amp; Community Preservation</b>			<b>\$6,000</b>	<b>\$299,268</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Park Improvements</b>								
PW	Sierra Vista Park, Heasley Field	34006 - DEVELOPMENT FEES - QUMBY	34006.70000.56010		\$0	\$0	\$0	\$0	\$0
PW	Dapper Field Security Lights	60001 - INT SVC FND - FACILITIES MGT	60001.83200.56010		\$5,000	\$0	\$0	\$0	\$0
PW	Playground replacement	UNFUNDED			\$500,000	\$0	\$0	\$0	\$0
PW	Playground replacement	UNFUNDED			\$200,000	\$0	\$0	\$0	\$0
PW	Kersting Ct. Furniture	32012 - DWNTWN LANDSCAPING LIGHTING MAINT DISTRICT	32012.83000.56010		\$100,000	\$0	\$0	\$0	\$0
PW	YMCA Elevator	10000 - GENERAL FUND	10000.83300.56010		\$750,000				
PW	YMCA Pool	10000 - GENERAL FUND	10000.83300.56010		\$150,000				
	<b>Total Park Improvements</b>			<b>\$0</b>	<b>\$1,705,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Facility Improvements</b>								
PW	Lizzy's Trail Inn & Richardson House	60001 - INT SVC FND - FACILITIES MGT - State Park Grant	60001.83200.56010	\$13,000	\$135,000	\$0	\$0	\$0	\$0
PW	City Hall	UNFUNDED			\$0	\$100,000	\$0	\$0	\$0
PW	New Public Safety Building Improvements	UNFUNDED			\$0	\$0	\$0	\$0	\$0
PW	New Public Safety Building Improvements	UNFUNDED				\$5,000,000	\$5,000,000	\$0	\$0
PW	PS Training area	UNFUNDED			\$0	\$0	\$0	\$100,000	\$0
PW	Fire Station Alerting Upgrades	UNFUNDED			\$30,000	\$0	\$0	\$0	\$0
PW	Public Safety Remodel	UNFUNDED			\$0	\$0	\$500,000	\$0	\$0
PW	Library Project	60001 - INT SVC FND - FACILITIES MGT	60001.83200.56010		\$34,000				
PW	Memorial Park Public Restrooms	60001 - INT SVC FND - FACILITIES MGT	60001.83200.56010		\$50,000	\$0	\$0	\$0	\$0
PW	City Hall ADA Parking Stall (1) resurface and rail -Construction	UNFUNDED			\$100,000				
PW	Active Transportation and Bus Stop Improvement	34007 - DEVELOPMENT FEES - TRANSPORTATION	34007.83500.56010		\$77,847				
Library	Sierra Madre Meaningful Improvements Project	29007 - TARGETED STATE GRANTS- LIBRARY transfer from	29007.90000.56010		\$6,555,000	\$0	\$0	\$0	\$0
CS	Hart Park House Room Addition	UNFUNDED			\$0	\$112,000	\$0	\$0	\$0
Library	Building Forward Grant-Library Improvements / 3940 TRANSFER	90000 - LIBRARY ADMINISTRATION - Building Forward Grant ARPA	29005.90000.56010	\$317,632					
Library	Building Forward Grant-Library Improvements / 3940 TRANSFER	80000 - PUBLIC WORKS ADMINISTRATION - Building Forward Grant ARPA	39010.80000.56010	\$317,632	\$0	\$0	\$0	\$0	\$0
Library	LMIP Furniture, Fixtures, & Equipment	UNFUNDED			\$2,000,000	\$0	\$0	\$0	\$0
Library	Solar Panel Parking Lot	UNFUNDED			\$500,000	\$0	\$0	\$0	\$0
Library	Electric Car Charging Stations	UNFUNDED			\$30,000	\$0	\$0	\$0	\$0
Library	Improved Green Space	UNFUNDED			\$200,000	\$0	\$0	\$0	\$0
PW	City Yard - Mechanics Building Rehabilitation	UNFUNDED			\$0	\$120,000			
PW	City Yard - Resurfacing (Southern section)	UNFUNDED			\$0	\$70,000			
PW	City Yard - South Carport Rehabilitation	UNFUNDED			\$0	\$60,000			

A - DEPT	B - Capital Purchase/Projects	C - Fund	D - Account #	E- Carryover from 24/25	F - FY 2025-2026	G- FY 2026-2027	H - FY 2027-2028	I - FY 2028-2029	J - FY 2029-2030
<b>Total Facility Improvements</b>									
<b>Information and Technology</b>									
IT	242 PD Data Center Refresh	60003 - INT SVC FND - TECHNOLOGY	60003.30000.56009		\$25,000	\$25,000	\$25,000	\$0	\$0
IT	Planning Work Station	60003 - INT SVC FND - TECHNOLOGY	60003.30000.56009		\$0	\$0	\$0	\$0	\$0
IT	Computer Refresh	60003 - INT SVC FND - TECHNOLOGY	60003.30000.56009		\$40,000	\$40,000	\$0	\$0	\$0
IT	Battery Backups	60003 - INT SVC FND - TECHNOLOGY	60003.30000.56009		\$0	\$0	\$0	\$0	\$0
IT	10 Gig Network	60003 - INT SVC FND - TECHNOLOGY	60003.30000.56009		\$20,000	\$0	\$0	\$0	\$0
IT	Cyber Security Initiatives	60003 - INT SVC FND - TECHNOLOGY	60003.30000.56009		\$45,000	\$45,000	\$45,000	\$0	\$0
IT	City Website & Content Management System	39010 - AMERICAN RESCUE PLAN ACT - Building Forward Grant ARPA	39010.80000.56010		\$42,789	\$0	\$0	\$0	\$0
<b>Total Information and Technology</b>				<b>\$0</b>	<b>\$172,789</b>	<b>\$110,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Improvements/Purchases</b>									
HR	Compensation Study	60007 - INT SVC FND - PERSONNEL/RISK MGMT	60007.70100.52100	\$80,000					
PW	Downtown City Parking Lot improvements	32012 - DWNTWN LANDSCAPING LIGHTING MAINT DISTRICT - DT Assessment	32012.83000.56010	\$73,500	\$0	\$0	\$0	\$0	\$0
<b>Total Other Improvements</b>				<b>\$153,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CAPITAL PURCHASES/PROJECTS</b>				<b>\$2,922,356</b>	<b>\$15,051,075</b>	<b>\$11,100,000</b>	<b>\$8,360,000</b>	<b>\$2,600,000</b>	<b>\$2,800,000</b>

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# **City of Sierra Madre**

*Village of the Foothills*



## **Appendix**

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### A

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

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

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

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

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

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

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

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

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

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

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

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

### B

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

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

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

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

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

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

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

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

## C

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

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

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

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

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

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

Consumer Price Index (CPI)

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

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

## D

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

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

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

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

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

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

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

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

**Division:** An organizational subgroup of a department.

## E

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

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

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

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

## F

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

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

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

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

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

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

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

## G

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

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

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

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

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

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

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

## I

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

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

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

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

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

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

## J

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

## L

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

**Liability:** A claim on the assets of an entity.

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

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

## M

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

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

## N

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

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

## O

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

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

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

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

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

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

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

## P

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

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

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

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

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

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

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

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

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

## R

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

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

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

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

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

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

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

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

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

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

## S

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

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

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

## T

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

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

## U

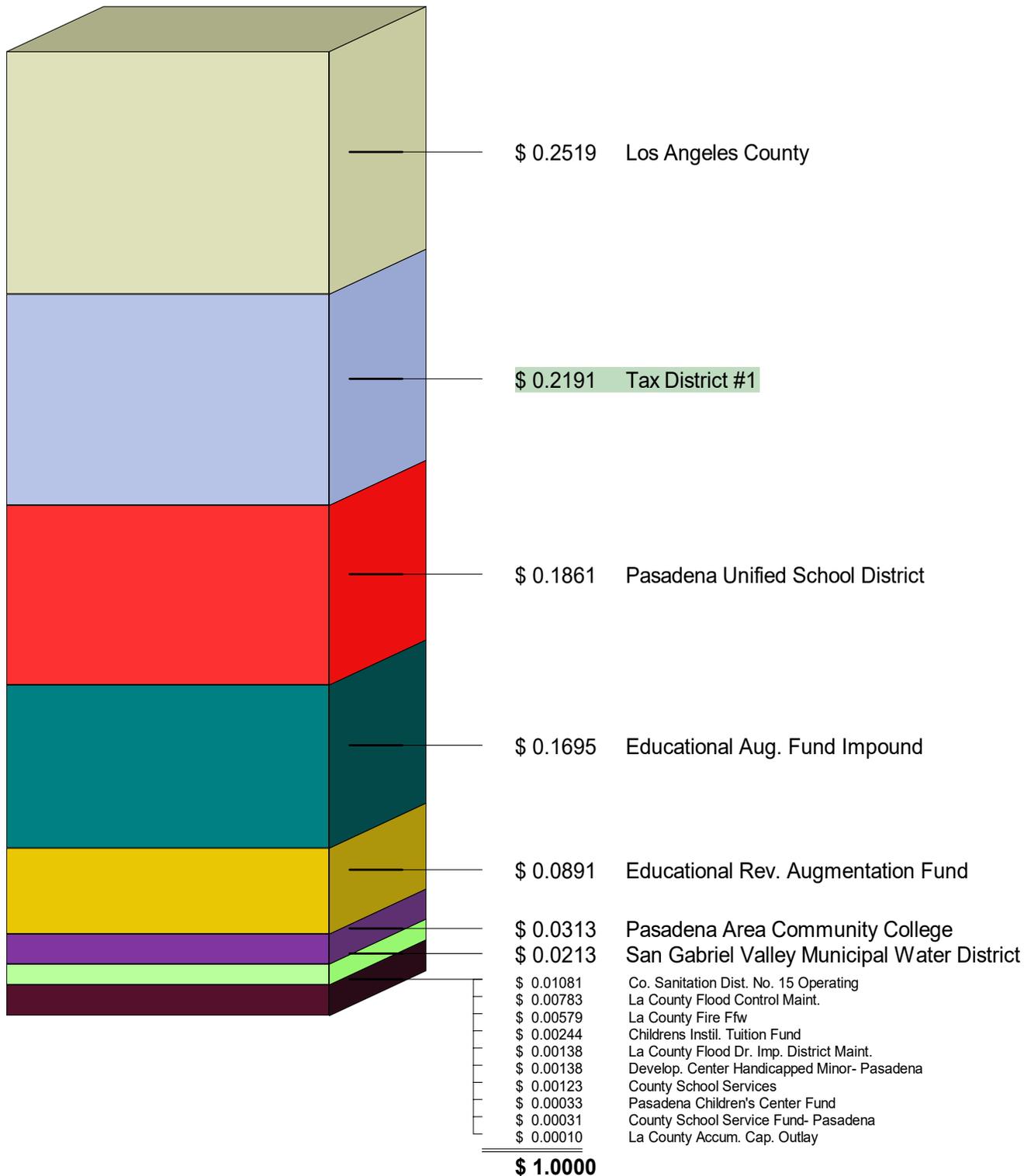
**Unrestricted Fund Balance:** The portion of a governmental fund balance (or net assets) that is available for appropriation. The amount listed in fund balance is assumed to be unrestricted unless set aside in "Restricted Fund Balance".

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

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

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# THE CITY OF SIERRA MADRE PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 07516, Excluding Redevelopment Factors & Additional Debt Service**

Data Source: Los Angeles County Assessor 2023/24 Annual Tax Increment Tables

Prepared On 8/19/2024 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

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