



City of Sierra Madre, California
Annual Adopted Budget
Fiscal Year 2022-2023



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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, 2021

Christopher P. Morrill

Executive Director

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City of Sierra Madre

Village of the Foothills

Adopted Budget



July 1, 2022 – June 30, 2023

City of Sierra Madre
Sierra Madre Public Financing Authority

City Council and Elected Officials

<i>Gene Goss</i>	<i>Mayor</i>
<i>Edward Garcia</i>	<i>Mayor Pro Tem</i>
<i>Rachelle Arizmendi</i>	<i>Council Member</i>
<i>Kelly Kriebs</i>	<i>Council Member</i>
<i>Robert Parkhurst</i>	<i>Council Member</i>
<i>Michael Amerio</i>	<i>City Treasurer</i>

Executive Management

<i>Jose Reynoso</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>Hillary Guirola-Leon</i>	<i>Finance Director</i>
<i>Vincent Gonzalez</i>	<i>Planning & Community Preservation</i>
<i>Henry Amos</i>	<i>Acting Police Chief</i>
<i>Brent Bartlett</i>	<i>Fire Chief</i>
<i>Rebecca Silva-Barron</i>	<i>Community Services Manager</i>
<i>Leila Regan</i>	<i>City Librarian</i>
<i>Chris Cimino</i>	<i>Public Works Director</i>

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City of Sierra Madre

Village of the Foothills



Introduction

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July 19, 2022

Honorable Mayor, City Council, and Residents of Sierra Madre

It is with great pleasure that City staff present the City of Sierra Madre's Operating and Capital Budget for fiscal year 2022-23. The budget was created utilizing the same zero-based budgeting methodology as in years before, necessitating a line-by-line review process for each program and expenditure by the executive team. The city-wide adopted FY 2022-2023 expenditures are \$32,322,232 across all funds.

The General Fund FY 2022-2023 adopted budget is balanced, with a surplus of approximately \$45,000. In the past two fiscal years, there was uncertainty of the Pandemic's financial impact on City operations. In response, the City implemented a short term Pandemic budgeting plan by reducing expenditures in the general fund and using existing reserves in other funds. As a result, the City was able to continue the same level of service and staffing levels. FY 2022-2023 is the first year coming out of the budgeting response plan and as expected general fund expenditures have increased and better reflect operation costs.

Budget Highlights

The Operating and Capital Budget was developed with continued sound fiscal operations while meeting the community's core priorities of public safety, sustainable infrastructure, and investment in community services. The Community Wellness program was launched, where the City is collaborating with neighborhood businesses and organizations to provide citizens with opportunities to participate in various wellness events. The City is also pleased to continue to repeat many of the traditional events held before the global pandemic.

The adopted budget includes continued investments in capital assets and efforts to stabilize rising pension costs. Some of the capital projects budgeted in the upcoming year are street improvements, water main replacement, library improvements, and fleet scheduled replacement. The City was awarded economic recovery funds, American Rescue Plan Act, and will invest in the new public safety building improvements and Sierra Vista Park playground replacement.

The FY 2022-2023 budget also continues the efforts to stabilize pension costs. Council has previously approved additional discretionary payments towards the pension unfunded liability and as a result, the pension funded status is at 85%. FY 2022-2023 allows for an additional prepayment to CalPERS in efforts to continue monitoring the City's long term liabilities.

Looking Ahead

As part of the budget process, staff reviewed the capital needs of the City in the next 5 years and developed a 5-year Capital Improvement Plan. The next steps will be to review the capital needs, strategic goals, and funding available in order to prioritize the Capital projects/purchases in future years.

The City was also delighted to receive the \$10 million award secured by Assemblyman Chris Holden for library renovations and will start discussions on the project.

Rising pension costs continue to be challenges faced by local governments and the City will continue to monitor the long term liabilities.

Closing

The City Council and Executive team, continue to be wholly dedicated to upholding a financially sound and sustainable City budget. The City has learned a lot over the past two years and has overcome the challenges caused by the global pandemic while not reducing the staffing levels or service provided.

In closing, I want to express my gratitude to our City Council for their commitment and vision, and to recognize City management and staff for their efforts during the budgeting process.

Respectively,



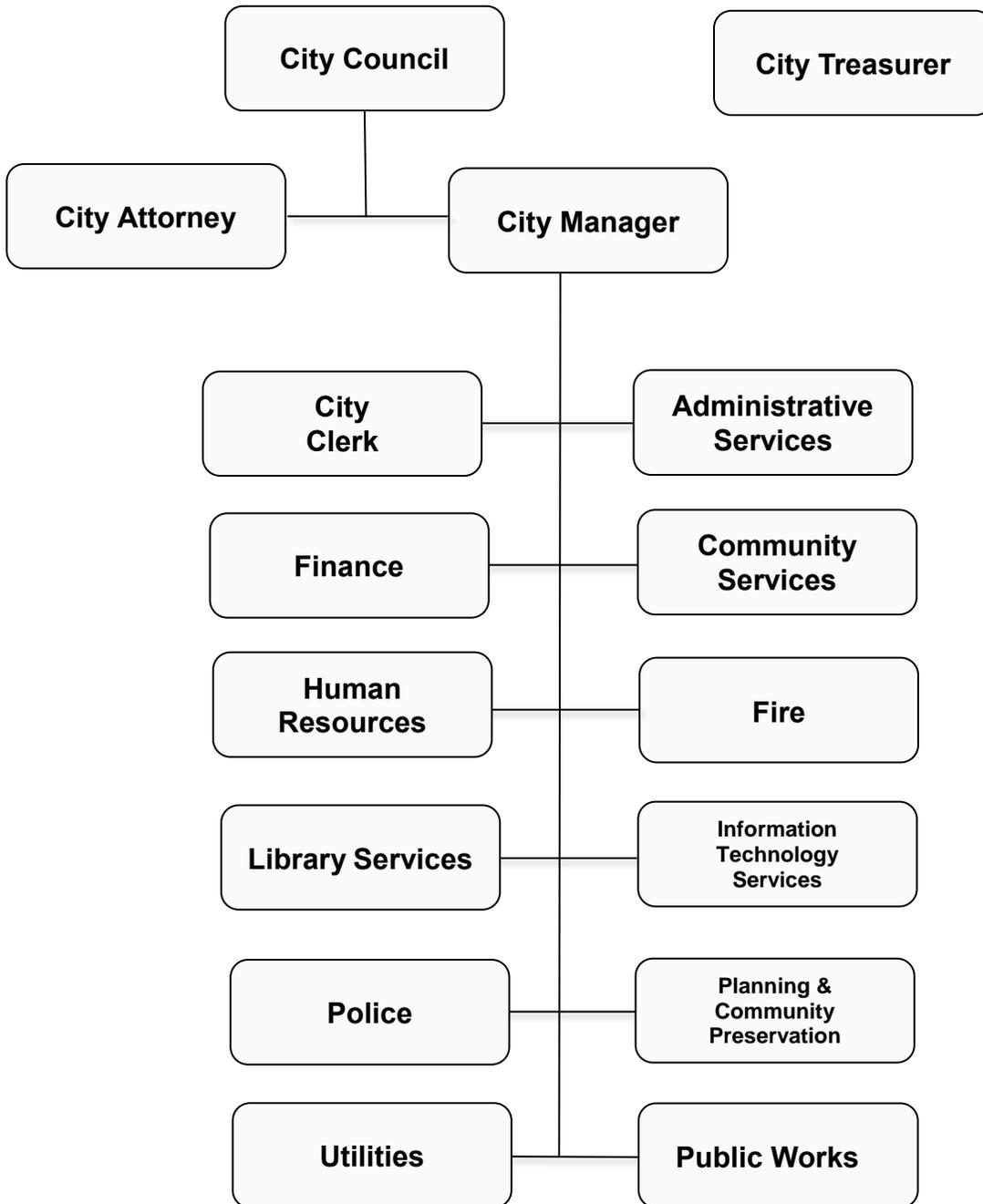
Hillary Guirola-Leon
Finance Director



Satnam Rait
Finance and Budget Manager



City of Sierra Madre Organizational Structure



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Mission Statement

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

Vision Statement

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

Core Values:

- Efficiency and effectiveness
- Honesty and integrity
- Financial accountability
- Teamwork
- Community participation
- Small town character

Strategic Goals:

The City of Sierra Madre's strategic goals are determined and evaluated in conjunction with department goals, to ensure that each facet of the City works together to meet our core values. Below are the strategic goals, along with highlights of steps the City is making to meet those goals.

Improve and maintain traditional City infrastructure and green infrastructure

- Updating master plans for Water, Stormwater, Sewer, and Streets.
- Completed agreement for 550 kW solar project at the City Yards.
- Continue watermain replacement project and city street rehabilitation project

Increase the City's ability to ensure a reliable long-term water supply for its residents

- Working with regional partners bolstered by Measure W funds to ensure the health and safety of our local watershed.
- Formalized an interagency agreement City of Arcadia for emergency water access.
- Initiated negotiations with City of Arcadia to establish a jointly-owned well in Main San Gabriel basin.

Increase professional development and retention of employees

- Encouraging employees looking for development opportunities to participate in supervisory trainings and workshops.

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Community Profile

General Information

Sierra Madre is small city, approximately 3.5 square miles, with approximately 11,000 residents. It is among the smallest cities in all of Los Angeles County. Sierra Madre has no direct freeway access and a limited retail and service area of approximately 6 blocks. Since its incorporation in 1907, Sierra Madre has always been, and remains today, a full-service city with its own in-house Police Department, Recreation 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 2020 census reflects that more than 62% of the adults have bachelor's degree or higher education that leads to higher than average median incomes in this area. The 20% of the population is over the age of 65 and 25% of the population is school age children. The 58.4% 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

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

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 Winter Fest Event (November)
- Chamber of Commerce's Wistaria Festival (March)
- Senior Programs (year-round)
- Seniors Older Americans Reception (May)
- Seniors Annual Community Yard Sale (Summer)
- Friends of the Library Art Fair (May)
- Friends of the Library Wine & Cuisine Fund Raiser (Summer or Fall)
- Community Candlelight Walk (December)
- Sierra Madre Community Nursery School Carnival (May)
- Halloween Happenings Event (October)
- Huck Finn Family Event (Spring)
- Mt. Wilson Trail Race & Pasta Feed (May)
- Rose Float Decorating (year-round)
- Family Movie Fridays in the Park (June - August)
- Summer Fun in the Park (June – August)
- Summer Concerts in the Park (June - August)
- Youth and Adult Sports Leagues (all ages; year-round)
- Mayor's Annual Car Show Event

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 www.cityofsierramadre.com.

Education

Public and private schools within Sierra Madre provide education for children from preschool through high school. The City of Sierra Madre is served by the Pasadena Unified School District (PUSD), which also serves the adjacent City of Pasadena, California. Within the City, there is one public elementary and middle school: Sierra Madre Elementary School (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, four K-8 institutions, and one high school.

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

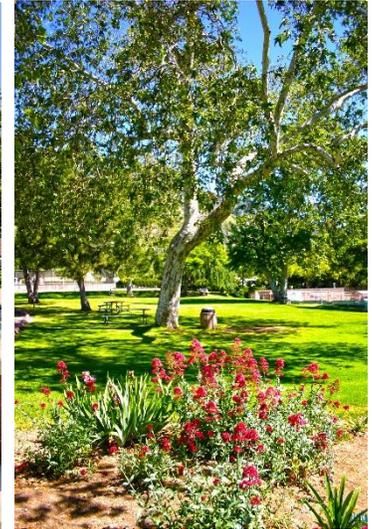
189 E. Mira Monte Ave.
Sierra Madre, CA 91024

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

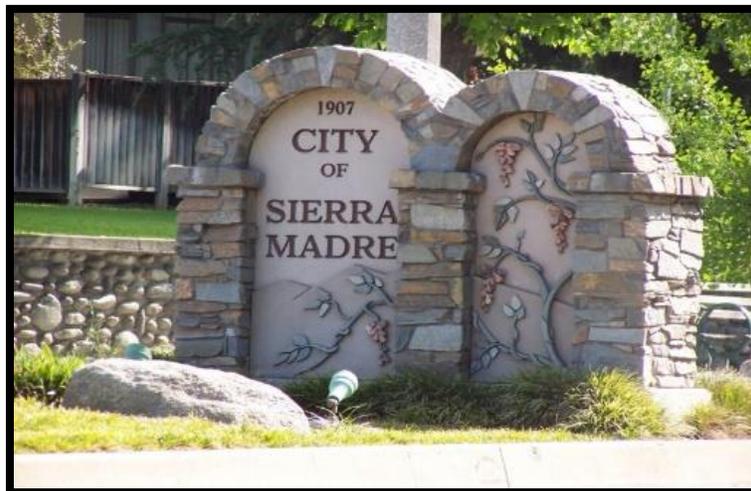
611 E. Sierra Madre Blvd.
Sierra Madre, CA 91024

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 2020-2021

Business Name (in alphabetical order)	Business Category (by largest to smallest)	#
Ad Security	Casual Dining Restaurants	8
Best Buy Drugs	Quick-Service Restaurants	3
Bottle Shop	Specialty Stores	2
Casa Del Rey	Convenience Stores/Liquor	2
Corfu Restaurant	Service Stations	2
Frontier Hardware Co	Florist Shops	1
Happy's Liquor	Auto Repair Shops	2
Leonora Moss	Drug Store	1
Lucky Baldwins Delirium Café	Building Material Store	1
Moes Automotive Service Center	Food Stores Non-Grocery	1
Nano Cafe	Art/Gift/Novelty Store	1
Only Place In Town	Fast-Casual Restaurant	1
Savor the Flavor		
Sierra Filtration Services		
Sierra Fusion		
Sierra Madre Independent Honda Service		
Sierra Madre Pizza Co		
Sierra Madre Service Station Inc.		
Sierra Madre Valero		
Subway		
Tacos Ensenada Dom		
Taylor's Old Fashioned Meat Market		
Village Pizzeria		
Wistaria Restaurant & Bar		
Yui		

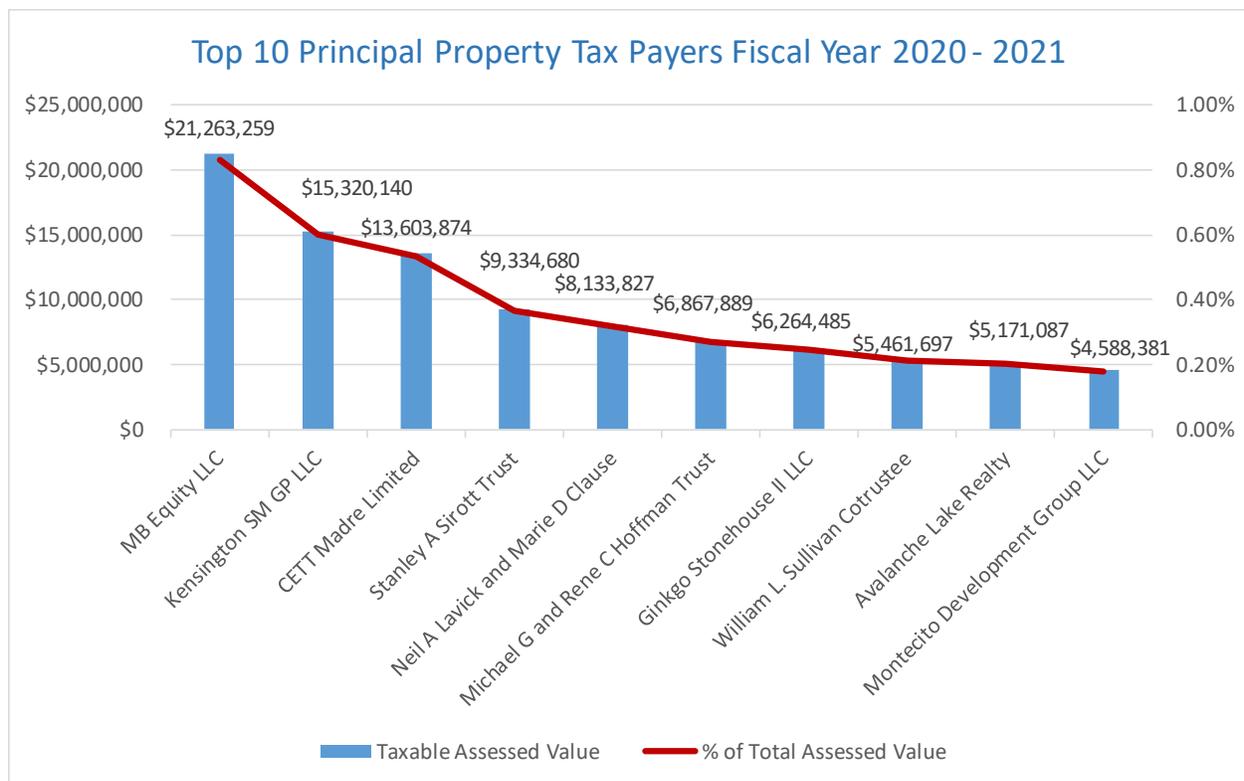
Business Industry Group (by largest to smallest)	#
Restaurants and Hotels	12
General Consumer Goods	4
Business and Industry	2
Autos and Transportation	2
Food and Drugs	2
Fuel and Service Stations	2
Building and Construction	1
Transfers & Unidentified	1

Total Sales Tax Generated By Major Industry Groups

#	Industry Group	Sales Tax Amount	% of Total Sales Tax
1	General Consumer Goods	\$ 338,509	31.80%
2	Autos And Transportation	\$ 221,706	20.83%
3	Restaurants And Hotels	\$ 185,326	17.41%
4	Fuel And Service Stations	\$ 94,420	8.87%
5	Business And Industry	\$ 82,878	7.79%
6	Food And Drugs	\$ 69,787	6.56%
7	Building And Construction	\$ 55,648	5.23%
8	Transfers & Unidentified	\$ 16,177	1.52%
	Total	\$ 1,064,451	100.00%

Top 10 Principal Property Tax Payers: Fiscal Year 2020-2021

#	Taxpayers	Taxable Assessed Value	% of Total Assessed Value
1	MB Equity LLC	\$21,263,259	0.83%
2	Kensington SM GP LLC	\$15,320,140	0.60%
3	CETT Madre Limited	\$13,603,874	0.53%
4	Stanley A Sirott Trust	\$9,334,680	0.36%
5	Neil A Lavick and Marie D Clause	\$8,133,827	0.32%
6	Michael G and Rene C Hoffman Trust	\$6,867,889	0.27%
7	Ginkgo Stonehouse II LLC	\$6,264,485	0.24%
8	William L. Sullivan Cotrustee	\$5,461,697	0.21%
9	Avalanche Lake Realty	\$5,171,087	0.20%
10	Montecito Development Group LLC	\$4,588,381	0.18%
Total		\$96,009,319	3.75%



City of Sierra Madre

Village of the Foothills



Financial Policies and Procedures

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Financial Policies & Procedures

The Budget Process

While each year's budget process includes certain specific steps in the development of the current year's figures, the budget also addresses the City Council's Priorities, Strategic and Operational Goals. The budget process begins in January as Department heads develop their operating budgets. Then in April, Department heads meet with City Manager to review their proposed budget line by line. Then, the budget team reviews the submitted budgets and works to review and develop the budget document. A public hearing is held where the public can come forward with any input. City Council then reviews the proposed budget and approves the budget in June. Key budget development dates are listed below:

January 2022	Department heads start reviewing their operations and developing their proposed budget
April 6 2022 to May 4, 2022	Department heads meet with City Manager to discuss their proposed budget line by line
June 14, 2022	Public hearing for budget adoption and City Council meeting

Budgetary Control

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

Planned expenditures for the capital projects and purchases for the current budget cycle are reflected within the budgets of the appropriate fund whose resources are used to fund the project.

The City Manager maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is the fund level. The City Manager may authorize transfers of appropriations within a department so long as it is within a single fund. A department head may propose to move funds within a single fund between divisions and categories (personnel and maintenance & operations). Supplemental appropriations during the year must be approved by the City Council. These appropriations, representing amendments to the budget during the year,

FINANCIAL POLICIES & PROCEDURES

could be significant in relationship to the original budget as adopted (see Budget Amendment Procedures).

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

Budget Amendment Procedures

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

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

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

Purchase Order Carryovers

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

Administrative Carryovers

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

City Council Action

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

FINANCIAL POLICIES & PROCEDURES

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 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's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP).

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

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

Measurement Focus and Basis of Accounting

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

FINANCIAL POLICIES & PROCEDURES

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.

Cash Management

The majority of unrestricted cash is combined into one pooled operating account to facilitate effective management of the City's resources. The City will invest only in those instruments authorized by the California Government Code Section 53601.

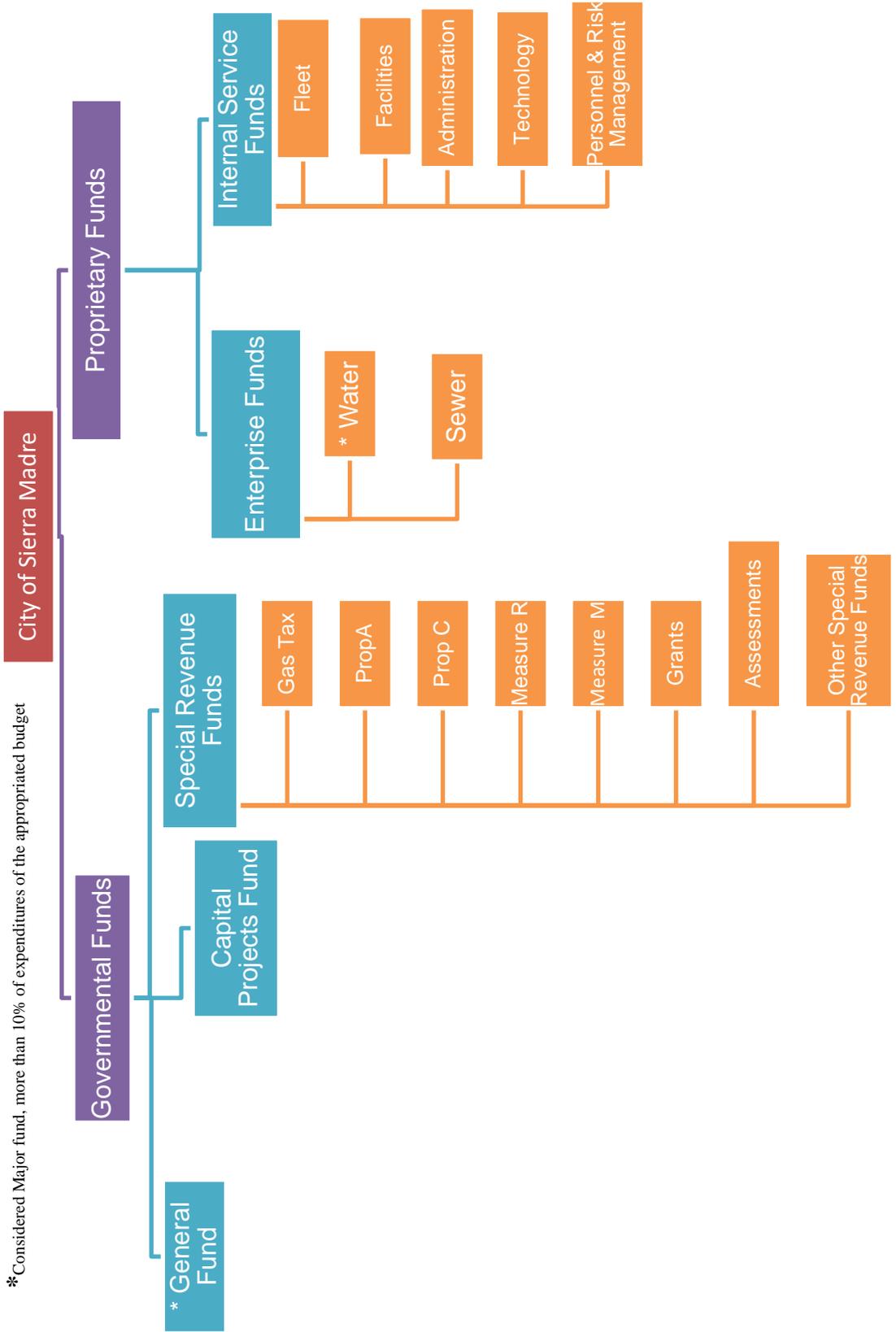
Fees & Rates

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



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:



* Considered Major fund, more than 10% of expenditures of the appropriated budget



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.
GOVERNMENTAL FUNDS - MAJOR FUND												
General Fund	✓	✓			✓	✓	✓	✓	✓	✓		
GOVERNMENTAL FUNDS - NON-MAJOR FUNDS												
GOVERNMENTAL NON-MAJOR SPECIAL REVENUE FUNDS - ASSESSMENTS												
Special Revenue Lighting Districts										✓		
Special Revenue Maintenance Districts										✓		
Other Special Revenue Assessment Districts										✓		
GOVERNMENTAL NON-MAJOR SPECIAL REVENUE FUNDS - OTHER												
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										✓		
Traffic Congestion Relief Program										✓		
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	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
NON-MAJOR CAPITAL PROJECT FUNDS												
Capital Project Funds												✓
PROPRIETARY FUNDS												
ISF - Fleet Services												
ISF - Facilities Management												
ISF - Administration	✓	✓										
ISF - Technology (Information Services)				✓								
ISF - Personnel And Risk Management			✓									
ISF - General Plan Update												
BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS												
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. 22-28

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
ADOPTING THE FISCAL YEAR 2022-2023 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, 2022, and concluding on June 30, 2023, was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

WHEREAS, on June 14, 2022, the City Manager did present the City's Fiscal Year 2022-2023 Proposed Budget to the City Council for its consideration; and

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

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

SECTION 1. The budget, as proposed, is adopted for the City of Sierra Madre for Fiscal Year commencing July 1, 2022, and concluding June 30, 2023.

SECTION 2. Appropriations for the City as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2022-2023", are hereby adopted for the Fiscal Year commencing July 1, 2022, and concluding on June 30, 2023.

SECTION 3., The City Manager and Assistant City Manager are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 14th day of June 2022.

SECTION 4., The City Council hereby adopts the 5-year capital improvement plan (CIP) which is in compliance with the City's General Plan.

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 2022-2023 fiscal year.

APPROVED AND ADOPTED, this 14th day of June 2022.



Gene Goss, Mayor

I hereby certify that the foregoing Resolution Number 22-28 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 14th day of June 2022, by the following vote.

AYES: MAYOR GENE GOSS, MAYOR PRO TEM EDWARD GARCIA, COUNCIL MEMBER RACHELLE ARIZMENDI, COUNCIL MEMBER KELLY KRIEBS, COUNCIL MEMBER ROBERT PARKHURST

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE



Laura Aguilar, City Clerk
(seal)

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RESOLUTION 22-30
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 2022-2023

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

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

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

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

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

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

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

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2022; 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, 2022, through June 30, 2023 (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 14th day of June 2022.



Gene Goss, Mayor

I hereby certify that the foregoing Resolution 22-30 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 14th day of June 2022 by the following vote:

AYES: MAYOR GENE GOSS, MAYOR PRO TEM EDWARD GARCIA, COUNCIL MEMBER RACHELLE ARIZMENDI, COUNCIL MEMBER KELLY KRIEBS, COUNCIL MEMBER ROBERT PARKHURST

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE



Laura Aguilar, City Clerk
(seal)

PFA RESOLUTION NO. 76

A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SIERRA MADRE ADOPTING THE BUDGET FOR FISCAL YEAR 2022-2023 AND APPROPRIATING THE AMOUNTS BUDGETED

WHEREAS, a proposed annual budget for the Public Financing Authority of Sierra Madre (Authority) for the fiscal years commencing July 1, 2022, and concluding on June 30, 2023, was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

WHEREAS, On June 14, 2022, the Executive Director did present the Fiscal Year 2022-2023 Budget to the City Council for its consideration; and the Public Financing Authority Board did, in a public meeting, carefully consider the proposed budget; and

WHEREAS, the Authority Board did, in a public meeting on June 14, 2022, receive input from the Executive Director, additional staff, and the public; and

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

SECTION 1. The budget is adopted as the budget for the Public Financing Authority of the City of Sierra Madre for Fiscal Year commencing July 1, 2022, and concluding June 30, 2023.

SECTION 2. Appropriations for the Agency as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2022-2023", are hereby adopted for the fiscal years commencing July 1, 2022, and concluding June 30, 2023.

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

APPROVED AND ADOPTED this 14th day of June 2022.



Gene Goss, Chairperson,
Public Financing Authority of the
City of Sierra Madre

I hereby certify that the foregoing PFA Resolution 76 was adopted at a regular meeting of the City Council and the Public Financing Authority of the City of Sierra Madre held on this 14th day of June 2022 by the following vote:

AYES: MAYOR GENE GOSS, MAYOR PRO TEM EDWARD GARCIA, COUNCIL MEMBER RACHELLE ARIZMENDI, COUNCIL MEMBER KELLY KRIEBS, COUNCIL MEMBER ROBERT PARKHURST

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE



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

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City of Sierra Madre

Village of the Foothills



Authorized Positions

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AUTHORIZED POSITIONS

Department	FY 2020-2021 Adopted	FY 2021-2022 Adopted	FY 2022-2023 Adopted
<u>Citywide Totals</u>			
Full-Time Positions	81	88	90
Part-time Hours	14,410	13,340	15,860
TOTAL FTE	87.93	94.41	97.63
<u>Administrative Services</u>			
Full-Time Positions	15.00	16	16
Part-Time Hours	960	2,880	3,380
TOTAL FTE	15.46	17.38	17.63
<u>Community Services</u>			
Full-Time Positions	4.00	4	4
Part-Time Hours	-	600	600
TOTAL FTE	4.00	4.29	4.29
<u>Fire Department</u>			
Full-Time Positions	16.0	17	18
Part-Time Hours	960	960	960
TOTAL FTE	16.46	17.46	18.46
<u>Library Services</u>			
Full-Time Positions	4	5	5
Part-Time Hours	7,970	6,720	7,680
TOTAL FTE	7.83	8.23	8.69
<u>Planning & Community Preservation</u>			
Full-Time Positions	4.0	5	6
Part-Time Hours	-	-	-
TOTAL FTE	4.00	5.00	6.00
<u>Police Department</u>			
Full-Time Positions	21	22	22
Part-Time Hours	2,440	2,180	3,240
TOTAL FTE	22.17	23.05	23.56
<u>Public Works</u>			
Full-Time Positions	8	9	9
Part-Time Hours	-	-	-
TOTAL FTE	8.00	9.00	9.00
<u>Utilities</u>			
Full-Time Positions	9	10	10
Part-Time Hours	2,080	-	-
TOTAL FTE	10.00	10.00	10.00

Note:

Authorized positions changed from prior year adopted budget. New admin aide position is added in Planning Department, and a temporary full-time captain position is added in Fire Department.

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City of Sierra Madre

Village of the Foothills



Budget Summaries

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**ESTIMATED FUNDS AVAILABLE BY FUND
FY 2022-2023**

FUND	Estimated Funds Available 06/30/2022	ADOPTED Revenues FY 2022-2023	ADOPTED Expenditures FY 2022-2023	ADOPTED Net Transfers In/(Out)	Estimated Funds Available 06/30/2023
GOVERNMENTAL FUNDS					
GENERAL FUND	9,732,230	14,670,700	(14,327,140)	(298,200)	9,777,590
SPECIAL REVENUE FUNDS:					
ASSESSMENT DISTRICTS	1,403,210	141,200	(588,200)		956,210
PSAF	77,673	145,000	(119,630)		103,043
COPS(SLESA)	-	150,000	(143,300)		6,700
LOCAL TRANSPORTATION PROP A	580,459	259,000	(182,000)		657,459
LOCAL TRANSPORTATION PROP C	48,931	215,600	(212,500)		52,031
MEASURE R	34,047	161,700	(161,700)		34,047
MEASURE M	38,920	180,000	(180,000)	-	38,920
RMRA	106,988	245,000	(245,000)	-	106,988
GAS TAX	66,404	320,000	(320,450)		65,954
ARPA	890,243	1,290,900	(1,000,000)		1,181,143
OTHER SPECIAL REVENUE FUNDS	3,355,675	363,550	(456,000)		3,263,225
CAPITAL PROJECTS FUND	188,572		(298,200)	298,200	188,572
GRAND TOTAL	\$ 16,523,352	\$ 18,142,650	\$ (18,234,120)	\$ -	\$ 16,431,882

FUND	Estimated Funds Available 06/30/2022	ADOPTED Revenues FY 2022-2023	ADOPTED Expenses FY 2022-2023	Change in np	Estimated Funds Available 06/30/2023
PROPRIETARY FUNDS					
WATER	4,618,131	7,021,000	(6,543,331)	477,669	5,095,800
SEWER	1,782,933	1,183,000	(1,088,640)	94,360	1,877,293
INTERNAL SERVICES					
IT	452,973	940,000	(993,800)	(53,800)	399,173
ADMINISTRATIVE	499,001	975,000	(979,300)	(4,300)	494,701
PERSONNEL & RISK MGMT	942,525	1,370,000	(1,461,150)	(91,150)	851,375
FLEET	401,944	718,000	(694,600)	23,400	425,344
FACILITIES	587,992	1,030,000	(1,431,491)	(401,491)	186,501
GEN PLAN UPDATE	84,102	35,000	-	35,000	119,102
GRAND TOTAL	\$ 9,369,601	\$ 13,272,000	\$ (13,192,312)	\$ 79,688	\$ 9,449,289

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.

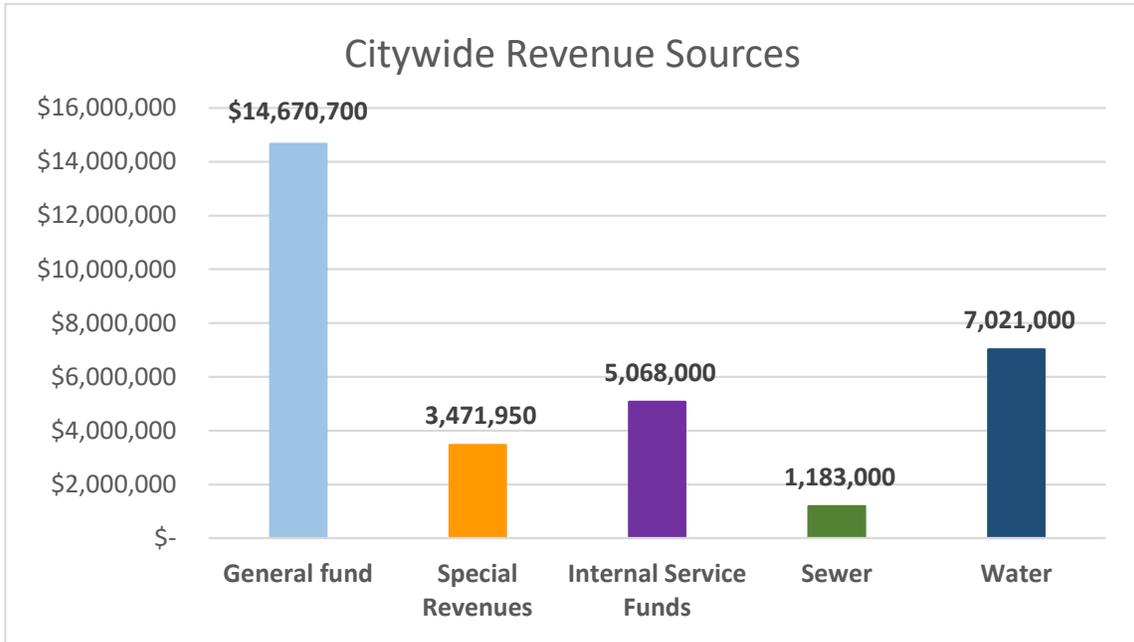
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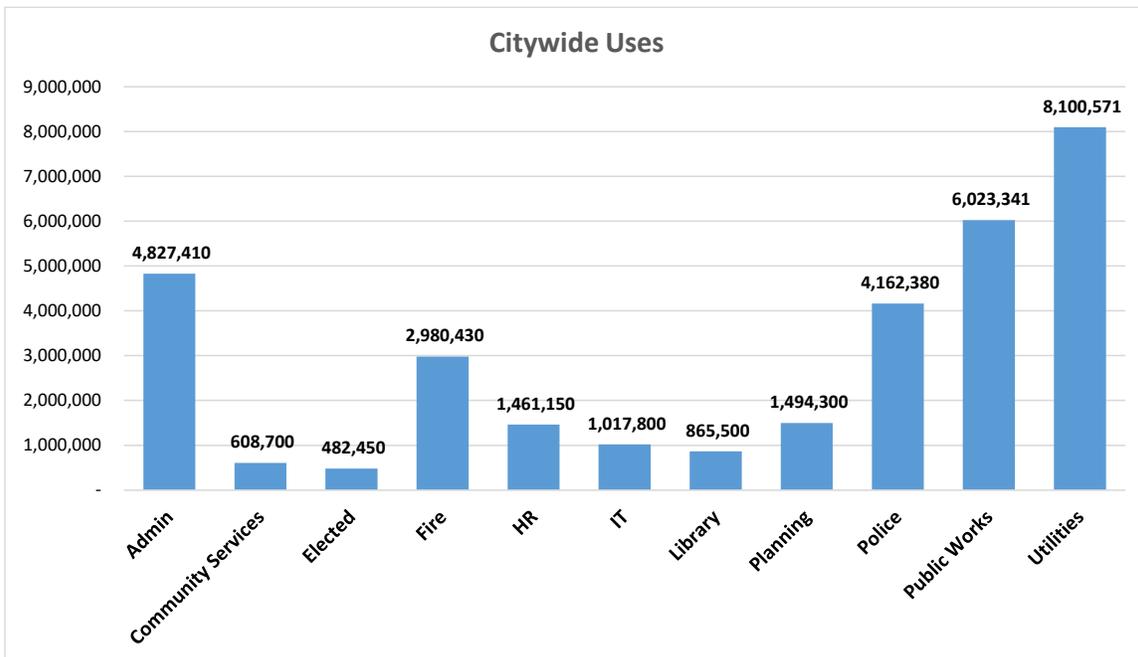
CITY OF SIERRA MADRE FISCAL YEAR 2022-2023 BUDGET

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
REVENUES				
GENERAL FUND	\$ 14,180,022	\$ 13,301,400	\$ 14,206,400	\$ 14,670,700
SPECIAL REVENUE FUNDS:	2,567,991	2,062,699	3,988,099	3,471,950
WATER	9,055,010	6,364,000	6,898,000	7,021,000
SEWER	1,131,025	1,140,000	1,175,000	1,183,000
INTERNAL SERVICE FUNDS	3,216,814	3,811,200	3,811,200	5,068,000
TOTAL REVENUES	\$ 30,150,862	\$ 26,679,299	\$ 30,078,699	\$ 31,414,650
TRANSFERS IN	\$ 1,022,186	\$ 181,400	\$ 181,400	\$ 298,200
EXPENDITURES				
GENERAL FUND	11,835,760	10,783,800	11,891,840	14,327,140
SPECIAL REVENUE FUNDS:	3,216,508	3,245,482	3,801,539	3,906,980
WATER	7,217,647	8,006,350	8,145,501	6,861,931
SEWER	1,280,980	1,319,650	1,356,350	1,238,640
INTERNAL SERVICE FUNDS	4,564,127	5,820,750	6,126,550	5,689,341
TOTAL EXPENDITURES	\$ 28,115,022	\$ 29,176,032	\$ 31,321,780	\$ 32,024,032
TRANSFERS OUT	\$ 1,022,186	\$ 181,400	\$ 181,400	\$ 298,200
NET CHANGE	\$ 2,035,840	\$ (2,496,733)	\$ (1,243,081)	\$ (609,382)

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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.



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CITY OF SIERRA MADRE FISCAL YEAR 2022-2023 BUDGET

PROPRIETARY FUNDS

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
REVENUES				
WATER	\$ 9,055,529	\$ 6,364,000	\$ 6,898,000	\$ 7,021,000
SEWER	1,130,550	1,140,000	1,175,000	1,183,000
<u>INTERNAL SERVICE FUNDS:</u>				
IT	673,259	1,010,000	1,010,000	940,000
ADMINISTRATIVE	650,770	600,000	600,000	975,000
PERSONNEL & RISK MGMT	892,587	950,000	950,000	1,370,000
FLEET	380,198	481,200	481,200	718,000
FACILITIES	620,000	770,000	770,000	1,030,000
GEN PLAN UPDATE	-	-	-	35,000
TOTAL REVENUES	\$ 13,402,893	\$ 11,315,200	\$ 11,884,200	\$ 13,272,000
TRANSFERS IN	\$ 10,696	\$ -	\$ -	\$ -
EXPENSES				
WATER	4,734,965	4,597,650	4,575,301	5,049,050
SEWER	1,110,980	1,194,650	1,231,350	1,238,640
<u>INTERNAL SERVICE FUNDS:</u>				
IT	774,910	966,350	991,550	992,800
ADMINISTRATIVE	763,205	777,450	836,050	979,300
PERSONNEL & RISK MGMT	1,716,483	1,682,000	1,783,000	1,461,150
FLEET	425,547	534,050	564,050	626,600
FACILITIES	681,272	671,300	752,300	792,700
GEN PLAN UPDATE	-	10,000	10,000	-
TOTAL EXPENSES	\$ 10,207,362	\$ 10,433,450	\$ 10,743,601	\$ 11,140,240
TRANSFERS OUT	\$ 18,459	\$ 21,400	\$ 21,400	\$ -
Change BEFORE CAPITAL and Principal Payments				
	\$ 3,187,768	\$ 860,350	\$ 1,119,199	\$ 2,131,760

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CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Property Taxes	\$ 6,850,289	\$ 6,793,400	\$ 6,983,400	\$ 8,030,800
AB1X 26 - RDA Residual	543,200	445,900	445,900	-
Utility User Taxes	2,809,894	2,650,000	2,700,000	2,750,000
Franchise Fees	458,345	440,000	440,000	440,000
Sales Taxes	1,125,303	950,000	1,230,000	1,249,000
Business Licenses	254,673	250,000	250,000	250,000
Charges for Services	597,934	620,600	676,600	696,400
Fines and Forfeitures	44,936	62,500	62,500	71,000
Licenses and Permits	1,170,517	968,000	1,148,000	1,105,000
Other Revenues	324,933	121,000	270,000	78,500
TOTAL GENERAL FUND	14,180,024	13,301,400	14,206,400	14,670,700
SPECIAL REVENUE FUNDS:				
ARPA				
Revenue from Other Agencies	-	-	1,290,900	1,290,900
Interest	-	-	-	-
TOTAL ARPA	-	-	1,290,900	1,290,900
ASSESSMENTS				
Property Taxes	272,634	232,300	232,300	141,200
Interest	(8,533)	-	-	-
TOTAL ASSESSMENTS	264,101	232,300	232,300	141,200
PSAF				
Revenue from Other Agencies	159,292	135,000	135,000	145,000
Interest	(1,492)	-	-	-
TOTAL PSAF	157,800	135,000	135,000	145,000
STATE COPS GRANT				
Revenue from Other Agencies	161,285	150,000	150,000	150,000
Interest	(3,834)	-	-	-
TOTAL COPS	157,451	150,000	150,000	150,000
GAS TAX				
Revenue from Other Agencies	242,692	266,785	266,785	320,000
Interest	373	-	-	-
TOTAL GAS TAX	243,065	266,785	266,785	320,000
RMRA				
Revenue from Other Agencies	202,385	209,719	209,719	245,000
Interest	1,986	-	-	-
TOTAL RMRA	204,371	209,719	209,719	245,000
MEASURE M				
Revenue from Other Agencies	158,134	154,000	154,000	180,000
Interest	1,005	-	-	-
TOTAL MEASURE M	159,139	154,000	154,000	180,000
MEASURE R				
Revenue from Other Agencies	139,566	135,882	135,882	161,700
Interest	744	-	-	-
TOTAL MEASURE R	140,310	135,882	135,882	161,700
PROP A				
Revenue from Other Agencies	224,037	218,424	218,424	259,000
Interest	3,663	-	-	-
Charges for Services	135	-	-	-
TOTAL PROP A	227,835	218,424	218,424	259,000

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
PROP C				
Revenue from Other Agencies	185,831	181,177	181,177	215,600
Interest	949	-	-	-
TOTAL PROP C	186,780	181,177	181,177	215,600
OTHER SPECIAL REVENUE FUNDS				
Donations	280,065	72,900	272,900	55,000
Interest	(17,556)	-	-	-
Other Revenues	53,847	49,578	344,578	49,550
Licenses and Permits	94,787	85,000	85,000	85,000
Property Taxes	-	-	-	-
Revenue from Other Agencies	420,035	171,934	311,434	174,000
TOTAL OTHER SPECIAL REVENUES FUND	831,178	379,412	1,013,912	363,550
TOTAL SPECIAL REVENUE FUNDS	2,572,030	2,062,699	3,988,099	3,471,950
INTERNAL SERVICE FUNDS-IT				
Charges for Services	645,000	990,000	990,000	920,000
Interest	(2,929)	-	-	-
Licenses and Permits	31,188	20,000	20,000	20,000
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-IT	673,259	1,010,000	1,010,000	940,000
INTERNAL SERVICE FUNDS- ADMINISTRATIVE				
Charges for Services	650,000	600,000	600,000	975,000
Interest	770	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS- ADMINISTRATIVE	650,770	600,000	600,000	975,000
INTERNAL SERVICE FUNDS-PERSONNEL & RISK MGMT				
Charges for Services	-	-	-	220,000
Interest	(14,292)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	906,879	950,000	950,000	1,150,000
TOTAL INTERNAL SERVICE FUNDS-PERSONNEL & RISK MGMT	892,587	950,000	950,000	1,370,000
INTERNAL SERVICE FUNDS- FLEET				
Charges for Services	365,000	481,200	481,200	718,000
Interest	(1,176)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	16,374	-	-	-
TOTAL INTERNAL SERVICE FUNDS-FLEET	380,198	481,200	481,200	718,000
INTERNAL SERVICE FUNDS-FACILITIES				
Charges for Services	620,000	770,000	770,000	1,030,000
Interest	(4,619)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-FACILITIES	615,381	770,000	770,000	1,030,000
INTERNAL SERVICE FUNDS-GEN PLAN UPDATE				
Charges for Services	-	-	-	-
Interest	(85)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	35,000
TOTAL INTERNAL SERVICE FUNDS-GEN PLAN UPDATE	(85)	-	-	35,000
TOTAL INTERNAL SERVICE FUNDS	3,212,110	3,811,200	3,811,200	5,068,000

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
ENTERPRISE FUNDS:				
WATER				
Charges for Services	6,931,020	6,339,000	6,839,000	7,000,000
Fines and Forfeitures	3,699	-	-	-
Interest	41,293	25,000	25,000	21,000
Grants	-	-	34,000	-
Other Revenues	2,079,518	-	-	-
TOTAL WATER FUND	9,055,530	6,364,000	6,898,000	7,021,000
SEWER				
Charges for Services	1,123,588	1,120,000	1,155,000	1,175,000
Transfer In	-	-	-	-
Interest	7,438	20,000	20,000	8,000
TOTAL SEWER FUND	1,131,026	1,140,000	1,175,000	1,183,000
TOTAL ENTERPRISE FUNDS	10,186,556	7,504,000	8,073,000	8,204,000
GRAND TOTAL CITYWIDE REVENUES	30,150,720	26,679,299	30,078,699	31,414,650

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CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
ADMINISTRATIVE SERVICES				
GENERAL FUND				
Personnel	548,728	395,700	305,000	275,200
Maintenance & Operations	95,394	73,000	93,000	83,000
Cost Allocations	1,572,600	1,851,200	1,851,200	2,611,610
Contingency	138,527	200,000	200,000	100,000
Other Expenses	1,150,002	-	-	778,300
TOTAL GENERAL FUND	3,505,251	2,519,900	2,449,200	3,848,110
AMERICAN RESCUE PLAN ACT (ARPA)				
Other Expenses	-	-	400,657	-
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	-	400,657	-
INTERNAL SERVICES FUND-ADMIN				
Personnel	600,983	609,500	647,500	785,500
Maintenance & Operations	113,816	143,750	164,350	193,800
Depreciation	48,400	24,200	24,200	-
TOTAL INTERNAL SERVICES FUND-ADMIN	763,199	777,450	836,050	979,300
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,268,450	3,297,350	3,685,907	4,827,410
COMMUNITY SERVICES				
GENERAL FUND				
Personnel	331,111	354,700	361,400	381,400
Maintenance & Operations	11,663	53,650	53,650	67,500
TOTAL GENERAL FUND	342,774	408,350	415,050	448,900
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	76,417	17,000	17,000	3,000
Capital Outlay	-	-	-	156,800
TOTAL OTHER SPECIAL REVENUE FUND	76,417	17,000	17,000	159,800
TOTAL COMMUNITY SERVICES DEPARTMENT	419,191	425,350	432,050	608,700
ELECTED AND APPOINTED				
GENERAL FUND				
Personnel	120,591	128,960	145,000	175,900
Maintenance & Operations	207,092	198,350	198,350	306,550
TOTAL GENERAL FUND	327,683	327,310	343,350	482,450
TOTAL ELECTED AND APPOINTED DEPARTMENT	327,683	327,310	343,350	482,450
FIRE				
GENERAL FUND				
Personnel	2,095,299	2,011,950	2,303,150	2,587,800
Maintenance & Operations	340,301	333,250	387,250	357,630
Capital Outlay	521,452	15,000	15,000	-
TOTAL GENERAL FUND	2,957,052	2,360,200	2,705,400	2,945,430
CAPITAL PROJECTS FUND				
Capital Outlay	-	200,000	200,000	35,000
TOTAL CAPITAL PROJECTS FUND	-	200,000	200,000	35,000
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	2,539	-	100,000	-
Capital Outlay	100,000	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	102,539	-	100,000	-
TOTAL FIRE DEPARTMENT	3,059,591	2,560,200	3,005,400	2,980,430

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
HUMAN RESOURCES				
INTERNAL SERVICES FUND				
Personnel	294,524	257,600	337,600	305,900
Maintenance & Operations	1,027,887	1,054,100	1,075,100	1,155,250
Other Expenses	394,072	370,300	370,300	-
TOTAL INTERNAL SERVICES FUND	1,716,483	1,682,000	1,783,000	1,461,150
TOTAL HUMAN RESOURCES DEPARTMENT	1,716,483	1,682,000	1,783,000	1,461,150
IT DEPARTMENT				
INTERNAL SERVICES FUND-IT				
Personnel	239,684	333,250	333,250	340,000
Maintenance & Operations	512,192	618,100	643,300	628,800
Depreciation	23,033	15,000	15,000	24,000
Investment in Capital Assets	22,316	230,000	230,000	25,000
TOTAL INTERNAL SERVICES FUND-IT	797,225	1,196,350	1,221,550	1,017,800
TOTAL IT DEPARTMENT	797,225	1,196,350	1,221,550	1,017,800
LIBRARY				
GENERAL FUND				
Personnel	355,357	529,400	529,400	622,100
Maintenance & Operations	49,894	93,590	93,590	108,400
TOTAL GENERAL FUND	405,251	622,990	622,990	730,500
OTHER SPECIAL REVENUE				
Maintenance & Operations	65,306	110,000	110,000	135,000
TOTAL OTHER SPECIAL REVENUE	65,306	110,000	110,000	135,000
TOTAL LIBRARY SERVICES DEPARTMENT	470,557	732,990	732,990	865,500
PLANNING AND COMMUNITY PRESERVATION				
GENERAL FUND				
Personnel	498,040	616,200	630,000	717,200
Maintenance & Operations	510,092	525,100	870,100	777,100
TOTAL GENERAL FUND	1,008,132	1,141,300	1,500,100	1,494,300
INTERNAL SERVICES FUND-GEN PLAN UPDATE				
Maintenance & Operations	-	10,000	10,000	-
TOTAL INTERNAL SERVICES FUND-GEN PLAN UPDA	-	10,000	10,000	-
OTHER SPECIAL REVENUE FUNDS				
Maintenance & Operations	107,564	142,070	96,170	-
TOTAL OTHER SPECIAL REVENUE FUNDS	107,564	142,070	96,170	-
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,115,696	1,293,370	1,606,270	1,494,300
POLICE				
GENERAL FUND				
Personnel	2,650,835	2,696,900	3,136,900	3,482,000
Maintenance & Operations	279,751	306,450	318,450	337,450
TOTAL GENERAL FUND	2,930,586	3,003,350	3,455,350	3,819,450
COPS FUND				
Personnel	461,089	115,450	115,450	113,300
Maintenance & Operations	22,954	34,550	34,550	30,000
TOTAL COPS FUND	484,043	150,000	150,000	143,300
PSAF FUND				
Personnel	166,955	254,300	254,300	119,630
TOTAL PSAF FUND	166,955	254,300	254,300	119,630

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
CAPITAL PROJECTS FUND				
Capital Outlay	-	-	-	80,000
TOTAL CAPITAL PROJECTS FUND	-	-	-	80,000
OTHER SPECIAL REVENUE FUND				
Personnel	59,328	-	-	-
Capital Outlay	40,671	-	100,000	-
TOTAL OTHER SPECIAL REVENUE FUND	99,999	-	100,000	-
TOTAL POLICE DEPARTMENT	3,681,583	3,407,650	3,959,650	4,162,380
PUBLIC WORKS				
GENERAL FUND				
Personnel	170,194	212,900	212,900	264,300
Maintenance & Operations	188,834	187,500	187,500	293,700
TOTAL GENERAL FUND	359,028	400,400	400,400	558,000
ASSESSMENTS				
Maintenance & Operations	133,916	81,200	81,200	88,200
Capital Outlay	-	-	-	500,000
TOTAL ASSESSMENTS FUND	133,916	81,200	81,200	588,200
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	-	-	1,000,000
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	1,000,000
GAS TAX FUND				
Personnel	129,751	168,520	178,520	178,950
Maintenance & Operations	48,891	54,000	54,000	61,500
Capital Outlay	-	104,611	104,611	80,000
TOTAL GAS TAX FUND	178,642	327,131	337,131	320,450
MEASURE R FUND				
Capital Outlay	7,500	306,500	293,300	161,700
TOTAL MEASURE R FUND	7,500	306,500	293,300	161,700
MEASURE M FUND				
Capital Outlay	222,655	154,000	154,000	180,000
TOTAL MEASURE M FUND	222,655	154,000	154,000	180,000
PROP A FUND				
Personnel	2,645	2,000	2,000	2,000
Maintenance & Operations	157,267	166,500	166,500	180,000
TOTAL PROP A FUND	159,912	168,500	168,500	182,000
PROP C FUND				
Maintenance & Operations	2,135	2,200	2,200	2,500
Capital Outlay	193,097	211,147	199,147	210,000
TOTAL PROP C FUND	195,232	213,347	201,347	212,500
RMRA FUND				
Capital Outlay	34,556	570,600	553,300	245,000
TOTAL RMRA FUND	34,556	570,600	553,300	245,000
OTHER SPECIAL REVENUE FUND				
Personnel	16,866	17,750	17,750	-
Maintenance & Operations	610,717	273,720	264,080	161,200
Other Expenses	51,580	-	-	-
Capital Outlay	220,750	99,364	142,804	-
TOTAL OTHER SPECIAL REVENUE FUND	899,913	390,834	424,634	161,200

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	-	-
Capital Outlay	281,354	160,000	160,000	183,200
TOTAL CAPITAL PROJECTS FUND	281,354	160,000	160,000	183,200
INTERNAL SERVICES FUND-FLEET				
Personnel	126,353	124,050	154,050	178,400
Maintenance & Operations	214,080	280,000	290,000	348,200
Depreciation	85,113	130,000	130,000	100,000
Investment in Capital Assets	150,418	133,500	133,500	168,000
TOTAL INTERNAL SERVICES FUND-FLEET	575,964	667,550	707,550	794,600
INTERNAL SERVICES FUND-FACILITIES				
Personnel	195,981	213,100	261,100	274,900
Maintenance & Operations	482,393	443,200	476,200	512,800
Depreciation	2,898	15,000	15,000	5,000
Investment in Capital Assets	29,977	816,100	816,100	643,791
TOTAL INTERNAL SERVICES FUND-FACILITIES	711,249	1,487,400	1,568,400	1,436,491
TOTAL PUBLIC WORKS DEPARTMENT	3,759,921	4,927,462	5,049,762	6,023,341
UTILITIES				
WATER FUND				
Personnel	1,099,071	1,079,600	1,009,251	1,030,100
Maintenance & Operations	2,021,248	1,945,750	1,993,750	2,118,000
Interest Expense	230,202	228,000	228,000	230,000
Depreciation	499,050	644,300	644,300	947,150
Cost allocations	189,383	-	-	23,800
Other expenses	696,011	700,000	700,000	700,000
Investment in Capital Assets	2,144,139	3,058,500	3,220,000	1,450,000
Principal Payment	338,543	350,200	350,200	362,881
TOTAL WATER FUND	7,217,647	8,006,350	8,145,501	6,861,931
SEWER FUND				
Personnel	561,070	529,800	566,500	651,000
Maintenance & Operations	50,579	109,150	109,150	79,350
Cost allocations	208,350	345,700	345,700	339,240
Other expenses	142,787	-	-	19,050
Depreciation	148,194	210,000	210,000	150,000
Investment in Capital Assets	170,000	125,000	125,000	-
Principal Payment	-	-	-	-
TOTAL SEWER FUND	1,280,980	1,319,650	1,356,350	1,238,640
TOTAL UTILITIES DEPARTMENT	8,498,627	9,326,000	9,501,851	8,100,571
TRANSFERS OUT	\$ 1,022,186	\$ 181,400	\$ 181,400	\$ 298,200
GRAND TOTAL CITYWIDE APPROPRIATION	29,137,193	29,357,432	31,503,180	32,322,232



**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	6,770,158	6,946,710	7,623,750	8,505,900
Maintenance & Operations	3,090,717	3,622,090	4,053,090	4,942,940
Capital Outlay	686,358	15,000	15,000	-
Contingency	138,527	200,000	200,000	100,000
Other	1,150,000	-	-	778,300
TOTAL GENERAL FUND EXPENSES	11,835,760	10,783,800	11,891,840	14,327,140
SPECIAL REVENUE FUNDS:				
ARPA				
Personnel	-	-	200,657	-
Maintenance & Operations	-	-	200,000	-
Capital Outlay	-	-	-	1,000,000
TOTAL ARPA	-	-	400,657	1,000,000
ASSESSMENTS				
Maintenance & Operations	69,916	71,200	71,200	88,200
Capital Outlay	64,000	10,000	10,000	500,000
TOTAL ASSESSMENTS	133,916	81,200	81,200	588,200
COPS FUND				
Personnel	461,089	115,450	115,450	113,300
Maintenance & Operations	22,955	34,550	34,550	30,000
TOTAL COPS	484,044	150,000	150,000	143,300
GAS TAX				
Personnel	129,751	168,520	178,520	178,950
Maintenance & Operations	48,891	54,000	54,000	61,500
Capital Outlay	-	104,611	104,611	80,000
TOTAL GAS TAX	178,642	327,131	337,131	320,450
MEASURE M				
Capital Outlay	222,655	154,000	154,000	180,000
TOTAL MEASURE M	222,655	154,000	154,000	180,000
MEASURE R				
Maintenance & Operations	7,500	-	-	-
Capital Outlay	-	306,500	293,300	161,700
TOTAL MEASURE R	7,500	306,500	293,300	161,700
RMRA				
Capital Outlay	34,556	570,600	553,300	245,000
TOTAL RMRA	34,556	570,600	553,300	245,000
PROP A				
Personnel	2,645	2,000	2,000	2,000
Maintenance & Operations	157,267	166,500	166,500	180,000
TOTAL PROP A	159,912	168,500	168,500	182,000
PROP C				
Maintenance & Operations	2,135	2,200	2,200	2,500
Capital Outlay	193,097	211,147	199,147	210,000
TOTAL PROP C	195,232	213,347	201,347	212,500
PSAF				
Personnel	166,955	254,300	254,300	119,630
TOTAL PSAF FUND	166,955	254,300	254,300	119,630
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	-	-
Capital Outlay	281,354	360,000	360,000	298,200
TOTAL CAPITAL PROJECTS FUND	281,354	360,000	360,000	298,200

**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
OTHER SPECIAL REVENUE FUND				
Personnel	76,196	17,750	17,750	-
Maintenance & Operations	644,528	530,790	482,670	299,200
Capital Outlay	631,018	111,364	347,384	156,800
Debt	-	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	1,351,742	659,904	847,804	456,000
TOTAL SPECIAL REVENUE FUNDS EXPENSES	3,216,508	3,245,482	3,801,539	3,906,980
INTERNAL SERVICES-Admin				
Personnel	600,983	609,500	647,500	785,500
Maintenance & Operations	113,816	143,750	164,350	193,800
Depreciation	48,400	24,200	24,200	-
Other Expenses	-	-	-	-
TOTAL INTERNAL SERVICES Admin	763,199	777,450	836,050	979,300
INTERNAL SERVICES-IT				
Personnel	239,684	333,250	333,250	340,000
Maintenance & Operations	512,192	618,100	643,300	628,800
Depreciation	23,033	15,000	15,000	24,000
Investment in Capital assets	22,316	230,000	230,000	25,000
TOTAL INTERNAL SERVICES- IT	797,225	1,196,350	1,221,550	1,017,800
INTERNAL SERVICES-Personnel and Risk MGMT				
Personnel	294,524	257,600	337,600	305,900
Maintenance & Operations	1,027,887	1,054,100	1,075,100	1,155,250
Other Expenses	394,072	370,300	370,300	-
TOTAL INTERNAL SERVICES- Personnel and Risk MGMT	1,716,483	1,682,000	1,783,000	1,461,150
INTERNAL SERVICES-Fleet				
Personnel	126,353	124,050	154,050	178,400
Maintenance & Operations	214,080	280,000	290,000	348,200
Depreciation	85,113	130,000	130,000	100,000
Investment in Capital assets	150,419	133,500	133,500	168,000
TOTAL INTERNAL SERVICES-Fleet	575,965	667,550	707,550	794,600
INTERNAL SERVICES-Facilities				
Personnel	195,981	213,100	261,100	274,900
Maintenance & Operations	482,393	443,200	476,200	512,800
Depreciation	2,898	15,000	15,000	5,000
Investment in Capital assets	29,977	816,100	816,100	643,791
TOTAL INTERNAL SERVICES-Facilities	711,249	1,487,400	1,568,400	1,436,491
INTERNAL SERVICES-Gen Plan Update				
Maintenance & Operations	-	10,000	10,000	-
TOTAL INTERNAL SERVICES-Gen Plan Update	-	10,000	10,000	-
TOTAL INTERNAL SERVICE FUNDS EXPENSES	4,564,121	5,820,750	6,126,550	5,689,341

**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
ENTERPRISE FUNDS:				
WATER				
Personnel	1,099,071	1,079,600	1,009,251	1,030,100
Maintenance & Operations	2,021,248	1,945,750	1,993,750	2,118,000
Interest Expense	230,202	228,000	228,000	230,000
Depreciation	499,050	644,300	644,300	947,150
Cost allocations	189,383	-	-	23,800
Other expenses	696,011	700,000	700,000	700,000
Investment in Capital Assets	2,144,139	3,058,500	3,220,000	1,450,000
Principal Payment	338,543	350,200	350,200	362,881
TOTAL WATER FUND	7,217,647	8,006,350	8,145,501	6,861,931
SEWER				
Personnel	561,070	529,800	566,500	651,000
Maintenance & Operations	50,579	109,150	109,150	79,350
Cost allocations	208,350	345,700	345,700	339,240
Other expenses	142,787	-	-	19,050
Depreciation	148,194	210,000	210,000	150,000
Investment in Capital Assets	170,000	125,000	125,000	-
Principal Payment	-	-	-	-
TOTAL SEWER FUND	1,280,980	1,319,650	1,356,350	1,238,640
TOTAL ENTERPRISE FUNDS EXPENSES	8,498,627	9,326,000	9,501,851	8,100,571
TRANSFERS OUT	\$ 1,022,186	\$ 181,400	\$ 181,400	\$ 298,200
GRAND TOTAL CITYWIDE APPROPRIATION	29,137,202	29,357,432	31,503,180	32,322,232

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General Fund Overview

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

General Fund Revenues

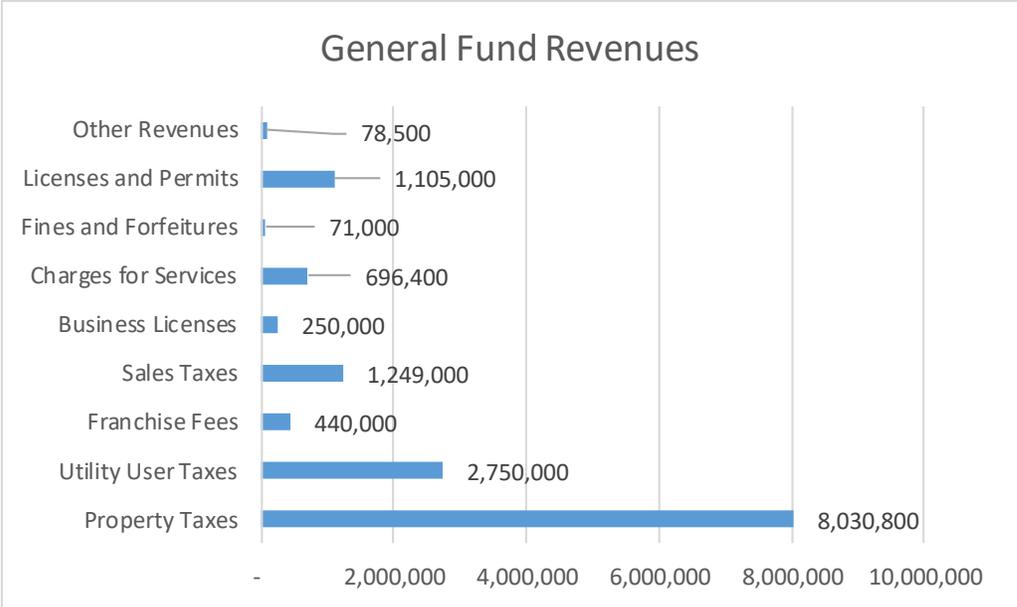
General Fund revenues are of particular interest as they fund essential City services. The City’s two primary revenue sources are Property Taxes and Utility User Taxes, which make up 74% of the General Fund Revenues. Overall, staff estimates a 3% increase in General Fund revenues for Fiscal Year 2022-2023.

Property Taxes are the City’s largest revenue source representing about 55 percent of the total General Fund revenue. They are derived from a portion of the one-percent property tax collected by the County of Los Angeles and allocated to the various governmental entities within the county. The City of Sierra Madre General Fund receives approximately \$21.91 for every \$100 collected. In accordance with State law, properties are assessed at actual full cash value, and the maximum tax is one percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed two percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the State to purchase bonds to reduce the State budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax. The “property tax in-lieu of motor vehicle license fee” has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue is projected to increase approximately 8% from last year’s estimated amount, which is attributed to an increase in current secured and unsecured tax projections. The increase is also due to the dissolution of the successor agency and AB1X residual revenue now flowing directly to the City. Property taxes are budgeted at \$8.03M for FY 22-23 using the budgeting tools provided by our consultants. The two main growth factors used in the budgeting process are the prop 13 inflationary value adjustment set at 2.0% and the single-family residential sales for 2021.

Utility User Taxes (UUT) are the City’s second largest revenue source representing 19 percent of the total General Fund revenue. For UUT revenue estimates, a weighted average was used of actual revenues. This analysis was then compared to actuals received in FY 20-21 and trends in revenues.

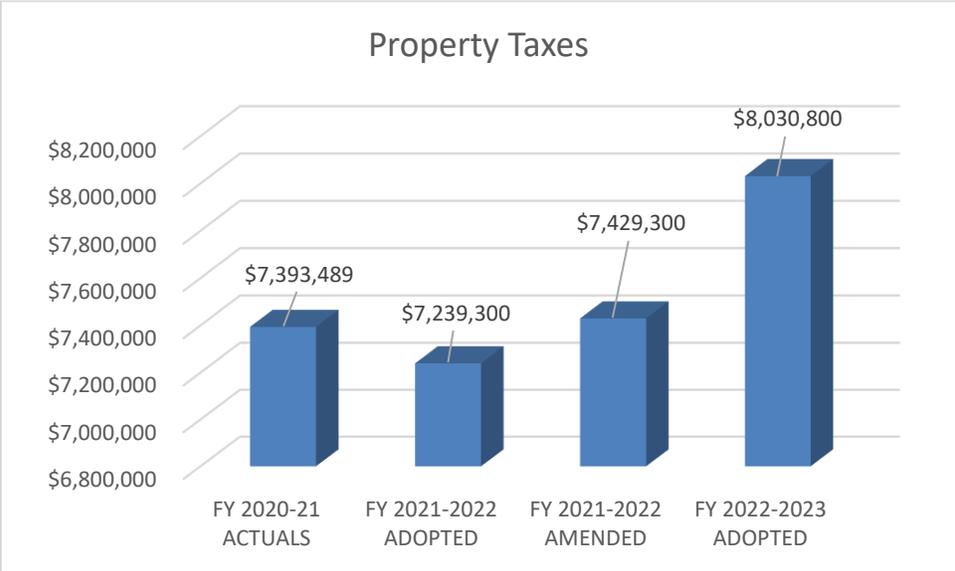
Other Revenues – are revenues, such as, Franchise Fees, Sales Taxes, Business Licenses, Fines & Forfeitures, Charges for Services make up the remainder 26 percent of the General Fund Revenues.

GENERAL FUND OVERVIEW



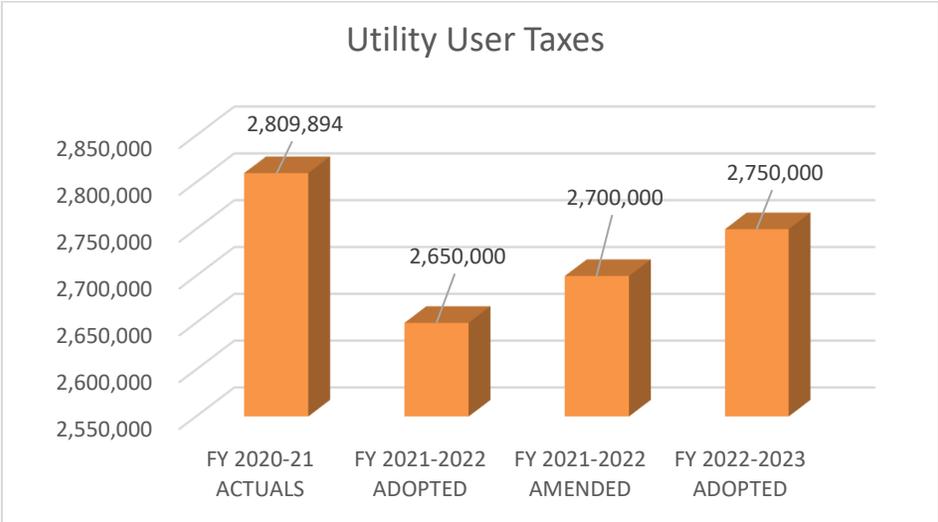
General Fund Trends

Property Taxes have increased steadily from year to year. The inflation rate has contributed to this increase plus increase in sale values of homes sold, and the reversal of the proposition 8 reductions. FY 22-23, is the first fiscal year with a dissolved Successor Agency and the AB1x 26- RDA Residual revenues will flow directly through property taxes to the City of Sierra Madre. This explains the increase expected in FY 22-23 property taxes.



GENERAL FUND OVERVIEW

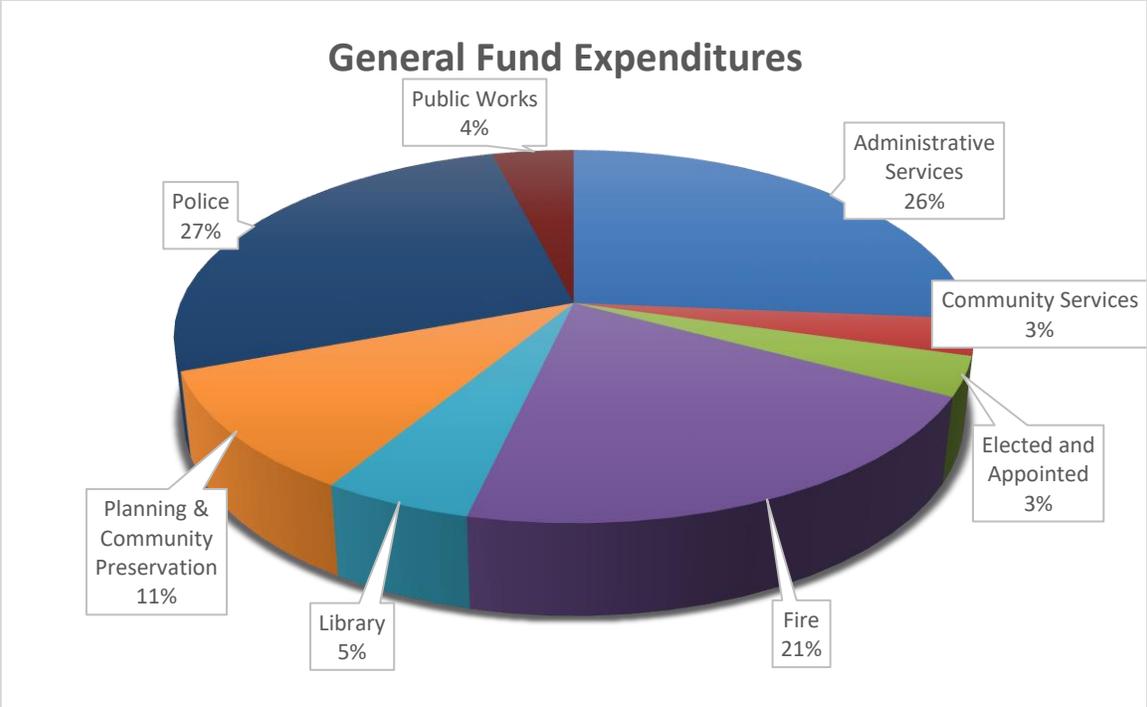
For FY 22/23, UUT is expected to increase by 2%. Projections were made based on revenue trends. FY 21-22 adopted budget was at a lower amount due to the uncertainty of the Pandemic and its effect on revenues.



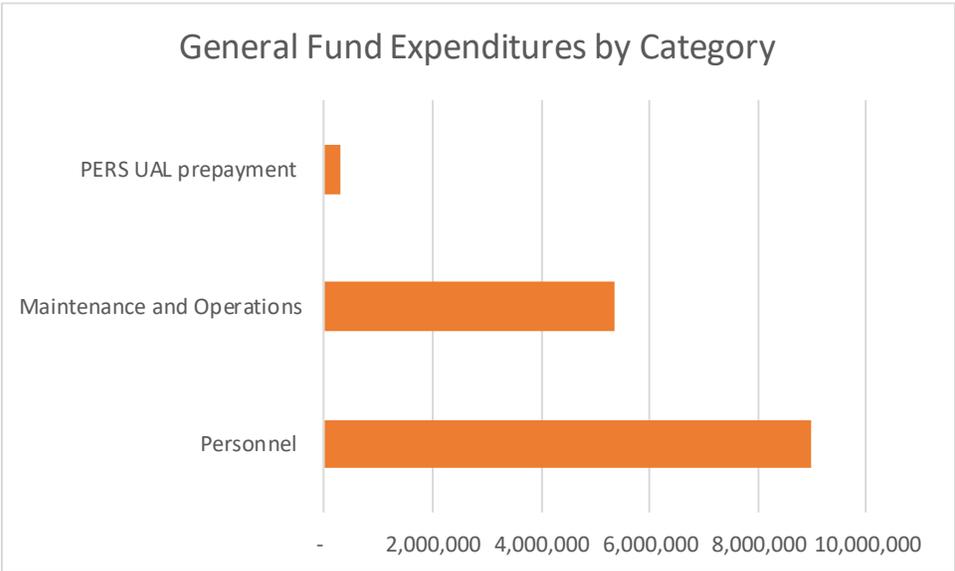
General Fund Expenditures

The City’s largest fund is the General fund. It provides the resources necessary to sustain the day-to-day activities and services to the community. All departments receive support from the General Fund, either directly or indirectly in the form of subsidies or cost allocation (overhead). About half of the General Fund resources are used to provide public safety, with Police making up 27% and Fire 21% of the General Fund. Administrative services in the general fund account mainly for internal service fund cost allocations for the general fund as a whole. The Internal Service funds consist of Personnel & Risk management, Information Technology, Facilities, Fleet, and Administration.

GENERAL FUND OVERVIEW



Personnel costs make up 61% of the City’s General Fund with most of the remaining costs consisting of Maintenance and Operations expenditures.



GENERAL FUND OVERVIEW

As shown in the table below, the General Fund projected Sources and Uses reflect a budget surplus of about \$45,000. The General fund includes a contingency of \$100,000 and transfers out of \$298,200 for capital asset funding.

CITY OF SIERRA MADRE FISCAL YEAR 2022-2023 BUDGET GENERAL FUND

GENERAL FUND	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
REVENUES				
Property Taxes	\$ 7,393,489	\$ 7,239,300	\$ 7,429,300	\$ 8,030,800
Utility User Taxes	2,809,894	2,650,000	2,700,000	2,750,000
Franchise Fees	458,345	440,000	440,000	440,000
Sales Taxes	1,125,303	950,000	1,230,000	1,249,000
Business Licenses	254,673	250,000	250,000	250,000
Charges for Services	597,933	620,600	676,600	696,400
Fines and Forfeitures	44,935	62,500	62,500	71,000
Licenses and Permits	1,170,517	968,000	1,148,000	1,105,000
Other Revenues	324,933	121,000	270,000	78,500
TOTAL REVENUES	14,180,022	13,301,400	14,206,400	14,670,700
TRANSFERS IN	-	-	-	-
EXPENDITURES				
Administrative Services*	3,366,724	2,319,900	2,249,200	3,748,110
Community Services	342,774	408,350	415,050	448,900
Elected and Appointed	327,684	327,310	343,350	482,450
Fire	2,957,052	2,360,200	2,705,400	2,945,430
Library	405,251	622,990	622,990	730,500
Planning & Community Preservation	1,008,132	1,141,300	1,500,100	1,494,300
Police	2,930,587	3,003,350	3,455,350	3,819,450
Public Works	359,029	400,400	400,400	558,000
TOTAL EXPENDITURES	11,697,233	10,583,800	11,691,840	14,227,140
TRANSFERS OUT	241,686	160,000	160,000	298,200
CONTINGENCY	138,527	200,000	200,000	100,000
NET CHANGE IN FUND BALANCE	2,102,576	2,357,600	2,154,560	45,360

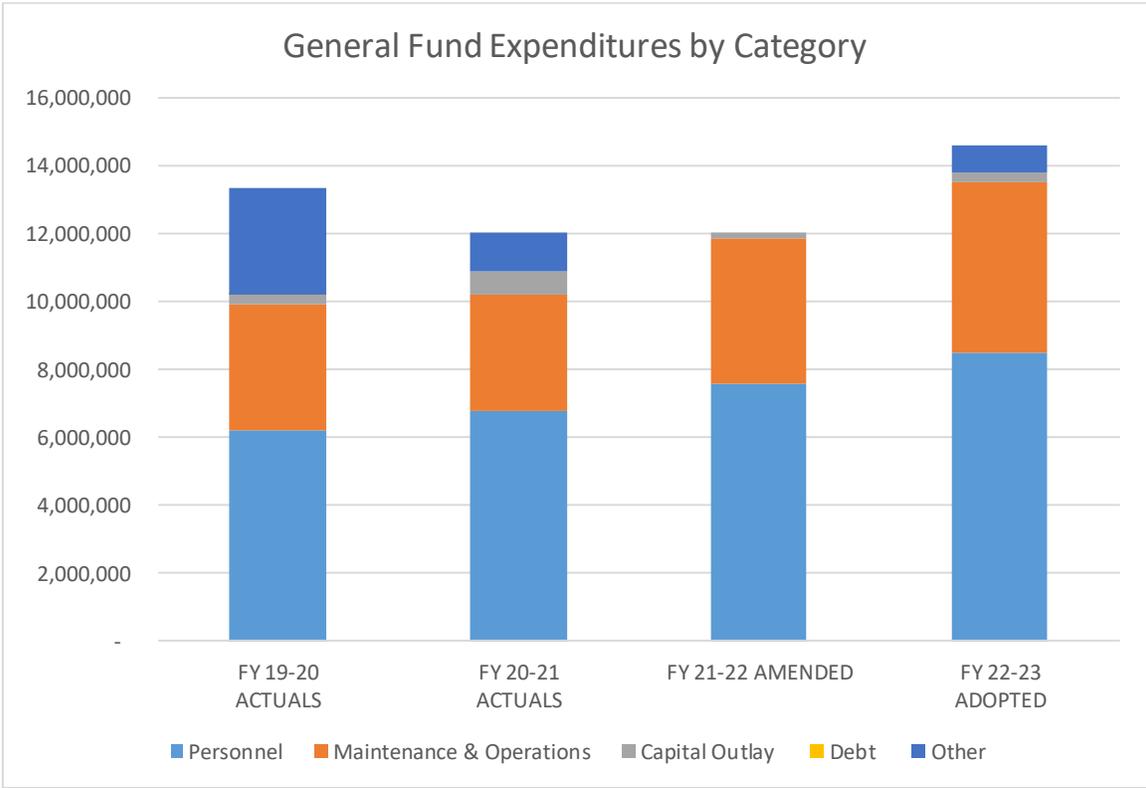
GENERAL FUND OVERVIEW

General Fund Trends (Cont.)

The City has continually worked on containing costs across the board. The increase in personnel expenditures over the years is mainly due to rising costs of insurance and pension rates, and negotiations. For FY 22-23 budget, we have two new fulltime positions and some increases in part-time hours. The two new full time positions are an Administrative Aide in the Planning Department and a Fire Captain in the Fire department. The Fire Captain position is a temporary over-hire position.

Below we can see the general fund expenditures by category type. In FY 19-20, 20-21, and 21/22. The “Other category” below represents the City’s Pension UAL payments (required and additional prepayments combined).

In FY 19/20, the “other “category was higher than all other fiscal years due to the significant one-time UAL prepayment towards the City’s pension UAL. Council’s guidance has developed a CalPERS sustainability plan to monitor the pension liabilities and ensure long term sustainability. The current pension funding policy requires a minimum of 85% funded status, the City is currently funded at 85%. An additional prepayment is included in the budget for FY 22-23. Monitoring the long-term pension liabilities will also help the City meet its strategic goals by reducing long-term liabilities and operating costs in future years. We can also see the personnel costs increase gradually due to the increase in costs and MOU negotiations.

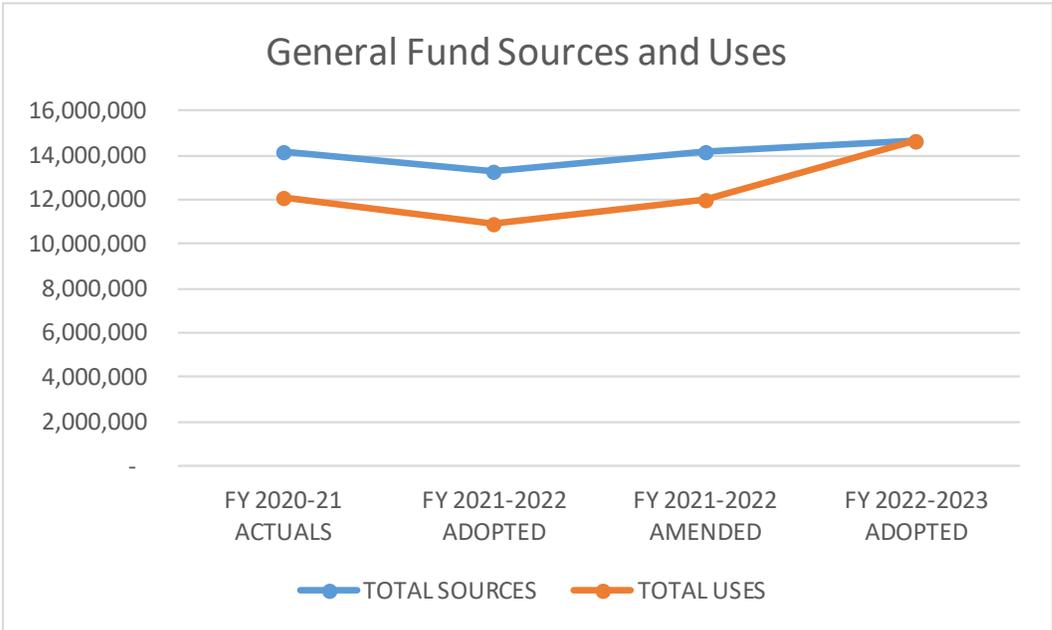


In The chart below shows total revenues and expenditures in the general fund overall across fiscal years. FY 20-21 adopted budget included a projected surplus due to reductions in expenditures by implementing our pandemic response plan. The Pandemic

GENERAL FUND OVERVIEW

Response Plan was a short-term budgeting plan that reduced expenditures in the general fund by using existing reserves in internal service funds. The budgeting plan was a result of the Pandemic and the uncertainty on its effect on revenues and expenditures. The City of Sierra Madre responded with a short-term budgeting plan without reducing staffing or service levels. The short-term budgeting plan explains the surplus in both FY 20-21 and the projected surplus in FY 21-22.

In FY 22-23, the reduced costs were once again budgeted in the general fund as done previously before the Pandemic. As of June 2022, the City is working on reviewing and developing strategic goals for the City. These strategic goals will help develop priorities in funding for future fiscal years. In the long-term projections, it is anticipated that expenditures may not increase at the same rate as revenues.



Long-Term Projections

A 5-year projection of the General Fund was prepared as part of the budget process.. Property taxes and sales tax projections were obtained from our consultants.. Utility Users Tax was projected using historical trends.

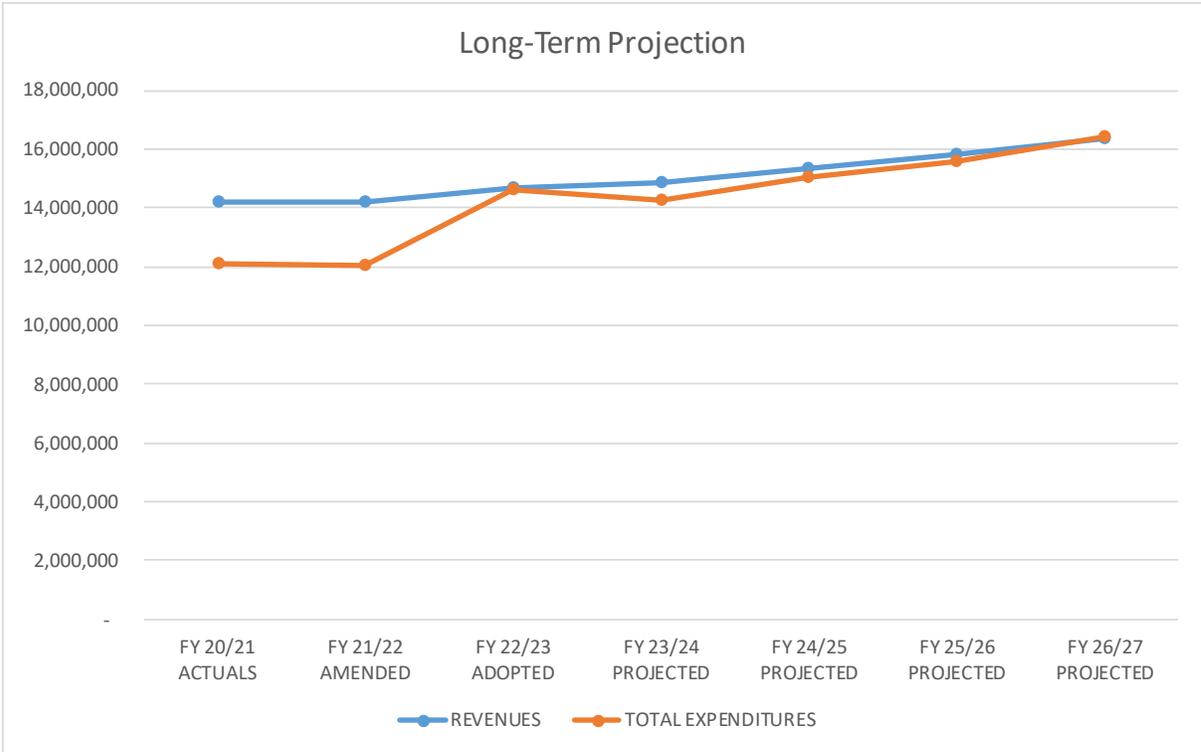
General fund expenditures were projected using trend data and a 2.5% increase in operating costs for departments. Department operating expenditures were projected using current expenditures and increases due to inflation.

Increases in operating costs for capital projects were not included in the projections since they were not known or estimated at the time of the analysis.

CalPERS required UAL payments were obtained from the latest actuarial valuation for each pension plan. The projections do not take into account any prepayment to CalPERS UAL. It is important to continue monitoring the long-term liability through

GENERAL FUND OVERVIEW

prepayments or trust contributions. The assumptions below also excluded any capital project expenditures.



The Long-Term Projection graph above shows the historical information for FY 20-21 and 21-22. It is important to note that these two fiscal years were part of the pandemic budgeting response and some expenditures were budgeted using special revenue funds and internal service funds existing reserves. Fiscal year 22-23 reflects the General Fund’s operating costs going forward. We can see from the graph that revenues are not projected to increase at the same rate as expenditures in the general fund.

The City is currently reviewing and updating its strategic goals. Strategic goals will help guide decisions in upcoming budget years. The long-term projection will be revisited next budget year to help guide the budget process and to incorporate new information. Staff developed a 5-year capital improvement plan to determine the needs of the City in the next 5 years. The Capital improvement plan will be reviewed along with the strategic goals of the City to help prioritize projects with available funding. Since the graph above doesn’t include any capital projects projected, existing reserves can potentially be a funding source. Revenues and expenditures will be reviewed as well. A fee study is budgeted to occur in FY 22-23 to revisit our fee schedule and ensure cost recovery.

City of Sierra Madre

Village of the Foothills



Department Budgets

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City of Sierra Madre

Village of the Foothills

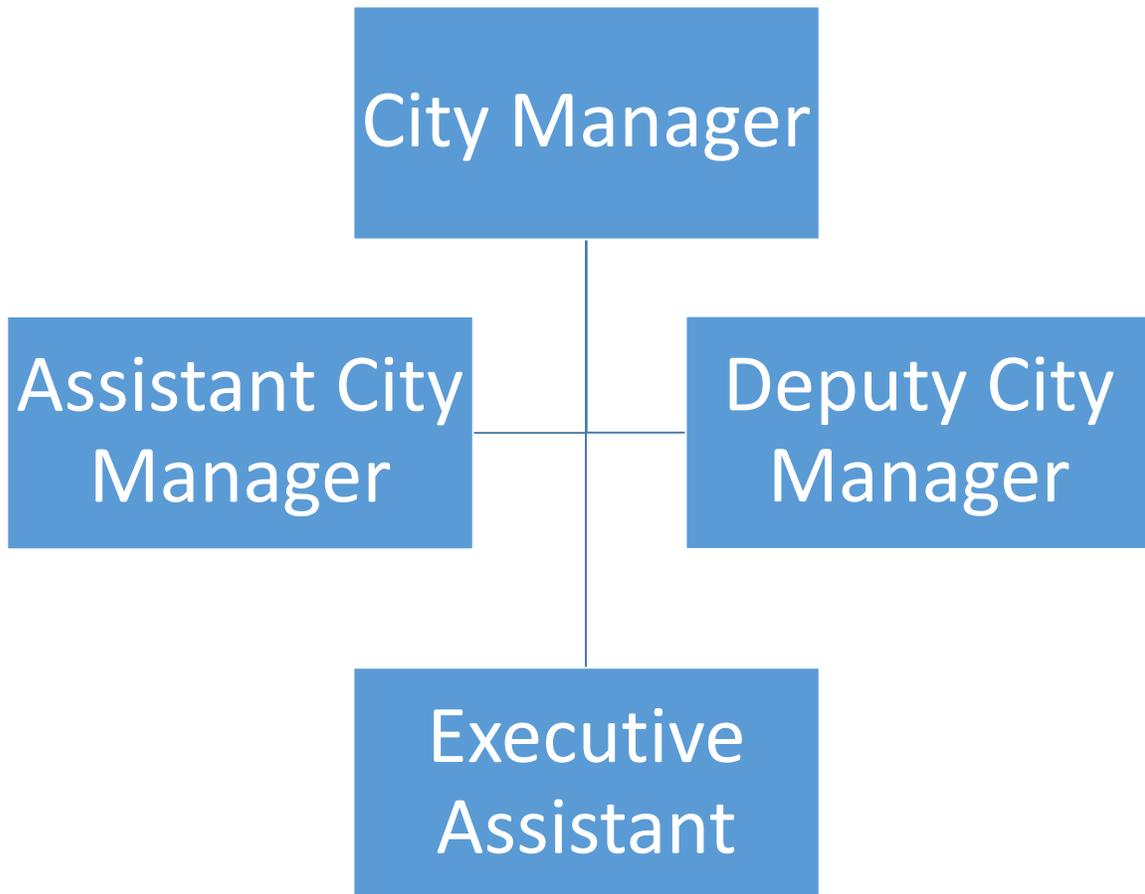


Administrative Services Department

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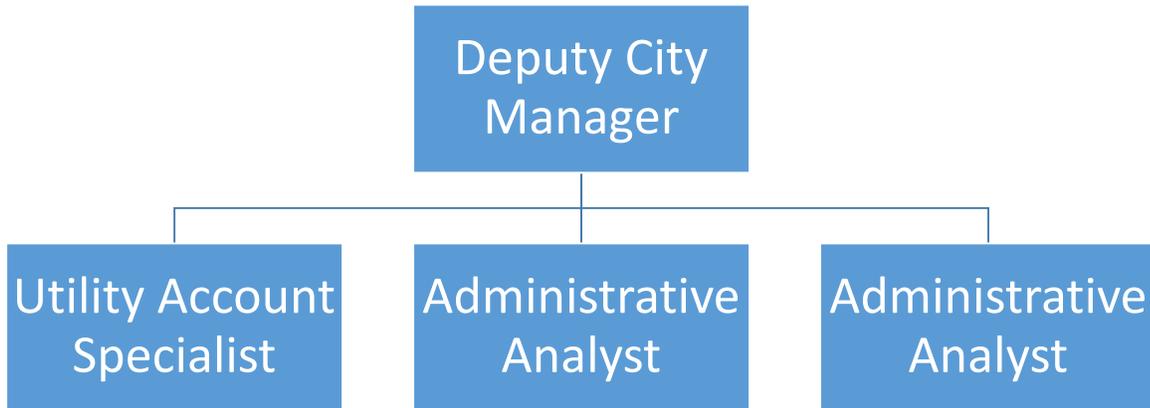
Management Services



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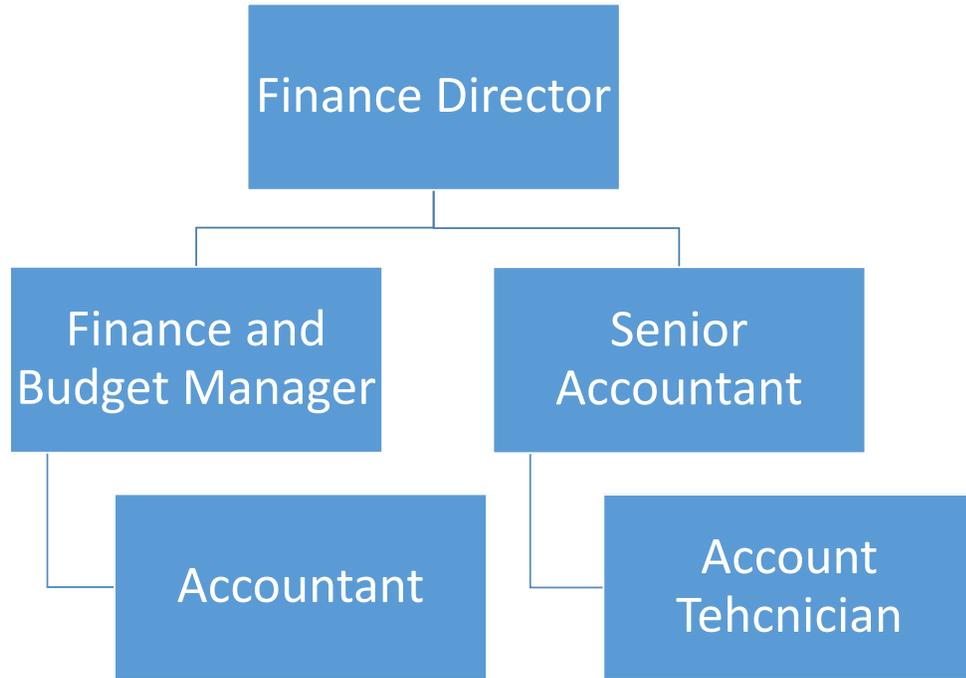
Administrative Services



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Financial Services



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ADMINISTRATIVE SERVICES DEPARTMENT

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

City Manager's Office Overview

The City Manager serves as the chief administrative officer of the City. He is responsible for the implementation of decisions by the City Council and for the administration of all City departments and activities. He also serves as the Executive Director of the Public Financing Authority.

The City Manager provides day-to-day direction to the directors and managers in charge of the City's departments. He serves as the primary point-of-contact with the City Attorney and elected officials, including the City Council and City Treasurer. He coordinates with local governmental agencies, such as adjacent municipalities, special districts and Los Angeles County, and higher levels of government, primarily at the state and federal levels.

The City Manager implements City Council policy and directives, ensures the continued provision of municipal services to residents, and plans for the long-term needs of the City. He is responsible for the delivery of timely budgets to the City Council. He has oversight over the budget, its associated operating and capital expenditures, and financial reporting to the City Council, external regulatory authority, and other interested stakeholders.

Many of the contracts the City has with other agencies for services are negotiated and administered by the City Manager. Section 2.08.070 of the Sierra Madre Municipal Code charges the City Manager with final oversight over the enforcement of all City laws and ordinances, as well as with all contracts and franchise arrangements.

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

Administrative Services Overview

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

Asset Management: Investing idle funds and managing cash flow; controlling fixed assets; collections of accounts receivable; managing returns on investments.

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

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

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

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

ADMINISTRATIVE SERVICES DEPARTMENT

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

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

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

ADMINISTRATIVE SERVICES (CITY MANAGER & FINANCE)

Administrative Services Mission Statement

To facilitate open and accountable municipal operations and financial services, manage and safeguard the City's resources in a prudent and comprehensive manner.

Accomplishments for FY 2021-2022

- The City was recipient of GFOA's Distinguished Budget Presentation Award for two consecutive years
- The City was a recipient of the Certificate of Achievement for Excellence in Financial Reporting for four consecutive years
- There were no staffing reductions during the unprecedented COVID 19 pandemic
- Provided financial aid to non-profits through American Rescue Plan Act funding
- Pension funded status in both plans are about 85% as of the latest valuation received
- All audits completed on-time and without findings

Objectives from FY 2021-2022 continued to FY 2022-2023

- Continue to maintain the positive fiscal health of the City through the continuing COVID-19 Pandemic while preserving resources, continuing to provide essential services, and keeping residents and staff safe
- Research methods to help the City implement an electronic accounts payable approval process
- Continue to assess CalPERS pension and funded status

Performance Measures

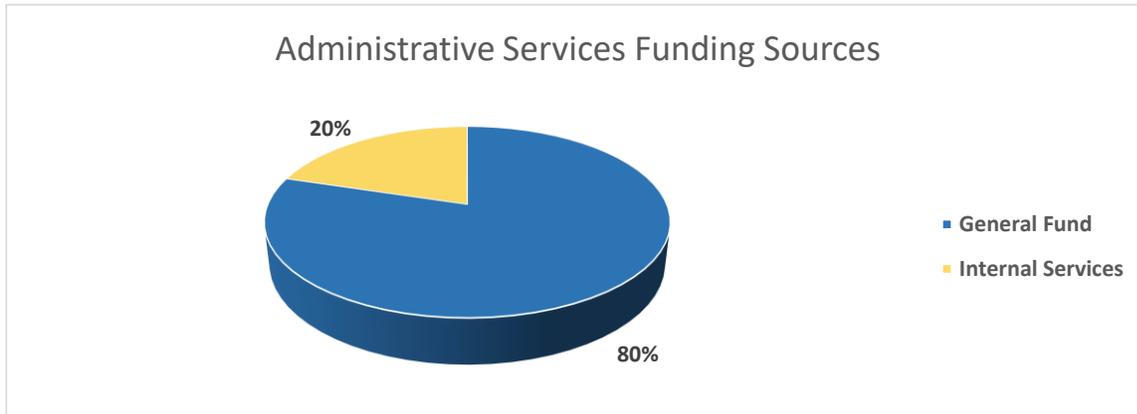
Performance Measures	Actual FY 2020-2021	Actual FY 2021-2022	Projected FY 2022-2023
Utility Bills Processed ⁽¹⁾	45,109	45,712	46,000
Cash Register Transactions	25,652	25,230	25,000
Checks Issued	2,512	2,138	2,200

(1) The doubling of the number of processed bills from FY 2019-2020 to FY 2020-2021 results from changing the frequency of Utility Billing from bi-monthly (6 billings per year) to monthly (12 billings per year).

ADMINISTRATIVE SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
ADMINISTRATIVE SERVICES				
Personnel	1,149,711	1,005,200	952,500	1,060,700
Maintenance & Operations	209,210	216,750	257,350	276,800
Cost Allocations	1,572,600	1,851,200	1,851,200	2,611,610
Depreciation	48,400	24,200	24,200	-
Contingency	138,527	200,000	200,000	100,000
Other Expenses	1,150,002	-	400,657	778,300
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,268,450	3,297,350	3,685,907	4,827,410

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	548,728	395,700	305,000	275,200
Maintenance & Operations	95,394	73,000	93,000	83,000
Cost Allocations	1,572,600	1,851,200	1,851,200	2,611,610
Contingency	138,527	200,000	200,000	100,000
Other Expenses	1,150,002	-	-	778,300
TOTAL GENERAL FUND	3,505,251	2,519,900	2,449,200	3,848,110
AMERICAN RESCUE PLAN ACT (ARPA)				
Other Expenses	-	-	400,657	-
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	-	400,657	-
INTERNAL SERVICES FUND-ADMIN				
Personnel	600,983	609,500	647,500	785,500
Maintenance & Operations	113,816	143,750	164,350	193,800
Depreciation	48,400	24,200	24,200	-
Total ISF-ADMIN	763,199	777,450	836,050	979,300
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,268,450	3,297,350	3,685,907	4,827,410



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City of Sierra Madre

Village of the Foothills

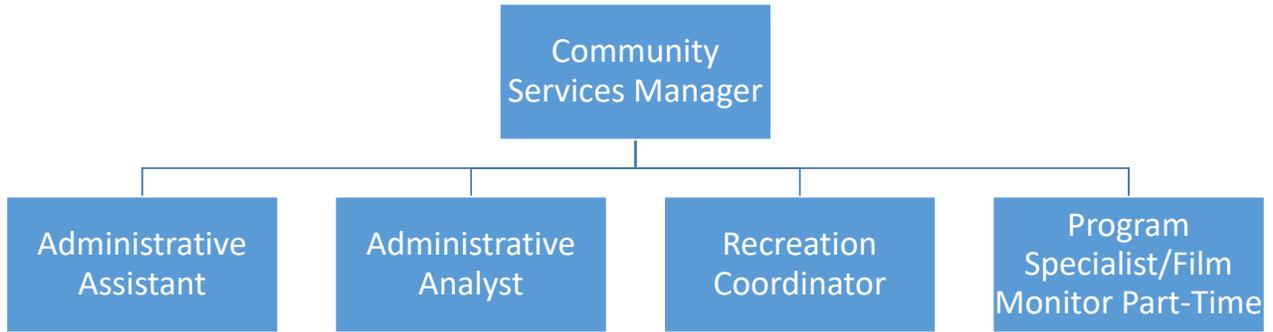


Community Services Department

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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 Manager, but not without the Community Services Team which consists of four full-time (including Community Services Manager) and one regular part-time employee providing administrative and operational support for filming.

Community Services oversees the lease agreement with the Sierra Madre-Pasadena YMCA pertaining to the Youth Activity Center and the Aquatics Center. The Department also serves as a partner with the City’s four 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:

- Arts Review Board/ City Hall Art Displays
- 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.

Accomplishments from FY 2021-2022

- Continued to operate the Sierra Madre Nutrition Program (SMNP) for the Senior Community;
- YMCA Aquatics Agreement Award (& Community Recreation Center, 2020 – 2022).
- Organized and scheduled local businesses at Memorial Park to operate during the pandemic;
- Increased use of the Electronic Senior Moments Newsletter decreasing the number of hardcopy editions from 224 to 30;
- Halloween Happenings Spooktacular returned to business trick-or-treats, Halloween Parade and Costume Contest at Memorial Park;
- Mount Wilson Trail Race – successfully operated both October 16, 2021 and May 28, 2022;

Objectives from FY 2021-2022 / continued to FY 2022-2023

- Advance social media outlets, branding efforts, and traditional news media to promote Community Services Department;
- Begin planning process for the Parks and Facilities Master Plan, and the Youth Master Plan through Community Services Commission;
- Introduced virtual programming proposals for the community members during closure of the Hart Park House Senior Center.
- Continuing implementation of Senior Master Plan with Senior Community Commission;
- Continue to introduced relevant programming in the Hart Park House Senior Center;
- Kersting Court Renovation Project Timeline/ Community Services Commission and department nearing completion and grant closeout;
- Measure A – Annual Allocations, Technical Planning Workshops and Development;
- Funding Proposals through Prop 68 for park development, restoration, and enhancement of state and local parks and recreational facilities are being established;
- Funding Maintenance & Servicing (M&S) Projects for upkeep and maintenance of previously granted projects are being completed through Prop A/ RPOSD;
- Maintained “good standing” with County Regional Parks & Open Space District to secure alternative funding sources for long term projects, facilities maintenance, and park improvements.
- Updated and completed Parks Inventory per RPOSD Web Grants Annual Status Report.

Department Goals FY 2022-2023

- Advance digital sharing through social media outlets, branding efforts, and traditional news media to promote Community Services Department.
- Begin revision of new Parks and Facilities Master Plan (PFMP) with Community Services Commission for renewal by July 2023.
- Park Playgrounds assessment, planning, funding and integration of new play apparatus at Sierra Vista Park, Memorial Park, and Mountain Trail Park (“Turtle Park”);
- Measure A & Park Funding/ Prop A & Prop 68 Grants for parks and facilities renovation;
- Staff Training & Leadership Development through networking opportunities including conferences through both the National Recreation and Parks Association (NRPA) and California Parks & Recreation Society (CPRS);
- Partnership renewal for programming coordinated with the Pasadena-Sierra Madre YMCA at the Community Recreation Center under agreement through 2022 to extend another term;
- Fund all events, programs, and respective projects directly through sponsorship at 10% Special Event Revenue.
- Continue to explore ideas to increase participation of baby boomers, active & older seniors (i.e. sports/ exercise programs or excursions for aging population and nearby communities.
- Expand Hart Park House space to improve functionality for services & senior programming.
- Introduce Car Show for the fall 2022 through partnerships with Police Officers Association.
- Introduce traditional programming for youth including open play and/or Basketball Leagues.

Performance Measures

Numbers reflect impacts from pandemic and former State/County Public Health Orders:

Performance Measures	Actual FY 2020-2021	Projected FY 2021-2022	Projected FY 2022-2023
Park Programs Presented	20	21	25
Park Programs Attendance	700 - 800	5,000 – 8,000	12,000 – 15,000
Senior Class Programs Attendance	721	2,000	4,000
Senior Lunches Served	12,394	6,000	13,000
Hart Park House Senior Center and Senior Community Commission Special Events Senior Programs	Older American Reception Community Yard Sale Seniors Rock Concert Seniors Excursions Sierra Madre Nutrition Program (SMNP) (Senior Café YWCA Lunch Program postponed under current pandemic measures);		

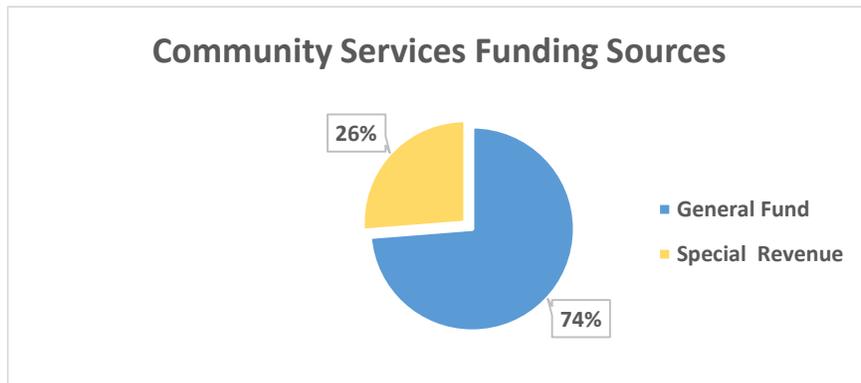
Community Services and Community Services Commission Year-Round Special Events & Family Recreation Programs	Family Movie Fridays Concerts in the Park Summer Fun in The Park Huck Finn Family Fishing Events Mt. Wilson Trail Race & Pasta Feed 3 rd & 4 th of July Parade & Festivities Halloween Happenings & Downtown Trick-or-Treating Car Show Basketball Program Pickle Ball Program		
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COMMUNITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
COMMUNITY SERVICES				
Personnel	331,111	354,700	361,400	381,400
Maintenance & Operations	88,080	70,650	70,650	70,500
Capital Outlay	-	-	-	156,800
TOTAL COMMUNITY SERVICES DEPARTMENT	419,191	425,350	432,050	608,700

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	331,111	354,700	361,400	381,400
Maintenance & Operations	11,663	53,650	53,650	67,500
TOTAL GENERAL FUND	342,774	408,350	415,050	448,900
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	76,417	17,000	17,000	3,000
Capital Outlay	-	-	-	156,800
TOTAL OTHER SPECIAL REVENUE FUND	76,417	17,000	17,000	159,800
TOTAL COMMUNITY SERVICES DEPARTMENT	419,191	425,350	432,050	608,700



City of Sierra Madre, California

Village of the Foothills



Elected and Appointed Department

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ELECTED AND APPOINTED DEPARTMENT

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

Sierra Madre's City Council is comprised of five members elected to four-year terms with three seats eligible in 2022. Elections are budgeted in the City Clerk's Office. The honorary positions of Mayor and Mayor Pro Tempore rotate among the five elected members of the City Council every December.

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

City Treasurer

The City Treasurer is elected to a four-year term. Among the City Treasurer's responsibilities are developing an investment policy for adoption by the City Council, ensuring compliance with the investment policy as adopted, and reporting quarterly cash and investment activity to the City Council. The City Treasurer's seat is eligible in the 2024 election.

Appointed Officials

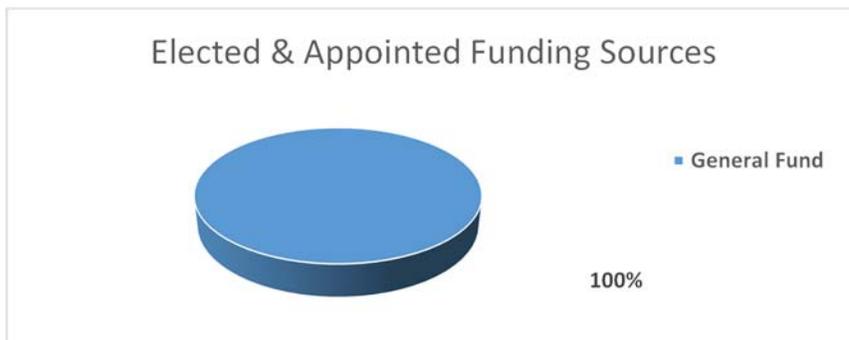
City Attorney

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

ELECTED AND APPOINTED DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
ELECTED AND APPOINTED				
Personnel	120,591	128,960	145,000	175,900
Maintenance & Operations	207,092	198,350	198,350	306,550
TOTAL ELECTED AND APPOINTED DEPARTMENT	327,683	327,310	343,350	482,450

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	120,591	128,960	145,000	175,900
Maintenance & Operations	207,092	198,350	198,350	306,550
TOTAL GENERAL FUND	327,683	327,310	343,350	482,450
TOTAL ELECTED AND APPOINTED DEPARTMENT	327,683	327,310	343,350	482,450



City of Sierra Madre

Village of the Foothills

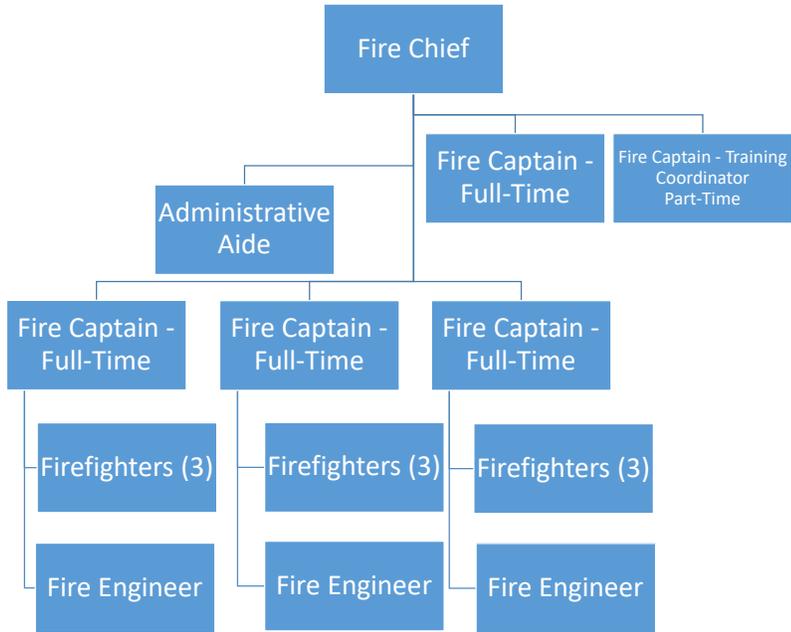


Fire Department

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Fire Services



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Department Overview

The Sierra Madre Fire Department, consisting of seventeen full-time personnel, two 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, with their Type I Water Tender and Type VI Engine.

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.

Accomplishments FY 2021-2022

- Maintained operational readiness with minimal staffing through COVID-19 pandemic
- Took receipt of CalOES Type VI Fire Engine to provide assistance in statewide mutual aid
- Placed new Pierce Enforcer fire engine in service, replacing 22-year-old reserve engine
- Established a volunteer reserve firefighter program
- Continued cooperation with, and support, of the Sierra Madre Citizen Emergency Response Team (CERT) program
- Updated preplans for the schools, churches, commercial zones, and the City's interface zone
- Conducted the following inspections: brush abatement, multi-residential, schools and churches, and fire sprinkler. Total inspections equaling 1,780
- Participated in Regional Mutual Aid for the Beckworth Complex, Caldor Fire, Emigrant Fire, KNP Complex, and Windy Fire with Water Tender and Type VI Fire Engine responses

FIRE SERVICES DEPARTMENT

- Implemented the department's Sierra Madre Achieves Resiliency Together (S.M.A.R.T.) Fire Hazard & Fuel Reduction Program with fire prevention workshops and chipper & waste days
- Various infrastructure and building enhancements. Continued purchase of upgraded communication, and operational equipment

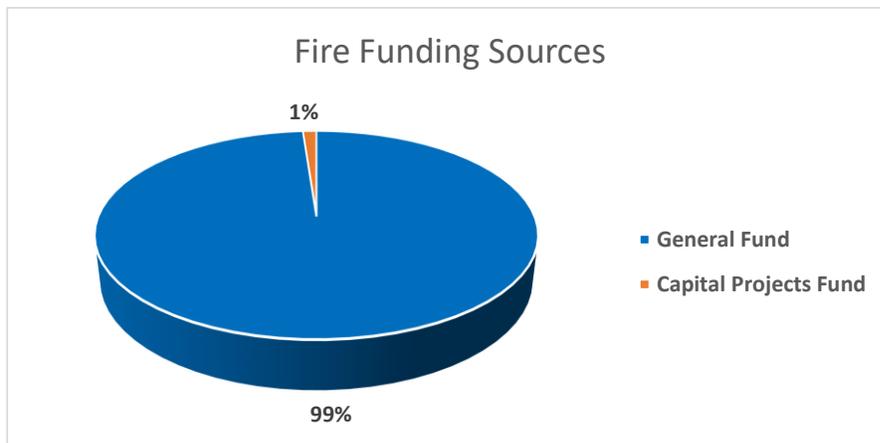
Department Goals FY 2022-2023

- Ensure adequate staffing levels for all department divisions and functions
- Implement summer intern program for the department
- Evaluate cost recovery opportunities
- Research and obtain alternate funding sources
- Expand public education outreach
- Implement public education technologies
- Ensure pre-fire plans are maintained
- Develop a comprehensive inventory of department emergency resources
- Enhance training and workforce development
- Improve technology management
- Continue facility upgrades

FIRE SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
FIRE				
Personnel	2,095,299	2,011,950	2,303,150	2,587,800
Maintenance & Operations	342,840	333,250	487,250	357,630
Capital Outlay	621,452	215,000	215,000	35,000
TOTAL FIRE DEPARTMENT	3,059,591	2,560,200	3,005,400	2,980,430

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	2,095,299	2,011,950	2,303,150	2,587,800
Maintenance & Operations	340,301	333,250	387,250	357,630
Capital Outlay	521,452	15,000	15,000	-
TOTAL GENERAL FUND	2,957,052	2,360,200	2,705,400	2,945,430
CAPITAL PROJECTS FUND				
Capital Outlay	-	200,000	200,000	35,000
TOTAL CAPITAL PROJECTS FUND	-	200,000	200,000	35,000
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	2,539	-	100,000	-
Capital Outlay	100,000	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	102,539	-	100,000	-
TOTAL FIRE DEPARTMENT	3,059,591	2,560,200	3,005,400	2,980,430



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City of Sierra Madre

Village of the Foothills

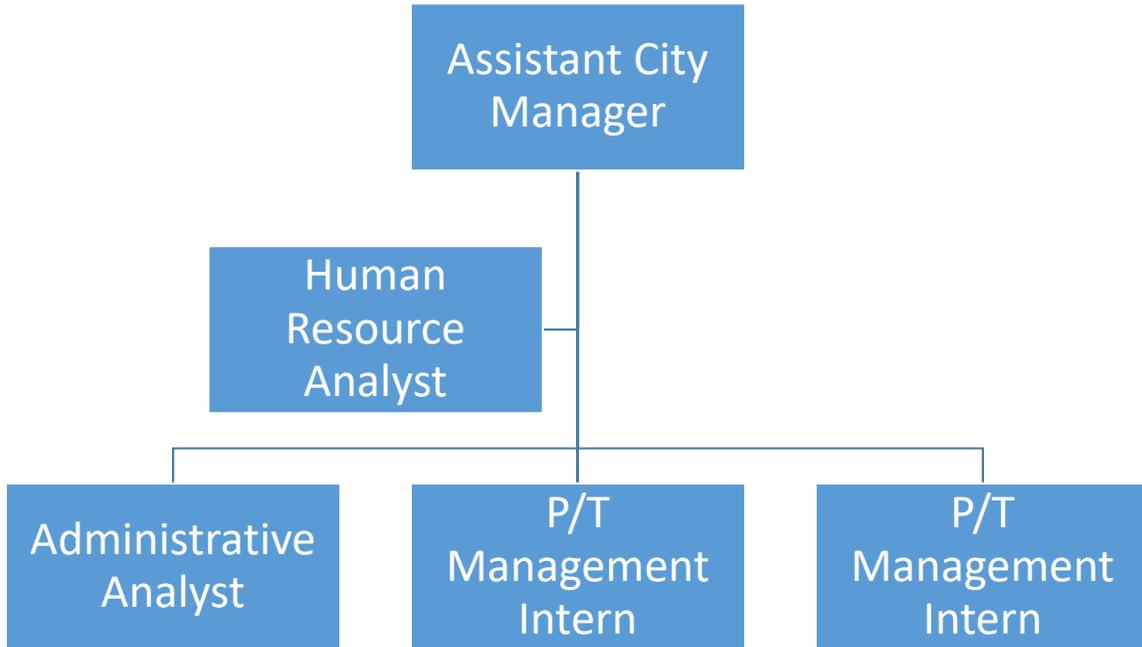


Human Resources Department

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Human Resources



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Department Overview

The Human Resources Department operating budget focuses resources on developing and maintaining a customer service orientated and safety minded workforce. The department consists of two full-time employees, but in total, is responsible for over 120 employees and approximately 400 volunteers.

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

Human Resources Mission Statement

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

Objectives from FY 2021-2022 Not Completed / Continued to FY 2022-2023

- Update City's Safety Manual.
- Continue updating ADA transition plan.
- Update job descriptions and upload to City's website

Department Goals FY 2022-2023

- Continue to utilize and promote the Municipal Volunteer Program (MVP).
- Continually evaluate Citywide staff organization levels, with focus on effectiveness and efficiencies.
- ADA training for Department Heads and supervisors.
- Continue Staff training and Development.
- Continue to implement in-house leadership workshops.
- Enhance the City's Intern Program.
- Emergency Operation Center (EOC) management/procedures update

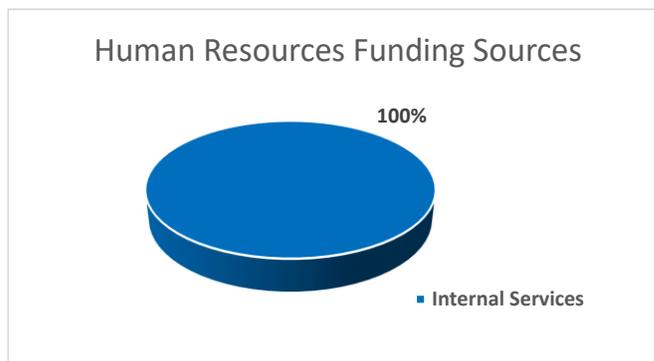
HUMAN RESOURCES DEPARTMENT

Performance Measures

Performance Measures	Actual FY 2020-21	Actual FY 2021-22	Projected FY 2022-23
Full-Time Recruitments	15	20	9
Part-Time Recruitments	8	6	7
% of Turnover	78%	85%	10%
Citywide Volunteers	450-500	450-500	450-500
Liability Claims Submitted	8	12	6
Workers Compensation Claims Submitted	17	19	5

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
HUMAN RESOURCES				
Personnel	294,524	257,600	337,600	305,900
Maintenance & Operations	1,027,887	1,054,100	1,075,100	1,155,250
Other Expenses	394,072	370,300	370,300	-
TOTAL HUMAN RESOURCES DEPARTMENT	1,716,483	1,682,000	1,783,000	1,461,150

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
INTERNAL SERVICES FUND				
- PERSONNEL & RISK MGMT				
Personnel	294,524	257,600	337,600	305,900
Maintenance & Operations	1,027,887	1,054,100	1,075,100	1,155,250
Other Expenses	394,072	370,300	370,300	-
TOTAL ISF- PERSONNEL & RISK MGMT	1,716,483	1,682,000	1,783,000	1,461,150
TOTAL HUMAN RESOURCES DEPARTMENT	1,716,483	1,682,000	1,783,000	1,461,150



City of Sierra Madre

Village of the Foothills

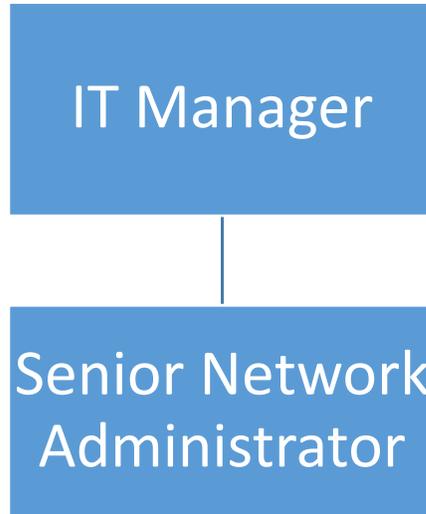


IT Department

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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.

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 2021-2022

- Camera/Security System at City Yard, with proper network segmentation.
- Starlink Internet Satellite Services for EOC and Public Safety Mobile Command Center.
- City Public Wi-Fi City Wide expansion to Kersting Court.
- Remote work force/Telecommuting Initiatives including Zoom, VPN, remote workforce.
- Second Gig Fiber Internet Access City Hall (DIA) backup line for carrier diversity.
- Next Generation Firewall installation and segmentation across the Library Public Access and Staff networks.
- Virtual Host and Cluster Network design for Library Staff Network.
- City Wide Group Policy Audit and Optimization
- Dedicated Storage deployment for the Library network to support records archiving.
- Further improvements to all remote endpoints and mobile systems for Water, Sewer operation with increased security.
- Network Refresh Project Phase II, replacing switching infrastructure level 2 endpoints.
- Security Training City wide with Employee Phishing campaigns (ongoing).
- Link protection and Web Filter City Wide further enchantments.
- VuVault Server Migration to new virtualized host on redundant hardware.
- Completed Network Refresh, endpoints and front line Firewalls. All sites on next gen firewalls City Wide further enhanced by advanced policy management.

Objectives from FY 2021-2022 continued to FY 2022-2023

- 4G/5G backup Internet Access City Yard.
- Upgraded Server infrastructure from physical to Virtual Environment leveraging virtualization strategies for efficient use of space and energy, ongoing.
- Complete Phone System Upgrade.
- Public Access Wi-Fi Deployments to City buildings ongoing.
- Project Planning for City Wide Fiber Project, Sierra Madre Blvd to connect all City buildings with City owned Fiber optic cable ongoing.
- Backup power strategy with the goal of 24-hour backup at all Data Centers (4 total).
- Office 365 Migration.

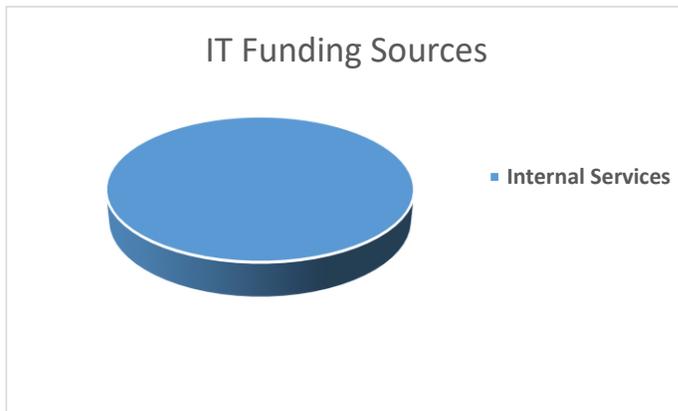
Objectives for FY 2022-2023

- Continue migration of legacy servers City Wide to virtual servers.
- New Data Center to be built at Bank of America building for Police.
- Replacement of MDT for all police cars.
- Migration to O365 with Exchange on the cloud.
- Disaster recovery and business continuity improvements City Wide.
- City Public Wi-Fi City Wide, site Parks.
- Computer Refresh and replacement of desktop computers.
- Mobile Refresh and replacement for remote access and mobile workforce, telecommuting.
- Security initiatives including tightening security envelope and user security training.
- Front line security measures for Desktop and Laptops, including encryption deployment.
- Security Assessment and Pen Testing.

IT DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
IT				
Personnel	239,684	333,250	333,250	340,000
Maintenance & Operations	512,192	618,100	643,300	628,800
Depreciation	23,033	15,000	15,000	24,000
Investment in Capital Assets	22,316	230,000	230,000	25,000
TOTAL IT DEPARTMENT	797,225	1,196,350	1,221,550	1,017,800

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
INTERNAL SERVICES FUND- IT				
Personnel	239,684	333,250	333,250	340,000
Maintenance & Operations	512,192	618,100	643,300	628,800
Depreciation	23,033	15,000	15,000	24,000
Investment in Capital Assets	22,316	230,000	230,000	25,000
TOTAL INTERNAL SERVICES FUND	797,225	1,196,350	1,221,550	1,017,800
TOTAL IT DEPARTMENT	797,225	1,196,350	1,221,550	1,017,800



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City of Sierra Madre

Village of the Foothills

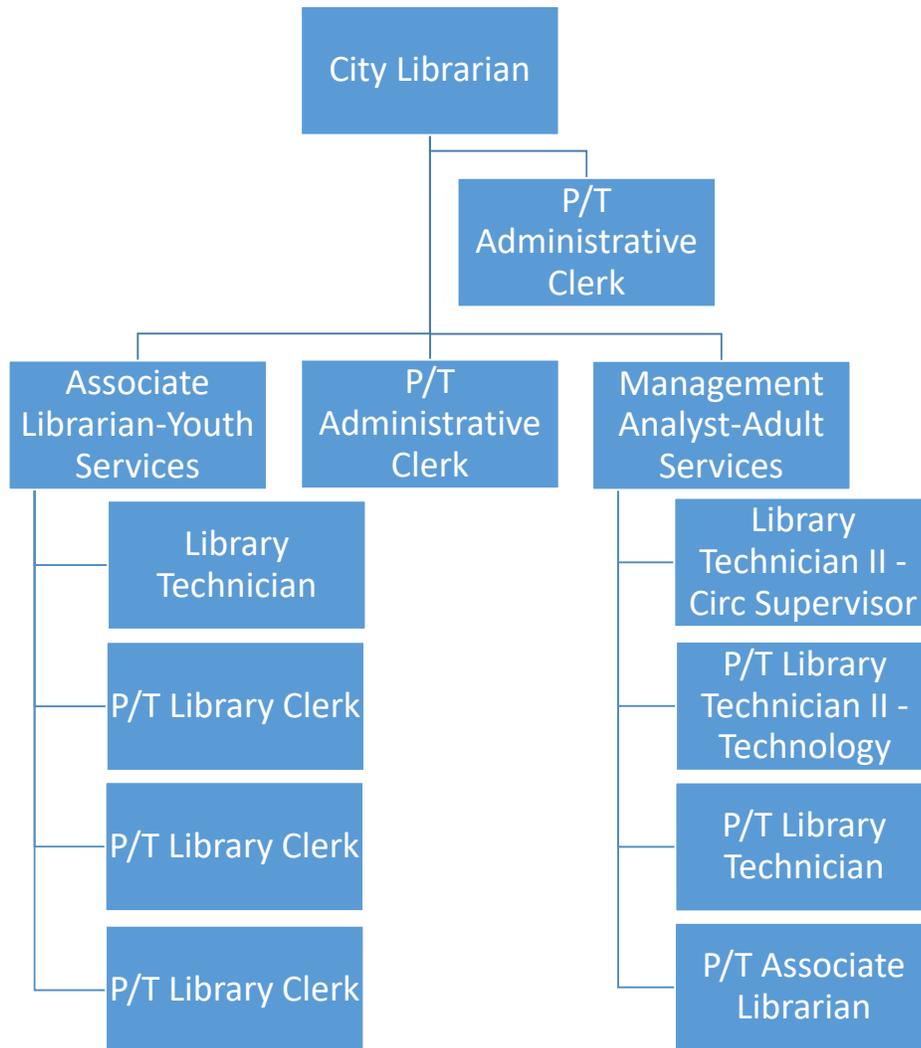


Library Department

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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. The Library provides access to current book and media materials through physical and electronic collections. The Library also produces programs focusing on reading, literacy, technology, and cultural growth, and maintains the City’s historical archives.

Board/Committee Liaisons

The Department serves as liaison to the:

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

Library Mission Statement

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

Accomplishments from FY 2021-2022

- Provided pandemic relief to residents during our second COVID closure starting in January 2022 and lasting over 5 weeks. Library services and programming transitioned safely and seamlessly to contact free services and then back to in-person services.
- Utilized grant funding to re-purpose an existing area into a small meeting room. Set policies to support our new meeting room. Meeting room is now shared by Staff and members of the public to support virtual programs, in-person meetings, and other services.
- Continued to update and address our aging facility. A California State Library Building Forward, Infrastructure grant application was submitted. A \$10 million Library Meaningful Improvement/Rehabilitation request was submitted through Assembly Member Holden. The combined support of City Council, Library Trustees, Friends of the Library, former Library Directors, and community members, generated multiple letters of support for the Library. Additionally, a Library Parking and exterior ADA improvement project was approved.
- Implemented the Online Workforce Development Grant through the California State Library, expanding online resources for our community, including technology help for seniors and resume and career building assistance for job seekers.

LIBRARY SERVICES DEPARTMENT

- Utilized our participation in the Southern California Library Cooperative to add digital access to PressReader, home to over 5,000 global publications, now available for our patrons to read online at their leisure.
- Implemented programs and services which focus on mental health and wellness for our community members. Some but not all of these programs are: Music & Mindfulness, California State Parks Pass, One Book One City, Storytimes, Tails & tales, crafting for all ages, and the ongoing Story Adventure.

Department Goals from FY 2021-2022 not complete / continued to FY 2022-2023

- Continue to modernize and update Library policies.
- Fully realize plans for a Library Meaningful Improvement to address all ADA, safety and modern space issues.

Department Goals FY 2022-2023

- Recruit a new permanent City Librarian.
- Work with the Community and City Hall to continue working towards a Library Meaningful Improvement plan incorporating the entire Library campus, providing usable indoor and outdoor community space. The Meaningful Improvement will provide a path to address ADA compliance, safety, and space issues
- Foster a sense of community by implementing programs and services that support literacy, education and wellness.

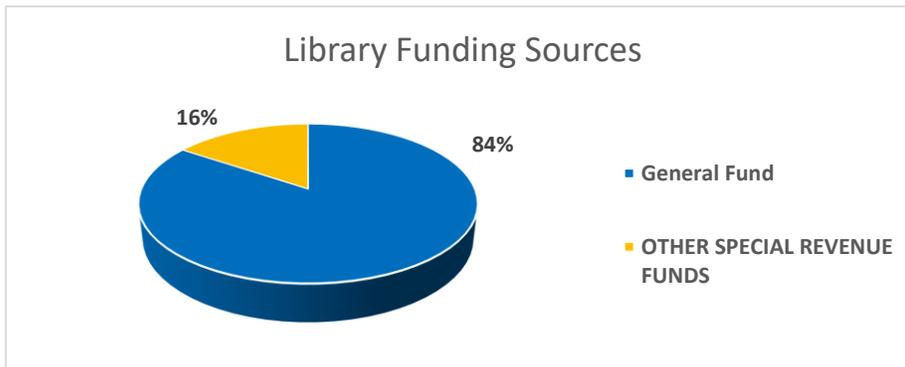
Performance Measures

Performance Measures	Actual FY 2020-21	Estimated FY 2021-22	Projected FY 2022-23
Library Materials Circulation	84675	98,040	100,000
Library Programs Presented	458	469	475
Teen Volunteers	45	51	55
Adult Volunteers	6	6	8

LIBRARY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
LIBRARY SERVICES				
Personnel	355,357	529,400	529,400	622,100
Maintenance & Operations	115,200	203,590	203,590	243,400
TOTAL LIBRARY SERVICES DEPARTMENT	470,557	732,990	732,990	865,500

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	355,357	529,400	529,400	622,100
Maintenance & Operations	49,894	93,590	93,590	108,400
TOTAL GENERAL FUND	405,251	622,990	622,990	730,500
OTHER SPECIAL REVENUE FUNDS				
Maintenance & Operations	65,306	110,000	110,000	135,000
TOTAL OTHER SPECIAL REVENUE FUNDS	65,306	110,000	110,000	135,000
TOTAL LIBRARY SERVICES DEPARTMENT	470,557	732,990	732,990	865,500



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City of Sierra Madre

Village of the Foothills

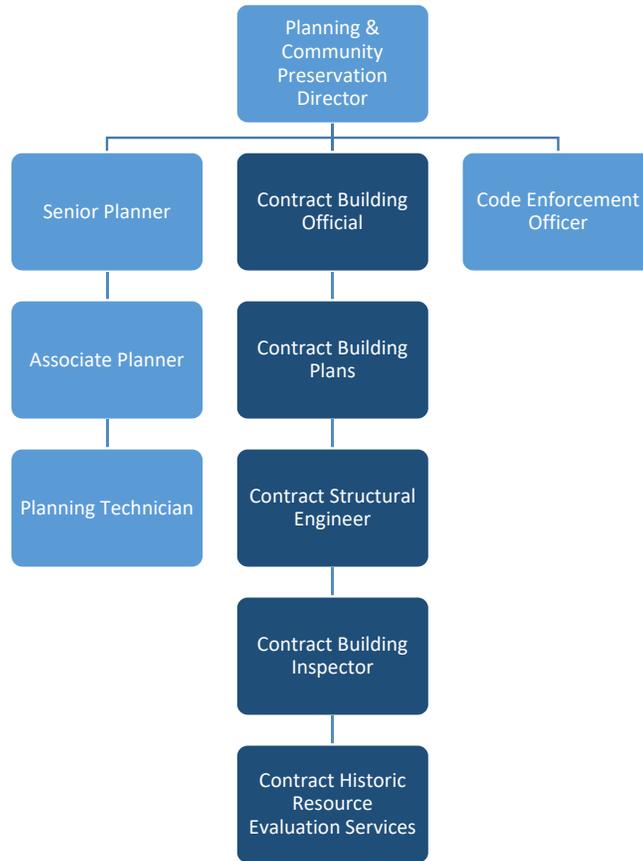


Planning and Community Preservation Department

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Planning Services



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PLANNING & COMMUNITY PRESERVATION DEPARTMENT

Department Overview

The Planning and Community Preservation Department enforces the requirements of the 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, and Building and Safety services.

Planning services include the processing of ministerial and discretionary development applications, environmental review (CEQA), 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 also 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 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.

Department staffing includes 5 full-time staff members. The Department also utilizes the services of a contract building official, contract building inspector, contract structural plans examiner, and a contract structural engineer to review plans for compliance with adopted building codes prior to permit issuance. The chart below illustrates the organization of the Department by employee classification.

Board/Committee Liaisons

The Department serves as liaison to the:

- Planning Commission

Department Mission Statement

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

Accomplishments FY 2021-2022

- Continue to receive reimbursements grant for SB2 and Local Early Action Planning (Leap) Grant in the amount of \$160,000 and \$65,000, respectively, to assist in the preparation of the Housing Element Update
- Adopted 6th Cycle 2021-2029 Housing Element, Land Use Element, Circulation Element and Safety Element update
- Adopted ordinances amending Chapter 17.29 Residential High Density Zone and adding Chapter 17.39 Religious Housing Overlay Zone for high density residential development to conform to the adopted 6th Cycle Housing Element update
- Adopted ordinance for Chapter 17.22 Accessory Dwelling Unit in compliant with State Law

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

- Adopted ordinance for Chapter 17.58 Small Home Lot Development and Chapter 16.18 Urban Lot Split to conform to State Bill 9 and Assembly Bill 803
- Amended Affordable Housing Ordinance to ensure consistency with the State Density Bonus Law and other California Government Code provisions intended to promote the construction of affordable housing, to incentivize senior housing and very low income housing
- Adopted Affordable Housing Ordinance pursuant to Assembly Bill No. 2345 (“AB 2345”), which further revises the Density Bonus Law to increase the maximum density bonus, lower the thresholds to qualify for incentives and concessions, reduce the parking standards, provide new definitions, and impose new reporting requirements
- Adopted ordinance amending Chapter 17.20 (R-1 One-Family Residential), Chapter 17.28 (R-3 Medium/High Density Residential), Chapter 17.40 (Manufacturing Zone), Chapter 17.48 (Development Standards), Chapter 17.52 (H Hillside Management Zone), and Chapter 17.60 (Variances and Discretionary Permits) of Title 17 (Zoning) to clarify languages and provisional changes in development standards
- Complete General Plan Amendment for Zoning Map and Land Use Map consistency
- Building Permit issued to three of seven approved single-family homes within the Stonegate subdivision
- Submitted Annual Housing Report to State Housing & Community Development, State Office of Planning & Research and Department of General Services
- Continued participation in San Gabriel Valley Council of Governments Planning Directors Technical Advisory Committee meetings
- Continued participation in Southern California Association of Governments SCAG for Vehicle Miles Traveled Mitigation Measures subarea working group.
- Continued archival building permit and entitlement record digital scanning

Department Goals FY 2022-2023

- Implement General Plan Update policies as prioritized by City Council
- Obtain certified Housing Element from Housing and Community Development
- Update various zoning code ordinances/sections which are problematic, or in need of further clarification
- Update various zoning code ordinances to achieve compliance with State mandates
- Amend the R-2 Zone (Two-Family Residential) Ordinance
- Implement program to require retrofit of soft-first story buildings
- Continue to process Stonegate Hillside Development Permit applications
- Process General Plan, Land Use Map and Zoning Map Amendments, Environmental Impact Report, Specific Plan, Lot Line Adjustment entitlement applications, and Development Agreement for 42 single-family homes within The Meadows at Baily Canyon subdivision
- Oversee the permitting process for City’s Business Licenses
- Continue ongoing building permit and entitlement record digital scanning

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

Performance Measures

Performance Measures	Actual FY 2020-21	Actual FY 2021-22	Projected FY 2022-23
Planning Commission Meetings	21	22	20
Joint City Council and Planning Commission Meeting		1	
Planning Applications Processed	139	146	140
Plan Checks	113	160	140
Building Inspections	2,600	2,384	2,800
Building Permits Issued	738	846	800
Code Enforcement Cases	104	94	100

Operational Highlights FY 2021-2022

Accessory Dwelling Unit Applications

- Consistent with the 2014-2021 Housing Element the City reported accessory dwelling units (ADU) toward meeting Regional Housing Need Allocation for low income housing unit production
- Processed 22 ADU applications

SB2 LEAP Planning Grant

- Successfully received a Local Early Action Planning (Leap) Grant in the amount of \$65,000 to assist in the preparation of the Housing Element Update

Digital Scanning and GIS Data Mapping

- The Department continues to contract with RCI Image Systems to scan archival plans, building permits and entitlements in digital format
- Completed data mapping to XY Maps GIS platform to allow staff access to planning and building files electronically via cloud server

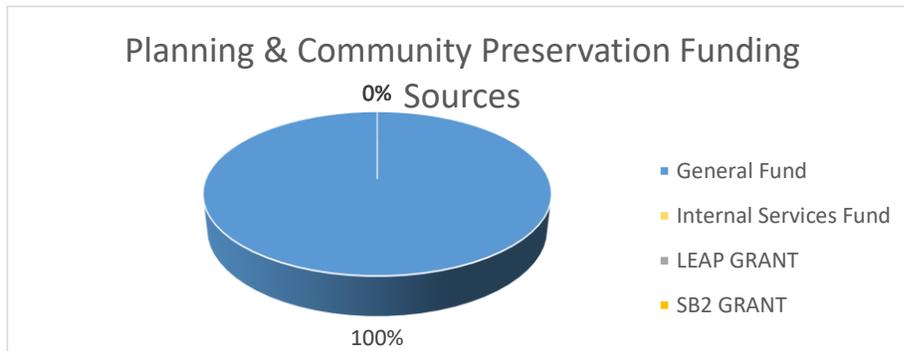
Staffing

- The Department promoted a full-time planning assistant to a full-time planning associate, and promoted a full-time planning associate to a full-time senior planner
- Contracted building plans examiner
- The Department hired a full-time Planning Technician to provide support to professional planning staff

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
PLANNING AND COMMUNITY PRESERVATION				
Personnel	498,040	616,200	630,000	717,200
Maintenance & Operations	617,656	677,170	976,270	777,100
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,115,696	1,293,370	1,606,270	1,494,300

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	498,040	616,200	630,000	717,200
Maintenance & Operations	510,092	525,100	870,100	777,100
TOTAL GENERAL FUND	1,008,132	1,141,300	1,500,100	1,494,300
INTERNAL SERVICES FUND- GEN PLAN UPDATE				
Maintenance & Operations	-	10,000	10,000	-
TOTAL ISF- GEN PLAN UPDATE	-	10,000	10,000	-
OTHER SPECIAL REVENUE FUNDS				
Maintenance & Operations	107,564	142,070	96,170	-
TOTAL OTHER SPECIAL REVENUE FUNDS	107,564	142,070	96,170	-
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,115,696	1,293,370	1,606,270	1,494,300



City of Sierra Madre

Village of the Foothills

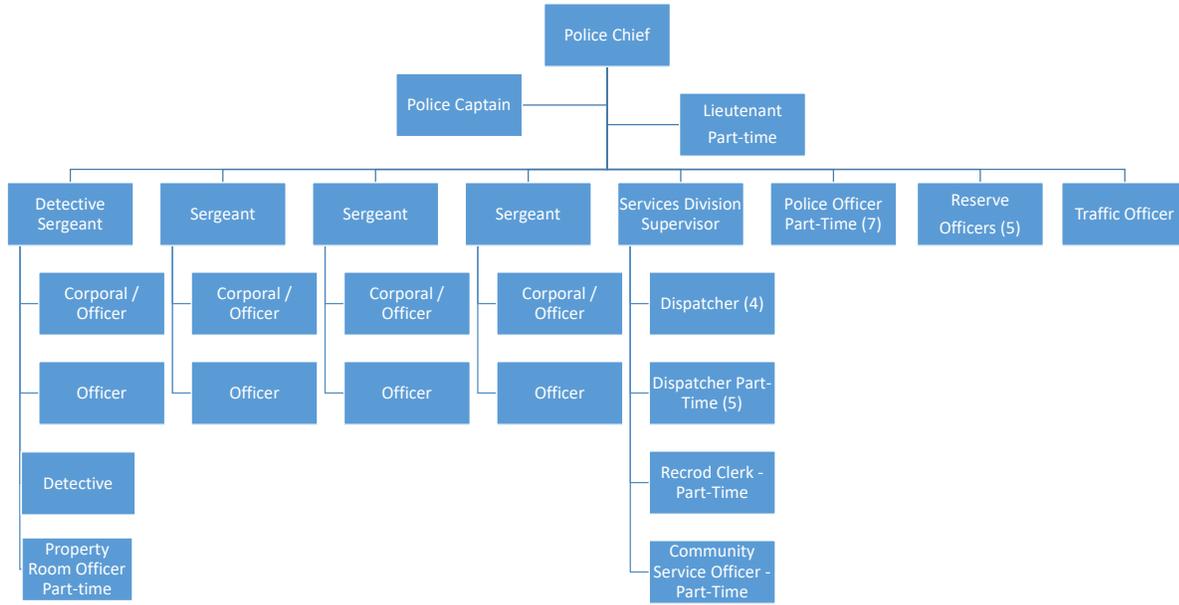


Police Department

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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 twenty-three full-time employees, seventeen part-time, five Reserve Officers, and twelve 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: To ensure community safety and deliver the highest quality service through dedication, teamwork, and partnerships.

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

Values: Integrity, Innovation, Dedication, Compassion

Motto: Serving those we protect.

Accomplishments FY 2021-2022

During the 2021-2022 fiscal year, the Sierra Madre Police Department (SMPD) faced many challenges and changes throughout the year. The Department saw several positions filled during the year, including the internal promotion of a dispatcher to Support Services Supervisor, the hiring of a full-time dispatcher, Community Service Officer, and a police recruit who will be attending the academy in August of 2022. In addition, the Department increased its community outreach efforts and continued to successfully keep crime rates down, accomplishing an over 30% drop in overall crime.

Patrol

Crime remained low and nearly completely free of violent crimes. Officers responded to over 10,000 calls for service and authored 734 police reports. Officers remained engaged with community members by conducting foot patrols in the downtown business district, attending community meetings, and providing increased visibility in the residential neighborhoods.

The Department continued to provide excellent training to all members, with a renewed focus on professional development. Both sworn and non-sworn Department members attended several training courses aimed at broadening communication, leadership, and problem-solving skills. All Peace Officer Standards and Training (POST) mandates continued to be met in a timely manner.

Investigations

The Detective Bureau was assigned 470 cases to investigate. Detectives relentlessly investigated all crimes, authoring several search warrants and obtaining numerous felony and misdemeanor case filings and convictions with the Los Angeles County District Attorney's Office.

The department was able to have Detective assigned to Taskforce for Regional Auto Theft Prevention (TRAP). This is a regional auto theft taskforce that focuses on the investigation, reduction, and prosecution of car theft-related crimes. Additionally, TRAP can provide personnel resources to the city to address any rise in theft-related crimes.

The Department was able to enter into an MOU with the Internet Crime against Children Taskforce (ICAC). This taskforce primarily investigates and enforces sex-related crimes that involve children. This taskforce receives tips regarding potential child pornography, and an investigator will look into the information to determine the validity and possible prosecution.

Community Policing

The SMPD proudly continues to flourish in positive community partnerships with the city's residents, businesses, and visitors. We have been successful in our efforts to engage the community as a whole through outreach programs, downtown foot patrols, business checks, and the use of our vibrant social media platform. We also hosted our first Catalytic Converter Etching Event, and our annual Public Safety Week, providing the community with educational seminars, each taught by experts from several community and civil service entities. Department personnel have also provided Active Shooter Training to city staff and community stakeholders.

SMPD currently collaborates with 40 Neighborhood Watch Programs throughout the City. Our officers and community service officer continue to share crime prevention and general public safety information.

The SMPD also participates in the Homeless Outreach Service Team (HOST) Program. This program comprises of all the San Gabriel Valley law enforcement agencies and provides specialized homeless outreach services to the homeless population of 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 was earned by adhering to Community Policing principles, including preserving the rights and dignity of persons experiencing homelessness in the San Gabriel Valley.

The SMPD also secured a traffic grant for the CA Office of Traffic Enforcement (OTS). With this grant, the department can address specific traffic complaints within the community.

Volunteers & Reserve Police Officers

The SMPD Reserve Officers and Volunteers continue to augment services through handling special assignments/details and community patrol, significantly increasing Department visibility and availability in the field. While the pandemic caused a significant decrease in the number of service hours, both reserves and volunteers still managed to give valuable service in addressing essential issues the Department and city faced, such as the Bobcat Fire and downtown bicyclist concerns.

Department Goals FY 2022 – 2023

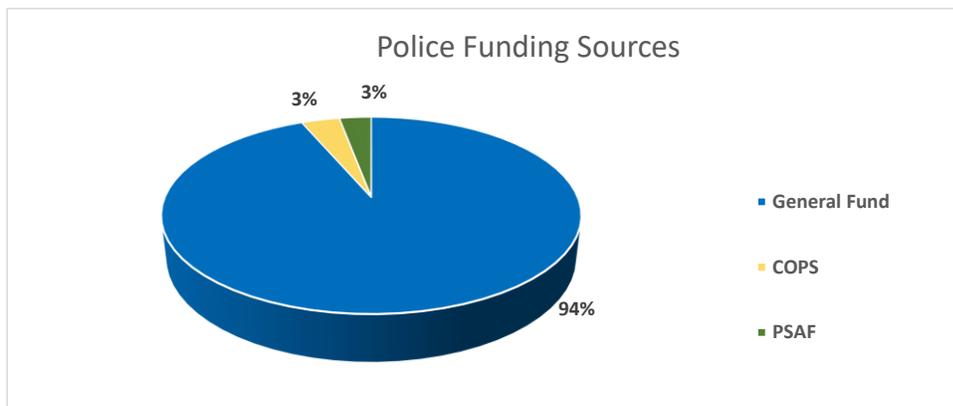
- Continue to build on the Department’s vision to become the model for 21st century small-town policing by developing a plan to restructure and operate more efficiently and effectively.
- Increase the professional development of all agency personnel
- Continue the downward trend of reduction in overall crime
- Enhance our community engagement program and efforts

Performance Measures	Actual FY 2020-21	Actual FY 2021-22
Police Reports	667	743
Investigations	612	470
Neighborhood Watch Programs	60	40
Calls for Services	31,500	24,324
Traffic Collision Calls	76	93

POLICE DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
POLICE				
Personnel	3,278,879	3,066,650	3,506,650	3,714,930
Maintenance & Operations	362,033	341,000	353,000	367,450
Capital Outlay	40,671	-	100,000	80,000
TOTAL POLICE DEPARTMENT	3,681,583	3,407,650	3,959,650	4,162,380

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	2,650,835	2,696,900	3,136,900	3,482,000
Maintenance & Operations	279,751	306,450	318,450	337,450
TOTAL GENERAL FUND	2,930,586	3,003,350	3,455,350	3,819,450
COPS FUND				
Personnel	461,089	115,450	115,450	113,300
Maintenance & Operations	22,954	34,550	34,550	30,000
TOTAL COPS FUND	484,043	150,000	150,000	143,300
PSAF FUND				
Personnel	166,955	254,300	254,300	119,630
TOTAL PSAF FUND	166,955	254,300	254,300	119,630
CAPITAL PROJECTS FUND				
Capital Outlay	-	-	-	80,000
TOTAL CAPITAL PROJECTS FUND	-	-	-	80,000
OTHER SPECIAL REVENUE FUND				
Personnel	59,328	-	-	-
Capital Outlay	40,671	-	100,000	-
TOTAL OTHER SPECIAL REVENUE FUND	99,999	-	100,000	-
TOTAL POLICE DEPARTMENT	3,681,583	3,407,650	3,959,650	4,162,380



City of Sierra Madre

Village of the Foothills

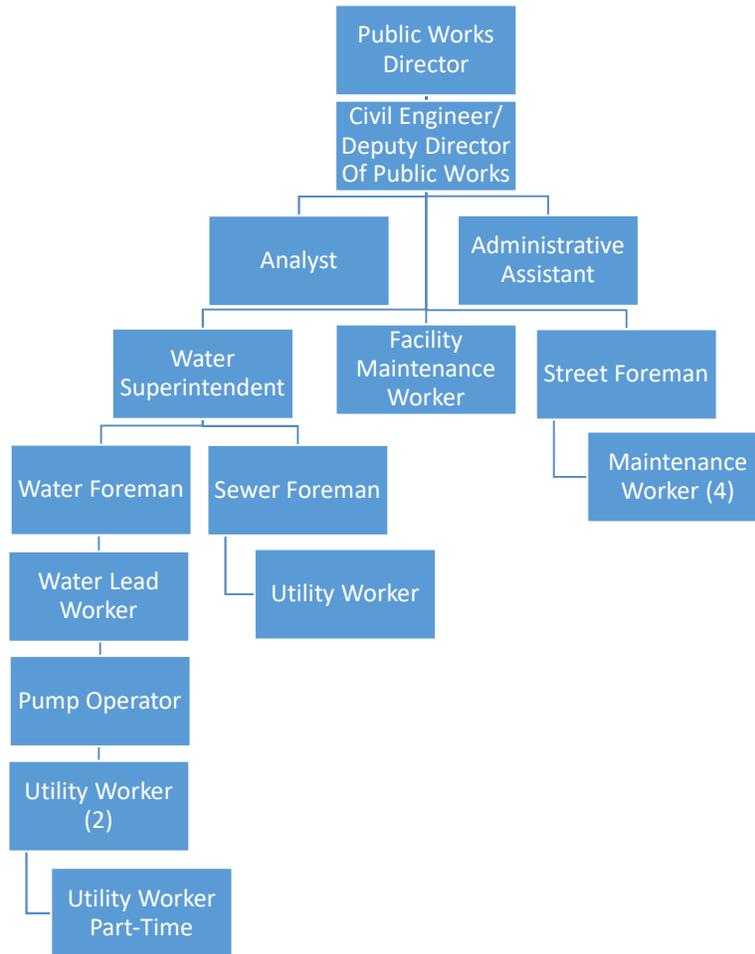


Public Works Department

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Public Works



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Department Overview

The Public Works Department (PW) consists of eight (8) full time employees and one (1) volunteer position. 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 storm water 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, 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 Phone Service.

The Department at City Hall under the direction of Director Cimino with the assistance of Deputy Director Yanez 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 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 (Storm water)
- 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.

Accomplishments for FY2021-2022

- Completion Canyon Water Main Replacement Program Project
- Solar Array Project at the City Yards to offset energy expenses.
- ADA driven remodel of the Council Chambers.
- Street Improvement Project, Staff continues the street rehabilitation program which is bringing our PCI rating up to State standards.
- Continued to utilize recently completed ADA audit to prioritize and address access deficiencies at various sidewalk locations and curb ramps to improve access.

PUBLIC WORKS DEPARTMENT

- Continue to partnering with Edison and their contractors for city-wide infrastructure improvements to improve the reliability of the power distribution system including pole maintenance and replacement and tree-line clearance activities.
- Coordinated with Athens Services for two compost-giveaway events, and Christmas Tree Recycling program.

Objectives for FY 2020-2021 Not Completed/Continued to FY 2022-2023

- Continue working with NBS on the new assessment district for downtown. To combine the four existing districts into one new “Downtown Landscaping and Lighting Maintenance District”.
- Continue with the street improvement program utilizing State and Federal funding.
- Replace Santa Anita Creek Diversion Structure, East Raymond Basin Project with the Los Angeles Flood Control District.
- Phase 2 of the partnering project with the Los Angeles County Department of Public Works on a The Bridge Preventative Maintenance Program.
- Continued efforts in shaping the Clean Power Alliance program.

Department Goals FY 2022-2023

- Continuing the aggressive water main replacement program in conjunction with the Utilities Department.
- Continue implementation of NPDES Municipal Permit requirements.
- Continue installation of drywells in parkways.
- Continue taking action on ADA compliance assessment.
- Continue with the Street Rehabilitation Program, moving our direction towards more maintenance than replacement.
- Continue with the sidewalk repair and replacement program.

PUBLIC WORKS DEPARTMENT

PERFORMANCE MEASURES

Street/sewer Division	Actual FY 2020-2021	Actual FY 2021-2022	Projected FY 2022-2023
Potholes repaired (each)	830	830	500
Installed new sidewalk (sq.ft)	2,000	0	1000
Replaced damaged sidewalk (sq ft)	21,000	2000	5000
Temporary Repairs on sidewalk (each)	500	50	100
Streets resurfaced (sq.ft)	103,000	136,600	100,000
Streets Slurry Sealed	63,000	480,000	400,000
Curb and Gutter repaired/replaced (lf)	800	1,850	1,000
PW Service requests resolved	284	206	300
Trees trimmed	42	47	100
Trees removed	28	15	15
Trees planted	15	15	30
Trees inspected	150	50	100
Private trees trim/removal permits	8	7	7
Stormwater samples taken (Maint. Yard)	2	0	2
Community Events setup/supported	25	6	25
Encroachment application	132	94	100
Excavation application	48	16	25
Grading Plan Checks	20	26	25

Operational Highlights FY 2021-2022

- Water Main Replacement Program and accomplishing the replacement of the water main(s) on Sturtevant Dr.
- Continued Kerstin Court Refresh.
- Public Works has hired a new full time employee, Arnulfo Yanez to be the departments new Deputy Director, which will include the oversee of the City Yard Operations.

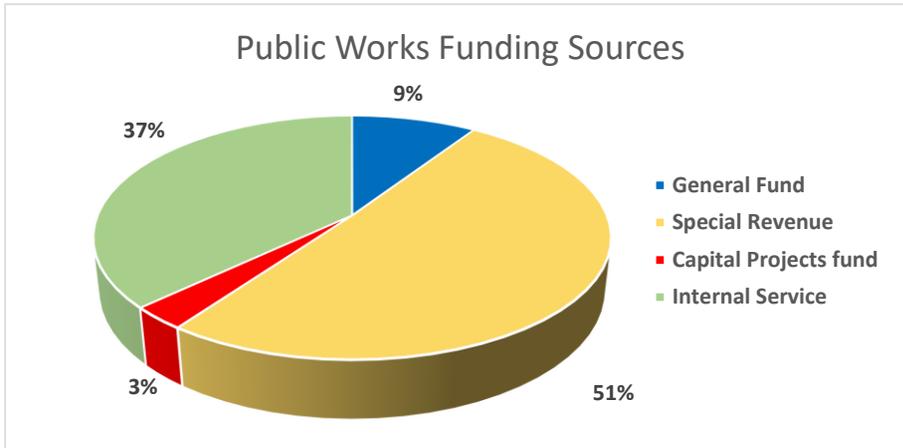
PUBLIC WORKS DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
PUBLIC WORKS				
Personnel	641,790	738,320	826,320	898,550
Maintenance & Operations	1,838,233	1,488,320	1,521,680	2,648,100
Depreciation	88,011	145,000	145,000	105,000
Capital Outlay	959,912	1,606,222	1,607,162	1,559,900
Other Expenses	51,580	-	-	-
Investment in Capital Assets	180,395	949,600	949,600	811,791
TOTAL PUBLIC WORKS DEPARTMENT	3,759,921	4,927,462	5,049,762	6,023,341

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
GENERAL FUND				
Personnel	170,194	212,900	212,900	264,300
Maintenance & Operations	188,834	187,500	187,500	293,700
TOTAL GENERAL FUND	359,028	400,400	400,400	558,000
ASSESSMENTS				
Maintenance & Operations	133,916	81,200	81,200	88,200
Capital Outlay	-	-	-	500,000
TOTAL ASSESSMENTS FUND	133,916	81,200	81,200	588,200
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	-	-	1,000,000
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	1,000,000
GAS TAX FUND				
Personnel	129,751	168,520	178,520	178,950
Maintenance & Operations	48,891	54,000	54,000	61,500
Capital Outlay	-	104,611	104,611	80,000
TOTAL GAS TAX FUND	178,642	327,131	337,131	320,450
MEASURE R FUND				
Capital Outlay	7,500	306,500	293,300	161,700
TOTAL MEASURE R FUND	7,500	306,500	293,300	161,700
MEASURE M FUND				
Capital Outlay	222,655	154,000	154,000	180,000
TOTAL MEASURE M FUND	222,655	154,000	154,000	180,000
PROP A FUND				
Personnel	2,645	2,000	2,000	2,000
Maintenance & Operations	157,267	166,500	166,500	180,000
TOTAL PROP A FUND	159,912	168,500	168,500	182,000
PROP C FUND				
Maintenance & Operations	2,135	2,200	2,200	2,500
Capital Outlay	193,097	211,147	199,147	210,000
TOTAL PROP C FUND	195,232	213,347	201,347	212,500
RMRA FUND				
Capital Outlay	34,556	570,600	553,300	245,000
TOTAL RMRA FUND	34,556	570,600	553,300	245,000

PUBLIC WORKS DEPARTMENT

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
OTHER SPECIAL REVENUE FUND				
Personnel	16,866	17,750	17,750	-
Maintenance & Operations	610,717	273,720	264,080	161,200
Other Expenses	51,580	-	-	-
Capital Outlay	220,750	99,364	142,804	-
TOTAL OTHER SPECIAL REVENUE FUND	899,913	390,834	424,634	161,200
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	-	-
Capital Outlay	281,354	160,000	160,000	183,200
TOTAL CAPITAL PROJECTS FUND	281,354	160,000	160,000	183,200
INTERNAL SERVICES FUND-FLEET				
Personnel	126,353	124,050	154,050	178,400
Maintenance & Operations	214,080	280,000	290,000	348,200
Depreciation	85,113	130,000	130,000	100,000
Investment in Capital Assets	150,418	133,500	133,500	168,000
TOTAL INTERNAL SERVICES FUND-FLEET	575,964	667,550	707,550	794,600
INTERNAL SERVICES FUND-FACILITIES				
Personnel	195,981	213,100	261,100	274,900
Maintenance & Operations	482,393	443,200	476,200	512,800
Depreciation	2,898	15,000	15,000	5,000
Investment in Capital Assets	29,977	816,100	816,100	643,791
TOTAL INTERNAL SERVICES FUND-FACILITIES	711,249	1,487,400	1,568,400	1,436,491
TOTAL PUBLIC WORKS DEPARTMENT	3,759,921	4,927,462	5,049,762	6,023,341



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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 750 million gallons of water each year. Water is distributed through a network of over 55 miles of distributions 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 provide preventive maintenance services, repairs, engineering evaluations of sewer facilities, administers 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 liaison to the:

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

Public Works and Utility Services Departments' Mission Statement

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

Accomplishments for FY 2021-2022

- Imported 1500 acre feet of water for groundwater recharge.
- Continued water conservation programs, including monitoring and enforcement of City-adopted and state regulations.
- Repaired over 400 water leaks
- Installed over 5,000 LF of new mainline
- Added 130 users to the Sensus Analytics Customer Portal
- Completed annual water supply and demand assessment
- Adopted level 1 mandatory water shortage contingency plan in our municipal code
- Updated Emergency Response Plan
- Updated Sewer System Management Plan
- Updated Urban Water Management Plan
- Completed Sanitary Survey for Department of Water Services
- New sewer camera system and vehicle

Objectives for FY 2021-2022 Not Completed/Continued to FY 2022-2023

- West Tunnel Water Treatment Enhancements
- Replace 400 Water Meters

Department Goals FY 2022-2023

- Reduce water system loss by replacing highest priority water mains and ageing infrastructure.
- Continue to work with San Gabriel Valley Municipal Water District, the Raymond Basin Management Board, and the City of Arcadia to restore groundwater levels in the Santa Anita Subarea of the Raymond Basin.
- Replace 400 Water Meters
- Continue water conservation-related activities
- Re-hab Well 4
- Upgrade of SCADA system
- West Tunnel Water Treatment Enhancements
- Clean and Camera 50% of Sewer System

Accomplishments for FY 2021-2022

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- Re-hab Well 4
- Upgrade of SCADA system
- West Tunnel Water Treatment Enhancements
- Clean and Camera 50% of Sewer System

UTILITY SERVICES DEPARTMENT

PERFORMANCE MEASURES

Water Division	Actual FY 2020-2021	Actual FY 2021-2022	Projected FY 2022-2023
Distribution Main Replaced (lf)	5900	5300	4000
Repaired service leaks	57	77	50
Repaired mainline leaks	356	391	350
Valves exercised	486	564	600
Hydrants Flushed	350	360	360
Meters replaced	30	160	400
AMI Radios Installed	71	12	15
New services installed	10	12	15
Water Produced (Gallons)	780 MG	805 MG	750 MG
Water meter readings	45,600	45,600	45,600

Sewer Division	Actual FY 2020-2021	Actual FY 2021-2022	Projected FY 2022-2023
Sewer Mains Cleaned (lf)	129,931	1,368	186,000
Manholes Inspected	340	10	833

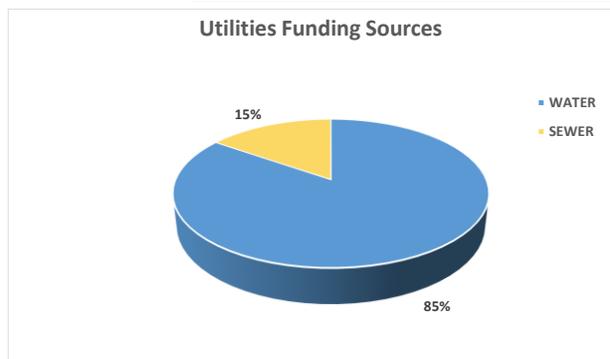
Operational Highlights FY 2021-2022

- Working with the City of Arcadia and the San Gabriel Valley Municipal Water District in continuing construction of a joint well in the Main San Gabriel Basin to supplement water supplies for both the City of Sierra Madre and City of Arcadia.
- New sewer system camera and vehicle.
- Replaced over 5000 LF of main lines.

UTILITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
UTILITIES				
Personnel	1,660,141	1,609,400	1,575,751	1,681,100
Maintenance & Operations	2,071,827	2,054,900	2,102,900	2,197,350
Interest expense	230,202	228,000	228,000	230,000
Depreciation	844,205	910,000	910,000	850,000
Cost allocations	707,400	990,000	990,000	1,286,390
Other expenses	332,170	-	-	42,850
Investment in Capital Assets	2,314,139	3,183,500	3,345,000	1,450,000
Principal Payment	338,543	350,200	350,200	362,881
TOTAL UTILITY SERVICES DEPARTMENT	8,498,627	9,326,000	9,501,851	8,100,571

FUND TYPE	FY 2020-21 ACTUALS	FY 2021-2022 ADOPTED	FY 2021-2022 AMENDED	FY 2022-2023 ADOPTED
WATER FUND				
Personnel	1,099,071	1,079,600	1,009,251	1,030,100
Maintenance & Operations	2,021,248	1,945,750	1,993,750	2,118,000
Interest Expense	230,202	228,000	228,000	230,000
Cost allocations	499,050	644,300	644,300	947,150
Other expenses	189,383	-	-	23,800
Depreciation	696,011	700,000	700,000	700,000
Investment in Capital Assets	2,144,139	3,058,500	3,220,000	1,450,000
Principal Payment	338,543	350,200	350,200	362,881
TOTAL WATER FUND	7,217,647	8,006,350	8,145,501	6,861,931
SEWER FUND				
Personnel	561,070	529,800	566,500	651,000
Maintenance & Operations	50,579	109,150	109,150	79,350
Cost allocations	208,350	345,700	345,700	339,240
Other expenses	142,787	-	-	19,050
Depreciation	148,194	210,000	210,000	150,000
Investment in Capital Assets	170,000	125,000	125,000	-
Principal Payment	-	-	-	-
TOTAL SEWER FUND	1,280,980	1,319,650	1,356,350	1,238,640
TOTAL UTILITY SERVICES DEPARTMENT	8,498,627	9,326,000	9,501,851	8,100,571



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City of Sierra Madre

Village of the Foothills



Debt and Capital Expenditures Budget

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Debt Obligations

Legal Debt Limit Margin:

Under state law, the City has a legal debt limitation not to exceed 15% of the total adjusted assessed valuation of taxable property within City boundaries. In accordance with California Government Code Section 43605, only the City's general obligation bonds are subject to that legal debt limit. The City does not have general obligation bonds. The only debt is the 2017 water installment agreement with details below:

2017 Water Installment Agreement

In October 2017, the City entered into an installment agreement to issue debt totaling \$6,761,977. The purpose of the issuance was to pay off the outstanding principal of the 1998 A Series and 2003 Series bonds. The interest and principal is due semi-annually on April 30 and October 31 each year. The debt principal payment budgeted to be made in FY 21-22 is \$350,200 by the water fund.

Annual debt service requirements on this debt are as follows:

FISCAL YEAR END JUNE 30,	Principal	Interest	Payment
2022	\$ 350,161	218,552	568,713
2023	362,881	204,066	566,947
2024	376,062	189,054	565,116
2025-2029	2,095,408	700,296	2,795,705
2030-2033	1,967,349	228,795	2,196,144
2034	265,431	5,441	270,872
	\$5,417,292	\$1,546,204	\$6,963,496

Below is the calculation of the debt limit margin for the Fiscal years ended 2019-2021.

Computation of Legal Bonded Debt Limit Margin

	Fiscal Years Ended 2019-2021		
	FY18-19	FY19-20	FY20-21
Assessed Valuation	\$ 2,315,290,928	\$ 2,452,164,728	\$ 2,565,205,384
Conversion Percentage	25%	25%	25%
Adjusted Assessed Value	578,822,732	613,041,182	641,301,346
Debt Limit Percentage	15%	15%	15%
Debt Limit	86,823,410	91,956,177	96,195,202
Total Net Debt Applicable to the Limit:			
General Obligation Bonds	-	-	-
Legal Debt Margin	86,823,410	91,956,177	96,195,202

Capital Projects and Purchases

Included with the budget for City Council authorization is FY 22-23 Capital Budget. The Capital budget is comprised of two portions, Capital Projects, which can be best described as mainly construction-related activities; have a useful life greater than a one year and have activity that will expand over several periods to complete; and Capital Purchases, which are just that, purchases of major pieces of equipment, necessary for the general operation of the City, have a useful life greater than one year, and are valued at \$5,000 or more (per unit).

The Capital budget represents a major investment in the community's future and infrastructure, while maintaining significant funding for operations and service levels to meet City Council goals. The program is updated annually to reflect the latest Council priorities, to provide updated cost estimates, and to identify available revenue sources.



Preparing the Capital Improvement Program requires identifying the various sources of revenue for the projects such as debt, federal grants, state grants, existing reserves and Capital Pay As You Go.

In addition, each project must be evaluated as to the impact it will have on the City's operating budget. New facilities and acquisitions require staff, utilities, maintenance and other costs that must be included in the operating budget.

Operating costs are expected to increase by \$32,000 for ongoing software maintenance related to capital purchases budgeted in FY 22-23. Operating costs are also expected to increase as the new public safety building opens for operations. The increase in operating costs will be better estimated after the purchase date.

Equipment purchases should have a planned replacement and maintenance schedule. Building and infrastructure improvements should have efficiency, utility savings and service enhancements designed into the projects.

DEBT and CAPITAL EXPENDITURES BUDGET

The City is reviewing and developing strategic goals that will be used to prioritize the 5-year Capital Improvement Plan. Prioritization of projects will help determine the available funding sources. The City has included a 5-year Capital Improvement to identify the needs of the City in the next 5 years and will review annually to prioritize available funding.

Purchases and Projects

A. Major Purchases

The City will keep on with updating its IT networks, including computers and servers, and setting up the public access Wi-Fi. The City will also purchase a Yard Skip Loader to replace the loader.



B. Major Projects

The City will continue its street and parking area repavement projects as funded by Proposition C, Measure R, Gas Tax funds, and Measure M. The Sewer fund will invest in Sewer camera program and the Water fund will continue its aggressive water main replacement and well rehabilitation program. The City has also budgeted library improvements in FY 22-23.



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DEPT	Capital Purchase/Projects	Fund	Account #	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	Note
PW	Street Resurfacing or Replacement	VARIOUS	3709-8000-5602-5210.000 3806-8000-5609-5800.000 3902-8000-5602-5210.000 3902-8000-5609-5800.000 3903-8000-5602-5210.000 3903-8000-5609-5800.000	\$ 1,085,700	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	Annual Street projects
	Total Water Street Resurfacing			1,085,700	1,000,000	1,000,000	1,000,000	1,000,000	
	Water System Improvements								
Utilities	Water main replacement project	WATER	71000-81100-56011	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Annual Water main replacement projects
Utilities	Water Meter	WATER	71000-81100-56011	50,000	50,000	50,000	50,000	50,000	Install lining to the cross country water mains through tough areas of the system.
Utilities	Water Meter	WATER	71000-81100-56011	400,000	400,000	400,000	400,000	400,000	Replace existing non-operational unit
Utilities	WV Upgrade	WATER	71000-81100-56011			300,000			EQ safety and clean and recast the inside steel
Utilities	Water Street Tank Rehabilitation	WATER	71000-81100-56011			300,000			Design/construct - Design/build
Utilities	Main Pump Station	WATER	71000-81100-56011			1,350,000			
	Total Water System Improvements			1,450,000	1,450,000	1,350,000	1,400,000	1,100,000	
	Fleet Replacement								
PW	Boom Truck	FLEET	60000-83100-56006	80,000					
PW	Police vehicle	FLEET	60000-83100-56006	60,000	60,000	60,000	60,000	60,000	1 replacement per year, replace highest mileage vehicle
PW-Water	Tow behind Air Compressor	FLEET	60000-83100-56006	20,000					Twin units and one is not functional, the other more hours
PW	Utility Truck	UNFUNDED	60000-83100-56006		100,000	100,000	100,000	100,000	4 CNG vehicles have expiring tanks.
PW	Mechanic Truck	UNFUNDED			30,000				
PW	Loader	UNFUNDED			200,000				Existing CAT 13 1999 with high emissions CARB recommended replacement
PW	Duty Man vehicle	UNFUNDED			20,000				Transit Van for duty man and sample taking
FIRE	Rescue Ambulance	UNFUNDED			20,000				Replaces 2015 Frazer Rescue Ambulance (10 year life span)
	Total Fleet Replacement			160,000	410,000	160,000	372,000	60,000	
	Public Safety								
FIRE	Zell Monitor	Capital Projects	40000-88500-56009	35,000					
PD	Upgrade in-car radios	Capital Projects	40000-88500-56009	80,000	59,000	59,000			The current PD in-car radio have reached their service life and need to be replaced with current equipment that can transmit on multiple radio frequencies.
FIRE	Self-Contained Breathing Apparatus (SCBA)	Unfunded			250,000				SCBA Replacement (15 year life span)
PD	Body Worn Camera and Mobil Audio/Video systems	Unfunded			100,000				The amount will cover the equipment purchase and a multi-year service contract
	Total Public Safety			115,000	159,000	309,000			
	Planning & Community Preservation								
PLANNING	City-wide Development Standards and Guidelines	Unfunded			179,000				
	Park Improvements								
PW	Sierra Vista Park, Heasley Field	Quimby	34006-70000-56010	155,800					
PW	Sierra Vista Park, Heasley Field Funding Split	Capital Projects	40000-83500-56009	23,200					
PW	Playground replacement	ARPA	39010-80000-56010	800,000					Sierra Vista Park Memorial park
PW	Playground replacement	UNFUNDED			500,000				
PW	Playground replacement	UNFUNDED			500,000	200,000			MT Wilson Trail park
	Total Park Improvements			960,000	500,000	200,000			
	Facility Improvements								
PW	Lizy's Trail Inn & Richardson House	FACILITIES	60001-83200-56010	80,000					Design/construct - Design/build
PW	City Hall	FACILITIES	60001-83200-56010	50,000					Office Expansion
PW	Public Safety Painting	FACILITIES	60001-83200-56010	70,000					Paint the outside of the building
PW	Library	FACILITIES	60001-83200-56010	443,191					Front parking lot and Friends building..
PW	New Public Safety Building Improvements	ARPA	39010-80000-56010	200,000	800,000				Replace the two 1920 Steel Building in the City Yard
PW	City yard	UNFUNDED			200,000				Create new training area for Public Safety including a steel storage building
PW	P5 Training area	UNFUNDED			100,000				Design/construct - Design/build
PW	Public Safety remodel	UNFUNDED			500,000				Separate Code Enforcement Office into two suites. Estimator: \$8,000
PLANNING	Code Enforcement Office	UNFUNDED			8,000				
	Total Facility Improvements			843,191	1,308,000	300,000			
	Information and Technology								
IT	242 PD Data Center Refresh	IT	60003-30000-56009	25,000	25,000	25,000	25,000	25,000	Replace two non-operational message boards
PLANNING	Land Management Software and Implementation-TBD	Unfunded			100,000				Resurface parking lots and improve landscapes
IT	Computer Refresh	Unfunded			40,000				
IT	Battery Backups	Unfunded			25,000				Power Enhancements
	10 Gig Network	Unfunded			20,000				
	Total Information and Technology			25,000	210,000	45,000	85,000		
	Other Improvements/Purchases								
PW	Message Signs	FLEET	60000-83100-56006	8,000					
PW	Downtown Sidewalk enhancement	DT Assessment		200,000					
PW	Downtown City Parking Lot Improvements	DT Assessment		300,000					
HR	Evaluation software	HR	60007-70100-56009	7,000					
	Total Other Improvements			515,000	8,000				
	TOTAL CAPITAL PURCHASES/PROJECTS			5,124,891	4,818,000	3,358,000	3,557,000	2,160,000	

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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".

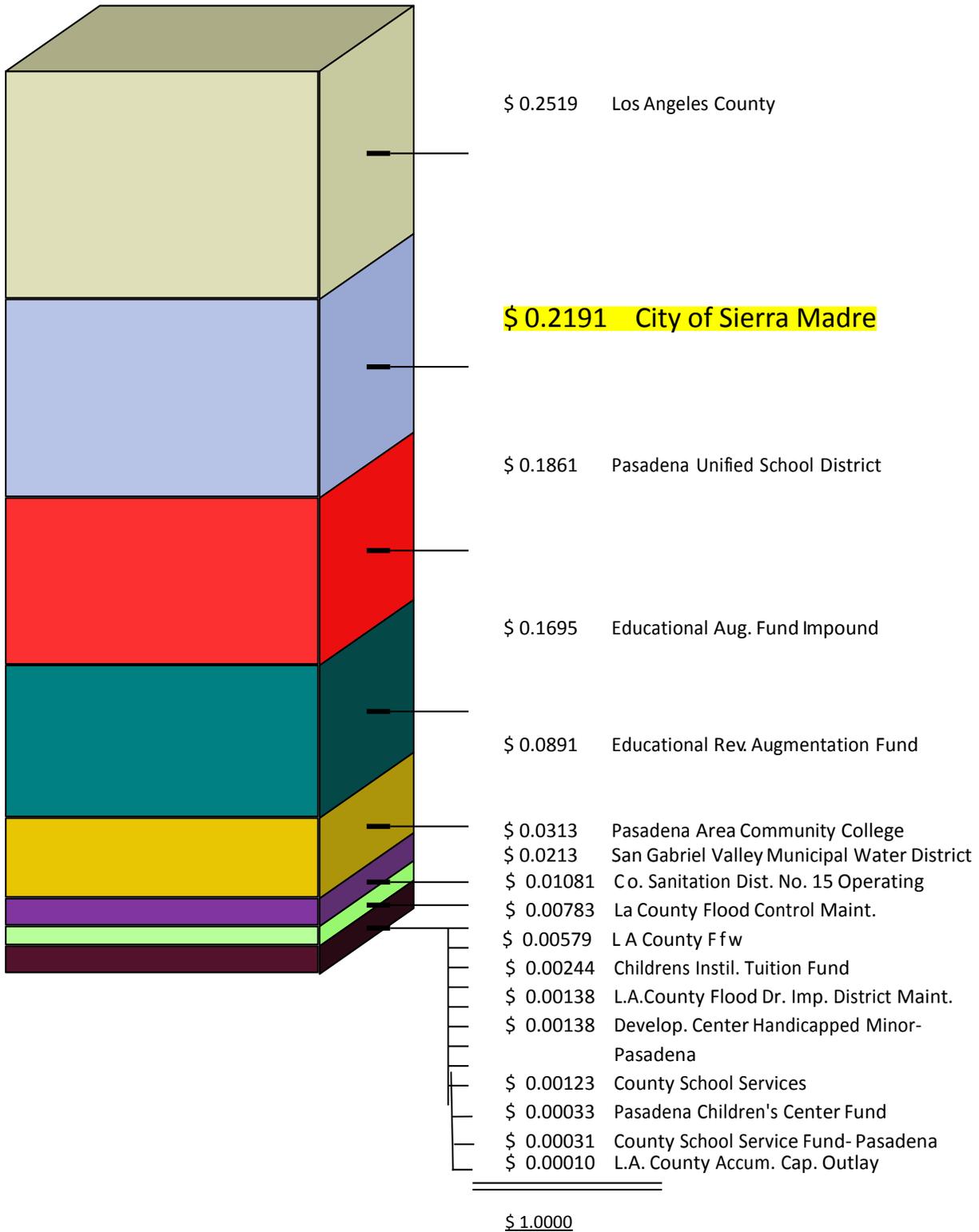
User Charges/Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.

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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PROPERTY TAX DOLLAR BREAKDOWN



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