



CITY OF SIERRA MADRE, CALIFORNIA

**Annual Adopted Budget
Fiscal Year 2024-2025**



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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, 2023

Christopher P. Morill

Executive Director

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City of Sierra Madre

Village of the Foothills

Adopted Budget



July 1, 2024 – June 30, 2025

City of Sierra Madre

City Council and Elected Officials

<i>Kelly Kriebs</i>	<i>Mayor</i>
<i>Robert Parkhurst</i>	<i>Mayor Pro Tem</i>
<i>Edward Garcia</i>	<i>Council Member</i>
<i>Gene Goss</i>	<i>Council Member</i>
<i>Kristine Lowe</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>Clare Lin</i>	<i>Planning Manager</i>
<i>Gustavo Barrientos</i>	<i>Police Chief</i>
<i>Brent Bartlett</i>	<i>Fire Chief</i>
<i>Ted Tegart</i>	<i>Community Services Supervisor</i>
<i>Leila Regan</i>	<i>City Librarian</i>
<i>Arnulfo Yanez</i>	<i>Public Works Director</i>

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City of Sierra Madre

Village of the Foothills



Introduction

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July 3, 2024

Honorable Mayor, City Council, and Residents of Sierra Madre

It is with great pleasure that City staff presents the City of Sierra Madre's Operating and Capital Budget for fiscal year 2024-25. The budget was created utilizing the same zero-based budgeting methodology as in years before, a line-by-line review process for each program and expenditure by the executive team. The city-wide adopted FY 2024-2025 expenditures are \$44,397,105 across all funds. For FY 2024-2025, the General Fund revenues are projected to be \$17.2M. Property taxes and Utility Users Tax make up about 70% of General Fund sources and have a steady growth projection. General Fund expenditures are projected to be \$17.3 M for FY 2024-2025. Overall, the General Fund FY 24/25 adopted budget has projected deficit of \$141,100 due to a one-time budgeted prepayment of \$150,000 to CalPERS Unfunded Accrued Liability.

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. Strategic goals were also incorporated in the budget process. The adopted budget includes one additional full-time position for Fire department and reduction in part time hours. The reduction in part time hours is not a reduction in service levels.

The City's will continue the Library Meaningful Improvement Project in FY 24/25. The City will also continue to invest in Water Main Improvements (\$1.4M budgeted improvements) and annual Street Improvements (\$1.36M budgeted). The City was able to fund capital needs in FY 24-25 without using existing reserves due to available American Rescue Plan Act (ARPA) funding.

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 5-year long term operating projections indicate the City does not have a structural balanced budget and a structural change is needed to revenues and/or expenditures. The City had a User Fee Study conducted in FY 23/24 in order to ensure cost recovery for services provided.

Closing

The City Council and Executive team, continue to be wholly dedicated to upholding a financially sound and sustainable City budget. 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.

Sincerely,

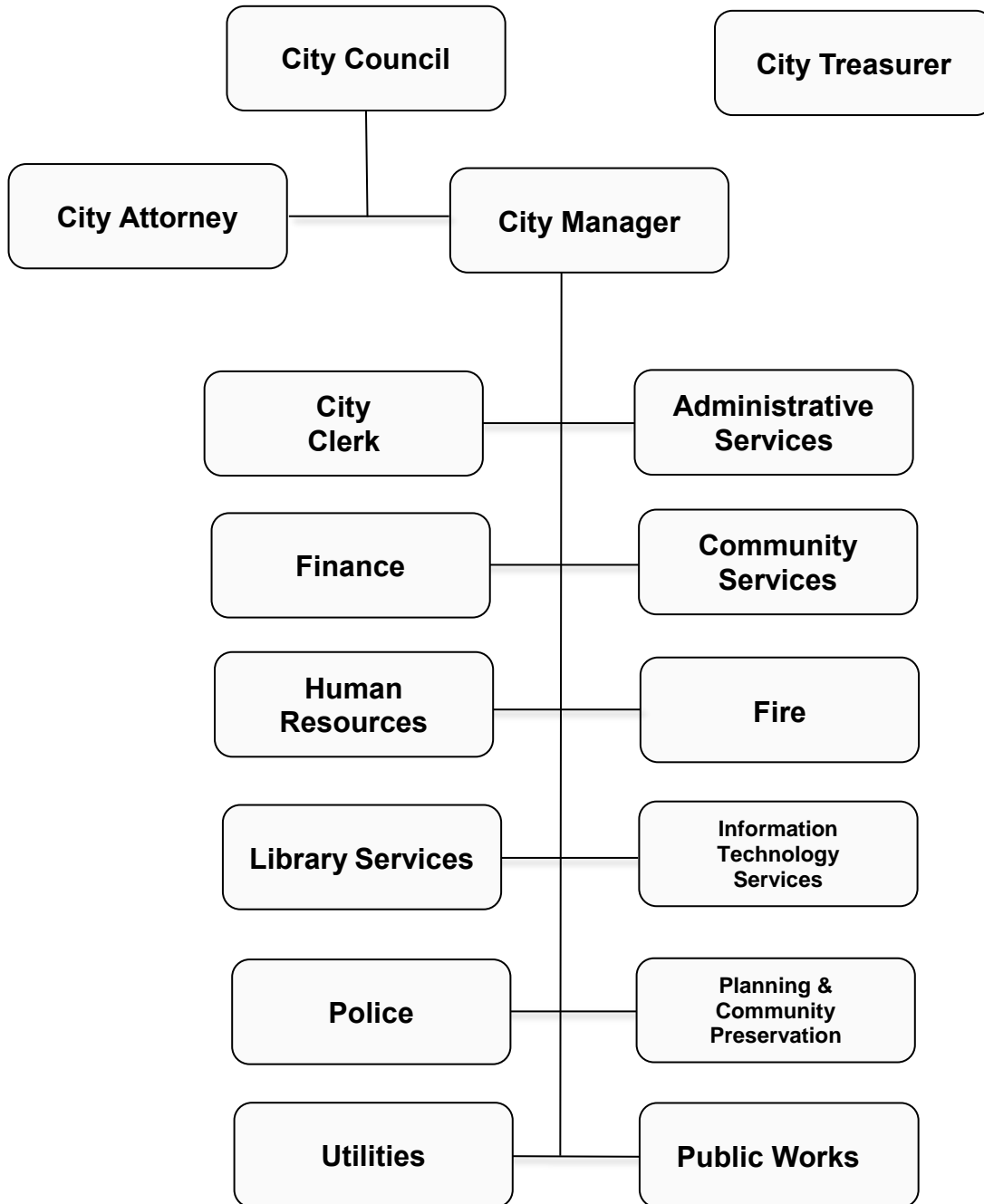
Hillary Guirola-Leon

Hillary Guirola-Leon
Finance Director

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City of Sierra Madre Organizational Structure



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Mission Statement

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

Vision Statement

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

Core Values:

Accountability
Integrity
Innovation
Collaboration
Compassion

Strategic Objectives and 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 Objectives and Goals.

- Maintain a Safe, Secure Community
 - Provide Excellent Fire Service
 - Achieve Optimum Staffing
 - Enhance Training
 - Properly Equip Fire Departments
 - Provide Excellent Police Service
 - Achieve Optimum Staffing
 - Enhance Training
 - Properly Equip Police Departments
 - Manage the Outdoor Environment
 - Maintain Hillside Areas
 - Manage Wildlife and Human Interaction
 - Effectively Enforce Existing City Codes
 - Create Safe Streets
 - Manage Traffic Patterns/Flow
 - Encourage Active Modes of Transportation
- Align Infrastructure with Projected Population Size and Needs
 - Strategically Manage Infrastructure Improvements
 - Police Facility Buildout
 - Fire Facility Buildout
 - Library Renovation
 - Improve and Maintain Sidewalks
 - Improve and Maintain Streets

MISSION STATEMENT

- Create Build Design Guidelines
 - ADU Pre-Reviewed Designs
 - Objective Designs Standards
- Promote an Unparalleled Quality of Life with an Engaged and Collaborative Culture
 - Enhance the Physical and Mental Health of Residents
 - Conduct a City-Wide Wellness Campaign
 - Expand Community Services Programming
 - Improve Communication and Collaboration
 - Create a City Information Hub to Encourage Information Exchange
 - Refine City Branding
 - Initiate Resident/Business Collaboration
 - Provide Education on Critical Civic Issues
 - Enhance Library Services
 - Provide Education on Critical Environmental Issues
- Be a Regional Leader in Sound Stewardship of Water, Power, and Natural Resources
 - Reduce Water Use
 - Implement a Water-Efficient Landscape Campaign
 - Promote AMI
 - Encourage Greenhouse Gas Reduction Steps
 - Electrification of Appliances and Climate Control
 - Alternative Transportation
 - EV Charging
 - Solar Adaptation
- Build an Organization that is Innovative, Financially Stable, and Consistently Delivers a High Level of Service
 - Create Staff Stability
 - Improve Recruitment Potential
 - Build a Staff Development Plan
 - Enhance Staff Retention Efforts
 - Build on Fiscal Stability
 - Create a Sustainable Capital Investment Plan
 - Develop and Maintain Long-Term Financial Planning
 - Conduct Asset Inventory Plan
 - Conduct Fee Schedule Study
 - Invest in Innovation and Technology
 - Improve Electronic Interface/Payment Methods



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 2023 census reflects that more than 64.7% of the adults have bachelor's degree or higher



education that leads to higher than average median incomes in this area. The median age of the Sierra Madreans is 48.3 with 20.9% of the population is over the age of 65 and 23.1% of the population is school age children. The 56.2% 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 Wistaria Festival (March)
- Chamber of Commerce's Winter Fest Event (November)
- Community Bike Ride & Wellness Fair (April)
- Community Candlelight Walk (December)
- Sierra Madre Older Americans Reception (May)
- Seniors Annual Community Yard Sale and Seniors Art Show (Summer)
- Senior Programs (wellness activities, physical health, seasonal holiday festivities, bingo & book club Luncheons)
- Friends of the Library Art Fair in Memorial Park (May)
- Sierra Madre Community Nursery School Carnival (May)
- Barks-N-Brews Festival (March)
- Huck Finn Fishing Derby (Spring)
- Mt. Wilson Trail Race & Pasta Feed (May)
- Community Movies in the Park (Summer/Year-round)
- Concerts in the Park (Summer/Year-round)
- Community Night Under the Stars and Campout (September)
- Halloween Happenings Spooktacular: Downtown Trick-or-Treating, Costume Contest (October)
- Friends of the Library Wine & Cuisine Fund Raiser (Summer or Fall)
- Rose Float Decorating (year-round)
- Youth and Adult Sports Leagues (all ages; year-round)

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, and five K-8 institutions.

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 2022-2023

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

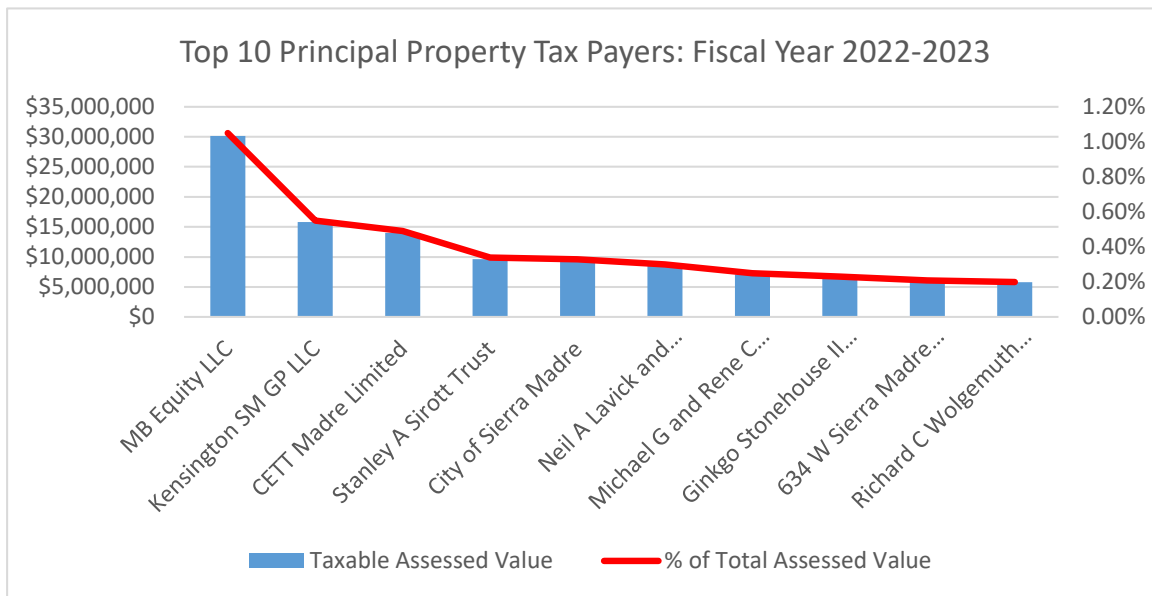
Business Category (by largest to smallest)	#
Casual Dining	13
Quick-Service Restaurants	3
Convenience Stores	2
Service Station	2
Auto Repair Shops	1
Building Materials	1
Family Apparel	1
Florist Shops	1
Trailers/Auto Parts	1

Business Industry Group (by largest to smallest)	#
Restaurants and Hotels	16
General Consumer Goods	4
Fuel and Service Stations	3
Autos & Transaction	1
Building and Construction	1

Total Sales Tax Generated By Major Industry Groups		
Industry Group	Sales Tax Amount	% of Total Sales Tax
General Consumer Goods	\$ 375,373	27.26%
Autos And Transportation	\$ 293,827	21.33%
Restaurants And Hotels	\$ 293,137	21.28%
Fuel And Service Stations	\$ 170,973	12.41%
Business And Industry	\$ 88,702	6.44%
Food And Drugs	\$ 72,949	5.30%
Building And Construction	\$ 60,271	4.38%
Transfers & Unidentified	\$ 22,009	1.60%
Total	\$ 1,377,241	100.00%

Top 10 Principal Property Tax Payers: Fiscal Year 2022-2023

# Taxpayers	Taxable Assessed Value	% of Total Assessed Value
1 MB Equity LLC	\$30,113,011	1.05%
2 Kensington SM GP LLC	\$15,788,430	0.55%
3 CETT Madre Limited	\$14,019,680	0.49%
4 Stanley A Sirott Trust	\$9,619,961	0.34%
5 City of Sierra Madre	\$9,417,649	0.33%
6 Neil A Lavick and Marie D Clause	\$8,495,429	0.30%
7 Michael G and Rene C Hoffman Trust	\$7,077,807	0.25%
8 Ginkgo Stonehouse II LLC	\$6,455,966	0.23%
9 634 W Sierra Madre BLVD LLC	\$6,106,220	0.21%
10 Richard C Wolgemuth Cotrustee	\$5,761,453	0.20%
Total	\$112,855,606	3.95%



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.

Departments also develop their department capital needs for the next 5 years and Executive team meets to discuss projects to be funded in the upcoming year. A 5-year capital improvement plan is developed and presented to Council to provide a long term perspective of the City-wide capital needs.

City Council then reviews the proposed budget and approves the budget in June. Key budget development dates are listed below:

January 2024	Department heads start reviewing their operations and developing their proposed budget
April 8 2024 to May 1, 2024	Department heads meet with City Manager to discuss their proposed budget line by line
June 11, 2024	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. An appropriated annual budget is legally adopted for the General Fund, Special Revenue Funds and Proprietary Funds.

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

FINANCIAL POLICIES & PROCEDURES

& operations). Supplemental appropriations during the year must be approved by the City Council. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted (see Budget Amendment Procedures).

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

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 minimum of 25% of operating expenditures.

Financial Structure and Operations

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

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

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

Measurement Focus and Basis of Accounting

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

FINANCIAL POLICIES & PROCEDURES

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

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

Budgetary Basis

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

Cash Management

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.

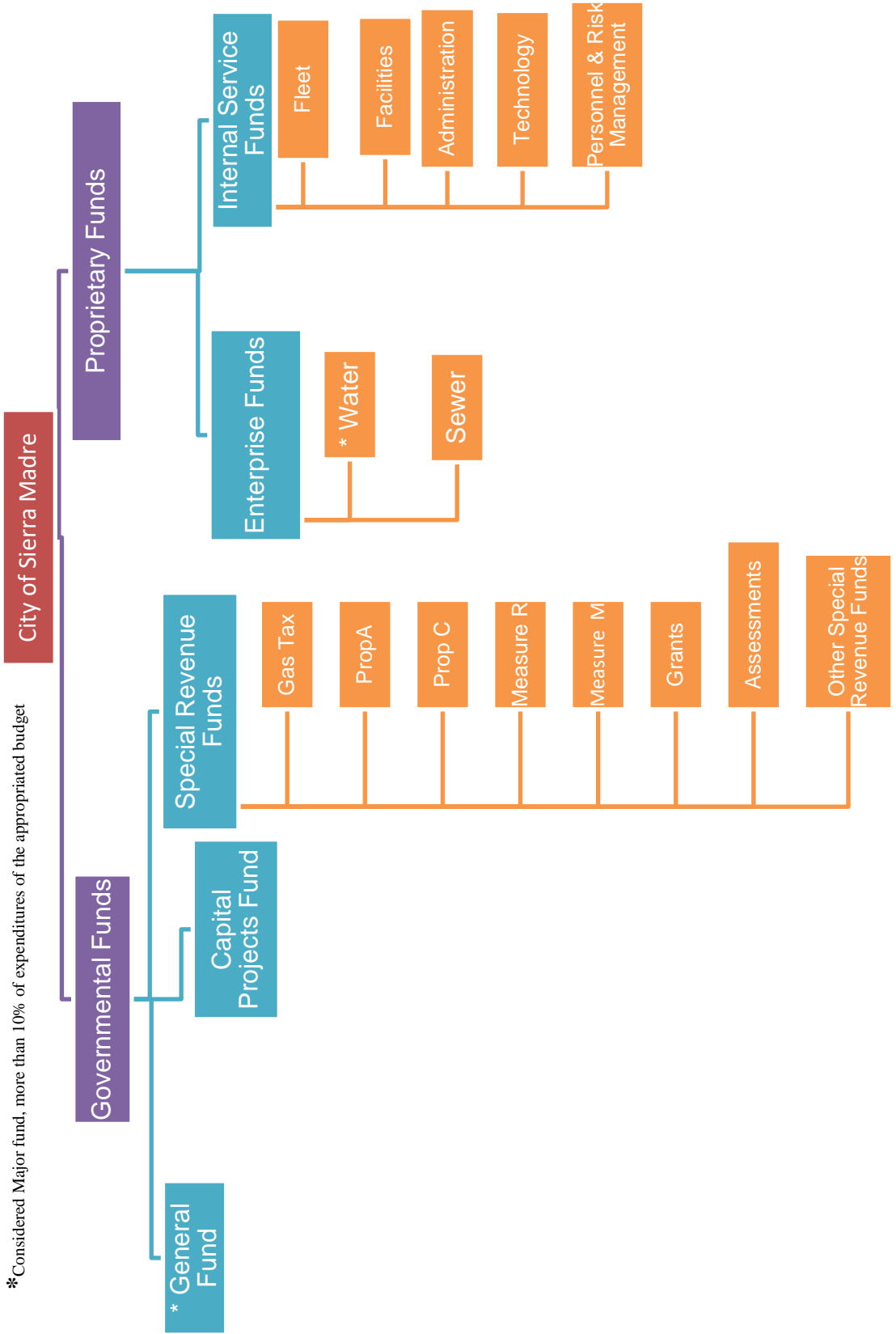
Fees & Rates

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										✓		
Measure M										✓		
Library - Gift And Memorial									✓			
Friends Of The Library Donation Fund									✓			
Citywide Debt Service												✓
Community Development Block Grant										✓		
Measure W										✓		
Road Maintenance Rehabilitation Account (RMRA)										✓		
Robert Day Trust Fund									✓			
ARPA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Targeted State Grants-Library									✓			
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. 24-35

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
ADOPTING THE FISCAL YEAR 2024-2025 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, 2024, and concluding on June 30, 2025 was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

WHEREAS, on June 11, 2024, the City Manager did present the City's Fiscal Year 2024-2025 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, 2024, and concluding June 30, 2025.

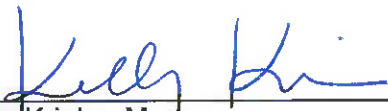
SECTION 2. Appropriations for the City as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2024-2025", are hereby adopted for the Fiscal Year commencing July 1, 2024, and concluding on June 30, 2025.

SECTION 3., The City Manager and Finance Director are hereby authorized to make transfers between budget line items in accordance with the Budget Policies adopted by the City Council on the 11th day of June 2024.

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 2024-2025 fiscal year.

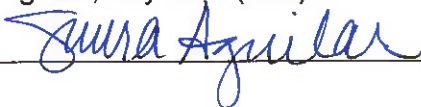
PASSED, APPROVED AND ADOPTED, this 11th day of June 2024.



Kelly Kriebs, Mayor

I hereby certify that the foregoing Resolution Number 24-35 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 11th day of June 2024, by the following vote.

- AYES: Mayor Kelly Kriebs, Mayor Pro Tem Robert Parkhurst, Council Member Edward Garcia, Council Member Gene Goss, Council Member Kristine Lowe
- NOES: None
- ABSTAIN: None
- ABSENT: None

Laura Aguilar, City Clerk(seal)


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RESOLUTION NO. 24-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-2025 AT \$13,696,327 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND PURSUANT TO GOVERNMENT CODE SECTION 7910

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

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

WHEREAS, the Appropriations Limit for the Fiscal Year ending June 30, 2024, is \$13,237,698; and,

WHEREAS, the population factor provided by the State of California, Department of Finance is .9985; and,

WHEREAS, the inflationary factor provided by the State of California, Department of Finance is 1.0362, and,

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

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

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

WHEREAS, the calculation for the FY 2024-2025 appropriations limit has been available to the public for inspection.

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

SECTION 1. The Fiscal Year 2024-2025 Appropriations Limit is calculated as shown on the document known as the "Gann Appropriations Limit Calculation" attached hereto as Exhibit "A", and,

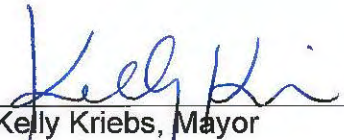
SECTION 2. The City of Sierra Mare does hereby adopt the per capita personal income element and the population change element of the calculation factor as those provided by the State Department of Finance; and,

SECTION 3. The appropriation limit for Fiscal Year 2024-2025 is hereby set at **\$13,696,327** and

SECTION 4. The Fiscal Year 2024-2025 budgeted appropriations amount subject to the Limit is \$13,586,283; and,

SECTION 5. The City's budgeted appropriations for the year ending June 30, 2024, are in compliance with Article XII-B of the Constitution of the State of California, commonly known as the Gann Appropriations Limit.

PASSED, APPROVED AND ADOPTED this 11th day of June, 2024.



Kelly Kriebs, Mayor

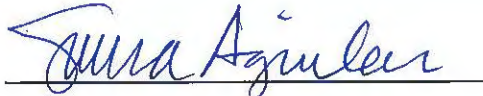
I hereby certify that the foregoing Resolution Number 24-33 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 11th day of June 2024, by the following vote.

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

NOES: None

ABSTAIN: None

ABSENT: None



Laura Aguilar, City Clerk

(seal)

RESOLUTION 24-34
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 2024-2025

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

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

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

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

WHEREAS, therefore, the City Council adopted Ordinance No. 1058 on 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 needs 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, 2024; 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, 2024, through June 30, 2025 (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 11th day of June 2024.



Kelly Kriebs, Mayor

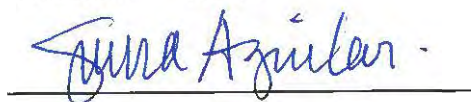
I hereby certify that the foregoing Resolution 24-34 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 11th day of June 2024 by the following vote:

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

NOES: None

ABSTAIN: None

ABSENT: None



Laura Aguilar, City Clerk

Laura Aguilar, City Clerk

City of Sierra Madre

Village of the Foothills



Authorized Positions

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AUTHORIZED POSITIONS

Department	FY 2022-2023 Adopted	FY 2023-2024 Adopted	FY 2024-2025 Adopted
<u>Citywide Totals</u>			
Full-Time Positions	90	90	91
Part-time Hours	15,860	22,960	18,160
TOTAL FTE	97.63	101.04	99.73
<u>Administrative Services</u>			
Full-Time Positions	16	16	16
Part-Time Hours	3,380	1,920	960
TOTAL FTE	17.63	16.92	16.46
<u>Community Services</u>			
Full-Time Positions	4	4	4
Part-Time Hours	600	600	600
TOTAL FTE	4.29	4.29	4.29
<u>Fire Department</u>			
Full-Time Positions	18	17	18
Part-Time Hours	960	2,880	960
TOTAL FTE	18.46	18.38	18.46
<u>Library Services</u>			
Full-Time Positions	5	5	5
Part-Time Hours	7,680	6,720	5,760
TOTAL FTE	8.69	8.23	7.77
<u>Planning & Community Preservation</u>			
Full-Time Positions	6	6	6
Part-Time Hours	-	-	-
TOTAL FTE	6.00	6.00	6.00
<u>Police Department</u>			
Full-Time Positions	22	23	23
Part-Time Hours	3,240	10,840	9,880
TOTAL FTE	23.56	28.21	27.75
<u>Public Works</u>			
Full-Time Positions	9	9	9
Part-Time Hours			
TOTAL FTE	9.00	9.00	9.00
<u>Utilities</u>			
Full-Time Positions	10	10	10
Part-Time Hours	-	-	-
TOTAL FTE	10.00	10.00	10.00

Note: Authorized positions changed from prior year's adopted budget. In FY 24/25 Part-time hours were reduced. One full-time position was added in the 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 2024-2025**

FUND	Estimated Funds Available 06/30/2024	ADOPTED Revenues FY 2024-2025	ADOPTED Expenditures FY 2024-2025	ADOPTED Net Transfers In/(Out)	Estimated Funds Available 06/30/2025
GOVERNMENTAL FUNDS					
GENERAL FUND	12,498,012	17,216,100	(17,171,200)	(186,000)	12,356,912
SPECIAL REVENUE FUNDS:					
ASSESSMENT DISTRICTS	1,181,084	119,800	(208,700)	32,140	1,124,324
PSAF	139,379	165,000	(153,800)		150,579
COPS(SLESA)	42,117	170,000	(194,900)		17,217
LOCAL TRANSPORTATION PROP A	816,367	304,000	(236,100)		884,267
LOCAL TRANSPORTATION PROP C	34,584	252,000	(252,000)		34,584
MEASURE R	4,182	189,000	(189,000)		4,182
MEASURE M	19,956	214,000	(214,000)		19,956
RMRA	38,327	286,000	(286,000)		38,327
GAS TAX	120,295	308,000	(326,050)		102,245
ARPA	1,297,605	-	(1,297,605)		-
TARGETED STATE GRANTS-LIBRARY	8,405,774	-	(8,405,774)		-
OTHER SPECIAL REVENUE FUNDS	1,862,499	389,670	(1,422,007)		830,162
CAPITAL PROJECTS FUND	374,588	-	(383,200)	160,000	151,388
GRAND TOTAL	\$ 26,834,769	\$ 19,613,570	\$ (30,740,336)	\$ 6,140	\$ 15,714,143

FUND	Estimated Funds Available 06/30/2024	ADOPTED Revenues FY 2024-2025	ADOPTED Expenses FY 2024-2025	Change in np	Estimated Funds Available 06/30/2025
PROPRIETARY FUNDS					
WATER	8,483,815	6,953,500	(6,548,169)	405,331	8,889,146
SEWER	2,163,624	1,306,300	(1,246,600)	59,700	2,223,324
INTERNAL SERVICES					
IT	734,945	1,115,200	(1,299,050)	(183,850)	551,095
ADMINISTRATIVE	675,800	954,400	(1,034,400)	(80,000)	595,800
PERSONNEL & RISK MGMT	1,092,862	1,860,150	(1,942,250)	(82,100)	1,010,762
FLEET	633,688	475,000	(543,100)	(68,100)	565,588
FACILITIES	582,650	686,550	(832,200)	(145,650)	437,000
GEN PLAN UPDATE	141,357	-	-	-	141,357
GRAND TOTAL	\$ 14,508,741	\$ 13,351,100	\$ (13,445,769)	\$ (94,669)	\$ 14,414,072

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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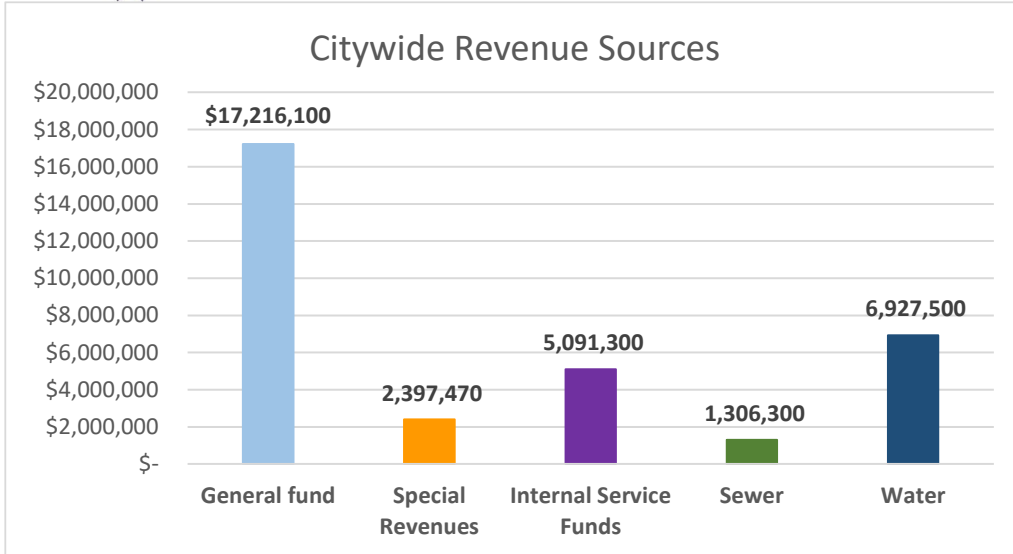
CITY OF SIERRA MADRE FISCAL YEAR 2024-2025 BUDGET

FUND	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
REVENUES				
GENERAL FUND	\$ 16,714,904	\$ 16,260,400	\$ 17,278,100	\$ 17,216,100
SPECIAL REVENUE FUNDS:	2,784,848	12,368,450	12,953,730	2,397,470
WATER	6,607,795	7,176,000	6,938,500	6,927,500
SEWER	1,217,424	1,243,000	1,307,500	1,306,300
INTERNAL SERVICE FUNDS	5,016,865	4,983,000	5,285,600	5,091,300
TOTAL REVENUES	\$ 32,341,836	\$ 42,030,850	\$ 43,763,430	\$ 32,938,670
TRANSFERS IN	\$ 1,862,504	\$ 701,140	\$ 701,140	\$ 211,000
EXPENDITURES				
GENERAL FUND	14,366,247	15,629,010	15,629,010	17,171,200
SPECIAL REVENUE FUNDS:	2,167,091	16,221,607	16,503,125	13,569,136
WATER	6,883,797	6,545,920	6,749,420	6,548,169
SEWER	994,126	1,196,040	1,222,040	1,246,600
INTERNAL SERVICE FUNDS	4,886,043	5,141,080	5,324,380	5,651,000
TOTAL EXPENDITURES	\$ 29,297,304	\$ 44,733,657	\$ 45,427,975	\$ 44,186,105
TRANSFERS OUT	\$ 1,862,504	\$ 701,140	\$ 701,140	\$ 211,000
NET CHANGE	\$ 3,044,532	\$ (2,702,807)	\$ (1,664,545)	\$ (11,247,435)

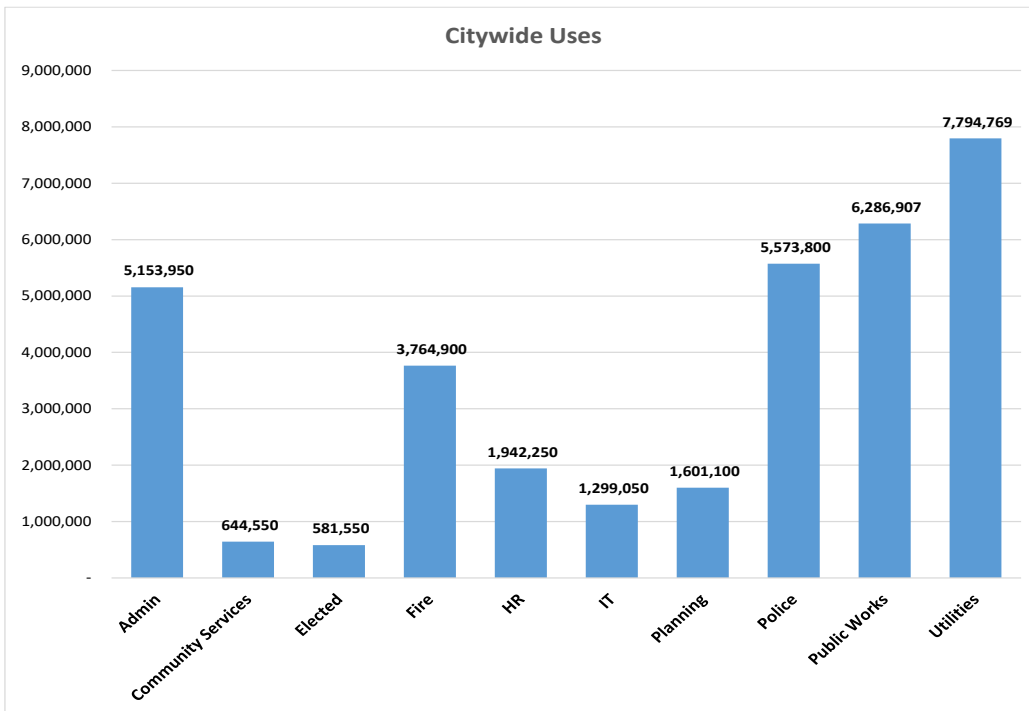
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CITYWIDE SOURCES AND USES



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



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CITY OF SIERRA MADRE FISCAL YEAR 2024-2025 BUDGET

PROPRIETARY FUNDS

FUND	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
REVENUES				
WATER	\$ 6,607,795	\$ 7,176,000	\$ 6,938,500	\$ 6,927,500
SEWER	1,217,424	1,243,000	1,307,500	1,306,300
<u>INTERNAL SERVICE FUNDS:</u>				
IT	954,524	970,000	995,000	1,115,200
ADMINISTRATIVE	979,703	975,000	1,005,000	954,400
PERSONNEL & RISK MGMT	1,275,825	1,600,000	1,625,000	1,860,150
FLEET	738,191	525,000	567,600	475,000
FACILITIES	1,032,928	878,000	1,058,000	686,550
GEN PLAN UPDATE	35,694	35,000	35,000	-
TOTAL REVENUES	\$ 12,842,084	\$ 13,402,000	\$ 13,531,600	\$ 13,325,100
TRANSFERS IN	\$ 26,489	\$ 24,000	\$ 24,000	\$ 26,000
EXPENSES				
WATER	6,883,797	6,545,920	6,749,420	6,548,169
SEWER	994,126	1,196,040	1,222,040	1,246,600
<u>INTERNAL SERVICE FUNDS:</u>				
IT	804,102	960,800	1,054,200	1,299,050
ADMINISTRATIVE	946,424	996,580	998,580	1,034,400
PERSONNEL & RISK MGMT	1,291,878	1,652,950	1,685,850	1,942,250
FLEET	619,705	547,650	547,650	543,100
FACILITIES	1,223,934	983,100	1,038,100	832,200
GEN PLAN UPDATE	-	-	-	-
TOTAL EXPENSES	\$ 12,763,967	\$ 12,883,040	\$ 13,295,840	\$ 13,445,769
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
Change in Available Resources	\$ 104,606	\$ 542,960	\$ 259,760	\$ (94,669)

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CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Property Taxes	\$ 8,313,912	\$ 8,598,800	\$ 8,686,300	\$ 8,912,000
Utility User Taxes	3,289,248	3,250,000	3,100,000	3,194,000
Franchise Fees	496,391	475,000	500,000	500,000
Sales Taxes	1,445,367	1,435,800	1,444,800	1,468,500
Business Licenses	254,494	255,000	270,000	120,000
Charges for Services	980,625	811,800	893,000	856,600
Fines and Forfeitures	70,407	68,000	58,000	60,000
Licenses and Permits	1,306,381	1,142,000	1,419,000	1,519,000
Other Revenues	558,081	224,000	907,000	586,000
TOTAL GENERAL FUND	16,714,904	16,260,400	17,278,100	17,216,100
SPECIAL REVENUE FUNDS:				
ARPA				
Revenue from Other Agencies	93,727	-	60,000	-
Interest	-	-	-	-
TOTAL ARPA	93,727	-	60,000	-
ASSESSMENTS				
Property Taxes	69,022	95,000	118,800	119,800
Interest	29,561	-	40,000	-
TOTAL ASSESSMENTS	98,583	95,000	158,800	119,800
PSAF				
Revenue from Other Agencies	171,778	155,000	165,000	165,000
Interest	1,175	-	-	-
TOTAL PSAF	172,953	155,000	165,000	165,000
STATE COPS GRANT				
Revenue from Other Agencies	186,159	165,000	180,000	170,000
Interest	-	-	-	-
TOTAL COPS	186,159	165,000	180,000	170,000
GAS TAX				
Revenue from Other Agencies	285,800	320,000	312,300	308,000
Interest	2,600	-	-	-
TOTAL GAS TAX	288,400	320,000	312,300	308,000
RMRA				
Revenue from Other Agencies	249,487	275,000	267,000	286,000
Interest	2,513	-	-	-
TOTAL RMRA	252,000	275,000	267,000	286,000
MEASURE M				
Revenue from Other Agencies	197,033	221,400	221,400	214,000
Interest	4,658	-	-	-
TOTAL MEASURE M	201,691	221,400	221,400	214,000
MEASURE R				
Revenue from Other Agencies	174,178	195,300	195,300	189,000
Interest	5,221	-	-	-
TOTAL MEASURE R	179,399	195,300	195,300	189,000
PROP A				
Revenue from Other Agencies	280,063	314,000	314,000	304,000
Interest	14,233	-	-	-
Charges for Services	640	-	-	-
TOTAL PROP A	294,936	314,000	314,000	304,000
PROP C				
Revenue from Other Agencies	232,305	260,500	260,500	252,000
Interest	2,940	-	-	-
TOTAL PROP C	235,245	260,500	260,500	252,000
CAPITAL PROJECTS FUND				
Interest	2,804	-	-	-
TOTAL CAPITAL PROJECTS FUND	2,804	-	-	-
TARGETED STATE GRANTS-LIBRARY				
Revenue from Other Agencies	64,449	10,000,000	10,000,000	-
Interest	22,386	-	300,000	-
TOTAL TARGETED STATE GRANTS-LIBRARY	86,835	10,000,000	10,300,000	-

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
OTHER SPECIAL REVENUE FUNDS				
Donations	79,699	55,000	65,280	55,000
Interest	60,519	-	-	-
Other Revenues	54,614	49,550	79,550	49,550
Licenses and Permits	327,100	100,000	164,700	110,000
Property Taxes	-	-	-	-
Revenue from Other Agencies	170,183	162,700	209,900	175,120
TOTAL OTHER SPECIAL REVENUES FUND	692,115	367,250	519,430	389,670
TOTAL SPECIAL REVENUE FUNDS	2,784,847	12,368,450	12,953,730	2,397,470
INTERNAL SERVICE FUNDS-IT				
Charges for Services	920,000	940,000	940,000	1,085,200
Interest	4,380	-	25,000	-
Licenses and Permits	30,144	30,000	30,000	30,000
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-IT	954,524	970,000	995,000	1,115,200
INTERNAL SERVICE FUNDS- ADMINISTRATIVE				
Charges for Services	975,000	975,000	975,000	954,400
Interest	4,703	-	30,000	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS- ADMINISTRATIVE	979,703	975,000	1,005,000	954,400
INTERNAL SERVICE FUNDS-PERSONNEL & RISK MGMT				
Charges for Services	1,267,532	1,600,000	1,600,000	1,860,150
Interest	8,293	-	25,000	-
Licenses and Permits	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-PERSONNEL & RISK MGMT	1,275,825	1,600,000	1,625,000	1,860,150
INTERNAL SERVICE FUNDS- FLEET				
Charges for Services	718,000	525,000	547,600	475,000
Interest	3,880	-	20,000	-
Other Revenues	16,310	-	-	-
TOTAL INTERNAL SERVICE FUNDS-FLEET	738,190	525,000	567,600	475,000
INTERNAL SERVICE FUNDS-FACILITIES				
Charges for Services	1,030,000	878,000	1,038,000	686,550
Interest	2,928	-	20,000	-
TOTAL INTERNAL SERVICE FUNDS-FACILITIES	1,032,928	878,000	1,058,000	686,550
INTERNAL SERVICE FUNDS-GEN PLAN UPDATE				
Charges for Services	35,000	35,000	35,000	-
Interest	694	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-GEN PLAN UPDATE	35,694	35,000	35,000	-
TOTAL INTERNAL SERVICE FUNDS	5,016,864	4,983,000	5,285,600	5,091,300
ENTERPRISE FUNDS:				
WATER				
Charges for Services	6,438,762	7,127,000	6,561,000	6,823,500
Fines and Forfeitures	5,612	4,000	4,000	4,000
Interest	79,800	45,000	300,000	100,000
Grants	81,826	-	73,500	-
Other Revenues	1,794	-	-	-
TOTAL WATER FUND	6,607,794	7,176,000	6,938,500	6,927,500
SEWER				
Charges for Services	1,198,659	1,232,000	1,232,000	1,281,300
Interest	17,992	11,000	75,500	25,000
Other Revenues	773	-	-	-
TOTAL SEWER FUND	1,217,424	1,243,000	1,307,500	1,306,300
TOTAL ENTERPRISE FUNDS	7,825,218	8,419,000	8,246,000	8,233,800
GRAND TOTAL CITYWIDE REVENUES	32,341,834	42,030,850	43,763,430	32,938,670



CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
ADMINISTRATIVE SERVICES				
GENERAL FUND				
Personnel	250,264	270,000	220,000	269,200
Maintenance & Operations	28,073	54,000	36,000	78,000
Cost Allocations	2,656,278	2,574,830	2,696,530	3,089,550
Other Expenses	772,085	360,000	360,000	582,800
Contingency	57,467	100,000	100,000	100,000
TOTAL GENERAL FUND	3,764,167	3,358,830	3,412,530	4,119,550
INTERNAL SERVICES FUND-ADMIN				
Personnel	743,839	784,700	784,700	823,300
Maintenance & Operations	202,585	211,880	213,880	211,100
TOTAL INTERNAL SERVICES FUND-ADMIN	946,424	996,580	998,580	1,034,400
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,710,591	4,355,410	4,411,110	5,153,950
COMMUNITY SERVICES				
GENERAL FUND				
Personnel	366,673	386,850	331,850	359,950
Maintenance & Operations	60,095	68,350	68,350	78,700
TOTAL GENERAL FUND	426,768	455,200	400,200	438,650
PROP A FUND				
Maintenance & Operations	-	-	1,300	5,100
TOTAL PROP A FUND	-	-	1,300	5,100
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	16,622	20,000	20,000	21,000
Capital Outlay	-	156,800	197,620	179,800
TOTAL OTHER SPECIAL REVENUE FUND	16,622	176,800	217,620	200,800
TOTAL COMMUNITY SERVICES DEPARTMENT	443,390	632,000	619,120	644,550
ELECTED AND APPOINTED				
GENERAL FUND				
Personnel	178,679	182,270	194,970	176,200
Maintenance & Operations	665,312	250,700	215,700	405,350
TOTAL GENERAL FUND	843,991	432,970	410,670	581,550
TOTAL ELECTED AND APPOINTED DEPARTMENT	843,991	432,970	410,670	581,550
FIRE				
GENERAL FUND				
Personnel	2,433,580	3,221,300	2,996,300	3,356,200
Maintenance & Operations	344,548	424,150	438,600	408,700
TOTAL GENERAL FUND	2,778,128	3,645,450	3,434,900	3,764,900
CAPITAL PROJECTS FUND				
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	4,950	-	2,500	-
Capital Outlay	32,571	-	16,900	-
TOTAL OTHER SPECIAL REVENUE FUND	37,521	-	19,400	-
TOTAL FIRE DEPARTMENT	2,815,649	3,645,450	3,454,300	3,764,900
HUMAN RESOURCES				
INTERNAL SERVICES FUND				
Personnel	298,686	361,800	385,155	270,950
Maintenance & Operations	993,192	1,291,150	1,300,695	1,671,300
TOTAL INTERNAL SERVICES FUND	1,291,878	1,652,950	1,685,850	1,942,250
TOTAL HUMAN RESOURCES DEPARTMENT	1,291,878	1,652,950	1,685,850	1,942,250

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
IT DEPARTMENT				
INTERNAL SERVICES FUND-IT				
Personnel	362,863	358,700	358,700	397,750
Maintenance & Operations	441,239	562,100	655,500	737,300
Investment in Capital Assets	-	40,000	40,000	164,000
TOTAL INTERNAL SERVICES FUND-IT	804,102	960,800	1,054,200	1,299,050
TOTAL IT DEPARTMENT	804,102	960,800	1,054,200	1,299,050
LIBRARY				
GENERAL FUND				
Personnel	543,110	589,800	613,800	636,100
Maintenance & Operations	90,309	114,000	114,000	111,800
TOTAL GENERAL FUND	633,419	703,800	727,800	747,900
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	64,449	10,000,000	9,935,551	8,405,774
TOTAL TARGETED STATE GRANT FUND	64,449	10,000,000	9,935,551	8,405,774
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	57,681	159,000	159,000	55,000
Capital Outlay	-	334,605	334,605	334,605
TOTAL OTHER SPECIAL REVENUE FUND	57,681	493,605	493,605	389,605
TOTAL LIBRARY SERVICES DEPARTMENT	755,549	11,197,405	11,156,956	9,543,279
PLANNING AND COMMUNITY PRESERVATION DEPARTMENT				
GENERAL FUND				
Personnel	717,205	797,350	725,350	697,500
Maintenance & Operations	707,278	713,500	892,500	903,600
TOTAL GENERAL FUND	1,424,483	1,510,850	1,617,850	1,601,100
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	-	-	23,200	-
TOTAL OTHER SPECIAL REVENUE FUND	-	-	23,200	-
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,424,483	1,510,850	1,641,050	1,601,100
POLICE				
GENERAL FUND				
Personnel	3,682,470	4,343,000	4,390,000	4,818,400
Maintenance & Operations	357,146	541,400	546,400	406,700
TOTAL GENERAL FUND	4,039,616	4,884,400	4,936,400	5,225,100
COPS FUND				
Personnel	138,372	92,000	92,000	125,800
Maintenance & Operations	29,628	73,000	73,000	69,100
TOTAL COPS FUND	168,000	165,000	165,000	194,900
PSAF FUND				
Personnel	149,591	116,540	116,540	153,800
TOTAL PSAF FUND	149,591	116,540	116,540	153,800
OTHER SPECIAL REVENUE FUND				
Personnel	-	-	-	-
Maintenance & Operations	20,949	-	-	-
Capital Outlay	-	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	20,949	-	-	-
TOTAL POLICE DEPARTMENT	4,378,156	5,165,940	5,217,940	5,573,800

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
PUBLIC WORKS				
GENERAL FUND				
Personnel	250,164	384,110	397,410	434,450
Maintenance & Operations	205,511	253,400	291,250	258,000
TOTAL GENERAL FUND	455,675	637,510	688,660	692,450
ARPA				
Capital Outlay	48,895	1,845,012	1,845,012	1,297,605
TOTAL ARPA FUND	48,895	1,845,012	1,845,012	1,297,605
ASSESSMENTS				
Maintenance & Operations	127,428	129,140	129,140	135,200
Capital Outlay	17,890	482,110	561,557	73,500
TOTAL ASSESSMENTS FUND	145,318	611,250	690,697	208,700
GAS TAX FUND				
Personnel	163,471	186,620	186,620	195,850
Maintenance & Operations	31,765	61,500	61,500	61,500
Capital Outlay	5,467	115,000	115,000	68,700
TOTAL GAS TAX FUND	200,703	363,120	363,120	326,050
MEASURE R FUND				
Capital Outlay	161,700	340,000	364,000	189,000
TOTAL MEASURE R FUND	161,700	340,000	364,000	189,000
MEASURE M FUND				
Capital Outlay	130,809	345,000	415,000	214,000
TOTAL MEASURE M FUND	130,809	345,000	415,000	214,000
PROP A FUND				
Personnel	1,275	2,000	2,000	2,000
Maintenance & Operations	175,690	180,000	193,000	229,000
TOTAL PROP A FUND	176,965	182,000	195,000	231,000
PROP C FUND				
Maintenance & Operations	2,500	2,500	2,800	2,800
Capital Outlay	205,427	300,000	304,500	249,200
TOTAL PROP C FUND	207,927	302,500	307,300	252,000
RMRA FUND				
Capital Outlay	243,882	250,000	250,000	286,000
TOTAL RMRA FUND	243,882	250,000	250,000	286,000
OTHER SPECIAL REVENUE FUND				
Personnel	100	-	-	-
Maintenance & Operations	81,132	283,000	283,000	320,000
Capital Outlay	58,984	104,580	104,580	511,602
TOTAL OTHER SPECIAL REVENUE FUND	140,216	387,580	387,580	831,602
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	100,000	50,000
Capital Outlay	195,862	643,200	613,200	333,200
TOTAL CAPITAL PROJECTS FUND	195,862	643,200	713,200	383,200
INTERNAL SERVICES FUND-FLEET				
Personnel	177,384	196,350	196,350	169,100
Maintenance & Operations	298,194	331,300	331,300	354,000
Investment in Capital Assets	144,127	20,000	20,000	20,000
TOTAL INTERNAL SERVICES FUND-FLEET	619,705	547,650	547,650	543,100
INTERNAL SERVICES FUND-FACILITIES				
Personnel	288,098	218,100	218,100	100,700
Maintenance & Operations	570,776	765,000	820,000	731,500
Investment in Capital Assets	365,060	-	-	-
TOTAL INTERNAL SERVICES FUND-FACILITIES	1,223,934	983,100	1,038,100	832,200
TOTAL PUBLIC WORKS DEPARTMENT	3,951,591	7,437,922	7,805,319	6,286,907

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
UTILITIES				
WATER FUND				
Personnel	1,058,973	1,122,190	1,154,990	1,231,050
Maintenance & Operations	2,041,234	2,207,500	2,327,300	2,331,700
Interest expense	201,560	190,000	190,000	173,497
Cost Allocations	947,150	854,880	905,780	504,700
Other expenses	23,723	19,350	19,350	12,700
Capital Outlay	2,248,278	1,775,000	1,775,000	1,634,800
Debt Payment	362,880	377,000	377,000	659,722
TOTAL WATER FUND	6,883,798	6,545,920	6,749,420	6,548,169
SEWER FUND				
Personnel	557,424	598,300	611,300	612,900
Maintenance & Operations	78,504	114,800	114,800	126,600
Cost Allocations	339,240	371,790	384,790	296,900
Other expenses	18,958	11,150	11,150	10,200
Capital Outlay	-	100,000	100,000	200,000
TOTAL SEWER FUND	994,126	1,196,040	1,222,040	1,246,600
TOTAL UTILITIES DEPARTMENT	7,877,924	7,741,960	7,971,460	7,794,769
TRANSFERS OUT	\$ 1,862,504	\$ 701,140	\$ 701,140	\$ 211,000
GRAND TOTAL CITYWIDE APPROPRIATION	31,159,808	45,434,797	46,129,115	44,397,105



**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	8,422,144	10,174,680	9,869,680	10,748,000
Maintenance & Operations	5,114,550	4,994,330	5,299,330	5,740,400
Contingency	57,467	100,000	100,000	100,000
Other	772,085	360,000	360,000	582,800
TOTAL GENERAL FUND EXPENSES	14,366,246	15,629,010	15,629,010	17,171,200
SPECIAL REVENUE FUNDS:				
ARPA				
Capital Outlay	48,895	1,845,012	1,845,012	1,297,605
Other	-	-	-	-
TOTAL ARPA	48,895	1,845,012	1,845,012	1,297,605
ASSESSMENTS				
Maintenance & Operations	127,428	129,140	129,140	135,200
Capital Outlay	17,890	482,110	561,557	73,500
TOTAL ASSESSMENTS	145,318	611,250	690,697	208,700
COPS FUND				
Personnel	138,372	92,000	92,000	125,800
Maintenance & Operations	29,628	73,000	73,000	69,100
TOTAL COPS	168,000	165,000	165,000	194,900
GAS TAX				
Personnel	163,471	186,620	186,620	195,850
Maintenance & Operations	31,765	61,500	61,500	61,500
Capital Outlay	5,467	115,000	115,000	68,700
TOTAL GAS TAX	200,703	363,120	363,120	326,050
MEASURE M				
Capital Outlay	130,809	345,000	415,000	214,000
TOTAL MEASURE M	130,809	345,000	415,000	214,000
MEASURE R				
Capital Outlay	161,700	340,000	364,000	189,000
TOTAL MEASURE R	161,700	340,000	364,000	189,000
RMRA				
Capital Outlay	243,882	250,000	250,000	286,000
TOTAL RMRA	243,882	250,000	250,000	286,000
PROP A				
Personnel	1,275	2,000	2,000	2,000
Maintenance & Operations	175,690	180,000	194,300	234,100
TOTAL PROP A	176,965	182,000	196,300	236,100
PROP C				
Maintenance & Operations	2,500	2,500	2,800	2,800
Capital Outlay	205,427	300,000	304,500	249,200
TOTAL PROP C	207,927	302,500	307,300	252,000
PSAF				
Personnel	149,591	116,540	116,540	153,800
TOTAL PSAF FUND	149,591	116,540	116,540	153,800
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	100,000	50,000
Capital Outlay	195,862	643,200	613,200	333,200
TOTAL CAPITAL PROJECTS FUND	195,862	643,200	713,200	383,200
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	64,449	10,000,000	9,935,551	8,405,774
TOTAL TARGETED STATE GRANT FUND	64,449	10,000,000	9,935,551	8,405,774
OTHER SPECIAL REVENUE FUND				

**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
Personnel	100	-	-	-
Maintenance & Operations	181,334	462,000	465,800	401,100
Capital Outlay	91,556	595,985	675,605	1,020,907
Debt	-	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	272,990	1,057,985	1,141,405	1,422,007
TOTAL SPECIAL REVENUE FUNDS EXPENSES	2,167,091	16,221,607	16,503,125	13,569,136
INTERNAL SERVICES-Admin			-	-
Personnel	743,839	784,700	784,700	823,300
Maintenance & Operations	202,585	211,880	213,880	211,100
TOTAL INTERNAL SERVICES Admin	946,424	996,580	998,580	1,034,400
INTERNAL SERVICES-IT				
Personnel	362,863	358,700	358,700	397,750
Maintenance & Operations	441,239	562,100	655,500	737,300
Investment in Capital assets	-	40,000	40,000	164,000
TOTAL INTERNAL SERVICES- IT	804,102	960,800	1,054,200	1,299,050
INTERNAL SERVICES-Personnel and Risk MGMT				
Personnel	294,126	361,800	380,700	270,950
Maintenance & Operations	993,192	1,291,150	1,300,695	1,671,300
Other Expenses	4,560	-	4,455	-
TOTAL INTERNAL SERVICES- Personnel and Risk MGMT	1,291,878	1,652,950	1,685,850	1,942,250
INTERNAL SERVICES-Fleet				
Personnel	177,384	196,350	196,350	169,100
Maintenance & Operations	298,194	331,300	331,300	354,000
Investment in Capital assets	144,127	20,000	20,000	20,000
TOTAL INTERNAL SERVICES-Fleet	619,705	547,650	547,650	543,100
INTERNAL SERVICES-Facilities				
Personnel	288,098	218,100	218,100	100,700
Maintenance & Operations	570,776	519,000	574,000	604,000
Investment in Capital assets	365,060	246,000	246,000	127,500
TOTAL INTERNAL SERVICES-Facilities	1,223,934	983,100	1,038,100	832,200
INTERNAL SERVICES-Gen Plan Update				
Maintenance & Operations	-	-	-	-
TOTAL INTERNAL SERVICES-Gen Plan Update	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS EXPENSES	4,886,043	5,141,080	5,324,380	5,651,000
ENTERPRISE FUNDS:				
WATER				
Personnel	1,058,973	1,122,190	1,154,990	1,231,050
Maintenance & Operations	2,041,234	2,207,500	2,327,300	2,331,700
Interest Expense	201,560	190,000	190,000	173,497
Cost allocations	947,150	854,880	905,780	504,700
Other expenses	23,723	19,350	19,350	12,700
Investment in Capital Assets	2,248,278	1,775,000	1,775,000	1,634,800
Principal Payment	362,880	377,000	377,000	659,722
TOTAL WATER FUND	6,883,798	6,545,920	6,749,420	6,548,169
SEWER				
Personnel	557,424	598,300	611,300	612,900
Maintenance & Operations	78,504	114,800	114,800	326,600
Cost allocations	339,240	371,790	384,790	296,900
Other expenses	18,958	11,150	11,150	10,200
Investment in Capital Assets	-	100,000	100,000	-
Principal Payment	-	-	-	-
TOTAL SEWER FUND	994,126	1,196,040	1,222,040	1,246,600
TOTAL ENTERPRISE FUNDS EXPENSES	7,877,924	7,741,960	7,971,460	7,794,769
TRANSFERS OUT	\$ 1,862,504	\$ 701,140	\$ 701,140	\$ 211,000
GRAND TOTAL CITYWIDE APPROPRIATION	31,159,808	45,434,797	46,129,115	44,397,105



General Fund Overview

The City of Sierra Madre's 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

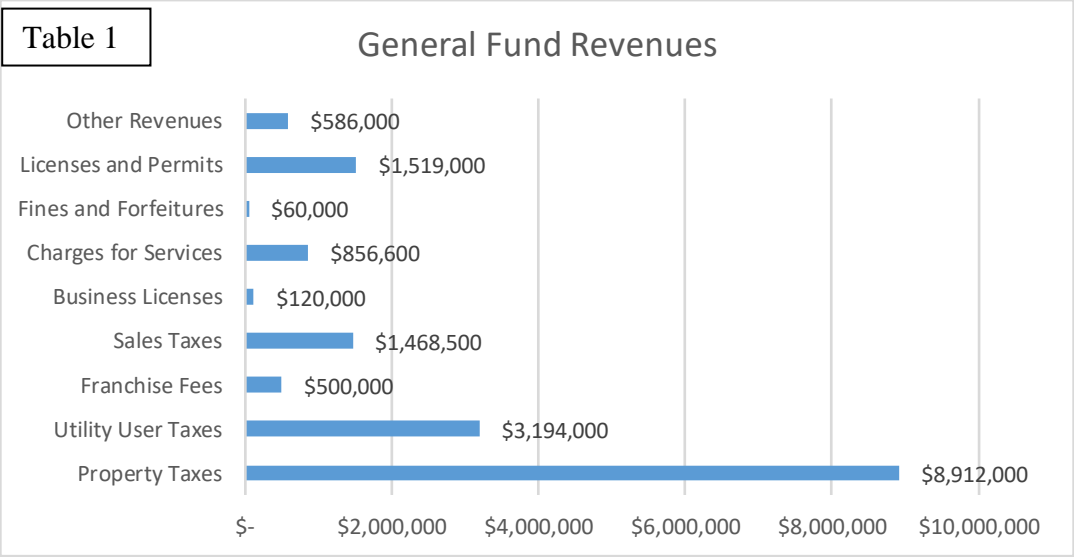
General Fund revenues are of particular interest as they fund essential City services. The City's two primary revenue sources are Property Taxes and Utility User Taxes, which comprise 70% of the General Fund Revenues. Both of these revenues are projected to increase by 3% Fiscal Year 2024-2025.

Property Taxes are the City's largest revenue source representing about 52 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 assessment 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 by approximately 3% from last year's estimated amount. Property taxes are budgeted at \$8.9M for FY 24-25 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%.

Utility User Taxes (UUT) are the City's second largest revenue source representing 18 percent of the total General Fund revenue. UUT revenue estimates are projected using the historical trend.

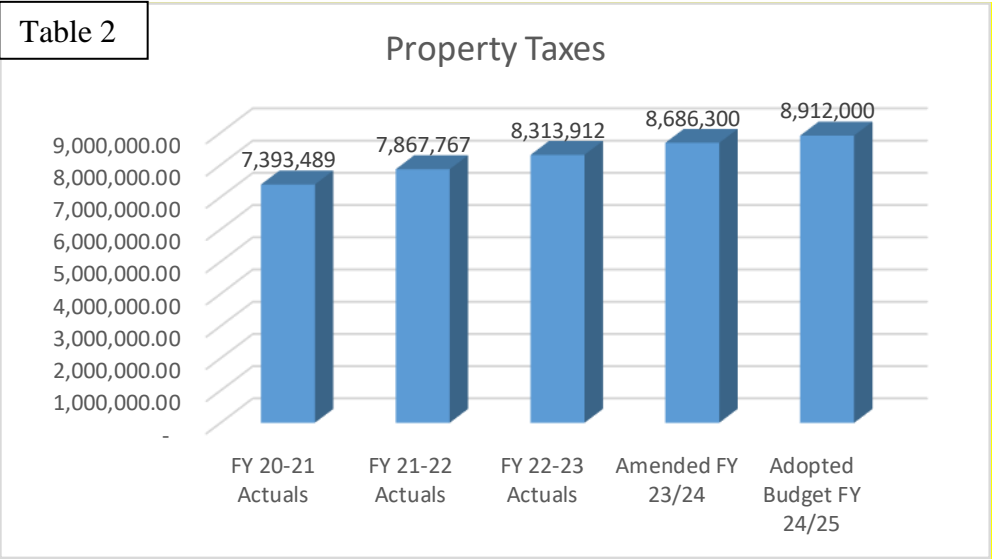
Other Revenues – are revenues, such as, Franchise Fees, Sales Taxes, Business Licenses, Fines & Forfeitures, and Charges for Services make up the remainder 30 percent of the General Fund Revenues.

GENERAL FUND OVERVIEW



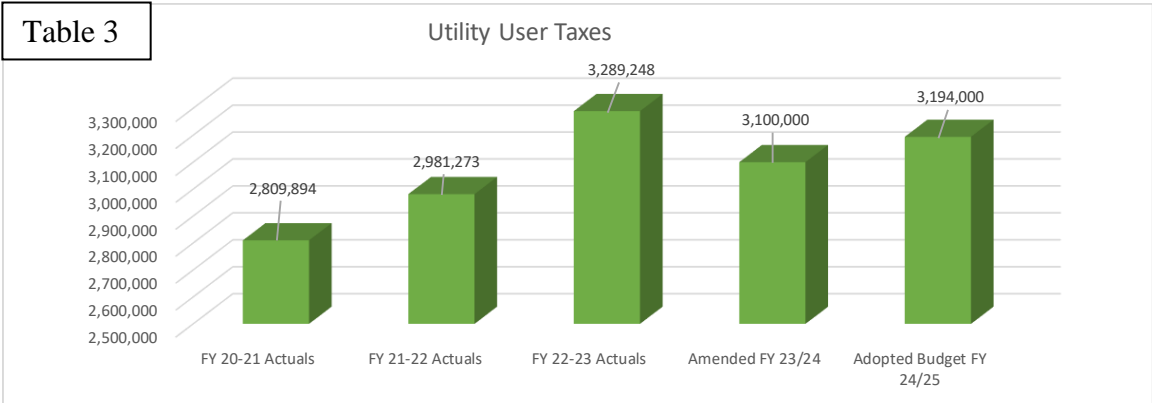
General Fund Trends

Property Taxes have increased steadily from year to year. The inflation rate has contributed to this increase, plus an increase in sale values of homes sold, and the reversal of the Proposition 8 reductions.



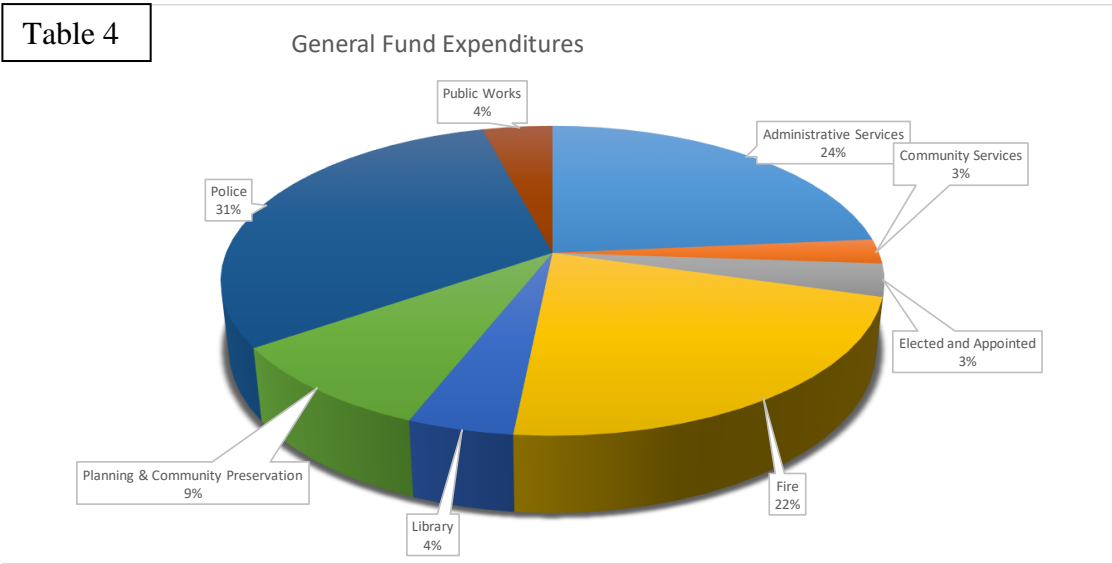
GENERAL FUND OVERVIEW

For FY 24-25, UUT is expected to increase by 3%. Projections were made based on revenue trends. FY 22-23 Actuals came in higher than trends due to a temporary increase in So Cal Gas rates.



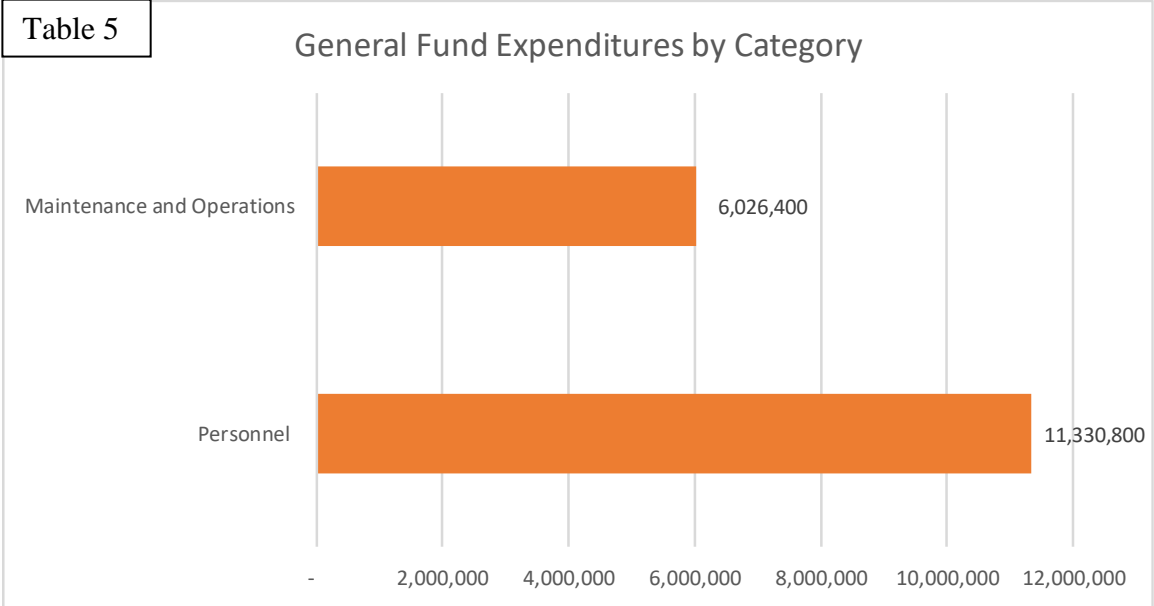
General Fund Expenditures

The City's largest fund is the General fund. It provides the resources necessary to sustain the day-to-day activities and services for the community. All departments receive support from the General Fund, either directly or indirectly in the form of subsidies or cost allocation (overhead). 53% of the General Fund resources are used to provide public safety, with Police making up 31% and Fire 22%. Public works, Community Services, and Library departments also have donations or grant funding sources. 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. Internal Service Funds provide services to all departments City-wide.



GENERAL FUND OVERVIEW

Personnel costs comprise the majority of the costs in the General fund as is expected in an organization. Personnel costs are projected to be 65% of the City's General Fund for FY 24/25.



GENERAL FUND OVERVIEW

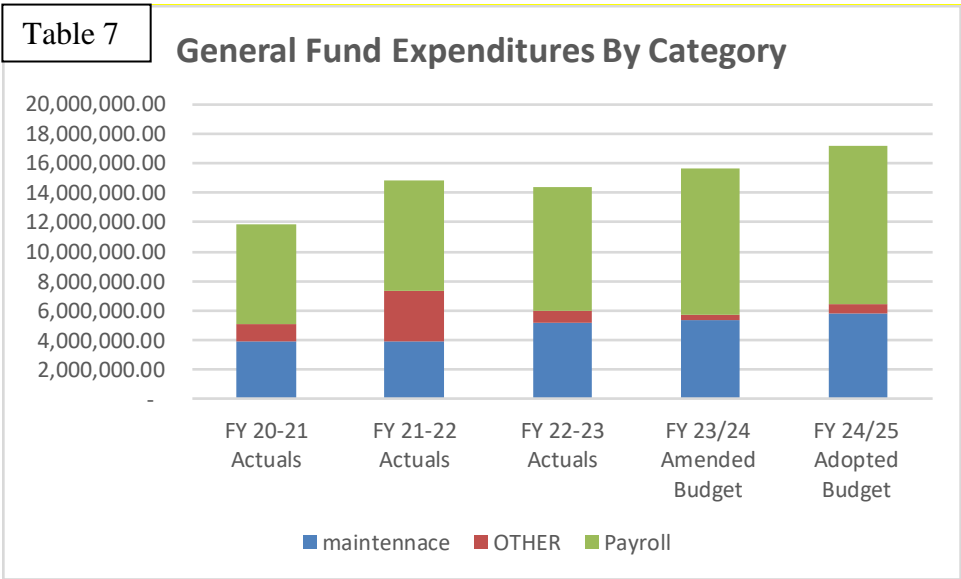
As shown in table 6 below, The General Fund is projected to end FY 24-25 with a deficit of \$141,100. The deficit is due to a onetime prepayment to CalPERS to help manage the City's long-term liabilities.

CITY OF SIERRA MADRE FISCAL YEAR 2024-2025 BUDGET				
GENERAL FUND				
Table 6	FY 2022-23	FY 2023-2024	FY 2023-2024	FY 2024-2025
GENERAL FUND	ACTUALS	ADOPTED	AMENDED	ADOPTED
REVENUES				
Property Taxes	\$ 8,313,912	\$ 8,598,800	\$ 8,686,300	\$ 8,912,000
Utility User Taxes	3,289,248	3,250,000	3,100,000	3,194,000
Franchise Fees	496,391	475,000	500,000	500,000
Sales Taxes	1,445,367	1,435,800	1,444,800	1,468,500
Business Licenses	254,494	255,000	270,000	120,000
Charges for Services	980,625	811,800	893,000	856,600
Fines and Forfeitures	70,407	68,000	58,000	60,000
Licenses and Permits	1,306,381	1,142,000	1,419,000	1,519,000
Other Revenues	558,081	224,000	907,000	586,000
TOTAL REVENUES	16,714,904	16,260,400	17,278,100	17,216,100
TRANSFERS IN	756,408	-	-	-
EXPENDITURES				
Administrative Services	2,934,615	2,898,830	2,952,530	3,436,750
Community Services	426,768	455,200	400,200	438,650
Elected and Appointed	843,991	432,970	410,670	581,550
Fire	2,778,128	3,645,450	3,434,900	3,764,900
Library	633,419	703,800	727,800	747,900
Planning & Community Preservation	1,424,483	1,510,850	1,617,850	1,601,100
Police	4,039,616	4,884,400	4,936,400	5,225,100
Public Works	455,675	637,510	688,660	692,450
Other	772,085	360,000	360,000	582,800
TOTAL EXPENDITURES	14,308,780	15,529,010	15,529,010	17,071,200
TRANSFERS OUT	1,076,807	711,140	711,140	186,000
CONTINGENCY	57,467	100,000	100,000	100,000
NET CHANGE IN FUND BALANCE	2,028,258	(79,750)	937,950	(141,100)

General Fund Trends (Cont.)

The City has continually worked on containing costs across the board and reviewing each line item proposed during the budget process. The increase in personnel expenditures over the years is mainly due to rising costs of insurance, increased pension rates, and negotiations. The FY 24-25 budget has a decrease in part-time hours and one additional full-time position budgeted for Fire.

Table 7 below shows the General fund expenditures by category type. The "Other category" below represents the City's Pension UAL payments (annual required and additional prepayments combined). (In FY 21-22 actuals, the "Other" category was higher than other Fiscal Years because it also included the purchase of the Public Safety building.



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 8% funded status; the City is currently funded at 84%. FY 24/25 adopted budget includes a prepayment to CalPERS of \$150,000 to help monitor long term liabilities. 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. Table 7 also shows the trend in personnel costs over fiscal years. The increase is due to the increase in costs and MOU negotiations. In FY 21-22, the maintenance and operations category was lower due to the City's Pandemic Response Plan to temporarily reduce cost allocations to Internal Service funds for two years.

Long-Term Projections

A 5-year projection of the General Fund was updated as part of the budget process. Recurring revenues were compared against recurring expenditures to analyze the long-term operating sustainability of the General fund. Property taxes and sales tax projections were obtained from our consultants. The Utility User's Tax was projected using historical trends.

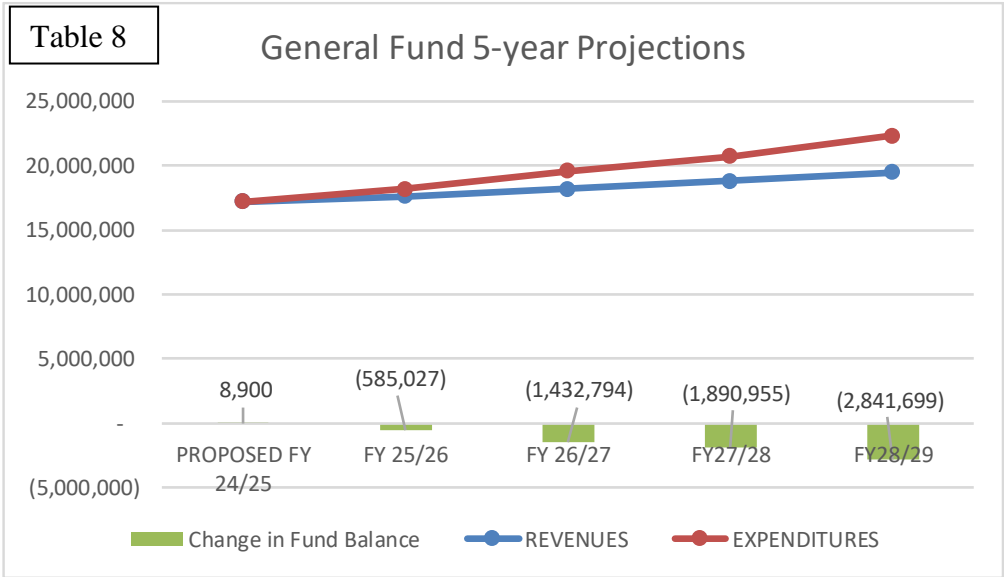
General fund expenditures were projected using trend data and a 7% increase in payroll costs each year. Department operating expenditures were projected using current expenditures and increases due to inflation.

The City has budgeted for Public Safety Master plans in FY 23-24 to help determine the needs of both Fire and Police Departments. The analysis below does not reflect any additional needs, since the Public Safety Master Plans have not yet been completed.

The Public Safety Master Plans budgeted for FY 23-24 will evaluate the public safety operations and help establish a future plan to provide necessary services to support the community's long-range goals. The Master Plan evaluation and recommendations can have financial impacts, and funding options will need to be analyzed.

In the long-term projections shown in Table 8, it is anticipated that expenditures may not increase at the same rate as revenues. The City has a balanced budget in FY 24-25 but long term projections indicate the City does not have a structural balanced budget. Operating at a deficit is not sustainable and there is a need for a structural change in revenues and/or expenditures. The City is currently undergoing a City-wide User Fee Study as a strategy to recover costs of providing services.

When the City formed a full-time Fire Department, it was anticipated that a new revenue source would be required. Without a new funding source, based on current revenue projections and projected increases in operating costs, the City is projected to incur an operating deficit starting in FY 25/26, without taking into account capital projects.



Long-Term Projections (Cont.)

The long-term projection will be revisited continuously 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 total unfunded capital projects listed in the 5-year capital improvement plan is about \$16.2M. The Capital improvement plan will be reviewed along with the strategic goals of the City to help prioritize projects with available funding.

City of Sierra Madre

Village of the Foothills



Department Budgets

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City of Sierra Madre

Village of the Foothills

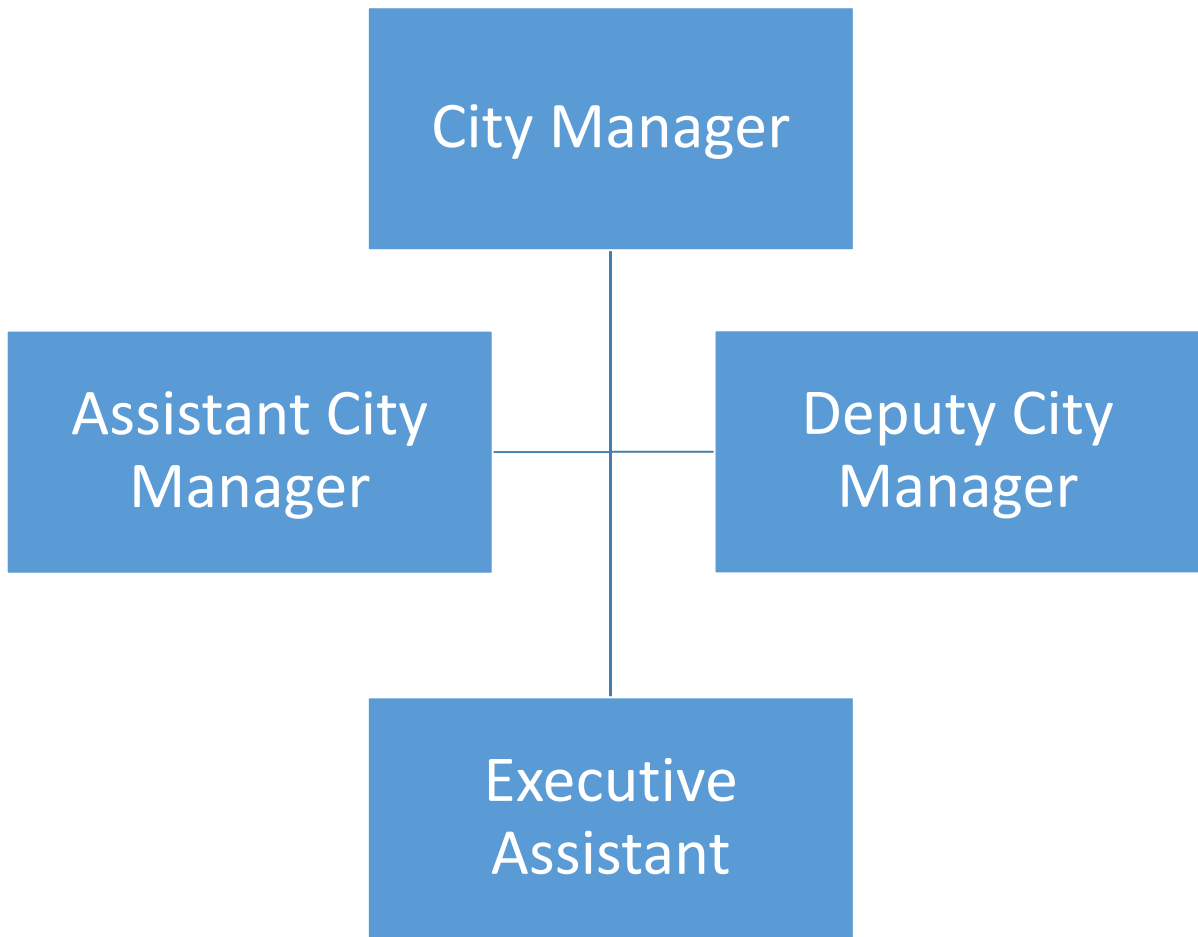


Administrative Services Department

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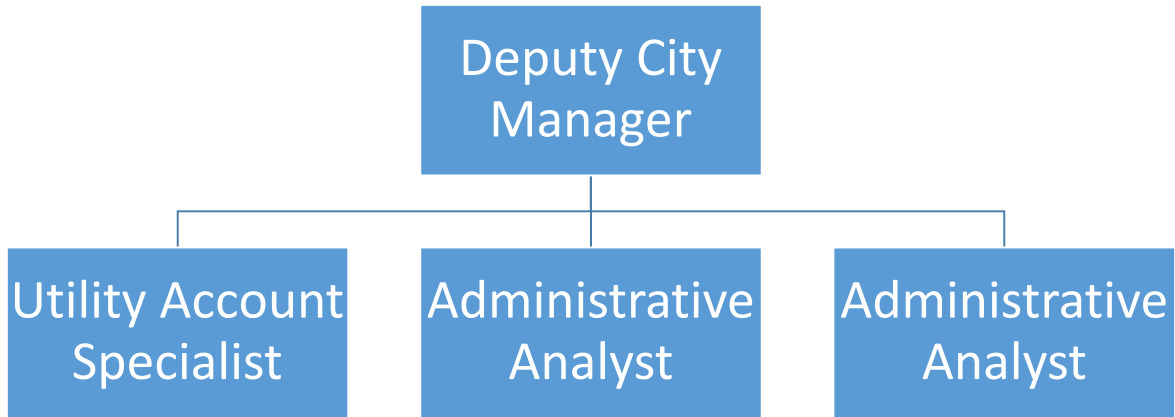
Management Services



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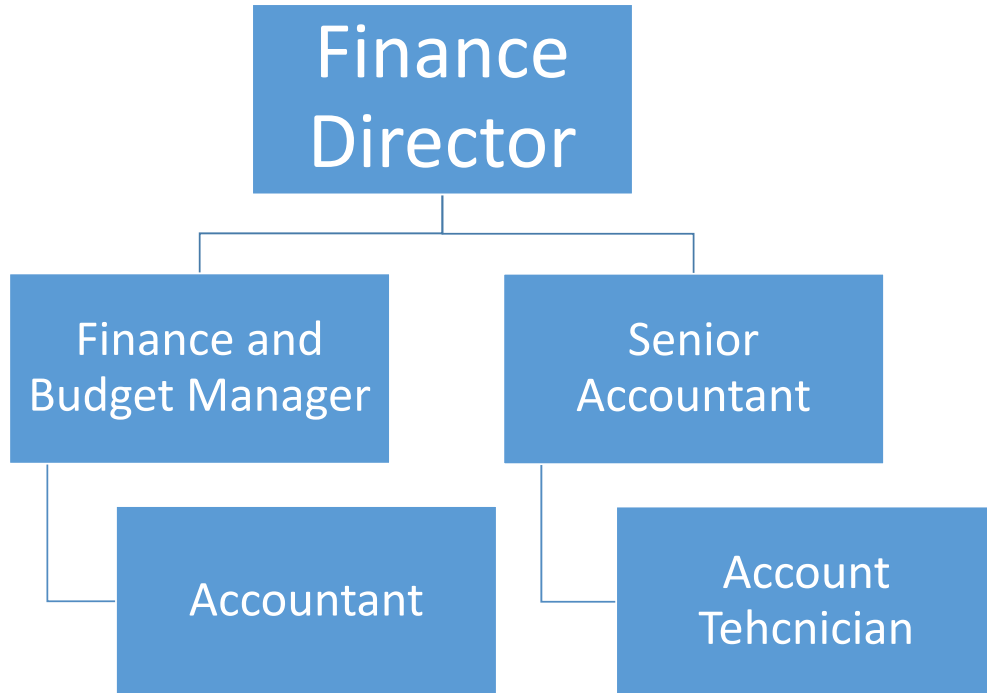
Administrative Services



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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 2023-2024

- The City has been nationally honored with the prestigious GFOA's Distinguished Budget Presentation Award for four consecutive years
- The City has been nationally honored with the prestigious Certificate of Achievement for Excellence in Financial Reporting for seven consecutive years
- According to the most recent valuations, the pension funded status in both CalPERS plan is about 84
- All City audits were completed on time and with an unqualified opinion
- The City has prepared a comprehensive 5-year projection for the General fund.
- The City completed a thorough Water and Wastewater Rate Study as part of its cost of service analysis.
- The City prepared a strategic plan in alignment with its mission statement.
- The City automated a portion of the payroll process, resulting in increased efficiency and accuracy.
- The City has initiated a process for e a comprehensive User Fee Study to ensure costs recovery of services provided.
- The City has engaged professional services from a consultant for Legislative Advocacy and Grant Writing Services.

Objectives from FY 2024-2025

- The City will research models to move towards automation of the accounts payable process to enhance efficiency and streamline the payments processes.
- The City will continue to assess pension obligations and funded status in an effort to continue to manage long-term liabilities
- Submit the Annual Comprehensive Financial Report for FY 23/24 to Government Finance Officers Association (GFOA) for the award application
- Submit the Budget Book for FY 24/25 to GFOA for the budget award application

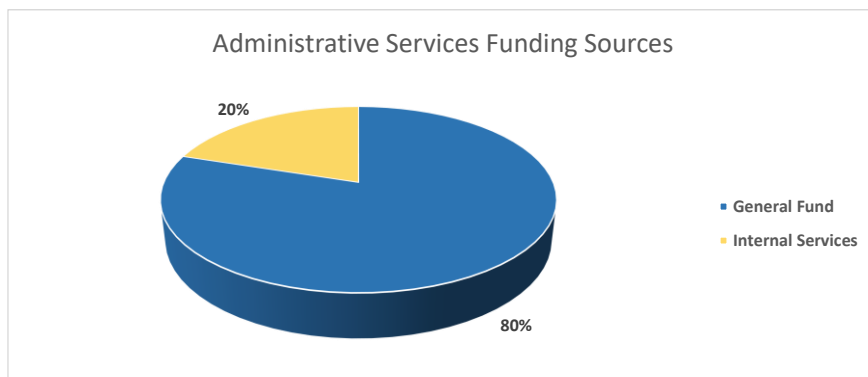
ADMINISTRATIVE SERVICES DEPARTMENT

Performance Measures

Performance Measures	Actual FY 2022-2023	Projected FY 2023-2024	Projected FY 2024-2025
Utility Bills Processed ⁽¹⁾	45,684	45,672	45,912
Cash Register Transactions	23,427	22,667	19,935
Checks Issued	2,229	2,395	2,400

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
ADMINISTRATIVE SERVICES				
Personnel	994,103	1,054,700	1,004,700	1,092,500
Maintenance & Operations	230,658	265,880	249,880	289,100
Cost Allocations	2,656,278	2,574,830	2,696,530	3,089,550
Other Expenses	772,085	360,000	360,000	582,800
Contingency	57,467	100,000	100,000	100,000
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,710,591	4,355,410	4,411,110	5,153,950

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	250,264	270,000	220,000	269,200
Maintenance & Operations	28,073	54,000	36,000	78,000
Cost Allocations	2,656,278	2,574,830	2,696,530	3,089,550
Other Expenses	772,085	360,000	360,000	582,800
Contingency	57,467	100,000	100,000	100,000
TOTAL GENERAL FUND	3,764,167	3,358,830	3,412,530	4,119,550
INTERNAL SERVICES FUND-ADMIN				
Personnel	743,839	784,700	784,700	823,300
Maintenance & Operations	202,585	211,880	213,880	211,100
Total ISF-ADMIN	946,424	996,580	998,580	1,034,400
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	4,710,591	4,355,410	4,411,110	5,153,950



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City of Sierra Madre

Village of the Foothills

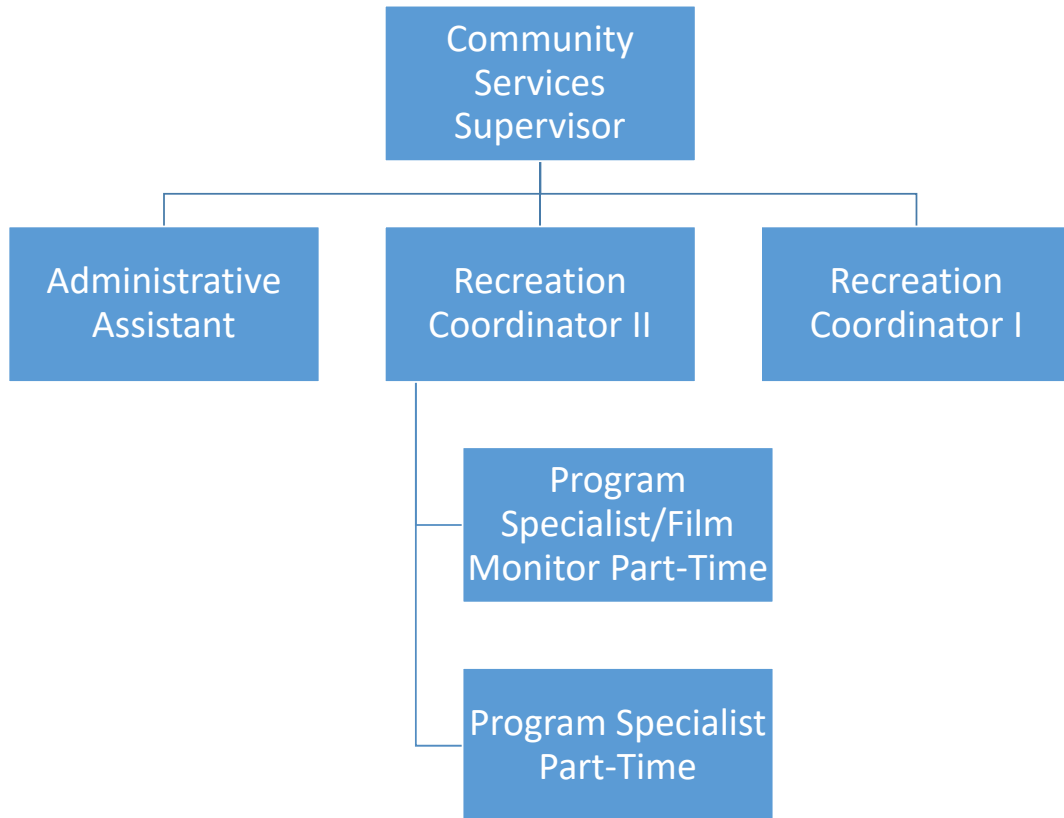


Community Services Department

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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 Supervisor, but not without the Community Services Team which consists of four full-time (including Community Services Supervisor) providing administrative and operational support for filming and events.

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 three youth sports leagues, including Sierra Madre Little League, Sierra Madre Girls Softball Association, and the Pony Colt League.

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

Board/ Committee Liaisons

The Department serves as liaison to the:

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

Community Services Mission Statement

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

Accomplishments from FY 2023 – 2024

- Advancement of social media outlets, branding efforts, and traditional news media to promote Community Services Department.
- Expanded special events with Bark in the Park Festival
- Mount Wilson Trail Race – Pasta Feed and Race Day successfully operated May 24- 25, 2024
- Halloween Happenings Spooktacular Downtown trick-or-treating, Halloween Parade and Costume Contest and Carnival at Memorial Park.
- 3rd & 4th of July Festivities had in excess of 10,000 visitors and filled 100+ parade entries.
- Broke ground on the new playground apparatus at Sierra Vista Park
- Installation of new fitness equipment at Sierra Vista Park

COMMUNITY SERVICES DEPARTMENT

- Obtained Community Services Commission and City Council Approval of tennis court conversion to pickleball courts at Sierra Vista Park

Objectives from FY 2023 – 2024 / continued to FY 2024 – 2025

- Work with Communications to align department marketing style guidelines with city wide guidelines – social media, web, and print
- YMCA Partnership/ Lease Agreement Renewal/ Aquatics & Recreation Center, 2025 –
- Community Bike Ride & Wellness Fair in collaboration with Active SGV
- Update and complete Parks Inventory per RPOSD Web Grants Annual Status Report.
- Creation and implementation of Community Garden Workshops and Classes
- Analyze the feasibility of moving the Community Garden to a new location
- Find additional avenues of marketing within and outside the city; more banner pole locations, garbage can advertisements, newspapers etc...
- Update Field Use Agreement/ MOU for Youth Sports Leagues (SMLL, SMGSA, Pony Baseball).
- Use Measure A funding for Capital Improvement Projects (CIP) for the renovation and conversion of the Sierra Vista tennis courts to pickleball courts

Department Goals FY 2024 – 2025

- Expand Hart Park House space to improve functionality for services & senior programming.
- Fund all events, programs, and respective projects directly through sponsorship at 10% Special Event Revenue
- Find funding proposals for park development, restoration, and enhancement of state and local parks and recreational facilities
- Continue exploring ideas to increase participation of baby boomers, active & older seniors (classes, physical/nutrition programs, excursions) in community services department activities
- Advancement of social media outlets, branding efforts, and traditional news media to promote Community Services Department
- Maintain “good standing” with County Regional Parks & Open Space District to secure funding sources for development projects, facilities maintenance, and park improvements.
- Continue to introduce new and relevant programming in the Hart Park House Senior Center.
- Begin planning process for the Parks and Facilities Master Plan, and the Youth Master Plan through Community Services Commission.
- Staff Training & Leadership Development through networking opportunities with conferences: National Recreation & Parks Association (NRPA); California Parks & Recreation Society (CPRS).
- Increase/maintain department staff levels to meet industry standards and expand public services.

COMMUNITY SERVICES DEPARTMENT

Performance Measures

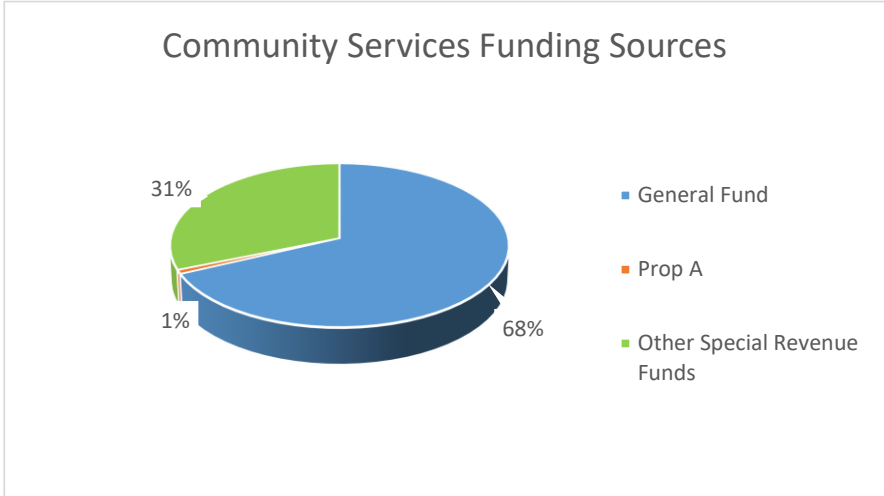
Performance Measures	Actual FY 2022-2023	Projected FY 2023-2024	Projected FY 2024-2025
Park Programs Presented	25	28	30
Park Programs Attendance	12,000 – 15,000	14,000 – 16,000	15,000-17,000
Senior Class Programs Attendance	4,000	5,000	6000
Senior Lunches Served	program paused	1,000	1,000
<p align="center">Hart Park House Senior Center and Senior Community Commission Special Events Senior Programs</p>	<p align="center">Older American Reception Community Yard Sale Legal Social Services Lunch 'n Learn Chair Yoga Hula & Polynesian Dance Seniors Tea & Talk, Book Club Senior Game Time Senior Cinema Seniors Art Show Seniors Excursions Seniors Rock Concert Senior Monthly Bingo Senior Socials (Winter Holiday Luncheon, Senior Luau, Valentine's Day, St. Patrick's Day, Whiskey Tasting) (Senior Café Lunch Program under current review);</p>		
<p align="center">Community Services and Community Services Commission</p> <p align="center">Year-Round Special Events & Family Recreation Programs</p>	<p align="center">Barks & Brews Concerts in the Park Community Excursions Community Movies in the Park Community Night under the Stars Community Bike Ride & Wellness Fair Mt. Wilson Trail Race & Pasta Feed 3rd & 4th of July Parade & Festivities Halloween Happenings & Downtown Trick-or-Treating Pickle Ball Conversion/ Capital Improvement Project Sierra Vista Park Playground and Fitness Area Project</p>		



COMMUNITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
COMMUNITY SERVICES				
Personnel	366,673	386,850	331,850	359,950
Maintenance & Operations	76,717	88,350	89,650	104,800
Capital Outlay	-	156,800	197,620	179,800
TOTAL COMMUNITY SERVICES DEPARTMENT	443,390	632,000	619,120	644,550

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	366,673	386,850	331,850	359,950
Maintenance & Operations	60,095	68,350	68,350	78,700
TOTAL GENERAL FUND	426,768	455,200	400,200	438,650
PROP A FUND				
Maintenance & Operations	-	-	1,300	5,100
TOTAL PROP A FUND	-	-	1,300	5,100
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	16,622	20,000	20,000	21,000
Capital Outlay	-	156,800	197,620	179,800
TOTAL OTHER SPECIAL REVENUE FUND	16,622	176,800	217,620	200,800
TOTAL COMMUNITY SERVICES DEPARTMENT	443,390	632,000	619,120	644,550



City of Sierra Madre, California

Village of the Foothills



Elected and Appointed Department

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Department Overview

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

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

Elected Officials

City Council

The 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 Public Financing Authority.

Sierra Madre's City Council is comprised of five members elected to four-year terms with two seats eligible in 2024. 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

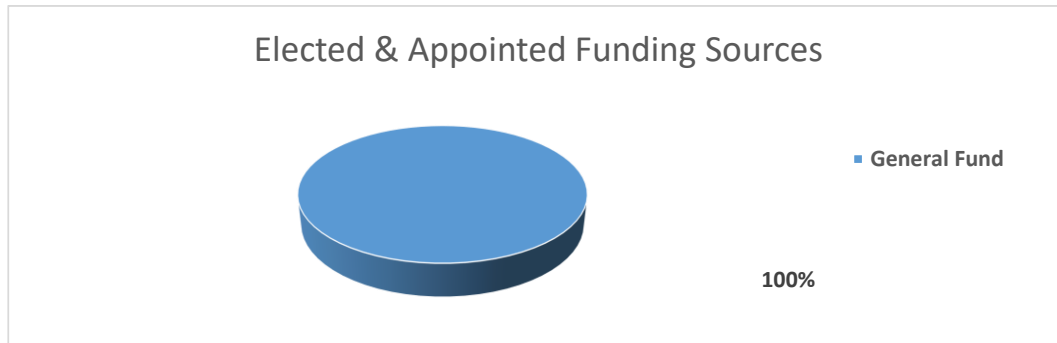
City Attorney

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 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
ELECTED AND APPOINTED				
Personnel	178,679	182,270	194,970	176,200
Maintenance & Operations	665,312	250,700	215,700	405,350
TOTAL ELECTED AND APPOINTED DEPARTMENT	843,991	432,970	410,670	581,550

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	178,679	182,270	194,970	176,200
Maintenance & Operations	665,312	250,700	215,700	405,350
TOTAL GENERAL FUND	843,991	432,970	410,670	581,550
TOTAL ELECTED AND APPOINTED DEPARTMENT	843,991	432,970	410,670	581,550



City of Sierra Madre

Village of the Foothills

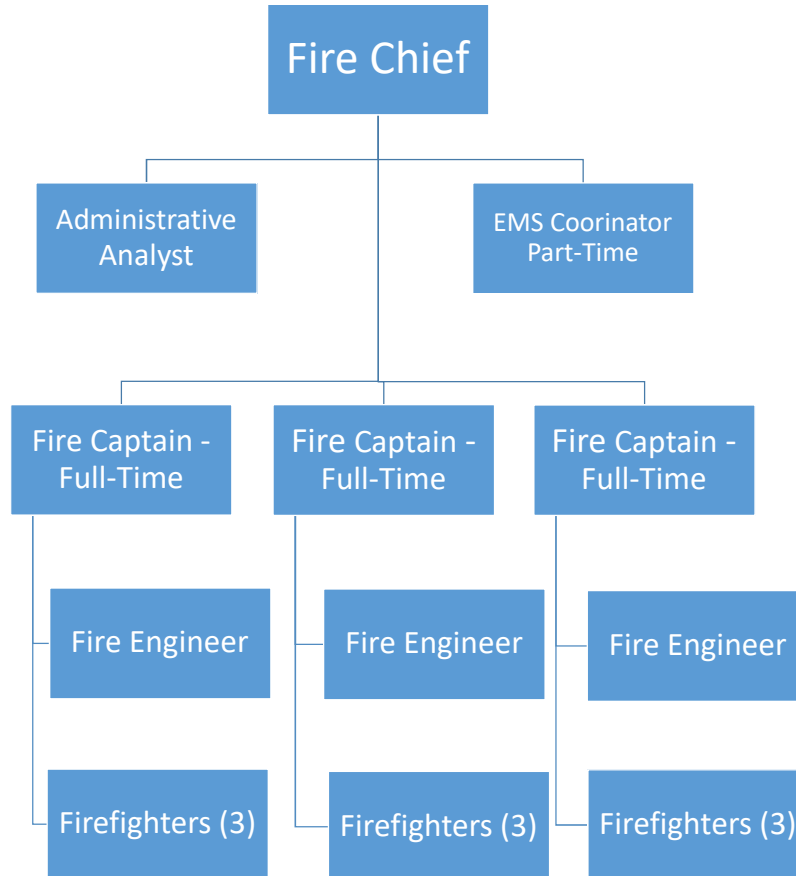


Fire Department

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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 California Office of Emergency Services 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 2023-2024

- Recruitment efforts achieved fully-staffed results for first time since becoming a career department
- The department completed the second year, of a two-year Fire Hazard & Fuel Reduction Grant totaling \$78,000, with Cal Fire
 - Holding nine Chipper & Green Waste Days
 - Organizing eight Community Educational Forums incorporating:
 - Disaster Preparedness
 - Wildfire Home Resiliency
 - Community Wildfire Resiliency
 - Fire Resilient Landscaping
- Renewed the department’s Arson Investigator Program
 - Becoming a full participant in the Verdugo Fire Investigation Task Force (VFITF)

FIRE SERVICES DEPARTMENT

- Conducted the following inspections: brush abatement, multi-residential, schools and churches, and fire sprinkler. Total inspections equaling 1,879
- Continuance of the department's volunteer reserve firefighter program
- Continued purchase of upgraded communication, and operational equipment

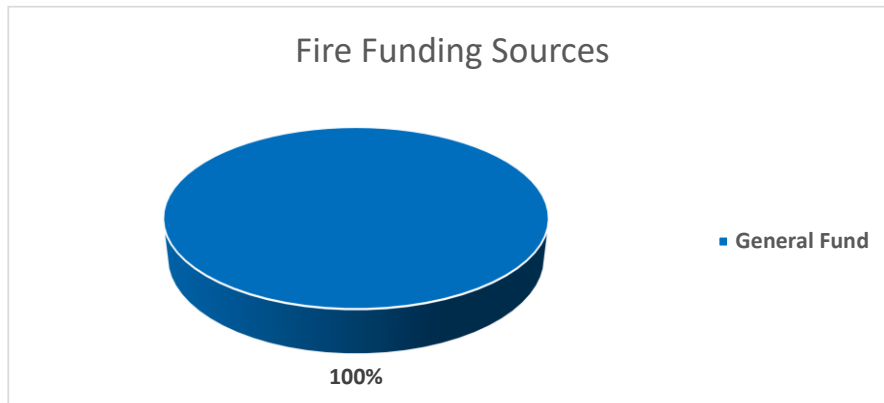
Department Goals FY 2024-2025

- Achieve membership and participation in California OES Regional Task Force-4 (Urban Search & Rescue CA-RTF-4) with two SMFD members
- Implement new and revised fees for service, enhancing cost recovery opportunities by 25%
- Expansion of the department's paramedic subscription program by 50%
- Continued research, and obtainment, of alternate funding sources equal to 5% of department budget
- Expand public education outreach programs by 10%
- Ensure pre-fire plans are revised and maintained by year-end
- Increase training and workforce development by 25% over the International Organization for Standardization (ISO) requirements
- Continue facility upgrades

FIRE SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
FIRE				
Personnel	2,433,580	3,221,300	2,996,300	3,356,200
Maintenance & Operations	349,498	424,150	441,100	408,700
Capital Outlay	32,571	-	16,900	-
TOTAL FIRE DEPARTMENT	2,815,649	3,645,450	3,454,300	3,764,900

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	2,433,580	3,221,300	2,996,300	3,356,200
Maintenance & Operations	344,548	424,150	438,600	408,700
TOTAL GENERAL FUND	2,778,128	3,645,450	3,434,900	3,764,900
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	4,950	-	2,500	-
Capital Outlay	32,571	-	16,900	-
TOTAL OTHER SPECIAL REVENUE FUND	37,521	-	19,400	-
TOTAL FIRE DEPARTMENT	2,815,649	3,645,450	3,454,300	3,764,900



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City of Sierra Madre

Village of the Foothills

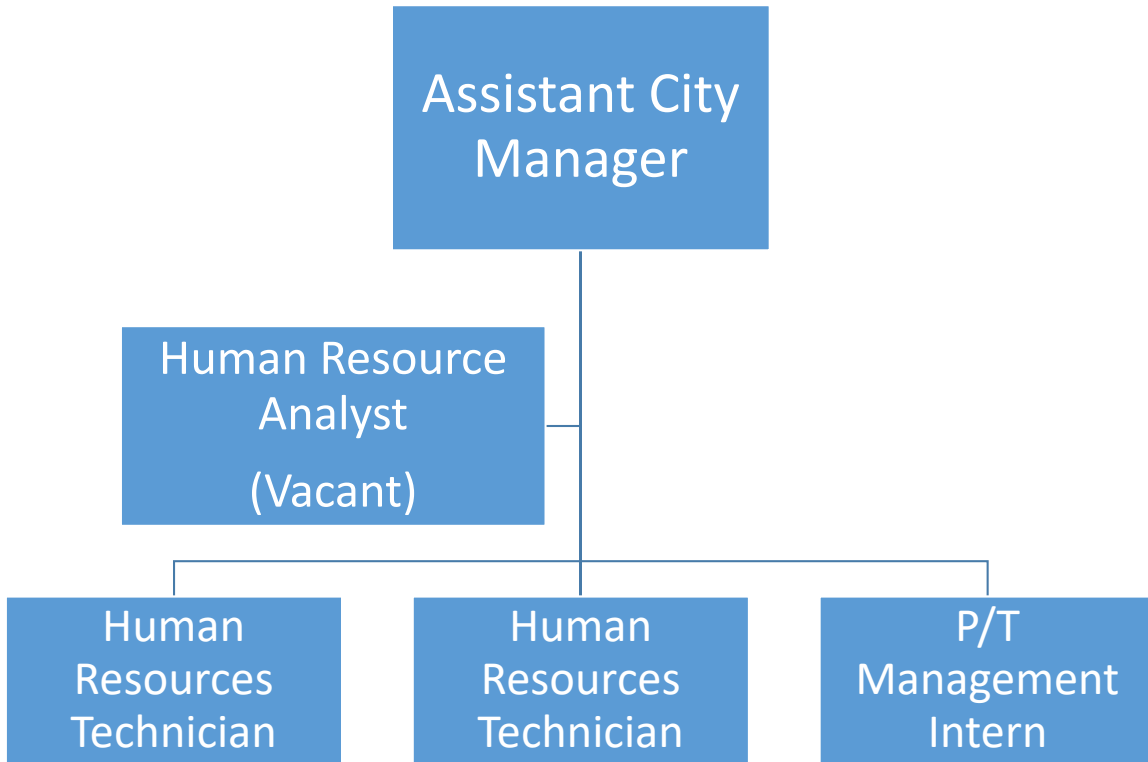


Human Resources Department

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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 2023-2024 Not Completed / Continued to FY 2024-2025

- Continue updating ADA transition plan.
- Implement Workplace Violence Prevention Program by July 1, 2024.
- City Wide comprehensive salary and benefit study.
- Expand the City's Intern Program.

Department Goals FY 2024-2025

- Continually evaluate Citywide staff organization levels, with focus on effectiveness and efficiencies through regular staff reorganizations.
- Workplace Violence Prevention Program training for all City staff.
- Train new Human Resources new staff
- Finalize the Emergency Operation Center (EOC) Emergency Operation Plans (EOP).

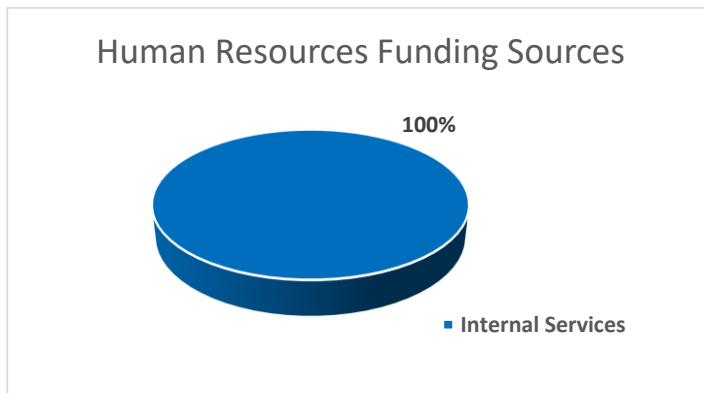
HUMAN RESOURCES DEPARTMENT

Performance Measures

Performance Measures	Actual FY 2022-2023	Actual FY 2023-2024	Projected FY 2024-2025
Full-Time Recruitments	24	12	8
Part-Time Recruitments	3	5	3
% of Turnover	27.59%	18.4%	15%
Citywide Volunteers	450-500	450-500	450-500
Liability Claims Submitted	2	15	10
Workers Compensation Claims Submitted	8	12	10

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
HUMAN RESOURCES				
Personnel	298,686	361,800	385,155	270,950
Maintenance & Operations	993,192	1,291,150	1,300,695	1,671,300
TOTAL HUMAN RESOURCES DEPARTMENT	1,291,878	1,652,950	1,685,850	1,942,250

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
INTERNAL SERVICES FUND				
- PERSONNEL & RISK MGMT				
Personnel	298,686	361,800	385,155	270,950
Maintenance & Operations	993,192	1,291,150	1,300,695	1,671,300
TOTAL ISF- PERSONNEL & RISK MGMT	1,291,878	1,652,950	1,685,850	1,942,250
TOTAL HUMAN RESOURCES DEPARTMENT	1,291,878	1,652,950	1,685,850	1,942,250



City of Sierra Madre

Village of the Foothills

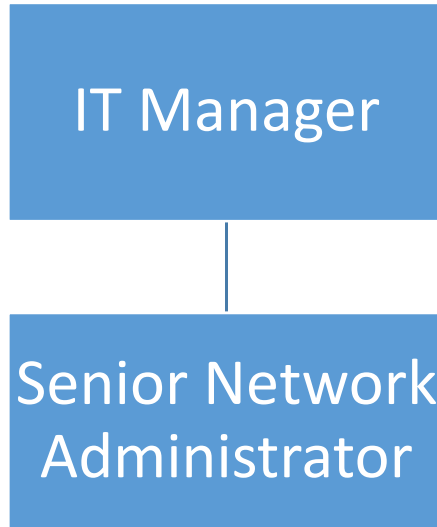


IT Department

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Information Technology



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Information Technology Mission Statement

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

Services are provided by two dedicated Information Technology professionals.

Oscar Millan – IT Manager / Chief Security Officer

Christian Delgado – Senior Network Administrator / Senior Cybersecurity Engineer

Major Services

Customer Support Services –

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

Infrastructure Services -

Ensure the dependability of the computer-, telecommunications-, data network-, and security systems to enable City staff to continuously provide essential services to their customers.

Retain technological flexibility that allows executives and City Government to maintain communications with staff and residents by using alternative methodologies to maintain regularly scheduled public meetings.

Enterprise Systems –

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

Distributed Information Systems-

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

Accomplishments for FY 2023-2024

- Police Department bodycam procurement and implementation.
- Increase run time at Critical Data Centers City Wide.
- Deployed Next Generation Wi-Fi 6 with added security and performance City Wide.
- Full ISP Carrier Diversity with two Fiber providers.
- Built IT infrastructure from the ground up to operate the temporary City Library.
- All flash storage for enterprise servers City Wide.
- Second Gig Fiber Internet Access City Hall (DIA) backup line for carrier diversity with backup VPN Tunnels for full redundancy.
- Virtual Host and Cluster Network design for Library Staff Network, deployed at City Hall to host remote library location.
- Security Training City wide with Employee Phishing campaigns (ongoing).
- Link protection and Web Filter City Wide further enchantments (ongoing).
- Completed upgrade of VPN for Police Car MDT to latest security standards.

Objectives from FY 2023-2024 continued to FY 2024-2025

- Planning Department Building Permit System Software procurement and implementation.
- 4G/5G backup Internet Access City Wide
- Network Refresh Project Phase III, replacing switching infrastructure level 2 endpoints (ongoing).
- Backup power strategy with the goal of 24-hour backup at all Data Centers (ongoing).
- Implementation of Automated Vulnerability and Patch Management System.
- Building carrier redundancy at Library.

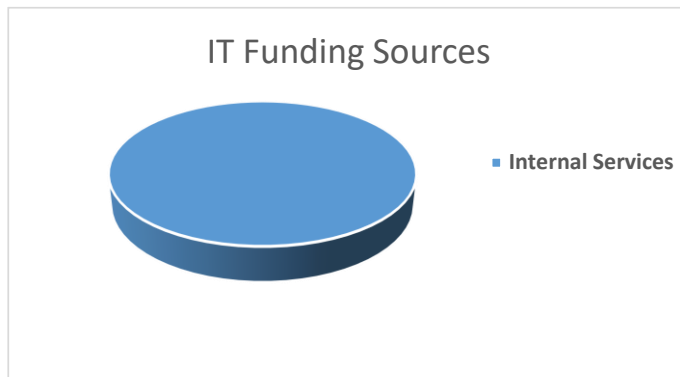
Objectives for FY 2024-2025

- 10Gig Network Implementation for increased speed and capacity.
- MDR Security deployment
- Cybersecurity SIEM (Security Information Events Manager).
- City Public Wi-Fi City Wide expansion to other City Buildings.
- Upgraded Server infrastructure from physical to Virtual Environment leveraging virtualization strategies for efficient use of space and energy (ongoing).
- Disaster recovery and business continuity improvements City Wide (ongoing).
- Computer Refresh and replacement of desktop computers (ongoing).
- Mobile Refresh and replacement for remote access and mobile workforce, telecommuting (ongoing).
- Security initiatives including tightening security envelope and user security training (ongoing).
- Front line security measures for Desktop and Laptops, including encryption deployment.
- Security Assessment and Pen Testing (ongoing).
- Sun-setting legacy Police Dash cam Server.

IT DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
IT				
Personnel	362,863	358,700	358,700	397,750
Maintenance & Operations	441,239	562,100	655,500	737,300
Investment in Capital Assets	-	40,000	40,000	164,000
TOTAL IT DEPARTMENT	804,102	960,800	1,054,200	1,299,050

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
INTERNAL SERVICES FUND- IT				
Personnel	362,863	358,700	358,700	397,750
Maintenance & Operations	441,239	562,100	655,500	737,300
Investment in Capital Assets	-	40,000	40,000	164,000
TOTAL INTERNAL SERVICES FUND	804,102	960,800	1,054,200	1,299,050
TOTAL IT DEPARTMENT	804,102	960,800	1,054,200	1,299,050



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City of Sierra Madre

Village of the Foothills

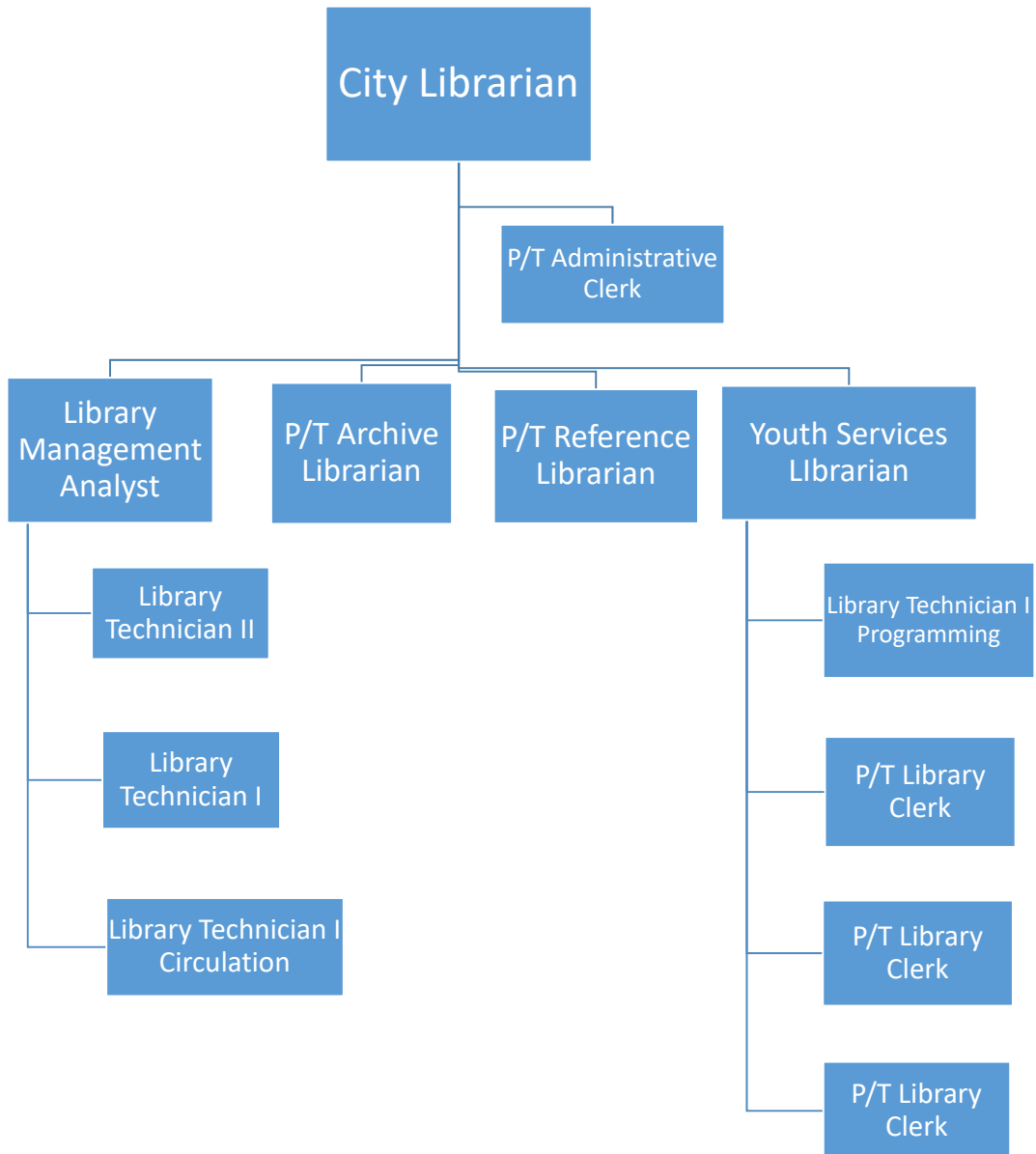


Library Department

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

Board/Committee Liaisons

The Department serves as liaison to the:

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

Library Mission & Vision Statement

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

Accomplishments from FY 2023-2024

- Obtained an extension for the \$10,000,000 Targeted State Grant moving the grant expenditure deadline date from July 31, 2025 to March 31, 2026.
- Amended the Targeted State grant to allow for a project management firm and the Building Forward Infrastructure grant for a geotechnical survey.
- Completed a design for the Library Meaningful Improvement Project with TSK Architects.
- Managed state reporting for two grants totaling \$10,669,210.
- Relocated the Library from 440 W Sierra Madre Blvd to the temporary location at: 350 W Sierra Madre Blvd.
- Secured a moving and storage company to handle the storage of Library materials and the relocation of the Library to and from its temporary location.
- Provided additional library programming at the temporary space located at 350 W Sierra Madre Blvd. by increasing offsite programming.
- Maintained services and public communication during a 12-week closure.
- Library Technician Chelsea Lee was awarded Exemplary Employee for the City of Sierra Madre.
- Continued programming partnerships with local departments like the Fire Department for Fire Prevention Week and local non-profits like Sierra Madre Environmental Action Council for Bailey Canyon Nature Walks.

LIBRARY SERVICES DEPARTMENT

Department Goals from FY 2023-2024 not complete / continued to FY 2024-2025

- Continue to update Library policies.
- No longer moving forward with the creation of a mobile library due to limited funds and staff.

Department Goals FY 2024-2025

- Contract an interior designer to help with furniture, fixtures, and equipment for the Library Meaningful Improvement Project.
- Work with Friends of the Sierra Madre Public Library and the Library Foundation on fundraising efforts for furniture, fixtures, and equipment.
- Communicate with the California State Library to ensure the Library Meaningful Improvement Project conforms to Grant guidelines.
- Complete a Library Strategic Plan.
- Facilitate a groundbreaking ceremony for the Library Meaningful Improvement Project.
- Foster a sense of community by implementing programs and services that support literacy, education and wellness.

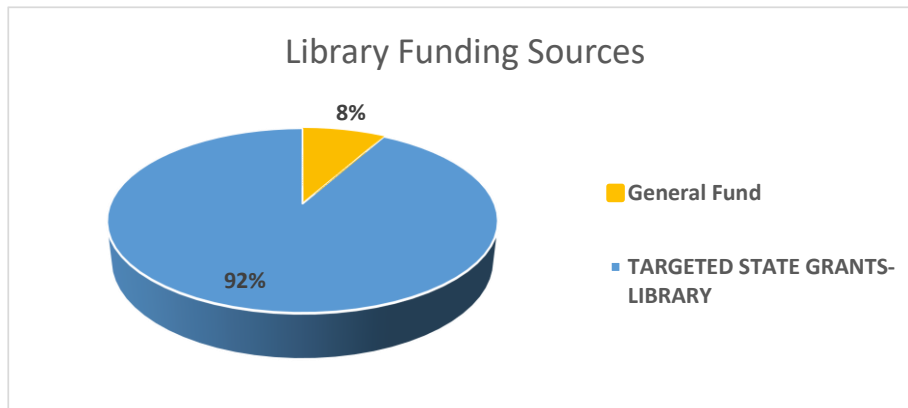
Performance Measures

Performance Measures	Actual FY 2022-2023	Estimated FY 2023-2024	Projected FY 2024-2025
Library Materials Circulation	108,876	90,362	90,000
Library Programs Presented	435	295	300
Teen Volunteers	57	40	40
Adult Volunteers	11	10	10

LIBRARY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
LIBRARY SERVICES				
Personnel	543,110	589,800	613,800	636,100
Maintenance & Operations	147,990	273,000	273,000	166,800
Capital Outlay	64,449	10,334,605	10,270,156	8,740,379
TOTAL LIBRARY SERVICES DEPARTMENT	755,549	11,197,405	11,156,956	9,543,279

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	543,110	589,800	613,800	636,100
Maintenance & Operations	90,309	114,000	114,000	111,800
TOTAL GENERAL FUND	633,419	703,800	727,800	747,900
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	64,449	10,000,000	9,935,551	8,405,774
TOTAL TARGETED STATE GRANT FUND	64,449	10,000,000	9,935,551	8,405,774
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	57,681	159,000	159,000	55,000
Capital Outlay	-	334,605	334,605	334,605
TOTAL OTHER SPECIAL REVENUE FUND	57,681	493,605	493,605	389,605
TOTAL LIBRARY SERVICES DEPARTMENT	755,549	11,197,405	11,156,956	9,543,279



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City of Sierra Madre

Village of the Foothills

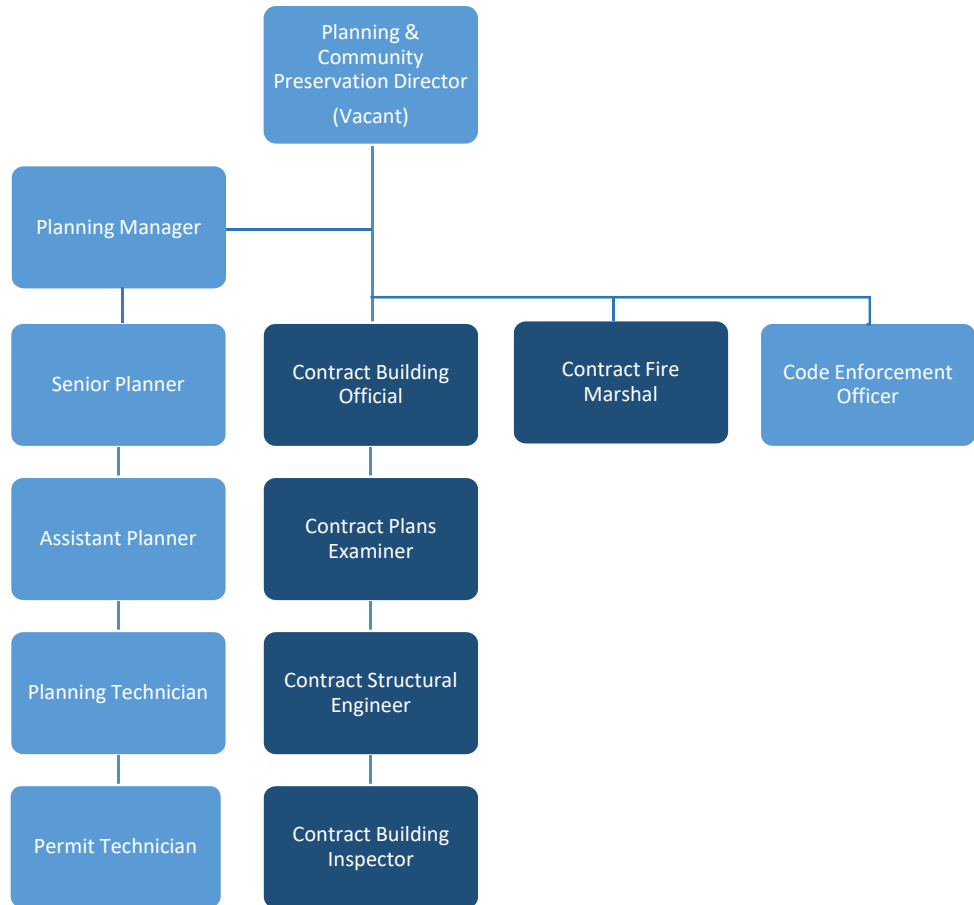


Planning and Community Preservation Department

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Planning Services



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Department Overview

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

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

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

The Department 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.

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

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

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 2023-2024

- Contracted with consultant to establish online permitting system for land management software to process permits online to comply with Assembly Bill 2234 and Senate Bill 379 in streamlining post-entitlement phase permits and residential solar permits.
- Fulfilled the Regional Housing Needs Allocation obligation for low-income housing

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

- Submitted Annual Housing Report to State Housing & Community Development, State Office of Planning & Research and Department of General Services
- Submitted General Plan Annual Progress Report to State Office of Planning & Research
- Establish housing program for the Certified 6th Cycle 2021-2029 Housing Element with CDBG grant for Senior Minor Home Rehabilitation Program for \$43,000 annually.
- Continue to received reimbursement grants from State Energy Commission for California Automated Permit Processing Program (CalAPP) in the amount of \$40,000.
- Adopted San Gabriel Valley Council of Governments regional model “Vehicle Miles Traveled” Baselines and Thresholds of Significance for purposes of Analyzing Transportation Impacts under the California Environmental Quality Act
- Issued Building permits to four approved single-family homes within the Stonegate subdivision
- Held Scoping meeting and Notice of Preparation of draft Environmental Impact Report for Gingko at Grandview residential Development
- Issued Vesting Tentative Tract Map and instrumented Development Agreement for The Meadows at Baily Canyon subdivision
- Continue oversaw the permitting process for City’s Business Licenses
- Participated in the San Gabriel Valley Council of Governments Regional Early Action Planning program 1.0 for pre-approved ADU plans
- Conducted Annual Review for conditional use permit for the adaptive reuse of the Villa Del Sol D’Oro
- Conducted Annual Review for updated Master Plan for Alverno Heights Academy
- Conducted Annual Reporting for Development Agreement with Meadows at Bailey Canyon Project
- Continued participation in San Gabriel Valley Council of Governments Planning Directors Technical Advisory working group 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 2024-2025

- Implement General Plan Update policies as prioritized by City Council
- Implement programs in Strategic Plan as prioritized by City Council
- Implement online permitting system for licenses, entitlement permits and post-entitlement permits.
- Integrate automated permitting process program for solar applications (SolarAPP+) with online permitting system
- 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
- Establish program to require retrofit of soft-first story buildings
- Continue to process Stonegate Hillside Development Permit applications
- Continue to environmental process for Gingko at Grandview residential Development
- Process Design Review Permits, and continue to instrument Development Agreement for 42 single-family homes within The Meadows at Baily Canyon subdivision
- Conduct annual compliance reporting for Alverno Heights Academy.
- Continue ongoing building permit and entitlement record digital scanning.

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

Performance Measures

Performance Measures	ACTUAL FY 2022-2023	Estimate FY 2023-2024	Projected FY 2024-2025
Planning Commission Meetings	18	20	22
Planning Applications Processed	177	155	140
Plan Checks	149	167	160
Building Inspections	3,584	2,527	3,000
Building Permits Issued	899	778	850
Code Enforcement Cases	73	100	90

Operational Highlights FY 2023-2024

Online Permitting and Plan Checking Platform

- Subscribed licenses for permitting software and plan check review platform
- Contracted with implementation team to assist staff in identifying workflow
- Staff to set up frame work and back end architecture to develop and build licensing, plan checking and permitting and tracking processes

Accessory Dwelling Unit Applications

- Consistent with the 2021-2029 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

CalAPP Grant

- Received reimbursement from California Energy Commission Automated Permitting Program (CalAPP) Grant in the amount of \$40,000 to assist with online solar permitting
- Processed 4 streamlined SolarAPP+ applications

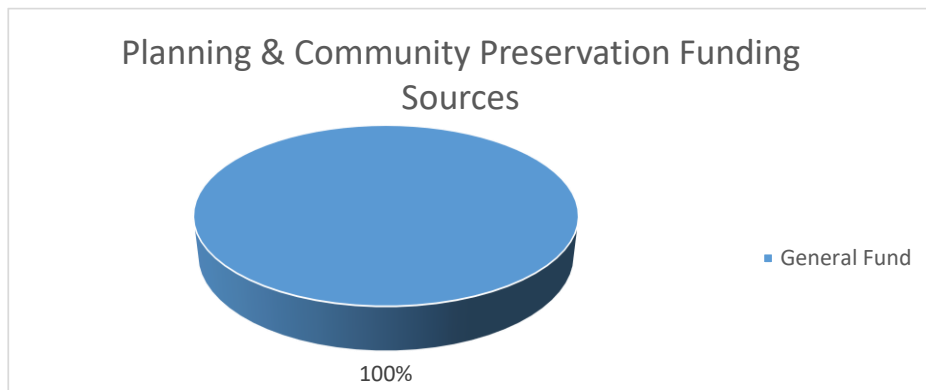
Staffing

- The Department hired a full-time Assistant Planner to provide support to professional planning staff

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
PLANNING AND COMMUNITY PRESERVATION				
Personnel	717,205	797,350	725,350	697,500
Maintenance & Operations	707,278	713,500	915,700	903,600
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,424,483	1,510,850	1,641,050	1,601,100

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	717,205	797,350	725,350	697,500
Maintenance & Operations	707,278	713,500	892,500	903,600
TOTAL GENERAL FUND	1,424,483	1,510,850	1,617,850	1,601,100
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	-	-	23,200	-
TOTAL OTHER SPECIAL REVENUE FUND	-	-	23,200	-
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,424,483	1,510,850	1,641,050	1,601,100



City of Sierra Madre

Village of the Foothills

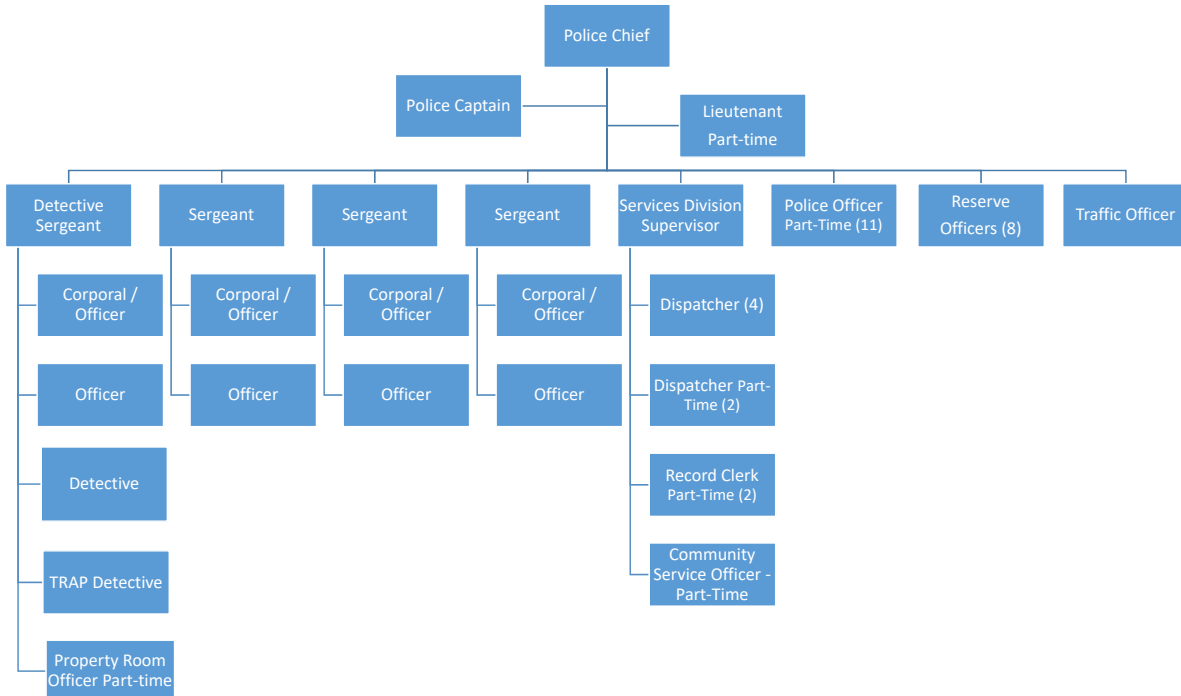


Police Department

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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, fourteen part-time, six 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 2023-2024

During the 2023-2024 fiscal year, the Sierra Madre Police Department (SMPD) faced numerous challenges and changes. Despite these obstacles, the Department successfully hired an additional officer, who completed their training, allowing us to staff a hybrid detective position, thereby increasing our investigative capabilities within the city.

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

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

Patrol

Crime remained low and nearly free of violent incidents throughout the year. Officers stayed actively engaged with community members by conducting foot patrols in the downtown business district, attending community meetings, and increasing their visibility in residential neighborhoods. Our officers responded to about 9,000 calls for service, and authored about 600 police reports.

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

Investigations

The Detective Bureau was assigned approximately 550 cases to investigate. Our detectives tirelessly pursued each case, authoring several search warrants and securing numerous felony and misdemeanor case filings and convictions with the Los Angeles County District Attorney's Office. Additionally, we were able to assign an officer as a hybrid detective to the bureau, bolstering our investigative capabilities.

The Department continues to have a detective assigned to the Taskforce for Regional Auto Theft Prevention (TRAP), a regional initiative focused on the investigation, reduction, and prosecution

of car theft-related crimes. TRAP also provides personnel resources to the city to address any increase in theft-related incidents.

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

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

Community Policing

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

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

The Department also actively participates in the Homeless Outreach Service Team (HOST) Program, which includes all San Gabriel Valley law enforcement agencies. HOST provides specialized outreach services to the homeless population in their respective cities. The efforts of HOST have improved public safety and successfully engaged the homeless population, resulting in stronger relationships and enhanced trust. This trust has been earned by adhering to Community Policing principles, preserving the rights and dignity of persons experiencing homelessness in the San Gabriel Valley.

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

Moreover, the Department is part of the Foothill Special Enforcement Team (FSET), a regional multi-agency tactical response team. Several of our officers serve in various capacities within FSET, including 3-Tactical Operators, 1-Crisis Negotiator, and 1-Dispatcher.

Volunteers & Reserve Police Officers

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

Department Goals FY 2024-2025

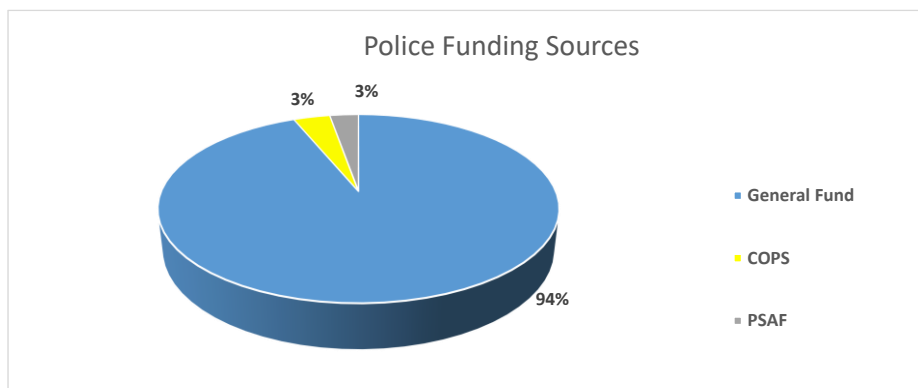
- Develop and implement a plan to restructure the Department to operate more efficiently and effectively.
- Enhance the professional development opportunities for all Department personnel.
- Maintain and further the downward trend in overall crime reduction.
- Strengthen and expand our community engagement programs and initiatives.

Performance Measures	Actual FY 2022-2023	Actual FY 2023-2024
Police Reports	695	480
Investigations	588	286
Community Meetings/Programs	15	20
Calls for Services	36,298	32,761
Dispatched Calls	8,192	8,547
Traffic Collision Calls	75	48

POLICE DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
POLICE				
Personnel	3,970,433	4,551,540	4,598,540	5,098,000
Maintenance & Operations	388,967	614,400	619,400	475,800
Capital Outlay	18,756	-	-	-
TOTAL POLICE DEPARTMENT	4,378,156	5,165,940	5,217,940	5,573,800

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	3,682,470	4,343,000	4,390,000	4,818,400
Maintenance & Operations	338,390	541,400	546,400	406,700
Capital Outlay	18,756	-	-	-
TOTAL GENERAL FUND	4,039,616	4,884,400	4,936,400	5,225,100
COPS FUND				
Personnel	138,372	92,000	92,000	125,800
Maintenance & Operations	29,628	73,000	73,000	69,100
TOTAL COPS FUND	168,000	165,000	165,000	194,900
PSAF FUND				
Personnel	149,591	116,540	116,540	153,800
TOTAL PSAF FUND	149,591	116,540	116,540	153,800
OTHER SPECIAL REVENUE FUND				
Personnel	-	-	-	-
Maintenance & Operations	20,949	-	-	-
Capital Outlay	-	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	20,949	-	-	-
TOTAL POLICE DEPARTMENT	4,378,156	5,165,940	5,217,940	5,573,800



City of Sierra Madre

Village of the Foothills

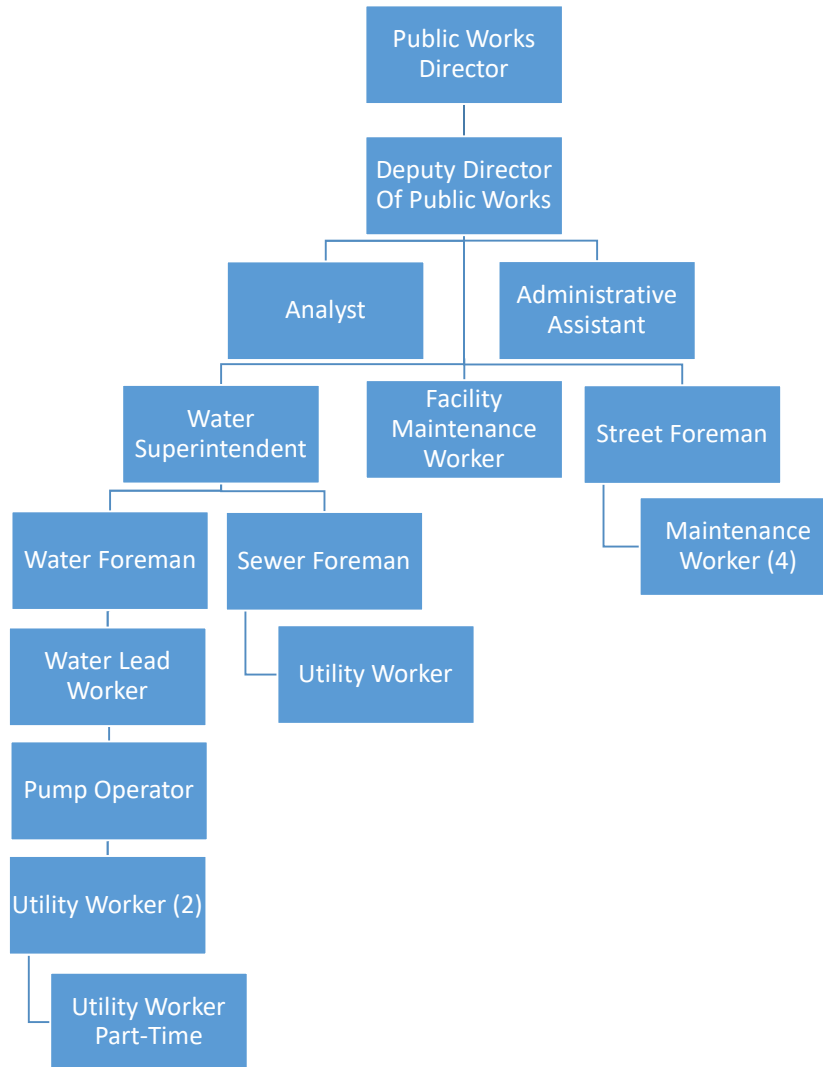


Public Works Department

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Public Works



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Department Overview

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

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

Board/Committee Liaisons

The Public Works Staff serves as liaison to the:

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

Public Works Mission Statement

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

Accomplishments for FY2023-2024

- Downtown Sidewalk Enhancement Water Main Street Project.
- Sierra Keys Ave Water Main Replacement Project.
- The Sierra Vista Park Playground Enhancement Project.
- Street Improvement Project: Staff continues the street rehabilitation program, which is bringing our PCI rating up to State standards.

PUBLIC WORKS DEPARTMENT

- Continued to utilize recently completed ADA audit to prioritize and address access deficiencies at various sidewalk locations and curb ramps to improve access.
- 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 2023-2024 Not Completed/Continued to FY 2024-2025

- Continue with the street improvement program utilizing State and Federal funding.
- Sierra Keys Ave Street Resurfacing Project.
- Continuing 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 2024-2025

- Continuing the aggressive water main replacement program in conjunction with the Utilities Department.
- Continue implementation of NPDES Municipal Permit requirements.
- 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.

Operational Highlights FY 2023-2024

- The City has appointed Deputy Director Arnulfo Yanez to be the department's new Director, which will include the overseeing of the City Yard Operations.

PUBLIC WORKS DEPARTMENT

PERFORMANCE MEASURES

Street/sewer Division	Actual FY 2022-2023	Actual FY 2023-2024	Projected FY 2024-2025
Potholes repaired (each)	830	440	500
Installed new sidewalk (sq. ft.)	2,000	3700	1000
Replaced damaged sidewalk (sq. ft.)	2000	500	1000
Temporary Repairs on the sidewalk (each)	50	50	100
Streets resurfaced (sq.ft)	140,000	55,000	100,000
Streets Slurry Sealed	27,000	1000	50,000
Curb and Gutter repaired/replaced (lf)	100	100	500
PW Service requests resolved	206	275	300
Trees trimmed	47	45	50
Trees removed	15	30	10
Trees planted	15	24	25
Trees inspected	50	68	50
Private tree trim/removal permits	7	8	7
Stormwater samples taken (Maint. Yard)	2	0	2
Community Events setup/supported	20	15	25
Encroachment application	94	117	100
Excavation application	16	12	15
Grading Plan Checks	25	20	25

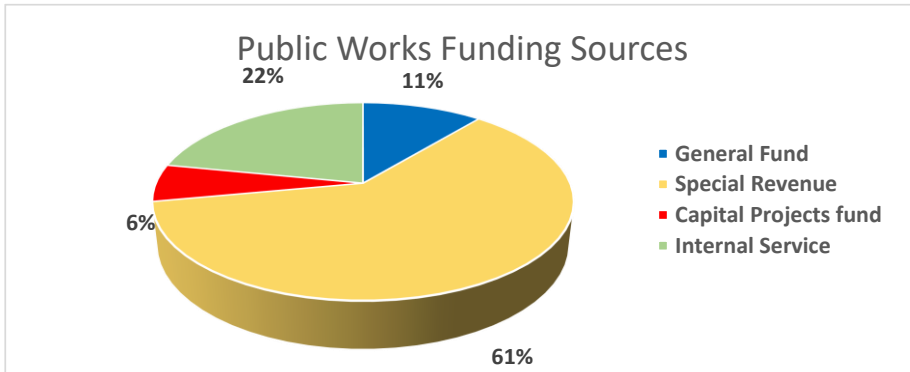
PUBLIC WORKS DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
PUBLIC WORKS				
Personnel	880,492	987,180	1,000,480	902,100
Maintenance & Operations	1,492,996	2,005,840	2,211,990	2,142,000
Capital Outlay	1,068,916	4,424,902	4,572,849	3,222,807
Investment in Capital Assets	509,187	20,000	20,000	20,000
TOTAL PUBLIC WORKS DEPARTMENT	3,951,591	7,437,922	7,805,319	6,286,907

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
GENERAL FUND				
Personnel	250,164	384,110	397,410	434,450
Maintenance & Operations	205,511	253,400	291,250	258,000
TOTAL GENERAL FUND	455,675	637,510	688,660	692,450
ARPA				
Capital Outlay	48,895	1,845,012	1,845,012	1,297,605
TOTAL ARPR FUND	48,895	1,845,012	1,845,012	1,297,605
ASSESSMENTS				
Maintenance & Operations	127,428	129,140	129,140	135,200
Capital Outlay	17,890	482,110	561,557	73,500
TOTAL ASSESSMENTS FUND	145,318	611,250	690,697	208,700
GAS TAX FUND				
Personnel	163,471	186,620	186,620	195,850
Maintenance & Operations	31,765	61,500	61,500	61,500
Capital Outlay	5,467	115,000	115,000	68,700
TOTAL GAS TAX FUND	200,703	363,120	363,120	326,050
MEASURE R FUND				
Capital Outlay	161,700	340,000	364,000	189,000
TOTAL MEASURE R FUND	161,700	340,000	364,000	189,000
MEASURE M FUND				
Capital Outlay	130,809	345,000	415,000	214,000
TOTAL MEASURE M FUND	130,809	345,000	415,000	214,000
PROP A FUND				
Personnel	1,275	2,000	2,000	2,000
Maintenance & Operations	175,690	180,000	193,000	229,000
TOTAL PROP A FUND	176,965	182,000	195,000	231,000
PROP C FUND				
Maintenance & Operations	2,500	2,500	2,800	2,800
Capital Outlay	205,427	300,000	304,500	249,200
TOTAL PROP C FUND	207,927	302,500	307,300	252,000
RMRA FUND				
Capital Outlay	243,882	250,000	250,000	286,000
TOTAL RMRA FUND	243,882	250,000	250,000	286,000
OTHER SPECIAL REVENUE FUND				
Personnel	100	-	-	-
Maintenance & Operations	81,132	283,000	283,000	320,000
Capital Outlay	58,984	104,580	104,580	511,602
TOTAL OTHER SPECIAL REVENUE FUND	140,216	387,580	387,580	831,602
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	100,000	50,000
Capital Outlay	195,862	643,200	613,200	333,200
TOTAL CAPITAL PROJECTS FUND	195,862	643,200	713,200	383,200

PUBLIC WORKS DEPARTMENT

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
INTERNAL SERVICES FUND-FLEET				
Personnel	177,384	196,350	196,350	169,100
Maintenance & Operations	298,194	331,300	331,300	354,000
Investment in Capital Assets	144,127	20,000	20,000	20,000
TOTAL INTERNAL SERVICES FUND-FLEET	619,705	547,650	547,650	543,100
INTERNAL SERVICES FUND-FACILITIES				
Personnel	288,098	218,100	218,100	100,700
Maintenance & Operations	570,776	765,000	820,000	731,500
Investment in Capital Assets	365,060	-	-	-
TOTAL INTERNAL SERVICES FUND-FACILITIES	1,223,934	983,100	1,038,100	832,200
TOTAL PUBLIC WORKS DEPARTMENT	3,951,591	7,437,922	7,805,319	6,286,907



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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 680-750 million gallons of water each year. Water is distributed through a network of over 55 miles of distribution mains to over 3,800 metered connections.

Sewer Operations:

The Utility Services Department maintains approximately 186,000 feet of sewer mains and 833 sewer manholes.

Personnel provides preventive maintenance services, repairs, engineering evaluations of sewer facilities, and administer the city sewer ordinances, and sewer construction programs. The Department also approves all new service connections to the sewer system.

Board/Committee Liaisons

The Department serves as a liaison to the:

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

Utility Services Department Mission Statement

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

Accomplishments for FY 2023-2024

- Imported 1135 acre feet of water for groundwater recharge.
- Continued water conservation programs, including monitoring and enforcement of City-adopted and state regulations.
- Repaired 340 water leaks
- Installed over 2,000 LF of new mainline
- 917 users to the Sensus Analytics Customer Portal (AMI)

UTILITY SERVICES DEPARTMENT

- Removed 195 of the oldest meters
- Replaced 195 water meters with (99% accuracy)
- Increased groundwater levels by 60 ft from the previous year
- Repaired over 400 feet of well 6 lead phase electrical wire
- Completed 3rd annual water supply and demand assessment
- Updated City's Consumer Confidence Report
- Upgrade SCADA computer
- 18,000 LF sewer line inspected and logged
- 70,000 LF sewer line cleaned

Objectives for FY 2023-2024 Not Completed/Continued to FY 2024-2025

- West Tunnel Water Treatment Enhancements (not completed)
- Tunnels Lining Project

Department Goals FY 2024-2025

- Complete the Tunnel lining and treatment enhancement
- Reduce water system loss by continuing to replace the highest priority water mains and aging 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. (Program is showing positive results)
- New emergency generator for the main facility
- Rehab Well 3 Electrical box.
- Continue water conservation-related activities
- Change out GAC filter A-side media
- Upgrade of SCADA battery system
- Clean 100% and Camera 50% of the Sewer System

Operational Highlights FY 2023-2024

- Continued to work 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.
- Replaced over 2,000 LF of main lines.
- Increased groundwater levels in East Raymond Basin (>60 ft.)
- Inspected and Cleaned all City reservoirs.

UTILITY SERVICES DEPARTMENT

PERFORMANCE MEASURES

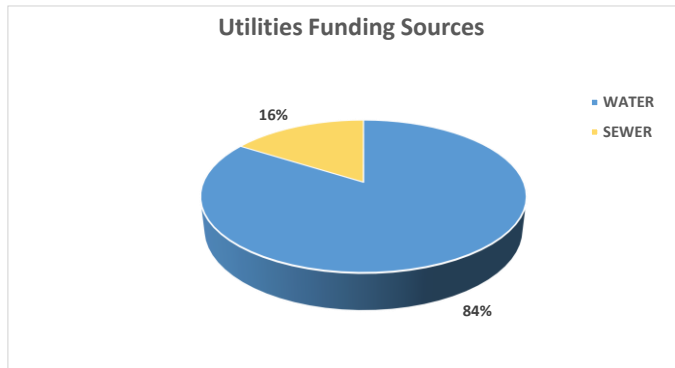
Water Division	Actual FY 2022-2023	Actual FY 2023-2024	Projected FY 2024-2025
Distribution Main Replaced (lf)	5,000	2,150	2500
Repaired service leaks	68	79	80
Repaired mainline leaks	338	284	280
Valves exercised	350	252	300
Hydrants Flushed	360	360	360
Meters replaced	400	195	190
AMI Radios Installed (replacement)	15	7	10
New services installed	10	12	10
Water Produced (Gallons)	780 MG	695 MG	700 MG
Water Spreading (Acre Feet)	1,524 AF	1,135 AF	1,300 AF
Water meter readings (automated)	45,600	45,600	45,600

Sewer Division	Actual FY 2022-2023	Actual FY 2023-2024	Projected FY 2024-2025
Sewer Mains Cleaned (lf)	103,000	70,000	100,000
Manholes Inspected	259	130	350
Camera Inspection	30,000	18,000	35,000

UTILITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
UTILITIES				
Personnel	1,616,397	1,720,490	1,766,290	1,843,950
Maintenance & Operations	2,119,738	2,322,300	2,442,100	2,458,300
Interest expense	201,560	190,000	190,000	173,497
Cost allocations	1,286,390	1,226,670	1,290,570	801,600
Other expenses	42,681	30,500	30,500	22,900
Capital Outlay	2,248,278	1,875,000	1,875,000	1,834,800
Debt Payment	362,880	377,000	377,000	659,722
TOTAL UTILITY SERVICES DEPARTMENT	7,877,924	7,741,960	7,971,460	7,794,769

FUND TYPE	FY 2022-23 ACTUALS	FY 2023-2024 ADOPTED	FY 2023-2024 AMENDED	FY 2024-2025 ADOPTED
WATER FUND				
Personnel	1,058,973	1,122,190	1,154,990	1,231,050
Maintenance & Operations	2,041,234	2,207,500	2,327,300	2,331,700
Interest Expense	201,560	190,000	190,000	173,497
Cost allocations	947,150	854,880	905,780	504,700
Other expenses	23,723	19,350	19,350	12,700
Capital Outlay	2,248,278	1,775,000	1,775,000	1,634,800
Debt Payment	362,880	377,000	377,000	659,722
TOTAL WATER FUND	6,883,798	6,545,920	6,749,420	6,548,169
SEWER FUND				
Personnel	557,424	598,300	611,300	612,900
Maintenance & Operations	78,504	114,800	114,800	126,600
Cost allocations	339,240	371,790	384,790	296,900
Other expenses	18,958	11,150	11,150	10,200
Capital Outlay	-	100,000	100,000	200,000
TOTAL SEWER FUND	994,126	1,196,040	1,222,040	1,246,600
TOTAL UTILITY SERVICES DEPARTMENT	7,877,924	7,741,960	7,971,460	7,794,769



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 24-25 is \$389,722 by the water fund.

Annual debt service requirements on this debt are as follows:

FISCAL YEAR END				
JUNE 30,	Principal	Interest	Payment	
2024	\$ 376,062	189,054	565,116	
2025	389,722	173,497	563,219	
2026-2030	2,171,522	613,611	2,785,133	
2031-2035	1,766,289	147,424	1,913,713	
	<u>\$ 4,703,595</u>	<u>\$1,123,586</u>	<u>\$ 5,827,181</u>	

Loan Payable to San Gabriel Valley Municipal Water District

The City has identified water main infrastructure replacement projects. Therefore, the City entered into a loan agreement with the San Gabriel Valley Municipal Water District to fund up to \$2,700,000. As of June 30, 2023, the City reported a loan payable of \$2,700,000. Proceeds of the loan are being distributed to the City as the expenditure is incurred for the project. The loan is a zero interest loan and payments will be due in ten annual installments beginning one year after the Notice of Completion is approved by City Council.

DEBT and CAPITAL EXPENDITURES BUDGET

Below is the calculation of the debt limit margin for the Fiscal years ended 2021-2023.

Computation of Legal Bonded Debt Limit Margin			
Fiscal Years Ended 2021-2023			
	FY21-22	FY21-22	FY22-23
Assessed Valuation	\$ 2,565,205,384	2,664,947,663	2,870,807,831
Conversion Percentage	25%	25%	25%
Adjusted Assessed Value	641,301,346	666,236,916	717,701,958
Debt Limit Percentage	15%	15%	15%
Debt Limit	96,195,202	99,935,537	107,655,294
Total Net Debt Applicable to the Limit:			
General Obligation Bonds	-	-	-
Legal Debt Margin	96,195,202	99,935,537	107,655,294

Capital Projects and Purchases

Included with the budget for City Council authorization is FY 24-25 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.

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.

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

DEBT and CAPITAL EXPENDITURES BUDGET

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 replace PW boom truck and two PD vehicles. The City will upgrade PD in-car radio system since it reached the service life and need to be replaced with current equipment that can transmit on multiple radio frequencies. City will replace FD self-contained breathing apparatus (SCBA) and patient gurneys. The City will purchase a patient gurney power loader to allow for electrical lift-assist of gurney into ambulance.



B. Major Projects

The City will continue its street and parking area re-pavement projects as funded by Proposition C, Measure R, Gas Tax funds, Road Maintenance and Rehabilitation (RMRA) and Measure M. The Water fund will continue its aggressive water main replacement and well rehabilitation program. The City will also replace playground equipment in Sierra Vista Park.

The meaningful improvements project to the existing library facility is continuing in FY24-25. Those improvements involve long-term building accessibility, seismic concerns and increased space that includes an outdoor community area. The City will work on the park improvements for Sierra Vista Park and remodel outside public restrooms at Memorial Park.





CAPITAL IMPROVEMENT PLAN

DEPT	Capital Purchase/Projects	Fund	Account #	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Street Resurfacing or Replacement								
PW	Street Rehabilitation Project	VARIOUS	37009.835000.56015 \$249,200 38005.835000.56010 \$68,700 38007.835000.56010 \$189,000 38012.835000.56010 \$214,000 38013.835000.56010 \$286,000 34007.835000.56010 \$197,847 40000.835000.56010 \$160,000	1,364,747	1,000,000	1,000,000	1,000,000	1,000,000
	Total Street Resurfacing			1,364,747	1,000,000	1,000,000	1,000,000	1,000,000
Water System Improvements								
Utilities	Water main replacement project	WATER	71000.81100.56011 (\$1,144,800)	1,300,555	1,500,000	1,500,000	1,500,000	-
Utilities	Water Lining	WATER	34008.835000.56010 (\$155,755)	110,000	-	-	-	-
Utilities	Water Main Plant Generator	WATER	71000.81100.56011	380,000	-	-	-	-
Utilities	PRV Upgrades	WATER	71000.81100.56011	-	100,000	100,000	-	-
Utilities	Auburn Steel Tank rehabilitation	WATER	71000.81100.56011	-	300,000	-	-	-
Utilities	Main Plant Pump station	WATER	71000.81100.56011	-	1,500,000	1,500,000	-	-
	Total Water System Improvements			1,790,555	3,400,000	3,100,000	1,500,000	
WASTEWATER IMPROVEMENTS								
Sewer	Wastewater Infrastructure Repair	Dev Impact. Fees-Sewer	34009.835000.56010	158,000	100,000	100,000	100,000	
	Total Wastewater Improvements			158,000	100,000	100,000	100,000	
Fleet Replacement								
PW	Boom Truck	ARPA	39010.800000.56010	120,000	-	-	-	-
PW	Police vehicle	ARPA	39010.800000.56010	140,000	80,000	80,000	80,000	-
PW	Tow behind Air Compressor(Water)	UNFUNDED		-	20,000	-	-	-
PW	Utility Truck	ARPA	39010.800000.56010	100,000	50,000	-	-	-
PW	Mechanic Truck	ARPA	39010.800000.56010	30,000	-	-	-	-
PW	Loader	UNFUNDED		-	200,000	-	-	-
PW	Duty Man vehicle	FLEET	60000.83100.56009	20,000	-	-	-	-
PW	Jetter truck (Sewer)	SEWER	72000.81200.56007	200,000	-	-	-	-
PD	Police Captain Vehicle	UNFUNDED		-	55,000	-	-	-
FIRE	Rescue Ambulance	UNFUNDED		-	-	-	300,000	-
FIRE	Fire Chief's Vehicle	UNFUNDED		-	80,000	-	-	-
	Total Fleet Replacement			610,000	485,000	80,000	380,000	

(CONTINUED)

DEPT	Capital Purchase/Projects	Fund	Account #	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Public Safety								
PD	Upgrade in-car radios	ARPA	39010.80000.56010	53,000	53,000	-	-	-
		CAPITAL PROJECTS	40000.83500.56009 (150,000)					
PD	AVTEC Radio Dispatch Console System	ARPA	39010.80000.56010 (80,000)	230,000	-	-	-	-
PD	Replace current Portable Radios	UNFUNDED		-	120,000	-	-	-
PD	Equipment for Police vehicles-Outfitting	ARPA	39010.80000.56010	120,000	60,000	60,000	60,000	60,000
FIRE	Portable Radios	UNFUNDED		-	180,000	-	-	-
FIRE	Self-Contained Breathing Apparatus (SCBA)	ARPA	39010.80000.56010	200,000	-	-	-	-
FIRE	Patient Gurney Power Loader	ARPA	39010.80000.56010	40,000	-	-	-	-
FIRE	Patient Gurneys	ARPA	39010.80000.56010	80,000	-	-	-	-
FIRE	Local Hazard Mitigation Plan (LHMP)	UNFUNDED		-	60,000	-	-	-
FIRE/PD	Public Safety Generator	UNFUNDED		-	400,000	-	-	-
	Total Public Safety			723,000	873,000	180,000	60,000	60,000
Planning & Community Preservation								
PLANNING	City-wide Development Standards and Guidelines	UNFUNDED		-	179,000	-	-	-
PLANNING	Pre-approved ADU Program	CAPITAL PROJECTS	40000.83500.52100	50,000	-	-	-	-
Park Improvements								
PW	Sierra Vista Park, Heasley Field	QUIMBY	34006.70000.56010	156,800	-	-	-	-
PW	Sierra Vista Park, Heasley Field Funding split	CAPITAL PROJECTS	40000.83500.56009	23,200	-	-	-	-
PW	Dapper Field Security Lights	FACILITIES	60001.83200.56010	5,000	-	-	-	-
PW	Playground replacement	UNFUNDED		-	500,000	-	-	-
PW	Playground replacement	UNFUNDED		-	200,000	-	-	-
	Total Park Improvements			185,000	700,000	-	-	-
Facility Improvements								
PW	Lizzy's Trail Inn & Richardson House	FACILITIES	60001.83200.56010 (\$57,000)	80,000	-	-	-	-
PW	City Hall	UNFUNDED	34006.70000.56010 (\$23,000)	-	100,000	-	-	-
PW	New Public Safety Building Improvements	UNFUNDED		-	-	-	-	-
PW	New Public Safety Building Improvements	UNFUNDED		-	-	5,000,000	-	-
PW	PS Training area	UNFUNDED		-	100,000	-	-	-
PW	Public Safety remodel	UNFUNDED		-	500,000	-	-	-
PW	Library Project	FACILITIES	60001.83200.56010	35,500	-	-	-	-
PW	Memorial Park Public Restrooms	FACILITIES	60001.83200.56010	30,000	-	-	-	-
PW	City Hall ADA Parking Stall (1) resurface and	SB1186 Funding		40,000	-	-	-	-
Library	Sierra Madre Meaningful Improvements Project	TARGETED GRANT	29007.90000.56010	8,405,774	-	-	-	-
CS	Hart Park House Room Addition	UNFUNDED		-	-	112,000	-	-
CS	Pickle Ball Court Conversion at Memorial Park	UNFUNDED		227,000	-	-	-	-
Library	Building Forward Grant-Library Improvements	Building Forward Grant	29005.90000.56010 (\$334,605)	669,210	-	-	-	-
Library	LMP Furniture, Fixtures, & Equipment	ARPA	39010.80000.56010 (\$334,605)	-	2,000,000	-	-	-
Library	Solar Panel Parking Lot	UNFUNDED		-	500,000	-	-	-
Library	Electric Car Charging Stations	UNFUNDED		-	30,000	-	-	-
Library	Improved Green Space	UNFUNDED		-	-	200,000	-	-
PW	City Yard - Mechanics Building Rehabilitation	UNFUNDED		-	120,000	-	-	-
PW	City Yard - Resurfacing (Southern section)	UNFUNDED		-	70,000	-	-	-
PW	City Yard - South Carport Rehabilitation	UNFUNDED		-	60,000	-	-	-
	Total Facility Improvements			9,487,484	3,480,000	5,312,000	5,000,000	-

(CONTINUED)

DEPT	Capital Purchase/Projects	Fund	Account #	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Information and Technology								
IT	242 PD Data Center Refresh	IT	60003.30000.56009	25,000	25,000	25,000	25,000	-
IT	Planning Work Station	IT	60003.30000.56009	9,000	-	-	-	-
IT	Computer Refresh	IT	60003.30000.56009	40,000	40,000	40,000	-	-
IT	Battery Backups	IT	60003.30000.56009	25,000	-	-	-	-
IT	10 Gig Network	IT	60003.30000.56009	20,000	20,000	-	-	-
IT	Cyber Security Initiatives	IT	60003.30000.56009	45,000	45,000	45,000	45,000	-
Total Information and Technology				164,000	130,000	110,000	70,000	
Other Improvements/Purchases								
HR	Compensation Study	HR	60007.70100.52100	80,000	-	-	-	-
PW	Downtown Event Support	DT assessment	32012.83000.56010	42,500	-	-	-	-
PW	Downtown City Parking Lot Improvements	DT Assessment	32012.83000.56010	31,000	-	-	-	-
Total Other Improvements				153,500				
TOTAL CAPITAL PURCHASES/PROJECTS				\$ 14,686,286	\$ 10,347,000	\$ 9,882,000	\$ 8,110,000	\$ 1,060,000

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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

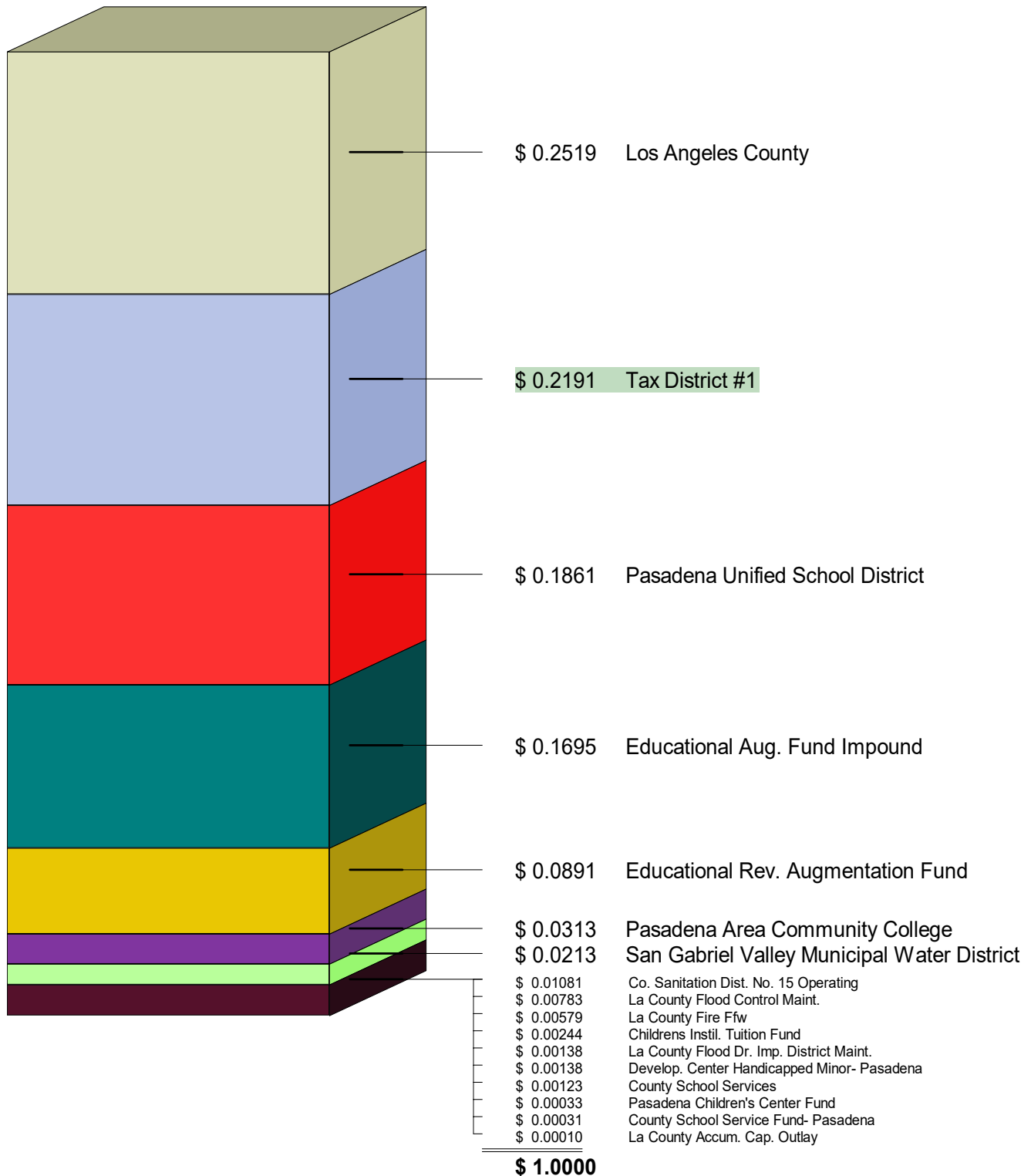
Unrestricted Fund Balance: The portion of a governmental fund balance (or net assets) that is available for appropriation. The amount listed in fund balance is assumed to be unrestricted unless set aside in "Restricted Fund Balance".

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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THE CITY OF SIERRA MADRE PROPERTY TAX DOLLAR BREAKDOWN



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

Data Source: Los Angeles County Assessor 2022/23 Annual Tax Increment Tables

Prepared On 8/22/2023 By MV

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

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