



CITY OF SIERRA MADRE, CALIFORNIA

Annual Adopted Budget
Fiscal Year 2023-2024

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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, 2022

Christopher P. Morill

Executive Director

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City of Sierra Madre

Village of the Foothills

Adopted Budget



July 1, 2023 – June 30, 2024

City of Sierra Madre
Sierra Madre Public Financing Authority

City Council and Elected Officials

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

Executive Management

<i>Jose Reynoso</i>	<i>City Manager</i>
<i>Miguel Hernandez</i>	<i>Assistant City Manager</i>
<i>Laura Aguilar</i>	<i>Deputy City Manager</i>
<i>Aleks R. Giragosian</i>	<i>City Attorney</i>
<i>Hillary Guirola-Leon</i>	<i>Finance Director</i>
<i>Vincent Gonzalez</i>	<i>Planning & Community Preservation</i>
<i>Gustavo Barrientos</i>	<i>Police Chief</i>
<i>Brent Bartlett</i>	<i>Fire Chief</i>
<i>Rebecca Silva-Barron</i>	<i>Community Services Manager</i>
<i>Leila Regan</i>	<i>City Librarian</i>
<i>Chris Cimino</i>	<i>Public Works Director</i>

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Table of Contents

Section 1: Introduction	9
Budget Message.....	11
Organizational Chart.....	13
Mission Statement	15
Community Profile	17
Statistics	21
Section 2: Financial Policies and Procedures	23
Financial Policies & Procedures.....	25
Fund Overview.....	29
Funds-Department Relationship Matrix	33
Section 3: Budget Resolutions	35
Section 4: Authorized Positions	45
Section 5: Budget Summaries	49
Citywide Estimated Funds Available	51
Citywide All Funds Summary	53
Citywide Sources and Uses	55
Proprietary Funds Summary	57
Citywide Revenues	59
Citywide Expenditures.....	63
General Fund Overview	69
Section 6: Department Budgets	77
Administrative Services Department	79
Community Services Department.....	91
Elected and Appointed Department.....	99
Fire Department.....	103
Human Resources Department.....	111
Information Technology Department	117
Library Department	125
Planning and Community Preservation Department.....	133
Police Department	141
Public Works Department.....	149
Utility Services Department.....	159
Section 7: Debt and Capital Expenditures Budget	165
Section 8: Appendix	175
Glossary.....	177
Property Tax Allocation	185

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City of Sierra Madre

Village of the Foothills



Introduction

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July 19, 2023

Honorable Mayor, City Council, and Residents of Sierra Madre

On behalf of the City staff, I am pleased to present the City of Sierra Madre's Operating and Capital Budget for fiscal year 2023-2024. As in past practice, the executive team utilized the same zero-based budgeting approach that explores a line-by-line analysis of individual programs and costs—adopted expenditures for FY 2023-2024 total \$44,733,657 amongst all funds.

The FY 2023-2024 General Fund adopted budget includes a \$100,000 General Fund contingency and \$17.1M in capital asset expenditures. Also, the budget reflects payroll costs that progressed the City's Fire Department salaries, closing the existing market gap. As such, the \$44,733,657 budget has a projected deficit of \$79,750. Current work, by City staff, in reassessing the City's strategic plan provides an opportunity for a unified vision and roadmap, the development of intentional goals, and tasks focused on prioritizing budgeted programs and purchases. Community feedback and input obtained during multiple department lead town hall meetings fueled the strategic planning process.

City staff established the Operating and Capital Budget with a comprehensive fiscal obligation. Public safety, a viable infrastructure, and robust community services persist as the public's essential priorities. Budget highlights for FY 2023-2024 emphasize these priorities through proposed capital projects, including; Annual Street Projects, Water Main Improvements, Playground Replacement, Downtown Sidewalk Enhancement, Library Meaningful Improvement, Public Safety Master Plan Development, and City-Wide Fee Studies.

Looking forward, the Public Safety Master Plan will assess program, staffing, equipment, and capital facilities strategies to meet the community's needs and short- and long-term goals. The City-Wide Fee Studies will provide a comprehensive look at the City's current fee schedule. The purpose will be to identify cost recovery opportunities and a cost-of-service analysis establishing fees to provide valuable services while determining the associated costs.

In conclusion, I would like to thank the City's finance team for their direction, guidance, and diligent work in the preparation of the FY 2023-2024 budget, the executive team for their collaboration and dedication to remaining fiscally accountable, our City Manager for the continued encouragement and provision, and the City Council for the leadership and overwhelming support of City staff and our community.

Respectfully,

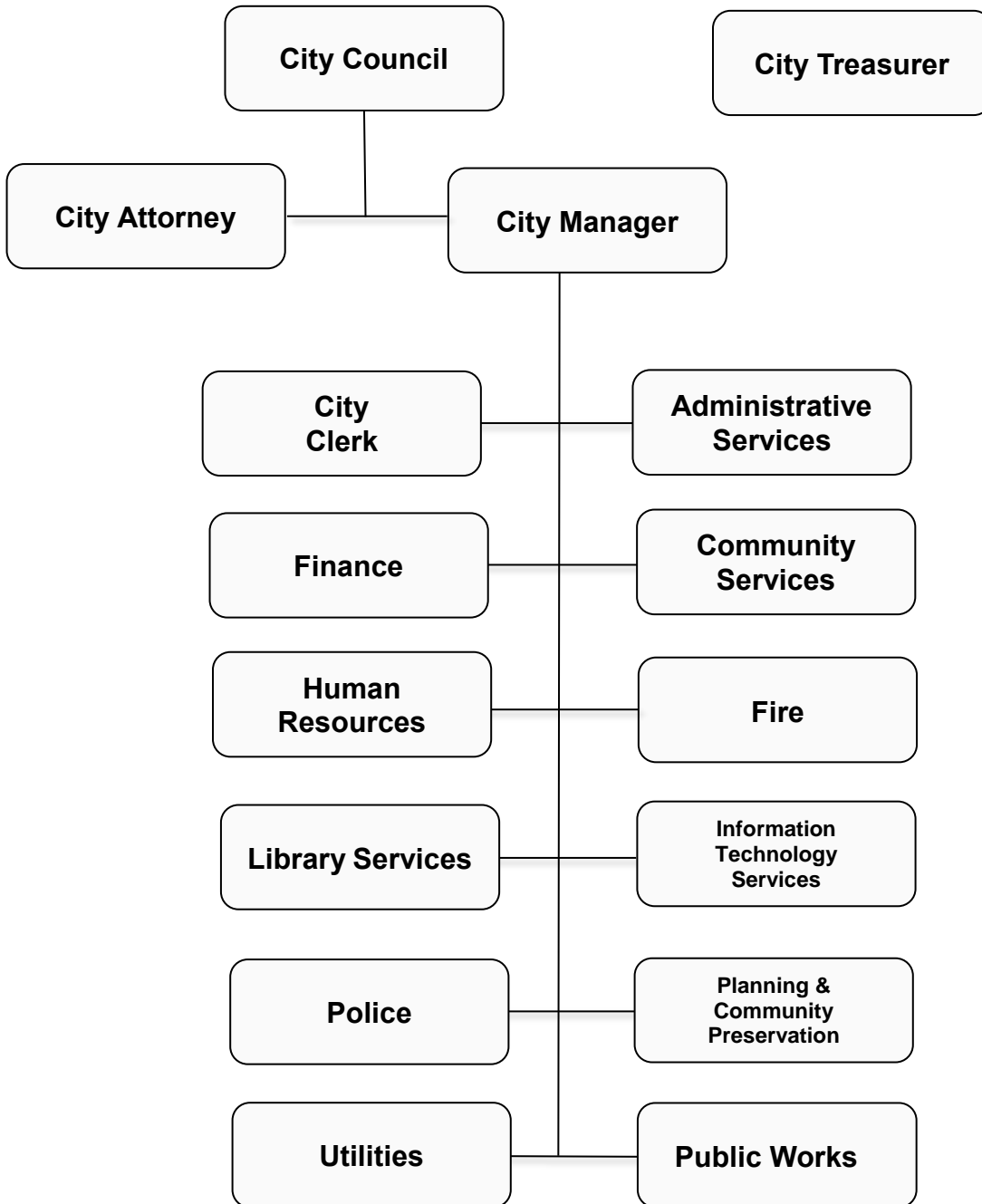
A handwritten signature in black ink, appearing to read "Brent Bartlett", written over a horizontal line.

Brent Bartlett
Fire Chief

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City of Sierra Madre Organizational Structure



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Mission Statement

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

Vision Statement

Sierra Madre will be a thriving, engaged community balancing history and tradition with a progressive and innovative future.

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
- Provide Excellent Police Service
- Manage the Outdoor Environment
- Create Safe Streets

Align Infrastructure with Projected Population Size and Needs

- Strategically Manage Infrastructure Improvements
- Create Build Design Guidelines

Promote an Unparalleled Quality of Life with an Engaged and Collaborative Culture

- Enhance the Physical and Mental Health of Residents
- Improve Communication and Collaboration
- Provide Education on Critical Civic Issues

Be a Regional Leader in Sound Stewardship of Water, Power, and Natural Resources

- Reduce Water Use
- Encourage Greenhouse Gas Reduction Steps

Build an Organization that is Innovative, Financially Stable, and Consistently Delivers a High Level of Service

- Create Staff Stability
- Build on Fiscal Stability
- Invest in Innovation and Technology

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Community Profile

General Information

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

The City of Sierra Madre is primarily a residential community with a small business district in the downtown area covering less than one-half mile. The City of Sierra Madre is a built out community with only small parcels available for new development. As a result, the population has remained relatively unchanged for the last three decades. The 2020 census reflects that more than 62% of the adults have bachelor's degree or higher



education that leads to higher than average median incomes in this area. The median age of the Sierra Madreans is 47.5 with 20% of the population is over the age of 65 and 25% of the population is school age children. The 58.4% of the parcels are owner occupied. Being secluded against the San Gabriel Mountains without major transportation avenues is what continues to make Sierra Madre a desirable housing market. But it does create challenges in the ability to attract commercial retailers to the area.

Council-Manager Form of Government

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

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

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

Recreation and City Events

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

- 3rd & 4th of July Parade and Pre-Parade Festivities (July)
- Chamber of Commerce's 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)
- 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.

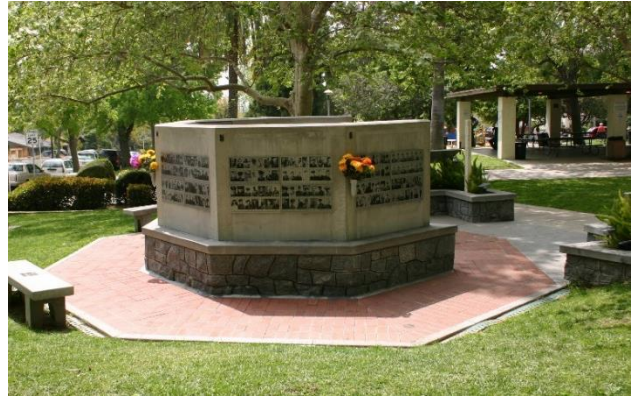
Education

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 2021-2022

Business Name (in alphabetical order)	Business Category [?] (by largest to smallest)	#
Bottle Shop	Casual Dining	12
Buccaneer Lounge	Convenience Stores	2
Casa Del Rey	Florist Shops	2
Corfu Restaurant	Quick-Service Restaurants	2
Flower by Nobee	Service Station	2
Four Seasons Tea Room	Art/Gift/Novelty Store	1
Frontier Hardware Co	Building Materials	1
Happy's Liquor	Family Apparel	1
K Petrol	Specialty	1
Leonora Moss	Trailers/Auto Parts	1
Lucky Baldwins Delirium Café		
Nano Cafe		
Ohmonah		
Only Place In Town		
Roe Japanese Fusion		
Savor the Flavor		
Sierra Filtration Services		
Sierra Fusion		
Sierra Madre Pizza Co		
Sierra Madre Service Station Inc.		
South Coast Fire Equipment		
Tacos Ensenada Dom		
Village Pizzeria		
Wistaria Restaurant & Bar		
Yui		

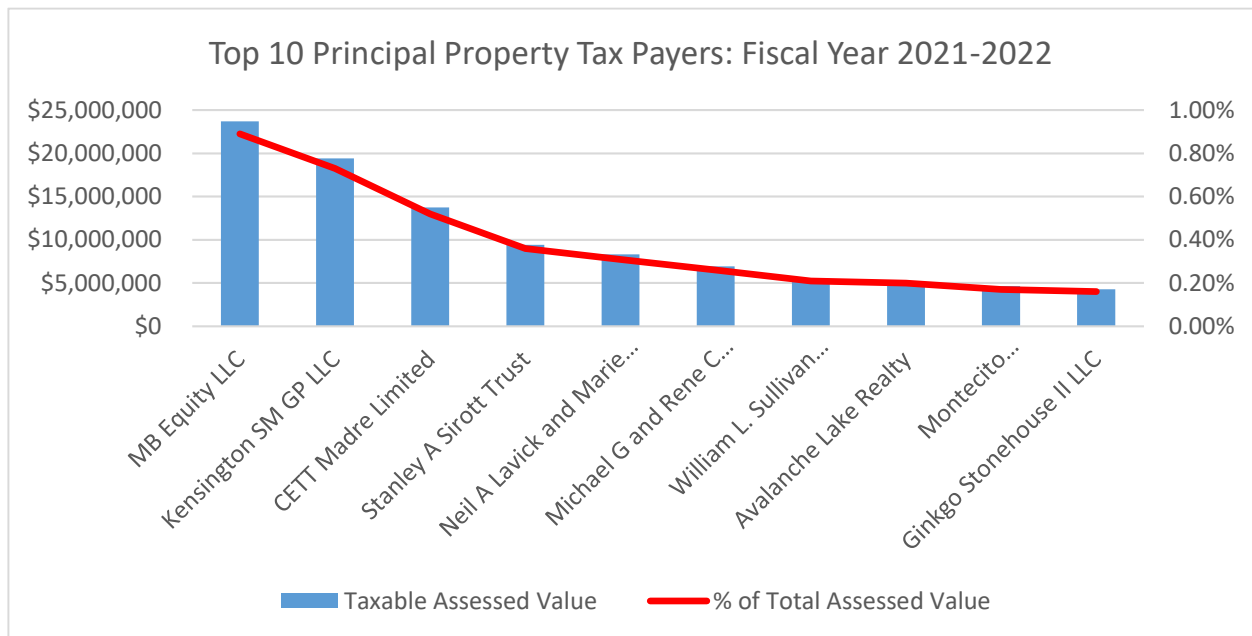
Business Industry Group [?] (by largest to smallest)	#
Restaurants and Hotels	14
General Consumer Goods	6
Fuel and Service Stations	3
Building and Construction	1
Business and Industry	1

Total Sales Tax Generated By Major Industry Groups

Industry Group	Sales Tax Amount	% of Total Sales Tax
General Consumer Goods	\$ 377,440	27.24%
Autos And Transportation	\$ 249,536	18.01%
Restaurants And Hotels	\$ 310,433	22.40%
Fuel And Service Stations	\$ 176,795	12.76%
Business And Industry	\$ 121,557	8.77%
Food And Drugs	\$ 67,350	4.86%
Building And Construction	\$ 66,594	4.81%
Transfers & Unidentified	\$ 15,953	1.15%
Total	\$ 1,385,658	100.00%

Top 10 Principal Property Tax Payers: Fiscal Year 2021-2022

#	Taxpayers	Taxable Assessed Value	% of Total Assessed Value
1	MB Equity LLC	\$23,724,322	0.89%
2	Kensington SM GP LLC	\$19,436,393	0.73%
3	CETT Madre Limited	\$13,744,799	0.52%
4	Stanley A Sirott Trust	\$9,431,368	0.36%
5	Neil A Lavick and Marie D Clause	\$8,328,856	0.31%
6	Michael G and Rene C Hoffman Trust	\$6,939,033	0.26%
7	William L. Sullivan Cotrustee	\$5,518,253	0.21%
8	Avalanche Lake Realty	\$5,224,655	0.20%
9	Montecito Development Group LLC	\$4,635,912	0.17%
10	Ginkgo Stonehouse II LLC	\$4,281,721	0.16%
Total		\$101,265,312	3.80%



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. The City also held town halls in 2023 to receive input from the public regarding strategic goals.

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:

February 2023	Department heads start reviewing their operations and developing their proposed budget
April 3 2023 to May 12, 2023	Department heads meet with City Manager to discuss their proposed budget line by line
June 13, 2023	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. Planned expenditures for the capital projects and purchases for the current budget cycle are reflected within the budgets of the appropriate fund whose resources are used to fund the project.

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

FINANCIAL POLICIES & PROCEDURES

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

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

Budget Amendment Procedures

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

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

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

Purchase Order Carryovers

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

Administrative Carryovers

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

City Council Action

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

FINANCIAL POLICIES & PROCEDURES

Fund Balance Policy

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

FINANCIAL POLICIES & PROCEDURES

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. An appropriated annual budget is legally adopted for the General Fund, Special Revenue Funds and 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.

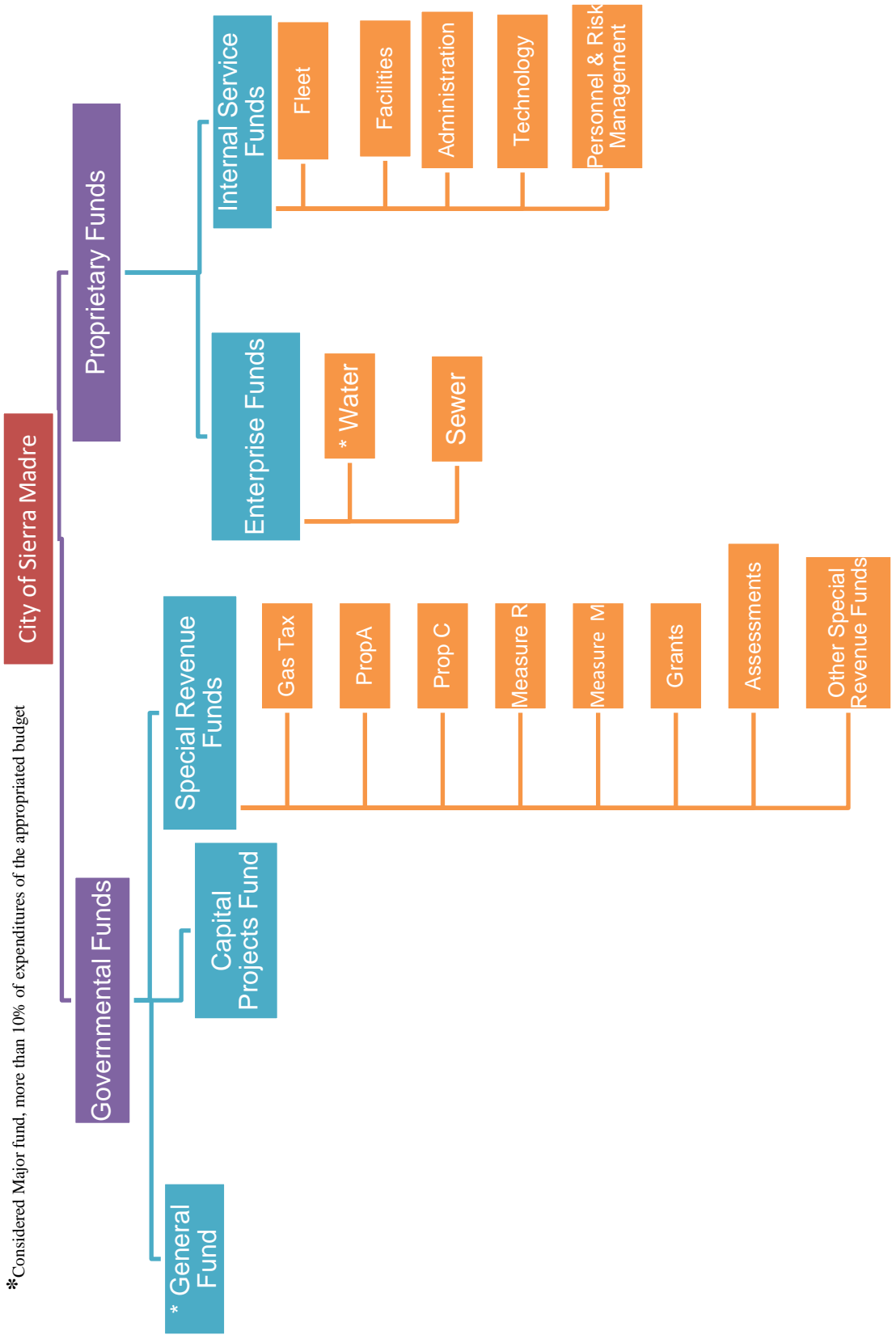
Fees & Rates

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. 23-43

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE
ADOPTING THE FISCAL YEAR 2023-2024 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, 2023, and concluding on June 30, 2024, was submitted to the City Council and is on file at City Hall, Sierra Madre Public Library, and City website;

WHEREAS, on June 13, 2023, the City Manager did present the City's Fiscal Year 2023-2024 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, 2023, and concluding June 30, 2024.

SECTION 2. Appropriations for the City as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2023-2024", are hereby adopted for the Fiscal Year commencing July 1, 2023, and concluding on June 30, 2024.

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 13th day of June 2023.

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 2023-2024 fiscal year.

APPROVED AND ADOPTED, this 13th day of June 2023. ORIGINAL SIGNED



Edward Garcia, Mayor


I hereby certify that the foregoing Resolution Number 23-43 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 13th day of June 2023, by the following vote.

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

NOES: None

ABSTAIN: None

ABSENT: None



Laura Aguilar, City Clerk
(seal)

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RESOLUTION NO. 23-44

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIERRA MADRE SETTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-2024 AT \$13,237,698 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 amended for the Fiscal Year ending June 30, 2023, is \$12,778,436; and,

WHEREAS, the population factor provided by the State of California, Department of Finance is .9919; and,

WHEREAS, the inflationary factor provided by the State of California, Department of Finance is 1.0444 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 2023-2024 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 2023-2024 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 Madre does hereby adopt the per capita personal income element and the population change element of the calculation factor as those provided by the State Department of Finance; and,

SECTION 3. The appropriation limit for Fiscal Year 2023-2024 is hereby set at **\$13,237,698** and

SECTION 4. The Fiscal Year 2023-2024 budgeted appropriations amount subject to the Limit is **\$12,621,436**; 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.

RESOLUTION 23-44 APPROVED AND ADOPTED this 13th day of June 2023.



Edward Garcia, Mayor

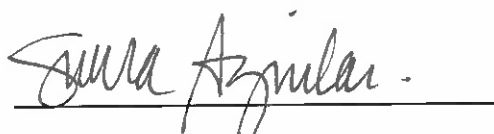
I hereby certify that the foregoing Resolution Number 23-44 was adopted by the City Council of the City of Sierra Madre at a regular meeting held on the 13th day of June 2023, by the following vote.

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

NOES: None

ABSTAIN: None

ABSENT: None



Laura Aguilar, City Clerk

(seal)

RESOLUTION 23-45
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 2023-2024

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

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

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

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

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

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

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

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne from the Fiscal Year beginning July 1, 2023; 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 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, 2023, through June 30, 2024 (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.

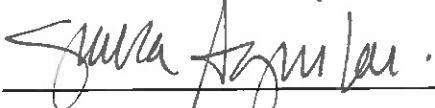
PASSED, APPROVED, AND ADOPTED this 13th day of June 2023.



Edward Garcia, Mayor

I hereby certify that the foregoing Resolution Number 23-45 was adopted at a regular meeting of the City Council of the City of Sierra Madre held on the 13th day of June 2023 by the following vote:

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



Laura Aguilar, City Clerk

PFA RESOLUTION NO. 77

A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SIERRA MADRE ADOPTING THE BUDGET FOR FISCAL YEAR 2023-2024 AND APPROPRIATING THE AMOUNTS BUDGETED

WHEREAS, a proposed annual budget for the Public Financing Authority of Sierra Madre (Authority) for the fiscal years commencing July 1, 2023, and concluding on June 30, 2024, was submitted to the City Council acting as the Authority Board and is on file at City Hall; and

WHEREAS, On June 13, 2023, the Executive Director did present the Fiscal Year 2023-2024 Budget to the City Council for its consideration; and the Public Financing Authority Board did, in a public meeting, carefully consider the proposed budget; and

WHEREAS, the Authority Board did, in a public meeting on June 13, 2023, receive input from the Executive Director, additional staff, and the public; and

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

SECTION 1. The budget is adopted as the budget for the Public Financing Authority of the City of Sierra Madre for Fiscal Year commencing July 1, 2023, and concluding June 30, 2024.

SECTION 2. Appropriations for the Agency as described in the attached documents titled "City of Sierra Madre Proposed Budget FY 2023-2024", are hereby adopted for the fiscal years commencing July 1, 2023, and concluding June 30, 2024.

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

APPROVED AND ADOPTED this 13th day of June 2023.



Edward Garcia, Chairperson,
Public Financing Authority of the
City of Sierra Madre

I hereby certify that the foregoing PFA Resolution 77 was adopted at a regular meeting of the City Council and the Public Financing Authority of the City of Sierra Madre held on this 13th day of June 2023 by the following vote:

AYES: Chairperson Edward Garcia, Vice Chairperson Kelly Kriebs, Board Member Gene Goss, Board Member Kristine Lowe, Board Member Robert Parkhurst

NOES: None

ABSTAIN: None

ABSENT: None



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

City of Sierra Madre

Village of the Foothills



Authorized Positions

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AUTHORIZED POSITIONS

Department	FY 2021-2022 Adopted	FY 2022-2023 Adopted	FY 2023-2024 Adopted
<u>Administrative Services</u>			
Full-Time Positions	16	16	16
Part-Time Hours	2,880	3,380	1,920
TOTAL FTE	17.38	17.63	16.92
<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	17	18	17
Part-Time Hours	960	960	2,880
TOTAL FTE	17.46	18.46	18.38
<u>Library Services</u>			
Full-Time Positions	5	5	5
Part-Time Hours	6,720	7,680	6,720
TOTAL FTE	8.23	8.69	8.23
<u>Planning & Community Preservation</u>			
Full-Time Positions	5	6	6
Part-Time Hours	-	-	-
TOTAL FTE	5.00	6.00	6.00
<u>Police Department</u>			
Full-Time Positions	22	22	23
Part-Time Hours	2,180	3,240	10,840
TOTAL FTE	23.05	23.56	28.21
<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
Citywide Totals			
Full-Time Positions	88	90	90
Part-time Hours	13,340	15,860	22,960
TOTAL FTE	94.41	97.63	101.04

NOTE: Authorized positions changed from prior year's adopted budget. There was an increase in budgeted part time hours city-wide for FY 23/24.

There was also a decrease in full-time Fire employees due to a temporary position budgeted in FY 22/23. Police department FY 23/24 budget includes one additional full-time employee to provide operating coverage. This coverage needed is due to the City's participation in a reimbursement grant program with the County.

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City of Sierra Madre

Village of the Foothills



Budget Summaries

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**ESTIMATED FUNDS AVAILABLE BY FUND
FY 2023-2024**

FUND	Estimated Funds Available 06/30/2023	ADOPTED Revenues FY 2023-2024	ADOPTED Expenditures FY 2023-2024	Estimated Funds Available 06/30/2024
GOVERNMENTAL FUNDS				
GENERAL FUND	10,394,732	16,260,400	(15,629,010)	10,314,982
SPECIAL REVENUE FUNDS:				
ASSESSMENT DISTRICTS	1,370,829	95,000	(611,250)	886,719
PSAF	62,967	155,000	(116,540)	101,427
COPS(SLESA)	958	165,000	(165,000)	958
LOCAL TRANSPORTATION PROP A	684,581	314,000	(182,000)	816,581
LOCAL TRANSPORTATION PROP C	83,066	260,500	(302,500)	41,066
MEASURE R	168,483	195,300	(340,000)	23,783
MEASURE M	208,874	221,400	(345,000)	85,274
RMRA	8,209	275,000	(250,000)	33,209
GAS TAX	138,417	320,000	(363,120)	95,297
ARPA	1,845,012	-	(1,845,012)	-
TARGETED STATE GRANTS-LIBRARY	-	10,000,000	(10,000,000)	-
OTHER SPECIAL REVENUE FUNDS	2,563,369	304,250	(1,082,900)	1,784,719
CAPITAL PROJECTS FUND	189,446	-	(643,200)	166,246
GRAND TOTAL	\$ 17,718,943	\$ 28,565,850	\$ (31,875,532)	\$ 14,350,261

NOTE: Various Special Revenues and the Facilities Fund are projected to have an aggregate change in fund balance greater than 10%. The reason for the expected change in fund balance is due to one time revenue grants and capital purchases.

FUND	Estimated Funds Available 06/30/2023	ADOPTED Revenues FY 2023-2024	ADOPTED Expenses FY 2023-2024	Estimated Funds Available 06/30/2024
PROPRIETARY FUNDS				
WATER	7,671,406	7,200,000	(6,545,920)	8,325,486
SEWER	2,079,885	1,243,000	(1,196,040)	2,126,845
INTERNAL SERVICES				
IT	660,905	970,000	(960,800)	670,105
ADMINISTRATIVE	893,763	975,000	(996,580)	872,183
PERSONNEL & RISK MGMT	982,084	1,600,000	(1,652,950)	929,134
FLEET	532,945	525,000	(547,650)	510,295
FACILITIES	526,577	878,000	(983,100)	421,477
GEN PLAN UPDATE	105,663	35,000	-	140,663
GRAND TOTAL	\$ 13,453,228	\$ 13,426,000	\$ (12,883,040)	\$ 13,996,188

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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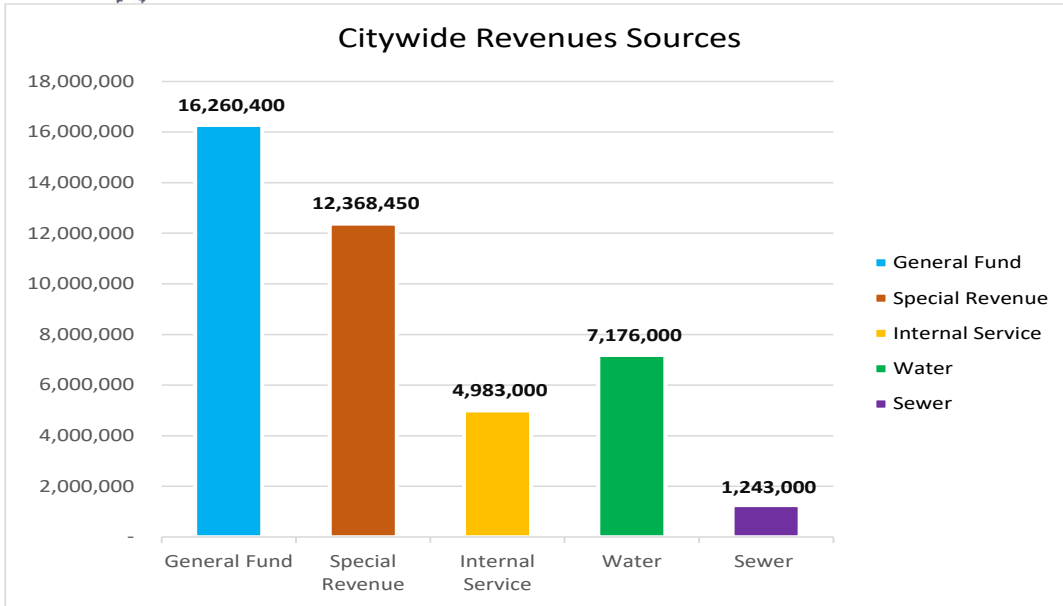
CITY OF SIERRA MADRE FISCAL YEAR 2023-2024 BUDGET

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
REVENUES				
GENERAL FUND	\$ 15,343,867	\$ 14,670,700	\$ 15,419,000	\$ 16,260,400
SPECIAL REVENUE FUNDS:	3,502,649	3,471,950	3,486,700	12,368,450
WATER	6,597,942	7,021,000	6,623,840	7,176,000
SEWER	1,104,363	1,183,000	1,183,000	1,243,000
INTERNAL SERVICE FUNDS	3,776,912	5,068,000	5,025,000	4,983,000
TOTAL REVENUES	\$ 30,325,733	\$ 31,414,650	\$ 31,737,540	\$ 42,030,850
TRANSFERS IN	\$ 456,840	\$ 298,200	\$ 344,600	\$ 701,140
EXPENDITURES				
GENERAL FUND	14,848,077	14,327,140	14,955,790	15,629,010
SPECIAL REVENUE FUNDS:	3,420,474	3,906,980	4,203,823	16,221,607
WATER	6,044,583	6,161,931	7,060,731	6,545,920
SEWER	1,084,970	1,088,640	1,127,940	1,196,040
INTERNAL SERVICE FUNDS	4,674,824	5,560,341	5,580,341	5,141,080
TOTAL EXPENDITURES	\$ 30,072,928	\$ 31,045,032	\$ 32,928,625	\$ 44,733,657
TRANSFERS OUT	\$ 456,116	\$ 298,200	\$ 344,600	\$ 736,140
NET CHANGE	\$ 253,529	\$ 369,618	\$ (1,191,085)	\$ (2,737,807)

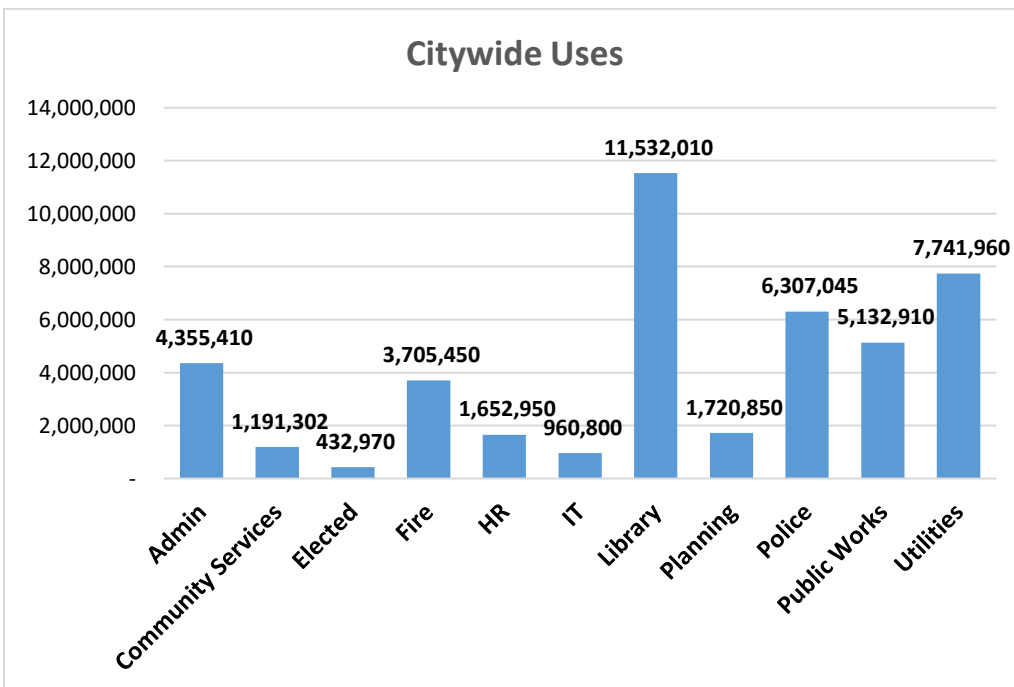
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CITYWIDE SOURCES AND USES



In the table shown above, are the City-Wide 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. FY 23-24 budgeted Special Revenues include a one-time Targeted State Grant of \$10,000,000 for the City’s Library Meaningful Improvement Project. 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 City-wide by department.



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CITY OF SIERRA MADRE FISCAL YEAR 2023-2024 BUDGET

PROPRIETARY FUNDS

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
REVENUES				
WATER	\$ 6,597,942	\$ 7,021,000	\$ 6,623,840	\$ 7,176,000
SEWER	1,104,363	1,183,000	1,183,000	1,243,000
<u>INTERNAL SERVICE FUNDS:</u>				
IT	1,008,835	940,000	940,000	970,000
ADMINISTRATIVE	583,908	975,000	975,000	975,000
PERSONNEL & RISK MGMT	958,302	1,370,000	1,287,000	1,600,000
FLEET	473,026	718,000	758,000	525,000
FACILITIES	754,649	1,030,000	1,030,000	878,000
GEN PLAN UPDATE	(1,808)	35,000	35,000	35,000
TOTAL REVENUES	\$ 11,479,217	\$ 13,272,000	\$ 12,831,840	\$ 13,402,000
TRANSFERS IN	\$ 20,724	\$ -	\$ 21,400	\$ 24,000
EXPENSES				
WATER	6,044,583	6,161,931	7,060,731	6,545,920
SEWER	1,084,970	1,088,640	1,127,940	1,196,040
<u>INTERNAL SERVICE FUNDS:</u>				
IT	1,009,731	993,800	993,800	960,800
ADMINISTRATIVE	754,732	979,300	979,300	996,580
PERSONNEL & RISK MGMT	1,565,716	1,461,150	1,461,150	1,652,950
FLEET	416,657	694,600	699,600	547,650
FACILITIES	906,358	1,431,491	1,446,491	983,100
GEN PLAN UPDATE	21,630	-	-	-
TOTAL EXPENSES	\$ 11,804,377	\$ 12,810,912	\$ 13,769,012	\$ 12,883,040
TRANSFERS OUT	\$ 29,856	\$ -	\$ -	\$ -
Change BEFORE CAPITAL and Principal Payments	\$ (334,292)	\$ 461,088	\$ (915,772)	\$ 542,960



PROPRIETARY FUNDS INVESTMENT IN CAPITAL ASSETS

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
WATER	2,245,235	1,450,000	2,260,150	1,775,000
SEWER	103,235	-	-	100,000
<u>INTERNAL SERVICE FUNDS:</u>				
IT	-	25,000	25,000	40,000
FLEET	-	168,000	168,000	20,000
FACILITIES	138,158	643,791	643,791	246,000
TOTAL CAPITAL INVESTMENT	\$ 2,486,628	\$ 2,286,791	\$ 3,096,941	\$ 2,181,000

DEBT BUDGET:

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
WATER		362,881	362,881	377,000
TOTAL PRINCIPAL PAYMENTS	\$ -	\$ 362,881	\$ 362,881	\$ 377,000



CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Property Taxes	\$ 7,867,767	\$ 8,030,800	\$ 8,116,000	\$ 8,598,800
Utility User Taxes	2,981,273	2,750,000	2,950,000	3,250,000
Franchise Fees	472,128	440,000	450,000	475,000
Sales Taxes	1,464,990	1,249,000	1,440,000	1,435,800
Business Licenses	255,696	250,000	250,000	255,000
Charges for Services	756,046	696,400	745,400	811,800
Fines and Forfeitures	85,782	71,000	71,000	68,000
Licenses and Permits	1,220,305	1,105,000	1,087,000	1,142,000
Other Revenues	239,880	78,500	309,600	224,000
TOTAL GENERAL FUND	15,343,867	14,670,700	15,419,000	16,260,400
SPECIAL REVENUE FUNDS:				
ARPA				
Revenue from Other Agencies	397,319	1,290,900	1,290,900	-
Interest	-	-	-	-
TOTAL ARPA	397,319	1,290,900	1,290,900	-
ASSESSMENTS				
Property Taxes	99,316	141,200	40,000	95,000
Interest	8,768	-	-	-
TOTAL ASSESSMENTS	108,084	141,200	40,000	95,000
PSAF				
Revenue from Other Agencies	153,359	145,000	145,000	155,000
Interest	360	-	-	-
TOTAL PSAF	153,719	145,000	145,000	155,000
STATE COPS GRANT				
Revenue from Other Agencies	165,271	150,000	160,000	165,000
Interest	-	-	-	-
TOTAL COPS	165,271	150,000	160,000	165,000
GAS TAX				
Revenue from Other Agencies	262,128	320,000	290,000	320,000
Interest	439	-	-	-
TOTAL GAS TAX	262,567	320,000	290,000	320,000
RMRA				
Revenue from Other Agencies	221,265	245,000	240,000	275,000
Interest	985	-	-	-
TOTAL RMRA	222,250	245,000	240,000	275,000
MEASURE M				
Revenue from Other Agencies	192,254	180,000	180,000	221,400
Interest	642	-	-	-
TOTAL MEASURE M	192,896	180,000	180,000	221,400
MEASURE R				
Revenue from Other Agencies	169,894	161,700	161,700	195,300
Interest	767	-	-	-
TOTAL MEASURE R	170,661	161,700	161,700	195,300
PROP A				
Revenue from Other Agencies	273,137	259,000	259,000	314,000
Interest	3,410	-	-	-
Charges for Services	985	-	-	-
TOTAL PROP A	277,532	259,000	259,000	314,000

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
PROP C				
Revenue from Other Agencies	226,561	215,600	215,600	260,500
Interest	1,002	-	-	-
TOTAL PROP C	227,563	215,600	215,600	260,500
CAPITAL PROJECTS FUND				
Interest	4,136	-	-	-
TOTAL CAPITAL PROJECTS FUND	4,136	-	-	-
TARGETED STATE GRANTS-LIBRARY				
Revenue from Other Agencies	-	-	-	10,000,000
TOTAL TARGETED STATE GRANTS-LIBRARY	-	-	-	10,000,000
OTHER SPECIAL REVENUE FUNDS				
Donations	339,330	55,000	59,000	55,000
Interest	13,470	-	-	-
Other Revenues	49,578	49,550	49,550	49,550
Licenses and Permits	460,194	85,000	221,950	100,000
Property Taxes	-	-	-	-
Revenue from Other Agencies	458,079	174,000	174,000	162,700
TOTAL OTHER SPECIAL REVENUES FUND	1,320,651	363,550	504,500	367,250
TOTAL SPECIAL REVENUE FUNDS	3,502,649	3,471,950	3,486,700	12,368,450
INTERNAL SERVICE FUNDS-IT				
Charges for Services	990,000	940,000	940,000	970,000
Interest	(12,351)	-	-	-
Licenses and Permits	31,186	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-IT	1,008,835	940,000	940,000	970,000
INTERNAL SERVICE FUNDS- ADMINISTRATIVE				
Charges for Services	600,000	975,000	975,000	975,000
Interest	(16,091)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS- ADMINISTRATIVE	583,909	975,000	975,000	975,000
INTERNAL SERVICE FUNDS-PERSONNEL & RISK MGMT				
Charges for Services	982,518	1,370,000	1,287,000	1,600,000
Interest	(24,247)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	30	-	-	-
TOTAL INTERNAL SERVICE FUNDS-PERSONNEL & RISK MGMT	958,302	1,370,000	1,287,000	1,600,000
INTERNAL SERVICE FUNDS- FLEET				
Charges for Services	481,200	718,000	758,000	525,000
Interest	(8,174)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-FLEET	473,026	718,000	758,000	525,000
INTERNAL SERVICE FUNDS-FACILITIES				
Charges for Services	770,000	1,030,000	1,030,000	878,000
Interest	(17,604)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	2,253	-	-	-
TOTAL INTERNAL SERVICE FUNDS-FACILITIES	754,649	1,030,000	1,030,000	878,000

CITYWIDE REVENUE DETAIL BY FUND

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
INTERNAL SERVICE FUNDS-GEN PLAN UPDATE				
Charges for Services	-	35,000	35,000	35,000
Interest	(1,808)	-	-	-
Licenses and Permits	-	-	-	-
Other Revenues	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS-GEN PLAN UPDATE	(1,808)	35,000	35,000	35,000
TOTAL INTERNAL SERVICE FUNDS	3,776,913	5,068,000	5,025,000	4,983,000
ENTERPRISE FUNDS:				
WATER				
Charges for Services	6,644,644	7,000,000	6,537,140	7,131,000
Fines and Forfeitures	6,595	-	-	-
Interest	(143,451)	21,000	21,000	45,000
Grants	85,672	-	65,700	-
Other Revenues	4,482	-	-	-
TOTAL WATER FUND	6,597,942	7,021,000	6,623,840	7,176,000
SEWER				
Charges for Services	1,144,321	1,175,000	1,175,000	1,232,000
Transfer In	(41,473)	8,000	8,000	11,000
Interest	1,515	-	-	-
TOTAL SEWER FUND	1,104,363	1,183,000	1,183,000	1,243,000
TOTAL ENTERPRISE FUNDS	7,702,305	8,204,000	7,806,840	8,419,000
GRAND TOTAL CITYWIDE REVENUES	30,325,734	31,414,650	31,737,540	42,030,850

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CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
ADMINISTRATIVE SERVICES				
GENERAL FUND				
Personnel	333,990	275,200	275,200	270,000
Maintenance & Operations	82,755	83,000	83,000	137,500
Cost Allocations	1,851,200	2,611,610	2,611,610	2,491,330
Contingency	143,834	100,000	100,000	100,000
Other Expenses	15,641	778,300	778,300	360,000
TOTAL GENERAL FUND	2,427,420	3,848,110	3,848,110	3,358,830
AMERICAN RESCUE PLAN ACT (ARPA)				
Other Expenses	390,832	-	-	-
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	390,832	-	-	-
OTHER SPECIAL REVENUE FUND				
Other Expenses	210,762	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	210,762	-	-	-
INTERNAL SERVICES FUND-ADMIN				
Personnel	606,452	785,500	785,500	784,700
Maintenance & Operations	148,280	193,800	193,800	211,880
TOTAL INTERNAL SERVICES FUND-ADMIN	754,732	979,300	979,300	996,580
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	3,783,746	4,827,410	4,827,410	4,355,410
COMMUNITY SERVICES				
GENERAL FUND				
Personnel	337,571	381,400	378,500	386,850
Maintenance & Operations	52,828	67,500	72,500	68,350
TOTAL GENERAL FUND	390,399	448,900	451,000	455,200
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	800,000	800,000	559,302
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	800,000	800,000	559,302
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	31,075	3,000	27,000	20,000
Capital Outlay	-	156,800	156,800	156,800
TOTAL OTHER SPECIAL REVENUE FUND	31,075	159,800	183,800	176,800
TOTAL COMMUNITY SERVICES DEPARTMENT	421,474	1,408,700	1,434,800	1,191,302
ELECTED AND APPOINTED				
GENERAL FUND				
Personnel	133,723	175,900	179,200	182,270
Maintenance & Operations	185,045	306,550	754,900	250,700
TOTAL GENERAL FUND	318,768	482,450	934,100	432,970
TOTAL ELECTED AND APPOINTED DEPARTMENT	318,768	482,450	934,100	432,970
FIRE				
GENERAL FUND				
Personnel	2,218,604	2,587,800	2,596,800	3,221,300
Maintenance & Operations	310,279	357,630	366,630	424,150
TOTAL GENERAL FUND	2,528,883	2,945,430	2,963,430	3,645,450
CAPITAL PROJECTS FUND				
Capital Outlay	200,000	35,000	35,000	60,000
TOTAL CAPITAL PROJECTS FUND	200,000	35,000	35,000	60,000
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	20,311	-	45,443	-
Capital Outlay	43,178	-	15,000	-
TOTAL OTHER SPECIAL REVENUE FUND	63,489	-	60,443	-
TOTAL FIRE DEPARTMENT	2,792,372	2,980,430	3,058,873	3,705,450

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
HUMAN RESOURCES				
INTERNAL SERVICES FUND				
Personnel	321,794	305,900	305,900	361,800
Maintenance & Operations	881,501	1,155,250	1,155,250	1,291,150
Other Expenses	362,421	-	-	-
TOTAL INTERNAL SERVICES FUND	1,565,716	1,461,150	1,461,150	1,652,950
TOTAL HUMAN RESOURCES DEPARTMENT	1,565,716	1,461,150	1,461,150	1,652,950
IT DEPARTMENT				
INTERNAL SERVICES FUND-IT				
Personnel	334,501	340,000	365,000	358,700
Maintenance & Operations	675,230	628,800	603,800	562,100
Investment in Capital Assets	-	25,000	25,000	40,000
TOTAL INTERNAL SERVICES FUND-IT	1,009,731	993,800	993,800	960,800
TOTAL IT DEPARTMENT	1,009,731	993,800	993,800	960,800
LIBRARY				
GENERAL FUND				
Personnel	485,112	622,100	550,000	589,800
Maintenance & Operations	77,986	108,400	108,400	114,000
TOTAL GENERAL FUND	563,098	730,500	658,400	703,800
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	-	-	334,605
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	334,605
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	-	-	-	10,000,000
TOTAL TARGETED STATE GRANT FUND	-	-	-	10,000,000
OTHER SPECIAL REVENUE				
Maintenance & Operations	50,270	135,000	135,000	159,000
Capital Outlay	-	-	-	334,605
TOTAL OTHER SPECIAL REVENUE	50,270	135,000	135,000	493,605
TOTAL LIBRARY SERVICES DEPARTMENT	613,368	865,500	793,400	11,532,010
PLANNING AND COMMUNITY PRESERVATION				
GENERAL FUND				
Personnel	619,350	717,200	721,100	797,350
Maintenance & Operations	733,645	777,100	794,100	713,500
TOTAL GENERAL FUND	1,352,995	1,494,300	1,515,200	1,510,850
INTERNAL SERVICES FUND-GEN PLAN UPDATE				
Maintenance & Operations	21,630	-	-	-
TOTAL INTERNAL SERVICES FUND-GEN PLAN UPDATE	21,630	-	-	-
CAPITAL PROJECTS FUND				
Capital Outlay	-	-	-	210,000
TOTAL CAPITAL PROJECTS FUND	-	-	-	210,000
OTHER SPECIAL REVENUE FUNDS				
Maintenance & Operations	96,170	-	-	-
TOTAL OTHER SPECIAL REVENUE FUNDS	96,170	-	-	-
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,470,795	1,494,300	1,515,200	1,720,850

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
POLICE				
GENERAL FUND				
Personnel	3,169,355	3,482,000	3,670,400	4,343,000
Maintenance & Operations	310,066	337,450	361,450	541,400
Capital Outlay	3,432,207	-	-	-
TOTAL GENERAL FUND	6,911,628	3,819,450	4,031,850	4,884,400
COPS FUND				
Personnel	127,068	113,300	138,000	92,000
Maintenance & Operations	29,245	30,000	30,000	73,000
TOTAL COPS FUND	156,313	143,300	168,000	165,000
PSAF FUND				
Personnel	265,250	119,630	143,630	116,540
TOTAL PSAF FUND	265,250	119,630	143,630	116,540
CAPITAL PROJECTS FUND				
Capital Outlay	-	80,000	80,000	190,000
TOTAL CAPITAL PROJECTS FUND	-	80,000	80,000	190,000
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	200,000	200,000	951,105
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	200,000	200,000	951,105
OTHER SPECIAL REVENUE FUND				
Personnel	-	-	-	-
Maintenance & Operations	19,676	-	49,700	-
Capital Outlay	37,282	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	56,958	-	49,700	-
TOTAL POLICE DEPARTMENT	7,390,149	4,362,380	4,673,180	6,307,045
PUBLIC WORKS				
GENERAL FUND				
Personnel	187,058	264,300	260,000	384,110
Maintenance & Operations	167,828	293,700	293,700	253,400
TOTAL GENERAL FUND	354,886	558,000	553,700	637,510
ASSESSMENTS				
Maintenance & Operations	57,628	88,200	132,200	129,140
Capital Outlay	-	500,000	500,000	482,110
TOTAL ASSESSMENTS FUND	57,628	588,200	632,200	611,250
GAS TAX FUND				
Personnel	160,838	178,950	178,950	186,620
Maintenance & Operations	50,453	61,500	61,500	61,500
Capital Outlay	43,587	80,000	80,000	115,000
TOTAL GAS TAX FUND	254,878	320,450	320,450	363,120
MEASURE R FUND				
Capital Outlay	172,925	161,700	161,700	340,000
TOTAL MEASURE R FUND	172,925	161,700	161,700	340,000
MEASURE M FUND				
Capital Outlay	50,889	180,000	180,000	345,000
TOTAL MEASURE M FUND	50,889	180,000	180,000	345,000
PROP A FUND				
Personnel	1,903	2,000	2,000	2,000
Maintenance & Operations	168,890	180,000	180,000	180,000
TOTAL PROP A FUND	170,793	182,000	182,000	182,000

CITYWIDE EXPENDITURES BY DEPARTMENT

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
PROP C FUND				
Maintenance & Operations	1,896	2,500	2,500	2,500
Capital Outlay	195,319	210,000	210,000	300,000
TOTAL PROP C FUND	197,215	212,500	212,500	302,500
RMRA FUND				
Capital Outlay	552,697	245,000	245,000	250,000
TOTAL RMRA FUND	552,697	245,000	245,000	250,000
OTHER SPECIAL REVENUE FUND				
Personnel	18,583	-	-	-
Maintenance & Operations	181,756	161,200	161,200	283,000
Other Expenses	-	-	-	-
Capital Outlay	82,025	-	70,000	104,580
TOTAL OTHER SPECIAL REVENUE FUND	282,364	161,200	231,200	387,580
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	-	-
Capital Outlay	159,964	183,200	183,200	183,200
TOTAL CAPITAL PROJECTS FUND	159,964	183,200	183,200	183,200
INTERNAL SERVICES FUND-FLEET				
Personnel	149,893	178,400	178,400	196,350
Maintenance & Operations	266,764	348,200	353,200	331,300
Investment in Capital Assets	-	168,000	168,000	20,000
TOTAL INTERNAL SERVICES FUND-FLEET	416,657	694,600	699,600	547,650
INTERNAL SERVICES FUND-FACILITIES				
Personnel	257,297	274,900	289,900	218,100
Maintenance & Operations	510,903	512,800	512,800	519,000
Investment in Capital Assets	138,158	643,791	643,791	246,000
TOTAL INTERNAL SERVICES FUND-FACILITIES	906,358	1,431,491	1,446,491	983,100
TOTAL PUBLIC WORKS DEPARTMENT	3,577,254	4,918,341	5,048,041	5,132,910
UTILITIES				
WATER FUND				
Personnel	944,600	1,030,100	1,087,850	1,122,190
Maintenance & Operations	1,992,455	2,118,000	2,148,900	2,207,500
Interest expense	216,112	230,000	230,000	190,000
Cost Allocations	646,181	947,150	947,150	854,880
Other expenses	-	23,800	23,800	19,350
Capital Outlay	2,245,235	1,450,000	2,260,150	1,775,000
Debt Payment	-	362,881	362,881	377,000
TOTAL WATER FUND	6,044,583	6,161,931	7,060,731	6,545,920
SEWER FUND				
Personnel	566,417	651,000	651,000	598,300
Maintenance & Operations	69,618	79,350	118,650	114,800
Cost Allocations	345,700	339,240	339,240	371,790
Other expenses	-	19,050	19,050	11,150
Capital Outlay	103,235	-	-	100,000
TOTAL SEWER FUND	1,084,970	1,088,640	1,127,940	1,196,040
TOTAL UTILITIES DEPARTMENT	7,129,553	7,250,571	8,188,671	7,741,960
TRANSFERS OUT	\$ 456,116	\$ 298,200	\$ 344,600	\$ 736,140
GRAND TOTAL CITYWIDE APPROPRIATION	30,529,042	31,343,232	33,273,225	45,469,797



**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	7,484,763	8,505,900	8,631,200	10,174,680
Maintenance & Operations	3,771,632	4,942,940	5,446,290	4,994,330
Capital Outlay	3,432,207	-	-	-
Contingency	143,834	100,000	100,000	100,000
Other	15,641	778,300	778,300	360,000
TOTAL GENERAL FUND EXPENSES	14,848,077	14,327,140	14,955,790	15,629,010
SPECIAL REVENUE FUNDS:				
ARPA				
Capital Outlay	-	1,000,000	1,000,000	1,845,012
Other	390,832	-	-	-
TOTAL ARPA	390,832	1,000,000	1,000,000	1,845,012
ASSESSMENTS				
Maintenance & Operations	57,628	88,200	132,200	129,140
Capital Outlay	-	500,000	500,000	482,110
TOTAL ASSESSMENTS	57,628	588,200	632,200	611,250
COPS FUND				
Personnel	127,068	113,300	138,000	92,000
Maintenance & Operations	29,245	30,000	30,000	73,000
TOTAL COPS	156,313	143,300	168,000	165,000
GAS TAX				
Personnel	160,838	178,950	178,950	186,620
Maintenance & Operations	50,453	61,500	61,500	61,500
Capital Outlay	43,587	80,000	80,000	115,000
TOTAL GAS TAX	254,878	320,450	320,450	363,120
MEASURE M				
Capital Outlay	50,889	180,000	180,000	345,000
TOTAL MEASURE M	50,889	180,000	180,000	345,000
MEASURE R				
Capital Outlay	172,925	161,700	161,700	340,000
TOTAL MEASURE R	172,925	161,700	161,700	340,000
RMRA				
Capital Outlay	552,697	245,000	245,000	250,000
TOTAL RMRA	552,697	245,000	245,000	250,000
PROP A				
Personnel	1,903	2,000	2,000	2,000
Maintenance & Operations	168,890	180,000	180,000	180,000
TOTAL PROP A	170,793	182,000	182,000	182,000
PROP C				
Maintenance & Operations	1,896	2,500	2,500	2,500
Capital Outlay	195,319	210,000	210,000	300,000
TOTAL PROP C	197,215	212,500	212,500	302,500
PSAF				
Personnel	265,250	119,630	143,630	116,540
TOTAL PSAF FUND	265,250	119,630	143,630	116,540
CAPITAL PROJECTS FUND				
Capital Outlay	359,964	298,200	298,200	643,200
TOTAL CAPITAL PROJECTS FUND	359,964	298,200	298,200	643,200
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	-	-	-	10,000,000
TOTAL TARGETED STATE GRANT FUND	-	-	-	10,000,000

**CITYWIDE EXPENDITURES
BY FUND AND CATEGORY**

FUND	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
OTHER SPECIAL REVENUE FUND				
Personnel	18,583	-	-	-
Maintenance & Operations	399,259	299,200	418,343	462,000
Capital Outlay	162,485	156,800	241,800	595,985
Debt	210,763	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	791,090	456,000	660,143	1,057,985
TOTAL SPECIAL REVENUE FUNDS EXPENSES	3,420,474	3,906,980	4,203,823	16,221,607
INTERNAL SERVICES-Admin				
Personnel	606,452	785,500	785,500	784,700
Maintenance & Operations	148,280	193,800	193,800	211,880
TOTAL INTERNAL SERVICES Admin	754,732	979,300	979,300	996,580
INTERNAL SERVICES-IT				
Personnel	334,501	340,000	365,000	358,700
Maintenance & Operations	675,230	628,800	603,800	562,100
Investment in Capital assets	-	25,000	25,000	40,000
TOTAL INTERNAL SERVICES- IT	1,009,731	993,800	993,800	960,800
INTERNAL SERVICES-Personnel and Risk MGMT				
Personnel	321,794	305,900	305,900	361,800
Maintenance & Operations	881,501	1,155,250	1,155,250	1,291,150
Other Expenses	362,421	-	-	-
TOTAL INTERNAL SERVICES- Personnel and Risk MGMT	1,565,716	1,461,150	1,461,150	1,652,950
INTERNAL SERVICES-Fleet				
Personnel	149,893	178,400	178,400	196,350
Maintenance & Operations	266,764	348,200	353,200	331,300
Investment in Capital assets	-	168,000	168,000	20,000
TOTAL INTERNAL SERVICES-Fleet	416,657	694,600	699,600	547,650
INTERNAL SERVICES-Facilities				
Personnel	257,297	274,900	289,900	218,100
Maintenance & Operations	510,903	512,800	512,800	519,000
Investment in Capital assets	138,158	643,791	643,791	246,000
TOTAL INTERNAL SERVICES-Facilities	906,358	1,431,491	1,446,491	983,100
INTERNAL SERVICES-Gen Plan Update				
Maintenance & Operations	21,630	-	-	-
TOTAL INTERNAL SERVICES-Gen Plan Update	21,630	-	-	-
TOTAL INTERNAL SERVICE FUNDS EXPENSES	4,674,824	5,560,341	5,580,341	5,141,080
ENTERPRISE FUNDS:				
WATER				
Personnel	944,600	1,030,100	1,087,850	1,122,190
Maintenance & Operations	1,992,455	2,118,000	2,148,900	2,207,500
Interest Expense	216,112	230,000	230,000	190,000
Cost allocations	646,181	947,150	947,150	854,880
Other expenses	-	23,800	23,800	19,350
Investment in Capital Assets	2,245,235	1,450,000	2,260,150	1,775,000
Principal Payment	-	362,881	362,881	377,000
TOTAL WATER FUND	6,044,583	6,161,931	7,060,731	6,545,920
SEWER				
Personnel	566,417	651,000	651,000	598,300
Maintenance & Operations	69,618	79,350	118,650	114,800
Cost allocations	345,700	339,240	339,240	371,790
Other expenses	-	19,050	19,050	11,150
Investment in Capital Assets	103,235	-	-	100,000
Principal Payment	-	-	-	-
TOTAL SEWER FUND	1,084,970	1,088,640	1,127,940	1,196,040
TOTAL ENTERPRISE FUNDS EXPENSES	7,129,553	7,250,571	8,188,671	7,741,960
TRANSFERS OUT	\$ 456,116	\$ 298,200	\$ 344,600	\$ 736,140
GRAND TOTAL CITYWIDE APPROPRIATION	30,529,044	31,343,232	33,273,225	45,469,797



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

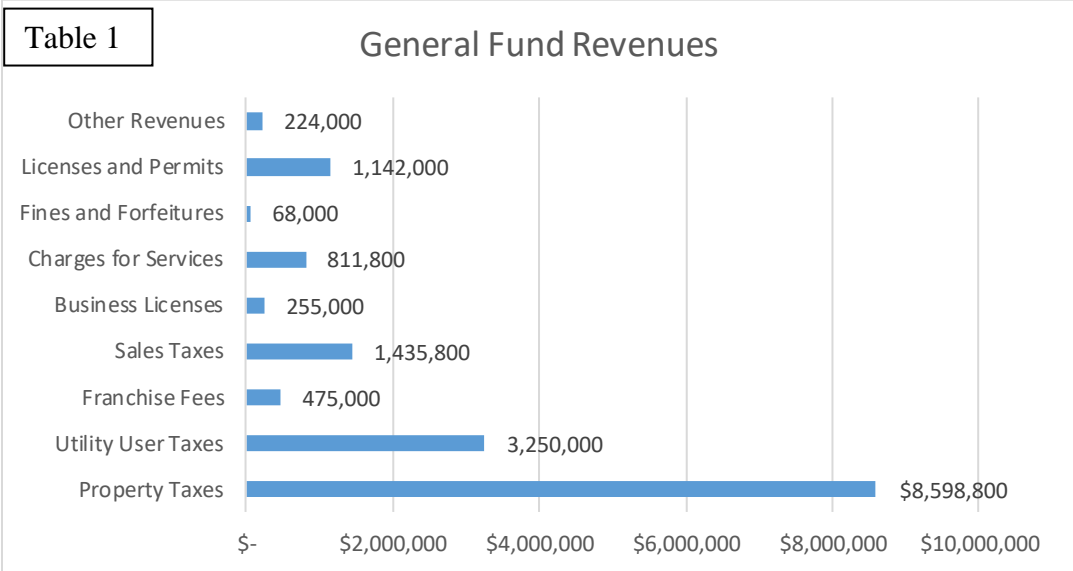
General Fund revenues are of particular interest as they fund essential City services. The City's two primary revenue sources are Property Taxes and Utility User Taxes, which comprise 73% of the General Fund Revenues. Overall, staff estimates a 5% increase in General Fund revenues for Fiscal Year 2023-2024.

Property Taxes are the City's largest revenue source representing about 53 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 6% from last year's estimated amount, which is attributed to an increase in current secured and unsecured tax projections. Property taxes are budgeted at \$8.6M for FY 23-24 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 20 percent of the total General Fund revenue. For UUT revenue estimates, a weighted average of actual revenues was used.

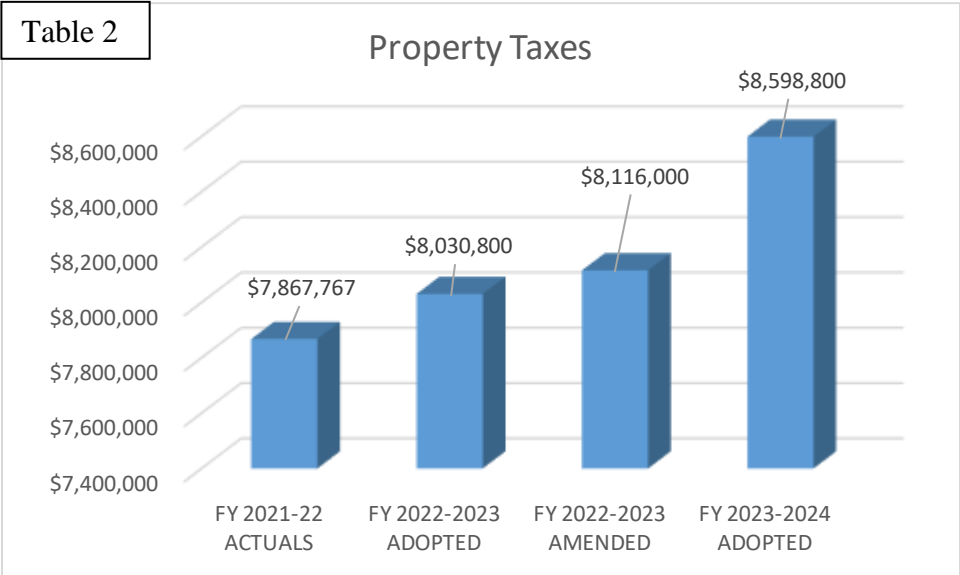
Other Revenues – are revenues, such as, Franchise Fees, Sales Taxes, Business Licenses, Fines & Forfeitures, and Charges for Services make up the remainder 27 percent of the General Fund Revenues.

GENERAL FUND OVERVIEW



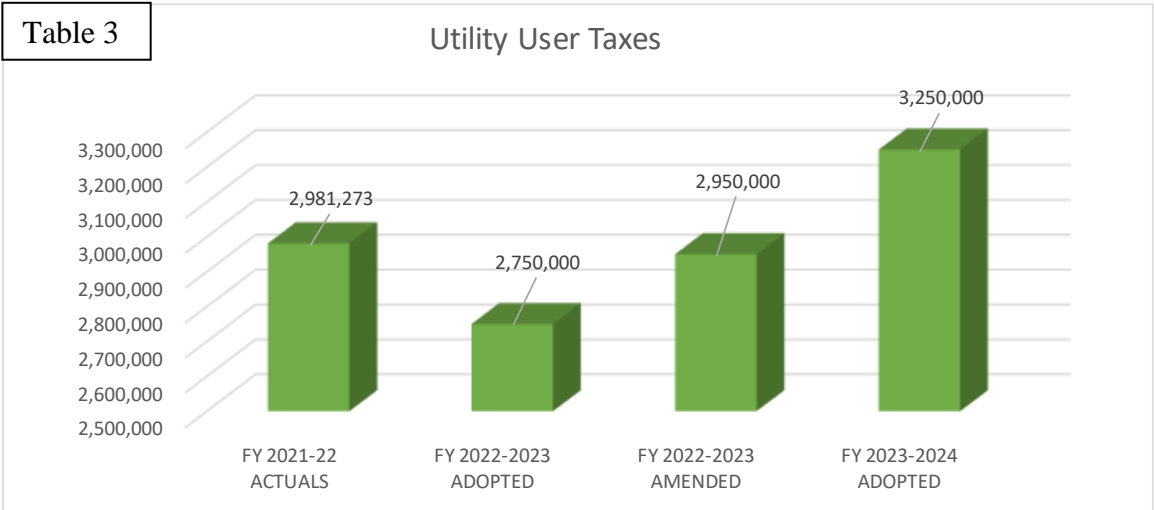
General Fund Trends

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.



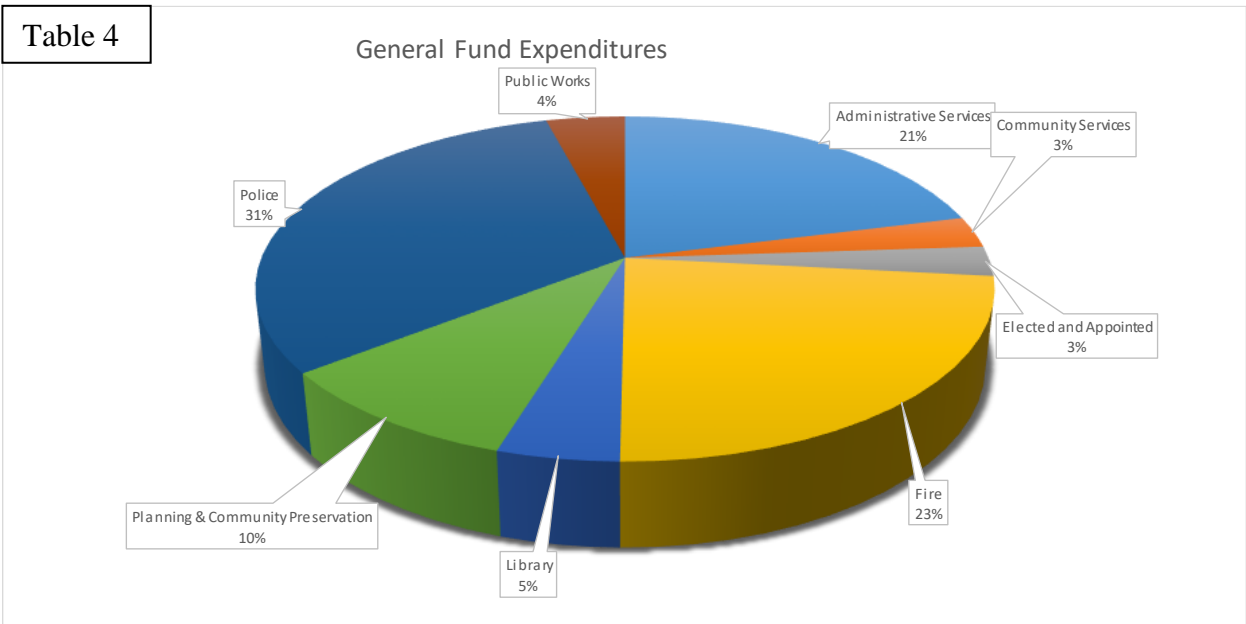
GENERAL FUND OVERVIEW

For FY 23-24, UUT is expected to increase by 10%. Projections were made based on revenue trends.



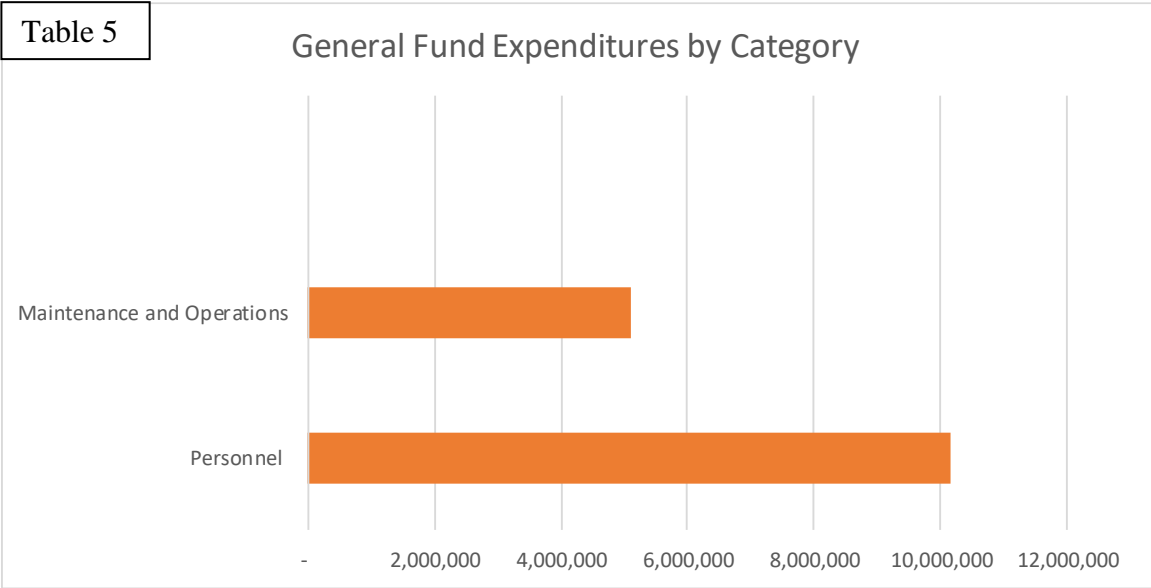
General Fund Expenditures

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). 54% of the General Fund resources are used to provide public safety, with Police making up 31% and Fire 23%. 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 67% of the City's General Fund, with most of the remaining expenses consisting of Maintenance and Operations expenditures. The General Fund is budgeted to fund \$689,080 in capital projects for FY23-24.



As shown in table 6 below, after factoring in Capital expenditures, the General Fund projected Sources and Uses reflect a budgeted deficit of (\$79,750) for FY 23-24 . The General Fund deficit projected is due to an increase in operating costs and less available funding for capital needs. In order to fund capital needs in FY 23-24, the purposed budget asks for the use of General Fund reserves. The City's reserve policy does not allow the use of reserves for ongoing operating costs, but rather for one-time capital purchases.

GENERAL FUND OVERVIEW

CITY OF SIERRA MADRE FISCAL YEAR 2023-2024 BUDGET

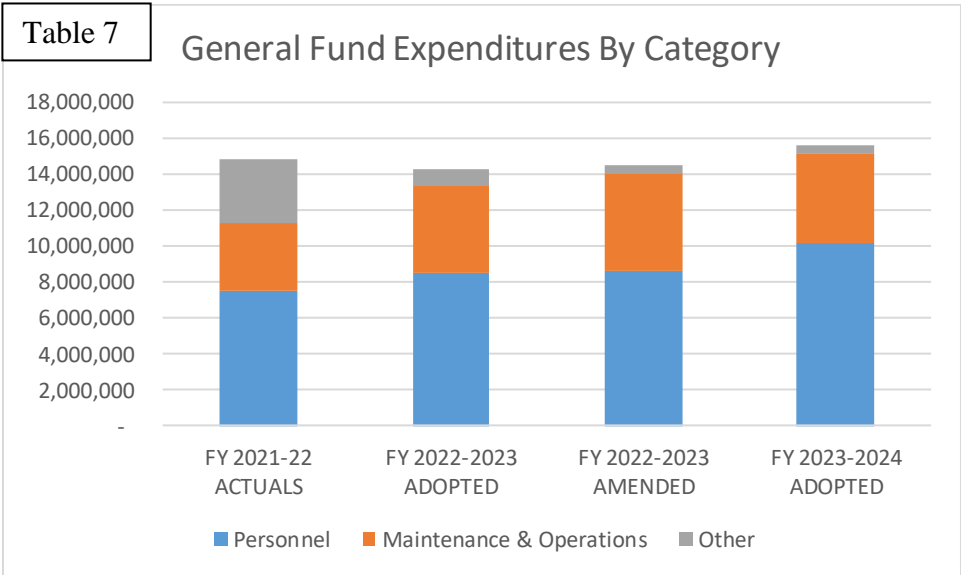
GENERAL FUND

Table 6	FY 2021-22	FY 2022-2023	FY 2022-2023	FY 2023-2024
GENERAL FUND	ACTUALS	ADOPTED	AMENDED	ADOPTED
REVENUES				
Property Taxes	\$ 7,867,767	\$ 8,030,800	\$ 8,116,000	\$ 8,598,800
Utility User Taxes	2,981,273	2,750,000	2,950,000	3,250,000
Franchise Fees	472,128	440,000	450,000	475,000
Sales Taxes	1,464,990	1,249,000	1,440,000	1,435,800
Business Licenses	255,696	250,000	250,000	255,000
Charges for Services	756,046	696,400	745,400	811,800
Fines and Forfeitures	85,782	71,000	71,000	68,000
Licenses and Permits	1,220,305	1,105,000	1,087,000	1,142,000
Other Revenues	239,880	78,500	309,600	224,000
TOTAL REVENUES	15,343,867	14,670,700	15,419,000	16,260,400
TRANSFERS IN	-	-	-	-
EXPENDITURES				
Administrative Services	2,283,586	3,748,110	3,748,110	3,258,830
Community Services	390,399	448,900	451,000	455,200
Elected and Appointed	318,768	482,450	934,100	432,970
Fire	2,528,883	2,945,430	2,963,430	3,645,450
Library	563,098	730,500	658,400	703,800
Planning & Community Preservation	1,352,995	1,494,300	1,515,200	1,510,850
Police	3,479,421	3,819,450	4,031,850	4,884,400
Public Works	354,886	558,000	553,700	637,510
Other	3,432,207	-	-	-
TOTAL EXPENDITURES	14,704,243	14,227,140	14,855,790	15,529,010
TRANSFERS OUT	180,000	298,200	319,600	711,140
CONTINGENCY	143,834	100,000	100,000	100,000
NET CHANGE IN FUND BALANCE	315,790	45,360	143,610	(79,750)

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 23-24 budget has an increase in part-time hours budgeted for Fire and Police. The decrease in one full-time employee in the Fire department is due to a temporary Fire Captain over-hire in FY 22-23. The increase of one full-time employee for the Police department is to provide the coverage needed for City operations due to the City's participation in the Task Force for Regional Auto Theft Program (TRAP).

Table 7 below shows the General fund expenditures by category type. The "Other category" below represents the City's Pension UAL payments (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 85% funded status; the City is currently funded at 85%. Monitoring the long-term pension liabilities will also help the City meet its strategic goals by reducing long-term liabilities and operating costs in future years. We can also see the personnel costs increase gradually due to the increase in costs and MOU negotiations. In 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.

The City is working on reviewing and developing strategic goals for the City. These strategic goals will help develop priorities in funding for future fiscal years. FY 23-24 budget also includes \$100,000 for a Public Safety Master Plan to help determine the needs of both Police and Fire departments.

Long-Term Projections

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

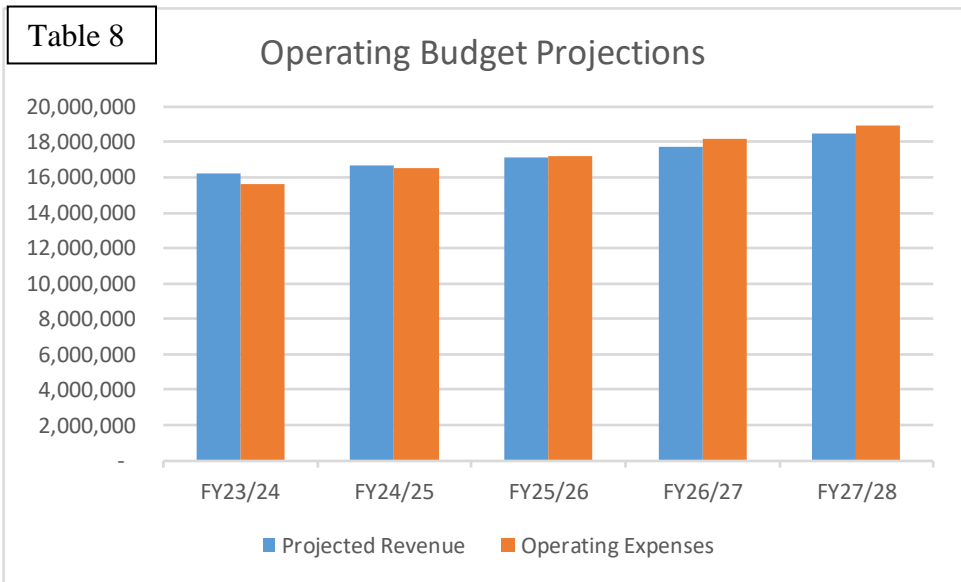
General fund expenditures were projected using trend data and a 5% increase in payroll costs each year. Department operating expenditures were projected using current expenditures and increases due to inflation.

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 conducted.

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 City's 5-year capital projections, we anticipate the new public safety building improvements to cost up to \$10M.

In the long-term projections shown in Table 8, it is anticipated that expenditures may not increase at the same rate as revenues. Operating in a deficit is not sustainable; therefore, strategic goals are being developed to establish both the long-term operational needs and capital expenditures of the organization.

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 City is currently reviewing and updating its strategic goals. Strategic goals will help guide decisions in upcoming budget years. The long-term projection will be revisited 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 \$14M. The Capital improvement plan will be reviewed along with the strategic goals of the City to help prioritize projects with available funding. Since the graph above doesn't include any capital projects projected, existing reserves can potentially be a funding source. Revenues and expenditures will be reviewed as well. The City is also going through a City-wide Fee study to revisit our fee schedule and ensure cost recovery.

City of Sierra Madre

Village of the Foothills



Department Budgets

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City of Sierra Madre

Village of the Foothills

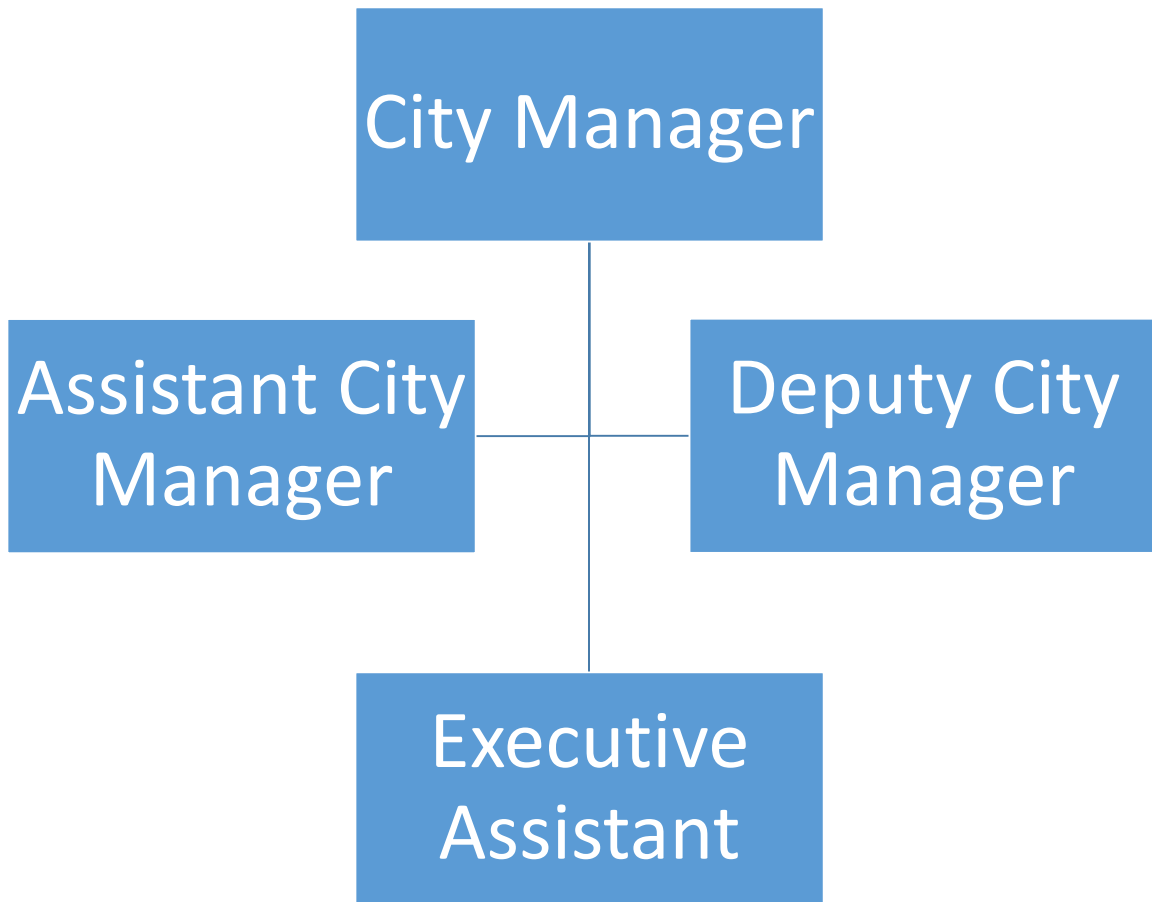


Administrative Services Department

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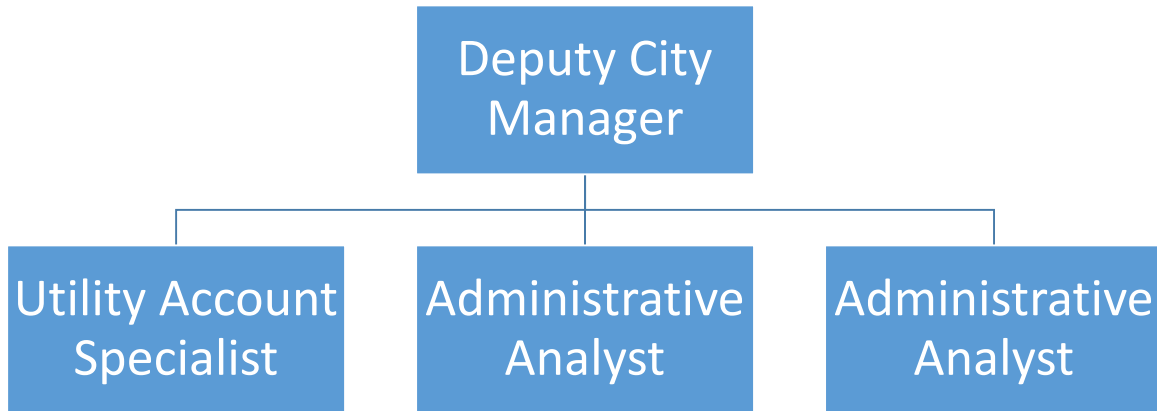
Management Services



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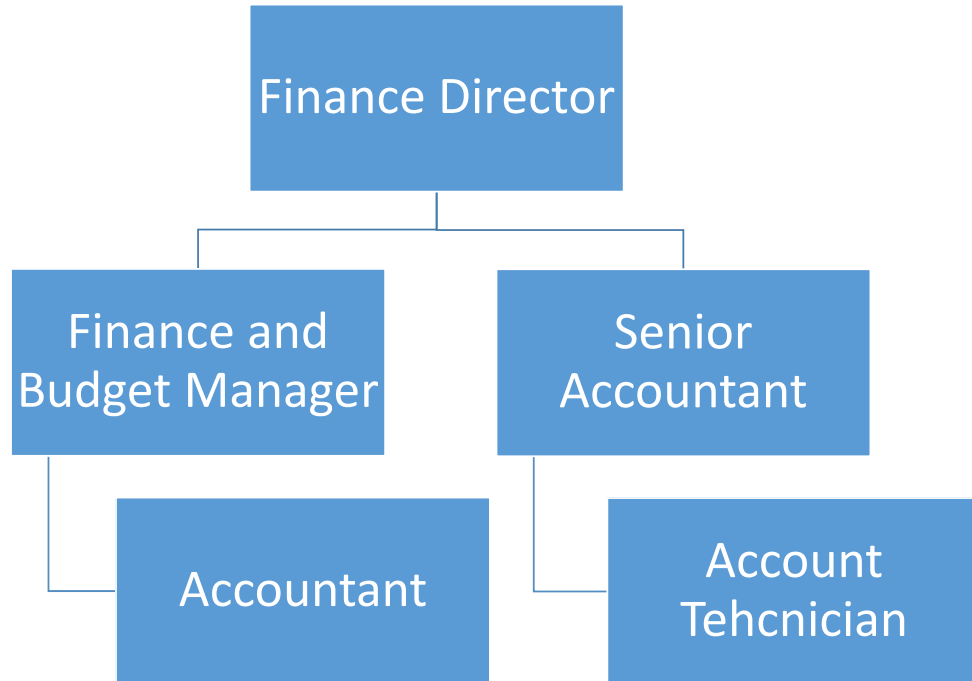
Administrative Services



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Financial Services



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ADMINISTRATIVE SERVICES DEPARTMENT

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

City Manager's Office Overview

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

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

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

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

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

Administrative Services Overview

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

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

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

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

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

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

ADMINISTRATIVE SERVICES DEPARTMENT

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

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

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

ADMINISTRATIVE SERVICES (CITY MANAGER & FINANCE)

Administrative Services Mission Statement

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

Accomplishments for FY 2022-2023

- The City was recipient of GFOA’s Distinguished Budget Presentation Award for three consecutive years
- The City was a recipient of the Certificate of Achievement for Excellence in Financial Reporting for five consecutive years
- Pension funded status in both plans are about 85% as of the latest valuation received
- All audits completed on-time

Objectives from FY 2023-2024

- Research methods to help the City implement an electronic accounts payable approval process
- Continue to assess CalPERS pension and funded status
- Complete a City-wide Fee study

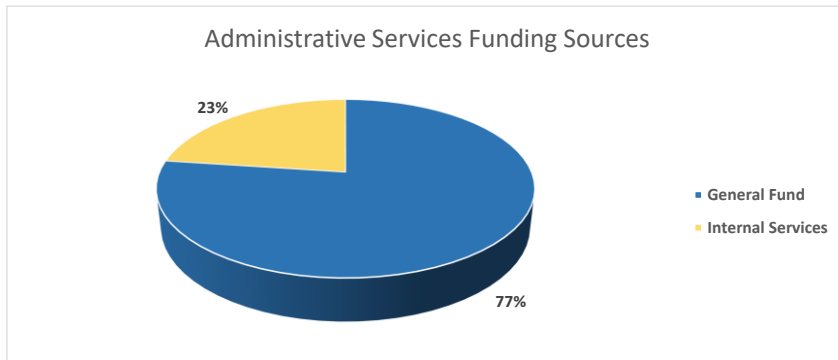
Performance Measures

Performance Measures	Actual FY 2021-2022	Actual FY 2022-2023	Projected FY 2023-2024
Utility Bills Processed ⁽¹⁾	45,712	66,180	60,000
Cash Register Transactions	25,107	23,420	22,000
Checks Issued	2,338	2,165	2,200

ADMINISTRATIVE SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
ADMINISTRATIVE SERVICES				
Personnel	940,442	1,060,700	1,060,700	1,054,700
Maintenance & Operations	231,035	276,800	276,800	349,380
Cost Allocations	1,851,200	2,611,610	2,611,610	2,491,330
Contingency	143,834	100,000	100,000	100,000
Other Expenses	617,235	778,300	778,300	360,000
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	3,783,746	4,827,410	4,827,410	4,355,410

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	333,990	275,200	275,200	270,000
Maintenance & Operations	82,755	83,000	83,000	137,500
Cost Allocations	1,851,200	2,611,610	2,611,610	2,491,330
Contingency	143,834	100,000	100,000	100,000
Other Expenses	15,641	778,300	778,300	360,000
TOTAL GENERAL FUND	2,427,420	3,848,110	3,848,110	3,358,830
AMERICAN RESCUE PLAN ACT (ARPA)				
Other Expenses	390,832	-	-	-
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	390,832	-	-	-
OTHER SPECIAL REVENUE FUND				
Other Expenses	210,762	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	210,762	-	-	-
INTERNAL SERVICES FUND-ADMIN				
Personnel	606,452	785,500	785,500	784,700
Maintenance & Operations	148,280	193,800	193,800	211,880
Total ISF-ADMIN	754,732	979,300	979,300	996,580
TOTAL ADMINISTRATIVE SERVICES DEPARTMENT	3,783,746	4,827,410	4,827,410	4,355,410



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City of Sierra Madre

Village of the Foothills

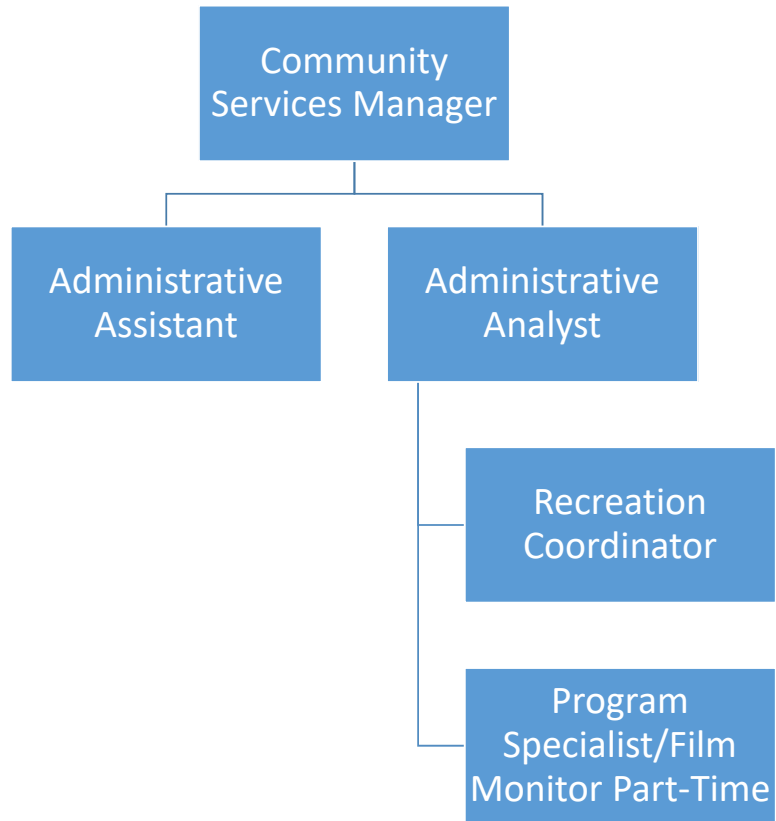


Community Services Department

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Community Services



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Department Overview

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

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

Community Services oversees the lease agreement with the Sierra Madre-Pasadena YMCA pertaining to the Youth Activity Center and the Aquatics Center. The Department also serves as a partner with the City’s four youth sports leagues, including Sierra Madre Little League, Sierra Madre Girls Softball Association, and the Pony Colt League.

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

Board/ Committee Liaisons

The Department serves as liaison to the:

- 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 2022 – 2023

- YMCA Partnership/ Lease Agreement Renewal/ Aquatics & Recreation Center, 2023-2025.
- Joint Town Hall Meeting with Community Services and Sierra Madre Library, March 9, 2023.
- Increased use of the Electronic Senior Moments Newsletter decreasing the number of hardcopy editions from 224 to 40.
- Halloween Happenings Spooktacular Downtown trick-or-treating, Halloween Parade and Costume Contest and Carnival at Memorial Park.
- Mount Wilson Trail Race – Pasta Feed and Race Day successfully operated May 27- 28, 2022.

COMMUNITY SERVICES DEPARTMENT

- 3rd & 4th of July Festivities had in excess of 10,000 visitors and filled 100+ parade entries.
- Car Show & Fire Prevention Festival - SM Professional Firefighters Association collaboration.
- Community Bike Ride & Wellness Fair in collaboration with Active SGV with 60+ riders and 200 visitors for the wellness fair;
- Kersting Court General Improvements Project closed successfully with Regional Parks & Open Space District (RPOSD) for grant award of \$300,000;
- Community Services Budget sessions for the new fiscal year.

Objectives from FY 2022 – 2023 / continued to FY 2023 – 2024

- Capital Improvement Projects (CIP) for future department development and renovation outdoor facilities, including Pickle Ball and Tennis Courts.
- Continue advancing social media outlets, branding efforts, and traditional news media to promote Community Services Department.
- Begin planning process for the Parks and Facilities Master Plan, and the Youth Master Plan through Community Services Commission.
- Continue implementation of Senior Master Plan with Senior Community Commission and subcommittee for Transportation Services.
- Continue to introduce relevant programming in the Hart Park House Senior Center.
- Measure A – County Annual Allocations, Technical Planning Workshops and Development.
- Funding Proposals through Prop 68 for park development, restoration, and enhancement of state and local parks and recreational facilities are being established.
- Funding Maintenance & Servicing (M&S) Projects for upkeep and maintenance of previously granted projects are being completed through Prop A/ RPOSD.
- Maintained “good standing” with County Regional Parks & Open Space District to secure funding sources for development projects, facilities maintenance, and park improvements.
- Updated and completed Parks Inventory per RPOSD Web Grants Annual Status Report.

Department Goals FY 2023 – 2024

- Increase department staff levels to meet industry standards and expand public services.
- Expand special events with Barks & Brews Festival and Community Night under the Stars.
- Expand Hart Park House space to improve functionality for services & senior programming.
- Advancement of social media outlets, branding efforts, and traditional news media to promote Community Services Department.
- Field Use Agreement/ MOU for Youth Sports Leagues (SMLL, SMGSA, Pony Baseball).
- Youth Master Plan update; Parks and Facilities Master Plan (PFMP) with Community Services Commission for renewal by July 2024.
- Continue Park Playgrounds assessment, planning, funding and integration of new play apparatus at Sierra Vista Park, Memorial Park, and Mountain Trail Park (“Turtle Park”).
- Measure A & Park Funding/ Prop A & Prop 68 Grants for parks and facilities renovation;
- Staff Training & Leadership Development through networking opportunities with conferences: National Recreation & Parks Association (NRPA); California Parks & Recreation Society (CPRS).
- Fund all events, programs, and respective projects directly through sponsorship at 10% Special Event Revenue.
- Continue exploring ideas to increase participation of baby boomers, active & older seniors (physical/nutrition programs, excursions) for aging population and nearby communities.

COMMUNITY SERVICES DEPARTMENT

Performance Measures

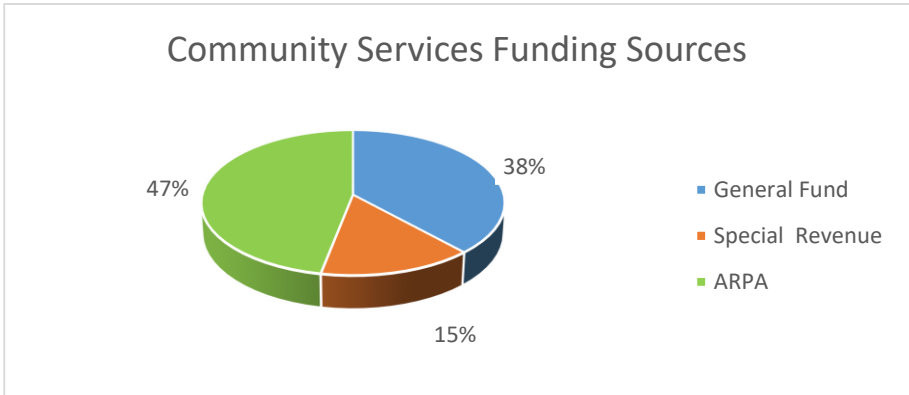
Performance Measures	Actual FY 2021-2022	Projected FY 2022-2023	Projected FY 2023-2024
Park Programs Presented	21	25	25
Park Programs Attendance	5,000 – 8,000	12,000 – 15,000	14,000 – 17,000
Senior Class Programs Attendance	2,000	4,000	5,000
Senior Lunches Served	15,275	program paused	program paused
<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 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
COMMUNITY SERVICES				
Personnel	337,571	381,400	378,500	386,850
Maintenance & Operations	83,903	70,500	99,500	88,350
Capital Outlay	-	956,800	956,800	716,102
TOTAL COMMUNITY SERVICES DEPARTMENT	421,474	1,408,700	1,434,800	1,191,302

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	337,571	381,400	378,500	386,850
Maintenance & Operations	52,828	67,500	72,500	68,350
TOTAL GENERAL FUND	390,399	448,900	451,000	455,200
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	800,000	800,000	559,302
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	800,000	800,000	559,302
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	31,075	3,000	27,000	20,000
Capital Outlay	-	156,800	156,800	156,800
TOTAL OTHER SPECIAL REVENUE FUND	31,075	159,800	183,800	176,800
TOTAL COMMUNITY SERVICES DEPARTMENT	421,474	1,408,700	1,434,800	1,191,302



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

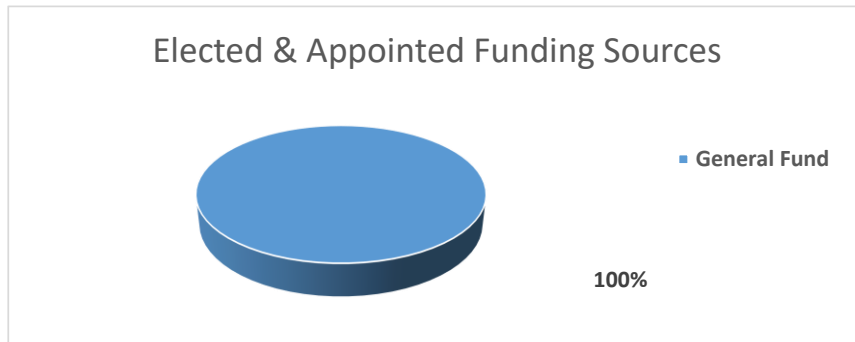
City Attorney

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 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
ELECTED AND APPOINTED				
Personnel	133,723	175,900	179,200	182,270
Maintenance & Operations	185,045	306,550	754,900	250,700
TOTAL ELECTED AND APPOINTED DEPARTMENT	318,768	482,450	934,100	432,970

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	133,723	175,900	179,200	182,270
Maintenance & Operations	185,045	306,550	754,900	250,700
TOTAL GENERAL FUND	318,768	482,450	934,100	432,970
TOTAL ELECTED AND APPOINTED DEPARTMENT	318,768	482,450	934,100	432,970



City of Sierra Madre

Village of the Foothills

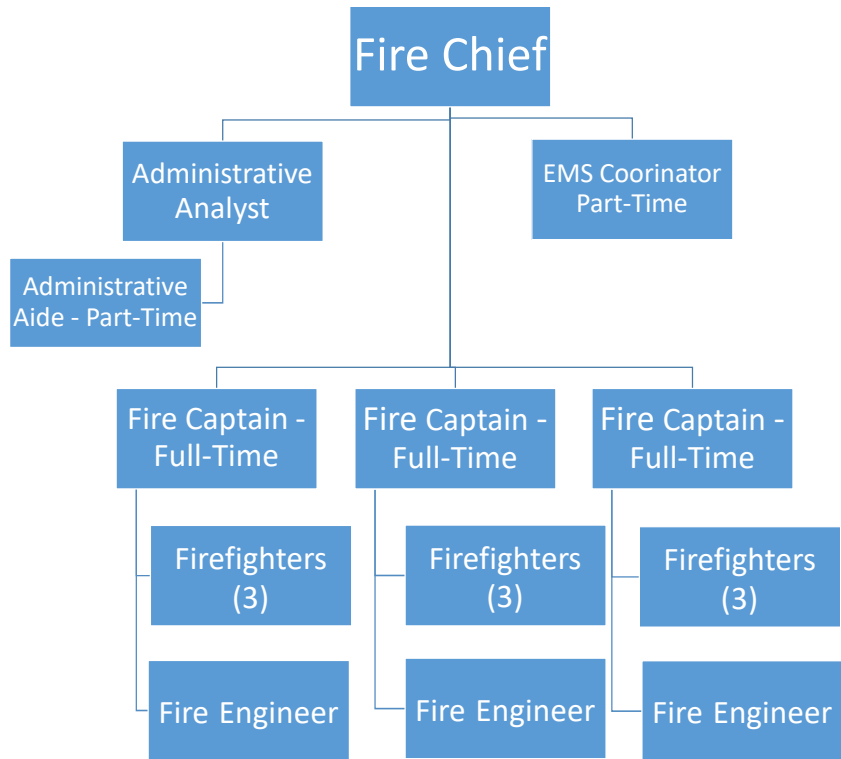


Fire Department

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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 2022-2023

- Complete an equipment transfer from the City of Monrovia for a Fire Ground Survival Trailer, covered by State Homeland Security Grant Program (SHSGP) funds
- Continued recruitment efforts to maintain a state of operational readiness
- Continued the development of the department's volunteer reserve firefighter program
- Continued cooperation with, and support, of the Sierra Madre Citizen Emergency Response Team (CERT) program, assisted with obtaining membership in to the Area D Regional Community Emergency Team (CERT)
- Continued updating of preplans for the schools, churches, commercial zones, and the City's interface zone
- Conducted the following inspections: brush abatement, multi-residential, schools and churches, and fire sprinkler. Total inspections equaling 1,673
- Participated in Regional Mutual Aid for the Oak Incident, and McKinney Incident T California Office of Emergency Services Type VI Engine responses

FIRE SERVICES DEPARTMENT

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

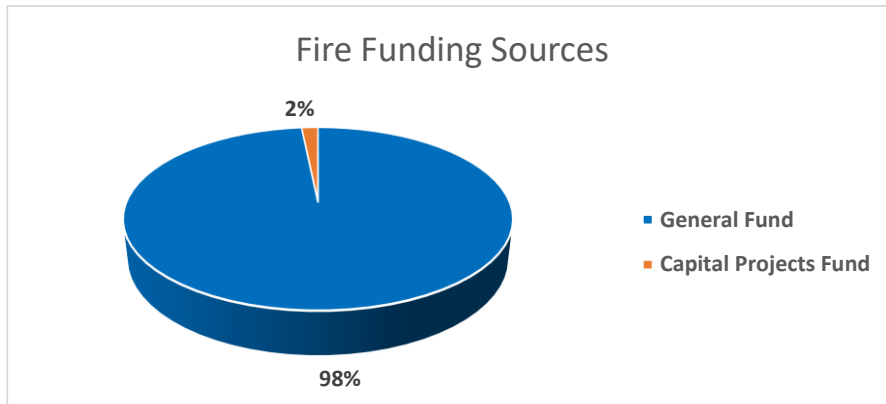
Department Goals FY 2023-2024

- Build staffing levels for all department divisions and functions to 100%
- Increase 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
- Develop a comprehensive inventory of department emergency resources 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 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
FIRE				
Personnel	2,218,604	2,587,800	2,596,800	3,221,300
Maintenance & Operations	330,590	357,630	412,073	424,150
Capital Outlay	243,178	35,000	50,000	60,000
TOTAL FIRE DEPARTMENT	2,792,372	2,980,430	3,058,873	3,705,450

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	2,218,604	2,587,800	2,596,800	3,221,300
Maintenance & Operations	310,279	357,630	366,630	424,150
TOTAL GENERAL FUND	2,528,883	2,945,430	2,963,430	3,645,450
CAPITAL PROJECTS FUND				
Capital Outlay	200,000	35,000	35,000	60,000
TOTAL CAPITAL PROJECTS FUND	200,000	35,000	35,000	60,000
OTHER SPECIAL REVENUE FUND				
Maintenance & Operations	20,311	-	45,443	-
Capital Outlay	43,178	-	15,000	-
TOTAL OTHER SPECIAL REVENUE FUND	63,489	-	60,443	-
TOTAL FIRE DEPARTMENT	2,792,372	2,980,430	3,058,873	3,705,450



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City of Sierra Madre

Village of the Foothills

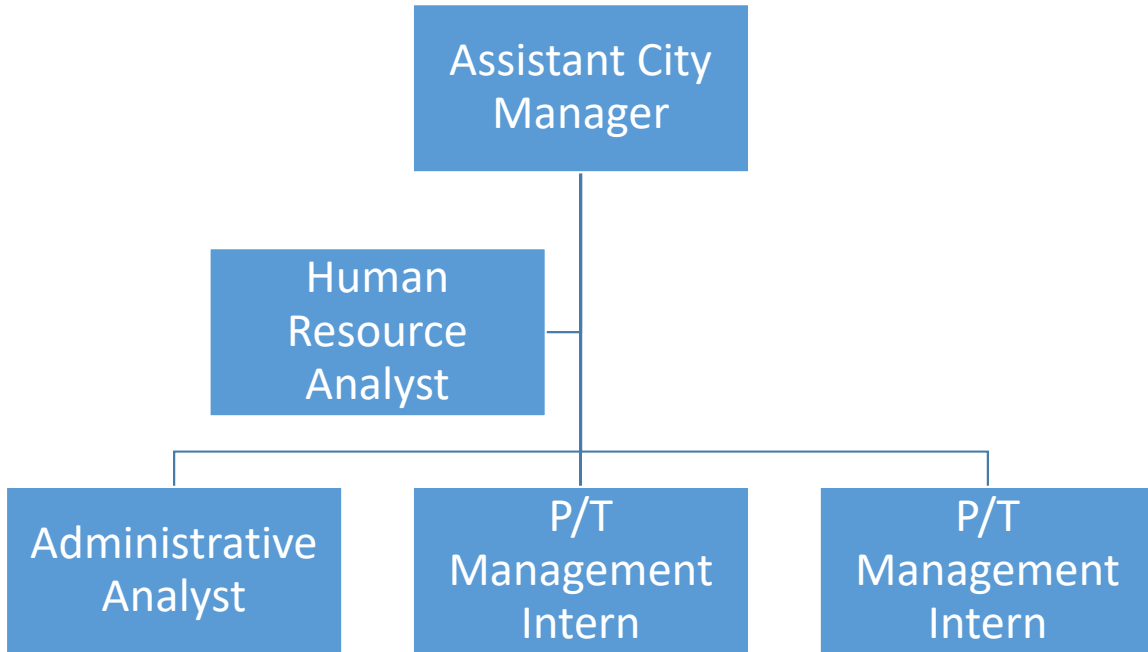


Human Resources Department

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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 2022-2023 Not Completed / Continued to FY 2023-2024

- Continue updating ADA transition plan.
- Performance Evaluation process and forms review
- Evaluate recruitment strategies and City branding for recruitment processes and procedures.

Department Goals FY 2023-2024

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

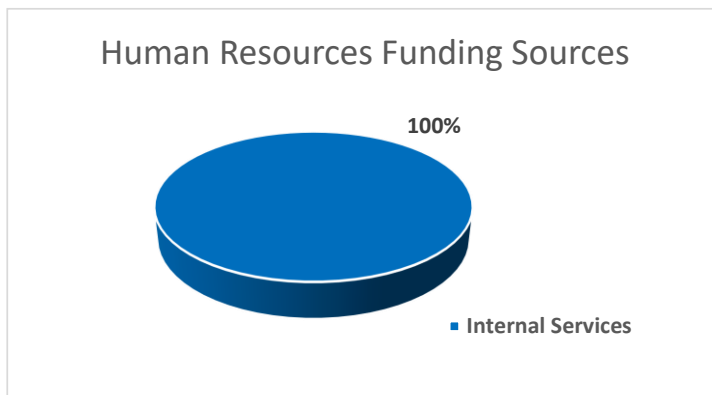
HUMAN RESOURCES DEPARTMENT

Performance Measures

Performance Measures	Actual FY 2021-22	Actual FY 2022-23	Projected FY 2023-24
Full-Time Recruitments	20	24	9
Part-Time Recruitments	6	3	3
% of Turnover	26.26%	27.59%	10%
Citywide Volunteers	450-500	450-500	450-500
Liability Claims Submitted	11	2	6
Workers Compensation Claims Submitted	23	8	5

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
HUMAN RESOURCES				
Personnel	321,794	305,900	305,900	361,800
Maintenance & Operations	881,501	1,155,250	1,155,250	1,291,150
Other Expenses	362,420	-	-	-
TOTAL HUMAN RESOURCES DEPARTMENT	1,565,715	1,461,150	1,461,150	1,652,950

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
INTERNAL SERVICES FUND				
- PERSONNEL & RISK MGMT				
Personnel	321,794	305,900	305,900	361,800
Maintenance & Operations	881,501	1,155,250	1,155,250	1,291,150
Other Expenses	362,420	-	-	-
TOTAL ISF- PERSONNEL & RISK MGMT	1,565,715	1,461,150	1,461,150	1,652,950
TOTAL HUMAN RESOURCES DEPARTMENT	1,565,715	1,461,150	1,461,150	1,652,950



City of Sierra Madre

Village of the Foothills

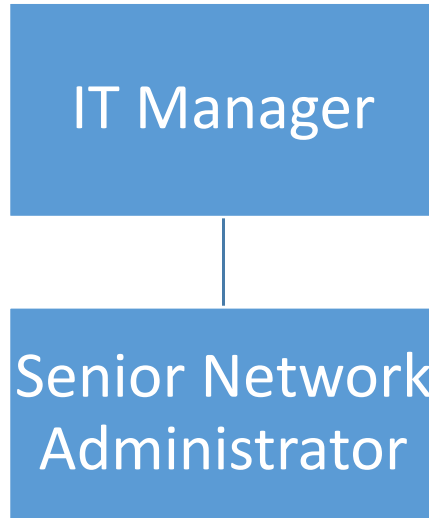


IT Department

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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 2022-2023

- Increase run time at Critical Data Centers, including City Yard and Police.
- Deployed Next Generation Wifi 6 with added security and performance – Council Chambers for Public Meetings, other sites soon to be completed.
- Full ISP Carrier Diversity with two Fiber providers.
- All flash storage for enterprise servers.
- 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)
- VuVault Server Migration to new virtualized host on redundant hardware.

Objectives from FY 2022-2023 continued to FY 2023-2024

- Planning Department Building Permit System Software procurement and implementation.
- Police Department bodycam procurement and implementation.
- Continue migration of legacy servers City Wide to virtual servers.
- 4G/5G backup Internet Access City Yard.
- Network Refresh Project Phase II, replacing switching infrastructure level 2 endpoints (ongoing).
- Backup power strategy with the goal of 24-hour backup at all Data Centers (ongoing).

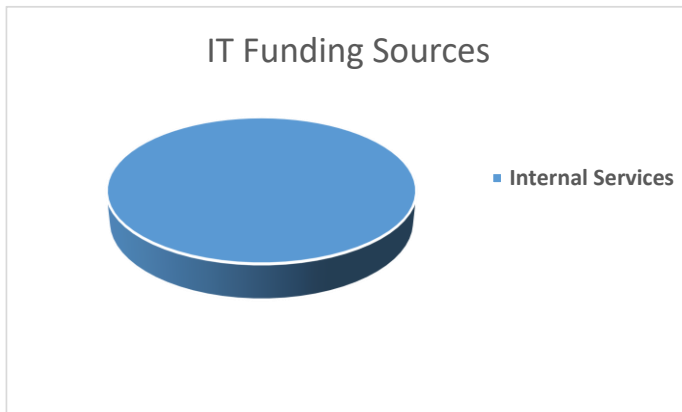
Objectives for FY 2023-2024

- MDR Security deployment
- City Public Wi-Fi City Wide expansion to Sierra Vista Park.
- Relocate City Library to temporary location.
- Office 365 Migration.
- Complete Phone System Upgrade.
- New Data Center to be built at Bank of America building for Police.
- Upgraded Server infrastructure from physical to Virtual Environment leveraging virtualization strategies for efficient use of space and energy (ongoing).
- Project Planning for City Wide Fiber Project, Sierra Madre Blvd to connect all City buildings with City owned Fiber optic cable (ongoing).
- Disaster recovery and business continuity improvements City Wide.
- 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.

IT DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
IT				
Personnel	334,501	340,000	365,000	358,700
Maintenance & Operations	675,229	628,800	603,800	562,100
Investment in Capital Assets	-	25,000	25,000	40,000
TOTAL IT DEPARTMENT	1,009,730	993,800	993,800	960,800

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
INTERNAL SERVICES FUND- IT				
Personnel	334,501	340,000	365,000	358,700
Maintenance & Operations	675,229	628,800	603,800	562,100
Investment in Capital Assets		25,000	25,000	40,000
TOTAL INTERNAL SERVICES FUND	1,009,730	993,800	993,800	960,800
TOTAL IT DEPARTMENT	1,009,730	993,800	993,800	960,800



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City of Sierra Madre

Village of the Foothills

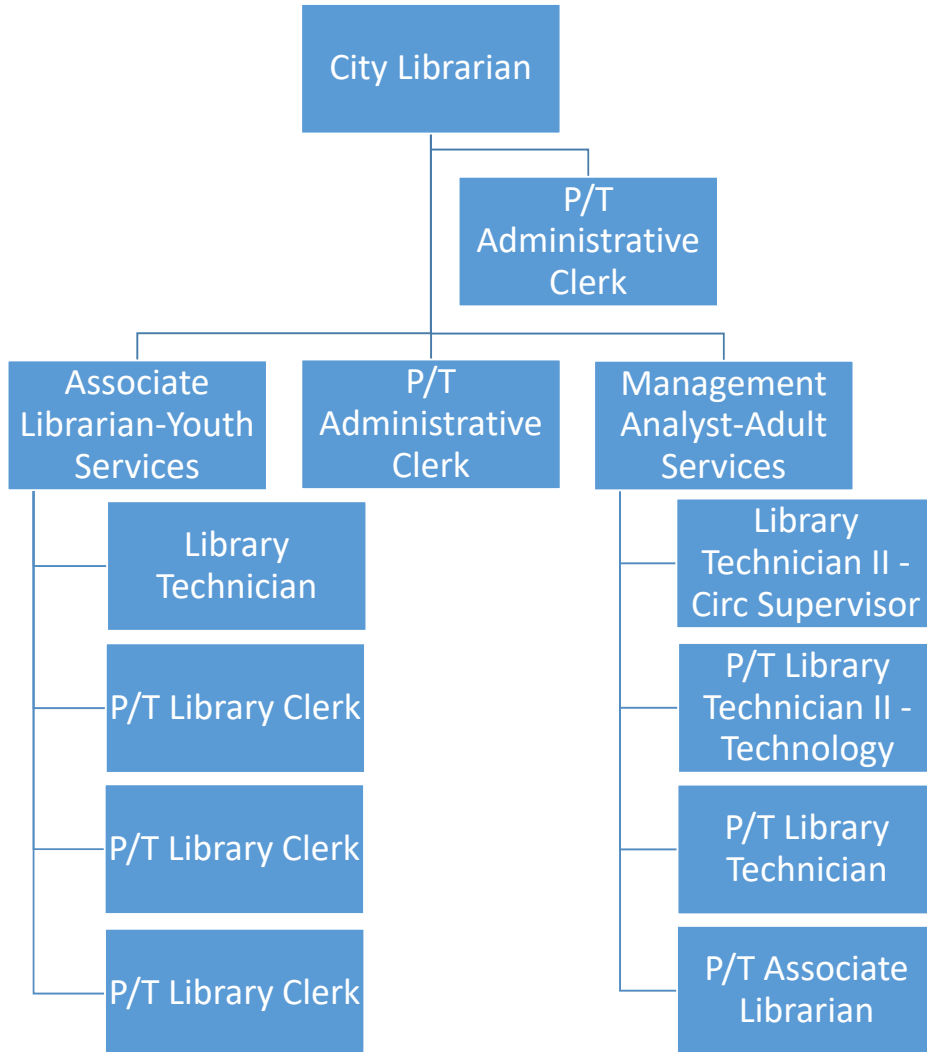


Library Department

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Library Services



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Department Overview

The Library provides services that are “a supplement to the formal system of free public education, and a source of information and inspiration to persons of all ages, and a resource for continuing education and re-education beyond the years of formal education,…” (California Education Code)

The department operates under the direction of the City Librarian. Library staff consists of five full-time and seven part-time employees providing 43 hours of public open hours 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 2022-2023

- Obtained \$10,669,210 in state and federal grants for a Library Meaningful Improvement project. Grants include:
 - California State Library Building Forward Infrastructure Grant matched with ARPA funds (\$669,210) for window replacement, ADA and seismic upgrades/improvements, fire suppression equipment, HVAC repair and install, and asbestos abatement.
 - California State Library Targeted Grant (\$10,000,000) for ADA and seismic upgrades/improvements, building expansion and renovations, and improved green space, thank you to Assembly Member Holden.
- Hired New City Librarian Leila Regan who was promoted from her former position of Youth Services Librarian. She has been able to quickly take up the new leadership role and keep the Library on track towards a successful Meaningful Improvement and Renovation project. Additional internal promotions were earned by our new Youth Services Librarian and 2 new Full-Time Library Technicians.
- Updated Library Policies for the Meeting Room and STEAM Stations
- Safely returned Youth Services programming to inside the Library.
- Introduced new electronic resources:
 - Kanopy - a new streaming movie service, provided by the Friends of the Library.

LIBRARY SERVICES DEPARTMENT

- Palace Project – additional eBooks & eAudiobooks provided through the California State Library
- Brainfuse: HelpNow & VetNow – provides an all in-one suite of tutoring services. Helps veterans and their families with locating eligible benefits, live online academic tutoring, employment transition assistance, and finding community resources. Funding provided by the State of California, administered by the California State Library.
- Provided programs and services which focus on mental health and wellness for our community members. Some but not all of these programs are: Music & Mindfulness, California State Parks Pass, One Book One City, Storytimes, Tails & tales, Crafting for all ages, and the ongoing Story Adventure in the park.
- 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.

Department Goals from FY 2022-2023 not complete / continued to FY 2023-2024

- Continue to update Library policies.

Department Goals FY 2023-2024

- Formalize and implement relocation and temporary Library location to continue to provide Library services to our community during renovations.
- Work with TSK Architects to design and begin construction on the Library Meaningful Improvement project.
- Communicate with the California State Library to ensure the Library Meaningful Improvement project conforms to Grant guidelines.
- Implement a Mobile Library for school class visits and community events.
- Foster a sense of community by implementing programs and services that support literacy, education and wellness.

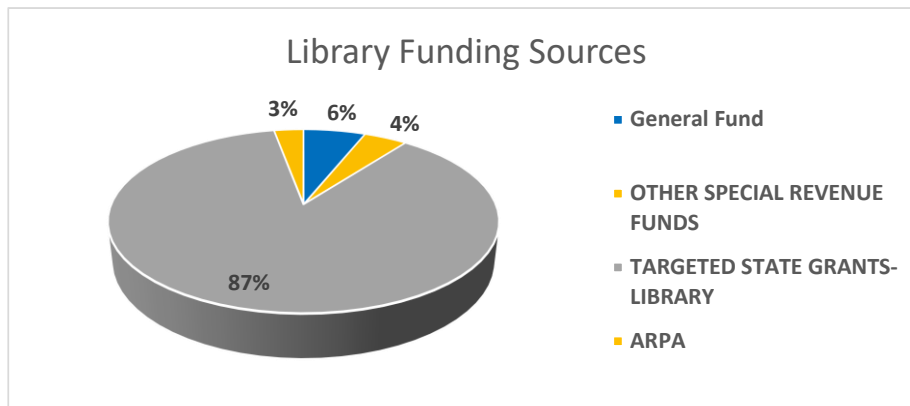
Performance Measures

Performance Measures	Actual FY 2021-22	Estimated FY 2022-2023	Projected FY 2023-2024
Library Materials Circulation	103,616	105,000	60,000
Library Programs Presented	500	400	300
Teen Volunteers	44	40	40
Adult Volunteers	6	10	6

LIBRARY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
LIBRARY SERVICES				
Personnel	485,112	622,100	550,000	589,800
Maintenance & Operations	128,256	243,400	243,400	273,000
Capital Outlay	-	-	-	10,669,210
TOTAL LIBRARY SERVICES DEPARTMENT	613,368	865,500	793,400	11,532,010

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	485,112	622,100	550,000	589,800
Maintenance & Operations	77,986	108,400	108,400	114,000
TOTAL GENERAL FUND	563,098	730,500	658,400	703,800
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	-	-	334,605
TOTAL AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	334,605
TARGETED STATE GRANTS-LIBRARY				
Capital Outlay	-	-	-	10,000,000
TOTAL TARGETED STATE GRANT FUND	-	-	-	10,000,000
OTHER SPECIAL REVENUE FUNDS				
Maintenance & Operations	50,270	135,000	135,000	159,000
Capital Outlay	-	-	-	334,605
TOTAL OTHER SPECIAL REVENUE FUNDS	50,270	135,000	135,000	493,605
TOTAL LIBRARY SERVICES DEPARTMENT	613,368	865,500	793,400	11,532,010



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City of Sierra Madre

Village of the Foothills

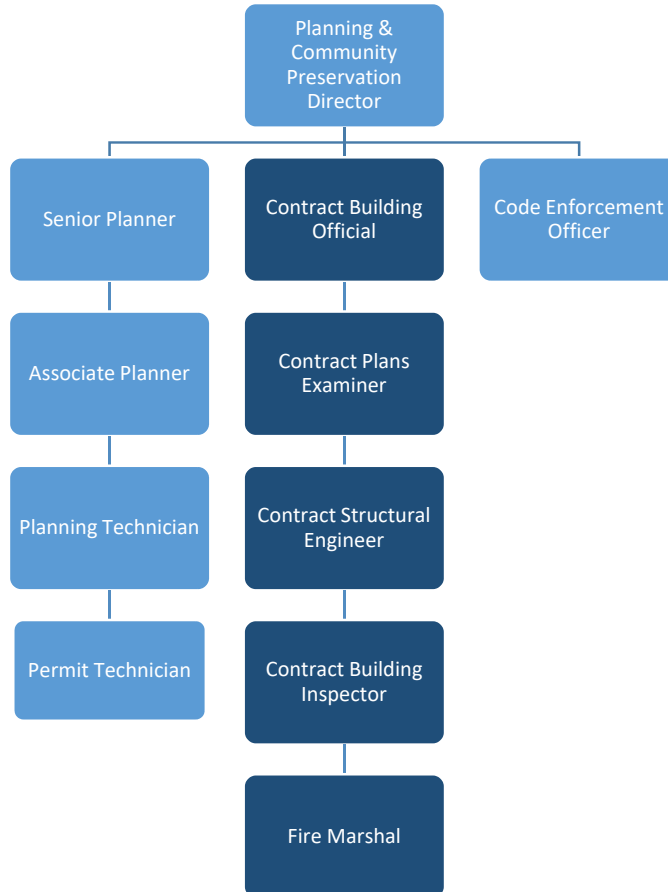


Planning and Community Preservation Department

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

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

Department staffing includes 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 2022-2023

- Obtained a Certified 6th Cycle 2021-2029 Housing Element, Land Use Element, Circulation Element and Safety Element update from State Housing and Community Department.
- Successfully received and closed out reimbursements grants for SB2 and Local Early Action Planning (Leap) Grant in the amount of \$160,000 and \$65,000, respectively, to assist in the preparation of the Housing Element Update.
- Awarded reimbursement grants from State Energy Commission for California Automated Permit Processing Program (CalAPP) in the amount of \$40,000.

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
- Adopted ordinance for Chapter 17.88 Temporary Use Permits
- Adopted ordinance for Chapter 17.22 Accessory Dwelling Unit in compliant with State Law
- Adopted ordinance amending various chapters of the Sierra Madre Municipal Code to relieve inconsistency, ambiguity, inadvertent misrepresentation, and illegibility of the Sierra Madre Municipal Code as discovered from time to time by city staff, appointed officials, elected officials and members of the general public
- Issued Certificate of Occupancy to three of seven approved single-family homes within the Stonegate subdivision
- Oversaw the permitting process for City's Business Licenses
- Participated in the San Gabriel Valley Council of Governments pre-approved ADU plans RFP selection panel.
- Adopted conditional use permit for the adaptive reuse of the Villa Del Sol D'Oro
- Adopted an updated Master Plan for Alverno Heights Academy
- 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 2023-2024

- Implement General Plan Update policies as prioritized by City Council
- 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
- Implement automated permitting process program for solar applications (SolarAPP+)
- Solicit City-wide cloud based permitting platform for Building permits, Plan Check and Business licensing.
- Amend the R-2 Zone (Two-Family Residential) Ordinance
- Implement program to require retrofit of soft-first story buildings
- Continue to process Stonegate Hillside Development Permit applications
- Process General Plan, Land Use Map and Zoning Map Amendments, Environmental Impact Report, Specific Plan, Lot Line Adjustment entitlement applications, and Development Agreement for 42 single-family homes within The Meadows at Baily Canyon subdivision
- 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 2021-22	Estimate FY 2022-23	Projected FY 2023-24
Planning Commission Meetings	22	18	22
Joint City Council and Planning Commission Meeting	1		
Planning Applications Processed	146	126	130
Plan Checks	160	169	160
Building Inspections	2,384	3,596	3,000
Building Permits Issued	846	927	900
Code Enforcement Cases	94	87	90

Operational Highlights FY 2022-2023

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 19 ADU applications

CalAPP Grant

- Recipient of California Energy Commission Automated Permitting Program (CalAPP) Grant in the amount of \$40,000 to assist with online solar permitting

Digital Scanning and GIS Data Mapping

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

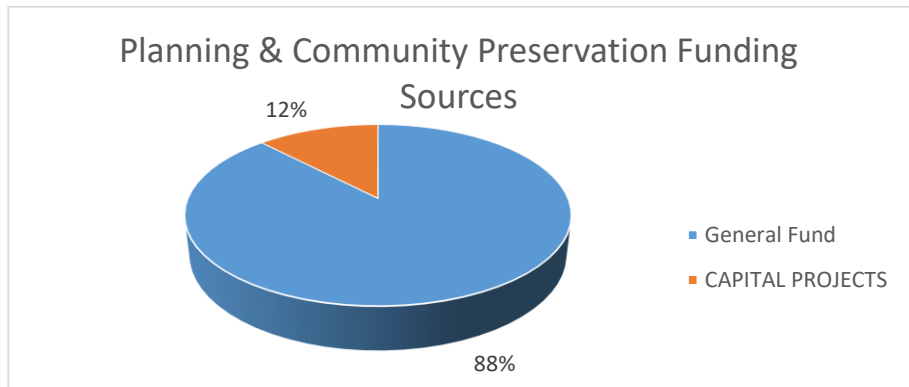
Staffing

- The Department hired a full-time Planning Technician and Administrative Aide to provide support to professional planning staff

PLANNING & COMMUNITY PRESERVATION DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
PLANNING AND COMMUNITY PRESERVATION				
Personnel	619,350	717,200	721,100	797,350
Maintenance & Operations	851,445	777,100	794,100	713,500
Capital Outlay	-	-	-	210,000
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,470,795	1,494,300	1,515,200	1,720,850

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	619,350	717,200	721,100	797,350
Maintenance & Operations	733,645	777,100	794,100	713,500
TOTAL GENERAL FUND	1,352,995	1,494,300	1,515,200	1,510,850
INTERNAL SERVICES FUND- GEN PLAN UPDATE				
Maintenance & Operations	21,630	-	-	-
TOTAL ISF- GEN PLAN UPDATE	21,630	-	-	-
CAPITAL PROJECTS FUND				
Capital Outlay	-	-	-	210,000
TOTAL CAPITAL PROJECTS FUND	-	-	-	210,000
OTHER SPECIAL REVENUE FUNDS				
Maintenance & Operations	96,170	-	-	-
TOTAL OTHER SPECIAL REVENUE FUNDS	96,170	-	-	-
TOTAL PLANNING AND COMMUNITY PRESERVATION DEPARTMENT	1,470,795	1,494,300	1,515,200	1,720,850



City of Sierra Madre

Village of the Foothills

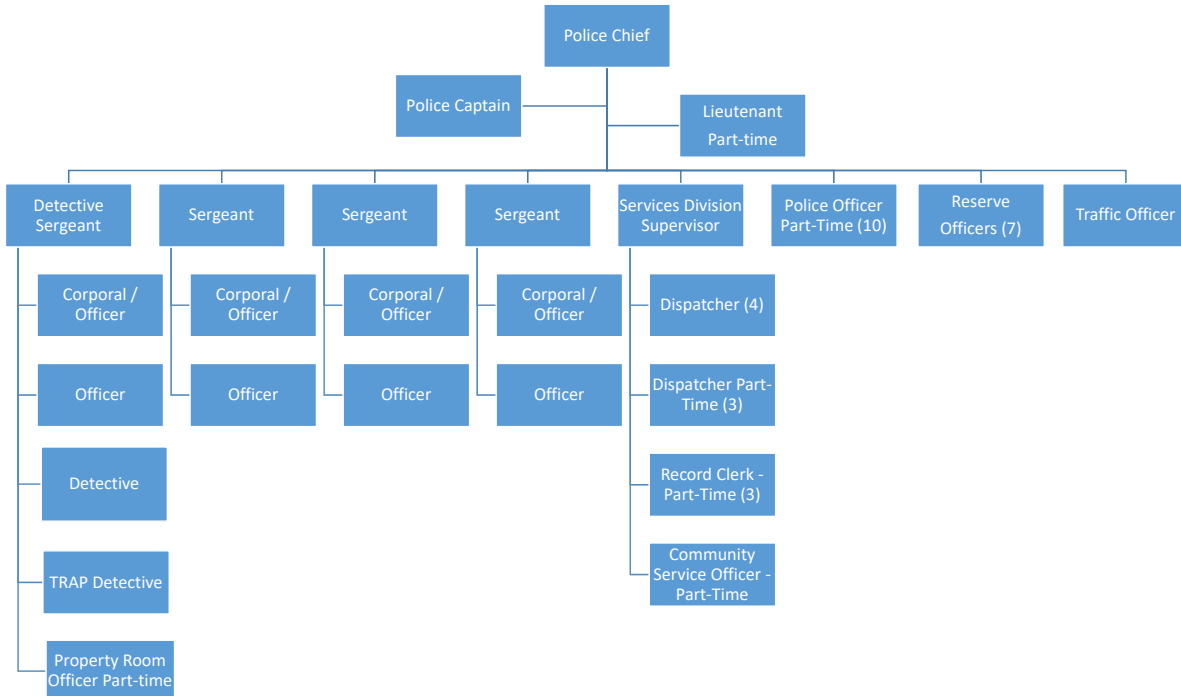


Police Department

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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 2022-2023

During the 2022-2023 fiscal year, the Sierra Madre Police Department (SMPD) faced many challenges and changes throughout the year. The Department saw several positions filled during the year; we hired a full-time and part-time dispatcher, and backfilled several officer positions. The Department hired a police recruit who attended and graduated from the police academy in January of 2023. In addition, the Department increased its community outreach efforts and continued to keep crime rates down.

Patrol

Crime remained low and nearly completely free of violent crimes. Officers remained engaged with community members by conducting foot patrols in the downtown business district, attending community meetings, and providing increased visibility in the residential neighborhoods. Officers responded to over 10,000 calls for service and authored approximately 700 police reports.

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

Investigations

The Detective Bureau was assigned 660 cases to investigate. Detectives relentlessly investigated all crimes, authoring several search warrants and obtaining numerous felony and misdemeanor case filings and convictions with the Los Angeles County District Attorney's Office.

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

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

The Department entered into an MOU with FLOCK Camera Systems. Flock allows for Department personnel to view surveillance cameras that are strategically placed in the border of our city. The cameras are real evidence, day or night, advanced night vision technology that capture HD images, and has license plate reader capability. FLOCK assists with the protection of persons and property, while providing investigators with real time crime information.

Community Policing

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

The Department currently collaborates with 40 Neighborhood Watch meetings or programs throughout the City. Our officers and community service officer continue to share crime prevention and general public safety information.

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

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

The Department is part of the Foothill Special Enforcement Team (FSET), a regional multi-agency tactical response team. Several officers from the Department have joined FSET in various capacities: 3- Officer Operators, 1-Crisis Negotiation Officer, and 1-Tactical Dispatcher.

Volunteers & Reserve Police Officers

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

Department Goals FY 2023-2024

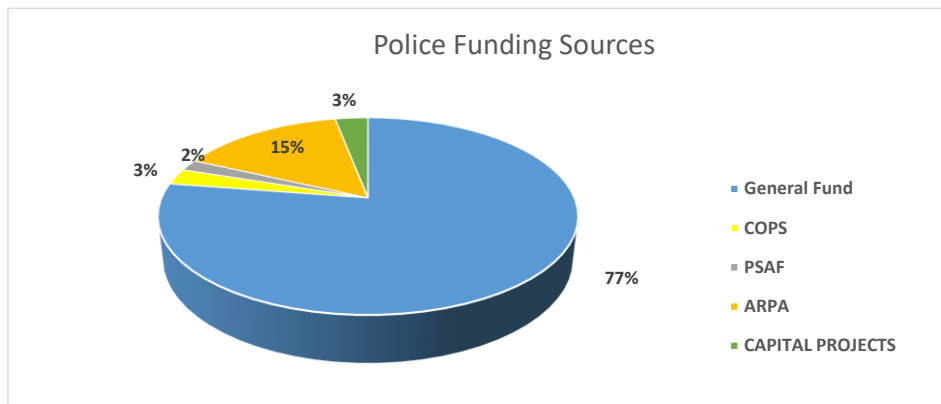
- Continue to build on the Department’s vision to become the model for 21st century small-town policing by developing a plan to restructure and operate more efficiently and effectively.
- Increase the professional development of all agency personnel
- Continue the downward trend of reduction in overall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

Performance Measures	Actual FY 21-22	Actual FY 22-23
Police Reports	744	695
Investigations	470	588
Neighborhood Watch Meetings/Programs	40	15
Calls for Services	31,768	36,454
Dispatched Calls	9,603	8,192
Traffic Collision Calls	90	98

POLICE DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
POLICE				
Personnel	3,561,673	3,714,930	3,952,030	4,551,540
Maintenance & Operations	358,987	367,450	441,150	614,400
Capital Outlay	3,469,489	280,000	280,000	1,141,105
TOTAL POLICE DEPARTMENT	7,390,149	4,362,380	4,673,180	6,307,045

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	3,169,355	3,482,000	3,670,400	4,343,000
Maintenance & Operations	310,066	337,450	361,450	541,400
Capital Outlay	3,432,207			
TOTAL GENERAL FUND	6,911,628	3,819,450	4,031,850	4,884,400
COPS FUND				
Personnel	127,068	113,300	138,000	92,000
Maintenance & Operations	29,245	30,000	30,000	73,000
TOTAL COPS FUND	156,313	143,300	168,000	165,000
PSAF FUND				
Personnel	265,250	119,630	143,630	116,540
TOTAL PSAF FUND	265,250	119,630	143,630	116,540
CAPITAL PROJECTS FUND				
Capital Outlay	-	80,000	80,000	190,000
TOTAL CAPITAL PROJECTS FUND	-	80,000	80,000	190,000
AMERICAN RESCUE PLAN ACT (ARPA)				
Capital Outlay	-	200,000	200,000	951,105
TOTAL AMERICAN RESCUE PLAN ACT (A	-	200,000	200,000	951,105
OTHER SPECIAL REVENUE FUND				
Personnel	-	-	-	-
Maintenance & Operations	19,676	-	49,700	-
Capital Outlay	37,282	-	-	-
TOTAL OTHER SPECIAL REVENUE FUND	56,958	-	49,700	-
TOTAL POLICE DEPARTMENT	7,390,149	4,362,380	4,673,180	6,307,045



City of Sierra Madre

Village of the Foothills

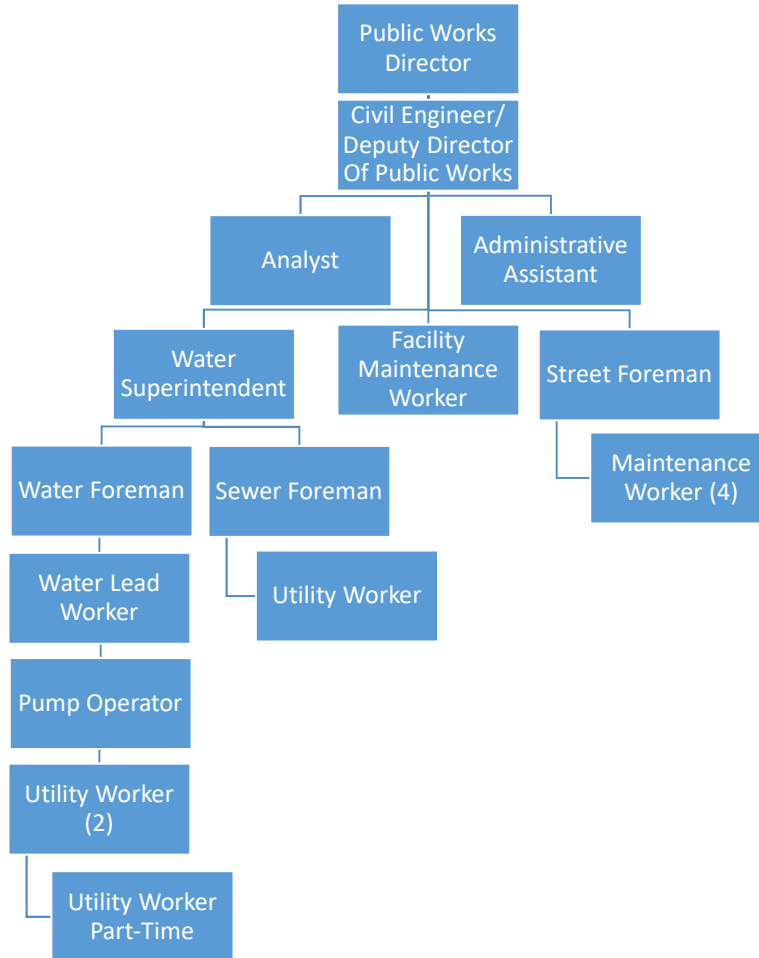


Public Works Department

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Public Works



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Department Overview

The Public Works Department (PW) consists of eight (8) full-time employees and one (1) volunteer position. The Department is responsible for the maintenance of all City infrastructure, including streets, storm drains, maintenance of all city buildings, park and landscape contract, city-owned trees, and the City's vehicle fleet. Staff's responsibility extends to various environmental compliance efforts, including storm water quality, air quality, solid waste landfill diversion programs, and local wildlife and tree protection codes. PW staff administers the City's contracts for Public Works projects, engineering services, solid waste disposal, street sweeping, transportation, ground maintenance, facility maintenance, public meeting broadcasts, Community Development Block Grants, and tree trimming services. PW staff is also the primary contact for the So. Cal. Gas Company, Southern California Edison, Clean Power Alliance, Athens Services, Spectrum Cable, and Frontier Fiber and Phone Service.

The Department at City Hall, under the direction of Director Cimino and with the assistance of Deputy Director Yanez, continues to complete important engineering projects and support the other departments with their plan checking, facility needs, and event support. 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:

- Natural Resources Commission
- Transportation Sub-Committee
- COG Water Resources Committee
- Los Angeles Regional Agency (Solid Waste)
- Los Angeles Permit Group (Storm water)
- Rio Hondo/San Gabriel Water Quality Group (JPA)
- 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 FY2022-2023

- Projects;
 - Water Main Replacement Northeast section of the city
 - Water main lining in the difficult area of Camillo.
 - Street Project, Sturtevant sidewalk, curb and gutter, and speed control speed humps.
 - Library-enhanced street parking
 - Library exterior painting

PUBLIC WORKS DEPARTMENT

- Public Safety exterior painting
- Sidewalk inspection program
- Sidewalk grinding Phase 1 of 3
- Downtown sidewalk and street enhancement project design
- Perform a feasibility study of 350 W. Sierra Madre Blvd.
- Solar Array Project at the City Yards to offset energy expenses.
- Continued support of Public Safety to improve the relationship and effectiveness of wildlife management with the Department of Fish and Wildlife.
- Street Improvement Project, Staff continues the street rehabilitation program, which is bringing our PCI rating up to State standards.
- Continued to utilize recently completed ADA audit to prioritize and address access deficiencies at various sidewalk locations and curb ramps to improve access.
- Negotiated a new Agreement with Athens Services to provide SB 1383 compliance programs and distribute bear-resistant cans to all residential customers.
- Negotiated with Tesla to refurbish the South Baldwin Public Parking lot to provide 12 fast charging stations.
- Hosted City Yard open house with over 100 people in attendance

Objectives for FY 2022-2023 Not Completed/Continued to FY 2023-2024

- Continue with the street improvement program utilizing State and Federal funding.
- Replace Santa Anita Creek Diversion Structure, East Raymond Basin Project with the Los Angeles Flood Control District. Delayed due to the Bob Cat Fire in 2021.
- Phase 2 of the partnering project with the Los Angeles County Department of Public Works on the Bridge Preventative Maintenance Program.
- Improve the Local Transportation Program.

Department Goals FY 2023-2024

- Continuing the aggressive water main replacement program in conjunction with the Utilities Department.
- Continue implementation of local and regional NPDES Municipal Permit requirements.
- Continue installation of dry wells in parkways and/or public parking lots.
- Continue taking action on ADA compliance assessment.
- Continue with the Street Rehabilitation Program, moving our direction towards more maintenance than replacement.
- Continue with phase 2 of the sidewalk repair and replacement program.

Operational Highlights FY 2022-2023

- Hired an Architect design team for the Library Design-build project.
- Explored the feasibility of utilizing the 350 Building for a new Public Safety Building
- Designed the enhanced sidewalk project in Downtown to be included in the water main and street projects in 2023-24
- Initiated the sidewalk inspection and repair and placement program.

PUBLIC WORKS DEPARTMENT

PERFORMANCE MEASURES

Street/sewer Division	Actual FY 2021-2022	Actual FY 2022-2023	Projected FY 2023-2024
Potholes repaired (each)	830	600	800
Installed new sidewalk (sq.ft)	0	500	1,500
Replaced damaged sidewalk (sq ft)	2,000	11,400	10,000
Temporary Repairs on sidewalk (sq ft)	50	32,885	20,000
Streets resurfaced (sq.ft)	136,600	70,000	100,000
Streets Slurry Sealed	480,000	0	0
Curb and Gutter repaired/replaced (lf)	1,850	1,830	2,000
PW Service requests resolved	206	232	300
Trees trimmed	47	85	120
Trees removed	15	19	15
Trees planted	15	12	30
Trees inspected	50	63	200
Private trees trim/removal permits	7	6	7
Stormwater samples taken (Maint. Yard)	0	2	2
Community Events setup/supported	6	26	26
Encroachment application	94	127	130
Excavation application	16	41	40
Grading Plan Checks	26	69	70

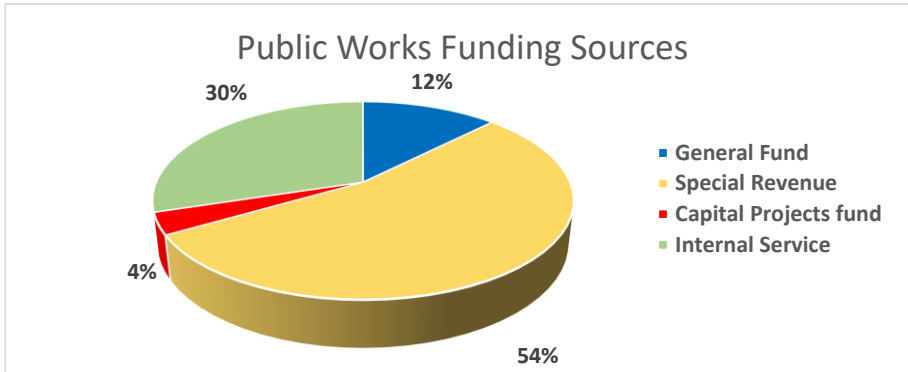
PUBLIC WORKS DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
PUBLIC WORKS				
Personnel	775,572	898,550	909,250	987,180
Maintenance & Operations	1,406,116	1,648,100	1,697,100	1,759,840
Capital Outlay	1,257,405	1,559,900	1,629,900	2,119,890
Other Expenses	-	-	-	-
Investment in Capital Assets	138,158	811,791	811,791	266,000
TOTAL PUBLIC WORKS DEPARTMENT	3,577,251	4,918,341	5,048,041	5,132,910

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
GENERAL FUND				
Personnel	187,058	264,300	260,000	384,110
Maintenance & Operations	167,828	293,700	293,700	253,400
TOTAL GENERAL FUND	354,886	558,000	553,700	637,510
ASSESSMENTS				
Maintenance & Operations	57,628	88,200	132,200	129,140
Capital Outlay	-	500,000	500,000	482,110
TOTAL ASSESSMENTS FUND	57,628	588,200	632,200	611,250
GAS TAX FUND				
Personnel	160,838	178,950	178,950	186,620
Maintenance & Operations	50,453	61,500	61,500	61,500
Capital Outlay	43,587	80,000	80,000	115,000
TOTAL GAS TAX FUND	254,878	320,450	320,450	363,120
MEASURE R FUND				
Capital Outlay	172,925	161,700	161,700	340,000
TOTAL MEASURE R FUND	172,925	161,700	161,700	340,000
MEASURE M FUND				
Capital Outlay	50,889	180,000	180,000	345,000
TOTAL MEASURE M FUND	50,889	180,000	180,000	345,000
PROP A FUND				
Personnel	1,903	2,000	2,000	2,000
Maintenance & Operations	168,889	180,000	180,000	180,000
TOTAL PROP A FUND	170,792	182,000	182,000	182,000
PROP C FUND				
Maintenance & Operations	1,896	2,500	2,500	2,500
Capital Outlay	195,318	210,000	210,000	300,000
TOTAL PROP C FUND	197,214	212,500	212,500	302,500
RMRA FUND				
Capital Outlay	552,697	245,000	245,000	250,000
TOTAL RMRA FUND	552,697	245,000	245,000	250,000

PUBLIC WORKS DEPARTMENT

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
OTHER SPECIAL REVENUE FUND				
Personnel	18,583	-	-	
Maintenance & Operations	181,756	161,200	161,200	283,000
Other Expenses	-	-	-	
Capital Outlay	82,025	-	70,000	104,580
TOTAL OTHER SPECIAL REVENUE FUND	282,364	161,200	231,200	387,580
CAPITAL PROJECTS FUND				
Maintenance & Operations	-	-	-	-
Capital Outlay	159,964	183,200	183,200	183,200
TOTAL CAPITAL PROJECTS FUND	159,964	183,200	183,200	183,200
INTERNAL SERVICES FUND-FLEET				
Personnel	149,893	178,400	178,400	196,350
Maintenance & Operations	266,764	348,200	353,200	331,300
Investment in Capital Assets	-	168,000	168,000	20,000
TOTAL INTERNAL SERVICES FUND-FLEET	416,657	694,600	699,600	547,650
INTERNAL SERVICES FUND-FACILITIES				
Personnel	257,297	274,900	289,900	218,100
Maintenance & Operations	510,902	512,800	512,800	519,000
Investment in Capital Assets	138,158	643,791	643,791	246,000
TOTAL INTERNAL SERVICES FUND-FACILITIES	906,357	1,431,491	1,446,491	983,100
TOTAL PUBLIC WORKS DEPARTMENT	3,577,251	4,918,341	5,048,041	5,132,910



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City of Sierra Madre

Village of the Foothills



Utility Services Department

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Department Overview

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

Water Supply:

The Utilities Department continues to diversify its water supply portfolio to ensure a reliable water supply during drought, regulatory constraints, and emergencies. Water rights account for approximately 45 percent of the City's water from our local groundwater aquifer. An additional 55 percent of the City's supply is imported from the San Gabriel Valley Municipal Water District. Imported water is allowed to percolate into the ground where it supplements our local groundwater aquifer. Water is produced by four groundwater wells and one natural spring. In total the department produces approximately 750 million gallons of water each year. Water is distributed through a network of over 55 miles of 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 2022-2023

- Imported 1,150 acre feet of water for groundwater recharge.
- Continued water conservation programs, including monitoring and enforcement of City-adopted and state regulations.
- Repaired 406 water leaks
- Installed over 5,000 LF of new mainline
- Relined 400 LF of hillside main line
- 820 users to the Sensus Analytics Customer Portal (AMI)

UTILITY SERVICES DEPARTMENT

- Remove 400 and tested 40 at random to determine the accuracy of the existing meters (85% accurate on average)
- Replaced 400 water meters with (99% accuracy)
- Increased groundwater levels by 46 feet from the previous year
- Completed 2nd annual water supply and demand assessment
- Updated City's Consumer Confidence Report
- Upgrade SCADA computer
- New sewer camera system and vehicle
- 30,000 LF sewer line inspected and logged
- 103,000 LF sewer line cleaned

Objectives for FY 2022-2023 Not Completed/Continued to FY 2023-2024

- West Tunnel Water Treatment Enhancements (not completed)

Department Goals FY 2023-2024

- 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 B-side media
- Upgrade of SCADA battery system
- Clean 100% and Camera 50% of the Sewer System

Operational Highlights FY 2022-2023

- Working with the City of Arcadia and the San Gabriel Valley Municipal Water District in continuing construction of a joint well in the Main San Gabriel Basin to supplement water supplies for both the City of Sierra Madre and City of Arcadia.
- New sewer system camera and vehicle.
- Replaced over 5,000 LF of main lines.
- Water main lining of difficult hillside areas
- Increased groundwater levels in East Raymond Basin (>60 ft.)
- Reduced phase 2 restriction from WSCP

UTILITY SERVICES DEPARTMENT

PERFORMANCE MEASURES

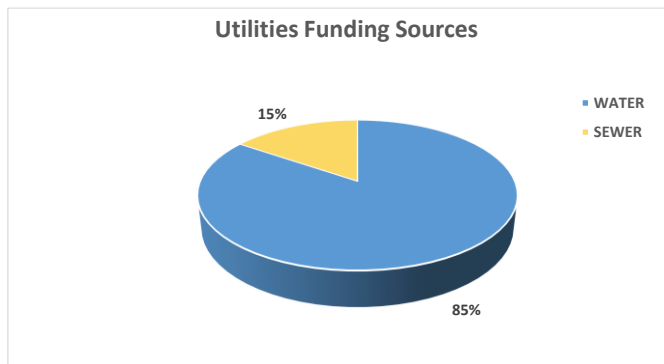
Water Division	Actual FY 2021-2022	Actual FY 2022-2023	Projected FY 2023-2024
Distribution Main Replaced (lf)	5,300	5,000	5,000
Repaired service leaks	77	68	60
Repaired mainline leaks	391	338	300
Valves exercised	564	350	550
Hydrants Flushed	360	360	360
Meters replaced	160	400	250
AMI Radios Installed (replacement)	12	15	15
New services installed	12	10	10
Water Produced (Gallons)	805 MG	780 MG	700 MG
Water Spreading (Acre Feet)	1,495 AF	1,524 AF	1,150 AF
Water meter readings (automated)	45,600	45,600	45,600

Sewer Division	Actual FY 2020-2021	Actual FY 2022-2023	Projected FY 2023-2024
Sewer Mains Cleaned (lf)	1,368	103,000	186,000
Manholes Inspected	10	259	833
Camera Inspection	0	30,000	84,000

UTILITY SERVICES DEPARTMENT

EXPENDITURE CATEGORY	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
UTILITIES				
Personnel	1,511,017	1,681,100	1,738,850	1,720,490
Maintenance & Operations	2,062,073	2,197,350	2,267,550	2,322,300
Interest expense	216,112	230,000	230,000	190,000
Cost allocations	991,881	1,286,390	1,286,390	1,226,670
Other expenses	-	42,850	42,850	30,500
Capital Outlay	2,348,470	1,450,000	2,260,150	1,875,000
Debt Payment	-	362,881	362,881	377,000
TOTAL UTILITY SERVICES DEPARTMENT	7,129,553	7,250,571	8,188,671	7,741,960

FUND TYPE	FY 2021-22 ACTUALS	FY 2022-2023 ADOPTED	FY 2022-2023 AMENDED	FY 2023-2024 ADOPTED
WATER FUND				
Personnel	944,600	1,030,100	1,087,850	1,122,190
Maintenance & Operations	1,992,455	2,118,000	2,148,900	2,207,500
Interest Expense	216,112	230,000	230,000	190,000
Cost allocations	646,181	947,150	947,150	854,880
Other expenses	-	23,800	23,800	19,350
Capital Outlay	2,245,235	1,450,000	2,260,150	1,775,000
Debt Payment	-	362,881	362,881	377,000
TOTAL WATER FUND	6,044,583	6,161,931	7,060,731	6,545,920
SEWER FUND				
Personnel	566,417	651,000	651,000	598,300
Maintenance & Operations	69,618	79,350	118,650	114,800
Cost allocations	345,700	339,240	339,240	371,790
Other expenses	-	19,050	19,050	11,150
Capital Outlay	103,235	-	-	100,000
TOTAL SEWER FUND	1,084,970	1,088,640	1,127,940	1,196,040
TOTAL UTILITY SERVICES DEPARTMENT	7,129,553	7,250,571	8,188,671	7,741,960



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 22-23 is \$362,881 by the water fund.

Annual debt service requirements on this debt are as follows:

FISCAL YEAR END				
JUNE 30,	Principal	Interest	Payment	
2023	\$ 362,881	204,066	566,947	
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, 2022, the City reported a loan payable of \$2,091,622. 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 2020-2022.

Computation of Legal Bonded Debt Limit Margin			
Fiscal Years Ended 2020-2022			
	FY19-20	FY20-21	FY21-22
Assessed Valuation	\$ 2,452,164,728	\$ 2,565,205,384	2,664,947,663
Conversion Percentage	25%	25%	25%
Adjusted Assessed Value	613,041,182	641,301,346	666,236,916
Debt Limit Percentage	15%	15%	15%
Debt Limit	91,956,177	96,195,202	99,935,537
Total Net Debt Applicable to the Limit:			
General Obligation Bonds	-	-	
Legal Debt Margin	91,956,177	96,195,202	99,935,537

Capital Projects and Purchases

Included with the budget for City Council authorization is FY 23-24 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 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.

DEBT and CAPITAL EXPENDITURES BUDGET

Purchases and Projects

A. Major Purchases

The City will purchase a water main plant generator to replace the existing non-operational unit. The City will also purchase a Radio Dispatch Console System for our Police department operations. The ongoing operating maintenance cost is about \$10,000 a year for the Console System. In FY 23-24, the City also budgeted for a Public Safety Master Plan to review and evaluate Police and Fire departmental needs. The Public Safety Master Plan may have an impact on operating expenditures and can be quantified only after the Master Plan recommendations are provided.



B. Major Projects

The City will continue its street and parking area repavement 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 State awarded \$10,000,000 to the City to fund the meaningful improvements project to the existing library facility. Those improvements involve long-term building accessibility, seismic concerns and increased space that includes an outdoor community area.





CAPITAL IMPROVEMENT PLAN

Capital Purchase/Projects	Fund	FY 22-23 projects carryover	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Description
Street Resurfacing or Replacement								
Street Rehabilitation Project	VARIOUS	-	1,510,000 \$	1,000,000 \$	1,000,000 \$	1,000,000 \$	1,000,000 \$	Annual Street projects
Road Resurfacing Project	DEV IMPACT FEES-TRANSPORTATION	-	104,580 \$	-	-	-	-	Development Impact Fees- approved funding for Road Resurfacing
Total Street Resurfacing		-	1,614,580	1,000,000	1,000,000	1,000,000	1,000,000	
Water System Improvements								
Water Main Replacement Project	WATER	-	1,300,000	1,300,000	1,500,000	1,500,000	1,500,000	Annual Water main replacement projects
Water Lining	WATER	-	75,000	75,000	-	-	-	Install lining to the cross country water mains through tough areas of the system.
Water Main Plant Generator	WATER	-	400,000	-	-	-	-	Replace existing non-operational until
PRV Upgrades	WATER	-	-	-	100,000	100,000	-	EQ safety and clean and recoat the inside steel
Auburn Steel Tank rehabilitation	WATER	-	-	300,000	-	-	-	Design/construction - Design/build
Main Plant Pump Station	WATER	-	-	-	1,500,000	1,500,000	-	
Total Water System Improvements		-	1,775,000	1,675,000	3,100,000	3,100,000	1,500,000	
Wastewater Improvements								
Wastewater Infrastructure Repair	SEWER	-	100,000	100,000	100,000	100,000	100,000	
Total Wastewater Improvements		-	100,000	100,000	100,000	100,000	100,000	
Fleet Replacement								
Boom Truck	UNFUNDED	-	-	120,000	-	-	-	
Police vehicle	UNFUNDED	-	-	80,000	80,000	80,000	80,000	1 replacement per year, replace highest mileage vehicle and outfitting of vehicle
Tow behind Air Compressor(Water)	UNFUNDED	-	-	-	20,000	-	-	Twin units and one is not functional, the other more hours
Utility Truck	UNFUNDED	-	-	100,000	50,000	-	-	4-CNG vehicles have expiring tanks,
Mechanic Truck	UNFUNDED	-	-	30,000	-	-	-	
Loader	UNFUNDED	-	-	200,000	-	-	-	Existing CAT is 1999 with high emissions CARB recommended replacement
Duty Man vehicle	FLEET	-	20,000	-	-	-	-	Transit Van for duty man and sample taking
Letter truck (Sewer)	SEWER	-	-	200,000	-	-	-	
Police Captain Vehicle	UNFUNDED	-	-	-	55,000	-	-	
Rescue Ambulance	UNFUNDED	-	-	-	180,000	-	-	Replaces 2015 Frazier Rescue Ambulance (10 year life span)
Fire Chief's Vehicle	UNFUNDED	-	-	80,000	-	-	-	
Total Fleet Replacement		-	20,000	810,000	385,000	80,000	80,000	

(CONTINUED)

Capital Purchase/Projects	Fund	FY 22-23 projects carryover	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Description
Public Safety								
Upgrade in-car Radios	UNFUNDED	-	-	53,000	53,000	-	-	The current PD in-car radio have reached their service life and need to be replaced with current equipment that can transmit on multiple radio frequencies.
AVTEC Radio Dispatch Console System	CAPITAL PROJECTS	-	150,000	-	-	-	-	
Replace current Portable Radios	UNFUNDED	-	-	120,000	120,000	120,000	-	Replacement of 30 radios over a 3 year period
Self-Contained Breathing Apparatus (SCBA)	UNFUNDED	-	-	150,000	-	-	-	SCBA Replacement (15 year life span)
Fire Master Plan	CAPITAL PROJECTS	-	60,000	-	-	-	-	
Police Master Plan	CAPITAL PROJECTS	-	40,000	-	-	-	-	
Total Public Safety		-	250,000	323,000	173,000	120,000	-	
Park Improvements								
Sierra Vista Park, Heasley Field	QUIMBY	156,800	-	-	-	-	-	
Sierra Vista Park, Heasley Field Funding split	CAPITAL PROJECTS	23,200	-	-	-	-	-	
Dapper Field Security Lights	FACILITIES	-	5,000	-	-	-	-	
Playground replacement	ARPA	559,302	-	-	-	-	-	Sierra Vista Park
Playground replacement	UNFUNDED	-	-	-	500,000	-	-	Memorial park
Playground replacement	UNFUNDED	-	-	200,000	-	-	-	Mt Wilson Trail park
Total Park Improvements		739,302	5,000	200,000	500,000	-	-	
Facility Improvements								
Lizzy's Trail Inn & Richardson House	FACILITIES	80,000	-	-	-	-	-	Design/construction - Design/build
City Hall	UNFUNDED	-	-	100,000	-	-	-	Employee restroom ADA, Break room remodel
Public Safety Painting	FACILITIES	-	31,000	-	-	-	-	Paint the outside of the building. Includes storage closet
New Public Safety Building Improvements	ARPA	151,105	800,000	-	-	-	-	
New Public Safety Building Improvements	UNFUNDED	-	-	5,000,000	5,000,000	-	-	Design and Construction
PS Training area	UNFUNDED	-	-	100,000	-	-	-	Create new training area for Public Safety including a steel storage building
Public Safety remodel	UNFUNDED	-	-	-	500,000	-	-	Design/construction - Design/build amount available for construction
Sierra Madre Meaningful Improvements Project	CSL TARGETED GRANT	901,751	8,598,249	-	-	-	-	
Relocation/Storage of Library Materials During Renovation	CSL TARGETED GRANT	-	500,000	-	-	-	-	
Library	FACILITIES	113,000	-	-	-	-	-	Relocation Library costs-City portion
Building Forward Grant-Library Improvements	BUILDING FORWARD GRANT ARPA	-	669,210	-	-	-	-	
Hart Park House Room Addition	UNFUNDED	-	-	-	-	112,000	-	Addition to the Northeast of the building for more office space
Memorial Park Public Restrooms	UNFUNDED	-	-	30,000	-	-	-	Remodel outside public restrooms
City Yard	FACILITIES	-	8,000	-	-	-	-	2 HVAC Split units for Water room and Deputy Director office
Pickle Ball Court Conversion at Memorial Park	UNFUNDED	-	-	227,000	-	-	-	Convert 2 tennis courts permanently into 4 pickle ball and to restripe the Sierra Vista Park Tennis Court.
Total Facility Improvements		1,245,856	10,606,459	5,457,000	5,500,000	112,000	-	

(CONTINUED)

Capital Purchase/Projects	Fund	FY 22-23 projects carryover	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Description
Planning & Community Preservation								
City-wide Development Standards and Guidelines	UNFUNDED	-	-	179,000	-	-	-	
Information and Technology								
242 PD Data Center Refresh	UNFUNDED	-	-	25,000	25,000	25,000	25,000	
Land Management Software and implementation - CEC Grant	CAPITAL PROJECTS FUND & CEC Grant	-	210,000	-	-	-	-	
Computer Refresh	IT	-	40,000	40,000	40,000	40,000	-	
Battery Backups	UNFUNDED	-	-	25,000	-	-	-	Power Enhancements
10 Gig Network	UNFUNDED	-	-	20,000	20,000	-	-	
Cyber Security Initiatives	UNFUNDED	-	-	45,000	45,000	45,000	45,000	
Total Information and Technology		-	250,000	155,000	130,000	110,000	70,000	
Other Improvements/Purchases								
Downtown Sidewalk enhancement	DT ASSESSMENT	182,110	-	-	-	-	-	Resurface parking lots and improve landscapes
Downtown City Parking Lot improvements	DT ASSESSMENT	300,000	-	-	-	-	-	Replace existing non-reparable unit
City Yard Ice maker	FACILITIES	-	6,000	-	-	-	-	Replace existing drinking fountains with bottle fillers-Fire Department
Bottle filler drinking fountain	FACILITIES	-	3,000	-	-	-	-	
Total Other Improvements		482,110	9,000	-	-	-	-	
TOTAL CAPITAL PURCHASES/PROJECTS		\$ 2,467,268	\$ 14,630,039	\$ 9,899,000	\$ 10,888,000	\$ 4,622,000	\$ 2,750,000	

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City of Sierra Madre

Village of the Foothills



Appendix

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A

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

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

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

Consumer Price Index (CPI)

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

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

D

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

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

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

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

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

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

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

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

Division: An organizational subgroup of a department.

E

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

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

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

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

F

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

I

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

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

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

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

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

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

J

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

L

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

Liability: A claim on the assets of an entity.

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

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

M

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

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

N

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

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

O

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

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

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

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

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

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

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

P

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

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

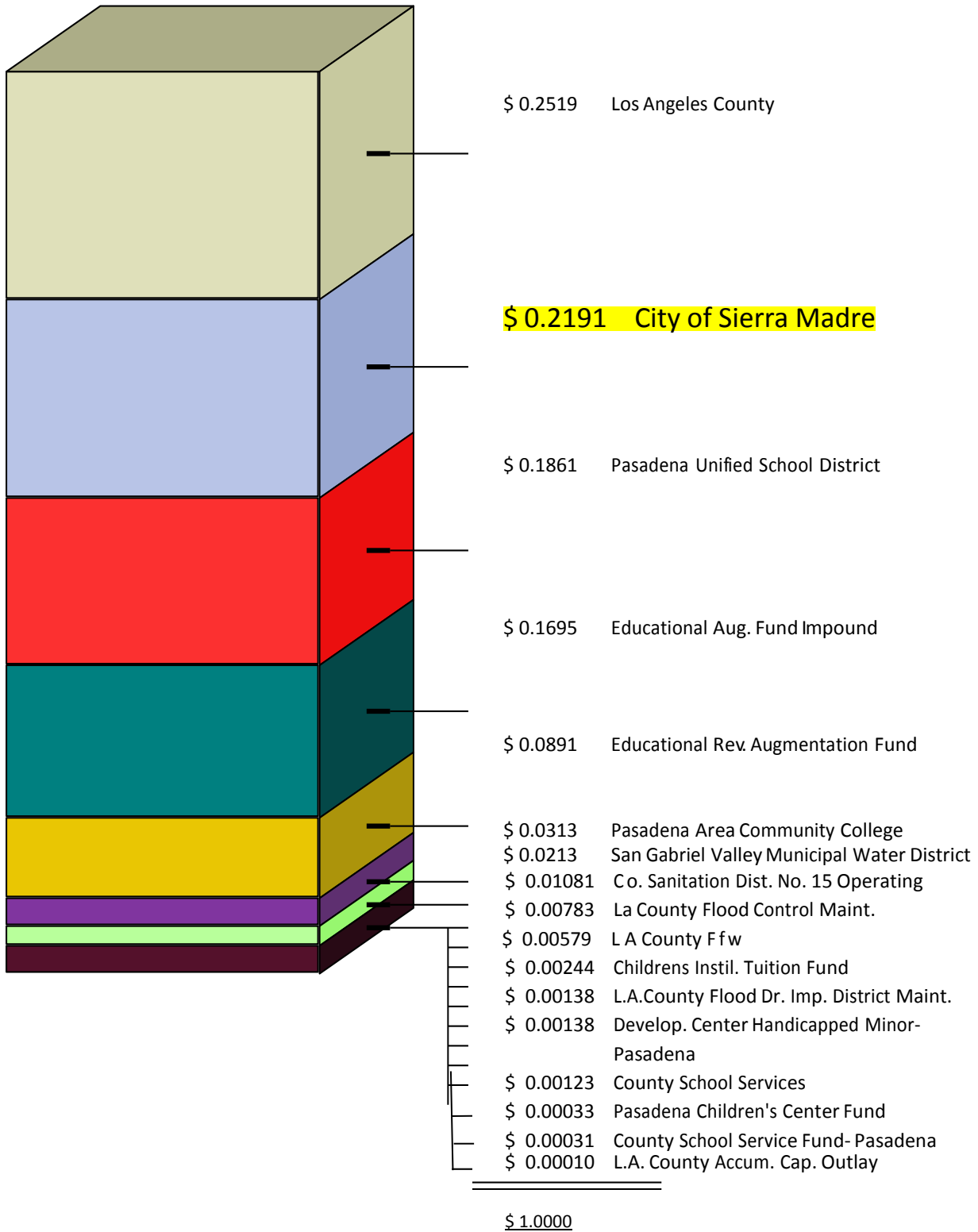
User Charges/Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.

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

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PROPERTY TAX DOLLAR BREAKDOWN



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