

Honorable Chair and Members
of the Measure SST Citizens' Oversight Committee
City Hall
Torrance, California

Members of the Committee:

SUBJECT: Accept and File Adopted Fiscal Year 2024-25 Measure SST Fund Budget Report.

RECOMMENDATION

Recommendation of the Finance Director that the Measure SST Citizens' Oversight Committee accept and file the adopted Measure SST Fund Budget Report for fiscal year 2024-25.

BACKGROUND/ANALYSIS

On June 4, 2024, City Council formally adopted the City's Proposed Fiscal Year 2024-25 Operating Budget and Capital Improvement Plan, which included the Measure SST Fund. The Measure SST Fund comprises approximately 8.6% of the General Fund's overall expenditure budget. This fund separately accounts for the 0.50% transaction and use tax (sales tax) approved by the Torrance voters in June 2022.

Operating Budget

As shown in the table below, the Measure SST Fund's FY24-25 revenue budget will increase by \$2.1 million (+9.3%) and the expenditure budget will increase by \$4.5 million (+19.4%).

	FY22-23 Actual	FY23-24 Amended Budget	FY24-25 Adopted Budget	FY24-25 Increase/ (Decrease)	FY24-25 Percent Change
Revenues					
Taxes	18,120,402	23,002,688	25,345,116	2,342,428	10.2%
Use of Money and Property	(55,807)	25,000	(177,850)	(202,850)	-811.4%
Total Revenue	\$ 18,064,595	\$ 23,027,688	\$ 25,167,266	\$ 2,139,578	9.3%
Expenditures					
Materials, Supplies & Maintenance	-	855,500	965,500	110,000	12.9%
Professional/Contract Services	158,705	859,500	859,500	-	0.0%
Capital Acquisitions	-	110,000	-	(110,000)	-100.0%
Other Operating Transfers Out	17,391,816	21,202,688	25,670,124	4,467,436	21.1%
Total Expenditures	\$ 17,550,521	\$ 23,027,688	\$ 27,495,124	\$ 4,467,436	19.4%
Revenues Less Expenditures	\$ 514,074	\$ -	\$ (2,327,858)	\$ (2,327,858)	

The Measure SST Fund's operating expenditure budget of \$27,495,124 is broken down into four (4) main categories: **Quality of Life**; **Fiscal Sustainability**; **Deferred Maintenance and Community Services/Programs**; and **Emergency Responsiveness**. The following table provides a summary of the Measure SST Fund's fiscal year 2024-25 (FY24-25) operating budget allocations for each of these categories.

General Fund-Measure SST Fund	Original Projection	FY23-24 Amended Budget	FY24-25 Adopted Budget
Quality of Life			
Restore/Maintain Public Safety	10,000,000	10,655,265	11,849,549
Homelessness Response Efforts	1,000,000	1,000,000	1,000,000
Fiscal Sustainability			
CEPPT Contribution	-	2,500,000	-
Reserve Contribution	5,000,000	4,802,423	5,000,000
Self-Insurance Contribution	-	1,000,000	-
Deferred Maintenance & Community Services/Programs			
Capital Contribution	1,000,000	2,070,000	8,620,160
Emergency Responsiveness			
Cyber Security Upgrades	1,000,000	1,000,000	1,025,415
Total Expense	\$ 18,000,000	\$ 23,027,688	\$ 27,495,124

The '**Restore/Maintain Public Safety**' sub-category includes specified amounts committed to supporting the Police and Fire Departments. Additionally, '**Cyber Security Upgrades**' has devoted funding for a 1.0 full-time equivalent Systems Analyst position dedicated to cybersecurity efforts in the Communications and Information Technology (CIT) Department, with the remainder going towards non-wage expenditures as approved by City Council.

The position offsets in the Police, Fire and CIT Departments are represented under the '**Other Operating Transfers Out**' expenditure classification. The table below provides the line item details for each department's respective position offset as well as transfers to the General Fund's Unassigned Fund, Restricted/Assigned Fund, and Capital Project Funds.

Receiving Fund(s)	Description	FY23-24 Amended Budget	FY24-25 Adopted Budget
General Fund - Operating Fund	Police Positions Offset	8,802,285	9,728,461
General Fund - Operating Fund	Fire Positions Offset	1,852,980	2,121,088
General Fund - Operating Fund	CIT Positions Offset	175,000	200,415
General Fund - Operating Fund	Self-Insurance Fund Balance Reserves Contribution	1,000,000	-
General Fund - Unassigned	General Fund Reserve Contribution	4,802,423	5,000,000
General Fund - Restricted/Assigned	CEPPT Contribution	2,500,000	-
Capital Project Funds	Capital Improvement Projects	2,070,000	8,620,160
Total Transfers		\$ 21,202,688	\$ 25,670,124

Capital Budget

The '**Capital Contribution**' sub-category includes 16 projects funded by transaction and use tax (sales tax) revenues from Measure SST to benefit and invest in the Torrance community at-large. The adopted FY24-25 Capital Improvement Plan budget commits \$7.8 million from the Measure SST Fund for investments in the City's parks, libraries, community facilities, police and fire stations, and the planting of 7,000 trees citywide. As shown in the

table below, the City plans to invest a total of \$25.8 million from the Measure SST Fund over the next four years.

Project Type	Project Location	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Facilities	Bartlett Senior Center	100,600	-	-	-
Facilities	Dee Hardison Sports Center	-	153,460	-	-
Facilities	Fire Station 1	1,124,223	-	-	-
Facilities	Fire Station 2	-	-	-	-
Facilities	Fire Station 4	109,820	-	-	-
Facilities	Fire Station 5	-	-	2,120,742	-
Facilities	North Torrance Library	138,287	-	-	-
Facilities	Russ Nolte Annex	-	-	-	699,363
Facilities	Southeast Library	-	1,316,118	-	-
Facilities	Torrance Cultural Arts Center	289,868	-	-	-
Facilities	Torrance Historical Museum	593,350	-	-	-
Facilities	Torrance Police Department	200,000	400,000	539,210	713,870
Facilities	Walteria Library	-	-	5,007,963	5,000,000
Parks	Alta Loma Park	375,000	-	-	-
Parks	Columbia Park	1,121,840	-	-	-
Parks	Delthorne Park	381,269	-	-	-
Parks	El Nido Park	400,000	-	-	-
Parks	Guenser Park	197,750	-	-	-
Parks	Lago Seco Park	-	148,255	-	-
Parks	Madrona Marsh Nature Center	155,000	-	-	-
Parks	Paradise Park	1,837,000	-	-	-
Parks	Torrance Park	375,000	-	-	-
Parks	Walteria Park	-	1,000,000	-	-
Other	Citywide Tree Planting Program	427,000	427,000	427,000	-
Total Expenditures		\$7,826,007	\$3,444,833	\$8,094,915	\$6,413,233

Should there be any revisions to the Measure SST budget during the fiscal year, staff will seek City Council's approval and include the approved revisions in subsequent updates to the Committee.

Respectfully submitted,



Sheila Poisson
Finance Director

CONCUR:

for 
Aram Chaparyan
City Manager

Attachment: A) Detailed Listing of Capital Projects Funded by Measure SST

Detailed Listing of Capital Projects Funded By Measure SST**Alta Loma Park**

26126 Delos Drive, Torrance, CA 90505 | District 6

Alta Loma Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Replace Playground Equipment	375,000	-	-	-
Total Expenditures	\$ 375,000	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	375,000	-	-	-
Total Expenditures	\$ 375,000	\$ -	\$ -	\$ -

Columbia Park

4045 190th Street, Torrance, CA 90504 | District 3

Columbia Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Construct Dog Park	60,000	-	-	-
Construct Pickleball Courts	-	250,000	-	-
Develop New Turf Sport Fields	-	3,500,000	-	-
Renovate Picnic Shelters	586,310	-	-	-
Renovate Restrooms	300,530	-	-	-
Walking Path Replacement	175,000	-	-	-
WWII Memorial Construction	4,000,000	-	-	-
WWII Memorial Supporting Infrastructure	1,000,000	-	-	-
Total Expenditures	\$ 6,121,840	\$ 3,750,000	\$ -	\$ -
Funding Source(s)				
Measure A Annual Allocation	-	250,000	-	-
Other Grants	5,000,000	3,500,000	-	-
Measure SST Fund	1,121,840	-	-	-
Total Expenditures	\$ 6,121,840	\$ 3,750,000	\$ -	\$ -

Delthorne Park

3401 Spencer Street, Torrance, CA 90503 | District 3

Delthorne Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Park Restroom	381,269	-	-	-
Total Expenditures	\$ 381,269	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	381,269	-	-	-
Total Expenditures	\$ 381,269	\$ -	\$ -	\$ -

El Nido Park

18301 Kingsdale Avenue, Redondo Beach, CA 90278 | District 3

El Nido Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Replace Playground Equipment	400,000	-	-	-
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	400,000	-	-	-
Total Expenditures	\$ 400,000	\$ -	\$ -	\$ -

Guenser Park

17800 Gramercy Place, Torrance, CA 90504 | District 1

Guenser Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Walking Path Replacement	197,750	-	-	-
Total Expenditures	\$ 197,750	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	197,750	-	-	-
Total Expenditures	\$ 197,750	\$ -	\$ -	\$ -

Lago Seco Park

3920 235th Street, Torrance, CA 90505 | District 5

Lago Seco Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Park Restrooms	-	148,255	-	-
Total Expenditures	\$ -	\$ 148,255	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	-	148,255	-	-
Total Expenditures	\$ -	\$ 148,255	\$ -	\$ -

Madrona Marsh Nature Center

3201 Plaza del Amo, Torrance, CA 90503 | District 3

Madrona Marsh Nature Center	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Replace Perimeter Fence	65,000	-	-	-
Replace Sump Pump	90,000	-	-	-
Total Expenditures	\$ 155,000	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	155,000	-	-	-
Total Expenditures	\$ 155,000	\$ -	\$ -	\$ -

Paradise Park

5006 Lee Street, Torrance, CA 90503 | District 2

Paradise Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Redesign/Replace Picnic Shelter & Storage	711,000	-	-	-
Redesign/Replace Recreation Center	911,000	-	-	-
Redesign/Replace Restrooms	815,000	-	-	-
Replace Playground Equipment	350,000	-	-	-
Total Expenditures	\$ 2,787,000	\$ -	\$ -	\$ -
Funding Source(s)				
Donations	100,000	-	-	-
Prop A M&S	850,000	-	-	-
Measure SST Fund	1,837,000	-	-	-
Total Expenditures	\$ 2,787,000	\$ -	\$ -	\$ -

Torrance Park

2001 Santa Fe Avenue, Torrance, CA 90501 | District 4

Torrance Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Refurbish Park Amenities	268,440	-	-	-
Replace Playground Equipment	375,000	-	-	-
Total Expenditures	\$ 643,440	\$ -	\$ -	\$ -
Funding Source(s)				
Other Grants	268,440	-	-	-
Measure SST Fund	375,000	-	-	-
Total Expenditures	\$ 643,440	\$ -	\$ -	\$ -

Walteria Park

3855 242nd Street, Torrance, CA 90505 | District 6

Walteria Park	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Construct New Park Picnic Shelter and Maintenance Building	-	-	1,592,000	-
Park Design Development	-	1,000,000	-	-
Refurbish Roadways	-	-	100,000	-
Total Expenditures	\$ -	\$ 1,000,000	\$ 1,692,000	\$ -
Funding Source(s)				
Measure A Annual Allocation	-	-	1,692,000	-
Measure SST Fund	-	1,000,000	-	-
Total Expenditures	\$ -	\$ 1,000,000	\$ 1,692,000	\$ -

Bartlett Senior Center

1318 Cravens Ave, Torrance, CA 90501 | District 4

Bartlett Senior Center	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Center Facilities	-	-	-	917,860
Second Story Walk Deck Repair	100,600	-	-	-
Total Expenditures	\$ 100,600	\$ -	\$ -	\$ 917,860
Funding Source(s)				
Parks & Rec Open Space Fund	-	-	-	917,860
Measure SST Fund	100,600	-	-	-
Total Expenditures	\$ 100,600	\$ -	\$ -	\$ 917,860

Dee Hardison Sports Center

2400 Jefferson St, Torrance, CA 90501 | District 4

Dee Hardison Sports Center	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Center Facilities	-	153,460	-	-
Total Expenditures	\$ -	\$ 153,460	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	-	153,460	-	-
Total Expenditures	\$ -	\$ 153,460	\$ -	\$ -

Fire Station 1

1701 Crenshaw Blvd, Torrance, CA 90501 | District 3

Fire Station 1	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Fire Station	1,054,950	-	-	-
Replace Generator	69,273	-	-	-
Total Expenditures	\$ 1,124,223	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	1,124,223	-	-	-
Total Expenditures	\$ 1,124,223	\$ -	\$ -	\$ -

Fire Station 4

5205 C. Mayor, Torrance, CA 90505 | District 5

Fire Station 4	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Fire Station	109,820	-	-	-
Total Expenditures	\$ 109,820	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	109,820	-	-	-
Total Expenditures	\$ 109,820	\$ -	\$ -	\$ -

Fire Station 5

3940 Del Amo Blvd, Torrance, CA 90503 | District 2

Fire Station 5	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Refurbish Roadways	-	-	375,100	-
Renovate Fire Station	-	-	1,745,642	-
Total Expenditures	\$ -	\$ -	\$ 2,120,742	\$ -
Funding Source(s)				
Measure SST Fund	-	-	2,120,742	-
Total Expenditures	\$ -	\$ -	\$ 2,120,742	\$ -

North Torrance Library

3604 Artesia Blvd, Torrance, CA 90504 | District 1

North Torrance Library	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Facade Improvements	138,287	-	-	-
Total Expenditures	\$ 138,287	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	138,287	-	-	-
Total Expenditures	\$ 138,287	\$ -	\$ -	\$ -

Russ Nolte Annex

1339 Post Ave, Torrance, CA 90501 | District 4

Russ Nolte Annex	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Annex Building	-	-	-	699,363
Total Expenditures	\$ -	\$ -	\$ -	\$ 699,363
Funding Source(s)				
Measure SST Fund	-	-	-	699,363
Total Expenditures	\$ -	\$ -	\$ -	\$ 699,363

Southeast Library

23115 Arlington Ave, Torrance, CA 90501 | District 4

Southeast Library	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Refurbish Roadways	-	149,720	-	-
Renovate Library Facilities	-	1,166,398	-	-
Total Expenditures	\$ -	\$ 1,316,118	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	-	1,316,118	-	-
Total Expenditures	\$ -	\$ 1,316,118	\$ -	\$ -

Torrance Cultural Arts Center

3330 Civic Center Dr, Torrance, CA 90503 | District 3

Torrance Cultural Arts Center	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Center Facilities	116,504	-	-	-
Renovate Toyota Meeting Hall	173,364	-	-	-
Total Expenditures	\$ 289,868	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	289,868	-	-	-
Total Expenditures	\$ 289,868	\$ -	\$ -	\$ -

Torrance Historical Museum

1345 Post Ave, Torrance, CA 90501 | District 4

Torrance Historical Museum	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Renovate Museum Facilities	593,350	-	-	-
Total Expenditures	\$ 593,350	\$ -	\$ -	\$ -
Funding Source(s)				
Measure SST Fund	593,350	-	-	-
Total Expenditures	\$ 593,350	\$ -	\$ -	\$ -

Torrance Police Department

3300 Civic Center Dr N, Torrance, CA 90503 | District 3

Torrance Police Department	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Implement Jail Upgrades	150,000	-	-	-
Renovate Department Facilities	200,000	400,000	539,210	713,870
Total Expenditures	\$ 350,000	\$ 400,000	\$ 539,210	\$ 713,870
Funding Source(s)				
General Fund	150,000	-	-	-
Measure SST Fund	200,000	400,000	539,210	713,870
Total Expenditures	\$ 350,000	\$ 400,000	\$ 539,210	\$ 713,870

Walteria Library

3815 242nd St, Torrance, CA 90505 | District 6

Walteria Library	FY24-25 Adopted Budget	FY25-26 Projected Budget	FY26-27 Projected Budget	FY27-28 Projected Budget
Construct New Library, Restrooms & Recreation Center	-	-	5,007,963	5,000,000
Total Expenditures	\$ -	\$ -	\$ 5,007,963	\$ 5,000,000
Funding Source(s)				
Measure SST Fund	-	-	5,007,963	5,000,000
Total Expenditures	\$ -	\$ -	\$ 5,007,963	\$ 5,000,000

Operating Projects - Public Works

	FY24-25	FY25-26	FY26-27	FY27-28
	Adopted	Projected	Projected	Projected
Operating Projects - Public Works	Budget	Budget	Budget	Budget
Citywide Tree Planting Program	427,000	427,000	427,000	-
Total Expenditures	\$ 427,000	\$ 427,000	\$ 427,000	\$ -
Funding Source(s)				
Measure SST Fund	427,000	427,000	427,000	-
Total Expenditures	\$ 427,000	\$ 427,000	\$ 427,000	\$ -